

BEFORE THE STATE ASSESSMENT REVIEW BOARD
STATE OF ALASKA

In the Matter of:)	
)	Appeal of Revenue Decision
CITY OF VALDEZ)	No. 26-56-02
)	
Oil & Gas Property Tax (AS 43.56))	OAH No. 26-0327-TAX
<u>2026 Assessment Year</u>)	

NOTICE OF APPEAL, HEARING, AND PREHEARING CONFERENCE

The State Assessment Review Board has received an appeal of Revenue Decision No. 26-56-02 (“ICD”) filed by the City of Valdez. The ICD identifies the assessed property as consisting of various vessels owned by Alaska Ventures, LLC and located in the City of Valdez. Valdez lists additional assessed property in its appeal that was not included in the ICD, consisting of various skimmers, barges, and service equipment located in the City of Valdez and owned by Alyeska Pipeline Service Company, ASRC Energy Services Equipment LLC, CCI Industrial Service, LLC, Price Gregory International Inc., and Prince Willima Sound Oil Spill Response Corp. It is not evident from the ICD and the appeal — the only documentation before SARB at this time — that these additional assessed properties are properly before SARB since they were not the subject of the ICD, and SARB hears appeals from ICDs.¹ Because of the short timelines required of these proceedings, and out of an abundance of caution, SARB will send this notice to the additional property owners listed by Valdez.

In recent years, parties to some SARB appeals have stipulated for the Board to issue a decision without a hearing when an appeal involves the same issues and evidence as a prior assessment year’s appeal. In those instances, the Board based its decision on its prior review of the evidence. The Board has a new member who did not participate in prior hearings and thus is unable to rely on previously presented evidence. Accordingly, the Board will not issue decisions this year without a hearing.

The hearing for all appeals from ICD 26-56-02 will be held on **May 11, 2026 at 12:30 p.m.** at the University of Alaska Anchorage Professional Studies Building, 2533 Providence Drive, Anchorage.

A Prehearing Conference will be held by videoconference on **April 23, 2026 between 9:00 and 11:00 a.m.** Prehearing Conferences for multiple appeals are scheduled for this date and

¹ 15 AAC 56.030(a).

time. The parties will be contacted with details for attending these conferences. The Parties will also receive a proposed prehearing order in advance of the prehearing conference.

I have directed OAH to mail a copy of this notice to the taxpayer owners of the property and City of Valdez. Notice and a copy of the appeal are also being emailed to these entities, counsel, and the Departments of Law and Revenue. A hard copy of the appeal can also be mailed out upon request. Courtesy copies of this notice and the appeal are being mailed to the additional property owners Valdez listed in its appeal. The parties may contact the Office of Administrative Hearings at 907-269-8170 or doa.oah@alaska.gov with questions about procedures.

DATED: April 20, 2026



William Westover, Chair
State Assessment Review Board

I certify that on April 20, 2026, this document was served on the following by mail and email, as specified below. Email and courtesy service included a copy of the appeal:

Email and Mail Service

Alaska Ventures LLC
Attn: Luke Newman
16021 E. Main Street
Cut Off, LA 70345-3804
luke.newman@chouest.com

City of Valdez
Attn: Jordan Nelson, Finance Director
P.O. Box 307
Valdez, AK 99686-0307
jnelson@valdezak.gov

City of Valdez
Attn: Dennis Fleming, Mayor
P.O. Box 307
Valdez AK 99686-0307
sscheidt@valdezak.gov

Email Service Only

F. Steven Mahoney
Janella Kamai
Manley & Brautigam
1127 W. 7th Ave
Anchorage AK 99501
smahoney@mbb.law; jkamai@mbb.law

William D. Temko
Munger, Tolles & Olson LLP
350 South Grand Avenue
50th Floor
Los Angeles, CA 90071-3426
william.temko@mto.com

Robin Brena
Jon Wakeland
Kelly Moghadam
Jake Staser
Brena, Bell & Walker, P.C.
810 N Street, Ste 100
Anchorage, AK 99501
rbrena@brenalaw.com; jwakeland@brenalaw.com; kmoghadam@brenalaw.com; jstaser@brenalaw.com

Department of Law
1031 W. 4th Ave., Ste. 200
Anchorage AK 99501
Dept. of Law Central Email

James H. Greeley, Jr.
Petroleum Property Tax Assessor
550 W. 7th Ave., Ste. 500
Anchorage AK 99501
james.greeley@alaska.gov

Courtesy Copies to:

ASRC Energy Service Equipment LLC
Attn: Megan Metcalf
3900 C Street, Ste. 701
Anchorage, AK 99503

CCI Industrial Service, LLC
Attn: Ashley Wamsley
5020 Fairbanks St.
Anchorage, AK 99503

Price Gregory International Inc.
Attn: Detronia Chatmon
24275 Katy Fwy, Ste. 500
Katy, TX 77494-72969

Alyeska Pipeline Service Company
Prince William Sound Oil Spill Response Corporation
Attn: Teresa Fair
P.O. Box 196660, MS 504
Anchorage, AK 99519-6660

By: *Halsey Canfield*
Office of Administrative Hearings

Received
APR 24 2026
City of Valdez

**BEFORE THE STATE ASSESSMENT REVIEW BOARD
STATE OF ALASKA**

In the Matter of:)
ALASKA VENTURES, LLC) Appeal of Revenue Decision
Oil & Gas Property Tax (AS 43.56)) No. 26-56-02
2026 Assessment Year) OAH No. 26-0328-TAX

NOTICE OF APPEAL, HEARING, AND PREHEARING CONFERENCE

The State Assessment Review Board has received an appeal of Revenue Decision No. 26-56-02 filed by Alaska Ventures, LLC as the owner of the assessed property, which consists of various vessels. The assessed property is located in the City of Valdez.

In recent years, parties to some SARB appeals have stipulated for the Board to issue a decision without a hearing when an appeal involves the same issues and evidence as a prior assessment year's appeal. In those instances, the Board based its decision on its prior review of the evidence. The Board has a new member who did not participate in prior hearings and thus is unable to rely on previously presented evidence. Accordingly, the Board will not issue decisions this year without a hearing.

The hearing for all appeals from ICD 26-56-02 will be held on **May 11, 2026 at 12:30 p.m.** at the University of Alaska Anchorage Professional Studies Building, 2533 Providence Drive, Anchorage.

A Prehearing Conference will be held by videoconference on **April 23, 2026 between 9:00 and 11:00 a.m.** Prehearing Conferences for multiple appeals are scheduled for this date and time. The parties will be contacted with details for attending these conferences. The Parties will also receive a proposed prehearing order in advance of the prehearing conference.

I have directed OAH to mail a copy of this notice to the taxpayer owners of the property and City of Valdez. Notice and a copy of the appeal are also being emailed to these entities, counsel, and the Departments of Law and Revenue. A hard copy of the appeal can also be mailed out upon request. The parties may contact the Office of Administrative Hearings at 907-269-8170 or doa.oah@alaska.gov with questions about procedures.

DATED: April 20, 2026



William Westover, Chair
State Assessment Review Board

I certify that on April 20, 2026, this document was served on the following by mail and email, as specified below. Email service included a copy of the appeal:

Email and Mail Service

Alaska Ventures LLC
Attn: Luke Newman
16021 E. Main Street
Cut Off, LA 70345-3804
luke.newman@chouest.com

City of Valdez
Attn: Jordan Nelson, Finance Director
P.O. Box 307
Valdez, AK 99686-0307
jnelson@valdezak.gov

City of Valdez
Attn: Dennis Fleming, Mayor
P.O. Box 307
Valdez AK 99686-0307
sscheidt@valdezak.gov

Email Service Only

F. Steven Mahoney
Janella Kamai
Manley & Brautigam
1127 W. 7th Ave
Anchorage AK 99501
smahoney@mbb.law; jkamai@mbb.law

William D. Temko
Munger, Tolles & Olson LLP
350 South Grand Avenue
50th Floor
Los Angeles, CA 90071-3426
william.temko@mto.com

Robin Brena
Jon Wakeland
Kelly Moghadam
Jake Staser
Brena, Bell & Walker, P.C.
810 N Street, Ste 100
Anchorage, AK 99501
rbrena@brenalaw.com; jwakeland@brenalaw.com; kmoghadam@brenalaw.com; jstaser@brenalaw.com

Department of Law
1031 W. 4th Ave., Ste. 200
Anchorage AK 99501
Dept. of Law Central Email

James H. Greeley, Jr.
Petroleum Property Tax Assessor
550 W. 7th Ave., Ste. 500
Anchorage AK 99501
james.greeley@alaska.gov

By: Halley Canfield
Office of Administrative Hearings

BEFORE THE STATE ASSESSMENT REVIEW BOARD
STATE OF ALASKA

In the Matter of:)	
)	Appeal of Revenue Decision
CONOCOPHILLIPS TRANSPORTATION ALASKA,)	No. 26-56-03
INC.; EXXONMOBIL PIPELINE COMPANY LLC;)	
HARVEST ALASKA, LLC; ALYESKA PIPELINES)	
SERVICE COMPNAY, LLC)	
)	
Oil & Gas Property Tax (AS 43.56))	OAH No. 26-0332-TAX
2026 Assessment Year)	

NOTICE OF APPEAL, HEARING, AND PREHEARING CONFERENCE

The State Assessment Review Board has received an appeal of Revenue Decision No. 26-56-03 (“ICD”) filed by Harvest Alaska, LLC, ConocoPhillips Transportation Alaska, Inc., and ExxonMobil Pipeline Company, and Alyeska Pipeline Service Company. The assessed property at issue in the ICD consists of pipeline property, pump stations, a marine terminal, materials, and supplies associated with the Trans-Alaska Pipeline System (“TAPS”). TAPS property is owned by Harvest Alaska, LLC, ConocoPhillips Transportation Alaska, Inc., and ExxonMobil Pipeline Company. The property is located in the North Slope Borough, Fairbanks North Star Borough, City of Valdez, and Unorganized Borough.

The hearing for all appeals from ICD 26-56-03 will be held on **May 13-15, 2026 at 9:00 a.m.** at the University of Alaska Anchorage Professional Studies Building, 2533 Providence Drive, Anchorage.

A Prehearing Conference will be held by videoconference on **April 23, 2026 between 9:00 and 11:00 a.m.** Prehearing Conferences for multiple appeals are scheduled for this date and time. The parties will be contacted with details for attending these conferences. The Parties will also receive a proposed prehearing order in advance of the prehearing conference.

I have directed OAH to mail a copy of this notice to the owners of the property, in the North Slope Borough, Fairbanks North Star Borough, City of Valdez. Notice and a copy of the appeal are also being emailed to these entities, counsel, and the Departments of Law and Revenue. A hard copy of the appeal can also be mailed out upon request. The parties may contact the Office of Administrative Hearings at 907-269-8170 or doa.oah@alaska.gov with questions about the prehearing conference or filing procedures.

DATED: April 20, 2026



William Westover, Chair
State Assessment Review Board

I certify that on April 20, 2026, this document was served on the following by mail and email, as specified below. Email and mail-only service included a copy of the appeal:

Mail-Only Service

ConocoPhillips Transportation Alaska, Inc.
P.O. Box 110360
Anchorage, AK 99510-0360

ExxonMobil Pipeline Company
P.O. Box 2220
Houston, TX 77252-2220

Harvest Alaska, LLC
3800 Centerpoint Drive, Suite 1400
Anchorage, AK 99503

Alyeska Pipeline Service Company
Attn: Teresa Fair
P.O. Box 196660
Anchorage, AK 99512

Email and Mail Service

North Slope Borough
Attn: Vernon Edwardsen, Chief Administrative Officer
P.O. Box 69
Utqiavik, AK 99723-0069
vernon.edwardsen@north-slope.org; stephanie.sanchez@north-slope.org

North Slope Borough
Attn: Josiah Patkotak, Mayor
P.O. Box 69
Utqiavik, AK 99723-0069
josiah.patkotak@north-slope.org; joanne.simmonds@north-slope.org

Fairbanks North Star Borough
Attn: Grier Hopkins, Mayor
P.O. Box 71267
Fairbanks, AK 99707
grier.hopkins@fnsb.gov

City of Valdez
Attn: Dennis Fleming, Mayor
P.O. Box 307
Valdez AK 99686-0307
sscheidt@valdezak.gov

City of Valdez
Attn: Jordan Nelson, Finance Director
P.O. Box 307
Valdez, AK 99686-0307
jnelson@valdezak.gov

Email Service Only

F. Steven Mahoney
Janella Kamai
Manley & Brautigam
1127 W. 7th Ave
Anchorage AK 99501
smahoney@mbb.law; jkamai@mbb.law

William D. Temko
Munger, Tolles & Olson LLP
350 South Grand Avenue
50th Floor
Los Angeles, CA 90071-3426
william.temko@mto.com

Robin Brena
Jon Wakeland
Kelly Moghadam
Jake Staser
Erik Fossum
Brena, Bell & Walker, P.C.
810 N Street, Ste 100
Anchorage, AK 99501
rbrena@brenalaw.com; jwakeland@brenalaw.com; kmoghadam@brenalaw.com; jstaser@brenalaw.com;
efossum@brenalaw.com

Department of Law
1031 W. 4th Ave., Ste. 200
Anchorage AK 99501
Dept. of Law Central Email

James H. Greeley, Jr.
Petroleum Property Tax Assessor
550 W. 7th Ave., Ste. 500
Anchorage AK 99501
james.greeley@alaska.gov

By: *Haley Canfield*
Office of Administrative Hearings

Received

APR 24 2026

City of Valdez

**BEFORE THE STATE ASSESSMENT REVIEW BOARD
STATE OF ALASKA**

In the Matter of:)	
)	Appeal of Revenue Decision
NORTH SLOPE BOROUGH, FAIRBANKS NORTH)	No. 26-56-03
STAR BOROUGH, CITY OF VALDEZ (TAPS))	
)	
Oil & Gas Property Tax (AS 43.56))	OAH No. 26-0330-TAX
<u>2026 Assessment Year</u>)	

NOTICE OF APPEAL, HEARING, AND PREHEARING CONFERENCE

The State Assessment Review Board has received an appeal of Revenue Decision No. 26-56-03 (“ICD”) filed by the North Slope Borough, Fairbanks North Star Borough, and City of Valdez (“Municipalities”). The assessed property at issue in the ICD consists of pipeline property, pump stations, a marine terminal, materials, and supplies associated with the Trans-Alaska Pipeline System (“TAPS”). TAPS property is owned by Harvest Alaska, LLC, ConocoPhillips Transportation Alaska, Inc., and ExxonMobil Pipeline Company. The property is located in the North Slope Borough, Fairbanks North Star Borough, City of Valdez, and Unorganized Borough.

The hearing for all appeals from ICD 26-56-03 will be held on **May 13-15, 2026 at 9:00 a.m.** at the University of Alaska Anchorage Professional Studies Building, 2533 Providence Drive, Anchorage.

A Prehearing Conference will be held by videoconference on **April 23, 2026 between 9:00 and 11:00 a.m.** Prehearing Conferences for multiple appeals are scheduled for this date and time. The parties will be contacted with details for attending these conferences. The Parties will also receive a proposed prehearing order in advance of the prehearing conference.

I have directed OAH to mail a copy of this notice to the owners of the property and the Municipalities. Notice and a copy of the appeal are also being emailed to these entities, counsel, and the Departments of Law and Revenue. A hard copy of the appeal can also be mailed out upon request. The parties may contact the Office of Administrative Hearings at 907-269-8170 or doa.oah@alaska.gov with questions about the prehearing conference or filing procedures.

DATED: April 20, 2026



William Westover, Chair
State Assessment Review Board

I certify that on April 20, 2026, this document was served on the following by mail and email, as specified below. Email and mail-only service included a copy of the appeal:

Mail-Only Service

ConocoPhillips Transportation Alaska, Inc.
P.O. Box 110360
Anchorage, AK 99510-0360

ExxonMobil Pipeline Company
P.O. Box 2220
Houston, TX 77252-2220

Harvest Alaska, LLC
3800 Centerpoint Drive, Suite 1400
Anchorage, AK 99503

Alyeska Pipeline Service Company
Attn: Teresa Fair
P.O. Box 196660
Anchorage, AK 99512

Email and Mail Service

North Slope Borough
Attn: Vernon Edwardsen, Chief Administrative Officer
P.O. Box 69
Utqiavgvik, AK 99723-0069
vernon.edwardsen@north-slope.org; stephanie.sanchez@north-slope.org

North Slope Borough
Attn: Josiah Patkotak, Mayor
P.O. Box 69
Utqiavgvik, AK 99723-0069
josiah.patkotak@north-slope.org; joanne.simmonds@north-slope.org

Fairbanks North Star Borough
Attn: Grier Hopkins, Mayor
P.O. Box 71267
Fairbanks, AK 99707
grier.hopkins@fnsb.gov

City of Valdez
Attn: Dennis Fleming, Mayor
P.O. Box 307
Valdez AK 99686-0307
sscheidt@valdezak.gov

City of Valdez
Attn: Jordan Nelson, Finance Director
P.O. Box 307
Valdez, AK 99686-0307
jnelson@valdezak.gov

Email Service Only

F. Steven Mahoney
Janella Kamai
Manley & Brautigam
1127 W. 7th Ave
Anchorage AK 99501
smahoney@mhb.law; jkamai@mhb.law

William D. Temko
Munger, Tolles & Olson LLP
350 South Grand Avenue
50th Floor
Los Angeles, CA 90071-3426
william.temko@mto.com

Robin Brena
Jon Wakeland
Kelly Moghadam
Jake Staser
Erik Fossum
Brena, Bell & Walker, P.C.
810 N Street, Ste 100
Anchorage, AK 99501
rbrena@brenalaw.com; jwakeland@brenalaw.com; kmoghadam@brenalaw.com; jstaser@brenalaw.com;
efossum@brenalaw.com

Department of Law
1031 W. 4th Ave., Ste. 200
Anchorage AK 99501
Dept. of Law Central Email

James H. Greeley, Jr.
Petroleum Property Tax Assessor
550 W. 7th Ave., Ste. 500
Anchorage AK 99501
james.greeley@alaska.gov

By: *Haley Canfield*
Office of Administrative Hearings