



Kenai Peninsula Borough

144 North Binkley Street
Soldotna, AK 99669

Meeting Agenda Board of Equalization

Wednesday, May 20, 2026

12:00 PM

CALL TO ORDER

ROLL CALL

SWEAR-IN ASSESSORS, APPELLANTS AND WITNESSES

APPEALS

12:00 PM [BOE 2026-01](#) Case No.: 2026-01
Appellant: Chris R. Branch
Owner(s): Chris R. Branch
Parcel No.: 17702064

Legal Description(s): T 6S R 13W SEC 17 SEWARD MERIDIAN
HM 0780029 VINEYARD ESTATES SUB LOT 4

Type of Appeal: Residential Exemption

Appellant's Exhibits pages APP001 – APP012
Assessor's Exhibits pages ASG001 – ASG012

[Clerk's Note: Each side shall have a total of no more than 15 minutes to present their case. Each side shall be responsible for dividing their 15 minutes between oral presentation, argument, testimony (including witness testimony), and rebuttal. The board may expand or limit the length of the hearing depending on its complexity, or take other action to expedite the proceedings.]

- Appellant's Opening Presentation (15 minutes)
- Assessor's Opening Presentation (15 minutes)
- Rebuttal by the Appellant (Time reserved)
- Rebuttal and Closing by the Assessor (Time reserved)
- Sur Rebuttal and Closing by Appellant (Time reserved)

DELIBERATIONS [Clerk's Note: Deliberations may be held in public

or in adjudicative session.]

Attachments: [Branch, Chris PIN 17702064 APP evidence](#)
[Branch, Chris PIN 17702064 ASG evidence](#)

1:00 PM [BOE 2026-02](#) Case No.: 2026-02
Appellant: Agafia Martushoff
Owner(s): Agafia Martushoff
Parcel No.:06348091

Legal Description(s): T 5N R 9W SEC 21 SEWARD MERIDIAN KN
0960080 TALLARICO SUB RUFUS ADDN LOT 6

Type of Appeal: Residential Exemption

Appellant's Exhibits pages APP001 – APP004
Assessor's Exhibits pages ASG001 – ASG012

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- Appellant's Opening Presentation (15 minutes)
- Assessor's Opening Presentation (15 minutes)
- Rebuttal by the Appellant (Time reserved)
- Rebuttal and Closing by the Assessor (Time reserved)
- Sur Rebuttal and Closing by Appellant (Time reserved)

DELIBERATIONS [Clerk's Note: Deliberations may be held in public or in adjudicative session.]

Attachments: [Martushoff, Agafia PIN 06348091 APP evidence](#)
[Martushoff, Agafia PIN 06348091 ASG evidence](#)

2:00 PM [BOE 2026-05](#) Case No.: 2026-05
Appellant: Scott Reiersen
Owner(s): Scott A. Reiersen
Parcel No.: 12529060

Legal Description(s): T 1N R 1W SEC 23 SEWARD MERIDIAN SW
0920012 LOST LAKE SUB TRAIL HEAD ADDN LOT 8 BLK 2

Type of Appeal: Residential Exemption

Appellant's Exhibits pages APP001 – APP004

Assessor's Exhibits pages ASG001 – ASG0010

[Clerk's Note: Each side shall have a total of no more than 15 minutes to present their case. Each side shall be responsible for dividing their 15 minutes between oral presentation, argument, testimony (including witness testimony), and rebuttal. The board may expand or limit the length of the hearing depending on its complexity, or take other action to expedite the proceedings.]

- Appellant's Opening Presentation (15 minutes)
- Assessor's Opening Presentation (15 minutes)
- Rebuttal by the Appellant (Time reserved)
- Rebuttal and Closing by the Assessor (Time reserved)
- Sur Rebuttal and Closing by Appellant (Time reserved)

DELIBERATIONS [Clerk's Note: Deliberations may be held in public or in adjudicative session.]

Attachments:

[Reiersen, Scott PIN 12529060 APP evidence](#)

[Reiersen, Scott PIN 12529060 ASG evidence](#)

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