

Kenai Peninsula Borough  
Board of Equalization  
Appeal Hearing Packet

CASE NO. 2025-04

David Yragui

Kalifonsky Meadows, LLC

Parcel No(s): 05524126, 05524127, 05524130,

**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 4:00 PM**

April 21, 2025

YRAGUI, DAVID N  
PO BOX 1290  
KENAI, AK 99611

DYRAGUI@OUTLOOK.COM

RE: Parcel No(s): 05524127, 05524130, 05524126  
Owner of Record: KALIFONSKY MEADOWS LLC  
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 4:00 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](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](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.

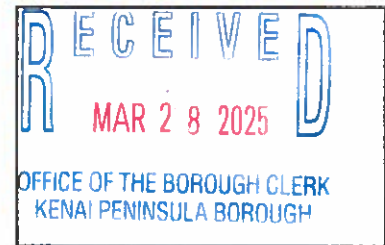
Michele Turner, CMC, Borough Clerk  
[micheleturner@kpb.us](mailto:micheleturner@kpb.us)



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: \$ 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:	05524126	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	Kalifonsky Meadows LLC	
Legal Description:	T5NR11WSec29Seward Meridian KN2008009 Kalifonsky Meadow Sub NO 3 Tract D2	
Physical Address of Property:	50308 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: \$ 95800 Appellant's Opinion of Value: \$ 45,000  
Year Property was Purchased: 2004 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.*
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**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

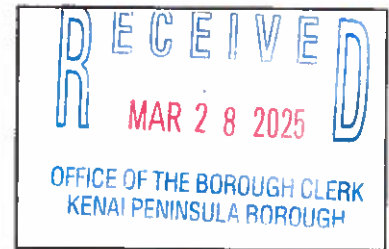
Date

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

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
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Account / Parcel Number:	05524127	<b>NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.</b>
Property Owner:	Kalifonsky Meadows LLC	
Legal Description:	T5NR11WSec29Seward Meridian KN2008009 Kalifonsky Meadow Sub NO 3 Tract D3	
Physical Address of Property:	50256 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: \$ 95800 Appellant's Opinion of Value: \$ 45000

Year Property was Purchased: 2004 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)  
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- You cannot afford the taxes.

Please provide specific reasons and evidence supporting the item checked above. (Attach additional sheets as necessary)


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**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

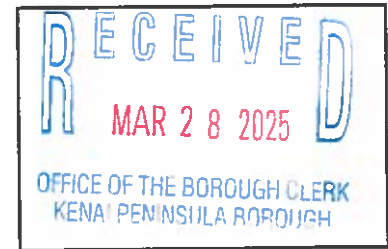
144 N. Binkley Street  
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Phone: (907) 714-2160  
Toll Free: 1-800-478-4441

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For Official Use Only

Fees Received: \$ 30.-

☐ Cash

☒ Check # 4123  
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Property Owner:	Kalifonsky Meadows LLC	
Legal Description:	T5NR11WSec29Seward Meridian KN2008009 Kalifonsky Meadow Sub NO 3 Tract E2	
Physical Address of Property:	50152 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: \$ 90700 Appellant's Opinion of Value: \$ 40000

Year Property was Purchased: 2004 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:

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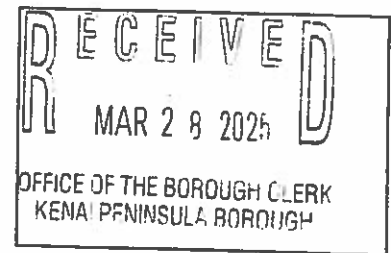
3-28-23

KM 05524126

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



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For Official Use Only

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**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



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

KALIFONSKY MEADOWS LLC  
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): 05524126

Taxing Authority : 58 - CENTRAL EMERGENCY SERVICES

Parcel Address:

Legal Description:

50308 BUOY AVE

T 5N R 11W SEC 29 Seward Meridian KN 2008009 KALIFONSKY  
MEADOW SUB NO 3 TRACT D2

*D-2 PARCEL 120 ALNE  
HAY FIELD*

2025 Assessed Values

Land:	95,800	Improvements*:	0		
Total Assessed KPB:	95,800	Exempt Value KPB:	0	Total Taxable KPB:	95,800
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

APP0010



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:  
KALIFONSKY MEADOWS LLC

Mailing Address:  
PO BOX 1290

KENAI AK 99611-1290

Property ID:  
05524126

Property Address:  
50308 BUOY AVE

Acreage:  
5.0000

Tax Authority Group:  
58 - Central Emergency Services

Legal Description

T 5N R 11W SEC 29 Seward Meridian KN 2008009 KALIFONSKY MEADOW SUB NO 3 TRACT D2

Document No.	Date	Owner	Grantee	Type
20100074990	9/2/10	Multiple Owners	Kalifonsky Meadows Lic	Multiple

Year	Reason	Land Assessment	Impr. Assessment	Total Assessment
2025	Main Roll Certification	95,800	0	95,800
2024	Main Roll Certification	91,600	0	91,600
2023	Main Roll Certification	79,600	0	79,600
2022	Main Roll Certification	66,700	0	66,700
2021	Main Roll Certification	19,700	0	19,700
2020	Main Roll Certification	19,700	0	19,700
2019	Main Roll Certification	19,700	0	19,700
2018	Main Roll Certification	19,700	0	19,700
2017	Main Roll Certification	3,400	0	3,400
2016	Main Roll Certification	3,400	0	3,400
2015	Main Roll Certification	3,400	0	3,400
2014	Main Roll Certification	3,400	0	3,400
2013	Main Roll Certification	2,200	0	2,200
2012	Main Roll Certification	2,200	0	2,200

APP0011  
2,200

Year	Reason	Land Assessment	Impr. Assessment	Total Assessment
2011	Main Roll Certification	2,200	0	2,200
2010	Main Roll Certification	2,200	0	2,200
2009	Main Roll Certification	2,800	0	2,800

20 items per page

1 - 17 of 17 items

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



**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://ak-kenai.publicaccessnow.com> Property Tax

## 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>

Tools -



## Kenai Peninsula Property Tax

City tax office in Soldotna, Alaska :

Directions Reviews Save

Share 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

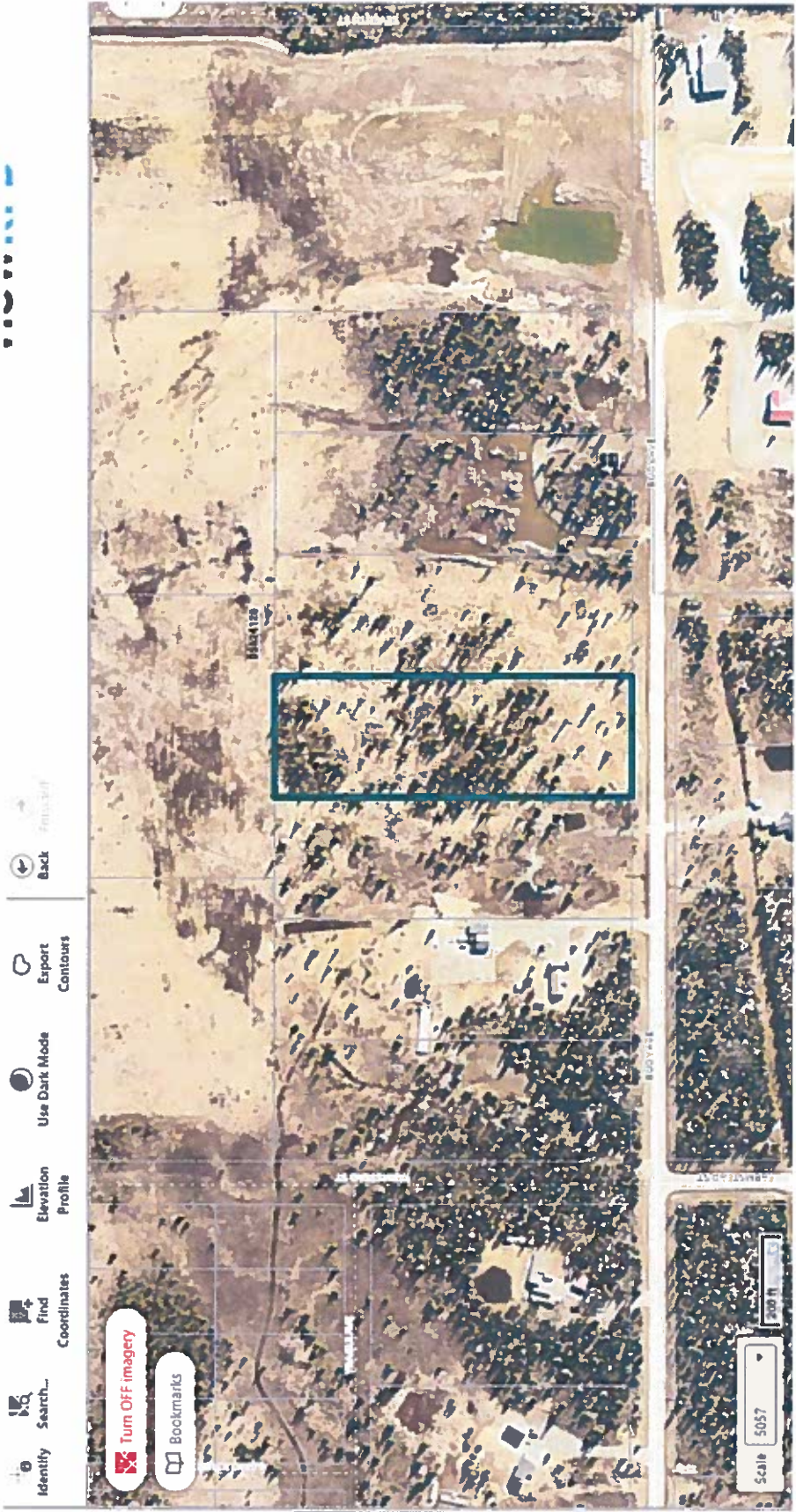
☆ 05524126

PHYSICAL ADDRESSES 50308 BUOY AVE

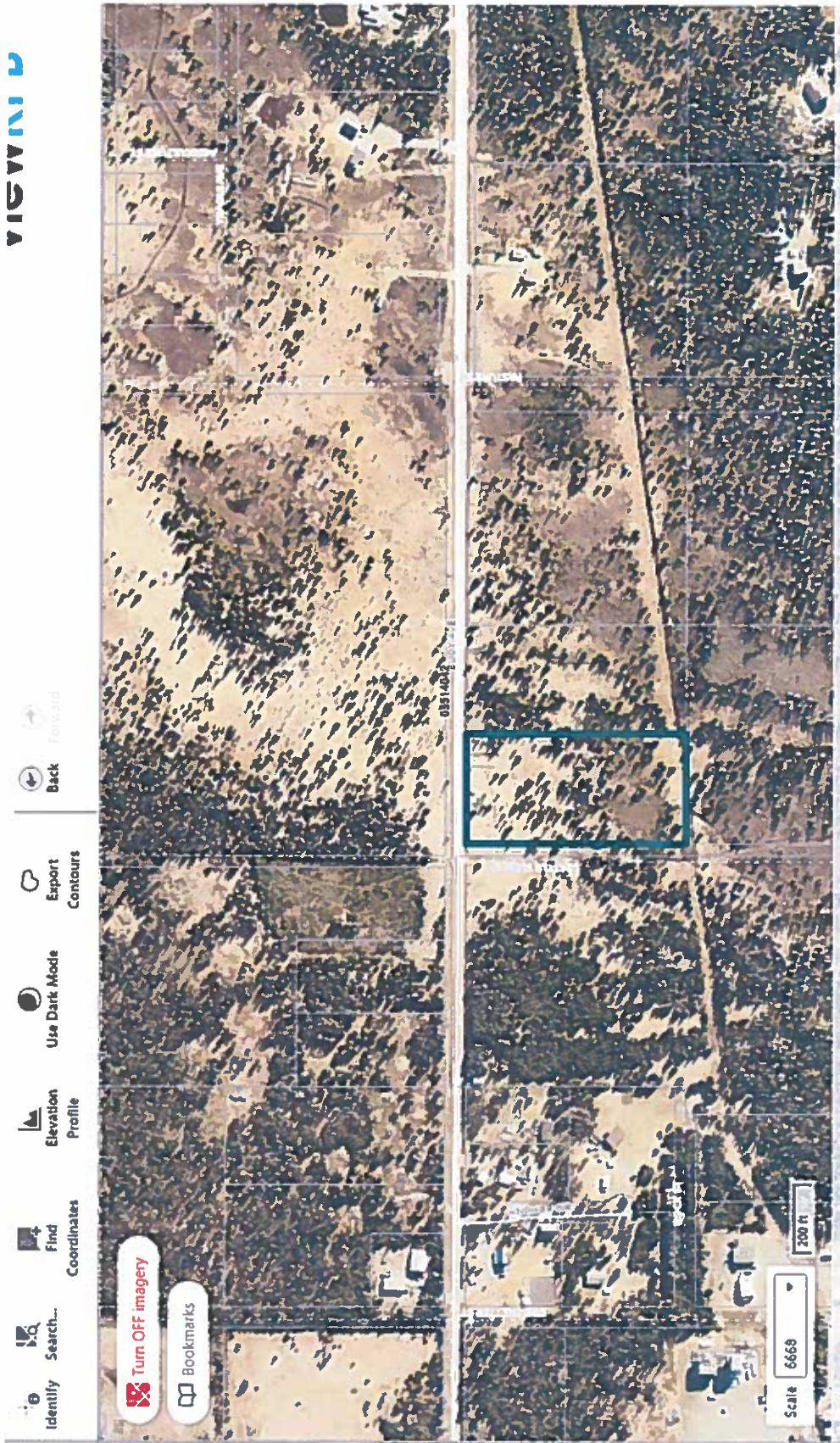
OWNER KALIFONSKY MEADOWS LLC  
MAILING ADDRESS PO BOX 1290  
MAILING CITY KENAI  
MAILING STATE AK  
MAILING ZIP 99611  
OWN TYPE Private  
USE TYPE Vacant  
CERTIFIED LAND VALUE 91,600  
CERTIFIED IMPROVEMENT VALUE 0  
CERTIFIED ASSESSED VALUE 91,600  
EXEMPTION 0  
CERTIFIED TAXABLE VALUE 91,600  
LAND VALUE 2025 (Not Certified) 95,800  
IMPROVEMENT VALUE 2025 (Not Certified) 0  
TOTAL ASSESSED VALUE 2025 (Not Certified) 95,800

LEGAL T 5N R 11W SEC 29  
SEWARD MERIDIAN  
KN 2008009  
KALIFONSKY MEADOW SUB NO 3  
TRACT D2  
5.0000  
KALIFONSKY MEADOWS SUB NO 3

ACREAGE 5.0000  
SUBNAME KALIFONSKY MEADOWS SUB NO 3







☆ 05514042

PHYSICAL ADDRESSES  
5054S BUOY AVE

OWNER CHALLE LAURA L  
MAILING ADDRESS 13044 ROSSER DR  
MAILING CITY EAGLE RIVER  
MAILING STATE AK

MAILING ZIP 99577  
OWN TYPE Private

USE TYPE Vacant  
CERTIFIED LAND 46.300  
VALUE

CERTIFIED 0  
IMPROVEMENT

VALUE 46.300  
CERTIFIED ASSESSED VALUE

EXEMPTION 0  
CERTIFIED TAXABLE 46.300  
VALUE

LAND VALUE 2025 48.500  
Not Certified

IMPROVEMENT 0  
VALUE 2025 (Not

Certified)  
TOTAL ASSESSED 48.500  
VALUE 2025 (Not

Certified)  
EGAL

T 05N R 11W SEC 29  
SEWARD MERIDIAN  
KN 2018102 J W SUB  
MATTSON ADDN  
LOT 2

4.5400  
J W SUB MATTSON  
ADDN

ICREAGE 4.5400  
UBNAME

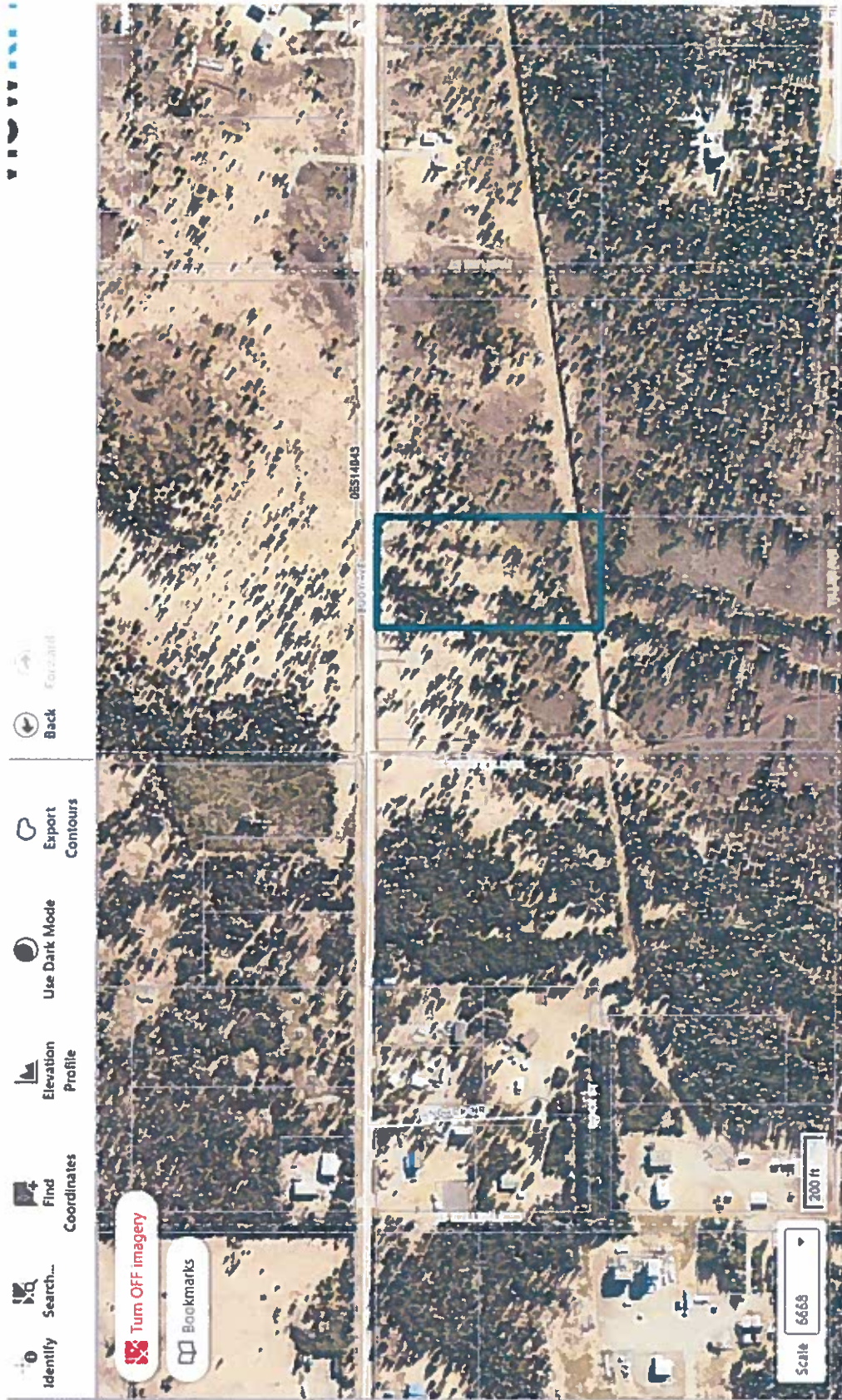
ADDN

Related Records



☆ 05514043

PHYSICAL ADDRESSES	NONE
OWNER	HARPER WILLIAM MORRIS
MAILING ADDRESS	33755 VONDA ST
MAILING CITY	SOLDOTNA
MAILING STATE	AK
MAILING ZIP	99669
OWN TYPE	Private
USE TYPE	Vacant
CERTIFIED LAND VALUE	46,300
CERTIFIED IMPROVEMENT VALUE	0
CERTIFIED ASSESSED VALUE	46,300
EXEMPTION	0
CERTIFIED TAXABLE VALUE	46,300
LAND VALUE 2025 (Not Certified)	48,500
IMPROVEMENT VALUE 2025 (Not Certified)	0
TOTAL ASSESSED VALUE 2025 (Not Certified)	48,500
LEGAL	T 05N R 11W SEC 29 SEWARD MERIDIAN KN 2018102 J W SUB MATTSON ADDN LOT 1
ACREAGE	4.5400
SUBNAME	J W SUB MATTSON ADDN





D5  
05524/27

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

KALIFONSKY MEADOWS LLC  
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): 05524127

Taxing Authority: 58 - CENTRAL EMERGENCY SERVICES

Parcel Address:

Legal Description:

50256 BUOY AVE

T 5N R 11W SEC 29 Seward Meridian KN 2008009 KALIFONSKY  
MEADOW SUB NO 3 TRACT D3

*part on 120 Ave Hwy  
Field*

2025 Assessed Values

Land:	95,800	Improvements*:	0		
Total Assessed KPB:	95,800	Exempt Value KPB:	0	Total Taxable KPB:	95,800
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

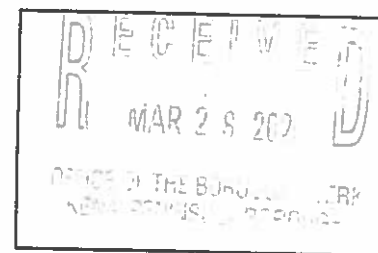
APPEAL PROCEDURE AND IMPORTANT TAX INFORMATION ON REVERSE SIDE

APP0018

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:	05524127	<b>NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.</b>
Property Owner:	Kalifonsky Meadows LLC	
Legal Description:	T5NR11WSec29Seward Meridian KN2008009 Kalifonsky Meadow Sub NO 3 Tract D3	
Physical Address of Property:	50256 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: \$ 95800 Appellant's Opinion of Value: \$ 45000  
Year Property was Purchased: 2004 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





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:  
**KALIFONSKY MEADOWS LLC**  
Mailing Address:  
**PO BOX 1290**  
**KENAI AK 99611-1290**

Property ID:  
**05524127**  
Property Address:  
**50256 BUOY AVE**

Acreage:  
**5.0000**  
Tax Authority Group:  
**58 - Central Emergency Services**

Legal Description

**T 5N R 11W SEC 29 Seward Meridian KN 2008009 KALIFONSKY MEADOW SUB NO 3 TRACT D3**

Document No.	Date	Owner	Grantee	Type
20210112230	10/8/21	Fox Daniel	Kalifonsky Meadows Llc	Multiple
20210035950	4/13/21	Kalifonsky Meadows Llc	Fox Daniel	Multiple
20100074990	9/2/10	Multiple Owners	Kalifonsky Meadows Llc	Multiple

Year	Reason	Land Assessment	Impr. Assessment	Total Assessment
2025	Main Roll Certification	95,800	0	95,800
2024	Main Roll Certification	91,600	0	91,600
2023	Main Roll Certification	79,600	0	79,600
2022	Main Roll Certification	66,700	0	66,700
2021	Main Roll Certification	19,700	0	19,700
2020	Main Roll Certification	19,700	0	19,700
2019	Main Roll Certification	19,700	0	19,700
2018	Main Roll Certification	19,700	0	19,700
2017	Main Roll Certification	19,700	0	19,700
2016	Main Roll Certification	19,700	0	19,700
2015	Main Roll Certification	19,700	0	19,700
2014	Main Roll Certification	19,700	0	19,700

APP0021

Year	Reason	Land Assessment	Impr. Assessment	Total Assessment
2013	Main Roll Certification	24,300	0	24,300
2012	Main Roll Certification	24,300	0	24,300
2011	Main Roll Certification	24,300	0	24,300
2010	Main Roll Certification	24,300	0	24,300
2009	Main Roll Certification	18,700	0	18,700

20 ▾ items per page

1 - 17 of 17 items

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

No improvements data present.

☆ 05524127

PHYSICAL ADDRESS 50256 BUOY AVE

OWNER KALIFONSKY

MEADOWS LLC

MAILING ADDRESS PO BOX 1290

MAILING CITY KENAI

MAILING STATE AK

MAILING ZIP 99611

OWN TYPE Private

USE TYPE Vacant

CERTIFIED LAND 91,600

ALUE 0

CERTIFIED IMPROVEMENT

ALUE 91,600

ASSESSED VALUE

EXEMPTION 0

CERTIFIED TAXABLE 91,600

ALUE 95,800

AND VALUE 2025

Not Certified)

IMPROVEMENT 0

ALUE 2025 (Not

ertified)

OTAL ASSESSED 95,800

ALUE 2025 (Not

ertified)

EGAL

T 5N R 11W SEC 29

SEWARD MERIDIAN

KN 2008009

KALIFONSKY

MEADOW SUB NO 3

TRACT D3

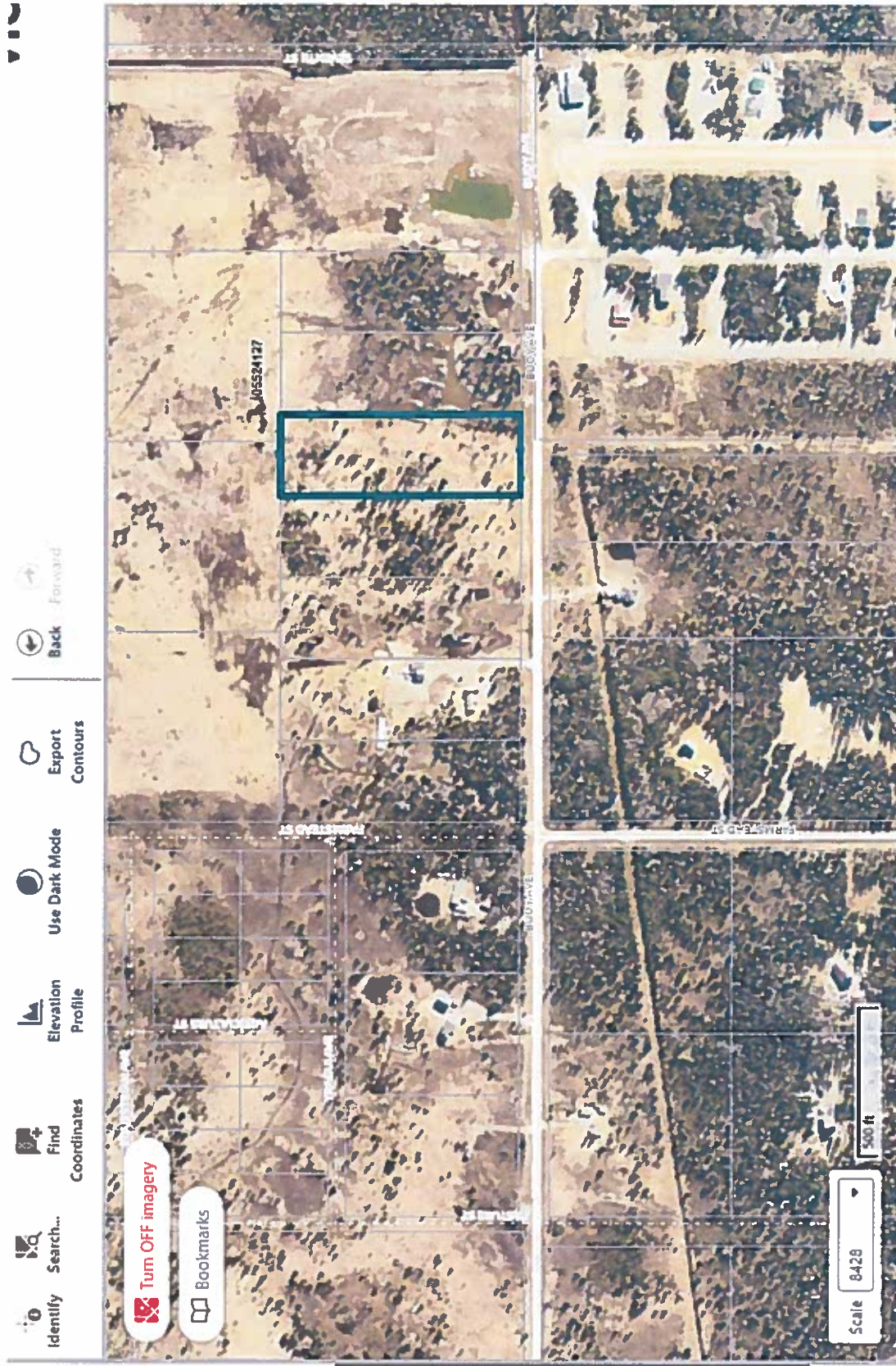
5.0000

KALIFONSKY

MEADOW SUB NO 3

CREAGE  
UBNAME

APP0023



Identify Search...

Coordinates Find

Elevation Profile

Export Contours

Back Forward

Turn Off Imagery

Bookmarks

Scale 8428 500 ft



☆ 05524125

PHYSICAL  
ADDRESSES

50358 BUOY AVE

OWNER

SEPR, JEFF

MAILING ADDRESS

50410 BUOY AVE

MAILING CITY

KEHAU

MAILING STATE

AK

MAILING ZIP

99611

OWN TYPE

Private

USE TYPE

Vacant

CERTIFIED LAND

VALUE

58,500

CERTIFIED

IMPROVEMENT

VALUE

58,500

ASSESSED VALUE

0

EXEMPTION

CERTIFIED TAXABLE

VALUE

58,500

LAND VALUE 2025

61,200

(Not Certified)

IMPROVEMENT

VALUE 2025 (Not

Certified)

61,200

TOTAL ASSESSED

VALUE 2025 (Not

-ertified)

.EGAL

T 5N R 11W SEC 29

SEWARD MERIDIAN

EN 2008009

KALIFONSKY

MEADOW SUB NO 3

TRACT D1

50068

KALIFONSKY

MEADOW SUB NO 3

ACREAGE  
UBNAME

APP0024



RM 05524130  
E-2

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

KALIFONSKY MEADOWS LLC  
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): 05524130

Taxing Authority : 58 - CENTRAL EMERGENCY SERVICES

Parcel Address:

Legal Description:

50152 BUOY AVE

T 5N R 11W SEC 29 Seward Meridian KN 2008009 KALIFONSKY  
MEADOW SUB NO 3 (TRACT E2)

*5 Acre Lot*

2025 Assessed Values

Land:	90,700	Improvements*:	0		
Total Assessed KPB:	90,700	Exempt Value KPB:	0	Total Taxable KPB:	90,700
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

APP0026

Year	Reason	Land Assessment	Impr. Assessment	Total Assessment
2011	Main Roll Certification	33,200	0	33,200
2010	Main Roll Certification	33,200	0	33,200
2009	Main Roll Certification	29,600	0	29,600

20 items per page
1 - 17 of 17 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 Information

Property Owner:  
**KALIFONSKY MEADOWS LLC**  
  
Mailing Address:  
**PO BOX 1290**  
**KENAI AK 99611-1290**

Property ID:  
**05524130**  
  
Property Address:  
**50152 BUOY AVE**

Acreage:  
**5.0000**  
  
Tax Authority Group:  
**58 - Central Emergency Services**

### Legal Description

**T 5N R 11W SEC 29 Seward Meridian KN 2008009 KALIFONSKY MEADOW SUB NO 3 TRACT E2**

### Ownership History

Document No.	Date	Owner	Grantee	Type
20100074990	9/2/10	Multiple Owners	Kalifonsky Meadows Llc	Multiple

### Value History

Year	Reason	Land Assessment	Impr. Assessment	Total Assessment
2025	Main Roll Certification	90,700	0	90,700
2024	Main Roll Certification	89,200	0	89,200
2023	Main Roll Certification	77,500	0	77,500
2022	Main Roll Certification	64,800	0	64,800
2021	Main Roll Certification	26,100	0	26,100
2020	Main Roll Certification	26,100	0	26,100
2019	Main Roll Certification	26,100	0	26,100
2018	Main Roll Certification	26,100	0	26,100
2017	Main Roll Certification	26,100	0	26,100
2016	Main Roll Certification	26,100	0	26,100
2015	Main Roll Certification	26,100	0	26,100
2014	Main Roll Certification	26,100	0	26,100
2013	Main Roll Certification	33,200	0	33,200
2012	Main Roll Certification	33,200	0	33,200

APP0028



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: \$ \_\_\_\_\_

☐ 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:	05524130	<b>NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.</b>
Property Owner:	Kalifonsky Meadows LLC	
Legal Description:	T5NR11WSec29Seward Meridian KN2008009 Kalifonsky Meadow Sub NO 3 Tract E2	
Physical Address of Property:	50152 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: \$ 90700 Appellant's Opinion of Value: \$ \_\_\_\_\_

Year Property was Purchased: 2004 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

3-28-23

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

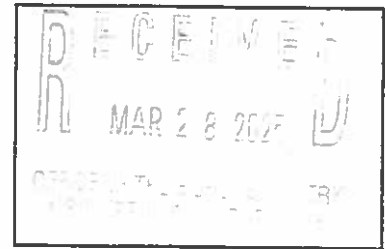
144 N. Binkley Street  
Soldotna, Alaska 99669-7599

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: \$ 30.00

☐ 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 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:	05524130	<b>NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.</b>
Property Owner:	Kalifonsky Meadows LLC	
Legal Description:	T5NR11WSec29Seward Meridian KN2008009 Kalifonsky Meadow Sub NO 3 Tract E2	
Physical Address of Property:	50152 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: \$ 90700 Appellant's Opinion of Value: \$ 40,000

Year Property was Purchased: 2004 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

Date

David N Yragui

Printed Name of Appellant / Agent / Representative

3-28-23



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:  
**KALIFONSKY MEADOWS LLC**

Mailing Address:  
**PO BOX 1290**

**KENAI AK 99611-1290**

Property ID:  
**05524130**

Property Address:  
**50152 BUOY AVE**

Acreage:  
**5.0000**

Tax Authority Group:  
**58 - Central Emergency Services**

Legal Description

**T 5N R 11W SEC 29 Seward Meridian KN 2008009 KALIFONSKY MEADOW SUB NO 3 TRACT E2**

Document No.	Date	Owner	Grantee	Type
20100074990	9/2/10	Multiple Owners	Kalifonsky Meadows Llc	Multiple

Year	Reason	Land Assessment	impr. Assessment	Total Assessment
2025	Main Roll Certification	90,700	0	90,700
2024	Main Roll Certification	89,200	0	89,200
2023	Main Roll Certification	77,500	0	77,500
2022	Main Roll Certification	64,800	0	64,800
2021	Main Roll Certification	26,100	0	26,100
2020	Main Roll Certification	26,100	0	26,100
2019	Main Roll Certification	26,100	0	26,100
2018	Main Roll Certification	26,100	0	26,100
2017	Main Roll Certification	26,100	0	26,100
2016	Main Roll Certification	26,100	0	26,100
2015	Main Roll Certification	26,100	0	26,100
2014	Main Roll Certification	26,100	0	26,100
2013	Main Roll Certification	33,200	0	33,200
2012	Main Roll Certification	33,200	0	33,200

**APP0033**  
33,200

Year	Reason	Land Assessment	Impr. Assessment	Total Assessment
2011	Main Roll Certification	33,200	0	33,200
2010	Main Roll Certification	33,200	0	33,200
2009	Main Roll Certification	29,600	0	29,600

1 20 Items per page
 1 - 17 of 17 items

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



☆ 05524130

PHYSICAL ADDRESSES 50152 BUOY AVE

OWNER KALIFONSKY

MEADOWS LLC

MAILING ADDRESS PO BOX 1290

MAILING CITY KENAI

MAILING STATE AK

MAILING ZIP 99611

OWN TYPE Private

USE TYPE Vacant

CERTIFIED LAND 89,200

VALUE

CERTIFIED 0

IMPROVEMENT

VALUE 89,200

CERTIFIED

ASSESSED VALUE

EXEMPTION 0

CERTIFIED TAXABLE

VALUE 89,200

LAND VALUE 2025

90,700

(Not Certified)

IMPROVEMENT

0

VALUE 2025 (Not

Certified)

90,700

TOTAL ASSESSED

VALUE 2025 (Not

Certified)

LEGAL

T 5N R 11W SEC 29

SEWARD MERIDIAN

KN 2008009

KALIFONSKY

MEADOW SUB NO 3

TRACT E2

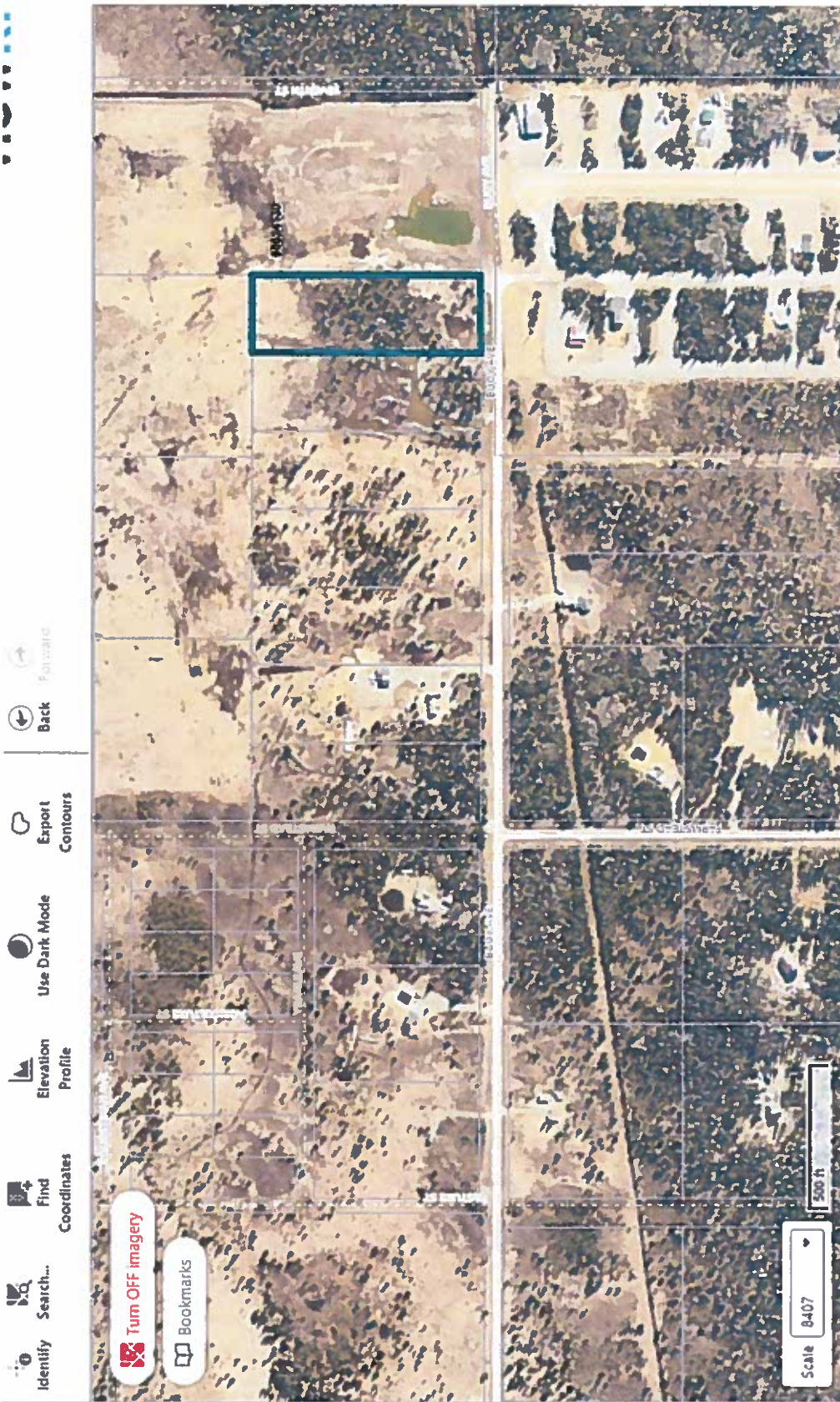
5.0000

KALIFONSKY

MEADOW SUB NO 3

ACREAGE  
SUBNAME

APP0035





☆ 05524125

PHYSICAL ADDRESS 50358 BUOY AVE

OWNER SKRR JEFF

MAILING ADDRESS 50410 BUOY AVE

MAILING CITY NETAH

MAILING STATE AK

MAILING ZIP 99611

OWN TYPE Private

USE TYPE Vacant

CERTIFIED LAND 58,500

VALUE 0

CERTIFIED IMPROVEMENT

VALUE 58,500

CERTIFIED ASSESSED VALUE

EXEMPTION 0

CERTIFIED TAXABLE 58,500

VALUE 61,200

LAND VALUE 2025

(Not Certified)

IMPROVEMENT 0

VALUE 2025 (Not

Certified)

TOTAL ASSESSED 61,200

VALUE 2025 (Not

Certified)

LEGAL

T 5N R 11W SEC 29

SEWARD MERIDIAN

KM 2008009

KALITONSKY

MEADOW SUB NO 3

TRACT D1

5,0000

KALITONSKY

MEADOW SUB NO 3

ACREAGE

SUBNAME

APP0036



K&F Comp

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: \$ \_\_\_\_\_

☐ 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:	05524131	<b>NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.</b>
Property Owner:	Kalifonsky Meadows LLC	
Legal Description:	T5NR11WSec29Seward Meridian KN2008009 Kalifonsky Meadow Sub NO 3 Tract E4	
Physical Address of Property:	Not given	

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: \$ 6800 Appellant's Opinion of Value: \$ \_\_\_\_\_

Year Property was Purchased: 2004 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

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

KALIFONSKY MEADOWS LLC  
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): 05518032

Taxing Authority : 58 - CENTRAL EMERGENCY SERVICES

Parcel Address:

Legal Description:

50604 EQUESTRIAN AVE

T 5N R 11W SEC 29 Seward Meridian KN 0730023 KALIFONSKY  
BEACH INDUSTRIAL PARK SUB LOT 5 BLK 4

2025 Assessed Values

Land:	1,400	Improvements*:	0		
Total Assessed KPB:	1,400	Exempt Value KPB:	0	Total Taxable KPB:	1,400
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

APP0039

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: \$ \_\_\_\_\_

☐ 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:	05518032	<b>NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.</b>
Property Owner:	Kalifonsky Meadows LLC	
Legal Description:	T5NR11WSec29Seward Meridian KN0730023KalifonskyBeachIndustrialParkSub Lot5 Blk4	
Physical Address of Property:	50604 Equestrian 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: \$ 1400 Appellant's Opinion of Value: \$ \_\_\_\_\_

Year Property was Purchased: 2004 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

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

KALIFONSKY MEADOWS LLC  
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): 05518012

Taxing Authority : 58 - CENTRAL EMERGENCY SERVICES

Parcel Address:

Legal Description:

50643 MANNO AVE

T 5N R 11W SEC 29 Seward Meridian KN 0730023 KALIFONSKY  
BEACH INDUSTRIAL PARK SUB LOT 4 BLK 3

2025 Assessed Values

Land:	1,400	Improvements*:	0		
Total Assessed KPB:	1,400	Exempt Value KPB:	0	Total Taxable KPB:	1,400
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

APP0041



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: \$ \_\_\_\_\_

☐ 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:	05518012	<b>NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.</b>
Property Owner:	Kalifonsky Meadows LLC	
Legal Description:	T5NR11WSec29Seward Meridian KN0730023KalifonskyBeachIndustrialParkSub Lot4 Blk3	
Physical Address of Property:	50643 Manno 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: \$ 1400 Appellant's Opinion of Value: \$ \_\_\_\_\_

Year Property was Purchased: 2004 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



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: \$ \_\_\_\_\_

☐ 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
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\$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:	05518011	<b>NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.</b>
Property Owner:	Kalifonsky Meadows LLC	
Legal Description:	T5NR11WSec29Seward Meridian KN0730023KalifonskyBeachIndustrialParkSub Lot3 Blk3	
Physical Address of Property:	50671 Manno nAve	

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: \$ 1400 Appellant's Opinion of Value: \$ \_\_\_\_\_

Year Property was Purchased: 2004 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

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

KALIFONSKY MEADOWS LLC  
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): 05518011

Taxing Authority: 58 - CENTRAL EMERGENCY SERVICES

Parcel Address:

Legal Description:

50671 MANNO AVE

T 5N R 11W SEC 29 Seward Meridian KN 0730023 KALIFONSKY  
BEACH INDUSTRIAL PARK SUB LOT 3 BLK 3

2025 Assessed Values

Land:	1,400	Improvements*:	0		
Total Assessed KPB:	1,400	Exempt Value KPB:	0	Total Taxable KPB:	1,400
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

APP0044

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

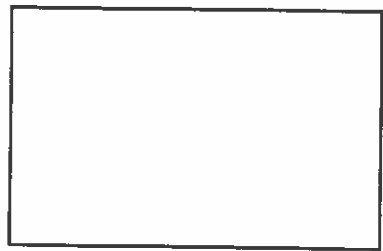
144 N. Binkley Street  
Soldotna, Alaska 99669-7599

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: \$ \_\_\_\_\_

☐ 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 KP8 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 KP8 5.12.060(T) then the filing fee shall be fully refunded within 30 days after the hearing date.

Account / Parcel Number:	05518019	<b>NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.</b>
Property Owner:	Kalifonsky Meadows LLC	
Legal Description:	T5NR11WSec29Seward Meridian KN0730023KalifonskyBeachIndustrialParkSub Lot3 Blk2	
Physical Address of Property:	Not given	

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: \$ 1400 Appellant's Opinion of Value: \$ \_\_\_\_\_

Year Property was Purchased: 2004 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

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: \$ \_\_\_\_\_

☐ 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:	05518028	<b>NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.</b>
Property Owner:	Kalifonsky Meadows LLC	
Legal Description:	T5NR11WSec29Seward Meridian KN0730023KalifonskyBeachIndustrialParkSub Lot4 Blk4	
Physical Address of Property:	35959 Farmstead St	

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: \$ 1400 Appellant's Opinion of Value: \$ \_\_\_\_\_

Year Property was Purchased: 2004 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

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



KALIFONSKY MEADOWS LLC  
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): 05519005

Taxing Authority : 58 - CENTRAL EMERGENCY SERVICES

Parcel Address:

Legal Description:

50644 YRAGUI AVE

T 5N R 11W SEC 29 Seward Meridian KN 0730023 KALIFONSKY  
BEACH INDUSTRIAL PARK SUB LOT 8 BLK 5

2025 Assessed Values

Land:	1,400	Improvements*:	0		
Total Assessed KPB:	1,400	Exempt Value KPB:	0	Total Taxable KPB:	1,400
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

APP0047

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: \$ \_\_\_\_\_

☐ 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
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\$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:	05519005	<b>NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.</b>
Property Owner:	Kalifonsky Meadows LLC	
Legal Description:	T5NR11WSec29Seward Meridian KN0730023KalifonskyBeachIndustrialParkSub Lot8 Blk5	
Physical Address of Property:	50644 Yragui 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: \$ 1400 Appellant's Opinion of Value: \$ \_\_\_\_\_

Year Property was Purchased: 2004 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



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

KALIFONSKY MEADOWS LLC  
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): 05524106

Taxing Authority: 58 - CENTRAL EMERGENCY SERVICES

Parcel Address:

Legal Description:

50074 BUOY AVE

T 5N R 11W SEC 29 Seward Meridian KN 2005043 KALIFONSKY  
MEADOW SUBTRACT F

*PARCEL 120 ACRES  
Hay field*

2025 Assessed Values

Land:	10,100	Improvements*:	0		
Total Assessed KPB:	10,100	Exempt Value KPB:	0	Total Taxable KPB:	10,100
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

APP0049



ⓘ 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:  
**KALIFONSKY MEADOWS LLC**

Property ID:  
**05524106**

Acreage:  
**37.0200**

Mailing Address:  
**PO BOX 1290  
KENAI AK 99611-1290**

Property Address:  
**50074 BUOY AVE**

Tax Authority Group:  
**58 - Central Emergency Services**

#### Legal Description

**T 5N R 11W SEC 29 Seward Meridian KN 2005043 KALIFONSKY MEADOW SUB TRACT F**

Document No.	Date	Owner	Grantee	Type
20100075010	9/2/10	Yragui David N & Mary Jeanne	Kalifonsky Meadows Llc	Multiple

Year	Reason	Land Assessment	Impr. Assessment	Total Assessment
2025	Main Roll Certification	10,100	0	10,100
2024	Main Roll Certification	10,400	0	10,400
2023	Main Roll Certification	10,400	0	10,400
2022	Main Roll Certification	10,400	0	10,400
2021	Main Roll Certification	30,100	0	30,100
2020	Main Roll Certification	30,100	0	30,100
2019	Main Roll Certification	30,100	0	30,100
2018	Main Roll Certification	30,100	0	30,100
2017	Main Roll Certification	30,100	0	30,100
2016	Main Roll Certification	30,100	0	30,100



**(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:  
**KALIFONSKY MEADOWS LLC**  
Mailing Address:  
**PO BOX 1290**  
**KENAI AK 99611-1290**

Property ID:  
**05524106**  
Property Address:  
**50074 BUOY AVE**

Acreage:  
**37.0200**  
Tax Authority Group:  
**58 - Central Emergency Services**

**Legal Description**

**T 5N R 11W SEC 29 Seward Meridian KN 2005043 KALIFONSKY MEADOW SUB TRACT F**

Document No.	Date	Owner	Grantee	Type
20100075010	9/2/10	Yragui David N & Mary Jeanne	Kalifonsky Meadows Llc	Multiple

Year	Reason	Land Assessment	Impr. Assessment	Total Assessment
2015	Main Roll Certification	30,100	0	30,100
2014	Main Roll Certification	30,100	0	30,100
2013	Main Roll Certification	33,100	0	33,100
2012	Main Roll Certification	33,100	0	33,100
2011	Main Roll Certification	33,100	0	33,100
2010	Main Roll Certification	33,100	0	33,100
2009	Main Roll Certification	33,800	0	33,800
2008	Main Roll Certification	25,700	0	25,700
2007	Main Roll Certification	25,700	0	25,700
2006	Main Roll Certification	25,700	0	25,700