Kenai Peninsula Borough Board of Equalization Appeal Hearing Packet

CASE NO. 2025-04

David Yragui

Hay Ground LLC

Parcel No(s): 05518112

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

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



Office of the Borough Clerk

144 North Binkley Street, Soldotna, AK 99669 | (P) 907-714-2160 | (F) 907-714-2388 | www.kpb.us

TAX ASSESSMENT APPEAL HEARING DATE Wednesday, May 21, 2025 2:00 PM

April 21, 2025

YRAGUI, DAVID N PO BOX 1290 KENAI, AK 99611 DYRAGUI@OUTLOOK.COM

RE: Parcel No(s): 05518112

Owner of Record: HAY GROUND 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 **2:00 PM**

<u>PLEASE NOTE</u>: 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?nodel-detTIT5REFI CH5.12REPRPEPRTA 5.12.055REISOTRIPRNAP

An information packet regarding the appeal processes is also available: https://www.kpb.us/images/KPB/ASG/Appeal Process Information Packet.pdf

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

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

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

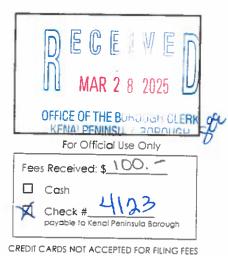
144 N. Binkley Street Soldotna, Alaska 99669-7599

Phone: (907) 714-2160 Toll Free: 1-800-478-4441

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



Accordal Value for			A MARKET MARKET AND A			
Assessed Value from	Assessment Notice	Filing Fee				
Less than	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 appearappellant's hearing before the Bowithin 30 days after the hearing of	De or participates telephonica	ce is due, or if the appellant of the substitution of the substitu	or agent of the appell) then the filing fee s	ant is present for th hall be fully refunde		
Account / Parcel Number:	05518112	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARC				
Property Owner:		Hayground LLC				
Legal Description:	T05NR11WSEC20 Sewa	T05NR11WSEC20 Seward Meridian KN E1/2SW1/4exclDoyle Est Sub 3rd Add&YraguiTrac				
Physical Address of Property	36515 Eastway Rd					
Contact information for all cor	respondence relating to th	is appeal:				
Mailing Address:	PO Box 1290 Kenai	AK 99611				
Phone (daytime):	9072521891	Phone (evening):	9072834947			
Email Address:	dyragui@outlook	.com	I AGREE TO BE S	ERVED VIA EMAIL		
Value from Assessment Notice: \$_ Vear Property was Purchased: 1990 Vear Property been appraised Vear Property been advertised FOI	9 by a private fee appraiser with	· -	60,000 s □ No ■			
Comparable Sales:	PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE		

FILING FEE BASED ON TOTAL ASSESSED VALUE PER PARCEL

The appeal must state the grounds for the appeal. KPB 5.12.050(B)	INDER VALUATION OF THE PROPERTY KPB 5.12.050(E)
My property value is excessive. (Overvalued)	The following are <u>NOT</u> grounds for appeal:
My property was valued incorrectly. (Improperly)	The taxes are too high.
My property has been undervalued.	The value changed too much in one year.You cannot afford the taxes.
My property value is unequal to similar properties.	and callifor allora the taxes.
Please provide specific reasons and evidence supporting the item	checked above (Attach additional share)
	entected above. (Attach additional sneets 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 <u>additional evidence</u> within the required time lim	it of 15 days prior to the bearing date
My appeal is complete. I have provided all the evidence that I intendibased on the evidence submitted.	d to submit, and request that my appeal be reviewed
Check the following statement that applies to who is filing this app	peal:
I am the owner of record for the account/parcel number appealed	L.
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 en otherwise authorized to act on behalf of the entity. I have attached this entity (i.e., copy of articles of incorporation or resolution which from an officer of the company, or copy from trust document identical as the owner of record for this account, this is REQUIRED for confirmed.	ed written proof of my authority to act on behalf of a designates you as an officer, written authorization tifying you as trustee). If you are not listed by name
The owner of record is deceased and I am the personal represents my authority to act on behalf of this individual and/or his/her est documentation). If you are not listed by name as the owner of record of your right to appeal this account.	tate (i.e., copy of recorded personal representative
I am not the owner of record for this account, but I wish to appeal Power of Attorney document signed by the owner of record. If you account, this is REQUIRED for confirmation of your right to appeal the	are not listed by name as the owner of record for this
Oath of Appellant: I hereby affirm that the foregoing information and correct.	any additional information that I submit is true and
3	-28-25
Signature of Appellant / Agent / Representative Date	-
David N Yragui Printed Name of Appellant / Agent / Representative	



kpb property tax

Short videos Images News

https://www.kpb.us / Departments

KPB.us

Property Tax

Forums Videos

Shopping

: More

ď

(•)

×

(2)

United States Fostal Service

Tools

K 1

2

Shadytin

Kenai Peninsula Property Tax

City tax office in Soldoma, Alaskn :

Reviews Directions

☐ Save

Call Call Share

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

Pay Your 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.

Credit Card Iransaction Ices are 2.35% of the tax amount paid ...

Contact

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

More results from kpb.us »



publicaccessnow.com

https://ak-kenar.publicaccessnow.com / PropertyTax

Kenai Peninsula Borough Property Tax Division - Tax Payment

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

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



1

https://www.spb.ris > Departments

Assessing Department

The Assessing Department discovers, lists and values all taxable property in the borough in a fair and The Assessing Department discovers, lists and values all tax

Uniform manner in accordance with state law and borough ...

O



publicaccessnow.com

fillus. //kpb_publicaccessiiow.com

2025 NOTICE OF ASSESSMENT Annual - Real Property

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





52*1*16073*******AUTO**5-DIGIT 99669 [հերլե]||հինակիներինիանիրիայալիանիիներիներինիային

HAY GROUND LLC PO BOX 1290

KENAI AK 99611-1290

Ay Convene LLC

Mailing Date: 2/28/2025

(907) 714-2230 Fax: 714-2393

(800) 478-4441

Toll free within Kenai Peninsula Borough only

THIS IS NOT A TAX BILL

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

Property ID (PIN): 05518112

Parcel Address:

Taxing Authority: 58 - CENTRAL EMERGENCY SERVICES

Legal Description:

T 05N R 11W SEC 20 Seward Meridian KN E1/2 SW1/4 EXCL DOYLE EST SUB 3RD ADD & YRAGUI TRACT

CLEANING & YEARS - DISIGNE - PLOWING SEDVING - DITCHING - 2000-2012

2025 Assessed Values

Land:	211,300	Improvements*:	0		
Total Assessed KPB:	211,300	Exempt Value KPB:	0	Total Taxable KPB:	211,300
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: OR

10/15/2025

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

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

144 N. Binkley Street Soldotna, Alaska 99669-7599

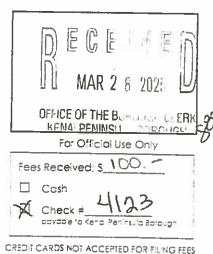
Phone: (907) 714-2160

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

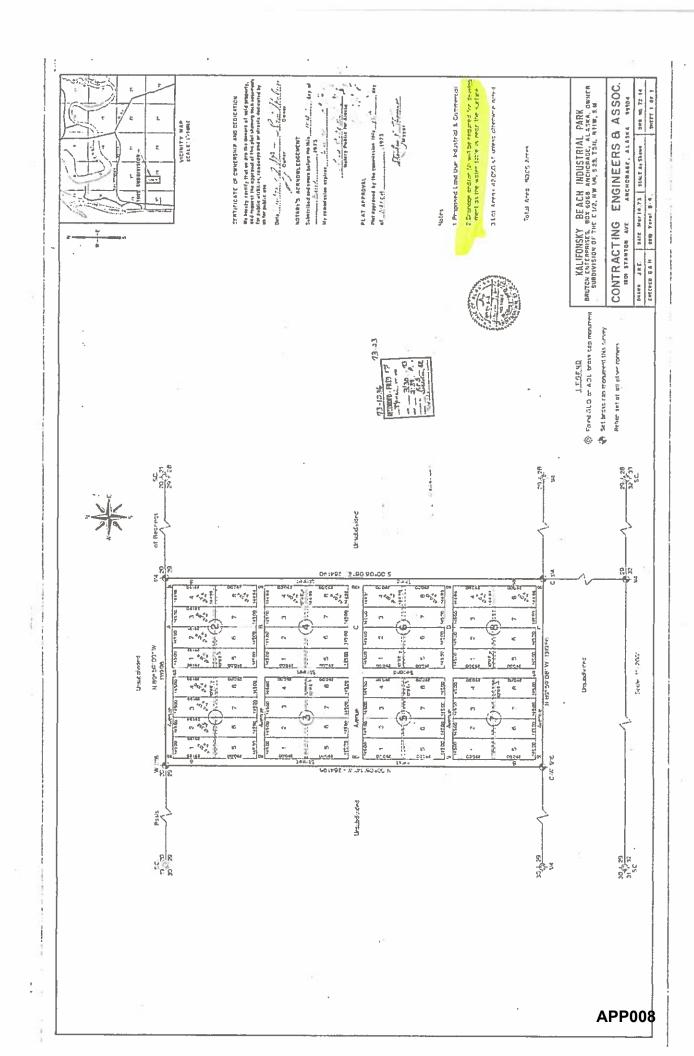


FILING FEE BASED ON TOTAL ASSEST	SED VALUE PER PARCEL iled by a separate filing fee and form)
Assessed Value from Assessment Notice	Filing Fee
Less than \$100,000	\$30
\$100,000 to \$499,999	\$100
\$500,000 to \$1,999,999	\$200
\$2,000,000 and higher	\$1,000

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:	05518112	NOTE: A SEPARA	ATE FORM IS REQUIRED	FOR EACH PARCEL.		
Property Owner:		Hayground LLC				
Legal Description:	T05NR11WSEC20 Sev	T05NR11WSEC20 Seward Meridian KN E1/2SW1/4exclDoyle Est Sub 3rd Add&YraguiTract				
Physical Address of Property	36515 Eastway Rd					
Contact information for all co	rrespondence relating to	this appeal:				
Mailing Address:	PO Box 1290 Ken	ai AK 99611				
Phone (daytime):	9072521891	Phone (evening):	9072834947			
Email Address:	dyragui@outlook.com					
Value from Assessment Notice: S Year Property was Purchased: 19	99	Appellant's Opinion of Value: S Price Paid: S	60,000			
Has the property been appraised		•	s No 🔳			
Has property been advertised FC	OR SALE within the past 3-ye	ars? Yes No				
Comparable Sales:	PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE		
\						
				LANGUA VII E VINNIN LIN ALEMAL SAS ELE		

	The appeal must state the grounds for the appeal. KPB 5,12,050(B)	ER VALUATION OF THE PROPERTY KPB 5, 12.050(E)
	My property value is excessive. (Overvalued)	The following are <u>NOT</u> grounds for appeal:
	My property was valued incorrectly. (Improperly)	→The taxes are too high.
	My property has been undervalued.	The value changed too much in one year.You cannot afford the taxes.
	My property value is unequal to similar properties.	
	Please provide specific reasons and evidence supporting the item che	ecked above. (Attach additional sheets as necessary)
	=	
	** THE APPELLANT BEARS THE BURDEN OF PRO	OOF (AS 29.45.210(b)) **
	Check the following statement that applies to your intentions:	
	I intend to submit <u>additional evidence</u> within the required time limit o	f 15 days prior to the hearing date.
	My appeal is complete. I have provided all the evidence that I intend to based on the evidence submitted.	submit, and request that my appeal be reviewed
	Check the following statement that applies to who is filing this appear	ıl:
	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 nu	mber appealed.
	The owner of record for this account is a business, trust or other entity otherwise authorized to act on behalf of the entity. I have attached this entity (i.e., copy of articles of incorporation or resolution which defrom an officer of the company, or copy from trust document identify as the owner of record for this account, this is REQUIRED for confirmation	written proof of my authority to act on behalf of esignates you as an officer, written authorization ing you as trustee). If you are not listed by name
	The owner of record is deceased and I am the personal representation my authority to act on behalf of this individual and/or his/her estate documentation). If you are not listed by name as the owner of record for of your right to appeal this account.	e (i.e., copy of recorded personal representative
	I am not the owner of record for this account, but I wish to appeal or Power of Attorney document signed by the owner of record. If you are account, this is REQUIRED for confirmation of your right to appeal this confirmation.	not listed by name as the owner of record for this
	Oath of Appellant: hereby affirm that the foregoing information and an correct.	y additional information that I submit is true and $28-25$
	Signature of Appellant / Agent / Representative Date	
)	David N Yragui	
	Brinted Name of Appellant / Agent / Benracentative	



Update Mailing Address

General Information

Property Owner: HAY GROUND LLC

Mailing Address: PO BOX 1290

KENAI AK 99611-1290

Property ID: 05518112

Property Address: **NOT AVAILABLE** Acreage: 64.8500

Tax Authority Group:

58 - Central Emergency Services

Legal Description

T 05N R 11W SEC 20 Seward Meridian KN E1/2 SW1/4 EXCL DOYLE EST SUB 3RD ADD & YRAGUI TRACT

Ownership History

Document No.	Date	Owner	Grantee	Туре
20110019120	3/1/11	Hay Ground Lic	Hay Ground Llc	Single
20100075070	9/2/10	Yragui David N & Mary Jeanne	Hay Ground Lic	Single

Value History

Year	Reason	Land Assessment	Impr. Assessment	Total Assessment
2024	Main Roll Certification	202,000	0	202,000
2023	Main Roll Certification	176,300	0	176,300
2022	Main Roll Certification	160,700	0	160,700
2021	Main Roll Certification	91,100	0	91,100
2020	Main Roll Certification	91,100	0	91,100
2019	Main Roll Certification	91,100	0	91,100
2018	Main Roll Certification	91,100	0	91,100
2017	Main Roll Certification	91,100	0	91,100
2016	Main Roll Certification	91,100	0	91,100
2015	Main Roll Certification	91,100	0	91,100
2014	Main Roll Certification	91,100	0	91,100
2013	Main Roll Certification	91,100	0	91,100
2012	Main Roll Certification	91,100	0	91,100
2011	Main Roll Certification	91,100	0	91,100

Improvements

Building

Code

Description

▼ Items per page

Year

Length

No improvements data present.

Width

NED REMY ASSESSIMUNT Value

1 - 14 of 14 items

♣ Return	Q New Search	 Assessment 	⊕ Prist	Map itt

Update Mailing Address

Account Information

Owner: HAY GROUND LLC

Mailing Address
PO BOX 1290 KENAI AK 99611-1290

PIN: 05518112

Property Address:

Tax Roll: Real Property

TAG:

58 - CENTRAL EMERGENCY SERVICES

Last updated: 2/05/2025 11:56:30 AM

Legal Description

T 05N R 11W SEC 20 Seward Meridian KN E1/2 SW1/4 EXCL DOYLE EST SUB 3RD ADD & YRAGUI TRACT

Tax Bills Due

Total Payable: \$0.00

Pay Partial:

Payment History

(i) Select the "Tax Year" link to view the Funds Breakdown for the entire tax year.

Tax Year	Bill Number	Date Paid	Receipt Number	Amount Paid
2024	2024065230	9/16/24	B25.23329	\$1,801.84
2023	2023065411	1/30/24	B24,44009	\$1,769.18
2022	2022065226	10/13/22	B23.31449	\$703.87
2022	2022065226	9/7/22	B23.17601	\$703.87
2021	2021066603	8/24/21	B22.14239	\$816.26
2020	2020067133	10/28/20	B21.36895	\$408.13
2020	2020067133	9/8/20	B21.18107	\$408.13
2019	2019066847	10/24/19	B20.34817	\$408.13
2019	2019066847	9/10/19	B20.15886	\$408.13
2018	2018067046	8/27/18	B19.13317	\$816.26
2017	2017062306	8/23/17	B18.12864	\$775.26
2016	2016062958	8/12/16	B17.10999	\$786.20
2015	2015067604	10/12/15	B16.28210	\$389.91
2015	2015067604	9/14/15	B16.17824	\$389.91
2014	2014043830	11/4/14	B15.34370	\$389.92
2014	2014043830	9/3/14	B15.11124	\$389.91



② 2025 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL. CERTIFIED VALUES FOR 2025 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2025

V	Update Mailing Address		

Property Owner: HAY GROUND LLC Mailing Address: PO BOX 1290

KENAI AK 99611-1290

Property ID: 05518112 Property Address: NOT AVAILABLE

Acreage: 64.8500

Tax Authority Group:

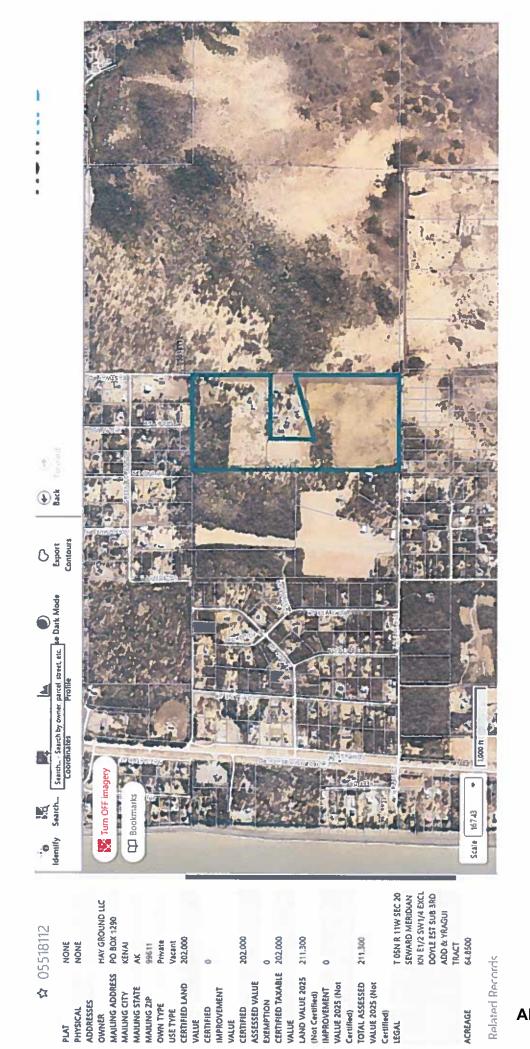
58 - Central Emergency Services

Legal Description

T 05N R 11W SEC 20 Seward Meridian KN E1/2 SW1/4 EXCL DOYLE EST SUB 3RD ADD & YRAGUI TRACT

Document No.	Date	Owner	Grantee	Туре
20110019120	3/1/11	Hay Ground Lic	Hay Ground Lic	Single
20100075070	9/2/10	Yragui David N & Mary Jeanne	Hay Ground Lic	Single

Year	Reason	Land Assessment	Impr. Assessment	Total Assessment
2025	Main Roll Certification	211,300	0	211,300
2024	Main Roll Certification	202,000	0	202,000
2023	Main Roll Certification	176,300	0	176,300
2022	Main Roll Certification	160,700	0	160,700
2021	Main Roll Certification	91,100	0	91,100
2020	Main Roll Certification	91,100	0	91,100
2019	Main Roll Certification	91,100	0	91,100
2018	Main Roll Certification	91,100	0	91,100
2017	Main Roll Certification	91,100	0	91,100
2016	Main Roll Certification	91,100	0	91,100
2015	Main Roll Certification	91,100	0	91,100
2014	Main Roll Certification	91,100	0	91,100
2013	Main Roll Certification	91,100	0	APB0,011



ADDRESSES

OWN TYPE

USE TYPE

VALUE

CERTIFIED

VALUE

VALUE

Certified)

APP0012

ACREAGE



APP0013

✿ 05549036

NONE PLAT

ADDRESSES

HILCORP ALASKA OWNER

ATTN: PROPERTY 1111 TRAVIS ST HOUSTON MAILING ADDRESS MAILING CITY MAILING STATE

TAX DEPT Industrial Private 116,600 MAILING ZIP MAILING ATTENTION **JWN TYPE**

JSE TYPE CERTIFIED LAND VALUE CERTIFIED MPROVEMENT

CRITCHED

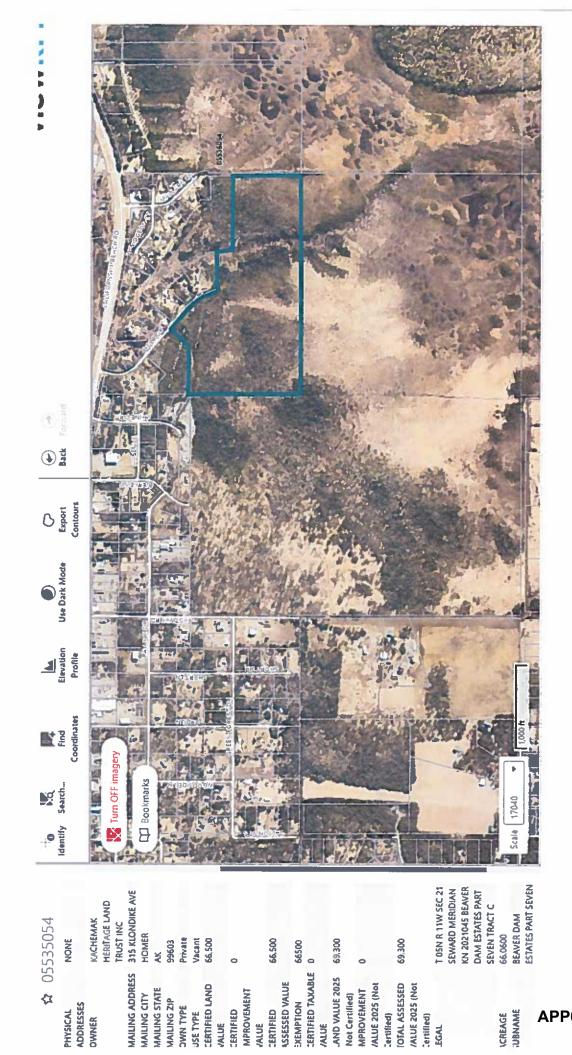
116,600 ASSESSED VALUE

122,100 AND VALUE 2025

Not Certified)
MPROVEMENT
/ALUE 2025 (Not

fOTAL ASSESSED
/ALUE 2025 (Not

122,100



EXEMPTION CERTIFIED

VALUE

/ALUE

PHYSICAL ADDRESSES

OWNER

APP0014

CREAGE

Certifled)

[ertified]

\$ 05550012

PHYSICAL ADDRESSES

MAILING ADDRESS

MAILING STATE MAILING STATE MAILING ZIP

171,400

CERTHED IMPROVEMENT

VALUE

CERTIFIED LAND

VALUE

OWN TYPE USE TYPE

336.300

CERTIFIED
ASSESSED VALUE

167,600

LAND VALUE 2025

(Not Certified)
IMPROVEMENT
VALUE 2025 (Not

CERTIFIED TAXABLE 336,300

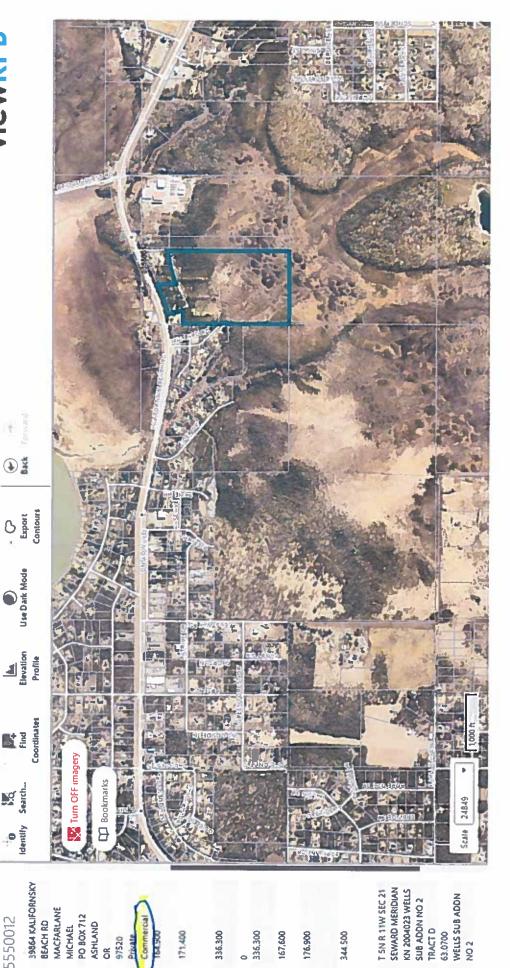
EXEMPTION

344.500

TOTAL ASSESSED VALUE 2025 (Not

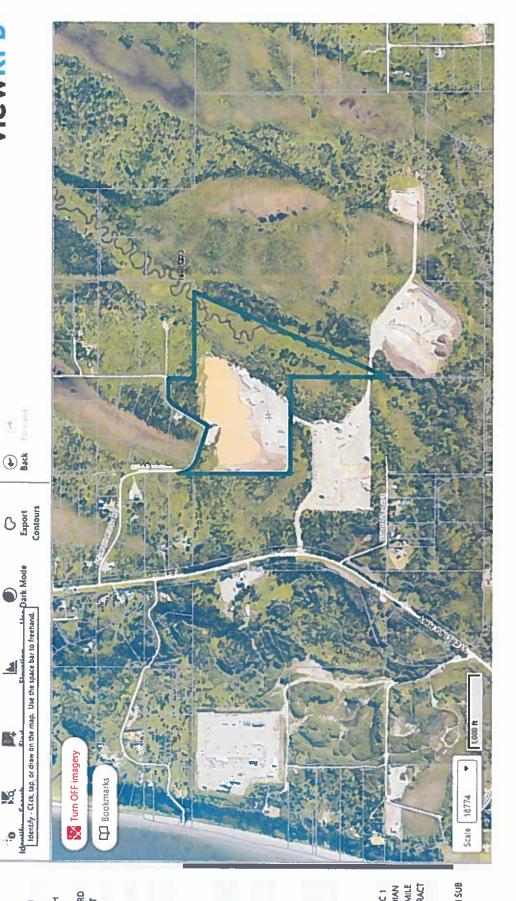
Certified)

Certifled)



TRACT D 63.0700

ACREAGE SUBNAME



☆ 16501273

Park Mode

Ņ

...

70251 STARISIO RIDGE RD TRIMARK EARTH RESERVE LLC 34481 N FORK RD ANCHOR POINT Industrial Private 95556 MAILING ADDRESS USE TYPE CERTIFIED LAND MAILING CITY MAILING STATE MAILING ZIP PHYSICAL ADDRESSES OWN TYPE OWNER

67,300 2,000 CERTIFIED IMPROVEMENT VALUE VALUE

69,300 CERTIFIED
ASSESSED VALUE

CERTIFIED TAXABLE 69.300 EXEMPTION VALUE

LAND VALUE 2025 (Not Certified)

IMPROVEMENT VALUE 2025 (Not

74,900 TOTAL ASSESSED VALUE 2025 (Not Certified)

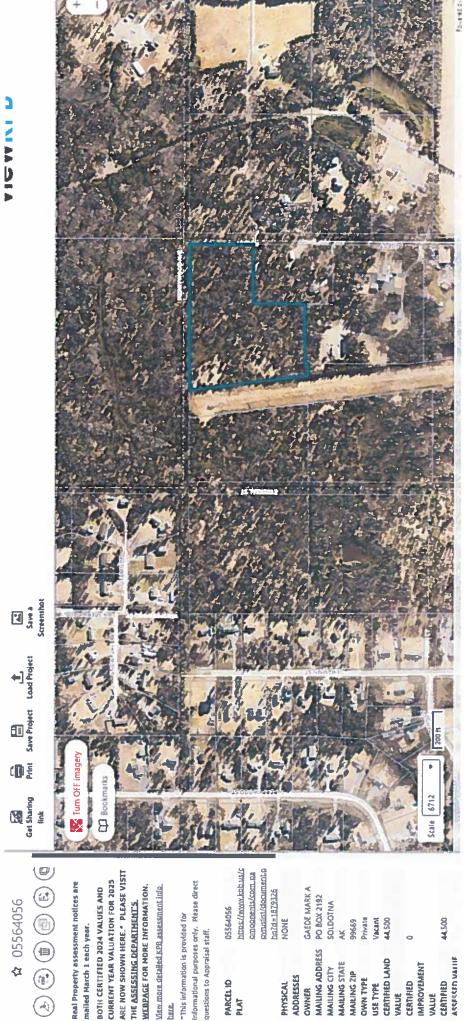
T 045 R 15W SEC 1 SEWARD MERIDIAN Certified)

76,9200 5 MILE STARISKI SUB HM 2019019 5 MILE STARISKI SUB TRACT ACREAGE SUBNAME

Related Records **APPROVED**

♦ 05564056

mailed March 1 each year.



05564056

PARCEL 1D PLAT

"This information is provided for

questions to Appraisal staff.

SOLDOTNA

MAILING ADDRESS
MAILING CITY
MAILING STATE
MAILING ZIP
OWN TYPE
USE TYPE
CERTIFIED LAND
CERTIFIED
CERTIFIED
IMPROVEMENT

NON

PHYSICAL ADDRESSES

44,500

CERTIFIED ACCECCEN VALUE

LAND VALUE 2025 70,400

ASSESSED VALUE

CERTIFIED

VALUE

EXEMPTION

CERTIFIED IMPROVEMENT

VALUE

(Not Certifled)
IMPROVEMENT
VALUE 2025 (Not

Certified)
TOTAL ASSESSED
VALUE 2025 (Not

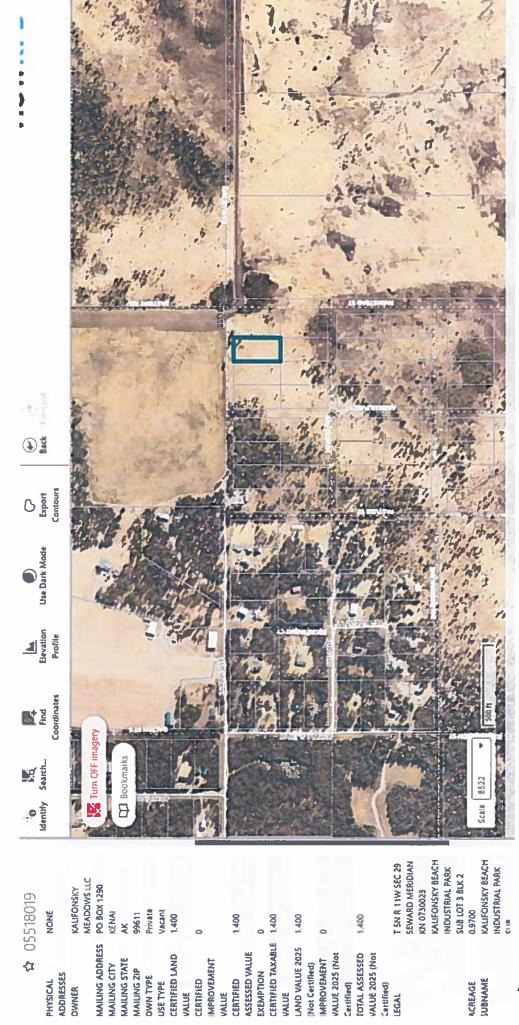
Certifled)

¥

MAILING CITY
MAILING STATE
MAILING ZIP
OWN TYPE
USE TYPE
CERTIFIED LAND

MAILING ADDRESS

ACREAGE SUBNAME



VALUE