



# Kenai Peninsula Borough

144 North Binkley Street  
Soldotna, AK 99669

## Meeting Agenda Board of Equalization

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Tuesday, May 24, 2022

9:00 AM

Betty J. Glick Assembly Chambers

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**CALL TO ORDER**

**ROLL CALL**

**SWEAR-IN ASSESSORS, APPELLANTS AND WITNESSES**

**APPEALS**

**9:00 AM** [BOE 2022-201](#)  
Appellant: Eric Henry  
Owners: Eric Henry and Angela Henry  
Parcel No.: 05507440

Appellant's Exhibits pages: APP1 - APP16  
Assessor's Exhibits pages: ASG1 - ASGT53

Legal Description(s): T 5N R 11W SEC 26 Seward Meridian KN - PW  
NE1/4 SW1/4 PER PW RES 98-46 REC @539/559

Reason for Appeal: Excessive, Improper and Unequal

[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 Presentation (15 minutes)
- Assessor's Presentation (15 minutes)
- Rebuttal by Appellant (Time reserved)
- Rebuttal by Assessor (Time reserved)
- Sur Rebuttal by Appellant (Time reserved)

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

Attachments: [201\\_HENRY\\_APPEAL\\_HEARING\\_PACKET](#)

10:00 [BOE](#)  
AM [2022-301](#)

Appellant: Judy Kroll  
Owners: Richard and Judy Kroll  
Parcel No.: 17429116

Appellant's Exhibits pages: APP1 - APP29  
Assessor's Exhibits pages: ASG1 - ASG48

Legal Description(s): T 6S R 13W SEC 12 Seward Meridian HM  
0950020 KACHEMAK ESTATES SUB NO 9 TRACT 1

Reason for Appeal: Excessive, Improper and Unequal

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[Clerk's Note: Appellant will be attending hearing via Zoom.]

- Appellant's Presentation (15 minutes)
- Assessor's Presentation (15 minutes)
- Rebuttal by Appellant (Time reserved)
- Rebuttal by Assessor (Time reserved)
- Sur Rebuttal by Appellant (Time reserved)

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Attachments: [301\\_KROLL\\_APEAL HEARING PACKET](#)

**1:00** [BOE](#)  
**PM** [2022-203](#)

Appellant: Kathleen Heus  
Owners: Clifford Heus and Kathleen Heus  
Parcel No.: 04931021

Appellant's Exhibits pages: APP1 - APP9  
Assessor's Exhibits pages: ASG1 - ASG27

Legal Description(s): T 05N R 10W SEC 07 Seward Meridian KN  
2021017 ILLIAMNA VIEW SUB 2021 REPLAT LOT 1-C BLK 2

Reason for Appeal: Excessive and Improper

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- Assessor's Presentation (15 minutes)
- Rebuttal by Appellant (Time reserved)
- Rebuttal by Assessor (Time reserved)
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Attachments: [203\\_HEUS\\_APPEAL HEARING PACKET](#)

2:00 [BOE](#) Appellant: Michael Brantley  
PM [2022-204](#) Parcel No.: 16902203

Appellant's Exhibits pages: APP1 - APP2  
Assessor's Exhibits pages: ASG1 - ASG26

Legal Description(s): T 5S R 15W SEC 5 Seward Meridian HM  
BEGINNING AT THE 1/4 CORNER COMMON TO SEC 4 & 5  
PROCEED SOUTH 837 FT TO THE CENTER OF EXISTING  
ROADWAY TH N 75 DEG 41 MIN W ALONG SAID CENTER OF  
ROADWAY 208 FT TO THE POB TH SOUTH 350 FT TH WEST  
200 FT TH NORTH 400 FT TO THE CENTER OF EXISTING  
ROADWAY TH S 75 DEG 41 MIN E 218 FT TO THE POB

Reason for Appeal: Improper

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- Assessor's Presentation (15 minutes)
- Rebuttal by Appellant (Time reserved)
- Rebuttal by Assessor (Time reserved)
- Sur Rebuttal by Appellant (Time reserved)

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

Attachments: [204 BRANTLEY APPEAL HEARING PACKET](#)

**3:00** [BOE](#)  
**PM** [2022-304](#)

Appellant: Petrolite Corporation  
Agent: Andrea Hughes, Ducharme, McMillen & Associates, Inc.  
Parcel No.: 03915001

Appellant's Exhibits pages: APP1 - APP37  
Assessor's Exhibits pages: ASG1 - ASG40

Legal Description(s): T 6N R 12W SEC 26 Seward Meridian KN  
2013069 RADAR SUB PETROLITE ADDITION TRACT D-1

Reason for Appeal: Excessive, Improper and Unequal

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- Appellant's Presentation (15 minutes)
- Assessor's Presentation (15 minutes)
- Rebuttal by Appellant (Time reserved)
- Rebuttal by Assessor (Time reserved)
- Sur Rebuttal by Appellant (Time reserved)

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

Attachments: [304\\_PETROLITE\\_APPEAL\\_HEARING\\_PACKET](#)

**4:00 PM** [BOE 2022-205](#) Appellant/Owners: Joseph and Rosaline Lemieux  
Agent: Jodi Toloff, Marathon Trust Real Estate  
Parcel No.: 01344022

Appellant's Exhibits pages: APP1 - APP5  
Assessor's Exhibits pages: ASG1 - ASG23

Legal Description(s): T 7N R 11W SEC 9 Seward Meridian KN PTN OF GOV LOTS 4 & 5 EXCL DEBUSK ACRES & TRS B & C THOMAS A TOLOFF HMSTD & TOLOFF SUBS #1 AND #2

Reason for Appeal: Under

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[Clerk's Note: Appellant is represented by Jodi Toloff with Marathon Trust Real Estate, agent authorization form is located in the packet on page APP 5.]

- Appellant's Presentation (15 minutes)
- Assessor's Presentation (15 minutes)
- Rebuttal by Appellant (Time reserved)
- Rebuttal by Assessor (Time reserved)
- Sur Rebuttal by Appellant (Time reserved)

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

Attachments: [205\\_LEMIEUX\\_APEAL\\_HEARING\\_PACKET](#)

**ADJOURN**