

Kenai Peninsula Borough
Board of Equalization
Appeal Hearing Packet

CASE NO. 2024-06

Benjaman Adams

Parcel No(s): 06318204

Tuesday May 28, 2024 at 9:00 a.m.

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



TAX ASSESSMENT APPEAL HEARING DATE

Tuesday, May 28, 2024 9:00 AM

April 26, 2024

ADAMS, BENJAMAN
P.O. BOX 2882
SOLDOTNA, AK 99669

btadams1@yahoo.com

RE: Parcel No(s): 06318204
Owner of Record: BENJAMAN ADAMS
Appellant: ADAMS, BENJAMAN

HEARING DATE: The referenced tax assessment appeal is scheduled to be heard by the Board of Equalization on **Tuesday, May 28, 2024 at 9:00 AM**

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 **Monday, May 13, 2024**. 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?nodeId=TIT5REFI_CH5.12REPRPEPRTA_5.12.055REISOTRIPRNP

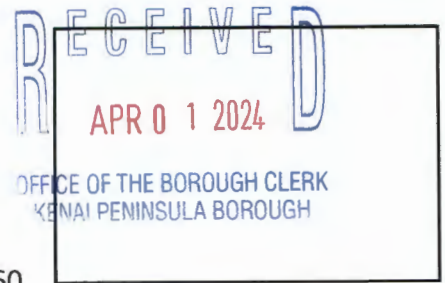
An information packet regarding the appeal processes is also available:

https://www.kpb.us/images/KPB/CLK/Board_of_Equalization/Information_Packet_VALUATION_APPEAL_PROCESS.pdf.

Any request for remote (video/teleconference) participation 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, we will try reaching you at a later time that day and if we are still unable to reach you, 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 2024
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, 2024.**

Filing Fee: Must be included with this appeal form.

For Official Use Only

Fees Received: \$ 200.

Cash

Check # _____ payable to Kenai Peninsula Borough *585*

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

For Commercial Property: Please include Attachment A

FILING FEE BASED ON TOTAL ASSESSED VALUE PER PARCEL (Each parcel/account appealed must be accompanied 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	<u>\$200</u>
\$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:	<u>06318204</u>	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	<u>Benjamin / Julianne Adams</u>	
Legal Description:	<u>T5N R 9W Sec 29 Seward Meridian KN 0992094</u>	
Physical Address of Property:	<u>35250 Regal Rd Soldotna / Bradley View Sub Tract 4</u>	

Contact information for all correspondence relating to this appeal:

Mailing Address:	<u>Po Box 2882 Soldotna AK 99669</u>	
Phone (daytime):	<u>907-394-5619</u>	Phone (evening):
Email Address:	<u>btadams1@yahoo.com</u>	<input checked="" type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 1,688,000 Appellant's Opinion of Value: \$ Higher value only

Year Property was Purchased: 2018 Price Paid: \$ 175,000.00

Has the property been appraised by a private fee appraiser within the past 3-years? Yes No

Has property been advertised FOR SALE within the past 3-years? Yes No

Comparable Sales:

PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE

There are no comparable sales.

There are no comparable sales.

THE ONLY GROUNDS FOR APPEAL ARE: **UNEQUAL, EXCESSIVE, IMPROPER, OR UNDER VALUATION OF THE PROPERTY** (KPB 5.12.050 (E)). Mark reason for appeal and provide a detailed explanation below for your appeal to be valid. (Attach additional sheets as necessary)

- My property value is excessive. (Overvalued)
- My property was valued incorrectly. (Improperly)
- My property has been undervalued.
- My property value is unequal to similar properties.

The following are **NOT** grounds for appeal:
→ The taxes are too high.
→ The value changed too much in one year.
→ You cannot afford the taxes.

You must provide specific reasons and provide evidence supporting the item checked above.

I am a farmer. The assessed value on my farm buildings is excessive, assessed and unfair. I am appealing as my first step in asking the voters to change

**** THE APPELLANT BEARS THE BURDEN OF PROOF (AS 29.45.210(b)) ****

Check the following statement that applies to your intentions:

the law per AS 29.45.050 et seq.

- I intend to submit additional evidence within the required time limit of 15 days prior to the hearing date.
- My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

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.*

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

Date *3-30-24*

Printed Name of Appellant / Agent / Representative

**ASSESSOR'S DESCRIPTION
ANALYSIS AND RECOMMENDATION**

APPELLANT: ADAMS BENJAMAN &
JULIANNE

PARCEL NUMBER: 063-182-04

**PROPERTY ADDRESS OR GENERAL
LOCATION:**

35250 REGER RD KENAI, AK 99611

LEGAL DESCRIPTION:

T 5N R 9W SEC 29 Seward Meridian KN 0990094
BRINDLEY VIEW SUB TRACT 4

ASSESSED VALUE TOTAL:

\$1,688,000

RAW LAND: \$168,400

SWL (Sewer, Water, Landscaping): \$10,500

IMPROVEMENTS \$1,401,400

ADDITIONS \$0

OUTBUILDINGS: \$107,700

R01 – 2 Level Residence:

Card One 6,038 SF

GARAGE 500 Sq. Ft.

C01 – Equipment Shop:

Card One 6,000 SF

C02 – Barn:

Card One 6,600 SF

C03 – Farm Utility Arch Rib:

Card One 3,200 SF

LAND SIZE 9.22 Acres

LAND USE AND GENERAL DESCRIPTION

1. Utilities

Electricity: Yes

Gas: Yes

Water: Well

Sewer: Septic

2. Site Improvements:

Street: Gravel Maintained

3. Site Conditions

Topography: Level/Sloping

Drainage: Typical

View: Good

ZONING: None

The Kenai Peninsula Borough (KPB) Assessing Department uses a Market Adjusted Cost Approach to value residential structures for assessment purposes. This Cost Approach is derived from the property description, quality, size and features and is based upon replacement cost new less depreciation (RCN-D). That value is then adjusted by a statistically tested market adjustment.

According to Property Assessment Valuation, the first step in developing a cost approach is to estimate the land value at its highest and best use. KPB does this by reviewing, analyzing and statistically testing reported land sales in a given market area. That updated land value is then combined with the value of all improvement; and the sum of the two is the assessed value. This application is in accordance with State of Alaska AS 29.45.110.

Land Comments

Subject property is a 9.22-acre parcel in the Sterling market area (#160). Land influences are gravel maintained access, good view, electric and gas utilities access. The highest and best use is Residential. As of 5/9/2024 this appellant has not applied for the KPB farm deferment program.

For the Sterling market area (#160), 28 sales from the last two years were analyzed by the Land Appraiser, Heather Windsor. The resulting analysis indicated an increase to the land model was needed. The median ratio for all of the sales is 100.56% and Coefficient of Dispersion (COD) is 17.43. All ratios are within acceptable ranges as set by International Association of Assessing Officers (IAAO). These properties are being valued fairly and equitably with surrounding like-kind properties.

Ratio Sum	29.79			Excluded	0
Mean	106.38%	Earliest Sale	1/12/2022	# of Sales	28
Median	100.56%	Latest Sale	7/7/2023	Total AV	\$ 1,696,700
Wtd Mean	101.24%	Outlier Information		Total SP	\$ 1,675,900
PRD:	1.05	Range	1.5	Minimum	68.66%
COD:	17.43%	Lower Boundary	45.38%	Maximum	150.00%
St. Dev	0.2246	Upper Boundary	166.43%	Min Sale Amt	\$ 11,500
COV:	21.11%			Max Sale Amt	\$ 245,000

Improvement Comments

The subject parcel includes four main structures and multiple miscellaneous outbuildings. The four main structures are:

- R01 – 6,038 SF 2 Level+ Residential Dwelling built in 2019, with a quality of Good +.
- C01 – 6,000 SF Equipment Shop built in 2018, with a quality of Average.
- C02 – 6,600 SF Barn and Cultivating structure built in 2023, with a quality of Average.
- C03 – 3,200 SF Farm Utility Arch-Ribbed Quonset built in 2023, with a quality of Poor.

An exterior inspection was performed by Joey Barnes and Tom Johnson on 2/1/2024. Upon this inspection, the structures labeled C02-Barn and C03 – Farm Utility Arch was added to the property record card for 2024.

In the following of our Formal Appeal process, an additional inspection was requested. On 4/4/2024, Tom Johnson and Vara Martushev performed an exterior inspection. Mr. Adams indicated our last inspection on 2/1/2024 was “perfect” and not to change anything. At the time of the inspection, Mr. Adams stated his appeal was not based on valuation, but to challenge the taxation of “Farm Use” properties on the Kenai Peninsula and Statewide. No adjustments were made to property record card.

The Market Location Adjustment from 2023 to 2024 was updated using disclosed sales data provided by buyers and sellers in the KPB Market Area 160 – Sterling. The median ratio is 100.20% and the Coefficient of Dispersion (COD) is 11.32. All ratios are within acceptable ranges as set by International Association of Assessing Officers (IAAO).

<i>NBH # 160</i>		<i>HT 1 L - 85</i>		<i>#REF!</i>	
RATIO SUM:	66.43	12/1/2018	2.59	# OF SALES:	65
MEAN:	102.20%	Earliest Sale	1/25/2021	TOTAL AV:	\$ 23,960,300
MEDIAN:	100.20%	Latest Sale	8/28/2023	TOTAL SP:	\$ 23,404,069
WTD MEAN:	102.38%	Outlier Information		MINIMUM:	73.95%
PRD:	1.00	Range	1.5	MAXIMUM:	136.98%
COD:	11.32%	Lower Boundary	63.86%	MIN SALE AMT:	\$ 93,700
ST. DEV	14.51%	Upper Boundary	137.37%	MAX SALE AMT:	\$ 1,200,000
COV:	14.19%				

This property is being valued fairly and equitably with surrounding like-kind properties. The updated Market Location Adjustment aligns with the attached additional data:

KPB Code 5.12.060(P) ...If appellant has refused or failed to provide the assessor or the assessor's agent full access to property or records related to assessment of the property, upon notice from the assessor to the appellant and the clerk, the appellant shall be precluded from offering evidence on the issue or issues affected by that lack of access.

References

International Association of Assessing Officers. (1996). *Property Assessment Valuation Second Edition*. Chicago: International Association of Assessing Officers.

RECONCILIATION AND FINAL VALUE CONCLUSION

The Assessing Department requests the Board of Equalization uphold their value recommended below based on the following findings:

1. Subject property is currently valued uniformly and equitably with the surrounding parcels.
2. Influences are applied correctly and uniformly to the subject properties.
3. The Assessing Department uses standardized mass appraisal procedures and techniques to specify and calibrate market models which are applied uniformly to value property within the borough. The modeled values are statistically tested to ensure a level of accuracy and equity of assessment that meets the guidelines established by the Alaska Association of Assessing Officers and the International Association of Assessing Officers, and in compliance with State Statutes.
4. Appellant refused exterior inspections, but did allow an exterior inspection, which was performed by Tom Johnson and Vara Martushev on 4/4/2024.
5. The Assessing department reviewed all of its existing property record characteristics and no changes were made to the improvements'

ASSESSOR'S RECOMMENDATION:

APPELLANT: ADAMS BENJAMAN & JULIANNE

PARCEL NUMBER: 063-182-04

LEGAL DESCRIPTION: T 5N R 9W SEC 29 Seward Meridian KN 0990094 BRINDLEY VIEW
SUB TRACT 4

TOTAL: \$1,688,000

BOARD ACTION:

LAND: _____ IMPROVEMENTS: _____ TOTAL: _____



063-182-04
4/4/2024 VM
R01



063-182-04
2/1/2024 JB
001





Zoom In

063-182-04
2/1/2024 JB
SITE

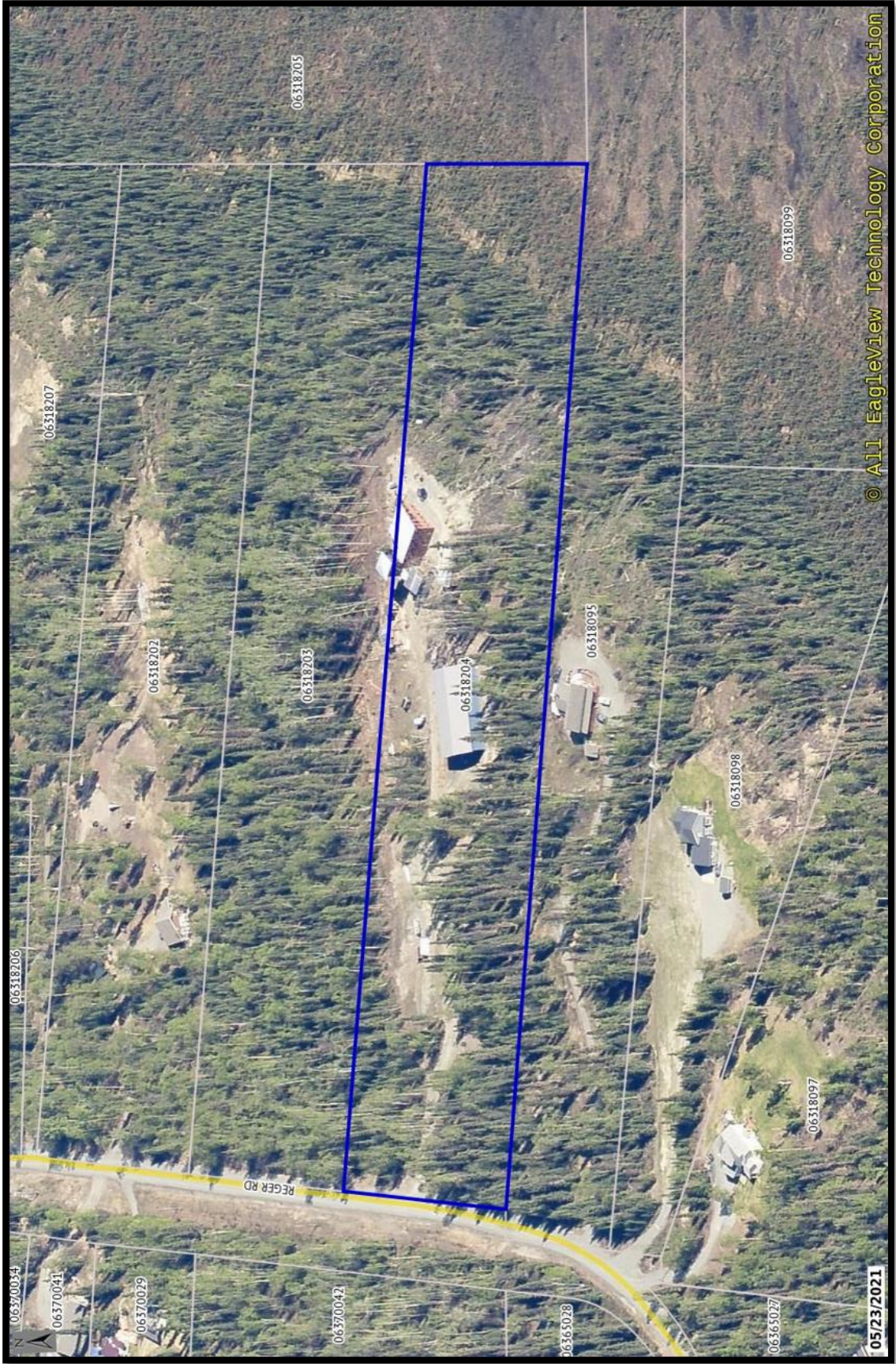


063-182-04
4/4/2024 VM
GRNHOUSE

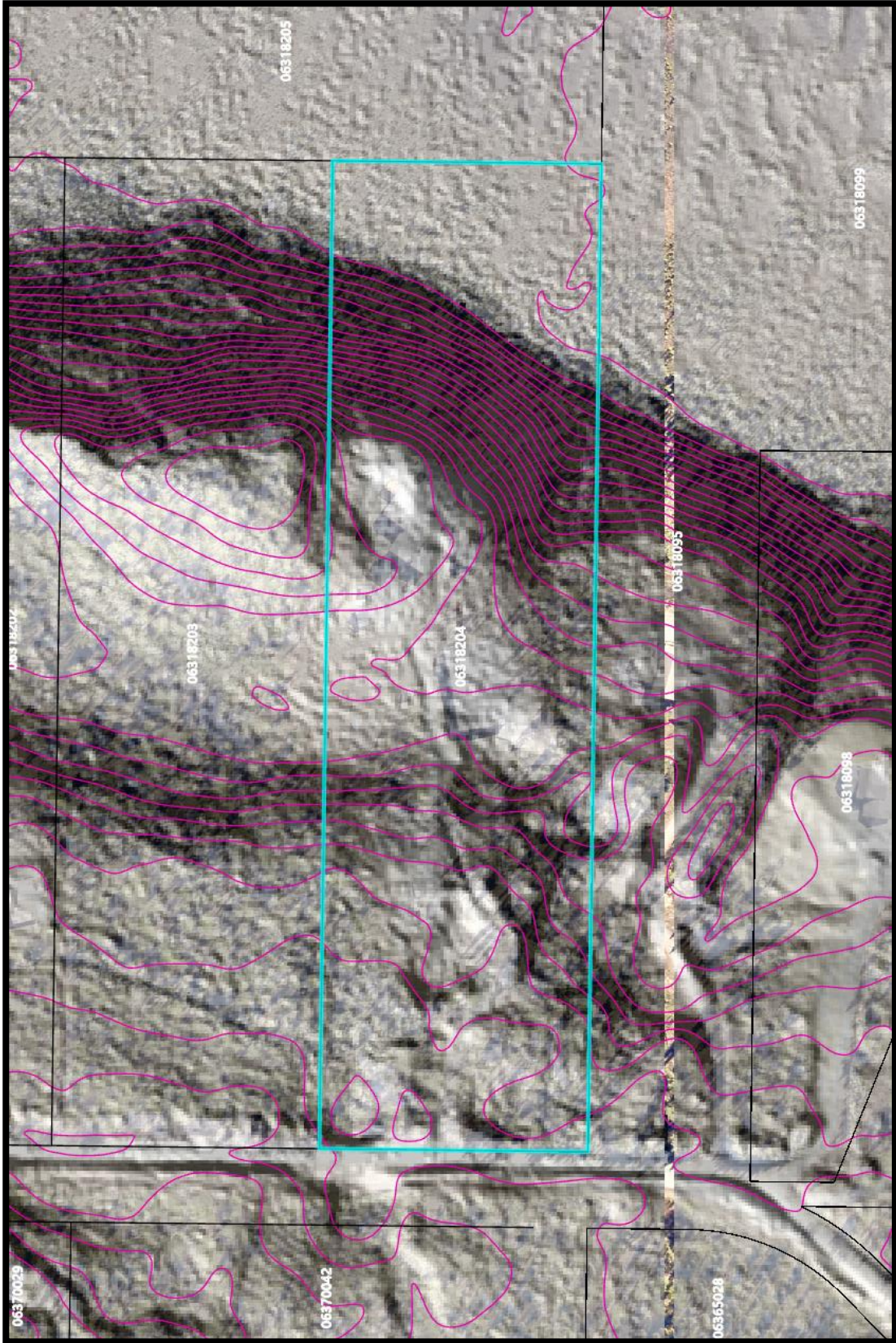


063-182-04
11/7/2019 TJ
2 VIEW





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KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

ORIGINAL

063-182-04

2024

Isn: 27017

35250 REGER RD

Card R01

ADMINISTRATIVE INFORMATION Neighborhood: 160 Sterling Property Class: 110 Residential Dwelling - single TAG: 58 - CENTRAL EMERGENCY SERVICES	LEGAL DESCRIPTION: T 5N R 9W SEC 29 Seward Meridian KN 0990094 BRINDLEY VIEW SUB TRACT 4	ACRES: 9.22 PRIMARY OWNER ADAMS BENJAMANT ADAMS JULIANNE PO BOX 2882 SOLDOTNA, AK 99669-2882
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Residential Dwelling - single

EXEMPTION INFORMATION		VALUATION RECORD					Worksheet
Residential Exemption - Borough		Assessment Year	2019	2020	2021	2022	2023
		Land	114,200	114,200	114,200	127,800	140,200
		Improvements	900	684,100	673,900	940,000	1,013,100
		Total	115,100	798,300	788,100	1,067,800	1,153,300

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode	Description	\$ or %	AdjAmt	Value
Residential Rural/Res T	49 User Definable Land Formul		9.22	9,132	9,132	84,200	9	View Good	100	84,200	168,400
								S Gravel/Main			
								X Elec Yes			
								P Gas Yes			
ASSESSED LAND VALUE (Rounded) :										84,200	168,400

MEMOS

Building Notes
 05/10 DJ THIS IS AN OLD ATCO USED FOR STORAGE & CAMPING. APPEARS TO HAVE LEAKING ROOF
 11/19 TJ MISC OUTBLDG NV ANIMAL SHELTERS
 01/22 TH CO1 SAME
 Staff Safety Warning
 CALL 1ST

2024

Issn: 27017

ORIGINAL

R01 063-182-04

PHYSICAL CHARACTERISTICS

Style: 2 L FRAME
Occupancy: Single Family
Story Height: 2.0
Finished Area: 6,038
Attic: None

ROOFING

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

FOUNDATION

Footing: Monolithic slab
Walls: Monolithic slab-no wall

DORMERS

None

FLOORING

1.0 Slab
2.0 Plywd sub

EXTERIOR COVER

1.0 A/Std siding 14 Wood siding 86
2.0 A/Std siding 45 Wood siding 55

INTERIOR WALLS

1.0 Normal for Class
2.0 Normal for Class

HEATING AND PLUMBING

Primary Heat: Radiant-floor
2-Ext.Baths: 0 0 Kit sink: 1 1
3-Ext.Baths: 5 15 Water Htr: 1 1
4-Ext.Baths: 0 0 Extra fix: 0 0
5-Fixt.Baths: 1 5 TOTAL fix: 22

Table with 4 columns: Construction, BaseArea, floor FinArea, Value. Rows include Wood Frame and other construction details.

TOTAL BASE 534,090

INTERIOR

Table with 2 columns: Description, Value. Rows include Frame/Siding/Roof/Dorme, Loft/Cathedral, Interior finish, etc.

TOTAL INT 60,610

EXT FEATURES

Table with 2 columns: Description, Value. Rows include Att Garage, Att Carport, Bsmt Garage, Ext Features.

TOTAL GAR/EXT FEAT 12,540

Quality Class/Grade G+ .94

063-182-04 R01

SPECIAL FEATURES

Table with 2 columns: Description, Value. Rows include Wdstove, Privsept, Swl-prv, H, IF.

SUMMARY OF IMPROVEMENTS

Large table with 11 columns: Improvement, Story or Ht, Yr.Blt, Eff Const, Base Rate, Count, Rate, Adj Rate, W, L, Area, Size, Comp, Pys, Obs, Depr, Fnc, Depr, Loc, Rdf, Adj, Comp, Value. Rows include DWELL, DRIVE, SWL, HAYCOVER, CONEX, DETGAR, GRNHSEFS.

TOTAL IMPROVEMENT VALUE (for this card) 830,300



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

ORIGINAL

063-182-04
Card C01

2024

ltsn = 27017

35250 REGER RD

SHOP

ADMINISTRATIVE INFORMATION Neighborhood: 160 Sterling Property Class: 110 Residential Dwelling - single TAG: 58 - CENTRAL EMERGENCY SERVICES	LEGAL DESCRIPTION: T.5N R.9W SEC.29 Seward Meridian KN 0990094 BRINDLEY VIEW SUB TRACT 4	ACRES: 9.22 PRIMARY OWNER ADAMS BENJAMAN T ADAMS JULIANNE PO BOX 2882 SOLDOTNA, AK 99669-2882
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Residential Dwelling - single

EXEMPTION INFORMATION	VALUATION RECORD				Worksheet	
	Assessment Year	2019	2020	2021		2022
Residential Exemption - Borough						
Land	114,200	114,200	114,200	114,200	127,800	140,200
Improvements	900	684,100	673,900	940,000	940,000	1,013,100
Total	115,100	798,300	788,100	1,067,800	1,067,800	1,153,300

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	Line#	Infri.Code	Description	\$ or %	AdjAmt	Value
Residential Rural/Res	49 User Definable Land Formul		9.22	9,132	9,132	84,200	1	9	View Good	100	84,200	168,400
							1	S	Gravel/Main			
							1	X	Elec Yes			
							1	P	Gas Yes			
ASSESSED LAND VALUE (Rounded) :											<u>84,200</u>	<u>168,400</u>

MEMOS

Building Notes

05/10 DJ THIS IS AN OLD ATCO USED FOR STORAGE & CAMPING-APPEARS TO HAVE LEAKING ROOF
 11/19 TJ MISC OUTBLDG NV ANIMAL SHELTERS
 01/22 TH CO1 SAME

Staff Safety Warning
 SEE ADEENA

ASG17

2024

Issn = 27017

PHYSICAL CHARACTERISTICS

YEAR Built: 2018 Eff: 2018

USE: SHOP

Floor Commercial Use Code

1 470 EQUIPBLD

ROOFING:

Card Roof Material

C01 Metal

WALL / FRAME:

fl Use Code FrameDescr/sq.ft ht

1 EQUIPBLD 18

fl Wall Siding

1 Single-Metal on Steel Ft 320 100

SPRINKLER SYSTEM

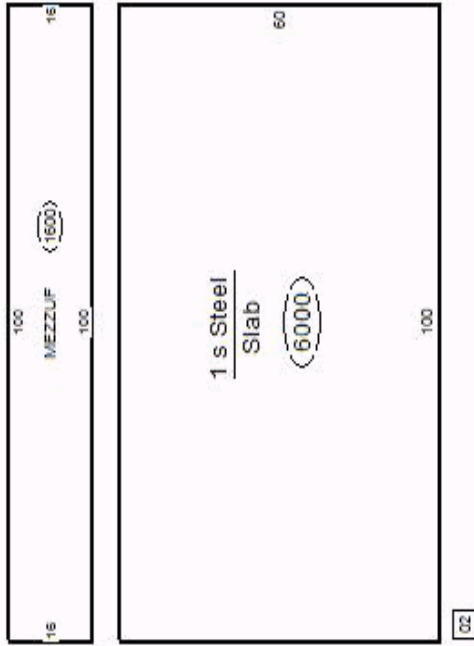
NONE

HEATING AND PLUMBING

fl use HeatDescr heat A/C

1 EQUIPBLD Hot Water R<6,000 0

35250 REGER RD ORIGINAL



063-182-04 C01

063-182-04 C01

M & S Database Date: 10/2023

Description	MSUnits	MSCost	MSTotal	%
Base Cost	6,000	28	170,640	
Exterior Walls	6,000	10	61,800	
Heating, Cooling & Vε	6,000	11	65,340	
Basic Structure Cost	6,000	50	297,780	
Physical Depreciation	0	0	17,866	6
Depreciated Cost	6,000	47	279,914	
Base Cost	6,000	28	170,640	
Exterior Walls	6,000	10	61,800	
Heating, Cooling & Vε	6,000	11	65,340	
Basic Structure Cost	6,000	50	297,780	
Physical Depreciation	0	0	17,866	6
Depreciated Cost	6,000	47	279,914	
Rounded Total	0	0	279,900	

Total Before Adjustments 279,900
 Percent Completed Adjustment -33,600 -12
TOTAL VALUE 246,300

SPECIAL FEATURES

Description Size Value

02 1 PRIVSEPT 1 6500

SUMMARY OF IMPROVEMENTS

Improvement	Story or Ht	Grade	Year Const	Eff Const	Cond	Base Rate	Adj Rate	L	W	Area	Comp Value	Pys Depr	Total Depr	% Comp	Value
C EQUIPBLD	0.0	AVG	2018	2018	AV	0.00	0.00	0	0	6,000	0	0	0	88	246,300
01 MEZZUF	0.0	AVG	2018	2018	AV	19.49	19.49	100	16	1,600	31,180	6	6	100	29,300
02 SWL	0.0	AVG	3000	3000	AV	0.00	0.00	0	0	1	6,500	0	0	100	6,500
TOTAL IMPROVEMENT VALUE (for this card) 282,100															



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

ORIGINAL

063-182-04
Card C02

2024

Isn = 27017

35250 REGER RD

BARN

ADMINISTRATIVE INFORMATION Neighborhood: 160 Sterling Property Class: 110 Residential Dwelling - single TAG: 58 - CENTRAL EMERGENCY SERVICES	LEGAL DESCRIPTION: T.5N R.9W SEC.29 Seward Meridian KN 0990094 BRINDLEY VIEW SUB TRACT 4	ACRES: 9.22 PRIMARY OWNER ADAMS BENJAMAN T ADAMS JULIANNE PO BOX 2882 SOLDOTNA, AK 99669-2882
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	Improvements	900	684,100	673,900	940,000	1,013,100
	Total	115,100	798,300	788,100	1,067,800	1,153,300

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	Line#	Infri.Code	Description	\$ or %	AdjAmt	Value
Residential Rural/Res	49 User Definable Land Formul		9.22	9,132	9,132	84,200	1	9	View Good	100	84,200	168,400
							1	S	Gravel/Main			
							1	X	Elec Yes			
							1	P	Gas Yes			
ASSESSED LAND VALUE (Rounded) :											<u>84,200</u>	<u>168,400</u>

MEMOS

Building Notes

05/10 DJ THIS IS AN OLD ATCO USED FOR STORAGE & CAMPING-APPEARS TO HAVE LEAKING ROOF
 11/19 TJ MISC OUTBLDG NV ANIMAL SHELTERS
 01/22 TH CO1 SAME

Staff Safety Warning
 SEE ADEENA

ASG19

2024

Issn = 27017

PHYSICAL CHARACTERISTICS

YEAR Built: 2023 Eff: 2023

USE: BARN

Floor	Commercial Use Code
1	468 MTRLSHD
1	469 BARNFREE
1	471 LUTLSTOR

ROOFING:

Card Roof Material
C02 Built-up

WALL / FRAME:

fl Use Code	FrameDescr/sq.ft	ht
1 BARNFREE	Pole 5,000.00	16
1 LUTLSTOR	Pole 1,400.00	10
1 MTRLSHD	Pole 200.00	10

fl Wall Siding

fl	Wall Siding	lf	pct
1	Stud -Metal Siding	120	29
1	Stud -Metal Siding	300	100

SPRINKLER SYSTEM

NONE

HEATING AND PLUMBING

fl use	HeatDescr	heat	A/C
1 LUTLSTOR	Hot Water R	1,400	0
1 MTRLSHD	None	200	0
1 BARNFREE	Hot Water R	<5,000	0

ASG20

ORIGINAL

35250 REGER RD

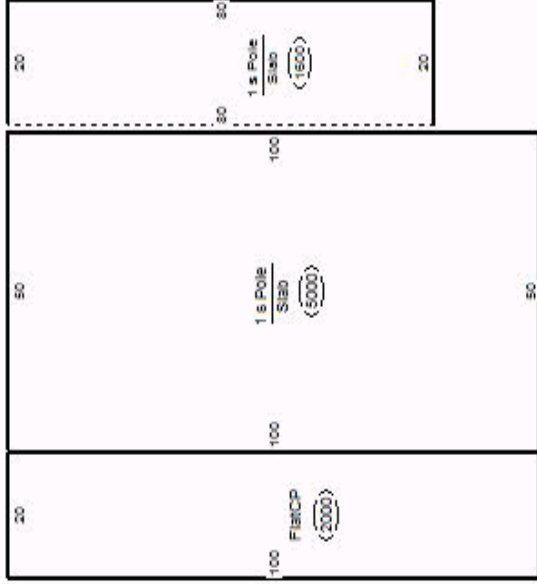
063-182-04 C02

M & S Database Date: 10/2023

Description	MSUnits	MSCost	MSTotal	%
Base Cost	5,000	18	89,450	
Exterior Walls	5,000	22	110,900	
Heating, Cooling & Ve	5,000	11	53,200	
Basic Structure Cost	5,000	51	253,550	
Physical Depreciation	0	0	2,536	1
Depreciated Cost	5,000	50	251,014	
Base Cost	200	45	8,990	
Exterior Walls	200	21	4,196	
Basic Structure Cost	200	66	13,186	
Physical Depreciation	0	0	132	1
Depreciated Cost	200	65	13,054	
Base Cost	1,400	20	27,608	
Exterior Walls	1,400	22	30,394	
Heating, Cooling & Ve	1,400	10	14,336	
Basic Structure Cost	1,400	52	72,338	
Physical Depreciation	0	0	1,447	2
Depreciated Cost	1,400	51	70,891	
Base Cost	6,600	19	126,048	
Exterior Walls	6,600	22	145,490	

Addition Cost Buildup Lines on file.

Total Before Adjustments 335,000
TOTAL VALUE 335,000



063-182-04 C02

SPECIAL FEATURES

Description	Size	Value
01 1 GF	1	-1.95

SUMMARY OF IMPROVEMENTS

Improvement	Story or Ht	Grade	Const	Year	Eff Const	Cond	Base Rate	Adj Rate	L	W	Area	Comp Value	Pys Depr	Total Depr	% Comp	Value
C BARN	0.0	Avg	2023	2023	AV	AV	0.00	0.00	0	0	6,600	0	0	0	100	335,000
01 FLATCP	0.0	Avg	2023	2023	AV	AV	16.00	14.05	100	20	2,000	28,100	3	3	100	27,300

TOTAL IMPROVEMENT VALUE (for this card) 362,300



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

ORIGINAL

063-182-04
Card C03

2024

Isn = 27017

35250 REGER RD

HOOP STYLE

ADMINISTRATIVE INFORMATION Neighborhood: 160 Sterling Property Class: 110 Residential Dwelling - single TAG: 58 - CENTRAL EMERGENCY SERVICES	LEGAL DESCRIPTION: T.5N R.9W SEC.29 Seward Meridian KN 0990094 BRINDLEY VIEW SUB TRACT 4 ACRES: 9.22	PRIMARY OWNER ADAMS BENJAMAN T ADAMS JULIANNE PO BOX 2882 SOLDOTNA, AK 99669-2882
---	---	--

Residential Dwelling - single

EXEMPTION INFORMATION	VALUATION RECORD				Worksheet	
	Assessment Year	2019	2020	2021		2022
Residential Exemption - Borough		114,200	114,200	114,200	127,800	140,200
	Improvements	900	684,100	673,900	940,000	1,013,100
	Total	115,100	798,300	788,100	1,067,800	1,153,300

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	Line#	Infri.Code	Description	\$ or %	AdjAmt	Value
Residential Rural/Res	49 User Definable Land Formul		9.22	9,132	9,132	84,200	1	9	View Good	100	84,200	168,400
							1	S	Gravel/Main			
							1	X	Elec Yes			
							1	P	Gas Yes			
ASSESSED LAND VALUE (Rounded) :											<u>84,200</u>	<u>168,400</u>

MEMOS

Building Notes
 05/10 DJ THIS IS AN OLD ATCO USED FOR STORAGE & CAMPING-APPEARS TO HAVE LEAKING ROOF
 11/19 TJ MISC OUTBLDG NV ANIMAL SHELTERS
 01/22 TH CO1 SAME
Staff Safety Warning
 SEE ADEENA

2024

Issn = 27017

PHYSICAL CHARACTERISTICS

YEAR Built: 2023 Eff: 2023

USE: HOOP STYLE

Floor Commercial Use Code
1 557 QNSTUTL

ROOFING:

Card Roof Material
C03 Built-up

WALL / FRAME:

fl Use Code FrameDescr/sq.ft ht
1 QNSTUTL 23

SPRINKLER SYSTEM

NONE

HEATING AND PLUMBING

fl use HeatDescr heat A/C
1 QNSTUTL None 3,200 0

ASG22

35250 REGER RD ORIGINAL

063-182-04 C03

M & S Database Date: 10/2023

Description	MSUnits	MSCost	MSTotal	%
Base Cost	3,200	14	45,376	
Basic Structure Cost	3,200	14	45,376	
Physical Depreciation	0	0	454	1
Depreciated Cost	3,200	14	44,922	
Base Cost	3,200	14	45,376	
Basic Structure Cost	3,200	14	45,376	
Physical Depreciation	0	0	454	1
Depreciated Cost	3,200	14	44,922	
Rounded Total	0	0	44,900	



Total Before Adjustments 44,900
TOTAL VALUE 44,900

063-182-04 C03

SPECIAL FEATURES

Description Size Value

SUMMARY OF IMPROVEMENTS

Improvement	Story or Ht	Grade	Year Const	Eff Const	Cond	Base Rate	Adj Rate	L	W	Size or Area	Comp Value	Pys Depr	Total Depr	% Comp	Value
C MTLSTGBL	0.0	P	2023	2023	AV	0.00	0.00	0	0	3,200	0	0	0	100	44,900
TOTAL IMPROVEMENT VALUE (for this cat)															44,900

KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

Parcel # 063-182-04 Cd # 1 of 4 InspDate 4/4/24 Appraiser TJ/ML

STR. OVERRIDE VALUE

Redraw: Y N Reinspect: Y N Yr. Supp. Roll: Y N Insp Reason: B

Property Class		Occupancy		Type:	Material:		Quality:	
VA 100	Condo 140	Single Family	<input checked="" type="checkbox"/> Condo	<u>21L</u>	Frame	<input checked="" type="checkbox"/> Cabin	G	<input checked="" type="checkbox"/>
VA(Lnd Imp)105	AB 190	Duplex	Townhouse		Log	P	VG	
RS 110	<input checked="" type="checkbox"/> CM VC 300	Triplex			Mas	L	EX	
RS 112	CM(LndImp) 305	4-6 Family	Yr Blt <u>2019</u>			F	HVI	
RC 120	CM 350	Multi-family	Eff Yr <u>2020</u>			AV	HVII	
MH 130	LH VA 600	Other	Pct.Comp. <u>100</u>					
MH (only) 131	LH (LndImp) 605	Extra Living Units						
MH 132	Other	Designed	Converted					

Foundation	Roof	Roof Material	Heat	Plumbing	
Footings	Type	Built up	Hot Water	kitchen	water htr
Normal for class	Gable	CompSh to 235	No Heat	2-fix	4-fixture
Piers - no wall	Gambrel	CompSh 240-260	Radiant Ceiling	3-fix	5-fixture
Mono slab	<input checked="" type="checkbox"/> Flat or Shed	<input checked="" type="checkbox"/> Comp Roll	Radiant Floor	<input checked="" type="checkbox"/> Extra fixtures	
None	A-Frame	Metal	<input checked="" type="checkbox"/> Electric BB	No Plumbing	
Foundation Walls	Complex	Other	Forced Air	Special Features	
Formed Concrete		Shake-sh med	Space Heater	Elevator (Stops)	
Piers - no wall	Pitch	Wood shingles		Sauna Bath (Interior)	
Chemonite	Low to 4/12	Features - Basement & Monitor		Whirlpool	
Cinder block	Med 5/12 - 8/12	Bsmt Garage	1C 2C 3C	Fireplaces	
Mono slab - no wall	<input checked="" type="checkbox"/> High 9/12 & up	Egress Win #	Monitor	Fireplace M G	
None		MH Found. (Lin Ft)	ELEV	Wood Stove	

EXTERIOR DETAIL						INTERIOR DETAIL												
Ext. Cover	1	1.5	1.75	2	A	Dormers:	Floor Type	1	1.5	1.75	2	A	Interior Walls	1	1.5	1.75	2	A
None						Shed	Plywood (OWJ)						Norm. for class	<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>
Alum or Steel	<u>14</u>			<u>45</u>		Gable	Slab	<input checked="" type="checkbox"/>					None					
Board & Batten							Other						Log					
Log Rustic						Electricity:	Finish	1	1.5	1.75	2	A	Panel A G					
Log Solid						None	None						Plywood					
Plywood (OSB)						Basement:	Base Allowance	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>		Sheetrock					
Stucco						Wall	Concrete						Ceiling Finish	1	1.5	1.75	2	A
T1-11 Economy						Cover	Carpet						Norm. for class	<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>
Vinyl							Ceramic Tile						Suspended					
Wood	<u>86</u>			<u>55</u>			Vinyl						Acoustic Tile					
Masonry Veneer							Hard Wood						Plywood					
Hardi-Plank							Pergo or Equal						Sheetrock					
													Wood					

SWL		LAND INFLUENCES						Street Access				
Cistern	Private Septic	Community	Y	N	View	N	L	G	E	Paved	Grv Maint	Unmain/Trail
Septic(3-4plex)	Sand Point	Gas			CCRs			Airstrip		PLAT	Limited / NA	
Crib	Spring	Electric			HOA			Ag Rights				
Septic (dup)	Private Water	Public H2O			<u>SAME</u>					Water Front		
	Sep(Holding)Tk	Public Sewer			Easement*			Other*		Ocean	River	Lake
LT#	RC#2	RR#20	Other#	TOPO	Steep	Ravine	Other	Wetlands		Pond	Dedicated	BOAT Launch

LAND NOTES:

ADDITIONS / STAND ALONE STRUCTURES								
Code	Qual	Yr Blt	Eff Yr	Roof Mat.	Heat	Ext Cover	Size	Value

DELETE ALL EXISTING OUTBUILDINGS? Y N								
Code	Qual	Yr Blt	Eff Yr	Size	Value	Features		
Drive	<u>(1)</u>							
06	HAY COVER	G	2019	2020	18x19			
07	CONEX	A			8x40			
08	DEL GAR	A	2019	2020	20x25			IF, H,
09	HAY COVER	L	2021	2021	22x39			@ 80%
10	GRW HSC	G	2020	2020	20x25			
11	GAR HSC	A	2023	2023	12x20	(X2)		

NOTES:

KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

Size Ranges	Cabin = 0 - 500 s.f.		Cottage = 501 - 800 s.f.		Res. = 801 - Infinity	
	mean = 70%	mean = 85%	mean = 100%	mean = 115%	mean = 135%	mean = 165%
QUALITY	LOW 65 - 75%	FAIR 80 - 90%	AVERAGE 95 - 105%	GOOD 110 - 120%	VERY GOOD 125 - 145%	EXCELLENT 150 - 180%
FLOOR COVER	NONE or low grade on subfloor (no padding, etc)	Below average grade covering on Subfloor	Average builder-grade floor covering	10-20% above average grade floor covering	Very Good, upper-end floor coverings throughout	Excellent high-quality throughout
CABINETS & COUNTER TOPS	NONE or low grade (may be owner-built)	Below average commercial type	Average builder-grade	Upper end builder-grade quality (double vanities, etc)	Very Good cabinets (double vanities, etc)	Excellent high-quality throughout
KITCHEN APPLIANCES	NONE or low grade ROV only (no dishwasher, etc)	Below average builder-grade package	Average builder-grade package	Upper end builder-grade package	Very Good, high quality appliance package	Excellent high-quality throughout
FIXTURES Plumbing/Lighting	NONE or low grade	Lower grade commercial type fixtures	Builder-grade stock item fixtures	Upper end builder-grade fixtures	Very Good grade plumbing & lighting fixtures throughout	Excellent high-quality throughout
INTERIOR Door/Window Trim	NONE, owner-built or photo finish	Mahogany doors and photo finish trim	Average wood doors and trim	Above average quality doors and wood trim	Very Good quality custom doors and sculptured good wood trim	Excellent high-quality, exotic woods. Hand-finished unique designs
INTERIOR Partition Walls	NONE or Plywood/OSB	Below average paneling / sheetrock	Textured sheetrock and/or average paneling	Textured sheetrock with good quality wallpaper and/or wood paneling	High quality wallpaper, wood paneling and/or wainscoting, etc	Excellent high quality wallpaper, wood paneling and/or wainscoting, etc
CEILINGS	NONE, Plywood/OSB or below 8' height	Acoustic tile or sheetrock and full 8' ceiling height	Textured sheetrock & standard 8' ceiling height	Textured sheetrock or 10' ceiling height. Vaulted or cathedral ceiling	Same as before but may include good wood paneling on open-beam ceiling	Same as before but may be unique in design, detail and effect
WINDOW FENESTRATION	Minimal single-pane low grade sliders or non-opening	Smaller than average sliding or crank-out w/storm windows	Ample average quality sliding or crank-out thermo pane	Good quality, larger than average. Some round, half-round, octagon, etc	Abundant Very Good quality windows (Low 'E' reflective, etc)	Same as before but may be unique in design, detail and effect
OVERALL WORKMANSHIP	Low cost, poor quality workmanship and design. Below minimum standard. No design or detail	Below average workmanship but meets minimum standards. 2 X 4 construction. Minimal design	Average workmanship meets or exceeds minimum standard. 2 X 6 construction	Above average workmanship with some attention to design and detail. 2 X 6 construction Energy Eff. Package	Very Good workmanship. Good attention to interior refinements and detail. exterior has some custom design and ornamentation	Excellent high quality workmanship, finishes and appointments and attention to detail. Unique in design, etc

Completion Estimate	%	Total
Plans Permits & Surveying	1	2
Water/Sewer Rough-in	2	4
Excavation, Forms, & Backfill	2	6
Foundation	8	14
Rough Framing	21	35
Windows & Exterior Doors	2	37
Roof Cover	3	40
Plumbing Rough-in	4	44
Insulation	1	45
Electrical Rough-in	6	51
Heating	5	56
Exterior Cover & Paint	6	62
Int. Drywall, Tape & Texture	8	70
Int. Cabinets, Doors, Trim Etc.	13	83
Plumbing Fixtures	5	88
Floor Covers	3	91
Built in Appliances	3	94
Light Fixtures & Finish Hardware	2	96
Painting & Decorating	4	100
Total Completion	100	

QUALITY	70% of P	G-	110%
CBN -	80% of P	G	115%
CBN	90% of P	G+	120%
CBN +	< 40%	VG-	125%
P-	50%	VG	135%
P	60%	VG+	145%
P+	65%	EX-	150%
L-	70%	EX	165%
L	75%	EX+	180%
L+	80%	HVI-	185
F-	85%	HVI	190%
F	90%	HVI+	195%
F+	95%	HVI	200%+
A-	100%		
A	105%		
A+			

S:\Dept\Forms\Les-FieldApprForm.xls

02/08/2013 Prepared by the Kenai Peninsula Borough Assessing Dept. S:\Les Crane\Forms\Les-FieldApprForm.xls (Side 2)

Rev (02/2013)

120

COMMERCIAL FIELD DATA SUMMARY

PARCEL 063-182-04
 APPRAISER TJ / VM
 DATE 4/4/24
 INSPECTION CODE 8

SKETCH CHANGES OR ADDITIONS

When VM+TJ showed
 up for appeal insp, Ben
 told us that we were
 not allowed in the home
 or shop and he said
 I don't want you to change
 anything leave it just
 like you have it. you guys
 did a perfect job.
 we used the insp that
 JB+TJ did on 2/1/24.

BUILDING DESCRIPTION:

Occupancy: _____
 Year Built: _____
 Eff Year: _____
 Depreciation: _____
 Percent Complete: _____
 Quality: _____
 Foundation: _____
 Wall Structure: _____
 Exterior Cover: _____
 Roofing Material: _____
 Heating System: _____
 Number of Stories: _____
 Eave Height: _____
 Elevators: _____
 Building Sprinkler System: _____

LAND FEATURES:

DRIVE _____
 WELL _____
 SEPTIC _____
 DEV FILL _____
 PAVING _____

OUTBUILDINGS:

COMMENTS:

Col

COMMERCIAL FIELD DATA SUMMARY

PARCEL 063-182-04
APPRAISER JB TJ
DATE 2/1/2024
INSPECTION CODE K

SKETCH CHANGES OR ADDITIONS

ADD 16 X 100 MEZZ UN FINISHED
% Comp = NO INT FINISH - 8
EXT DMG - 1
= $\frac{61}{70}$
= 87%

★ ADD SEPTIC TO COL ★

BUILDING DESCRIPTION:

Occupancy: _____
Year Built: _____
Eff Year: _____
Depreciation: _____
Percent Complete: 87%
Quality: _____
Foundation: _____
Wall Structure: _____
Exterior Cover: _____
Roofing Material: _____
Heating System: _____
Number of Stories: _____
Eave Height: _____
Elevators: _____
Building Sprinkler System: _____

LAND FEATURES:

DRIVE _____
WELL _____
SEPTIC _____
DEV FILL _____
PAVING _____

OUTBUILDINGS:

COMMENTS:

Parcel # 063-182-04

Property Address Shop

Description shop

Business Name

DATA SOURCE

1 Owner
2 Manager
3 Tenant
4 Vacant
5 Total Refusal
6 Estimated
7 Transfer
8 Other

IMPROVEMENT INFORMATION

(Buildings #) 2 of 2

Model Type GCI GCM GCR

(Grade / Quality) E VG G A F L P

(Percent Complete) 100

(Year Built) 2019

(Effective Year) 2020

Total Depreciation

NOTES

Inspected by TS (Date Inspected) 11-17-19 (Inspection Reason) K

Property Class 110 Roofing Type W-TVI Foundation Slab

Neighborhood 160 (Re-inspect) Y (W) YR. N Redraw Y

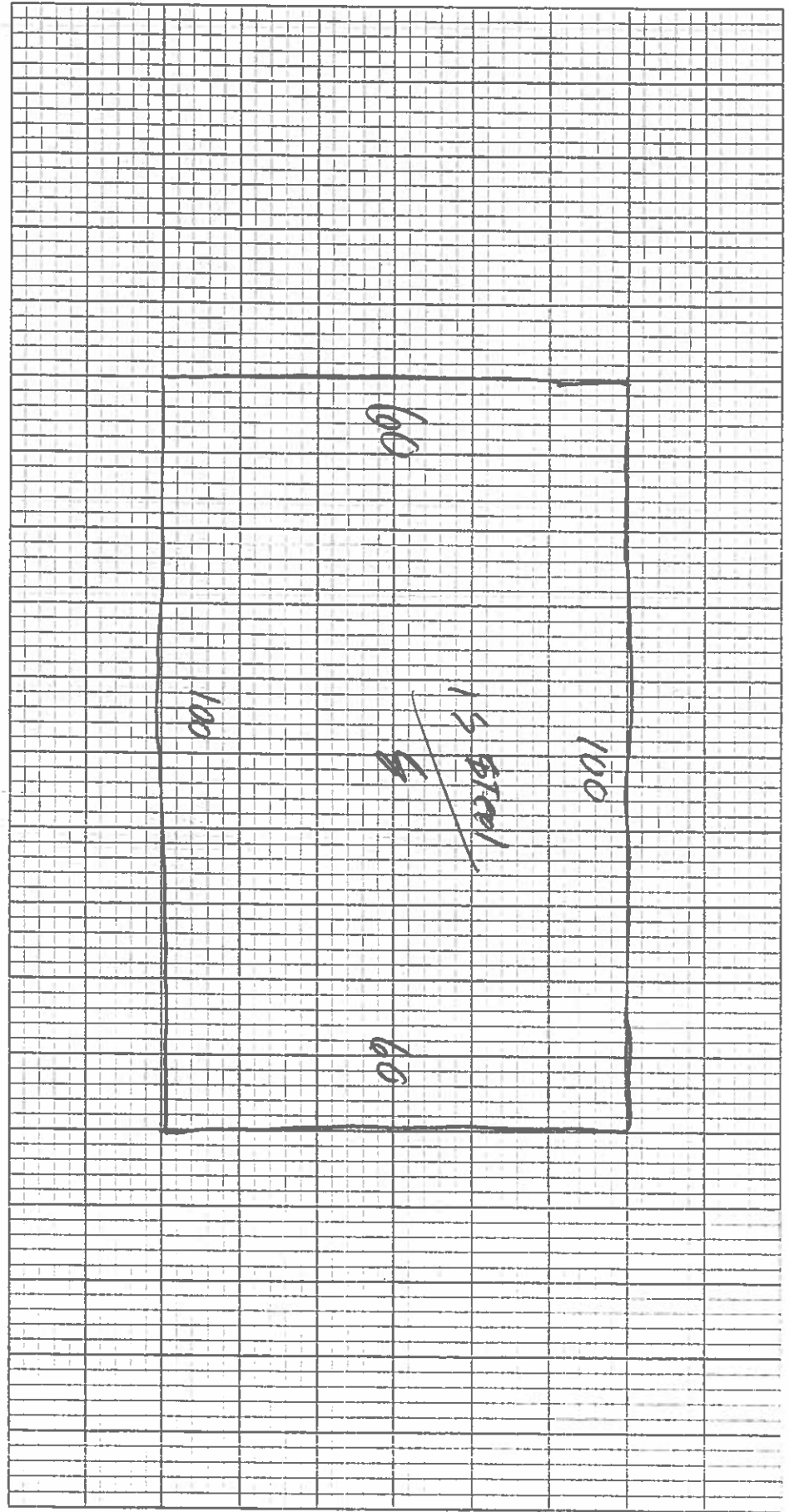
Room Level / Occupancy	Size	Floor	Size	Floor	Size	Floor	Size	Floor	Size	Completion Estimate	%	TOTAL
Commercial User/Occupancy Type	60x100	Floor		Floor		Floor		Floor				
Fire Sprinkler Type	470 equip	Dry	Wet	Other	None	SF	Dry	Wet	Other	None		2
AC Type 1 - (if not typical)	Rud. Floor	SF				SF						2
AC Type 2 - (if not typical)		SF				SF						4
Wall Height / Ceiling Height	18'	Wall:				Wall:						8
Wall Siding (if not typical)	metal	Wall:				Wall:						21
Wall Siding (if not typical)		Wall:				Wall:						2
Roofing / Framing Type 1 - LF or %	A B C D P S	Floor:				Floor:						4
Roof Level / Occupancy Size or % of Total		Floor:				Floor:						1
Commercial User/Occupancy Type												6
Fire Sprinkler Type		Dry	Wet	Other	None	SF	Dry	Wet	Other	None		5
AC Type 1 - (if not typical)		SF				SF						6
AC Type 2 - (if not typical)		SF				SF						6
Wall Height / Ceiling Height		Wall:				Wall:						8
Wall Siding (if not typical)		Wall:				Wall:						13
Wall Siding (if not typical)		Wall:				Wall:						5
Roofing / Framing Type 1 - LF or %	A B C D P S	Floor:				Floor:						3
Roof Level / Occupancy Size or % of Total		Floor:				Floor:						3
Commercial User/Occupancy Type												2
Fire Sprinkler Type		Dry	Wet	Other	None	SF	Dry	Wet	Other	None		4
AC Type 1 - (if not typical)		SF				SF						100
AC Type 2 - (if not typical)		SF				SF						
Wall Height / Ceiling Height		Wall:				Wall:						
Wall Siding (if not typical)		Wall:				Wall:						
Roofing / Framing Type 1 - LF or %	A B C D P S	Floor:				Floor:						

SWL	CRV	SWL	QTY	Community	Y	N	View	N	L	G	E	Street/Access
				Gas			CCR's		Airstrip		Paved	Grv Maint
				Electric			HOA		For Sale		Plat	Trail
				Public H2O			Hwy Fnt				Water Front	NONE
				Public Sewer			Easement*		Other*		River	Lake
				TOPOG	Steep	Other	Ravine	Other	Wellands	Pond	Dedicated	BOAT Launch

#	DESCRIPTION & FEATURES	VALUE	(Condition: VP P F A G VG E)				Q	C
			YR BLT	EF YR	SIZE	HI		
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								

MH/RV PARK SPACES INFORMATION											
YR BLT		# of SPACES		QUALITY		FEATURES		ELEC		GAS	
GD	AVG	FAIR	LOW	POOR	ELEC	GAS	SEWER	PAV	H2O	PAV	H2O

ADDITIONAL MH/RV PARK SPACES											
YR BLT		# of SPACES		QUALITY		FEATURES		ELEC		GAS	
GD	AVG	FAIR	LOW	POOR	ELEC	GAS	SEWER	PAV	H2O	PAV	H2O



ASG28

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COMMERCIAL APPRAISAL DATA COLLECTION FORM **Kenai Peninsula Borough Assessor's Office**

(Parcel #) 063-182-04

Property Address _____

(Description) _____

Business Name _____

DATA SOURCE

1 Owner _____

2 Manager _____

3 Tenant _____

4 Vacant _____

5 Total Refusal _____

6 Estimated _____

7 Transfer _____

8 Other _____

IMPROVEMENT INFORMATION

(Buildings #) 2 of 3

Model Type GCI GCM GCR

(Grade / Quality) E VG G @ F L P

(Percent Complete) 100

(Year Built) 2023

(Effective Year) 2023

Total Depreciation _____

NOTES

(Inspect by) JBTJ (Date Inspected) 2/1/24

(Property Class) 110 Roofing Type METAL Foundation SLAB

Neighborhood 160 (Re-inspect) Y (Draw) N

Class / Framing / Codes:

A: Fireproof Steel Frame D: Wood Frame

B: Reinforced Conc Frame P: Pole Frame

C: Masonry Bearing Walls S: Metal Frame

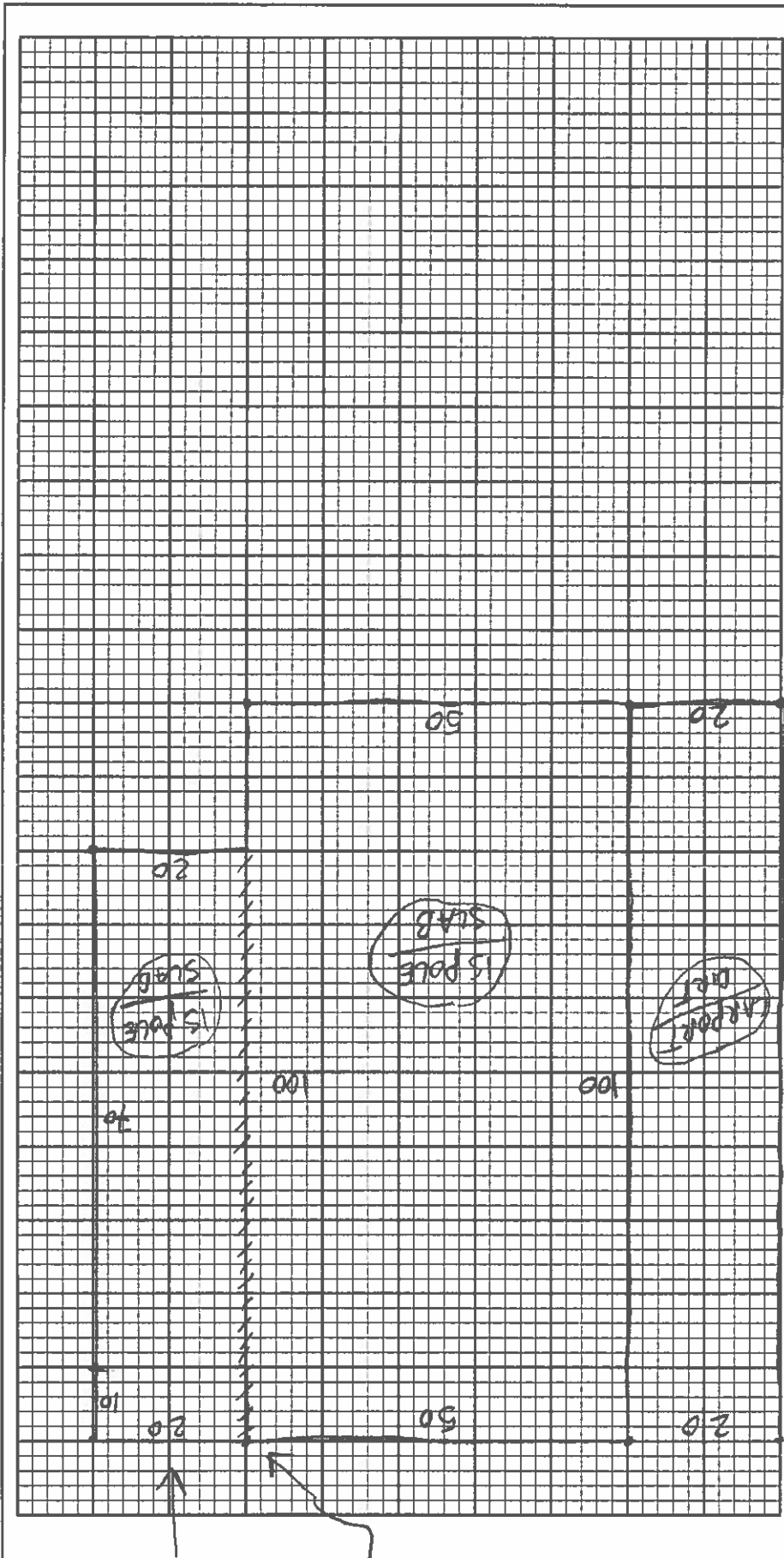
Floor Level / Occupancy Size or % of Total	Size 60x100			Size 20x70			Size 10x20			Completion Estimate	%	TOTAL
	Dry	Wet	Other	Dry	Wet	Other	Dry	Wet	Other			
Commercial Use/Occupancy Type												
Fire Sprinkler Type												
HVAC Type 1 - (if not typical)												
HVAC Type 2 - (if not typical)												
Wall Height / Ceiling Height												
Wall Siding (if not typical)												
Wall Siding (if not typical)												
Class / Framing Type 1 - LF or %												
Floor Level / Occupancy Size or % of Total												
Commercial Use/Occupancy Type												
Fire Sprinkler Type												
HVAC Type 1 - (if not typical)												
HVAC Type 2 - (if not typical)												
Wall Height / Ceiling Height												
Wall Siding (if not typical)												
Wall Siding (if not typical)												
Class / Framing Type 1 - LF or %												

LAND CHARACTERISTICS											
Community	Y	N	View	N	L	G	E	Street Access	Paved	Grv Maint	Grv Unmaint
Gas			CCR's								
Electric			HOA								
Public H2O			Hwy Fnt								
Public Sewer			Easement								
TOPO	Sleep	Ravine	Other	Wellands	Pond	Dedicated	BOAT Launch				

OUTBUILDINGS/OTHER IMPROVEMENTS		DELETE ALL EXISTING OUTBUILDINGS: Y N						
#	DESCRIPTION & FEATURES	VALUE	YR BLT	EF YR	SIZE	HI	Q	C
1	CARPORT		2013	2013	20x100		A	
2								
3								
4								
5								
6								
7								
8								
9								
10								

MHIRV PARK SPACES INFORMATION									
YR BLT	QUALITY			FEATURES			# of SPACES		
	GD	AVG	FAIR	LOW	POOR	GAS	SEWER	PAV	H2O

ADDITIONAL MHIRV PARK SPACES									
YR BLT	QUALITY			FEATURES			# of SPACES		
	GD	AVG	FAIR	LOW	POOR	GAS	SEWER	PAV	H2O



ASG30

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COMMERCIAL APPRAISAL DATA COLLECTION FORM Kenai Peninsula Borough Assessor's Office

(Parcel #) 063-182-04
Property Address
(Description)
Business Name

DATA SOURCE
1 Owner
2 Manager
3 Tenant
4 Vacant
5 Total Refusal
6 Estimated
7 Transfer
8 Other

IMPROVEMENT INFORMATION
(Buildings #) 3 of 3
Model Type GCI GCM GCR
(Grade / Quality) E V G A F L P
(Percent Complete) 100
(Year Built) 2023
(Effective Year) 2023
Total Depreciation

NOTES

(Inspect by) JBTJ (Date Inspected) 2/1/24
(Property Class) 110 Roofing Type LANURS
Neighborhood 160 (Re-inspect) Y (N) YR. N

(Inspection Reason) K
Foundation N/A
Redraw O N
(Class) Framing Codes:
A: Fireproof Steel Frame D: Wood Frame
B: Reinforced Conc Frame P: Pole Frame
C: Masonry Bearing Walls M: Metal Frame

Table with columns: Floor Level / Occupancy, Size, Floor, Wet, Dry, Other, None, Ceiling, Wall, Completion Estimate, % TOTAL. Includes rows for Fire Sprinkler, HVAC, Wall Height, Wall Siding, Class / Framing, Commercial Use, Fire Sprinkler, HVAC, Wall Height, Wall Siding, Class / Framing.

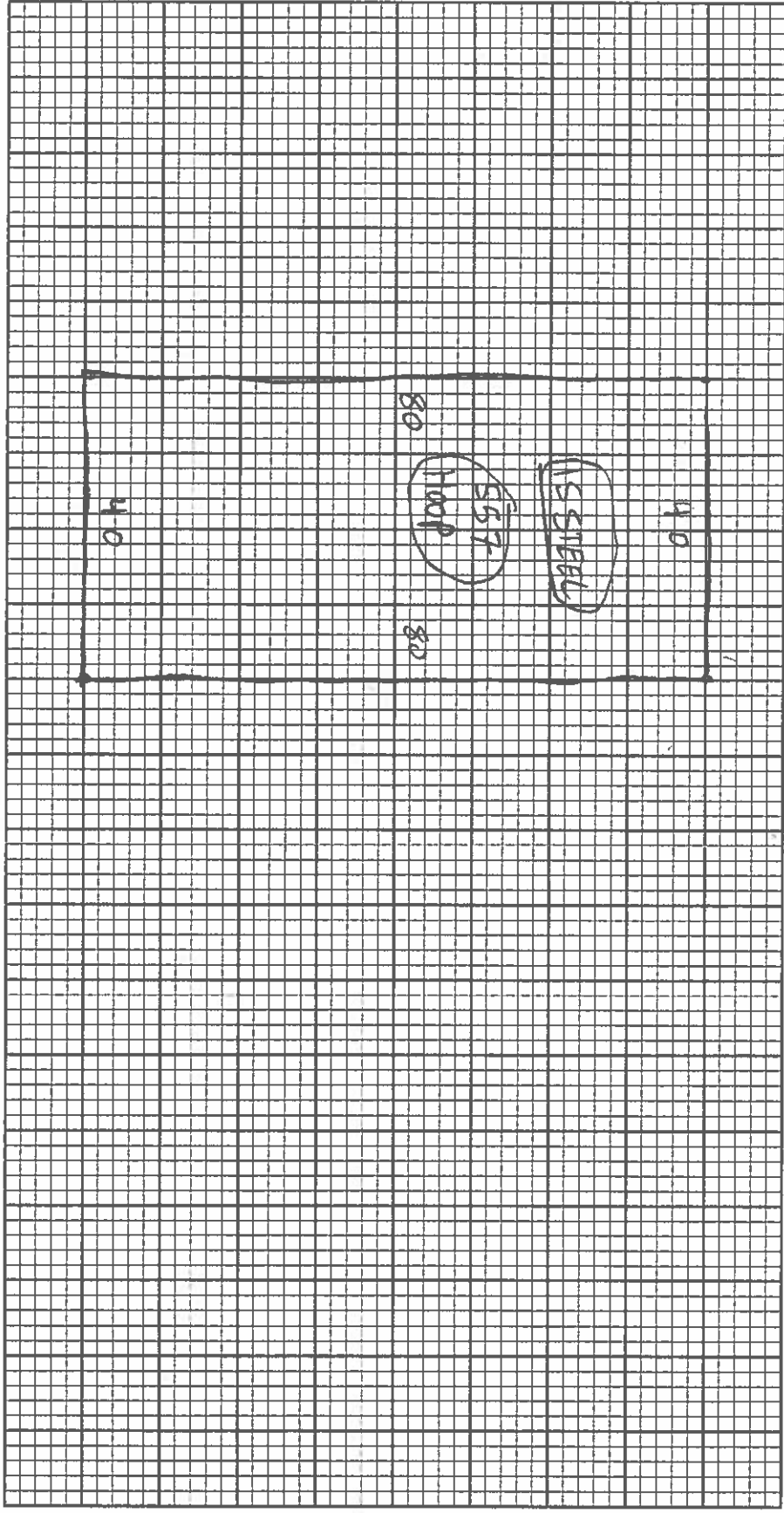
LAND CHARACTERISTICS table with columns: Community, Y, N, View, N, L, G, E, Street/Access, Grv Maint, Grv Unmaint, Paved, Plat, Trail, Water/Front, Ocean, River, Lake, Wetlands, Pond, Dedicated, BOAT Launch.

OUTBUILDINGS/OTHER IMPROVEMENTS		DELETE ALL EXISTING OUTBUILDINGS: Y N						
(Grade / Quality: L F A G VG E)		(Condition: VP P F A G VG E)						
#	DESCRIPTION & FEATURES	VALUE	YR BLT	EF YR	SIZE	HI	Q	C
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								

MHRYV PARK SPACES INFORMATION				
YR BLT	# of SPACES			
GD	AVG	FAIR	LOW	POOR
ELEC	GAS	SEWER	PAV	H2O
FEATURES				

ADDITIONAL MHRYV PARK SPACES				
YR BLT	# of SPACES			
GD	AVG	FAIR	LOW	POOR
ELEC	GAS	SEWER	PAV	H2O
FEATURES				

ADDITIONAL MHRYV PARK SPACES				
YR BLT	# of SPACES			
GD	AVG	FAIR	LOW	POOR
ELEC	GAS	SEWER	PAV	H2O
FEATURES				

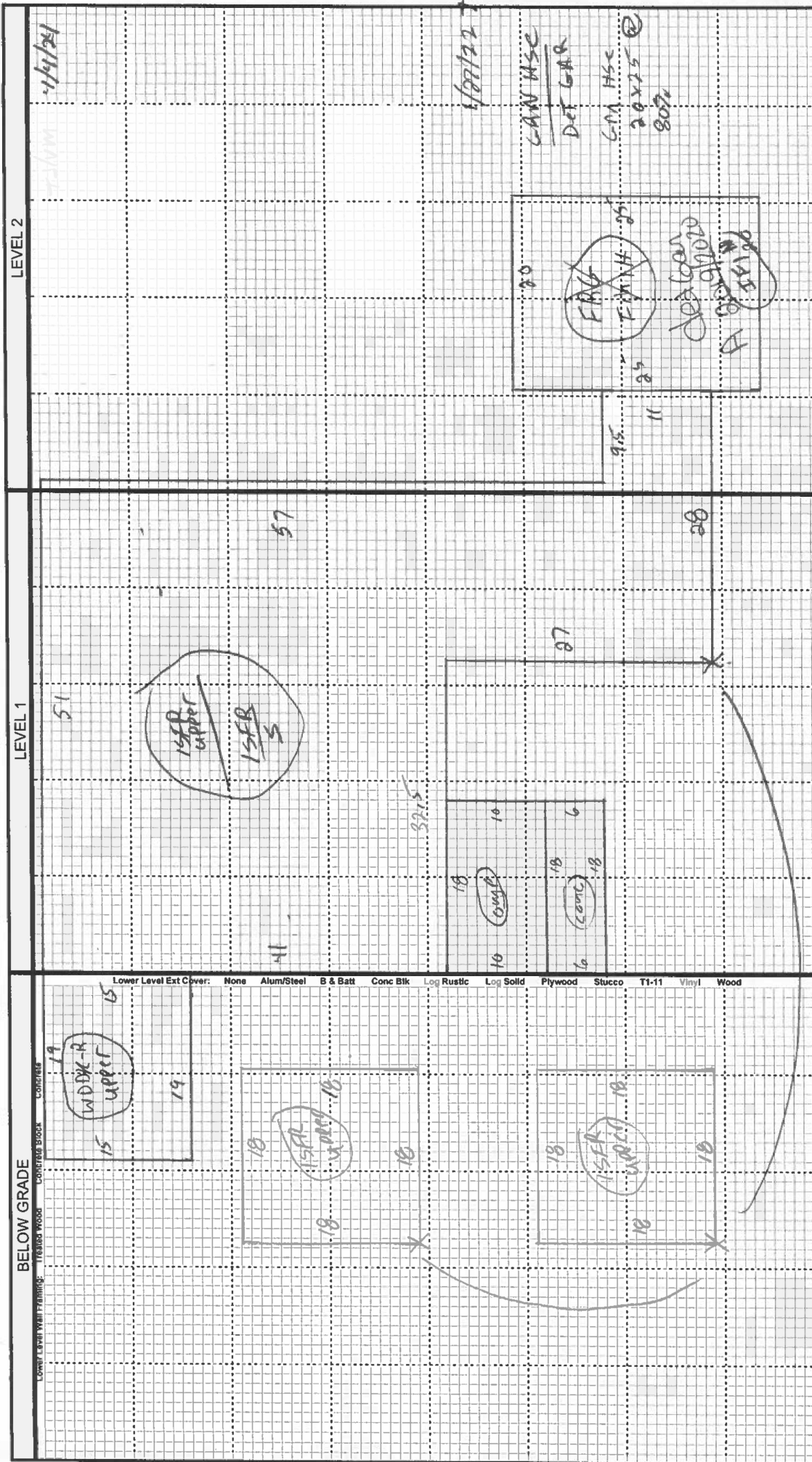


063-182-04

10F2

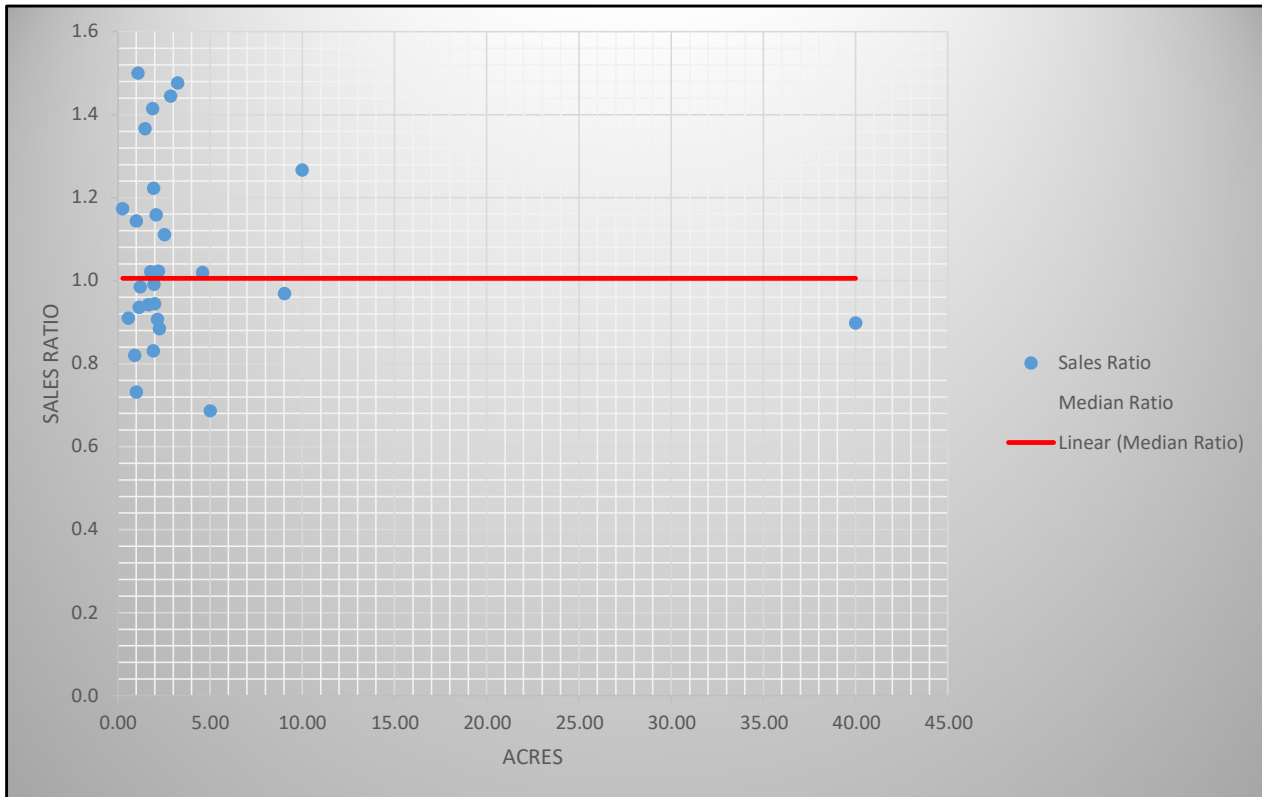
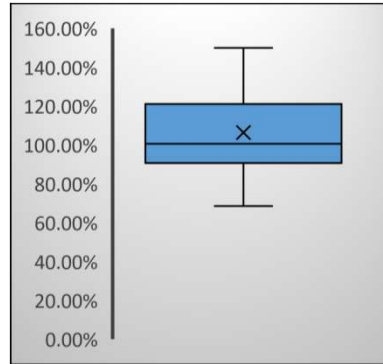
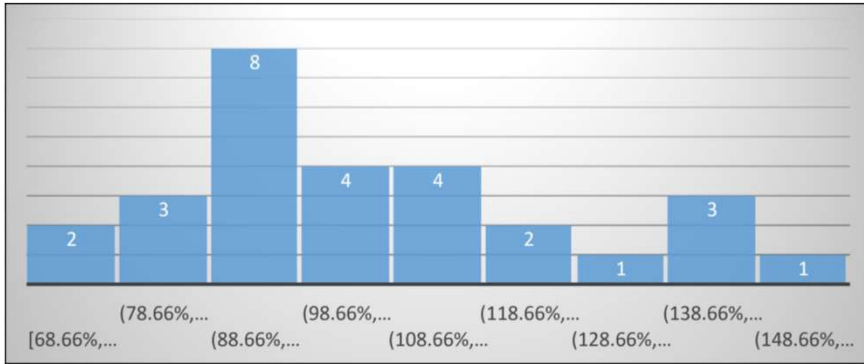
11-7-19

TS



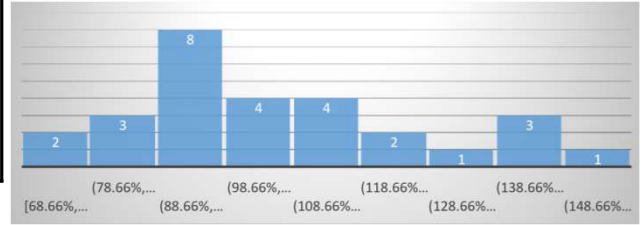
LAND SALES RATIO STUDY

Ratio Sum	29.79		Excluded	0		
Mean	106.38%	Earliest Sale	1/12/2022	# of Sales	28	
Median	100.56%	Latest Sale	7/7/2023	Total AV	\$ 1,696,700	
Wtd Mean	101.24%	Outlier Information			Total SP	\$ 1,675,900
PRD:	1.05	Range	1.5	Minimum	68.66%	
COD:	17.43%	Lower Boundary	45.38%	Maximum	150.00%	
St. Dev	0.2246	Upper Boundary	166.43%	Min Sale Amt	\$ 11,500	
COV:	21.11%			Max Sale Amt	\$ 245,000	



LAND SALES RATIO STUDY

Ratio Sum	29.79	1.48		Excluded	0
Mean	106.38%	Earliest Sale	1/12/2022	# of Sales	28
Median	100.56%	Latest Sale	7/7/2023	Total AV	\$ 1,696,700
Wtd Mean	101.24%	Outlier Information		Total SP	\$ 1,675,900
PRD:	1.05	Range	1.5	Minimum	68.66%
COD:	17.43%	Lower Boundary	45.38%	Maximum	150.00%
St. Dev	0.2246	Upper Boundary	166.43%	Min Sale Amt	\$ 11,500
COV:	21.11%			Max Sale Amt	\$ 245,000



NBH

neighborhooc	pxfer_date	lrsn	PIN	Total Acres	Current Land Val	Sale Price	LandType	SaleCd	2023 Cert	Lanc	Ratio
160	3/30/22	109503	05835032	2.00	\$ 52,900	\$ 56,000	20	C	\$ 28,200		94.46%
160	5/4/23	109505	05835034	2.26	\$ 55,900	\$ 63,200	20	C	\$ 29,800		88.45%
160	5/3/23	109506	05835035	2.15	\$ 54,600	\$ 60,200	20	C	\$ 29,100		90.70%
160	3/29/22	22650	05836042	1.78	\$ 51,100	\$ 50,000	20	V	\$ 42,400		102.20%
160	6/7/23	88449	05836073	1.15	\$ 74,900	\$ 80,000	20	C	\$ 76,200		93.63%
160	3/29/22	25730	06301215	10.00	\$ 87,400	\$ 69,000	20	C	\$ 72,700		126.67%
160	4/7/22	91877	06301495	1.09	\$ 22,500	\$ 15,000	20	C	\$ 18,800		150.00%
160	3/16/22	26089	06303009	5.00	\$ 23,000	\$ 33,500	20	C	\$ 19,200		68.66%
160	5/11/22	26148	06304368	9.04	\$ 162,800	\$ 168,000	20	Z	\$ 142,500		96.90%
160	2/18/22	26597	06309540	4.59	\$ 56,600	\$ 55,500	20	Z	\$ 47,100		101.98%
160	6/5/23	93027	06309626	1.94	\$ 48,900	\$ 40,000	20	C	\$ 40,700		122.25%
160	4/11/23	93816	06309632	1.96	\$ 57,500	\$ 58,000	20	C	\$ 47,800		99.14%
160	6/8/22	101011	06309638	1.89	\$ 56,600	\$ 40,000	20	C	\$ 47,100		141.50%
160	6/8/22	108411	06315094	2.53	\$ 76,700	\$ 69,000	20	C	\$ 64,300		111.16%
160	5/25/22	27425	06335102	1.48	\$ 45,100	\$ 33,000	20	C	\$ 37,600		136.67%
160	6/13/22	27439	06335116	1.66	\$ 31,100	\$ 33,000	20	C	\$ 25,900		94.24%
160	5/4/23	27599	06342006	0.58	\$ 100,100	\$ 110,000	20	C	\$ 83,200		91.00%
160	1/12/22	27616	06343004	1.22	\$ 27,100	\$ 27,500	20	C	\$ 22,600		98.55%
160	7/11/22	27661	06345122	0.26	\$ 13,500	\$ 11,500	20	C	\$ 11,300		117.39%
160	3/11/22	27889	06348068	2.19	\$ 30,900	\$ 30,200	20	C	\$ 25,700		102.32%
160	3/11/22	27890	06348069	2.07	\$ 43,000	\$ 37,100	20	C	\$ 35,800		115.90%
160	5/20/22	91883	06360042	3.25	\$ 82,700	\$ 56,000	20	C	\$ 68,800		147.68%
160	5/23/22	29016	06380014	2.87	\$ 44,800	\$ 31,000	20	V	\$ 37,400		144.52%
160	3/14/23	29069	06384013	0.91	\$ 29,700	\$ 36,200	20	C	\$ 24,700		82.04%
160	5/12/23	29097	06386002	40.00	\$ 220,100	\$ 245,000	20	C	\$ 196,800		89.84%
160	2/23/22	29252	06388060	1.00	\$ 54,900	\$ 48,000	20	Z	\$ 45,700		114.38%
160	3/9/23	29259	06388067	1.00	\$ 54,900	\$ 75,000	20	C	\$ 45,700		73.20%
160	7/7/23	31505	06555021	1.91	\$ 37,400	\$ 45,000	20	V	\$ 31,100		83.11%

RATIO STUDY

RATIO SUM:	66.43	12/1/2011	2.59	# OF SALES:	65
MEAN:	102.20%	Earliest Sale	1/25/2021	TOTAL AV:	\$ 23,960,300
MEDIAN:	100.20%	Latest Sale	8/28/2023	TOTAL SP:	\$ 23,404,069
WTD MEAN:	102.38%	Outlier Info		MINIMUM:	73.95%
PRD:	1.00	Range	1.50	MAXIMUM:	136.98%
COD:	11.32%	Lower Boun	63.86%	SALE AMT:	\$ 93,700
ST. DEV	14.51%	Upper Boun	137.37%	SALE AMT:	\$ 1,200,000
COV:	14.19%				\$ 1,250,000

RATIO DATE:	2024
HOUSE TYPE	1 L - 85
MKT AREA:	160

PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
05813143	160	\$ 511,100	\$ 52,500	\$ 563,600	\$ 460,000	122.52%	21	7/30/2021	A+
05813226	160	\$ 368,900	\$ 33,600	\$ 402,500	\$ 399,000	100.88%	11	10/21/2021	A
05813241	160	\$ 277,400	\$ 34,600	\$ 312,000	\$ 349,900	89.17%	21	8/27/2021	A+
05813246	160	\$ 192,600	\$ 35,100	\$ 227,700	\$ 184,000	123.75%	21	7/30/2021	A
05824008	160	\$ 343,600	\$ 40,000	\$ 383,600	\$ 357,500	107.30%	11	7/19/2021	G
05824015	160	\$ 243,400	\$ 36,600	\$ 280,000	\$ 314,000	89.17%	11	7/12/2023	G-
05835024	160	\$ 383,100	\$ 85,200	\$ 468,300	\$ 443,877	105.50%	41	12/17/2021	G
06301436	160	\$ 253,200	\$ 35,800	\$ 289,000	\$ 239,600	120.62%	11	4/15/2021	A
06301447	160	\$ 244,400	\$ 28,100	\$ 272,500	\$ 259,900	104.85%	15	11/9/2022	G-
06301450	160	\$ 197,000	\$ 28,100	\$ 225,100	\$ 219,000	102.79%	11	6/1/2021	A
06303018	160	\$ 336,200	\$ 43,500	\$ 379,700	\$ 400,000	94.93%	21	1/11/2022	A+
06307213	160	\$ 172,900	\$ 27,600	\$ 200,500	\$ 261,000	76.82%	45	5/17/2021	A-
06307214	160	\$ 269,800	\$ 29,100	\$ 298,900	\$ 325,000	91.97%	41	2/15/2022	A+
06307414	160	\$ 126,200	\$ 29,100	\$ 155,300	\$ 210,000	73.95%	11	7/31/2023	A
06308222	160	\$ 244,100	\$ 29,100	\$ 273,200	\$ 307,000	88.99%	11	5/27/2022	G-
06309592	160	\$ 568,400	\$ 66,400	\$ 634,800	\$ 560,000	113.36%	21	7/6/2021	G+
06309598	160	\$ 770,000	\$ 272,600	\$ 1,042,600	\$ 1,050,000	99.30%	11	6/26/2023	VG
06309608	160	\$ 520,300	\$ 65,300	\$ 585,600	\$ 511,000	114.60%	21	5/5/2021	VG-
06311117	160	\$ 312,200	\$ 34,700	\$ 346,900	\$ 372,500	93.13%	76	8/10/2021	A+
06314303	160	\$ 196,000	\$ 67,000	\$ 263,000	\$ 192,000	136.98%	11	4/1/2021	F+
06318106	160	\$ 502,300	\$ 43,000	\$ 545,300	\$ 525,000	103.87%	41	6/9/2022	G
06328036	160	\$ 308,200	\$ 33,300	\$ 341,500	\$ 373,000	91.55%	21	5/6/2021	A+
06329114	160	\$ 405,400	\$ 31,000	\$ 436,400	\$ 404,250	107.95%	21	9/14/2021	G
06332010	160	\$ 814,000	\$ 673,900	\$ 1,487,900	\$ 1,200,000	123.99%	11	8/6/2021	VG-
06335126	160	\$ 225,900	\$ 43,700	\$ 269,600	\$ 200,000	134.80%	21	3/12/2021	A
06340019	160	\$ 83,800	\$ 27,900	\$ 111,700	\$ 93,700	119.21%	11	8/28/2023	F+
06345406	160	\$ 244,900	\$ 60,300	\$ 305,200	\$ 325,000	93.91%	45	3/31/2023	F
06347017	160	\$ 239,300	\$ 43,900	\$ 283,200	\$ 235,000	120.51%	11	4/20/2021	A
06351008	160	\$ 315,000	\$ 35,700	\$ 350,700	\$ 274,891	127.58%	11	10/8/2021	G
06351120	160	\$ 754,800	\$ 283,400	\$ 1,038,200	\$ 975,000	106.48%	21	6/1/2021	VG+
06351129	160	\$ 524,200	\$ 246,000	\$ 770,200	\$ 675,000	114.10%	21	2/5/2021	VG
06353023	160	\$ 167,100	\$ 32,900	\$ 200,000	\$ 223,000	89.69%	41	6/3/2022	A
06355013	160	\$ 307,700	\$ 43,000	\$ 350,700	\$ 350,000	100.20%	21	2/23/2022	A-
06357016	160	\$ 271,500	\$ 36,200	\$ 307,700	\$ 380,000	80.97%	11	7/31/2023	A+
06358053	160	\$ 174,600	\$ 32,900	\$ 207,500	\$ 212,000	97.88%	11	4/19/2021	A-
06361020	160	\$ 232,400	\$ 38,400	\$ 270,800	\$ 250,000	108.32%	41	2/5/2021	G-
06367031	160	\$ 306,400	\$ 20,300	\$ 326,700	\$ 245,000	133.35%	11	1/25/2021	A
06368017	160	\$ 231,100	\$ 41,500	\$ 272,600	\$ 278,000	98.06%	41	1/4/2022	A
06376054	160	\$ 371,700	\$ 108,400	\$ 480,100	\$ 495,000	96.99%	41	10/1/2021	G-
06376065	160	\$ 358,400	\$ 40,800	\$ 399,200	\$ 399,500	99.92%	21	5/21/2021	G-
06378014	160	\$ 304,900	\$ 31,600	\$ 336,500	\$ 379,000	88.79%	11	5/13/2022	G
06378017	160	\$ 510,200	\$ 31,600	\$ 541,800	\$ 510,000	106.24%	21	1/31/2022	VG
06380004	160	\$ 261,300	\$ 40,000	\$ 301,300	\$ 337,000	89.41%	11	10/4/2022	A
06380015	160	\$ 339,800	\$ 47,000	\$ 386,800	\$ 395,000	97.92%	11	4/12/2023	G-
06380031	160	\$ 257,700	\$ 30,900	\$ 288,600	\$ 330,000	87.45%	11	9/1/2022	G-
06380033	160	\$ 196,900	\$ 30,900	\$ 227,800	\$ 245,000	92.98%	11	6/28/2023	A+
06380034	160	\$ 214,200	\$ 30,900	\$ 245,100	\$ 232,500	105.42%	11	3/31/2021	A+
06380039	160	\$ 226,500	\$ 29,900	\$ 256,400	\$ 292,165	87.76%	11	7/27/2023	A+
06381107	160	\$ 535,600	\$ 102,400	\$ 638,000	\$ 735,000	86.80%	21	3/24/2021	G+
06386027	160	\$ 213,100	\$ 35,000	\$ 248,100	\$ 285,768	86.82%	45	10/15/2021	G-
06386047	160	\$ 237,000	\$ 25,100	\$ 262,100	\$ 263,000	99.66%	21	7/5/2022	A-
06387041	160	\$ 260,900	\$ 31,000	\$ 291,900	\$ 295,000	98.95%	11	8/6/2021	A+
06387051	160	\$ 228,300	\$ 49,400	\$ 277,700	\$ 300,000	92.57%	11	5/30/2023	G-
06388002	160	\$ 175,200	\$ 24,000	\$ 199,200	\$ 179,000	111.28%	41	11/2/2021	A
06504225	160	\$ 233,200	\$ 12,800	\$ 246,000	\$ 189,000	130.16%	11	3/31/2021	A
06507068	160	\$ 470,600	\$ 75,200	\$ 545,800	\$ 625,000	87.33%	21	7/6/2022	VG-
06516422	160	\$ 365,100	\$ 45,400	\$ 410,500	\$ 383,500	107.04%	11	6/22/2023	A+
06521109	160	\$ 62,900	\$ 27,000	\$ 89,900	\$ 120,000	74.92%	71	10/13/2021	F
06521116	160	\$ 184,000	\$ 36,500	\$ 220,500	\$ 235,000	93.83%	45	11/24/2021	G-
06522012	160	\$ 96,000	\$ 118,400	\$ 214,400	\$ 200,000	107.20%	11	7/19/2023	F+
06522030	160	\$ 300,100	\$ 64,400	\$ 364,500	\$ 327,018	111.46%	11	11/12/2021	A+
06532212	160	\$ 155,800	\$ 27,500	\$ 183,300	\$ 180,000	101.83%	41	6/25/2021	A
06545014	160	\$ 255,800	\$ 43,300	\$ 299,100	\$ 294,500	101.56%	11	4/19/2021	A-
06550011	160	\$ 267,000	\$ 29,700	\$ 296,700	\$ 325,000	91.29%	41	11/8/2021	G-

RATIO STUDY

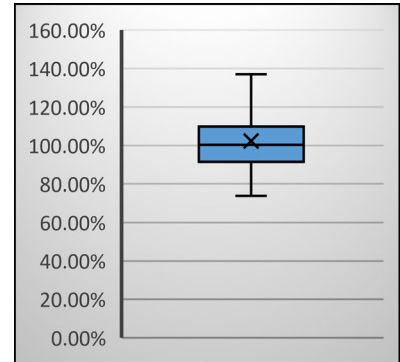
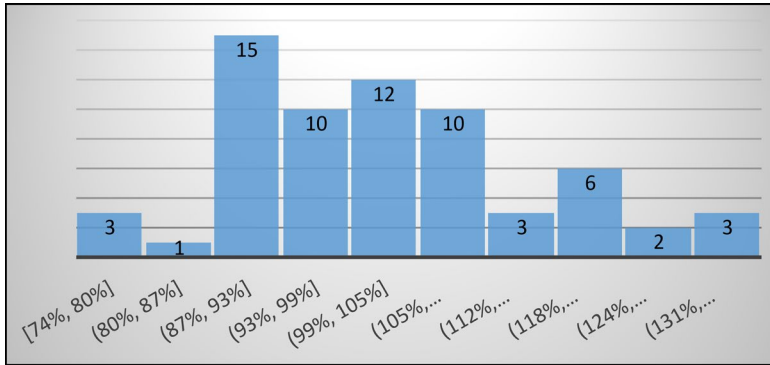
PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
06551012	160	\$ 172,200	\$ 56,100	\$ 228,300	\$ 218,000	104.72%	11	3/5/2021	A

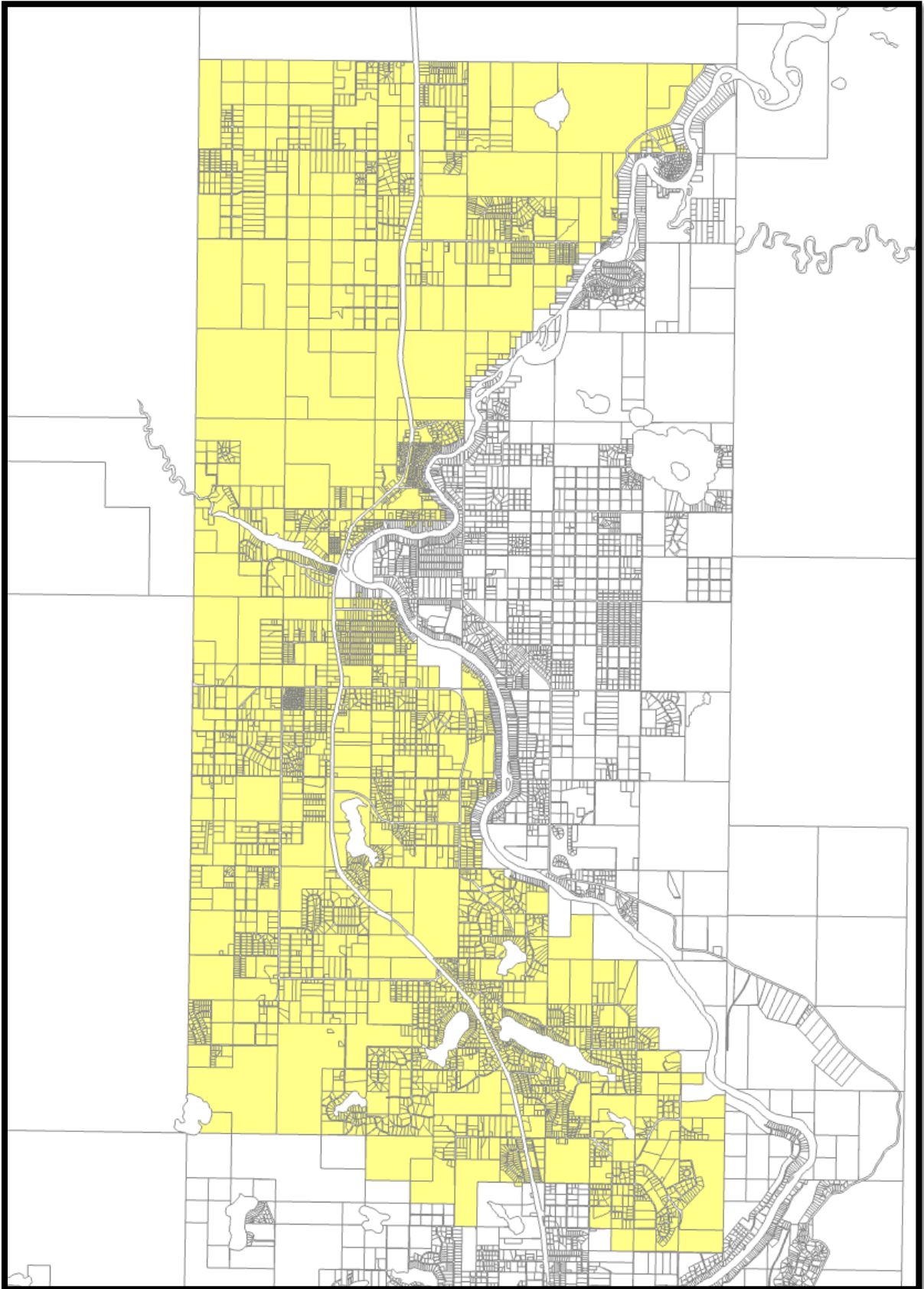
NBH # 160

HT 1 L - 85

#REF!

RATIO SUM:	66.43	12/1/2018	2.59	# OF SALES:	65
MEAN:	102.20%	Earliest Sale	1/25/2021	TOTAL AV:	\$ 23,960,300
MEDIAN:	100.20%	Latest Sale	8/28/2023	TOTAL SP:	\$ 23,404,069
WTD MEAN:	102.38%	Outlier Information		MINIMUM:	73.95%
PRD:	1.00	Range	1.5	MAXIMUM:	136.98%
COD:	11.32%	Lower Boundary	63.86%	MIN SALE AMT:	\$ 93,700
ST. DEV	14.51%	Upper Boundary	137.37%	MAX SALE AMT:	\$ 1,200,000
COV:	14.19%				





4/3/24	11:56 AM	ADAMS, BEN & JULIANNE	063-182-04	(907) 394-5619	I CALLED BEN TO TELL HIM THAT WE RECEIVED HIS FORMAL APPEAL AND SOMEONE WILL CALL TO SET UP INSP.
4/17/24	09:30 AM	ADAMS, BEN & JULIANNE	063-182-04	(907) 394-5619	I CALLED BEN TO LET HIM KNOW THAT WE MADE NO CHANGE TO VALUE AND THE CLERKS WOULD BE CALLING TO SET UP HIS BOE HEARING.

CALCULATOR METHOD

LIGHT COMMERCIAL ARCH-RIB (QUONSET) BUILDINGS (555)

CLASS	TYPE	EXTERIOR WALLS	INTERIOR FINISH	LIGHTING & PLUMBING	HEAT	Sq. M.	COST Cu. Ft.	Sq. Ft.
D	Good	Good laminated arch, siding, shingles, pedestrian and overhead doors	Small office or shop area, concrete floor, some extras	Good lighting and outlets, water service, few fixtures	Space heaters	473.61	-----	44.00
	Average	Arched frame, shingles and siding, windows, overhead door	Unfinished, concrete or asphalt floor, some partitioning, cabinets	Adequate lighting and water outlets	None	333.68	-----	31.00
	Low cost	Arch-rib frame, siding, composition shingles	Unfinished, cheap slab/asphalt	Minimum electrical service	None	249.72	-----	23.20
DPOLE	Good	Good laminated arch, metal siding, pedestrian and overhead doors	Small office or shop area, concrete floor, some extras	Good lighting and outlets, water service, few fixtures	Space heaters	454.77	-----	42.25
	Average	Pre-engineered arched frame, metal siding, windows, overhead door	Unfinished, concrete or asphalt floor, some partitioning, cabinets	Adequate lighting and water outlets	None	320.23	-----	29.75
	Low cost	Light arch-rib frame, metal siding	Unfinished, cheap slab/asphalt	Minimum electrical service	None	237.88	-----	22.10
S	Good	Good self-framing quonset panels, pedestrian and overhead doors	Small office or shop area, concrete floor, some extras	Good lighting and outlets, water service, few fixtures	Space heaters	460.16	-----	42.75
	Average	Pre-engineered quonset, metal siding, windows, overhead door	Unfinished, concrete or asphalt floor, some partitioning, cabinets	Adequate lighting and water outlets	None	325.61	-----	30.25
	Low cost	Self-framing quonset panels	Unfinished, cheap slab/asphalt	Minimum electrical service	None	245.96	-----	22.85

NOTE: For wall height adjustments, use the center arch height in entering the multiplier table for quonset buildings.

LIGHT COMMERCIAL EQUIPMENT (SHOP) BUILDINGS (470)

C	Good	Concrete block, low-cost brick, wood rafters, overhead doors	Unfinished, concrete floor, shop area and cabinets	Good lighting and outlets, adequate plumbing	Space heaters	613.54	5.70	57.00
	Average	Concrete block, light roof, windows	Unfinished, concrete or asphalt floor, some cabinets, work area	Adequate electrical and water service and outlets	Space heaters	460.16	4.28	42.75
D	Good	Heavy wood frame, siding or stucco, overhead doors	Unfinished, concrete floor, shop area and cabinets	Good lighting and outlets, adequate plumbing	Space heaters	513.98	4.78	47.75
	Average	Open wood frame, exposed siding or stucco, windows	Unfinished, concrete or asphalt floor, some cabinets, work area	Adequate electrical and water service and outlets	Space heaters	360.59	3.35	33.50
DPOLE	Good	Good pole frame, color siding, overhead doors	Unfinished, concrete floor, shop area and cabinets	Good lighting and outlets, adequate plumbing	Space heaters	449.39	4.18	41.75
	Average	Pre-engineered pole frame, metal siding, windows	Unfinished, concrete or asphalt floor, some cabinets, work area	Adequate electrical and water service and outlets	Space heaters	320.23	2.98	29.75
S	Good	Good frame, color siding, overhead doors	Unfinished, concrete floor, shop area and cabinets	Good lighting and outlets, adequate plumbing	Space heaters	492.45	4.58	45.75
	Average	Pre-engineered frame, metal siding, windows	Unfinished, concrete or asphalt floor, some cabinets, work area	Adequate electrical and water service and outlets	Space heaters	357.90	3.33	33.25
S SLANT WALL	Good	Good slant frame, color siding, overhead doors	Unfinished, concrete floor, shop area and cabinets	Good lighting and outlets, adequate plumbing	Space heaters	457.47	4.25	42.50
	Average	Pre-engineered slant frame, metal siding, light panels	Unfinished, concrete or asphalt floor, some cabinets, work area	Adequate electrical and water service and outlets	Space heaters	330.99	3.08	30.75
CDS	Avg. storage mezzanine	In building cost	Heavy plywood or plank on wood or light steel structure, no partitions	Minimum lighting, no plumbing	Included in building cost	287.93	-----	26.75
	Low storage mezzanine	In building cost	Light storage on plywood, minimum supports, no soffit	Minimum lighting	Included in building cost	215.28	-----	20.00

NOTE: Do not use story height or area/perimeter multipliers with mezzanine costs.

CALCULATOR METHOD

FARM UTILITY BUILDINGS (477)

CLASS	TYPE	EXTERIOR WALLS	INTERIOR FINISH	LIGHTING & PLUMBING	HEAT	Sq. M.	COST Cu. Ft.	Sq. Ft.
C	Good	Brick, concrete block, clay tile, wood rattlers, windows	Unfinished walls, slab or plank floor	Adequate wiring and outlets, water service	None	414.41	3.85	38.50
	Average	Block, cheap brick, light roof	Cheap slab or asphalt	Minimum electric service	None	298.70	2.78	27.75
D	Average	Wood frame, siding or stucco, windows	Unfinished walls, cheap asphalt or slab floor	Adequate wiring and outlets, water service	None	209.36	1.95	19.45
	Low cost	Wood frame, board siding on exposed studs, sliding door	Unfinished, dirt floor	Minimum electric service	None	134.55	1.25	12.50
DPOLE	Average	Pole frame, metal siding, windows, walkdoor	Unfinished walls, cheap asphalt or slab floor	Adequate wiring and outlets, water service	None	168.99	1.57	15.70
	Low cost	Light pole frame, metal siding, sliding door entry only	Unfinished, dirt floor	Minimum electric service	None	98.92	0.92	9.19
S	Average	Steel frame and truss, metal siding, windows, walkdoor	Unfinished walls, cheap asphalt or slab floor	Adequate wiring and outlets, water service	None	202.36	1.88	18.80
	Low cost	Light steel frame, metal siding, sliding door entry only	Unfinished, dirt floor	Minimum electric service	None	126.48	1.18	11.75
S SLANT WALL	Average	Light steel slant frame and metal siding, windows, walk door	Unfinished walls, cheap asphalt or slab floor	Adequate wiring and outlets, water service	None	187.29	1.74	17.40
	Low cost	Light steel slant frame and siding, sliding door entry only	Unfinished, dirt floor	Minimum electric service	None	116.25	1.08	10.80

NOTE: For good-quality grain or feed storage utility buildings, see Page 27. For large commercial flathouse storage, see Page 24.

ARCH-RIB (QUONSET) FARM UTILITY BUILDINGS (557)

D	Good	Good laminated arch, siding, shingles, pedestrian and overhead doors	Unfinished, good concrete slab	Adequate wiring, lighting and water service	None	392.88	-----	36.50
	Average	Arched frame, shingles and siding, end wall sliding door entry	Unfinished, cheap asphalt or slab floor	Adequate wiring and outlets, water service	None	230.89	-----	21.45
	Low cost	Arch-rib frame, siding, composition shingles, open ends	Unfinished, dirt floor	Minimum electric service	None	135.63	-----	12.60
DPOLE	Good	Good laminated arch, metal siding, pedestrian and overhead doors	Unfinished, good concrete slab	Adequate wiring, lighting and water service	None	371.35	-----	34.50
	Average	Pre-engineered arched frame, metal siding, end-wall sliding door entry	Unfinished, cheap asphalt or slab floor	Adequate wiring and outlets, water service	None	215.82	-----	20.05
D HOOP ARCH	Low cost	Light arch-rib frame, metal siding, open ends	Unfinished, dirt floor	Minimum electric service	None	125.40	-----	11.65
	Average	Wood post, knee wall, pipe hoop frame, fabric cover, end curtain	Unfinished, cheap asphalt or slab floor	Adequate wiring and outlets, water service	None	152.31	-----	14.15
S ASG42	Low cost	Wood, pipe hoop, fabric cover	Unfinished, dirt floor	Minimum electric service	None	95.26	-----	8.85
	Good	Good self-framing quonset panels, pedestrian and overhead doors	Unfinished, good concrete slab	Adequate wiring, lighting and water service	None	376.74	-----	35.00
	Average	Pre-engineered quonset, metal siding, end-wall sliding door entry	Unfinished, cheap asphalt or slab floor	Adequate wiring and outlets, water service	None	220.12	-----	20.45
	Low cost	Light self-framing quonset panels, open ends	Unfinished, dirt floor	Minimum electric service	None	128.63	-----	11.95

NOTE: For wall height adjustments, use the center arch height in entering the multiplier table for quonset shaped buildings.

CALCULATOR METHOD

FREE-STALL BARN (469)

CLASS	TYPE	EXTERIOR WALLS	INTERIOR FINISH	LIGHTING & PLUMBING	HEAT	Sq. M.	COST Cu. Ft.	Sq. Ft.
D	Excellent	Good siding, heavy frame, ventilated walls and roof	All concrete alleys and floor, contoured, good metal freestalls	Good wiring, lights, water service, drains	None	470.92	4.38	43.75
	Good	Good panels, gable roof, insulated or sheathed	Half concrete and dirt, good curbs and stalls, wainscot, freestalls	Good lighting and alley plumbing	None	344.44	3.20	32.00
	Average	Siding on wood frame, some wall curtains	Concrete alleys, curbs, dirt, metal freestalls	Adequate lights, outlets, water service	None	251.88	2.34	23.40
	Low cost	Wood frame, board siding	Some paved alleyways, dirt stalls, metal freestalls	Minimum electrical and water	None	183.52	1.71	17.05
D POLE	Excellent	Good siding, heavy frame, ventilated walls and roof	All concrete alleys and floor, contoured, good metal freestalls	Good wiring, lights, water service, drains	None	419.79	3.90	39.00
	Good	Good panels, gable roof, insulated or sheathed	Half concrete and dirt, good curbs and stalls, wainscot, freestalls	Good lighting and alley plumbing	None	306.77	2.85	28.50
	Average	Metal siding on pole frame, some wall curtains	Concrete alleys, curbs, dirt, metal freestalls	Adequate lights, outlets, water service	None	222.81	2.07	20.70
	Low cost	Metal on pole frame	Some paved alleyways, dirt stalls, metal freestalls	Minimum electrical and water	None	162.53	1.51	15.10
D HOOP ARCH	Cheap	Metal roof, pole frame, no walls	Paved alleys, dirt stalls, freestalls	Minimum electrical and water	None	115.71	1.08	10.75
	Average	Greenhouse pipe frame, wire panels, wall curtains, shaded roof	Concrete alleys, curbs, dirt, metal freestalls	Minimum electrical, adequate water	None	193.75	-----	18.00
	Low cost	Wood post, knee wall, pipe hoop frame, fabric cover, sidewall curtains	Concrete alleys, curbs, dirt, metal freestalls	Minimum electrical, adequate water	None	148.00	-----	13.75
	Cheap	Wood post, pipe hoop, fabric cover, open side walls and ends	Minimum facility, some paved alleyways, dirt stalls, freestalls	Minimum electrical and water	None	129.71	-----	12.05
S	Excellent	Good siding, heavy frame, ventilated walls and roof	All concrete alleys and floor, contoured, good metal freestalls	Good wiring, lights, water service, drains	None	454.77	4.23	42.25
	Good	Good panels, gable roof, insulated or sheathed	Half concrete and dirt, good curbs and stalls, wainscot, freestalls	Good lighting and alley plumbing	None	341.75	3.18	31.75
	Average	Steel siding and frame, some wall curtains	Concrete alleys, curbs, dirt, metal freestalls	Adequate lights, outlets, water service	None	254.03	2.36	23.60
	Low cost	Steel siding and frame	Some paved alleyways, dirt stalls, metal freestalls	Minimum electrical and water	None	189.98	1.77	17.65
S	Cheap	Steel roof, frame, no walls	Paved alleys, dirt stalls, freestalls	Minimum electrical and water	None	123.25	1.15	11.45

CONFINEMENT BARN (105)

D	Average	Wood siding and frame, fully insulated and ventilated	Some paved alleyways, wainscot, dirt stalls, or pens	Adequate lighting and water service	None	328.30	3.05	30.50
	Low cost	Boards or plywood, on box frame, some insulation, curtains or vents	Unfinished, dirt floor	Minimum lighting and water service	None	163.61	1.52	15.20
D POLE	Average	Pole frame, metal siding, fully insulated, ventilated	Some paved alleyways, wainscot, dirt stalls, or pens	Adequate lighting and water service	None	296.01	2.75	27.50
	Low cost	Pole frame, metal siding, some insulation, side curtains or vents	Unfinished, dirt floor	Minimum lighting and water service	None	142.08	1.32	13.20
D HOOP ARCH	Low cost	Wood post, knee wall, pipe hoop frame, fabric cover, end curtains	Some wainscot, dirt floor, calf pens	Minimum water service, feed, not automated	None	101.29	-----	9.41
	Average	Steel panels and frame, fully insulated, ventilated	Some paved alleyways, wainscot, dirt stalls, or pens	Adequate lighting and water service	None	322.92	3.00	30.00
S	Low cost	Steel siding and frame, some insulation, side curtains or vents	Unfinished, dirt floor	Minimum lighting and water service	None	168.46	1.57	15.65

NOTE: For slotted floors, see Page 40. For commodity storage sheds (hay barns), see Page 28. For open hay sheds, see Page 33.

These multipliers bring costs from preceding pages up to date. Also apply Local Multipliers, Section 99, Pages 5 through 10.

CALCULATOR COST SECTIONS

(Effective Date of Cost Pages)	11 (11/22)	12 (8/22)	13 (5/22)	14 (2/22)	15 (11/21)	16 (8/23)	17 (5/23)	18 (2/23)	(Effective Date of Cost Pages)	41 (12/22)	42 (9/22)	43 (6/22)	44 (3/22)	45 (12/21)	46 (9/23)	47 (6/23)	48 (3/23)	
EASTERN	A	1.05	1.06	1.10	1.14	1.22	1.02	1.04	1.06	A	1.05	1.06	1.10	1.14	1.22	1.02	1.04	1.06
	B	1.04	1.05	1.08	1.14	1.12	1.00	1.02	1.04	B	1.04	1.05	1.08	1.14	1.12	1.00	1.02	1.04
	C	0.99	0.98	1.08	1.09	1.09	1.02	1.03	0.98	C	0.99	0.98	1.08	1.09	1.09	1.02	1.03	0.98
	D	0.96	0.97	1.05	1.06	1.04	1.00	0.98	0.97	D	0.96	0.97	1.05	1.06	1.04	1.00	0.98	0.97
	S	1.02	1.02	1.08	1.10	1.13	1.00	0.99	1.02	S	1.02	1.02	1.08	1.10	1.13	1.00	0.99	1.02
CENTRAL	A	1.00	1.01	1.05	1.12	1.18	0.99	0.99	0.98	A	1.00	1.01	1.05	1.12	1.18	0.99	0.99	0.98
	B	0.98	1.00	1.05	1.09	1.13	0.97	0.96	0.97	B	0.98	1.00	1.05	1.09	1.13	0.97	0.96	0.97
	C	0.96	0.97	1.05	1.06	1.05	0.96	0.96	0.96	C	0.96	0.97	1.05	1.06	1.05	0.96	0.96	0.96
	D	0.93	0.95	1.03	1.06	1.05	1.00	0.95	0.95	D	0.93	0.95	1.03	1.06	1.05	1.00	0.95	0.95
	S	0.91	0.96	1.00	1.07	1.08	0.95	0.98	0.95	S	0.91	0.96	1.00	1.07	1.08	0.95	0.98	0.95
WESTERN	A	1.00	1.05	1.12	1.19	1.24	1.02	1.02	0.98	A	1.00	1.05	1.12	1.19	1.24	1.02	1.02	0.98
	B	0.99	1.02	1.13	1.14	1.17	1.04	1.03	1.00	B	0.99	1.02	1.13	1.14	1.17	1.04	1.03	1.00
	C	0.98	1.02	1.07	1.13	1.09	1.03	1.01	1.02	C	0.98	1.02	1.07	1.13	1.09	1.03	1.01	1.02
	D	0.99	0.98	1.07	1.12	1.05	1.00	1.04	1.00	D	0.99	0.98	1.07	1.12	1.05	1.00	1.04	1.00
	S	0.96	0.97	1.10	1.12	1.12	1.05	1.03	0.97	S	0.96	0.97	1.10	1.12	1.12	1.05	1.03	0.97

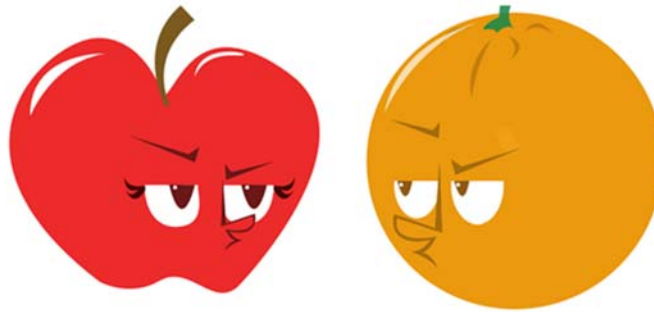
This page supersedes the September 2023 Green Supplement.

UNIT-IN-PLACE COST SECTIONS (51 - 70)

Sec. Page	Date	Eastern	Central	Western	Sec. Page	Date	Eastern	Central	Western
51 - 2-3	(3/23)	Concrete Foundations.....	1.01	0.98	61 - 1-8	(12/22)	Tanks.....	0.96	1.01
51 - 4	(3/23)	Pillings.....	1.01	0.96	62 - 1	(6/22)	Industrial Pumps & Boilers.....	1.05	0.97
51 - 7-8	(3/23)	Steel and Concrete Frame.....	1.01	0.97	62 - 2-3, 6	(6/22)	Piping.....	1.05	0.97
51 - 3,7	(3/23)	Wood Foundations, Frame.....	0.95	0.96	62 - 4	(6/22)	Electrical Motors.....	1.05	0.97
52 - 1-4, 6	(3/23)	Interior Construction.....	0.99	0.99	62 - 5	(6/22)	Steel Stacks, Chutes.....	1.05	0.97
52 - 5	(3/23)	Bank Vaults and Equipment.....	1.00	0.96	62 - 5	(6/22)	Masonry & Concrete Chimneys..	1.06	1.03
53 - 1-8	(6/23)	Heating, Cooling and Ventilating ...	1.00	0.98	62 - 6	(6/22)	Compactors, Incinerators.....	1.05	0.97
53 - 9-12	(6/23)	Plumbing, Fire Protection, etc.....	1.00	0.96	63 - 1-4	(9/22)	Trailer and Mfg. Housing Parks ..	0.97	0.97
54 - 1-6	(6/23)	Electrical, Security.....	1.01	1.05	63 - 5-10	(9/22)	Manufactured Housing.....	0.94	1.00
55 - 3-7	(8/23)	Wall Costs.....	0.99	0.97	64 - 1-6	(3/22)	Service Stations, Car Washes....	1.10	1.07
56 - 1-2	(8/23)	Stained Glass.....	0.99	0.98	64 - 7-9	(3/22)	Prefabricated Metal Structures ...	1.09	1.14
56 - 3-6	(8/23)	Storefronts.....	0.99	0.98	64 - 7-8	(3/22)	Prefab. Wood & Air Structures....	1.08	1.07
56 - 7	(8/23)	Stonework.....	0.97	0.99	65 - 1-12	(3/22)	Equipment Costs.....	1.10	1.10
56 - 8	(8/23)	Columns, Stone & Concrete.....	0.97	0.99	66 - 1	(12/21)	Subdivision Costs.....	1.10	1.08
56 - 8	(8/23)	Columns, Wood & Aluminum.....	0.98	0.98	66 - 2-9	(12/21)	Yard Improvements.....	1.07	1.05
57 - 1-6	(9/23)	Roofs.....	0.99	0.99	66 - 10-11	(12/21)	Demolition & Remediation.....	1.09	1.09
58 - 1	(9/23)	Cold Storage.....	0.99	0.97	67 - 1-2	(12/21)	Golf Courses.....	1.09	1.11
58 - 2-8	(9/23)	Elevators, Conveying Systems ...	1.01	0.98	67 - 3-7	(12/21)	Recreational Facilities.....	1.09	1.15
					70 - 1-32	(1/23)	Green Section.....	0.96	1.04

Price per Acre Comparison

A very popular way to compare land values is to do a simple Price per Acre calculation. Simply stated this is the assessed value divided by the acreage. This will work just fine if the properties you are comparing are exactly the same size and have the exact same influences, otherwise you are just comparing apples to oranges.



Below is a sample comparison of 2 parcels that have the same acreage, with different influences.

5.0 AC Base	\$ 50,000		5.0 AC Base	\$ 50,000
Gravel Maint	\$ -		Paved	\$ 5,000
Elec Yes	\$ -		Elec Yes	\$ -
Gas No	\$ (10,000)		Gas Yes	\$ -
View Limited	\$ 12,000		View Good	\$ 25,000
			Waterfront Pond	\$ 25,000
Land Value	\$ 52,000		Land Value	\$ 105,000
Price/AC	\$ 10,400		Price/AC	\$ 21,000

Below is a sample comparison of 2 parcels that have the same influences, with different acreages.

5.0 AC Base	\$ 50,000		10.0 AC Base	\$ 70,000
Paved	\$ 5,000		Paved	\$ 7,000
Elec Yes	\$ -		Elec Yes	\$ -
Gas Yes	\$ -		Gas Yes	\$ -
View Good	\$ 25,000		View Good	\$ 35,000
Waterfront Pond	\$ 25,000		Waterfront Pond	\$ 35,000
Land Value	\$ 105,000		Land Value	\$ 147,000
Price/AC	\$ 21,000		Price/AC	\$ 14,700

Definitions

Assessment progressivity (regressivity). An appraisal bias such that higher value properties are appraised higher (lower) than low-value properties. See also price-related differential.

Coefficient of dispersion (COD). The average deviation of a group of numbers from the median expressed as a percentage of the median. In ratio studies, the average percentage deviation from the median ratio. *Acceptable range: Land under 30%, residential under 20%.*

Coefficient of variation (COV). The standard deviation expressed as a percentage of the mean. *Acceptable range: 1.25 of the COD.*

Mean: The result of adding all the values of a variable and dividing by the number of values. For example, the arithmetic mean of 3, 5, and 10 is 18 divided by 3, or 6. Also called the arithmetic mean.

Median. The midpoint or middle value when a set of values is ranked in order of magnitude; if the number of values is even, the midpoint or average of the two middle values. *Acceptable range: 90% to 110%*

Price-related differential (PRD). The mean divided by the weighted mean. The statistic has a slight bias upward. Price-related differentials above 1.03 tend to indicate assessment regressivity; price-related differentials below 0.98 tend to indicate assessment progressivity. *Acceptable range: 0.98 to 1.03.*

Progressivity. See assessment progressivity (regressivity)

Regressivity. See assessment progressivity (regressivity)

Standard deviation (St. Dev). The statistical calculated from a set of number by subtracting the mean from each value and squaring the remainders, adding together these squares, dividing by the size of the sample less one, and taking the square root of the result. When the data are normally distributed, one can calculate the percentage of observations within any number of standard deviations of the mean from normal probability table. When the data are not normally distributed, the standard deviation is less meaningful and should be used with caution.

Weighted mean; weighted average (wtd mean). An average in which the observations are weighted based on some criterion. In ratio studies, the weighted mean is a calculated by weighting the ratios based on their sale prices. A shortcut method is to sum the appraisals or assessments, sum of the sales prices, and divided the first result by the second. (International Association of Assessing Officers, 1990)

References

International Association of Assessing Officers. (1990). *Property Appraisal and Assessment Administration*. Chicago: International Association of Assessing Officers.

Influence Definitions

View

- **None:** No view other than immediate surroundings, could have a view if trees on adjoining properties were removed.
- **Limited:** Less than 45° viewable unobstructed, greater than 45° view angle with obstructions, mountain top view, view from 2nd story, able to view beyond adjacent lots, overlooking an area that would provide increased viewing opportunities for wildlife (rule of thumb, distance greater than football field).
- **Good:** 45°-90° view, unobstructed view, at least 1 feature, **mountain, river, lake, inlet etc.** Able to view beyond adjacent lots. (*River, Lake and Inlet frontage property will always have at least a Good or Excellent View*)
- **Excellent:** 90° or greater view, unobstructed, 2 or more features.

Street Access

- **Paved Access:** Paved road & government maintained.
- **Gravel Maintained:** Gravel road & maintained by the borough or another organized entity.
- **Gravel Unmaintained:** Gravel road but is not maintained by the borough (check Arcmap), could be maintained by the subdivision, HOA or private owner(s).
- **Trail:** *No longer used. If can be driven to year round, use gravel unmaintained, otherwise platted.*
- **Platted:** Road platted but not built.
- **Limited/NA:** Section line easement. No platted access. To include water, beach only access.

Utilities

- **Gas & Electric Yes/No:** To be considered as having gas & electric utilities must be at the property, directly across the street from property (not paved), or on the same side of the road and 1 lot away or less than 300 feet away. If street is paved & influence is across the road, parcel to be marked at not having service available.
- **Public/Community Water & Sewer:** Service is provided by municipality or by HOA. City lots are presumed to have this service though certain subdivision do not and need private well/septic influence. If only 1 of the services is available, mark Yes. Add well or septic if necessary for service not available. If street is paved & influence is across the road, parcel to be marked at not having service available.

Water Front

- **Ocean:** Fronts on major body of Saltwater, *Cook Inlet, Kachemak Bay, Resurrection Bay.*
- **River:** Fronts on a major navigable river, *Kenai River, Kaslof River.*
- **Lake:** Fronts on major lake, big enough to get a float plane on & off (approx. 3000') *Mackey Lake, Longmere Lake, Island Lake.*
- **Pond/Stream/Canal:** Fronts on smaller body of water, may be a fair size, but typically not able to get float plane on/off. *Arc Lake, Sport Lake, Echo Lake.* Not generally navigable by boat. *Funny River, Deep Creek, Anchor River, Swanson River.*

Topo

- **Steep:** Topography that is greater than usual incline/decline, making access & building difficult. At least 15 feet in elevation change and no less than 45% average slope (*4.5 feet vertical per 10 feet horizontal*)
- **Ravine:** Ravine or swale, a long deep hollow in the surface with wall height of at least 15 feet and average slope of 500% (*5 feet vertical per 1 foot horizontal*)
- **Other:** Any additional topographical feature that would have an influence on property, value. Topo features not described in the form.
- **Wetlands:** Water within 1 foot of the surface is considered wetlands. A Typical indicator of wetlands is scrubby black spruce.

Protective CCR's / HOA: Covenants, Conditions & Restrictions for individual subdivisions, Homer Owners Association. *Check S Drive or Contact title company.*

Airstrip: Private dirt/grass/gravel strip, off strip access.

Airstrip Improved: Gravel/ Paved, maintained, lights.

Agriculture Rights: Restrictions on property, limiting use of property or portion of property to agriculture use.

Easement: Description of a typical easements. Such as Overhead Power Line, Gas Line or other. Typical easements would include utility easements for providing utilities to local subdivision. Usually the front 10'-20' of the property.

Other: Other features not mentioned in form, describe in notes section.

Notes Section: Further description of influences or describe influences not accounted for in input sheet. Example, a Power Line easement running across property. Private Boat launch for subdivision.

For any properties that are not typical and fall outside of these parameters, See land appraiser for final determination.

AS 29.45.110. Full and True Value.

- (a) The assessor shall assess property at its full and true value as of January 1 of the assessment year, except as provided in this section, AS [29.45.060](#) , and [29.45.230](#). The full and true value is the estimated price that the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general price levels.

AS 29.45.130. Independent Investigation

- (a) The assessor is not bound to accept a return as correct. The assessor may make an independent investigation of property returned or of taxable property on which no return has been filed. In either case, the assessor may make the assessor's own valuation of the property subject to an ad valorem tax and this valuation is prima facie evidence of the value of the property.
- (b) For investigation, the assessor or the assessor's agent may enter real property during reasonable hours to examine visible personal property and the exterior of a dwelling or other structure on the real property. The assessor or the assessor's agent may enter and examine the interior of a dwelling or other structure or the personal property in it only (1) if the structure is under construction and not yet occupied; (2) with the permission of a person in actual possession of the structure; or (3) in accordance with a court order to compel the entry and inspection. The assessor or the assessor's agent may examine all property records involved. A person shall, on request, furnish to the assessor or the assessor's agent assistance for the investigation and permit the assessor or the assessor's agent to enter a dwelling or other structure to examine the structure or personal property in it during reasonable hours. The assessor may seek a court order to compel entry and production of records needed for assessment purposes.
- (c) An assessor may examine a person on oath. On request, the person shall submit to examination at a reasonable time and place selected by the assessor.

MARKET VALUE

The most probable price, as of a specified date, in cash, or in terms equivalent to cash, or in other precisely revealed terms, for which the specified property rights should sell after reasonable exposure in an open and competitive market under all condition's requisite to a fair sale, with the buyer and seller each acting prudently, knowledgeably, and for self-interest, and assuming that neither is under undue duress. (Appraisal of Real Estate 11th Edition - Appraisal Institute)

BURDEN OF PROOF

The appellant has the burden of proving or providing any information to show that the assessed values are excessive, improper or unequal. The assessor is accorded broad discretion in deciding among the recognized valuation methods. The assessor’s choice of one recognized method of valuation over another is simply the exercise of a discretion committed to the assessor by law.

**A borough has discretion to appraise, by whatever recognized method of valuation it chooses, so long as there is no fraud or clear adoption of a fundamentally wrong principle of valuation. Hoblit vs. Greater Anchorage Area Borough, Sup. Ct. Op. No. 636 (File No. 1214), 473 P.2d 630 (Alaska 1970).*

The assessing department is concerned not only with market value, but also with equity of assessment, which means: making sure that every property is assessed at the same level as all others with respect to market value. For this reason, **the assessor uses a broad scope in its approach to value, using overall trends to value all properties in a given market area.** In contrast, a private appraisal is only concerned with estimating the value of a single property.

