



OWNER: REIERSON SCOTT A
APPELLANT: REIERSON SCOTT A

APPLICATION PARCEL ID: 12529060

TAX PARCEL DESCRIPTION:

T 1N R 1W SEC 23 SEWARD MERIDIAN SW 0920012
LOST LAKE SUB TRAIL HEAD ADDN LOT 8 BLK 2

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

12888 HEATHER LEE LN
BEAR CREEK AREA

TOTAL ASSESSED VALUE: **\$232,100**

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



ADMINISTRATIVE SUMMARY

Mr. Reierson's applied for the 2026 75k Residential Exemption on 02/17/2026. On that application he listed the residence address as "none" in Seward, did not fill in a mailing address, date of birth or phone numbers. In a review of Alaska Permanent Fund (PFD) records it was noted that the address used as a physical address was a property located on a different parcel than that of application, owned by Adventure Alaska LLC. A denial letter was issued on 03/11/2026. Mr. Reierson appealed on 04/10/26. In the appeal he explained that a physical address had recently been issued on his home so he had been using his office address for his PFD. The department requested a physical address be issued for the PIN 12529060 which has now been updated.

In a search of Adventure Alaska, LLC the 2025 Biennial Report shows a physical address for Mr. Scott Reierson of 417 4th Ave, Seward. This address comes back to PIN 14810010 which is owned by Ronald and Kimberly Reierson. This address is different from the application address and the PFD address supplied by the appellant.

A requirement for approval of this exemption was a statement from the appellant with an explanation of why he listed 334 4th Ave address as a physical address on his PFD application. He was also asked to include when he began occupying the property as his primary residence and confirm that he will continue to occupy the property for at least 185 days a year. That statement has not been provided, though the department has reached out many times over email and left phone messages.

In an effort to reach out one last time, staff called the number list as agent on the appeal. The person answering the phone referred to himself as the "agent" to Mr. Reierson and then stated that he was his father, Skip. In the course of the conversation "agent Skip" stated that his son might be off on his weekly surf trips.

Based on the incomplete application, multiple uses of different physical addresses, information provided by the appellants father and lack of response from Mr. Reierson, the Assessor is not satisfied that the appellant actually occupies the property referenced in this appeal for 185 days per year as required by KPB code and is denying this exemption.

KPB Code 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. department is not satisfied that the appellant actually occupies the property referenced in appeal for 185 days per year as required.

OWNER: REIERSON SCOTT A

APPLICATION PARCEL ID: 12529060

APPELLANT: REIERSON SCOTT A

BOARD DECISION

APPROVED: _____ DENIED: _____

Residential Exemption Application \$75k

Submitted 2026-02-17 20:59:07

Parcel Number: 12529060

Applicant Full Name (First Middle Last): Scott Anthony Reiersen

Date of Birth (MM/DD/YYYY):

Email: sareiersen@gmail.com

Residence Address: NONE

City: Seward

State Abbreviation (AK): AK

Zip: 99664

Mailing Address:

City:

State Abbreviation (ex: AK):

Zip:

Primary Phone Number:

Secondary Phone Number:

What type of structure is your primary residence?: House

Please Describe:

What was the date you occupied this property as your primary residence?: 1/1/2016

Did you or will you occupy this property for at least 185 days (by June 30) prior to January 1 of the exemption year? ***(Exclusive Use-Temporal use requirement): Yes

Have you received the KPB Residential exemption before?: No

Is the previous exemption parcel the SAME as the one you are applying for now?:

Please list the account/Parcel ID (PIN) for the previous exemption:

Do you or your spouse own another primary residence in a different Borough or State? (That you occupy for more than 185 days in a year): No

Please provide the date you moved out:

Physical Street Address:

City:

State:

Zip:

Type your FULL NAME: Scott Reiersen

ASG003



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



KPB PARCEL ID: 12529060



Application Details: 2026 - REIERSON, SCOTT ANTHONY (AK PFD APP) ✕

Birth Last Name:	REIERSON	Residency Began:	
DOB:	1990/10/03	SSN:	██████████
Mailing Address:		Physical Address:	
	PO BOX 2776		334 4TH AVE
	SEWARD, AK 99664		SEWARD, AK 99664
	USA		USA
Email:	sareierson@gmail.com	Message Phone:	
Day Phone:	(907) 362-1987	Absent 90 Days?	N
Application Received:	2026/03/31	Absent 180 Days?	N
Rcvd PFD Prior Year:	Y	Military Service?	N
Application Type:	Adult-WEB	In AK When Applied?	Y
Eligibility Status:	Eligible		
Functional Stage:			

Close



THE STATE of ALASKA

Department of Commerce, Community, and Economic Development
Division of Corporations, Business, and Professional Licensing
PO Box 110806, Juneau, AK 99811-0806
(907) 465-2550 • Email: corporations@alaska.gov
Website: corporations.alaska.gov

AK Entity #: 10069606
Date Filed: 12/31/2024
State of Alaska, DCCED

FOR DIVISION USE ONLY

Domestic Limited Liability Company

2025 Biennial Report
For the period ending December 31, 2024

Web-12/31/2024 6:02:10 PM

Due Date: This report along with its fees are due by January 2, 2025

Fees: If postmarked before February 2, 2025, the fee is \$100.00.
If postmarked on or after February 2, 2025 then this report is delinquent and the fee is \$137.50.

Entity Name: Adventure Alaska, LLC
Entity Number: 10069606
Home Country: UNITED STATES
Home State/Prov.: ALASKA
Physical Address: 334 4TH AVE, SEWARD, AK 99664
Mailing Address: P.O. BOX 2776, SEWARD, AK 99664

Registered Agent information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

Name: Scott Reiersen
Physical Address: 417 4TH AVE , SEWARD, AK 99664
Mailing Address: P.O. BOX 553, SEWARD, AK 99664

Officials: The following is a complete list of officials who will be on record as a result of this filing.

- Provide all officials and required information. Use only the titles provided.
Mandatory Members: this entity must have at least one (1) Member. A Member must own a %. In addition, this entity must provide all Members who own 5% or more of the entity. A Member may be an individual or another entity.
Manager: If the entity is manager managed (per its articles or amendment) then there must be at least (1) Manager provided. A Manager may be a Member if the Manager also owns a % of the entity.

Table with 4 columns: Full Legal Name, Complete Mailing Address, % Owned, Member. Row 1: Scott Reierson, P.O. BOX 2776, SEWARD, AK 99664, 100.00, X

If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

Purpose: The purpose of the Limited Liability Company is to engage in any lawful activity for which a Limited Liability Company may be organized in this state.

NAICS Code: 721199 - ALL OTHER TRAVELER ACCOMMODATION

New NAICS Code (optional): [Empty box]

This form is for use by the named entity only. Only persons who are authorized by the above Official(s) of the named entity may make changes to it. If you proceed to make changes to this form or any information on it, you will be certifying under penalty of perjury that you are authorized to make those changes, and that everything on the form is true and correct. In addition, persons who file documents with the commissioner that are known to the person to be false in material respects are guilty of a class A misdemeanor. Continuation means you have read this and understand it.

Contact Date	Contact Name	Contact Phone	Contact Email	Parcel	Notes
4/27/2026 12:07	SKIP REIERSON	907-229-1661		12529060	T/C WITH SKIP REIERSON, FATHER TO SCOTT REIERSON. EXPLAINED I WAS CALLING ABOUT HIS APPEAL AND TRYING TO SOLVE IT BUT NEEDED SCOTT TO RESPOND TO A FEW EMAILS. HE SAID SCOTT WAS PROBABLY ON HIS WEEKLY SURF TRIP? AND OUR TELEPHONE NUMBER CAME ACROSS AS "UNKNOWN". AND HE IS SURE THAT IS WHY SCOTT ISN'T ANSWERING. HE WILL CONTACT SCOTT AND ASK HIM TO CONTACT ME.
4/27/2026 7:38	SCOTT REIERSON	907-362-1987		12529060	LVM WITH SCOTT TO CONTACT ME SO WE COULD DISCUSS HOW TO CLOSE HIS APPEAL PACKET. WOULD ONLY TAKE 2 EMAILS AND IT WOULD BE SOLVED.
4/22/2026 7:46	SCOTT REIERSON	907-362-1987		12529060	LVM REGARDING APPEAL FOR 75K. ASKING HIM TO RESPOND TO MY EMAIL OR CALL ME SO WE CAN DISCUSS HOW TO MOVE FORWARD.
4/13/2026 13:00	SCOTT REIERSON	907-362-1987	SAREIERSON@GMAIL.COM	12529060	LVM AND EMAILED A REQUEST FOR A STATEMENT FOR HIS APPEAL.
4/13/2026 8:08	SCOTT REIERSON	907-229-1661		12529060	ASKED FOR ADEENA, INQUIRING ABOUT HIS RESIDENTIAL EXEMPTION APPLICATION, HE EMAILED TO US. HAVE WE RCVD IT? WARM XFER'D TO TAYLOR
4/7/2026 16:08	SCOTT REIERSON	907-229-1661		12529060	CALLING FOR SOME CLARIFYING INFORMATION ABOUT WHY HE WAS DENIED FOR 75K EXE. EXPLAINED THAT HIS PFD DID NOT MATCH THE PHYS ADDRESS THAT HE APPLIED ON. HE SAID THAT HE JUST APPLIED FOR A PHYS ADDRESS ON HIS PRIMARY RES AND IS GOING TO GO AHEAD APPEAL DENIAL AND EXPLAIN HE HAD JUST PUT HIS BIZ ADDRESS ON THE PFD AND NEVER CHANGED IT
4/7/2026 15:06	SCOTT REIERSON	907-299-1661		12529060	CALLING ABOUT 75K DENIAL LETTER. DENIED BECAUSE PFD SHOWS PHYSICAL ADDRESS AT 14912009. HE SAID THAT IS A BUSINESS. TOLD HIM HE COULD FILE APPEAL, \$30 REFUNDABLE, & PROVIDE VERIFICATION THAT HE OCCUPIES PIN HE APPLIED ON AS HIS PRIMARY RES. TRANSFERRED TO CLERKS OFFICE.
2/25/2026 14:10	SCOTT REIERSON			12529060	LVM FOR SCOTT - NEED TO VERIFY LOCATION OF HIS OCCUPANCY - PROPERTY HAS NO ADDRESS ASSIGNED, HE PFD LISTS 3344TH AVE - WHY?

Notter, Susan

From: Notter, Susan
Sent: Thursday, April 16, 2026 2:07 PM
To: 'sareierson@gmail.com'
Subject: FW: KPB APEAL/ 12529060

PIN; 12529060

Mr. Reierson,

I am following up on my email from 4/13/2026 as I have not heard back from you. I would love to close your file this week before the Board of Equalization start calendaring their appeal hearing times. If you will review my below email and respond with your statement, I can move forward. Once your statement is provided and reviewed, I will be approving your request for the \$75,000 Residential Exemption. The last step would be for you to then request the withdrawal of your appeal and your file will be closed and your filing fee refunded.

Thank you for your time and I look forward to your response.

Regards,

From: Notter, Susan
Sent: Monday, April 13, 2026 2:08 PM
To: 'sareierson@gmail.com' <sareierson@gmail.com>
Subject: KPB APEAL/ 12529060

PIN: 12529060

Mr. Reierson,

I have reviewed your appeal form. In order to move forward and hopefully resolve your appeal, please respond to this email with your explanation of why you listed 334 4th Ave address as your physical address on your PFD application. Include when you began occupying the property in question as your primary residence and confirm that you will continue to occupy the property for at least 185 days a year.

Thank you,

Notter, Susan

From: Notter, Susan
Sent: Monday, April 20, 2026 9:12 AM
To: 'sareierson@gmail.com'
Subject: KPB ASSESSING / APPEAL

PIN: 12529060

Mr. Reierson,

I have reviewed your appeal form. In order to move forward and hopefully resolve your appeal, please respond to this email with your explanation of why you listed 334 4th Ave address as your physical address on your PFD application. Include when you began occupying the property in question as your primary residence and confirm that you will continue to occupy the property for at least 185 days a year.

Once your statement is received and reviewed, I will be emailing you a request for your withdrawal of your appeal. This will allow your appeal to be closed and your filing fee to be refunded. If you do not respond to this email and provide your statement, your appeal case will be put on the Board of Equalization hearing calendar. I would prefer to settle your appeal ahead of that hearing if possible.

Thank you. I look forward to hearing from you.

Regards,



PUBLIC INFORMATION REPORT

PARCEL OVERVIEW

Parcel Number	Physical Address	Certified Total Value	Data as of:	Assessment Year
125-290-60	12888 Heather Lee Ln	\$228,300	05/04/26	2025

OWNER INFORMATION

Owner Name	Mailing Address	Legal Party Role
REIERSON SCOTT A	SCOTT A REIERSON PO BOX 553 SEWARD AK 99664-0553	Owner

Transfer Date: 08/11/2014

Document Number: 20140008380

Deed Book / Page: ---

LOCATION / DESCRIPTION

Taxing Unit	TAG 57 - BEAR CREEK FIRE	Inside City Limits: NO
Primary Address	12888 Heather Lee Ln	City: N/A
Deeded Acreage	0.7800	Legal Desc. T 1N R 1W SEC 23 Seward Meridian SW 0920012 LOST LAKE SUB TRAIL HEAD ADDN LOT 8 BLK 2

PARCEL TYPE

Property Class Code 110 Residential Dwelling - single

ASSESSMENT INFORMATION

Certified Tax Year:	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Certified Land Value	64,100	55,800	50,600	37,100
Certified Improvements Value	156,000	175,400	164,600	150,500
Certified Total Assessed Value	220,100	231,200	215,200	187,600
Certified Total Taxable Value	220,100	231,200	215,200	187,600