

Kenai Peninsula Borough
Board of Equalization
Appeal Hearing Packet

CASE NO. 2026-01

Chris R. Branch

Parcel No(s): 17702064

Wednesday, May 20, 2026 at 12:00 p.m.

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



BOARD OF EQUALIZATION HEARING DATE
Wednesday, May 20, 2026 12:00 PM

April 24, 2026

Branch, Chris R.
PO Box 2916
Homer, AK 99603

RE: Parcel No(s): 17702064
Type of Appeal: Residential Exemption
Appellant: Branch, Chris R.

HEARING DATE: The referenced appeal is scheduled to be heard by the Board of Equalization on **Wednesday, May 20, 2026 at 12:00 PM**

PLEASE NOTE: Hearing dates may change depending on the Board of Equalization's schedule. If your hearing date is rescheduled, that will not change the evidence due date noted below.

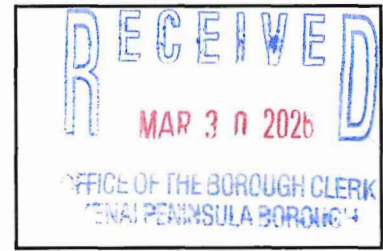
EVIDENCE DUE DATE: Pursuant to KP 5.15.060(B) any evidence or documentation you intend to use during the hearing **MUST** be **received** by the Borough Clerk no later than 5:00 p.m. on **Tuesday, May 5, 2026**. Your evidence may be mailed, e-mailed, hand delivered or faxed. Late filed evidence will be denied.

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

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

Michele Turner, MMC
Borough Clerk
micheleturner@kpb.us

Tax Year 2026
 Individual or Residential Property Exemption Appeal
 Kenai Peninsula Borough
 Office of the Borough Clerk



144 N. Binkley Street
 Soldotna, Alaska 99669-7599

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

Applications must be received at the Office of the Borough Clerk no later than 30 days after the date of mailing of the assessor's decision.

The proper filing fee must be included or the appeal will not be accepted.

For Official Use Only

Filing Fee \$30.00
 Cash
 Check # 19-788481980
 payable to Kenai Peninsula Borough

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

Account / Parcel Number:	17702064
Appellant Name:	Chris R Branch
Physical Address:	1055 Latham Homer AK 99603

Contact information for all correspondence relating to this appeal:

Mailing Address:	P.O. Box 2916 Homer AK 99603		
Phone (daytime):	(907) 7563368	Phone (evening):	
Email Address:			<input type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

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

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

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

*No Minimum Standards for Housing in KPB
 difference of opinion on living standards ect (see attach)
 does Not constitute a denial please correct
 Thank you!*

Check the following statement that applies to who is filing this appeal:

- I am the **owner of record** for the account/parcel number appealed.
- I am the **attorney for the owner of record** for the account/parcel number appealed.
- The owner of record for this account is a business, trust or other entity for which I am an **owner or officer, trustee, or otherwise authorized** to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). *If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.*
- The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). *If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.*
- I am **not the owner of record** for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. *If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.*

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

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.



Signature of Appellant / Agent / Representative

3/17/26

Date

Chris R Branch

Printed Name of Appellant / Agent / Representative

Kenai Peninsula Borough Assessing Department
144 North Binkley Street, Soldotna AK 99669
(907)714-2293

RE: 2026 Residential Exemption

Parcel ID: 177-020-64

Legal: T6S R 13W SEC 17 Seward Meridian HM 0780029 VINYARD ESTATES SUB LOT 4

To Whom It May Concern,

I am requesting reconsideration of the denial of my 2026 Residential Tax Exemption. I have lived on this parcel in Homer city limits for decades and it is my primary residence. Although the structure is small, it is occupied and has served as my home for more than 185 days each year. I have not left the Kenai Peninsula for 5 years. I am a senior and have previously qualified for the \$50 residential exemption based on this same residency.

I understand that a physical inspection on March 2 found the trailer unoccupied at that moment and noted concerns about suitability. I would like to clarify that the home is lived in regularly, and the inspection occurred during the coldest part of this winter when I was away. The trailer has electricity and a functioning composting toilet system and while modest, it meets my needs.

I apologize for how upset I was on the phone after discovering I was denied, and respectfully request that my application be reconsidered based on my long-term occupancy and continued use of this property as my primary residence.

Sincerely,

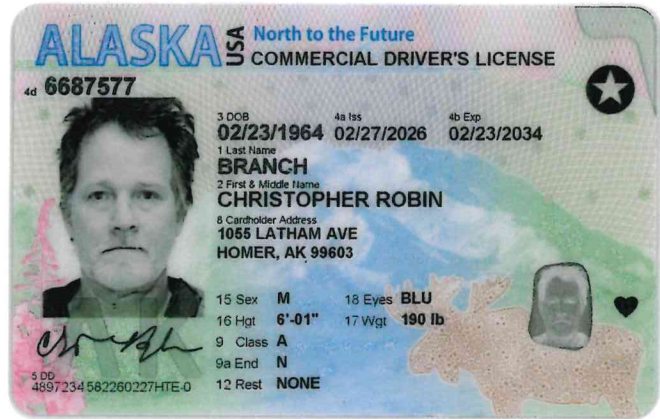


Chris Branch

POB 2916, HOMER AK 99603

APP004

See physical address →



- Please note physical address matching ownership property address.
- Successfully held 50K exemption since Tax Year 2023
- Seeking to update to 75K exemption for 2026 + going forward.
- 2026 Exemption for 75K filed correct & on time, received by 2.5.2026
- States different lifestyles doesn't constitute reason for denial.

① 2026 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL.
 CERTIFIED VALUE FOR 2026 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2026.

- [Return](#)
- [New Search](#)
- [Tax Info](#)
- [Print](#)
- [Map It!](#)

Update Mailing Address

General Information

Property Owner: BRANCH CHRIS R	Property ID: 17702064	Acreage: 0.7500
Mailing Address: PO BOX 2916 HOMER AK 99603-2916	Property Address: 1055 LATHAM AVE	Tax Authority Group: 20 - Homer City

Legal Description

T 6S R 13W SEC 17 Seward Meridian HM 0780029 VINEYARD ESTATES SUB LOT 4

Ownership History

Document No.	Date	Grantor	Grantee	Type
20070047000	10/30/07	Branch Michael	Branch Chris R	Single
0	1/26/95	Mello J P & J & Zywna R & J	Branch Michael	
0	1/26/95	Snowden Tonya	Branch Michael	
0	6/9/94	Snowden Tonya	Snowden Tonya	
0	6/9/94	Snowden Tonya	Mello J P & J & Zywna R & J	

1 2 5 items per page

1 - 5 of 7 items

Value History

Year	Reason	Land Assessment	Impr. Assessment	Total Assessment
2026	Main Roll Certification	57,200	2,000	59,200
2025	Main Roll Certification	56,100	2,000	58,100
2024	Main Roll Certification	53,000	2,000	55,000
2023	Main Roll Certification	47,000	4,000	51,000
2022	Main Roll Certification	39,400	4,000	43,400

1 2 3 4 5 6 5 items per page

1 - 5 of 26 items

Improvements

Building	Code	Description	Grade	Year	Length	Width	Units	Type	Value
R01	DRIVE	Gravel Driveway	A	n/a	0	0	1	Item	2,000
R01	MHOME	Manufactured Home	L	1970	30	8	240	Sq.ft.	0



BILL HISTORY FOR: BRANCH CHRIS R

Bill Date	Member Sep	Service Address	Rate	kWh	Energy	COPA	RCC Charge	ERO Charge	Late Fees	Street Light	Tax	Local Tax	Total	Total Payment(s)	Full Payment Recd By
250115	66680005	LATHAM AVE 1055	1	150	\$44.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.35	\$2.18	\$48.49	\$0.00	000000
250218	66680005	LATHAM AVE 1055	1	150	\$44.96	\$0.00	\$0.00	\$0.00	\$2.00	\$0.00	\$1.35	\$2.18	\$50.49	(\$50.00)	250226
250317	66680005	LATHAM AVE 1055	1	150	\$44.96	\$0.00	\$0.00	\$0.00	\$2.00	\$0.00	\$1.35	\$2.18	\$50.49	(\$100.00)	250320
250415	66680005	LATHAM AVE 1055	1	150	\$45.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.37	\$2.22	\$49.30	(\$60.00)	250509
250515	66680005	LATHAM AVE 1055	1	150	\$45.70	\$0.27	\$0.00	\$0.00	\$0.00	\$0.00	\$1.38	\$2.23	\$49.58	\$0.00	000000
250616	66680005	LATHAM AVE 1055	1	150	\$45.71	\$0.45	\$0.01	\$0.00	\$2.00	\$0.00	\$1.38	\$2.24	\$51.79	\$0.00	000000
250715	66680005	LATHAM AVE 1055	1	150	\$45.71	\$0.11	\$0.00	\$0.00	\$2.00	\$0.00	\$1.37	\$2.22	\$51.41	(\$250.00)	250813
250815	66680005	LATHAM AVE 1055	1	150	\$45.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.37	\$2.22	\$49.30	\$0.00	000000
250915	66680005	LATHAM AVE 1055	1	150	\$45.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.37	\$2.22	\$49.30	\$0.00	000000
251015	66680005	LATHAM AVE 1055	1	150	\$45.71	\$0.11	\$0.00	\$0.00	\$0.00	\$0.00	\$1.37	\$2.22	\$49.41	(\$150.00)	251104
251117	66680005	LATHAM AVE 1055	1	152	\$46.05	\$16.62	\$0.18	\$0.09	\$0.00	\$0.00	\$1.88	\$3.04	\$67.86	\$0.00	000000
251215	66680005	LATHAM AVE 1055	1	150	\$45.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.37	\$2.22	\$49.30	(\$50.00)	260108
Totals:			1802	\$546.60	\$17.56	\$0.19	\$0.09	\$8.00	\$0.00	\$16.91	\$27.37	\$616.72	(\$660.00)		

Here's the clean, reality-based answer — and the good news is that **there are no special “primary residence habitability laws” in Homer or the Kenai Peninsula Borough** that would disqualify someone simply because they live in a small, modest, or unconventional structure.

What matters is **residency**, not amenities.

Let me break it down in a way that's accurate, proportionate, and useful for your neighbor's appeal.

1. There is *no* minimum-standards housing code for primary residences in KPB

KPB does **not** enforce:

- minimum square footage
- plumbing requirements
- heating requirements
- building code compliance for older structures
- “habitable” standards like a city building department would

The borough's job is **assessment and taxation**, not housing enforcement.

They do not — and legally cannot — deny a residential exemption because a home is small, rustic, or unconventional.

2. The *ONLY* legal requirements for a primary residence in KPB are:

- A. You own it**
- B. You live in it as your primary residence**
- C. You occupy it for more than 185 days a year**
- D. You are not claiming a primary residence elsewhere**

That's it.

638
Pioneer

There is **no requirement** that the home be modern, large, or built to current code.

3. So what does “not suitable for occupancy” actually mean?

It’s not a legal category — it’s an **inspector’s field note**, usually triggered by:

- no one home at the time
- the structure looking temporarily unused
- the inspector not seeing heat or sanitation
- the trailer being very small or weathered
- seasonal appearance

It does **not** mean the borough has determined he cannot live there.

It simply means the inspector did not see evidence of occupancy **at that moment**.

This is why appeals are common — and often successful.

4. East Hill / Homer context

East Hill has:

- dry cabins
- small trailers
- seasonal structures
- off-grid setups
- composting toilets
- long-term residents in unconventional housing

None of these disqualify a property from being a **primary residence**.

The borough knows this. They see it constantly.

5. What this means for your neighbor


He is **not** disqualified because:

- his trailer is small
- he uses a composting toilet
- he lives simply
- the inspector didn't see him home
- the inspector didn't understand the setup

If he:

- lives there,
- has electricity part of the year,
- uses the composting toilet,
- and has no other residence,

then he meets the legal standard.

 **If you want, I can help you write a sharper, more targeted appeal that directly addresses this misunderstanding.**

Just tell me the tone you want — plainspoken, formal, or concise.

as a loan

Primary Residence:
intend to use property as your main home

you must

State

B.O.E.

Maintain a primary permanent home in AK
and intend to return to whenever absent



March 3, 2025

Chris Branch
PO Box 2916
Homer, AK 99603

RE: 2026 75K Residential Exemption
Parcel ID: 177-020-64
Legal: T 6S R 13W SEC 17 Seward Meridian HM 0780029 VINEYARD ESTATES SUB LOT 4

Dear Property Owner,

The Kenai Peninsula Borough (KPB) received an application for the 2026 \$75,000 Residential Exemption. The application has been **denied** for the reason listed below:

A physical inspection of the parcel completed by staff on March 2, 2026. The structure was found to be unoccupied and in a condition that is not currently suitable for occupancy.

Pursuant to KPB 5.15.020, these determinations of the assessor may be appealed to the board of equalization or a superior court within the borough. Appeals to the board of equalization must be filed with the KPB Clerk's Office within thirty (30) days of the date of this notice.

Sincerely,

Adeena Wilcox
Borough Assessor



OWNER: BRANCH CHRIS R
APPELLANT: BRANCH CHRIS R

APPLICATION PARCEL ID: 17702064

TAX PARCEL DESCRIPTION:

T 6S R 13W SEC 17 SEWARD MERIDIAN HM 0780029
VINEYARD ESTATES SUB LOT 4

PHYSICAL ADDRESSES AND / OR GENERAL LOCATION:

1055 LATHAM AVE
HOMER, ALASKA

TOTAL ASSESSED VALUE: \$59,200

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



ADMINISTRATIVE SUMMARY

Mr. Branch applied for the 2026 75k Residential Exemption and that was received by the department on February 2, 2026. The application was reviewed and due to the applicant not having a PFD since 2023 and the structure having an override value of zero, the application was denied. Mr. Branch responded to the denial by providing a written statement that he did occupy the property. The exemption was initially approved on 2/17/26. On 2/27/26 the department received a phone call from a concerned Homer resident. The public member expressed that the structure was not lived in, the windows were blown out and they felt that the owner was getting exemptions fraudulently. A physical inspection was scheduled for the property. That inspection took place on 3/2/26 and appraisal staff found the structure unoccupied, doors open, windows broken and vehicles that appeared abandoned. When comparing the photos taken at this inspection with photos of past inspections in 2011 and 2016, it appears the property is unoccupied. Based on this evidence, weighed with the public report, the lack of a PFD and statements that the appellant made saying that he stays with his girlfriend or sister from time to time, the exemption was denied on March 5th. The denial letter, though dated with 2025 in error, stated that the reason for denial was based on a physical inspection on March 2, 2026 and that he could appeal within 30 days, which he did.

KPB Code 5.13.035. - Exclusive use—Temporal use requirement.

(A) Individuals. Tax exemptions for property tax exemptions related to occupancy of the property and residency in the borough, the applicant must occupy and use the property for at least 185 days per year.

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.

BOARD DECISION

APPROVED: _____ DENIED: _____



KPB PARCEL ID: 17702064





KPB PARCEL ID: 17702064





KPB PARCEL ID: 17702064





KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

177-020-64

Card R01

2026

Isrn: 62202

1055 LATHAM AVE

ADMINISTRATIVE INFORMATION

Neighborhood:
210 Homer City Limits
Property Class:
130 Residential Mobile Home

TAG:
20 - HOMER CITY

LEGAL DESCRIPTION:

T 6S R 13W SEC 17 Seward Meridian HM 0780029 VINEYARD
ESTATES SUB LOT 4

ACRES: 0.75

PRIMARY OWNER

BRANCH CHRIS R
PO BOX 2916
HOMER, AK 99603-2916

Residential Mobile Home

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2021	2022	2023	2024	2025	Worksheet
Land	38,200	39,400	47,000	53,000	56,100	57,200
Improvements	4,000	4,000	4,000	2,000	2,000	2,000
Total	42,200	43,400	51,000	55,000	58,100	59,200

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode	Description	\$ or %	AdjAmt	Value
Residential City/Residential49	User Definable Land Formul		0.75	95.333	95.333	71,500	K	P/Water Yes			57,200
								X Elec Yes			
								N P/Sewer Yes			
								P Gas Yes			
								S Gravel/Main			
								Q View None	-20	-14,300	
ASSESSED LAND VALUE (Rounded) :										-14,300	57,200

MEMOS

Building Notes
INTO. MISC OUT BLDG N/V. STR OVERRIDE \$2,000 FOR
07/23 ERS. MH NV STRUCTURE OVERRIDE 0.

03/16 T.J. DOOR OPEN. APPEARS TO HAVE BEEN BROKEN
CONDITION.

ASG005

2026

Irsn: 62202

R01 177-020-64

Construction BaseArea floor FinArea Value
MHome 12,220

01



PHYSICAL CHARACTERISTICS

Style: MHS
Occupancy: Single Family
Story Height: 1.0
Finished Area
Attic: None

ROOFING

Material: Metal
Type: Flat or Shed
Framing: Std for class
Pitch: Low 4/12 or less

FOUNDATION

Footing: None
Walls: None

DORMERS

None

FLOORING

EXTERIOR COVER

Al/St siding

INTERIOR WALLS

HEATING AND PLUMBING

Primary Heat: Forced hot air
2-Fixt.Baths: 0 0 Kit sink: 1 1
3-Fixt.Baths: 1 3 Water Htr: 1 1
4-Fixt.Baths: 0 0 Extra fix: 0
5-Fixt.Baths: 0 0 TOTAL fix: 5

TOTAL BASE 12,220

INTERIOR

Frame/Siding/Roof/Dorme 420
Loft/Cathedral 0
Interior finish 0
Basement finish 0
Heating 0
Plumbing 0
Fireplaces/woodstoves 0
Other (Ex.Liv. AC, Attic, ...) 0

TOTAL INT 420

EXT FEATURES

Description

GARAGES

Att Garage 0
Att Carport 0
Bsmt Garage: 0
Ext Features 0

TOTAL GAR/EXT FEAT 0

Quality Class/Grade Low 1.00

GRADE ADJUSTED VALUE (rounded) 12,640

SUMMARY OF IMPROVEMENTS

Improvement	Story or Ht	Yr.Blt.	Grade	Const	Eff Const	Count	Base Rate	Adj Rate	W	L	Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	Loc %	Value	
																		RDF
M MHOME	0.00	Low	1970	3000	1970		OVERRIDE		8	30	240	12,640	0	0	0	100	100	0
01 DRIVE	0.00	Avg	3000	3000	3000	2,000.00	2,000.00	2,000.00	0	0	1	2,000	0	0	0	100	100	2,000
TOTAL IMPROVEMENT VALUE (for this card) 2,000																		

SPECIAL FEATURES

Description

2026 \$75,000 RESIDENTIAL EXEMPTION

Kenai Peninsula Borough

Assessing Department

144 North Binkley Street
Soldotna, Alaska 99669-7599

Phone: (907) 714-2230
Fax: (907) 714-2393

RECEIVED

FEB 02 2026

TECKERT
FOR OFFICIAL USE ONLY

DUE ON OR BEFORE FEBRUARY 15TH OF THE EXEMPTION YEAR

Parcel ID (PIN): 177-020-64



Property Address: 1055 LATHAM AVE

CHRIS R BRANCH
PO BOX 2916
HOMER AK 99603-2916

Legal Description: T 6S R 13W SEC 17 Seward Meridian
HM 0780029 VINEYARD ESTATES SUB LOT 4

Date of Birth (MM/DD/YYYY): 02 / 23 / 1964
Primary Phone: (907) 7563368

Email: _____
Secondary Phone: _____

QUALIFYING INFORMATION

What type of structure is your primary residence? ___ House Mobile ___ Other (Describe): _____

What was the date you occupied this property as your primary residence? 10 / 30 / 2007 (MM/DD/YYYY)

Have you received this exemption before? Yes ___ No

If you answered Yes above, please list the account/Parcel ID (PIN) for the previous exemption? 17702064

Do you or your spouse own property in another Borough or State? ___ Yes No

If you answered Yes above, please provide the physical address below and the date you moved out:
_____/_____/____ (MM/DD/YYYY)

PHYSICAL STREET ADDRESS

CITY

STATE

ZIP

CERTIFICATION

I hereby certify that the answers given on this application are TRUE AND CORRECT to the best of my knowledge and attest that this property is my primary residence and permanent place of abode. I will occupy it as my primary residence for a minimum of 185 days each year that I receive this exemption. I will notify the KPB Assessing Department of any changes that may affect my eligibility for this exemption. I understand that the KPB Assessor may require proof of eligibility.

Signature of Applicant Chris Branch

Date 01-30-2026

SALES INFORMATION**

What was the purchase date and price of your primary residence?

Date of Purchase: ____/____/____ (MM/DD/YYYY) Purchase Price: \$ _____ Down Payment: \$ _____

Form of financing: ___ Cash ___ Bank Loan ___ Owner Finance

****** ASSESSOR'S USE ONLY ******

APPROVED	OWNERSHIP VERIFIED BY:	OCCUPANCY VERIFIED BY:	SYSTEM INPUT: FEB 03 2026
SPBV	DISAPPROVED & REASON		

See reverse side for additional information

ASG007

Please return completed form and requested information to:

Kenai Peninsula Borough Assessor
144 North Binkley Street
Soldotna, AK 99669

(907) 714-2230 or 1-800-478-4441 Fax (907) 714-2393

5.13.120. RESIDENTIAL REAL PROPERTY TAX EXEMPTION - APPLICATION REQUIREMENTS & CRITERIA

- A. Exemption. Pursuant to KPB 5.13.080(C), the first \$75,000 of the assessed valuation of a single parcel of residential real property, owned or partly owned, and occupied as a primary residence and permanent place of abode by a resident may be eligible for a general taxation exemption as set forth in KPB Chapter 5.12 and this chapter.
- B. Criteria. To qualify for this exemption, on January 1 of the assessment year an applicant must:
- (1) Be a permanent resident of the borough and occupy the property as the applicant's primary residence and permanent place of abode.
 - (2) An applicant under this section is ineligible to receive the exemption if the applicant has applied for or received a similar residency-based exemption for the same year for property located in another jurisdiction outside the borough.
 - (3) Only one exemption under this section may be granted per parcel of residential real property.
- 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.
- D. Application deadline. On a form prescribed by the assessor, the application must be postmarked by or hand-delivered to the assessing department on or before February 15 of the tax year for which the exemption is sought. An updated application is not required for successive years unless there is a change in ownership or occupancy of the residence, or the assessor has selected the parcel for audit.

**Alaska Statute 29.45.110 requires the Assessor to assess all property at its full and true value each year. While the request for sales information is not mandatory, the information requested will assist the Assessor in determining current market values and in maintaining fair and equitable assessed values for all property in the Borough.



February 10, 2026

CHRIS R BRANCH
PO BOX 2916
HOMER AK 99603-2916

RE: 2026 \$75k Residential Exemption
Parcel ID: 17702064
T 6S R 13W SEC 17 Seward Meridian HM 0780029 VINEYARD ESTATES SUB LOT 4

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 does not meet the Alaska Permanent Fund Dividend (PFD) eligibility requirements.

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



March 3, 2025

Chris Branch
PO Box 2916
Homer, AK 99603

RE: 2026 75K Residential Exemption
Parcel ID: 177-020-64
Legal: T 6S R 13W SEC 17 Seward Meridian HM 0780029 VINEYARD ESTATES SUB LOT 4


Dear Property Owner,

The Kenai Peninsula Borough (KPB) received an application for the 2026 \$75,000 Residential Exemption. The application has been **denied** for the reason listed below:

A physical inspection of the parcel completed by staff on March 2, 2026. The structure was found to be unoccupied and in a condition that is not currently suitable for occupancy.

Pursuant to KPB 5.15.020, these determinations of the assessor may be appealed to the board of equalization or a superior court within the borough. Appeals to the board of equalization must be filed with the KPB Clerk's Office within thirty (30) days of the date of this notice.

Sincerely,


Adeena Wilcox
Borough Assessor

Contact Date	Contact Name	Contact Ty	Contact Phone	Parcel	Created By	Notes
2025						
2/10/2025 9:57	CHRIS BRANCH	PHONE	907-956-3368	17702064	Metcalfe, Richard	ASKED TO HAVE A 2026 DIS RES EXE APP MAILED. CALLED STATING HE NEVER RECEIVED THE DIS RES APP IN THE MAIL. I LET HIM KNOW I WAS THE ONE THAT PERSONALLY PRINTED IT AND MAILED IT OUT TO HIM. I LET HIM KNOW IT IS NOW TOO LATE TO APPLY FOR THE EXEMPTION AND IT WAS HIS RESPONSIBILITY TO LET US KNOW HE NEVER RECEIVED THE APPLICATION.
2/10/2025 9:35	CHRIS BRANCH	Phone	907-756-3368	17702064	Herrin, Elizabeth	
2026						
3/16/2026 11:13	CHRIS BRANCH	Phone	907-756-3368	17702064	Notter, Susan	CB TO CHRIS TO CONFIRM HE SHOULD FOLLOW THE DIRECTIONS IN HIS DENIAL LETTER. APPEAL WITHIN 30 DAYS OF THE DATE OF THE LETTER. THE LETTER IS DATED 3/3/2025, INSTEAD OF 3/3/2026. EMAILED ADEENA THAT HE REQUESTED A CORRECTED LETTER.
3/16/2026 9:28	CHRIS BRANCH	Phone	907-756-3368	17702064	Notter, Susan	T/C TO ASK ABOUT LETTER HE RECEIVED. WANTS TO KNOW WHAT HIS NEXT STEP IS AFTER THE LATEST DENIAL LETTER. DATES ON THE LETTER SAID 3/3/2025 WITH INSPECTION DATE OF 3/2/2026. CONTENTS HE DOES LIVE THERE BUT NOT ALL YEAR. SAID HE IS 62 AND DISABLED AND HASN'T LEFT THE KPB. EMAIL AW/LC ABOUT NEXT STEPS FOR HIM.
3/16/2026 8:59	CHRIS BRANCH	Phone	907-756-3368	17702064	VanZandt, Catherine	WANTED TO KNOW WHY HE HAD BEEN APPROVED FOR THE 75K; THEN GOT A LETTER SAYING IT WAS DELETED; HE SAID ITS HIS PERMANENT RESIDENCE; TRANSFERRED TO SN FOR FURTHER ASSISTANCE. REPORTING THAT THE PARCEL (17702064) DOES NOT HAVE A PRIMARY RESIDENCE ON THERE AND NO ONE LIVES ON THERE. BELIEVES THEY HAVE BEEN GETTING EXE FRAUDULENTLY. TRAILER WITH BLOWN OUT WINDOWS.
2/27/2026 11:01	REDACTED	Phone		17702064	Eckert, Taylor	
2/13/2026 10:05	CHRIS BRANCH	Phone	907-756-3368	17702064	Radeck, Abby	CALLING BECAUSE RCVD 75K DENIAL LETTER. NO PFD SINCE 2023. SAID HE JUST DOESN'T APPLY ANYMORE & HASN'T LEFT STATE OR KPB. EMAILED INFO TO SN
1/30/2026 10:38	CHRIS BRANCH	Phone	907-756-3368	17702064	Radeck, Abby	QUESTIONS WHILE FILLING OUT HIS 75K APP
1/5/2026 12:34	CHRIS BRANCH	Phone	907-756-3368	17702064	Snyder, Camy	MAILING 75K EXE APP



PUBLIC INFORMATION REPORT

PARCEL OVERVIEW

Parcel Number	Physical Address	Certified Total Value	Data as of:	Assessment Year
177-020-64	1055 LATHAM AVE	\$58,100	05/04/26	2025

OWNER INFORMATION

Owner Name	Mailing Address	Legal Party Role
BRANCH CHRIS R	CHRIS R BRANCH PO BOX 2916 HOMER AK 99603-2916	Owner

Transfer Date: 10/30/2007

Document Number: 20070047000

Deed Book / Page: ---

LOCATION / DESCRIPTION

Taxing Unit	TAG 20 - HOMER CITY	Inside City Limits: YES
Primary Address	1055 LATHAM AVE	City: HOMER
Deeded Acreage	0.7500	Legal Desc. T 6S R 13W SEC 17 Seward Meridian HM 0780029 VINEYARD ESTATES SUB LOT 4

PARCEL TYPE

Property Class Code 130 Residential Mobile Home

ASSESSMENT INFORMATION

Certified Tax Year:	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Certified Land Value	53,000	47,000	39,400	38,200
Certified Improvements Value	2,000	4,000	4,000	4,000
Certified Total Assessed Value	55,000	51,000	43,400	42,200
Certified Total Taxable Value	5,000	1,000	43,400	42,200