



APPELLANT: PUTMAN VANCE FATE

KPB PARCEL ID: 17409021

TOTAL ACREAGE: 0.96

PHYSICAL ADDRESS(ES) / LOCATION: 2058 HORIZON CT
HOMER

LEGAL DESCRIPTION:

T 6S R 13W SEC 10 SEWARD MERIDIAN HM 0750059 PARADISE HEIGHTS
SUB LOT 3 BLK 2

2026 NOTICED VALUES

RAW LAND	\$144,800.00
TOTAL IMPROVEMENTS:	\$123,000.00
ASSESSED VALUE TOTAL:	\$267,800.00
EXEMPTIONS:	N/A



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 of 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 improvements; the sum of the two is the assessed value. This application is in accordance with Alaska State Statute AS 29.45.110.

ADMINISTRATIVE SUMMARY

Subject property is a 0.96-acre parcel in the Homer market area (#210). The land was inspected April 22, 2026 by Appraiser Windsor. Land influences are gravel-maintained access, excellent view, electric and gas utility access but no water or sewer. After the inspection and review, no changes were made to the influences or values.

The parcel slopes down towards Horizon Ct. In the Paradise Heights Subdivision, the topography ranges from sloping to steep slopes and ravines. The difference in acreages and values vary due to the terrain. The subject parcel's slope is more accommodating to being able to build on and use.

The structure is a 2 Level, frame built in 1995. It is 800 square feet with a quality grade of Fair. An exterior inspection only was completed by Appraisers Todd and Day on April 6, 2026. On April 15, 2026, staff was in Homer again and were granted permission to look through the windows of the structure. Based on the lower-level condition that could be seen from the windows, an adjustment to the overall completion was made, reducing the percent complete from 94% to 78%.

Outbuildings include a 12 x 12 Shed GP and 8 x 20 Conex.

Value updates were given to the appellant who disagreed with the increase in values over past 10 years.

Land Homer Market 210

- 28 Sales in last 3 years with a median ratio for 85.72%,
- COD: 13.83
- PRD: 1.02

Residential Homer Market 210

- 80 Sales in last 3 years with a median ratio of 96.32%
- COD: 11.62
- PRD: 1.00

PROPERTY DETAILS

LAND DETAILS

See definitions section of packet

- Gas Yes
- Gravel Main
- Elec Yes
- View Excellent
- P/Water No
- P/Sewer No

PROPERTY RECORD CARD(s)

R01

IMPROVEMENT TYPE	Dwelling	IMPROVEMENT TYPE	Other
BUILDING TYPE	2+ L FRAME	BUILDING TYPE	SHEDGP
YEAR BUILT	1995	YEAR BUILT	3000
TOTAL SQ. FT	800	TOTAL SQ. FT	144
FINISHED AREA	800		
IMPROVEMENT TYPE	Other	IMPROVEMENT TYPE	Other
BUILDING TYPE	DRIVE	BUILDING TYPE	CONEX
YEAR BUILT	3000	YEAR BUILT	3000
TOTAL SQ. FT	1	TOTAL SQ. FT	1



APPELLANT: PUTMAN VANCE FATE
REPRESENTATIVE:

KPB PARCEL ID: 17409021

LEGAL DESCRIPTION: T 6S R 13W SEC 10 SEWARD MERIDIAN HM 0750059 PARADISE HEIGHTS SUB LOT 3 BLK 2

2026 RECOMMENDED VALUE

LAND:	\$144,800
IMPROVEMENTS:	\$104,800
TOTAL:	\$249,600

ASSESSOR'S RECOMMENDATION

1. Subject property is valued uniformly and equitably with the parcels located within the same market area.
2. The Assessing Department reviewed all physical characteristics of the subject property to ensure all data was accurately captured. Influences are applied correctly and uniformly to the subject property.
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 Alaska State Statute.
4. The property owner allowed staff to look in windows of lower level and based on that, a reduction of \$18,200 was applied to parcel.

BOARD ACTION

LAND: _____ IMPROVEMENTS: _____ TOTAL: _____



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

ORIGINAL

174-090-21

2026

Isrn: 59733

2058 HORIZON CT

Card R01

ADMINISTRATIVE INFORMATION

Neighborhood:
210 Homer City Limits

Property Class:
110 Residential Dwelling - single

TAG:
20 - HOMER CITY

LEGAL DESCRIPTION:

T 6S R 13W SEC 10 Seward Meridian HM 0750059 PARADISE HEIGHTS SUB LOT 3 BLK 2

ACRES: 0.96

PRIMARY OWNER

PUTMAN VANCE FATE
PMB 641
200 W 34TH AVE
ANCHORAGE, AK 99503-3969

Residential Dwelling - single

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2021	2022	2023	2024	2025	Worksheet
Land	96,900	99,600	118,900	134,300	141,900	144,800
Improvements	101,600	105,600	128,600	106,400	122,100	123,000
Total	198,500	205,200	247,500	240,700	264,000	267,800

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode	Description	\$ or %	AdjAmt	Value
Residential City/Residential49	User Definable Land Formul		0.96	79,375	79,375	76,200	A	View Excellent	100	76,200	144,800
								P Gas Yes			
								S Gravel/Main			
								X Elec Yes			
								J P/Water No	-5	-3,810	
								M P/Sewer No	-5	-3,810	
ASSESSED LAND VALUE (Rounded) :										68,580	144,800

MEMOS

Building Notes

BARREL.
REFLECTED IN % COMPLETE. EFF YEAR REFLECTS EXT
11/23 ERS EFF AGE FOR DEFF MAINT.

08/11 MB NO CISTERN, ONLY WATER COLLECTION
04/16 TB. LTP. OUTSIDE SHOWER N/V. NO TOILET
DEF MAINT; NEEDS PAINT.

ASG004

2026

Irsn: 59733

ORIGINAL

174-090-21

R01

PHYSICAL CHARACTERISTICS

Style: 2 L FRAME
Occupancy: Single Family
Story Height: 2.0
Finished Area: 800
Attic: None

ROOFING

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

FOUNDATION

Footing: Piers
Walls: Piers-no wall

DORMERS

None

FLOORING

1.0 Plywd sub Base Allowance
2.0 Plywd sub Base Allowance

EXTERIOR COVER

1.0 T111 plywd
2.0 T111 plywd

INTERIOR WALLS

1.0 Normal for Class
2.0 Normal for Class

HEATING AND PLUMBING

Primary Heat: No heat
2-Ext.Baths: 0 0 Kit sink: 1 1
3-Ext.Baths: 1 3 Water Htr: 1 1
4-Ext.Baths: 0 0 Extra fix: 0 0
5-Fixt.Baths: 0 0 TOTAL fix: 5 5

Table with 4 columns: Construction, BaseArea, floor FinArea, Value. Rows: Wood Frame, Wood Frame.

TOTAL BASE 70,700

INTERIOR

Table with 2 columns: Description, Value. Rows: Frame/Siding/Roof/Dorme, Loft/Cathedral, Interior finish, Basement finish, Heating, Plumbing, Fireplaces/woodstoves, Other (Ex.Liv. AC, Attic, ...).

EXT FEATURES

Table with 2 columns: Description, Value. Rows: 1 WDDK-R, 2 WDDK, 3 WDDK, 4 CNPY/.

GARAGES

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

TOTAL GAR/EXT FEAT 6,490

Quality Class/Grade: F 1.00

GRADE ADJUSTED VALUE (rounded) 77,930

SUMMARY OF IMPROVEMENTS

Table with 12 columns: Improvement, Story or Ht, Yr.Blt, Grade, Const, Eff Const, Count, Base Rate, Adj Rate, W, L, Area, Size, Comp, Pys, Obs, Depr, Fnc, Depr, Loc, Rdf, Adj, Comp, Value. Rows: DWELL, DRIVE, SHEDGP, CONEX.

TOTAL IMPROVEMENT VALUE (for this card) 123,000

SPECIAL FEATURES

Table with 2 columns: Description, Value. Row: WDSTOVE 1 950.00



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

RECOMMENDED

174-090-21

2026

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2058 HORIZON CT

Card R01

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ASSESSED LAND VALUE (Rounded) :

MEMOS

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04/16 TB. LTP. OUTSIDE SHOWER N/V. NO TOILET REFLECTED IN % COMPLETE. EFF YEAR REFLECTS EXT DEF MAINT; NEEDS PAINT.
11/23 ERS EFF AGE FOR DEFF MAINT.
04/26 RD/GT -5 EFF YR FOR DEF MAINT; % COMP, VIA OWNER OTP.

ASG006

LAND INFLUENCES									
Community	Y	N	View	N	L	G	E	Street Access	
Gas			CCRs		Airstrip			Paved	Grv Maint Grv Unmain
Electric			HOA		For Sale			PLAT	TRAIL NONE
Public H2O			Hwy Fnt		Ag Right				WATERFRONT
Public Sewer			Easement		Other			Ocean	River Lake
LAND TYPE	RR#20	OTHER:						Pond	Dedicated Boat Launch
TOPO	Steep	Other	Ravine	Other	Wetlands				

2026

Irsn: 59733

RECOMMENDED

R01 174-090-21

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Walls: Piers-no wall

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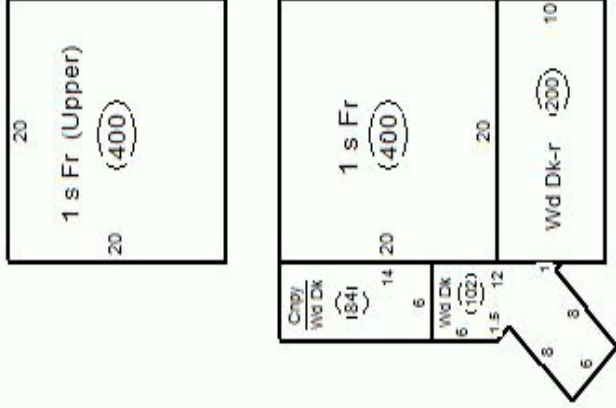


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TOTAL BASE 70,700

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Quality Class/Grade F .90

GRADE ADJUSTED VALUE (rounded) 79,450

SUMMARY OF IMPROVEMENTS

Table with 12 columns: Improvement, Story or Ht, Yr.Blt, Const, Eff, Count, Base Rate, Adj Rate, W, L, Area, Size, Comp, Pys, Obs, Depr, Fnc, Depr, Loc, Rdf, Adj, Comp, Value. Includes rows for DWELL, DRIVE, SHEDGP, CONEX.

TOTAL IMPROVEMENT VALUE (for this card) 104,800

SPECIAL FEATURES

Table with 2 columns: Description, Value. Row: Wdstove 1 950.00

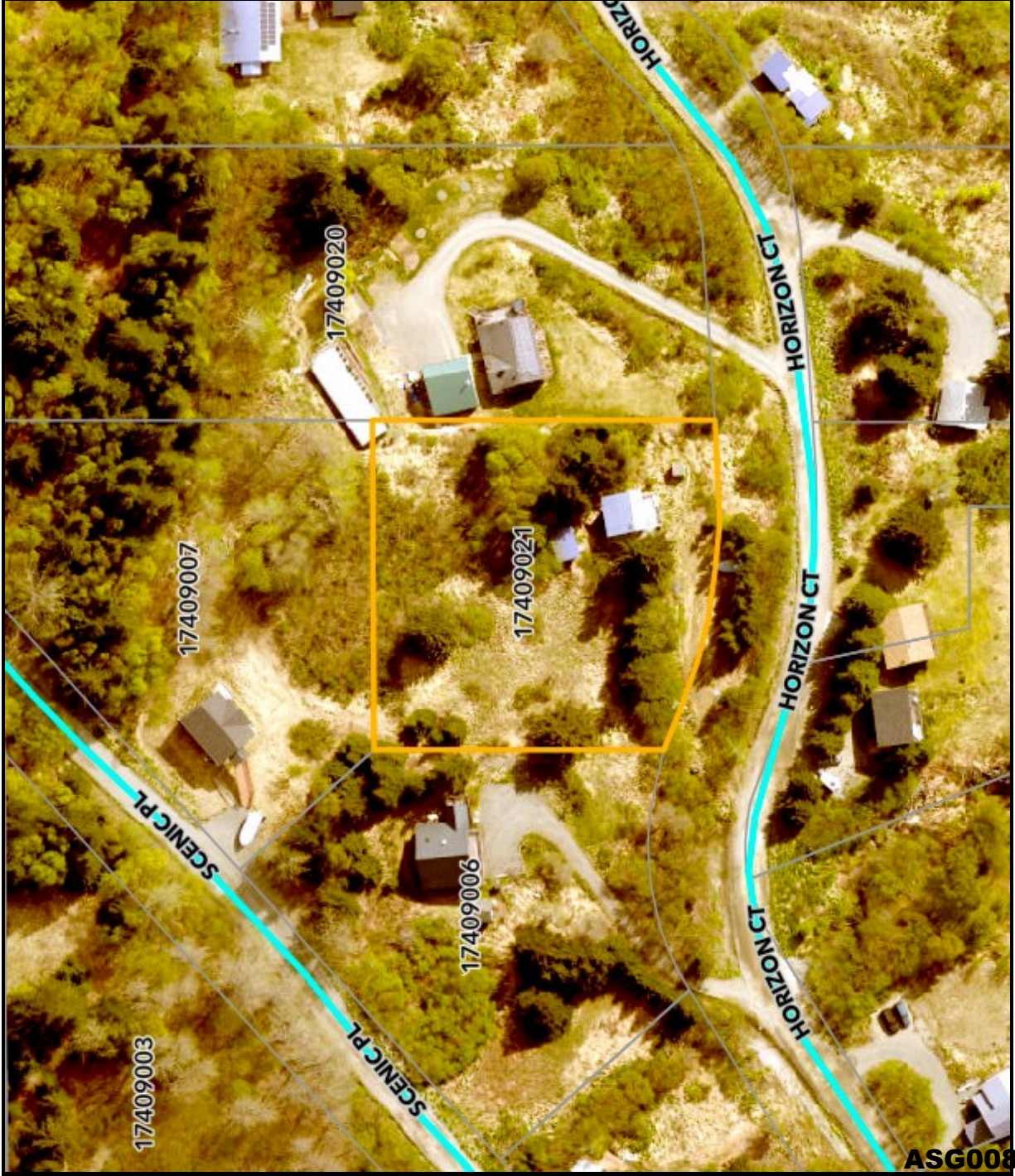



KENAI PENINSULA BOROUGH

Assessing

2026

Real Property Assessment Valuation
Ortho Imagery and Vicinity Map



 KPB Parcel ID: 17409021

Owner: PUTMAN VANCE FATE

Legal Description: T 6S R 13W SEC 10
SEWARD MERIDIAN HM 0750059
PARADISE HEIGHTS SUB LOT 3 BLK 2

Vicinity: Homer



ASG008



KPB PARCEL ID: 17409021





KPB PARCEL ID: 17409021



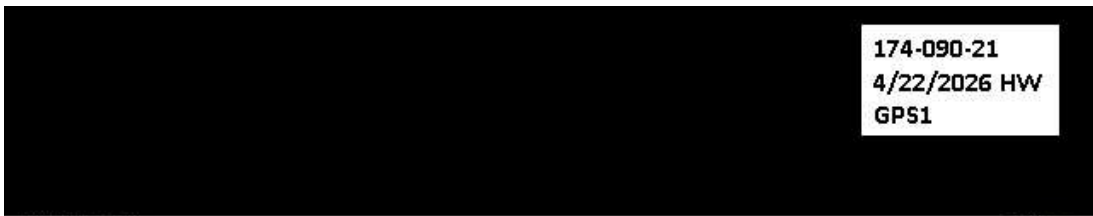
174-090-21
4/6/2026 GT
CONEX



174-090-21
4/6/2026 GT
SHEDGP NV



KPB PARCEL ID: 17409021



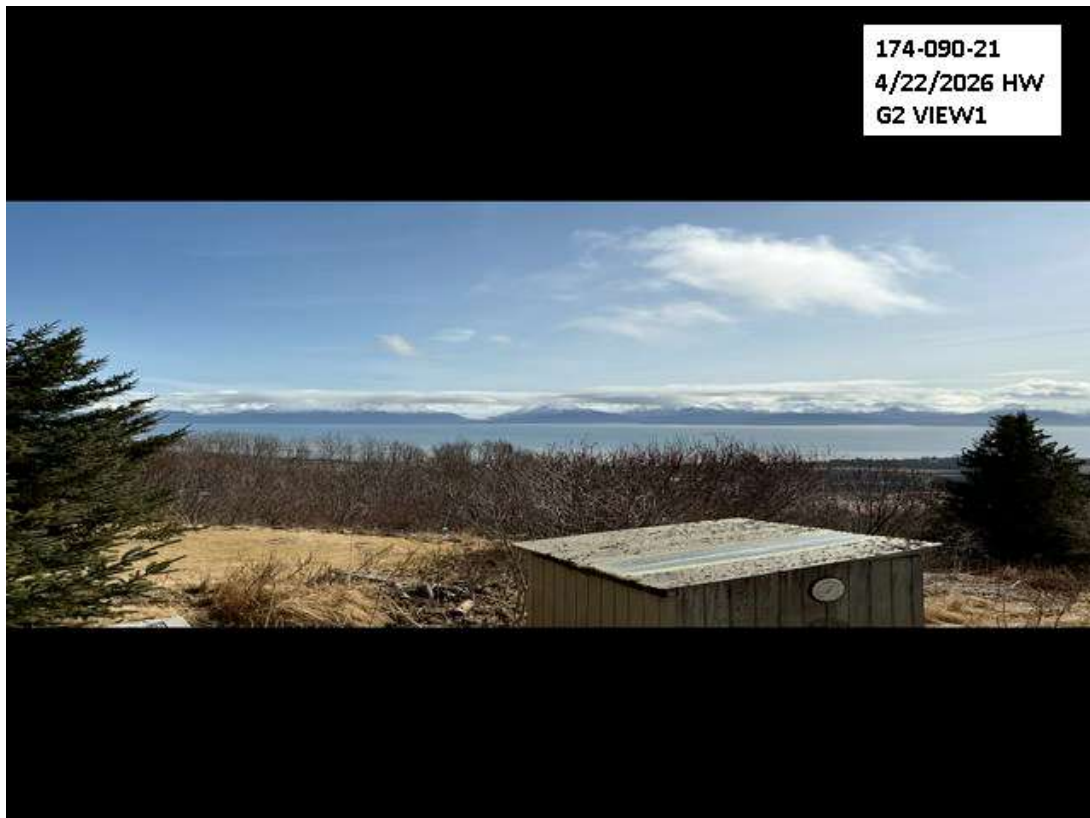


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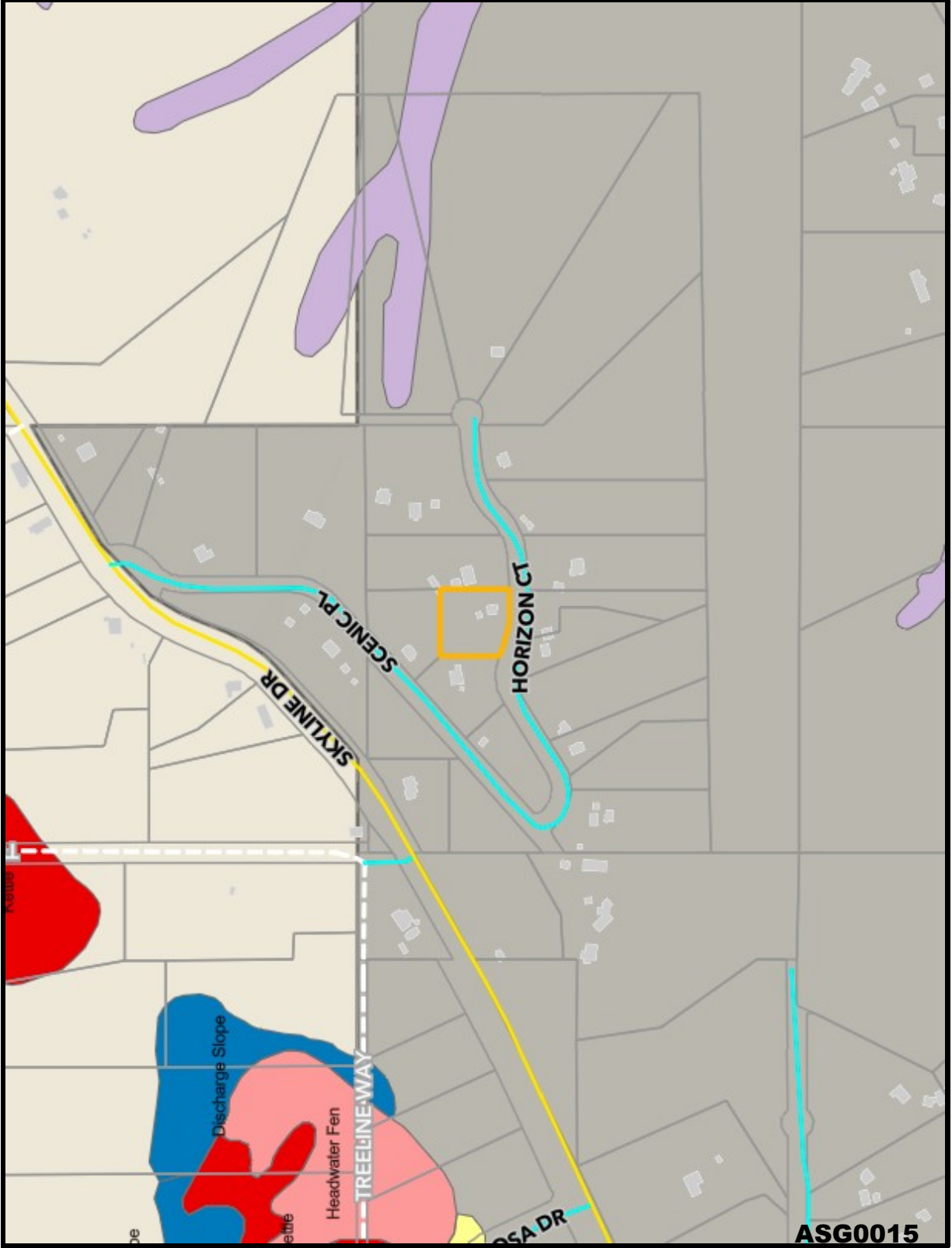
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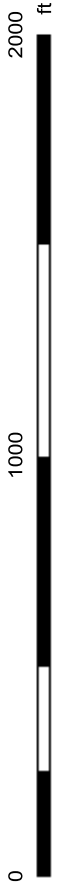
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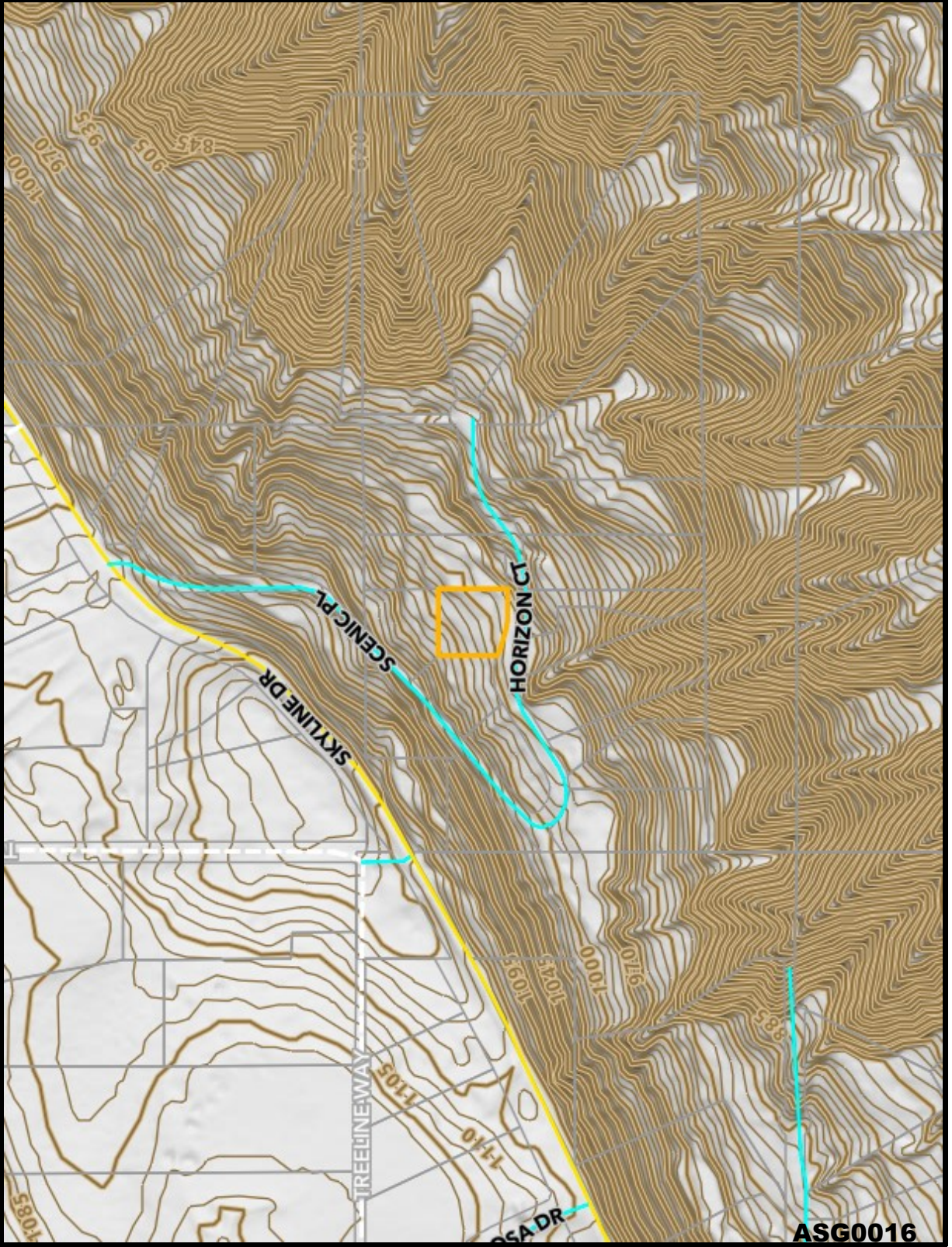


 **KPB PARCEL ID: 17409021**

- Transportation
 - Roads (by Maintenance)
 - Unbuilt / Platted / Not Maintained
 - Borough (RSA)
 - State
 - Federal
 - Municipal
- Terrain
 - KWF Wetlands Assessment
 - DISTURB
 - Depression
 - Discharge Slope
 - Drainageway
 - Floating Island
 - Headwater Fen
 - Kettle
 - LAKE
 - Lakebed
 - Late Snow Plateau
 - Riverine
 - Tidal
 - Wetland / Upland Complex



ASG0015



KPB PARCEL ID: 17409021

Transportation

Roads (by Maintenance)

Unbuilt / Platted / Not

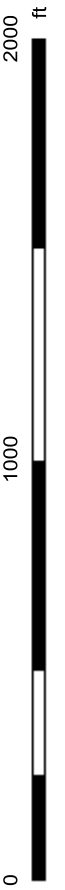
Maintained

Borough (RSA)

State

Federal

Municipal

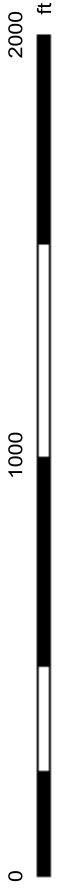
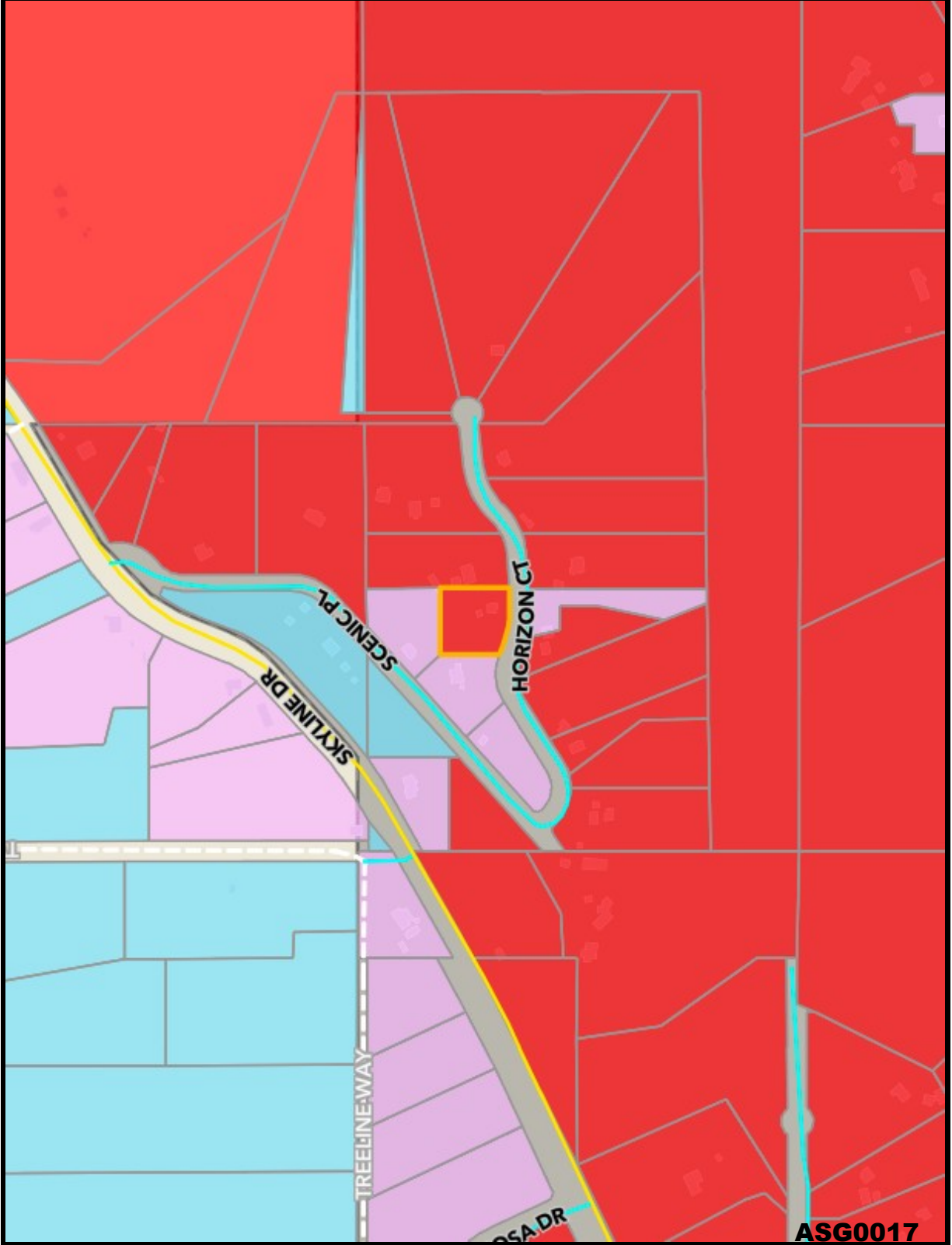


ASG0016

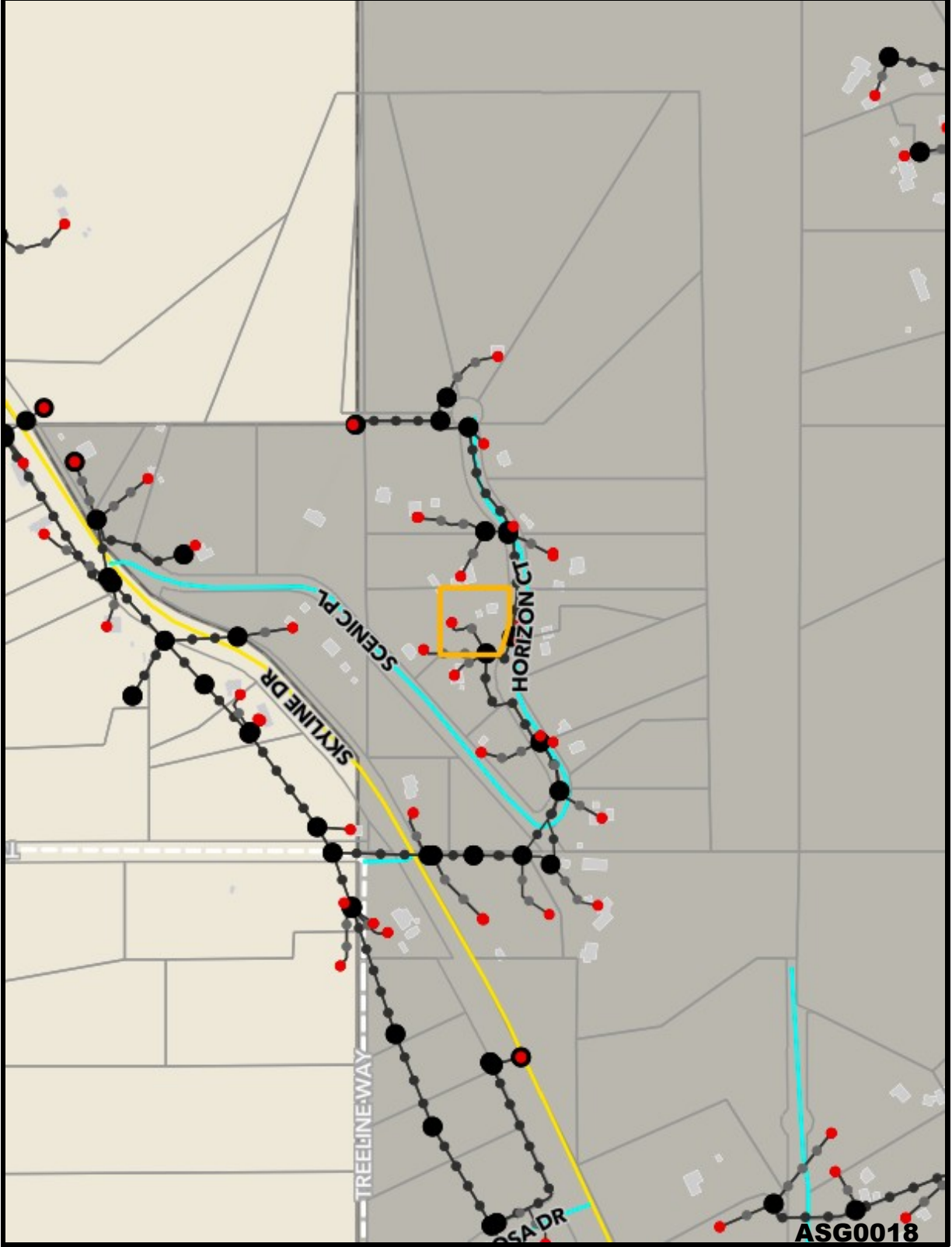


KPB PARCEL ID: 17409021












- Transportation
 - Roads (by Maintenance)
 - Unbuilt / Platted / Not Maintained
 - Borough (RSA)
 - State
 - Federal
 - Municipal
- Land Influence
 - View
 - View Excellent
 - View Good
 - View Limited

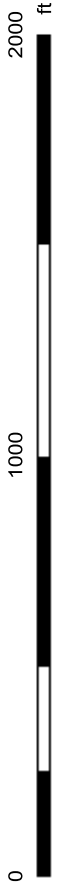


ASG0017



 **KPB PARCEL ID: 17409021**

- Electric Utilities
- HEA 
- HEAMeters 
- HEA Structures 
- HEA Secondary Conductor 
- HEA Primary Conductor 
- Transmission Lines 
- Transportation
- Roads (by Maintenance)
 -  Unbuilt / Platted / Not Maintained
 -  Borough (RSA)
 -  State
 -  Federal
 -  Municipal



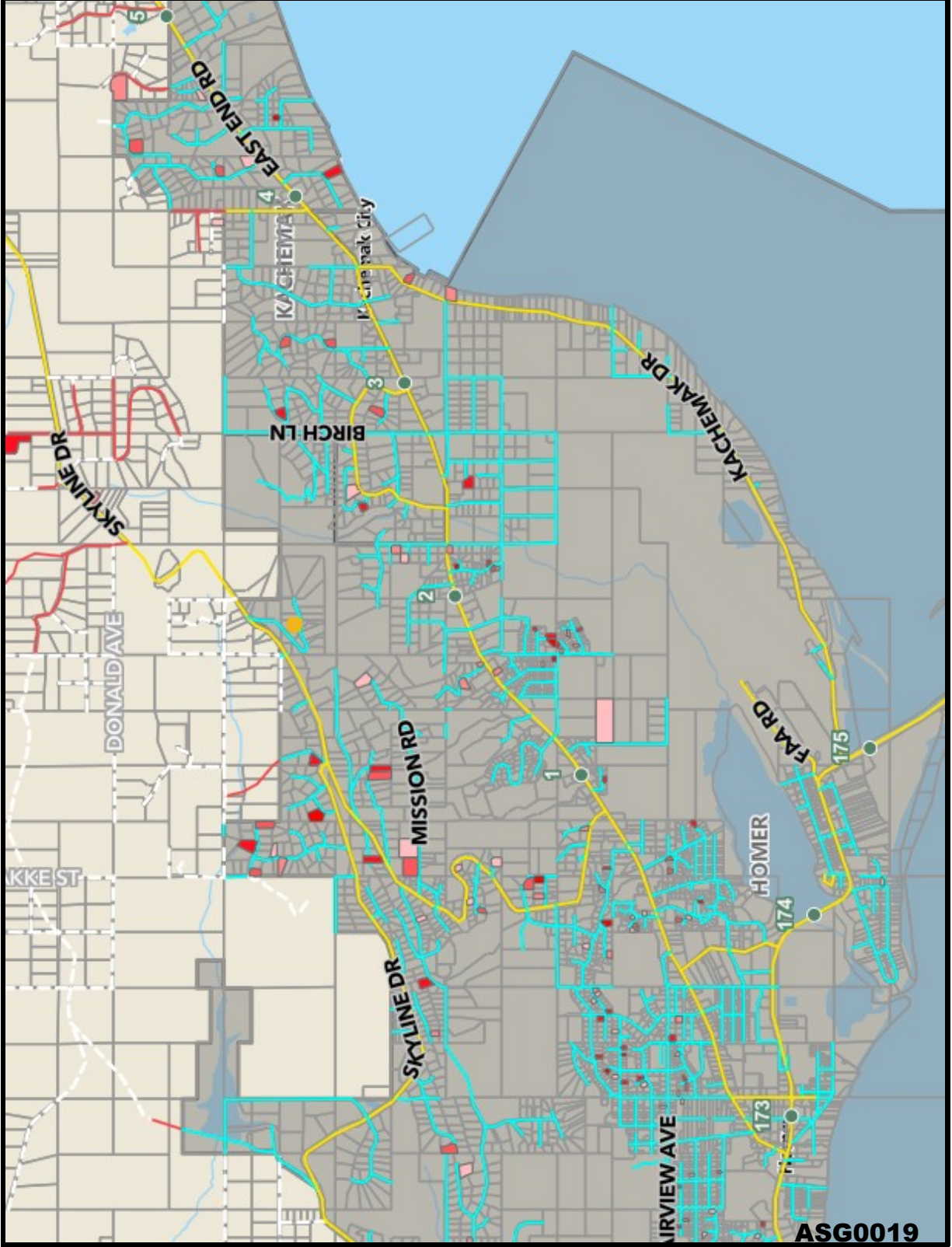


KENAI PENINSULA BOROUGH

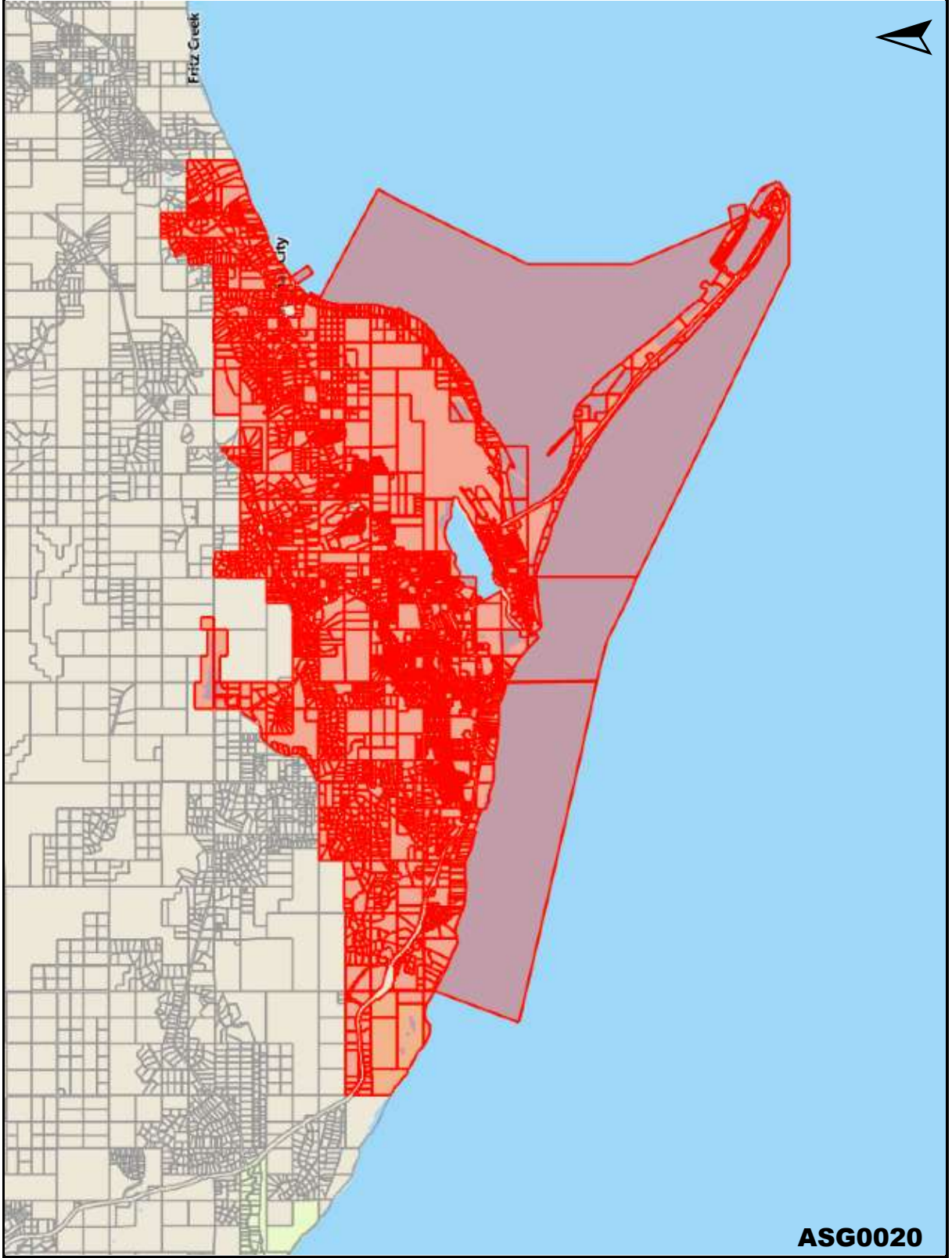
Assessing

2026

Real Property Assessment Valuation Appeal Sales Map



ASG0019



Market Area: 210

ASG0020

KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

Parcel # 174-090-21 Cd # 1 of 1 InspDate 4-16-26 Appraiser RD/GT

STR. OVERRIDE VALUE

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

Property Class		Occupancy		Type:	Quality:		
VA 100	Condo 140	Single Family	Condo	Material:			
VA (Lnd Imp) 105	AB 190	Duplex	Townhouse	Frame	Cabin		G
RS 110	CM VC 300	Triplex		Log	P		VG
RS 112	CM (Lndimp) 305	4-6 Family	Yr Bkt	Mas	L		EX
RC 120	CM 350	Multi-family	Eff Yr		F		HVI
MH 130	LH VA 600	Other	Pct Comp		AV		HVII
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
Normal for class	Gable	Comp Sh to 235	No Heat	2-fix
Piers - no wall	Gambrel	Comp Sh 240-260	Radiant Ceiling	3-fix
Mono slab	Flat or Shed	Comp Roll	Radiant Floor	Extra Fixtures
None	A-Frame	Metal	Electric BB	No Plumbing
Foundation Walls	Complex	Other	Forced Air	Special Features
Formed Concrete	Pitch	Shake Sh med	Space Heater	Elevator (Stops)
Piers - no wall		Wood Shingles		Sauna Bath (Interior)
Chemonite	Low to 4/12	Features - Basement & Monitor		
Cinder Block	Med 5/12 - 8/12	Bsmt Garage	1C	2C
Mono Slab - no wall	High 9/12 & up	Egress Win #	Monitor	3C
None		MH Found. (Lin Ft)	ELEV	Fireplaces
				Fireplace M G
				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					
Alum or Steel						Gable	Slab						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)							Base Allowance						Sheetrock					
Stucco						Basement:	Concrete						Ceiling Finish	1	1.5	1.75	2	A
T1-11 Economy						Wall	Carpet						Norm. for class					
Vinyl							Ceramic Tile						Suspended					
Wood						Cover	Vinyl						Acoustic Tile					
Masonry Veneer							Hard Wood						Plywood					
Hardi-Plank							Pergo or Equal						Sheetrock					
													Wood					

SWL				LAND INFLUENCES								Same		
Cistern	Private Septic	Community	Y	N	View	N	L	G	E	Street Access				
Septic (3-4plex)	Sand Point	Gas			CCRs		Airstrip			Paved	Grv Maint	Unmain/Trail		
Crib	Spring	Electric			HOA		Ag Rights			PLAT	Limited / NA			
Septic (dup)	Private Water	Public H2O								Water Front				
	Sep (Holding) Tank	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 Bkt	Eff Yr	Roof Mat.	Heat	Ext Cover	Size	Value	

DELETE ALL EXISTING OUTBUILDINGS?									
Code	Qual	Yr Bkt	Eff Yr	Size	Value	Features			
Drive									
04 SWED	F			12x12					
05 CON				8x20					

RECEIVED
APR 16 2026
K. VANZANDT

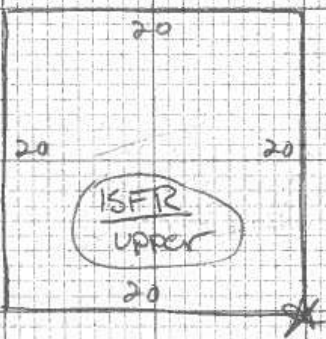
APPROVED
APR 16 2026
S. ROMAIN

NOTES:
-5 eff. yr. for def. maint., % CMPT
Via owner over phone.

ASG0022

UPPER LEVEL(S)

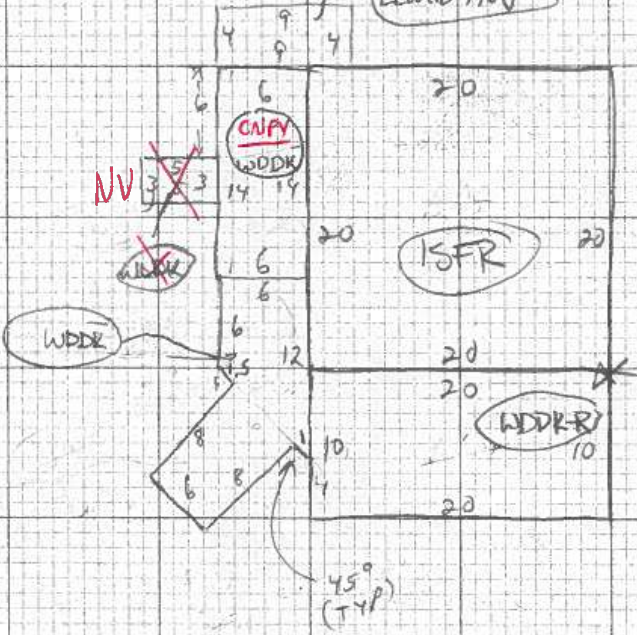
4-2710
 TB
 Remove WDDK
 ADD CNPY



Revised
 8-8-2011
 VB

BASE

ATS - DO NOT DRAW
 Leanto / NV

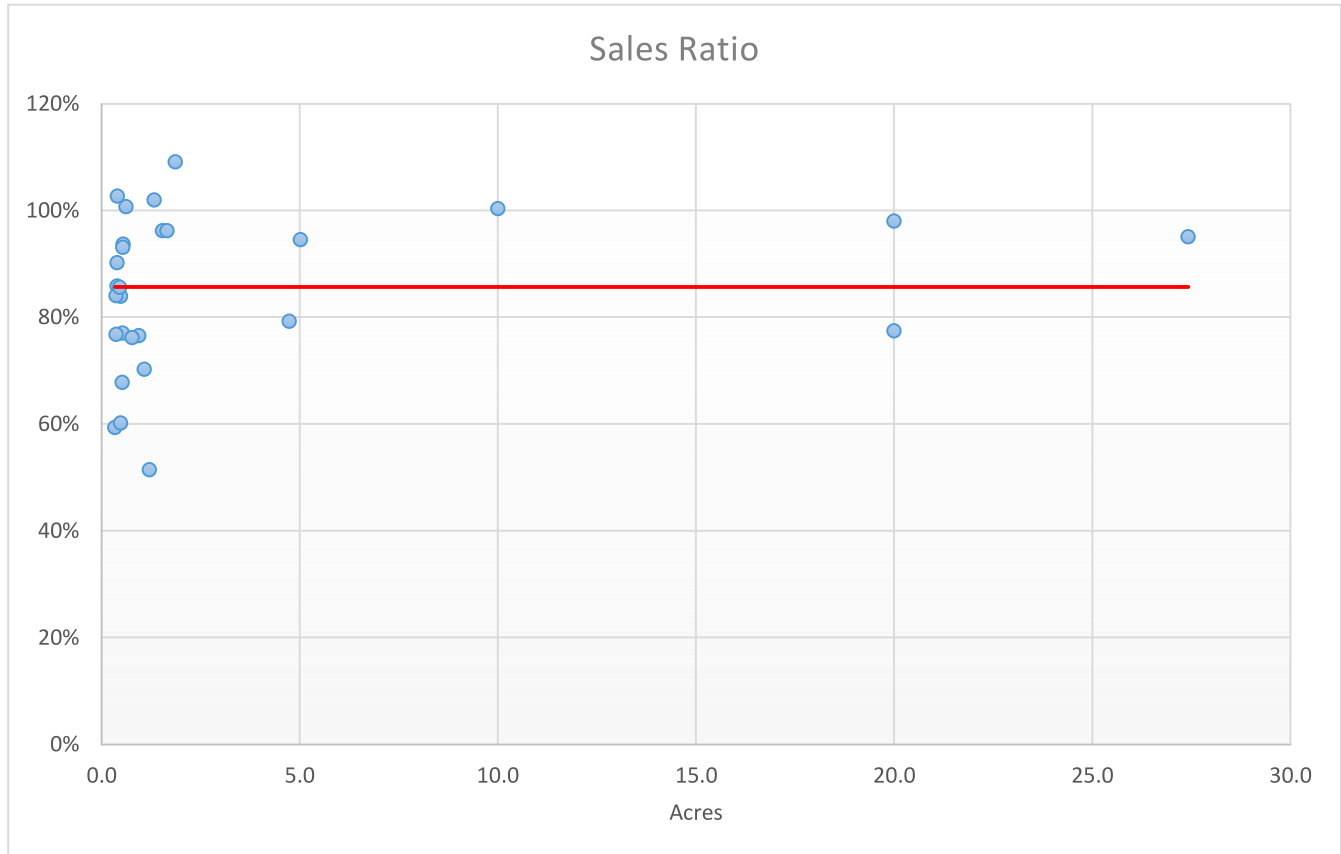
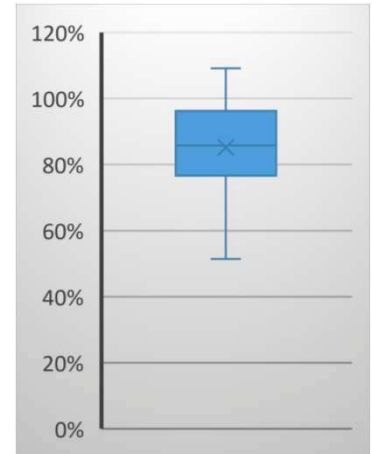
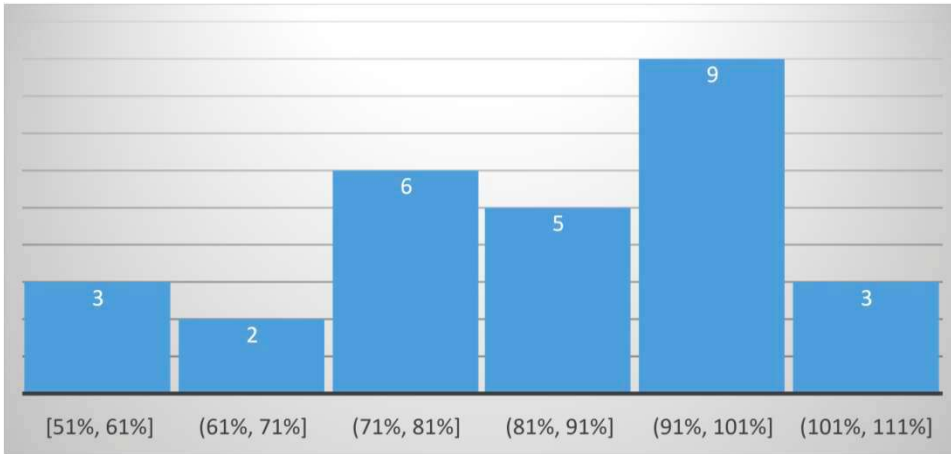


LOWER LEVEL(S)

2026 LAND RATIO STUDY

HOMER CORE AREA

Ratio Sum	24	Earliest Sale	2/7/2023	Excluded	
Mean	85.13%	Lates Sale	7/10/2025	# of Sales	28
Median	85.72%	Outlier Information		Total AV	\$ 3,761,800
Wtd Mean	83.43%	Range	1.5	Total SP	\$ 4,509,100
PRD	1.02	Lower Limit	47.16%	Min	51.45%
COD	13.83%	Upper Limit	125.67%	Max	109.12%
St. Dev	0.1457			Min Sale	\$ 58,100
COV	17.12%			Max Sale	\$ 351,000

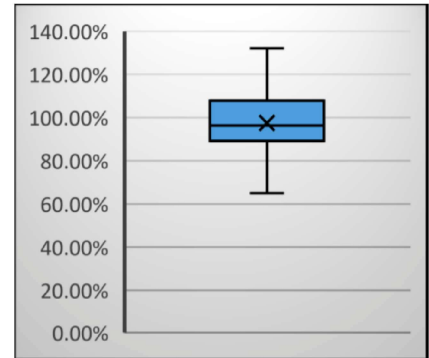
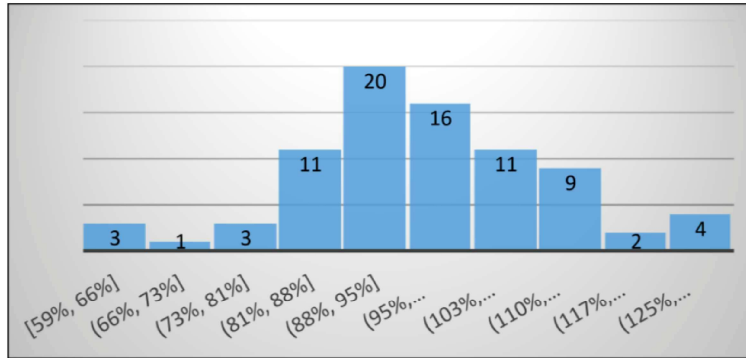


2026 LAND RATIO STUDY

Mrk Area	Sale Date	LRSN	PIN	Total Acres	Year	Wrk Sh Val	Sale Price	LandType	SaleCd	RATIO
210	6/21/2024	57977	17305446	1.21	2024	\$ 56,600	\$ 110,000	2	C	51.45%
210	8/26/2024	58000	17307056	10.00	2024	\$ 60,200	\$ 60,000	2	C	100.33%
210	8/31/2023	58893	17359472	0.94	2023	\$ 159,200	\$ 208,000	2	Z	76.54%
210	3/7/2024	59485	17405003	1.54	2024	\$ 81,800	\$ 85,000	2	C	96.24%
210	12/22/2023	59508	17405027	1.33	2023	\$ 135,100	\$ 132,500	2	C	101.96%
210	2/7/2023	59581	17405220	1.86	2023	\$ 63,400	\$ 58,100	2	C	109.12%
210	4/25/2025	109118	17421047	1.08	2025	\$ 112,400	\$ 160,000	2	C	70.25%
210	11/27/2024	60860	17504004	20.00	2024	\$ 271,800	\$ 351,000	2	C	77.44%
210	12/31/2024	60863	17504007	20.00	2024	\$ 122,500	\$ 125,000	2	C	98.00%
210	12/13/2024	112881	17504036	27.42	2024	\$ 236,700	\$ 249,000	2	C	95.06%
210	6/26/2024	90511	17510243	0.39	2024	\$ 111,600	\$ 130,000	2	V	85.85%
210	8/5/2024	110541	17510269	0.55	2024	\$ 108,700	\$ 116,000	2	C	93.71%
210	4/7/2023	111007	17510274	0.48	2023	\$ 104,900	\$ 125,000	2	C	83.92%
210	6/6/2023	111011	17510278	0.62	2023	\$ 138,000	\$ 137,000	2	Z	100.73%
210	4/21/2025	61814	17524012	1.65	2025	\$ 149,100	\$ 155,000	2	C	96.19%
210	5/5/2023	61849	17524124	0.52	2023	\$ 78,000	\$ 115,000	2	C	67.83%
210	5/23/2023	105962	17702117	0.39	2023	\$ 121,800	\$ 135,000	2	C	90.22%
210	7/21/2023	105976	17702131	0.53	2023	\$ 150,200	\$ 195,000	2	C	77.03%
210	12/7/2023	105978	17702133	0.40	2023	\$ 133,500	\$ 130,000	2	C	102.69%
210	7/10/2025	108172	17702149	0.37	2025	\$ 110,100	\$ 131,000	2	V	84.05%
210	11/8/2023	109372	17702169	0.54	2023	\$ 144,300	\$ 155,000	2	C	93.10%
210	1/9/2024	63163	17726005	0.37	2024	\$ 71,400	\$ 93,000	2	C	76.77%
210	4/21/2025	63482	17902012	4.74	2025	\$ 196,200	\$ 247,500	2	C	79.27%
210	9/16/2024	88646	17902117	0.46	2024	\$ 95,000	\$ 111,000	2	C	85.59%
210	1/13/2025	92347	17902149	0.34	2025	\$ 89,000	\$ 150,000	2	C	59.33%
210	4/4/2025	113512	17909014	0.48	2025	\$ 162,500	\$ 270,000	2	C	60.19%
210	8/28/2023	63742	17910019	5.02	2023	\$ 307,300	\$ 325,000	2	C	94.55%
210	8/6/2024	98338	17919107	0.77	2024	\$ 190,500	\$ 250,000	2	C	76.20%

RATIO STUDY

NBH # 210		HT ALL - 71		POST	
RATIO SUM:	77.99	12/1/2021	2.66	# OF SALES:	80
MEAN:	97.49%	Earliest Sale	11/1/2022	TOTAL AV:	\$ 38,270,600
MEDIAN:	96.32%	Latest Sale	6/30/2025	TOTAL SP:	\$ 39,207,444
WTD MEAN:	97.61%	Outlier Information		MINIMUM:	58.75%
PRD:	1.00	Range	1.5	MAXIMUM:	132.13%
COD:	11.62%	Lower Boundary	61.13%	MIN SALE AMT:	\$ 160,000
ST. DEV	14.67%	Upper Boundary	135.84%	MAX SALE AMT:	\$ 903,500
COV:	15.05%				



RATIO STUDY

RATIO SUM:	77.99	12/1/2021	2.66	# OF SALES:	80
MEAN:	97.49%	Earliest Sale	11/1/2022	TOTAL AV:	\$38,270,600
MEDIAN:	96.32%	Latest Sale	6/30/2025	TOTAL SP:	\$39,207,444
WTD MEAN:	97.61%	Outlier Info		MINIMUM:	58.75%
PRD:	1.00	Range	1.50	MAXIMUM:	132.13%
COD:	11.62%	Lower Boundary	61.13%	MIN SALE AMT:	\$ 160,000
ST. DEV	0.1467	Upper Boundary	135.84%	MAX SALE AMT:	\$ 903,500
COV:	15.05%			\$ -	\$ 953,500

SALE DATE:	ALL - 22
HOUSE TYPE:	ALL - 71
MKT AREA:	210 POST

PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
17305403	210	\$ 627,600	\$ 86,100	\$ 713,700	\$ 725,000	98.44%	11	5/15/2024	G+
17305410	210	\$ 638,400	\$ 62,400	\$ 700,800	\$ 545,000	128.59%	11	5/18/2023	G
17305447	210	\$ 293,200	\$ 56,500	\$ 349,700	\$ 384,000	91.07%	41	3/31/2023	A+
17324107	210	\$ 429,200	\$ 55,200	\$ 484,400	\$ 470,000	103.06%	11	7/7/2023	A+
17359456	210	\$ 377,200	\$ 101,300	\$ 478,500	\$ 597,000	80.15%	21	10/10/2024	A+
17369070	210	\$ 364,800	\$ 58,000	\$ 422,800	\$ 320,000	132.13%	11	2/1/2023	A
17402201	210	\$ 357,100	\$ 184,100	\$ 541,200	\$ 489,000	110.67%	21	5/23/2023	G
17402413	210	\$ 649,500	\$ 159,200	\$ 808,700	\$ 835,000	96.85%	11	8/5/2024	G+
17405048	210	\$ 484,800	\$ 100,100	\$ 584,900	\$ 525,000	111.41%	41	12/22/2023	A
17405049	210	\$ 135,600	\$ 127,700	\$ 263,300	\$ 434,000	60.67%	11	7/31/2024	A-
17405101	210	\$ 586,800	\$ 117,900	\$ 704,700	\$ 620,000	113.66%	61	3/15/2024	G-
17405216	210	\$ 612,200	\$ 126,700	\$ 738,900	\$ 675,000	109.47%	21	6/12/2025	G
17413031	210	\$ 295,200	\$ 68,300	\$ 363,500	\$ 415,000	87.59%	61	2/28/2024	A
17419241	210	\$ 416,300	\$ 151,700	\$ 568,000	\$ 499,000	113.83%	11	10/25/2023	G
17419246	210	\$ 697,200	\$ 176,000	\$ 873,200	\$ 765,000	114.14%	11	4/5/2024	G+
17420105	210	\$ 118,000	\$ 272,000	\$ 390,000	\$ 469,500	83.07%	11	6/19/2023	F
17429307	210	\$ 210,600	\$ 57,900	\$ 268,500	\$ 457,000	58.75%	11	4/28/2025	A-
17444031	210	\$ 526,400	\$ 122,600	\$ 649,000	\$ 575,000	112.87%	11	6/2/2023	A+
17445111	210	\$ 717,700	\$ 235,100	\$ 952,800	\$ 903,500	105.46%	21	6/21/2024	G+
17502061	210	\$ 206,500	\$ 153,300	\$ 359,800	\$ 353,000	101.93%	41	9/6/2023	A+
17502077	210	\$ 693,700	\$ 145,500	\$ 839,200	\$ 875,000	95.91%	21	10/31/2024	G
17510223	210	\$ 435,300	\$ 110,100	\$ 545,400	\$ 460,000	118.57%	21	3/24/2025	G
17510233	210	\$ 644,200	\$ 112,300	\$ 756,500	\$ 795,000	95.16%	11	12/23/2024	G
17510238	210	\$ 721,200	\$ 107,700	\$ 828,900	\$ 799,000	103.74%	21	9/15/2023	G-
17510254	210	\$ 446,500	\$ 93,700	\$ 540,200	\$ 569,000	94.94%	21	12/26/2023	G-
17510254	210	\$ 446,500	\$ 93,700	\$ 540,200	\$ 576,000	93.78%	21	2/21/2025	G-
17510288	210	\$ 502,200	\$ 115,300	\$ 617,500	\$ 682,000	90.54%	11	10/20/2023	G+
17510306	210	\$ 411,400	\$ 105,100	\$ 516,500	\$ 532,500	97.00%	11	4/18/2025	A+
17510347	210	\$ 503,100	\$ 101,400	\$ 604,500	\$ 525,000	115.14%	11	3/21/2025	G+
17510349	210	\$ 354,800	\$ 71,900	\$ 426,700	\$ 420,000	101.60%	11	5/26/2023	G-
17510362	210	\$ 357,600	\$ 97,100	\$ 454,700	\$ 450,000	101.04%	11	6/25/2025	A+
17511114	210	\$ 292,700	\$ 52,500	\$ 345,200	\$ 360,000	95.89%	21	3/31/2023	A+
17512411	210	\$ 345,100	\$ 63,000	\$ 408,100	\$ 464,678	87.82%	21	8/18/2023	G+
17516056CO05	210	\$ 277,900	\$ 54,400	\$ 332,300	\$ 450,000	73.84%	11	6/17/2025	G-
17516058CO04	210	\$ 439,900	\$ 52,900	\$ 492,800	\$ 480,000	102.67%	41	7/14/2023	G-
17516058CO05	210	\$ 430,000	\$ 52,900	\$ 482,900	\$ 380,000	127.08%	41	10/3/2023	G-
17516058CO07	210	\$ 415,100	\$ 52,900	\$ 468,000	\$ 495,000	94.55%	41	9/27/2024	G-
17524028	210	\$ 353,600	\$ 75,500	\$ 429,100	\$ 500,000	85.82%	11	10/16/2023	G
17524036	210	\$ 372,700	\$ 75,100	\$ 447,800	\$ 575,000	77.88%	11	8/30/2024	A+
17524113	210	\$ 638,200	\$ 76,000	\$ 714,200	\$ 759,000	94.10%	11	6/21/2024	G
17524115	210	\$ 337,700	\$ 83,900	\$ 421,600	\$ 390,000	108.10%	21	11/7/2022	A+
17524118	210	\$ 609,800	\$ 72,400	\$ 682,200	\$ 651,996	104.63%	21	6/27/2023	G
17524186	210	\$ 453,200	\$ 53,700	\$ 506,900	\$ 450,000	112.64%	21	5/28/2024	G
17529058	210	\$ 531,500	\$ 170,100	\$ 701,600	\$ 750,000	93.55%	45	11/1/2022	G-
17530015	210	\$ 188,700	\$ 61,600	\$ 250,300	\$ 246,000	101.75%	31	4/17/2024	A
17530024	210	\$ 312,100	\$ 61,600	\$ 373,700	\$ 445,000	83.98%	31	6/5/2024	A
17701027	210	\$ 398,500	\$ 150,900	\$ 549,400	\$ 588,000	93.44%	11	5/12/2023	A+
17702066	210	\$ 493,900	\$ 113,300	\$ 607,200	\$ 545,000	111.41%	11	2/28/2025	G+
17705137	210	\$ 491,400	\$ 51,900	\$ 543,300	\$ 530,000	102.51%	21	4/28/2023	G-
17707043	210	\$ 403,900	\$ 63,000	\$ 466,900	\$ 465,000	100.41%	21	9/4/2024	A-
17707049	210	\$ 277,000	\$ 67,600	\$ 344,600	\$ 379,000	90.92%	11	9/15/2023	A
17709105	210	\$ 238,600	\$ 65,000	\$ 303,600	\$ 335,000	90.63%	11	11/2/2022	A-
17723003	210	\$ 489,200	\$ 130,200	\$ 619,400	\$ 705,000	87.86%	61	1/25/2023	G
17724016	210	\$ 308,100	\$ 63,700	\$ 371,800	\$ 399,000	93.18%	31	8/14/2024	A

RATIO STUDY

PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
17724016	210	\$ 308,100	\$ 63,700	\$ 371,800	\$ 410,000	90.68%	31	7/18/2023	A
17725009	210	\$ 205,900	\$ 74,600	\$ 280,500	\$ 300,000	93.50%	41	12/17/2024	A
17726004	210	\$ 337,800	\$ 71,400	\$ 409,200	\$ 437,000	93.64%	11	7/1/2024	A+
17726011	210	\$ 293,900	\$ 63,000	\$ 356,900	\$ 399,000	89.45%	11	3/7/2025	A
17726030	210	\$ 226,000	\$ 68,200	\$ 294,200	\$ 275,000	106.98%	11	2/6/2025	A
17727011	210	\$ 315,600	\$ 74,200	\$ 389,800	\$ 400,000	97.45%	11	8/26/2024	A
17727058	210	\$ 269,800	\$ 130,900	\$ 400,700	\$ 450,000	89.04%	11	11/8/2024	A
17730205	210	\$ 177,900	\$ 55,300	\$ 233,200	\$ 346,000	67.40%	41	9/29/2023	A
17730256	210	\$ 301,400	\$ 43,400	\$ 344,800	\$ 324,000	106.42%	45	6/30/2025	F+
17731019	210	\$ 385,500	\$ 102,600	\$ 488,100	\$ 490,000	99.61%	11	8/16/2024	G-
17901038	210	\$ 319,900	\$ 52,500	\$ 372,400	\$ 385,000	96.73%	11	1/12/2024	G-
17901042	210	\$ 522,700	\$ 58,300	\$ 581,000	\$ 535,000	108.60%	21	8/13/2024	G
17901043	210	\$ 261,400	\$ 59,200	\$ 320,600	\$ 493,000	65.03%	21	4/4/2025	G-
17902024	210	\$ 350,600	\$ 82,300	\$ 432,900	\$ 500,000	86.58%	11	11/28/2022	A+
17903105	210	\$ 650,300	\$ 69,200	\$ 719,500	\$ 655,000	109.85%	11	11/19/2024	G+
17906106	210	\$ 236,300	\$ 53,700	\$ 290,000	\$ 358,770	80.83%	21	10/13/2023	A
17906311	210	\$ 310,100	\$ 56,300	\$ 366,400	\$ 435,000	84.23%	11	10/10/2024	A+
17912428	210	\$ 218,000	\$ 54,800	\$ 272,800	\$ 300,000	90.93%	11	4/5/2023	A+
17914026	210	\$ 490,400	\$ 50,900	\$ 541,300	\$ 498,000	108.69%	21	5/10/2024	G-
17929009	210	\$ 333,200	\$ 50,100	\$ 383,300	\$ 452,000	84.80%	11	11/8/2022	A
17930030	210	\$ 194,400	\$ 39,400	\$ 233,800	\$ 285,000	82.04%	21	11/2/2022	A
17930032	210	\$ 242,500	\$ 52,500	\$ 295,000	\$ 295,000	100.00%	11	6/9/2023	A+
17930042	210	\$ 248,900	\$ 53,700	\$ 302,600	\$ 342,500	88.35%	11	10/4/2024	A+
17931043	210	\$ 239,300	\$ 41,500	\$ 280,800	\$ 310,000	90.58%	61	5/23/2025	A
17937017	210	\$ 171,900	\$ 39,400	\$ 211,300	\$ 160,000	132.06%	11	11/4/2024	A-
17937028	210	\$ 307,500	\$ 40,600	\$ 348,100	\$ 290,000	120.03%	61	3/8/2024	A

Day, Ryan

From: Fate Putman <fateputman@gmail.com>
Sent: Monday, April 20, 2026 12:49 PM
To: Day, Ryan
Subject: <EXTERNAL-SENDER>Re: Formal Appeal 17409021 2026

CAUTION: This email originated from outside of the KPB system. Please use caution when responding or providing information. Do not click on links or open attachments unless you recognize the sender, know the content is safe and were expecting the communication.

Ryan,

Thank you for your work and assistance on this property valuation appeal. And for your time inspecting the property and structures built upon the parcel located in the Horizon Court Subdivision near Homer, Alaska, at Street address 2058 Horizon Court. KPB - Parcel Number 17409021

I would like to formally continue my appeal concerning the valuation of my real property (Land). I would like to avoid taking this matter to the Board of Equalization at Kenai Penn Borough and resolve this land valuation informally within your department.

As I mentioned, my lot is less than one acre of land. **(.96 of an acre). KPB has my property valued at \$144,800.** This valuation is not comparable to other parcels of land in my subdivision. I would like to work with you and your department on this issue to see if we can resolve this issue informally by lowering my property value to be more in line with the surrounding properties.

A review of property values within the Horizon Court Subdivision reveals that my assessment of land valuation is extremely high and not comparable to adjacent property owners. I would also like to note that the topography of my lot and the steepness of the property makes it hard to access and utilize the property. Also note that wells drilled in this area are extremely deep. So obtaining well water is very expensive. I do not have a well for this reason and haul in water. This impacts property resale values.

Secondly, when the platting board allowed the lot across the street from my property to be subdivided into two parcels, this lowered my property value. Now there is higher density use of that property across the street from my parcel with two houses located on what once was a single 2 acre single parcell. There has been an increase in noise, visual sight obstruction and increased traffic accompanying this decision by the platting board. I believe that this decision has lowered my property value.

Below are some property valuations for comparison to my Parcel Number 17409021, These lots are all located in my subdivision.

My Lot size is **.96 of an acre KPB has my property valued at \$144,800.** Less than one acre valued at an extremely high taxable value which I note has gone up in value by \$105,400 in less than ten years. 2016 Assessed value was \$39,400. Now the value that KPB claims it to be worth is \$144,800. That is more than a 250% increase in value over a nine year period.

Here are other parcel numbers, lot sizes and current (2026) KPB valuations on Horizon Court for your consideration.

- 1) Parcel # 17409003 - 1.03 Acres - Assessed value \$31K
- 2) Parcel # 17409026 - 1.00 Acres - Assessed value \$94K
- 3) Parcel # 17409006 - 1.01 Acres - Assessed value \$112K
- 4) Parcel # 17409005 - .90 Acres - Assessed value \$109K
- 5) Parcel # 17409030 - 1.04 Acres - Assessed value \$77K
- 6) Parcel # 17409031 - 1.03 Acres - Assessed value \$97K

These properties are all of a similar acreage to my parcel. Note the disparity in value versus property size compared to my **.96 acre parcel valued at \$144,800. Values of 1 acre lots in my neighborhood range from \$31,000 to \$109,000.**

Here is a list of properties on Horizon Court in my neighborhood with substantially more acreage and vastly dissimilarly assessed values.

- 7) Parcel # 174090012 - 2.17 Acres - Assessed value \$146K
- 8) Parcel # 17409027 - 4.12 Acres - Assessed value \$117K
- 9) Parcel # 17409015 - 10.2 Acres - Assessed Value \$131K
- 10) Parcel # 17409014 - 5.39 Acres - Assessed Value \$131K

Note that Parcel number 17409015 is 10 times larger than my lot and has a lower assessed value. This property owner's parcel is assessed at \$12,800 per acre.

Note that Parcel number 17409014 is 5 times larger than my lot and has a lower assessed value. This property owner's parcel is assessed at \$24,800 per acre.

Note that Parcel number 17409027 is more than 4 times larger than my lot and has a lower assessed value. This property owner's parcel is assessed at \$28,400 per acre.

Property valuations for larger parcels range from \$12,800 per acre up to \$28,400 per acre.

These disparities in land value in my neighborhood versus property size are not a fair and equitable valuation. My assessed value is not even close to the other properties in my neighborhood on Horizon Court. This is why I am asking for an adjustment to my property value assessment.

It is my understanding that similarly situated properties must be assessed similarly. My land should be valued similarly to other parcels in my neighborhood. Because my parcel is one of the smallest lots in my neighborhood, my land should be assessed at a value equal to other properties in the neighborhood of a similar size on a per acre basis.

In the spirit of compromise, I am requesting that you please reduce the valuation of my lot to a maximum of \$75,000 based on these discrepancies in value in my neighborhood as noted above. If we can't resolve this matter through this proposed compromised resolution, I would need to advance my appeal to the Board of Equalization.

Thanks for your consideration of this request for property valuation review,

V. Fate Putman
200 W 34th Ave,

PMB 641,
Anch. AK 99503

907-321-0773

On Thu, Apr 16, 2026 at 12:55 PM Day, Ryan <rday@kpb.us> wrote:

Mr. Putman,

Per our discussion on the phone Thursday afternoon 4/16/26 you are accepting the updated property value for your property, please respond back with the below statement and we will get your filing fees refunded back to you.

Your updated value for 2026 is:

Land: \$144,800

Imp: \$104,800

Total: \$249,600

I hereby withdraw my valuation appeal to the Board of Equalization, please refund my filing fee of: \$100

Account Number 174-090-21

Owner Name Vance Putman

Mailing Address 200 W. 34th Ave, PMB 641 Anchorage AK 99503

Ryan Day

Ryan Day

Appraiser I

Office: (907) 714-2230



Kenai Peninsula Borough

144 N. Binkley St. Soldotna, AK 99669

kpb.us

PUBLIC RECORDS LAW DISCLOSURE: This email and responses to this email may be considered a public record under the law.

SUBJECT PARCELS		2026 ASSESSMENT		RD ACCESS	ELEC ACCESS	GAS ACCESS	P/WATER	P/SEWER	VIEW	TOPO
PIN	ACRES			GR MAIN	YES	YES	NO	NO	EXCELLENT	
174-090-21	0.96	\$144,800		GR MAIN	YES	YES	NO	NO	EXCELLENT	

APPELLANT COMPARABLE PARCELS										
PIN	ACRES	2026 ASSESSMENT	RD ACCESS	ELEC ACCESS	GAS ACCESS	P/WATER	P/SEWER	VIEW	TOPO	DIFFERENCES
174-090-05	0.92	\$109,200	GR MAIN	YES	YES	NO	NO	GOOD		NARROW VIEW RANGE
174-090-26	1	\$96,800	GR MAIN	YES	YES	NO	NO	EXCELLENT	-65	RAVINE
174-090-06	1.01	\$111,900	GR MAIN	YES	YES	NO	NO	GOOD		VIEW SHOULD BE EXCELLENT, LAND VALUE SHOULD BE \$150,700, FLAGGED FOR RE-INSPECTION THIS SUMMER
174-090-03	1.03	\$31,000	GR MAIN	NO	YES	NO	NO	LIMITED	-30	NO ELEC & STEEP, PREVIOUS BOE HEARING LIMITED VIEW DUE TO BUILDABLE AREA
174-090-31	1.03	\$97,000	GR MAIN	YES	YES	NO	NO	GOOD		VIEW
174-090-30	1.04	\$77,800	GR MAIN	YES	YES	NO	NO	EXCELLENT	-90	SETBACK ISSUES & STEEP
174-090-12	2.17	\$146,000	GR MAIN	YES	YES	NO	NO	EXCELLENT	-35	LARGER ACREAGE & STEEP
174-090-27	4.12	\$116,900	GR MAIN	YES	YES	NO	NO	EXCELLENT	-85	LARGER ACREAGE & RAVINE
174-090-14	5.39	\$134,000	GR MAIN	YES	YES	NO	NO	EXCELLENT	-78	LARGER ACREAGE & RAVINE & STEEP
174-090-15	6.98	\$134,000	GR MAIN	YES	YES	NO	NO	EXCELLENT	-85	LARGER ACREAGE & RAVINE
174-090-07	1.12	\$115,000	GR MAIN	YES	YES	NO	NO	GOOD		VIEW
174-090-20	1.69	\$167,800	GR MAIN	YES	YES	NO	NO	EXCELLENT		LARGER ACREAGE
174-090-13	2.43	\$170,700	GR MAIN	YES	YES	NO	NO	EXCELLENT	-14	LARGER ACREAGE & STEEP
174-090-29	2.55	\$186,600	GR MAIN	YES	YES	NO	NO	EXCELLENT		LARGER ACREAGE
174-090-10	2.77	\$157,600	GR MAIN	YES	YES	NO	NO	EXCELLENT	-33	LARGER ACREAGE & RAVINE

174-090-05
4/26/2016 TB
VIEW



174-090-06
4/26/2016 TB
VIEW



174-090-07
12/12/2017 TJ
1 VIEW





KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

COMPARABLE

174-090-03

2026

2045 SKYLINE DR

59716

ADMINISTRATIVE INFORMATION Neighborhood: 210 Homer City Limits Property Class: 100 Residential Vacant TAG: 20 - HOMER CITY	LEGAL DESCRIPTION: T 6S R 13W SEC 10 Seward Meridian HM 0750059 PARADISE HEIGHTS SUB LOT 3 BLK 1 ACRES: 1.03	PRIMARY OWNER ADAMS JEAN ADAMS SCOTT PO BOX 2292 HOMER, AK 99603-2292
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Residential Vacant

EXEMPTION INFORMATION	VALUATION RECORD				
Assessment Year	2021	2022	2023	2024	2025
Land	33,700	34,700	41,400	46,900	30,400
Improvements	0	0	0	0	0
Total	33,700	34,700	41,400	46,900	30,400
					Worksheet
					31,000
					<u>31,000</u>

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode	Description	\$ or %	AdjAmt	Value
Residential City/Residential 49	User Definable Land Formul		1.03	75,340	75,340	77,600	P	Gas Yes			31,000
							S	Gravel Main			
							6	View Limited			
							J	P/Water No	-5	-3,880	
							M	P/Sewer No	-5	-3,880	
							Y	Elec No	-20	-15,520	
							D	TOPO STEEP/RAVINE/OTH	-30	-23,280	
										-46,560	
											31,000
											ASSESSED LAND VALUE (Rounded):
											31,000

MEMOS

Building Notes
 0/13 DJ NO STRUCTURE.
Grand Notes
 0/20 LC TOPO STEEP -50
 0/25 HW TOPO STEEP -30
00037



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

COMPARABLE

174-090-05

2026

Isrn: 59718

2008 HORIZON CT

Card R01

ADMINISTRATIVE INFORMATION

Neighborhood:
210 Homer City Limits

Property Class:
110 Residential Dwelling - single

TAG:
20 - HOMER CITY

LEGAL DESCRIPTION:

T 6S R 13W SEC 10 Seward Meridian HM 0750059 PARADISE HEIGHTS SUB LOT 1 BLK 2

ACRES: 0.92

PRIMARY OWNER
HINKLE KATHLEEN M
PO BOX 722
HOMER, AK 99603-0722

Residential Dwelling - single

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2021	2022	2023	2024	2025	Worksheet
Land	70,600	72,700	86,700	98,000	107,200	109,200
Improvements	6,700	6,600	6,300	18,300	18,100	199,100
Total	77,300	79,300	93,000	116,300	125,300	308,300

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode	Description	\$ or %	AdjAmt	Value
Residential City/Residential	49 User Definable Land Formul		0.92	81,848	81,848	75,300	9	View Good	55	41,415	109,200
								P Gas Yes			
								S Gravel Main			
								X Elec Yes			
								J P/Water No	-5	-3,765	
								M P/Sewer No	-5	-3,765	
ASSESSED LAND VALUE (Rounded) :										33,885	109,200

MEMOS

Building Notes
 11/23 ERS CIST & WELL BEING USED IN SUMMER ONLY
 Second Dwelling Unit, 736sf, .921 Ac, Rural Residential District
 11/25 ERS @ 81% FOR END OF 2025
 11/25 ERS 100% FROM DESK

08/11 BA SMALL CISTERN BUSTED NV
 Applicant: Scott Bower
 Declared Value: \$200,000
Reinspect 2027

ASG0038



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

COMPARABLE

174-090-06

2026

Isrn: 59719

2032 HORIZON CT

Card R01

ADMINISTRATIVE INFORMATION

Neighborhood:
210 Homer City Limits

Property Class:
110 Residential Dwelling - single

TAG:
20 - HOMER CITY

LEGAL DESCRIPTION:

T 6S R 13W SEC 10 Seward Meridian HM 0750059 PARADISE HEIGHTS SUB LOT 2 BLK 2

ACRES: 1.01

PRIMARY OWNER

RIVERS KELLEY B TRUST
RIVERS KAYLA FOX
PO BOX 2841
TUBAC, AZ 85646-2841

Residential Dwelling - single

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2021	2022	2023	2024	2025	Worksheet
Land	72,200	74,300	88,800	100,400	109,800	111,900
Improvements	260,300	260,900	308,100	379,600	427,300	408,500
Total	332,500	335,200	396,900	480,000	537,100	520,400

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode	Description	\$ or %	AdjAmt	Value
Residential City/Residential	49 User Definable Land Formul		1.01	76,436	76,436	77,200	9	View Good	55	42,460	111,900
								P Gas Yes			
								S Gravel/Main			
								X Elec Yes			
								J P/Water No	-5	-3,860	
								M P/Sewer No	-5	-3,860	
ASSESSED LAND VALUE (Rounded) :										34,740	111,900

MEMOS

04/16 TB. EFF YEAR REFLECTS EXT DEF MAINT; NEEDS

Building Notes
PAINT.

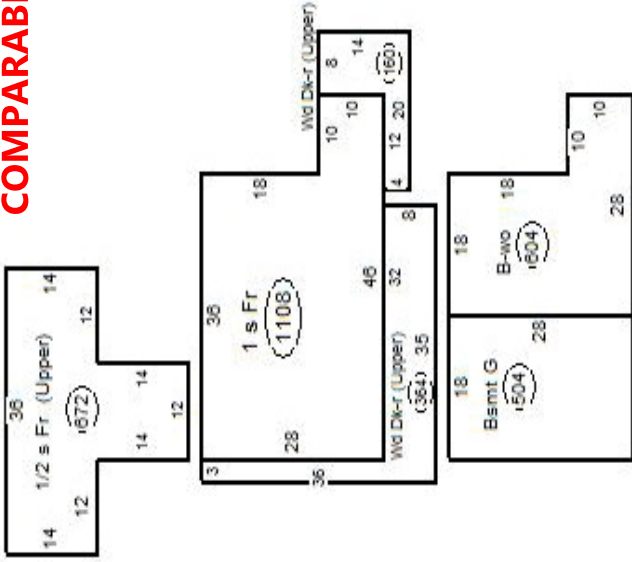
ASG0040

2026

Irsn: 59719

R01 174-090-06

COMPARABLE



PHYSICAL CHARACTERISTICS

Style: 1 1/2 L FRAME
 Occupancy: Single Family
 Story Height: 1.5
 Finished Area: 1,511
 Attic: None

ROOFING

Material: Metal
 Type: Gable
 Framing: Std for class
 Pitch: High 9/12 or more

FOUNDATION

Footing: Normal for class
 Walls: Formed concrete

DORMERS

None

FLOORING

1.0 Plywd sub Base Allowance
 1.5 Plywd sub Base Allowance
 B Slab None

EXTERIOR COVER

1.0 Wood siding
 1.5 Wood siding
 B Wood siding

INTERIOR WALLS

1.0 Normal for Class
 1.5 Normal for Class
 B None

HEATING AND PLUMBING

Primary Heat: Hot Water
 2-Ext.Baths: 0 0 Kit sink: 1 1
 3-Ext.Baths: 2 6 Water Htr: 1 1
 4-Ext.Baths: 0 0 Extra fix: 0
 5-Fixt.Baths: 0 0 TOTAL fix: 8

Construction	BaseArea	floor FinArea	Value
Wood Frame	1108	1,108	131,880
Wood Frame	672	403	14,540
Concrete	1108 B	0	37,480

TOTAL BASE 183,900

INTERIOR

Frame/Siding/Roof/Dorme	1,680
Loff/Cathedral	0
Interior finish	17,250
Basement finish	0
Heating	3,110
Plumbing	12,600
Fireplaces/woodstoves	1,350
Other (Ex.Liv. AC, Attic, ...)	2,680
TOTAL INT	38,670

EXT FEATURES

Description	Value
1 WDDK-R/	6,840
2 WDDK-R/	3,980
GARAGES	
Att Garage	0
Att Carport	0
Bsmnt Garage:	0
Ext Features	10,820

TOTAL GAR/EXT FEAT 10,820

Quality Class/Grade G- .90

TOTAL GAR/EXT FEAT 10,820

174-090-06 R01

GRADE ADJUSTED VALUE (rounded) 210,050

SUMMARY OF IMPROVEMENTS

Improvement	Story or Ht	Yr.Blt.	Grade	Const	Eff Const	Count	Base Rate	Adj Rate	W L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	Loc Adj	% Comp	Value	
																		D
D DWELL	1.5	G-	2002	2013	0.00	0.00	0.00	0.00	0	0	0	0	0	0	100	214	100	395,600
O1 DRIVE	0.00	Avg	3000	3000	2,000.00	2,000.00	2,000.00	2,000.00	0	0	1	2,000	0	0	0	0	100	2,000
O2 SWL	0.00	Avg	3000	3000	0.00	0.00	0.00	0.00	0	0	1	10,500	0	0	0	0	100	10,500
O3 SHEDGP	10.00	Avg	1998	2004	15.42	16.02	15.42	16.02	10	12	120	1,920	79	0	0	0	100	400
TOTAL IMPROVEMENT VALUE (for this card)																		
408,500																		

SPECIAL FEATURES

Description	Value
D BGARIC	0 2,680
D WDSTOVE	1 1,350
O2 CISTERN	1 4,000
O2 PRIV/SEPT	1 6,500
O3 E	120 0.60



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

COMPARABLE

174-090-07

2026

Isrn: 59720

5728 SCENIC PL

Card R01

ADMINISTRATIVE INFORMATION

Neighborhood:
210 Homer City Limits

Property Class:
110 Residential Dwelling - single

TAG:
20 - HOMER CITY

LEGAL DESCRIPTION:

T 6S R 13W SEC 10 Seward Meridian HM 0750059 PARADISE HEIGHTS SUB LOT 4 BLK 2

ACRES: 1.12

PRIMARY OWNER

MILLER WILLIAM A
2306 SIERRA VISTA RD
ARTESIA, NM 88210-9409

Residential Dwelling - single

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2021	2022	2023	2024	2025	Worksheet
Land	74,200	76,400	91,100	103,000	112,800	115,000
Improvements	305,000	331,300	344,700	411,000	427,700	431,600
Total	379,200	407,700	435,800	514,000	540,500	546,600

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode	Description	\$ or %	AdjAmt	Value
Residential City/Residential49	User Definable Land Formul		1.12	70,804	70,804	79,300	9	View Good	55	43,615	115,000
								S Gravel/Main			
								P Gas Yes			
								X Elec Yes			
								J P/Water No	-5	-3,965	
								M P/Sewer No	-5	-3,965	
ASSESSED LAND VALUE (Rounded) :										35,685	115,000

MEMOS

02/20 AW 10X24 PORTION OF B-WO UNFIN

Building Notes

ASG0042



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

COMPARABLE

174-090-10

2026

Isrn: 59723

2027 HORIZON CT

Card R01

ADMINISTRATIVE INFORMATION

Neighborhood:
210 Homer City Limits

Property Class:
110 Residential Dwelling - single

TAG:
20 - HOMER CITY

LEGAL DESCRIPTION:

T 6S R 13W SEC 10 Seward Meridian HM 0750059 PARADISE HEIGHTS SUB LOT 15 BLK 2

ACRES: 2.77

PRIMARY OWNER
HINKLE KATHLEEN M
PO BOX 722
HOMER, AK 99603-0722

Residential Dwelling - single

EXEMPTION INFORMATION

Residential Exemption - Borough

VALUATION RECORD

Assessment Year	2021	2022	2023	2024	2025	Worksheet
Land	105,300	108,500	129,400	146,300	154,500	157,600
Improvements	139,800	140,300	166,600	195,200	199,500	201,000
Total	245,100	248,800	296,000	341,500	354,000	358,600

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode	Description	\$ or %	AdjAmt	Value
Residential City/Residential49	User Definable Land Formul		2.77	36,245	36,245	100,400	A	View Excellent	100	100,400	157,600
								S Gravel/Main			
								X Elec Yes			
								P Gas Yes			
								J P/Water No	-5	-5,020	
								M P/Sewer No	-5	-5,020	
								D TOPO STEEP/RAVINE/OTR	-33	-33,132	
ASSESSED LAND VALUE (Rounded) :										57,228	157,600

MEMOS

Building Notes
OF RIGID BLUE FOAM PANELS.
8/20 LC TOPO RAVINE -33

12/14 BLM. ENTIRE STRUCTURE WRAPPED IN 2 LAYERS
Land Notes

A5G0044

2026

Irsn: 59723

COMPARABLE

R01 174-090-10

PHYSICAL CHARACTERISTICS

Style: 1 1/2 L FRAME
Occupancy: Single Family
Story Height: 1.75
Finished Area: 828
Attic: None

ROOFING

Material: Metal
Type: Gable
Framing: Std for class
Pitch: Medium 5/12 to 8/12

FOUNDATION

Footing: Piers
Walls: Piers-no wall

DORMERS

None

FLOORING

1.0 Plywd sub Base Allowance
1.75 Plywd sub Base Allowance

EXTERIOR COVER

1.0 Hardi-Plank
1.75 Hardi-Plank

INTERIOR WALLS

1.0 Normal for Class
1.75 Normal for Class

HEATING AND PLUMBING

Primary Heat: Space heater
2-Fxt.Baths: 0 0 Kit sink: 1 1
3-Fxt.Baths: 1 3 Water Htr: 1 1
4-Fxt.Baths: 0 0 Extra fix: 0 0
5-Fixt.Baths: 0 0 TOTAL fix: 5 5

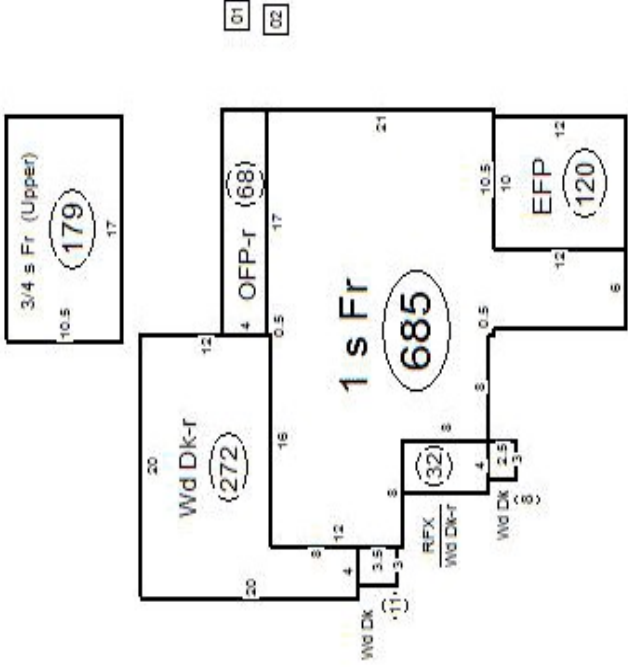


Table with 4 columns: Construction, BaseArea, floor FinArea, Value. Rows: Wood Frame (685, 1.0, 685, 68,910), Wood Frame (179, 1.75, 143, 5,510).

TOTAL BASE 74,420

INTERIOR

Table with 2 columns: Description, Value. Rows: Frame/Siding/Roof/Dorme (3,070), Loft/Cathedral (0), Interior finish (5,320), Basement finish (0), Heating (-2,240), Plumbing (3,930), Fireplaces/woodstoves (0), Other (Ex.Liv. AC, Attic, ...) (0), TOTAL INT (10,080).

EXT FEATURES

Table with 2 columns: Description, Value. Rows: 1 EFF (6,380), 2 WDDK-R (1,150), 3 RFX/ (510), 4 WDDK (250), 5 WDDK-R (3,760), 6 WDDK (350), 7 OFF-R (2,810), TOTAL GAR/EXT FEAT (15,210), Quality Class/Gradi (Avg- .95).

GARAGES

Table with 2 columns: Description, Value. Rows: Att Garage (0), Att Carport (0), Bsmt Garage: (0), Ext Features (15,210).

174-090-10 R01

SPECIAL FEATURES

Table with 2 columns: Description, Value. Rows: 02 CISTERN (1 4,000), 02 PRIV/SEPT (1 6,500).

SUMMARY OF IMPROVEMENTS

Table with 10 columns: Improvement, Story or Ht, Yr.Blt, Eff Const, Const, Count, Base Rate, Adj Rate, W, L, Size/ Area, Pys, Obs, Depr, Fnc, Depr, Loc, % Value. Rows: D DWELL, 01 DRIVE, 02 SWL.

TOTAL IMPROVEMENT VALUE (for this card) 201,000



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

COMPARABLE

174-090-12

2026

Isrn: 59724

2091 HORIZON CT

Card R01

ADMINISTRATIVE INFORMATION

Neighborhood:
210 Homer City Limits

Property Class:
110 Residential Dwelling - single

TAG:
20 - HOMER CITY

LEGAL DESCRIPTION:

T 6S R 13W SEC 10 Seward Meridian HM 0750059 PARADISE HEIGHTS SUB LOT 13 BLK 2

ACRES: 2.17

PRIMARY OWNER

MCEWEN SCOTT & SISSON CYNTHIA FOLSOM
PO BOX 1782
HOMER, AK 99603-1782

Residential Dwelling - single

VALUATION RECORD

Assessment Year	2021	2022	2023	2024	2025	Worksheet
Land	119,700	100,400	120,000	135,600	143,100	146,000
Improvements	384,000	397,300	407,900	467,300	577,500	568,300
Total	503,700	497,700	527,900	602,900	720,600	714,300

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode	Description	\$ or %	AdjAmt	Value
Residential City/Residential49	User Definable Land Formul		2.17	43,410	43,410	94,200	A	View Excellent	100	94,200	146,000
								P Gas Yes			
								X Elec Yes			
								S Gravel/Main			
								J P/Water No	-5	-4,710	
								M P/Sewer No	-5	-4,710	
								D TOPO STEEP/RAVINE/OTH	-35	-32,970	
ASSESSED LAND VALUE (Rounded) :										51,810	146,000

MEMOS

ASG0046

2026

Irsn: 59724

COMPARABLE

R01 174-090-12

PHYSICAL CHARACTERISTICS

Style: 1 L FRAME
Occupancy: Single Family
Story Height: 1.0
Finished Area: 2,352
Attic: None

ROOFING

Material: Comp sh 240-260#
Type: Gable
Framing: Std for class
Pitch: Medium 5/12 to 8/12

FOUNDATION

Footing: Normal for class
Walls: Formed concrete

DORMERS

None

FLOORING

1.0 Plywd sub Base Allowance
B Slab None

EXTERIOR COVER

1.0 Hardi-Plank
B Hardi-Plank

INTERIOR WALLS

1.0 Normal for Class
B None

HEATING AND PLUMBING

Primary Heat: Radiant-floor
2-Fxt.Baths: 1 2 Kit sink: 1 1
3-Fxt.Baths: 2 6 Water Htr: 1 1
4-Fxt.Baths: 0 0 Extra fix: 0
5-Fxt.Baths: 0 0 TOTAL fix: 10

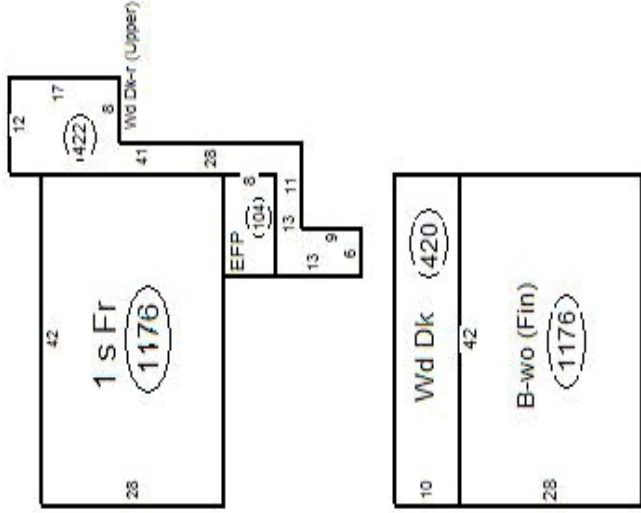


Table with 3 columns: Construction, BaseArea, floor FinArea, Value. Rows: Wood Frame (1176 1.0 1,176 138,540), Concrete (1176 B 1,176 39,290)

TOTAL BASE 177,830

INTERIOR

Table with 2 columns: Description, Value. Rows: Frame/Siding/Roof/Dorme (5,750), Loft/Cathedral (0), Interior finish (0), Basement finish (43,320), Heating (4,840), Plumbing (16,800), Fireplaces/woodstoves (0), Other (Ex.Liv. AC, Attic, ...) (0), TOTAL INT (70,710)

EXT FEATURES

Table with 2 columns: Description, Value. Rows: Att Garage (0), Att Carport (0), Bsmt Garage: (0), Ext Features (20,750)

TOTAL GAR/EXT FEAT 20,750

Quality Class/Grade G- .90

GRADE ADJUSTED VALUE (rounded) 242,360

SUMMARY OF IMPROVEMENTS

Table with 12 columns: Improvement, Story or Ht, Yr.Blt, Eff Const, Const, Count, Base Rate, Adj Rate, W, L, Area, Size/Comp, Pys, Obs, Depr, Fnc, Depr, Loc, Rdf, Adj, Comp, Value. Rows: D DWELL, 01 DETGAR, 03 SWL, 04 DRIVE

TOTAL IMPROVEMENT VALUE (for this card) 568,300

SPECIAL FEATURES

Table with 2 columns: Description, Value. Rows: 01 H (528 3.55), 01 IF (528 5.34), 03 CISTERN (1 4,000), 03 PRIV/SEPT (1 6,500)



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

COMPARABLE

174-090-13

2026

Isrn: 59725

2105 HORIZON CT

Card R01

ADMINISTRATIVE INFORMATION

Neighborhood:
210 Homer City Limits
Property Class:
190 Residential Accessory Bldg

TAG:
20 - HOMER CITY

LEGAL DESCRIPTION:

T 6S R 13W SEC 10 Seward Meridian HM 0750059 PARADISE HEIGHTS SUB LOT 12 BLK 2

ACRES: 2.43

PRIMARY OWNER

BRANDT-ERICHSEN NANCY
5400 W DIMOND BLVD APT C11
ANCHORAGE, AK 99502-1320

Residential Accessory Bldg

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2021	2022	2023	2024	2025	Worksheet
Land	114,200	117,600	140,300	158,600	167,400	170,700
Improvements	14,100	13,900	13,700	17,100	16,800	16,400
Total	128,300	131,500	154,000	175,700	184,200	187,100

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode	Description	\$ or %	AdjAmt	Value
Residential City/Residential49	User Definable Land Formul		2.43	39,918	39,918	97,000	A	View Excellent	100	97,000	170,700
								P Gas Yes			
								S Gravel/Main			
								X Elec Yes			
								J P/Water No	-5	-4,850	
								M P/Sewer No	-5	-4,850	
								D TOPO STEEP/RAVINE/OTH	-14	-13,580	
ASSESSED LAND VALUE (Rounded) :										73,720	170,700

MEMOS

Building Notes
04/16 TB. CHECK FOR SEPTIC, PLUMBING, AND HEAT IN GPO'S AT NEXT
11/23 ERS @ WELL. @ 1/2 BATH.
8/20 LC TOPO STEEP -14

08/11MB R01 NOW GPO
CANVAS. WELL IS DOWNHILL FROM GPO'S.
Land Notes

ASG0048

2026

Irsn: 59725

R01 174-090-13

Construction BaseArea floor FinArea Value

COMPARABLE

PHYSICAL CHARACTERISTICS

Style: N/A
Occupancy
Story Height:
Finished Area
Attic: None

ROOFING

Material: NONE
Type: NONE
Framing: Std for class
Pitch: Not available

FOUNDATION

Footing: N/A
Walls: N/A

DORMERS

None

FLOORING

EXTERIOR COVER

INTERIOR WALLS

HEATING AND PLUMBING

Primary Heat: Undefined
2-Fixt.Baths: 0 0 Kit sink: 0 0
3-Fixt.Baths: 0 0 Water Htr: 0 0
4-Fixt.Baths: 0 0 Extra fix: 0 0
5-Fixt.Baths: 0 0 TOTAL fix: 0 0



174-090-13 R01

SPECIAL FEATURES

Table with 2 columns: Description, Value. Rows include FINISHLO, SWL-PRV, FINISHLO, HB.

SUMMARY OF IMPROVEMENTS

Table with 12 columns: Improvement, Story or Ht, Yr. Blt., Eff Const, Count, Base Rate, Adj Rate, W, L, Size/ Area, Pys, Obs, Fnc, Depr, Loc, % Value. Includes rows for DRIVE, MACHINE, SWL, MACHINE, WDDK.

TOTAL IMPROVEMENT VALUE (for this card) 16,400

TOTAL BASE

Table with 2 columns: INTERIOR, Value. Rows include Frame/Siding/Roof/Dorme, Loft/Cathedral, Interior finish, Basement finish, Heating, Plumbing, Fireplaces/woodstoves, Other (Ex.Liv. AC, Attic, ...).

EXT FEATURES

Description

GARAGES

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

TOTAL GAR/EXT FEAT 0

Quality Class/Grade

GRADE ADJUSTED VALUE (rounded) 0



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

COMPARABLE

174-090-14

2026

Isrn: 59726

2121 HORIZON CT

Card R01

ADMINISTRATIVE INFORMATION

Neighborhood:
210 Homer City Limits

Property Class:
110 Residential Dwelling - single

TAG:
20 - HOMER CITY

LEGAL DESCRIPTION:

T 6S R 13W SEC 10 Seward Meridian HM 0750059 PARADISE HEIGHTS SUB LOT 11 BLK 2

ACRES: 5.39

PRIMARY OWNER
MATHES DANNY R
MATHES PAMELA J
2121 HORIZON CT
HOMER, AK 99603-9300

Residential Dwelling - single

EXEMPTION INFORMATION

Senior Citizen
Residential Exemption - Borough

VALUATION RECORD

Assessment Year	2021	2022	2023	2024	2025	Worksheet
Land	89,400	92,000	109,800	124,100	131,000	133,600
Improvements	194,600	192,500	236,200	284,300	290,500	289,300
Total	284,000	284,500	346,000	408,400	421,500	422,900

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode	Description	\$ or %	AdjAmt	Value
Residential City/Residential49	User Definable Land Formul		5.39	22,134	22,134	119,300	A	View Excellent	100	119,300	133,600
								S Gravel/Main			
								X Elec Yes			
								P Gas Yes			
								J P/Water No	-5	-5,965	
								M P/Sewer No	-5	-5,965	
								D TOPO STEEP/RAVINE/OTH	-78	-93,054	
ASSESSED LAND VALUE (Rounded) :										14,316	133,600

MEMOS

Building Notes
Land Notes
08/20 LC TOPO RAVINE -55 TOPO STEEP -23

04/17 BA/AW. NO RI:LTP.
Land Notes
Real Estate Listing on File

2026

IRSN: 59726

PHYSICAL CHARACTERISTICS

Style: 1 1/2 LLOG

Occupancy: Single Family

Story Height: 1.5

Finished Area: 1,472

Attic: None

ROOFING

Material: Metal

Type: Gable

Framing: Std for class

Pitch: High 9/12 or more

FOUNDATION

Footing: Normal for class

Walls: Formed concrete

DORMERS

None

FLOORING

1.0 Plywd sub Base Allowance

1.5 Plywd sub Base Allowance

B Slab None

EXTERIOR COVER

1.0 Log rustic

1.5 Wood siding

B Stucco

INTERIOR WALLS

1.0 Normal for Class

1.5 Normal for Class

B None

HEATING AND PLUMBING

Primary Heat: Space heater

2-Ext.Baths: 0 0 Kit sink: 1 1

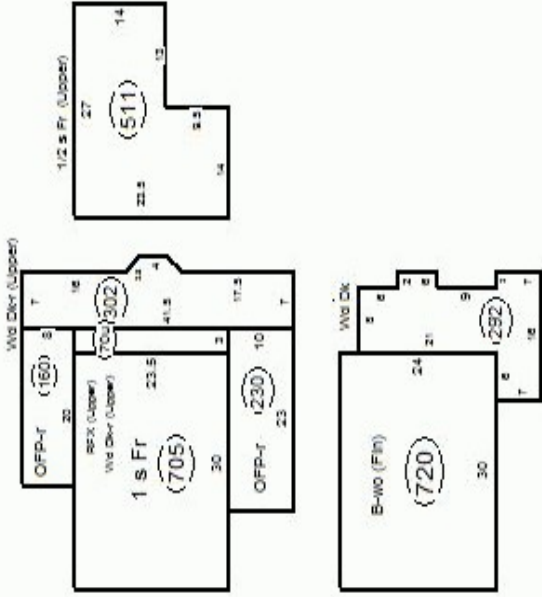
3-Ext.Baths: 3 9 Water Htr: 1 1

4-Ext.Baths: 0 0 Extra fix: 0

5-Fixt.Baths: 0 0 TOTAL fix: 11

COMPARABLE

01 04



R01 174-090-14

Construction	BaseArea	floor FinArea	Value
Wood Frame	705	1.0	705
Wood Frame	511	1.5	306
Concrete	720	B	461
			20,640

TOTAL BASE 100,100

INTERIOR

Frame/Siding/Roof/Dorme	4,810
Loff/Cathedral	0
Interior finish	11,370
Basement finish	12,770
Heating	-3,980
Plumbing	11,790
Fireplaces/woodstoves	1,250
Other (Ex.Liv. AC, Attic, ...)	0
TOTAL INT	38,010

EXT FEATURES

Description		GARAGES
1 WDDK-R/	1,970	Att Garage 0
2 OFF-R	7,210	Att Carport 0
3 OFF-R	5,460	Bsmt Garage: 0
4 WDDK-R/	4,740	Ext Features 23,750
5 WDDK	3,260	
6 RFX/	1,110	TOTAL GAR/EXT FEAT 23,750

Quality Class/Grade: Avg 1.00

GRADE ADJUSTED VALUE (rounded) 161,860

SUMMARY OF IMPROVEMENTS

Improvement	Story or Ht	Yr.Blt.	Grade	Const	Eff Const	Count	Base Rate	Adj Rate	Value				Loc %					
									Value	Comp	Depr	RDF						
D DWELL	1.5	Avg	1999	2011	0.00	0.00	0.00	0.00	0	0	161,860	15	0	0	100	214	94	276,800
01 SWL	0.00	Avg	3000	3000	0.00	0.00	0.00	0.00	0	0	10,500	0	0	0	0	0	100	10,500
04 DRIVE	0.00	Avg	3000	3000	2,000.00	2,000.00	2,000.00	2,000.00	0	0	2,000	0	0	0	0	0	100	2,000
TOTAL IMPROVEMENT VALUE (for this card)																289,300		

SPECIAL FEATURES

Description	Count	Value
D WDSTOVE	1	1,250
01 PRIVSEPT	1	6,500
01 SWL-PRV	1	4,000



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

2026

59727

2131 HORIZON CT

174-090-15

COMPARABLE

ADMINISTRATIVE INFORMATION Neighborhood: 210 Homer City Limits Property Class: 100 Residential Vacant TAG: 20 - HOMER CITY	LEGAL DESCRIPTION: T 6S R 13W SEC. 10 Seward Meridian HM 0750059 PARADISE HEIGHTS SUB LOT 10 BLK 2 ACRES: 6.98	PRIMARY OWNER BRUBAKER CHRISTINE PO BOX 61 HOMER, AK 99603-0001
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Residential Vacant

EXEMPTION INFORMATION	VALUATION RECORD				
Assessment Year	2021	2022	2023	2024	2025
Land	89,700	92,200	110,000	124,400	131,400
Improvements	0	0	0	0	0
Total	89,700	92,200	110,000	124,400	134,000

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Residential City/Residential	49 User Definable Land Formul		6.98	18,281	18,281	127,600	A View Excellent	100	127,600	134,000
							S Gravel/Main			
							X Elec Yes			
							P Gas Yes			
							J P/Water No	-5	-6,380	
							M P/Sewer No	-5	-6,380	
							D TOPO STEEP/RAVINE/OTH	-85	-108,460	
ASSESSED LAND VALUE (Rounded) :									6,380	134,000

MEMOS

Land Notes
9/20 LC TOPO RAVINE -85

ASG0052



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

COMPARABLE

174-090-20

2026

Isrn: 59732

2070 HORIZON CT

Card R01

ADMINISTRATIVE INFORMATION

Neighborhood:
210 Homer City Limits

Property Class:
110 Residential Dwelling - single

TAG:
20 - HOMER CITY

LEGAL DESCRIPTION:

T 6S R 13W SEC 10 Seward Meridian HM 0750059 PARADISE HEIGHTS SUB LOT 5 BLK 2

ACRES: 1.69

PRIMARY OWNER

BERNA JAMES E
BERNA SHELLY M
PO BOX 430
HOMER, AK 99603-0430

Residential Dwelling - single

EXEMPTION INFORMATION

Residential Exemption - Borough Disabled Veteran

VALUATION RECORD

Assessment Year	2021	2022	2023	2024	2025	Worksheet
Land	112,100	115,300	137,800	155,800	164,400	167,800
Improvements	282,700	291,500	295,200	351,500	383,600	391,100
Total	394,800	406,800	433,000	507,300	548,000	558,900

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode	Description	\$ or %	AdjAmt	Value
Residential City/Residential49	User Definable Land Formul		1.69	52,249	52,249	88,300	A	View Excellent	100	88,300	167,800
								S Gravel/Main			
								X Elec Yes			
								P Gas Yes			
								J P/Water No	-5	-4,415	
								M P/Sewer No	-5	-4,415	
ASSESSED LAND VALUE (Rounded) :										79,470	167,800

MEMOS

04/16 TB: 18X60 HIGHTUNNEL N/V.

Building Notes
Real Estate Listing on File

ASG0053

2026

Irsn: 59732

PHYSICAL CHARACTERISTICS

Style: 1 L FRAME
Occupancy: Single Family
Story Height: 1.0
Finished Area: 2,332
Attic: None

ROOFING

Material: Comp sh 240-260#
Type: Gable
Framing: Std for class
Pitch: Medium 5/12 to 8/12

FOUNDATION

Footing: Normal for class
Walls: Formed concrete

DORMERS

None

FLOORING

1.0 Plywd sub Base Allowance
B Slab None

EXTERIOR COVER

1.0 T111 plywd
B T111 plywd

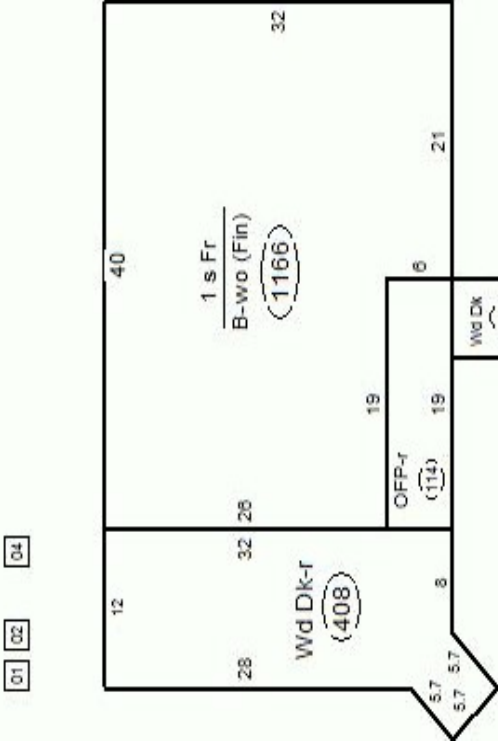
INTERIOR WALLS

1.0 Normal for Class
B None

HEATING AND PLUMBING

Primary Heat: Forced hot air
2-Ext.Baths: 0 0 Kit sink: 1 1
3-Ext.Baths: 2 6 Water Htr: 1 1
4-Ext.Baths: 0 0 Extra fix: 0
5-Fixt.Baths: 0 0 TOTAL fix: 8

COMPARABLE



R01 174-090-20

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

TOTAL BASE 138,410

INTERIOR

Table with 2 columns: Description, Value. Rows include Frame/Siding/Roof/Dorme, Loft/Cathedral, Interior finish, Basement finish, Heating, Plumbing, Fireplaces/woodstoves, Other (Ex.Liv. AC, Attic, ...).

TOTAL INT 36,610

EXT FEATURES

Table with 2 columns: Description, Value. Rows include 1 WDDK, 2 OFF-R, 3 WDDK-R, and GARAGES (Att Garage, Att Carport, Bsmt Garage, Ext Features).

TOTAL GAR/EXT FEAT 10,890

Quality Class/Grade Avg 1.00

GRADE ADJUSTED VALUE (rounded) 185,910

SUMMARY OF IMPROVEMENTS

Table with 12 columns: Improvement, Story or Ht, Yr.Blt, Eff Const, Base Rate, Count, Rate, W, L, Area, Size, Comp Value, Pys Depr, Obs Depr, Fnc Depr, Loc Adj, % Comp, Value. Rows include DWELL, DRIVE, SWL, DETGAR.

TOTAL IMPROVEMENT VALUE (for this card) 391,100

SPECIAL FEATURES

Table with 2 columns: Description, Value. Rows include PRIV/SEPT, SWL-PRV, LOFT, WDSTOVE.



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

COMPARABLE

174-090-26

2026

Isrn: 89760

2015 HORIZON CT

Card R01

ADMINISTRATIVE INFORMATION

Neighborhood:
210 Homer City Limits

Property Class:
110 Residential Dwelling - single

TAG:
20 - HOMER CITY

LEGAL DESCRIPTION:

T 6S R 13W SEC 10 Seward Meridian HM 2007005 PARADISE HEIGHTS SUB COBB REPLAT LOT 16B

ACRES: 1.02

PRIMARY OWNER

LOU LILY J
HAVER KRAIG A
12345 S WOLF RD
PALOS PARK, IL 60464-1425

Residential Dwelling - single

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2021	2022	2023	2024	2025	Worksheet
Land	64,800	66,600	79,500	89,900	94,900	96,800
Improvements	163,300	163,500	194,200	228,400	233,000	234,300
Total	228,100	230,100	273,700	318,300	327,900	331,100

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode	Description	\$ or %	AdjAmt	Value
Residential City/Residential49	User Definable Land Formul		1.02	75,882	75,882	77,400	A	View Excellent	100	77,400	96,800
		X						Elec Yes			
		P						Gas Yes			
		S						Gravel/Main			
		J						P/Water No	-5	-3,870	
		M						P/Sewer No	-5	-3,870	
		D						TOPO STEEP/RAVINE/OTH	-65	-60,310	
ASSESSED LAND VALUE (Rounded) :										19,350	96,800

MEMOS

Building Notes
Land Notes

08/11 BA EFF YR REFLECTS REMODELING.
8/20 LC TOPO RAVINE -65

ASG0055

2026

Irsn: 89760

R01 174-090-26

COMPARABLE

PHYSICAL CHARACTERISTICS

Style: 1 1/2 L FRAME
Occupancy: Single Family
Story Height: 1.5
Finished Area: 1,331
Attic: None

ROOFING

Material: Comp sh 240-260#
Type: Gable
Framing: Std for class
Pitch: High 9/12 or more

FOUNDATION

Footing: Piers
Walls: Piers-no wall

DORMERS

1.5 Shed 22

FLOORING

1.0 Plywd sub Base Allowance
1.5 Plywd sub Base Allowance

EXTERIOR COVER

1.0 Wood siding
1.5 Wood siding

INTERIOR WALLS

1.0 Normal for Class
1.5 Normal for Class

HEATING AND PLUMBING

Primary Heat: Space heater
2-Ext.Baths: 0 0 Kit sink: 1 1
3-Ext.Baths: 2 6 Water Htr: 1 1
4-Ext.Baths: 0 0 Extra fix: 0 0
5-Fixt.Baths: 0 0 TOTAL fix: 8

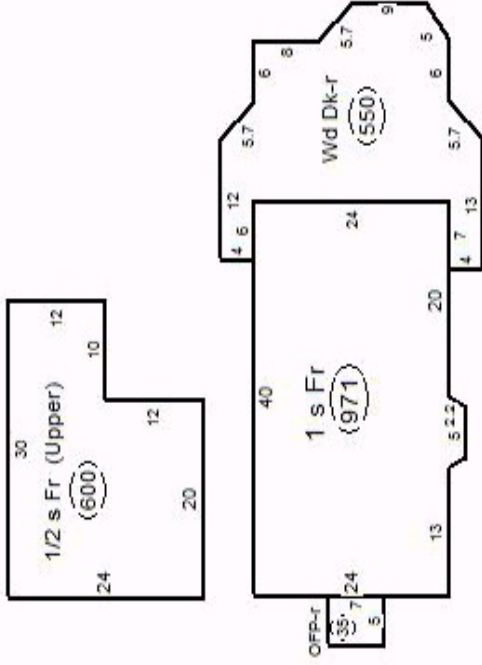


Table with 4 columns: Construction, BaseArea, floor FinArea, Value. Rows include Wood Frame (971, 1.0, 971, 92,410) and another Wood Frame (600, 1.5, 360, 10,430).

TOTAL BASE 102,840

INTERIOR

Table with 2 columns: Description, Value. Rows include Frame/Siding/Roof/Dorme (4,120), Loft/Cathedral (0), Interior finish (13,380), Basement finish (0), Heating (-3,590), Plumbing (7,860), Fireplaces/woodstoves (1,250), Other (Ex.Liv. AC, Attic, ...) (0).

TOTAL INT 23,020

EXT FEATURES

Table with 2 columns: Description, Value. Rows include Att Garage (0), Att Carport (0), Bsmt Garage: (0), Ext Features (8,760).

TOTAL GAR/EXT FEAT 8,760

Quality Class/Gradi Avg 1.00

GRADE ADJUSTED VALUE (rounded) 134,620

SUMMARY OF IMPROVEMENTS

Table with 12 columns: Improvement, Story or Ht, Yr.Blt, Eff Const, Count, Base Rate, Adj Rate, W, L, Area, Size, Comp Value, Pys Depr, Obs Depr, Fnc Depr, Loc Adj, % Comp, Value. Rows include DWELL, SWL, and DRIVE.

TOTAL IMPROVEMENT VALUE (for this card) 234,300

SPECIAL FEATURES

Table with 2 columns: Description, Value. Rows include WDSTOVE (1, 1,250), PRIV/SEPT (1, 6,500), SWL-PRV (1, 4,000).

174-090-26 R01



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

COMPARABLE

2026

94185

2134 HORIZON CT

174-090-27

ADMINISTRATIVE INFORMATION Neighborhood: 210 Homer City Limits Property Class: 100 Residential Vacant TAG: 20 - HOMER CITY	LEGAL DESCRIPTION: T 6S R 13W SEC 10 Seward Meridian HM 2009020 STAUBYESKA SUB LOT 1 THAT PORTION LYING SOUTH WITHIN THE HOMER CITY LIMITS ACRES: 4.12	PRIMARY OWNER DUDNEY NATHAN DUDNEY HANNAH 1611 OTTER CREEK RD NASHVILLE, TN 37215-5218
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Residential Vacant

EXEMPTION INFORMATION	VALUATION RECORD					Worksheet
Assessment Year	2021	2022	2023	2024	2025	
Land	78,100	80,400	96,000	108,500	114,600	116,900
Improvements	0	0	0	0	0	0
Total	78,100	80,400	96,000	108,500	114,600	116,900

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Residential City/Residential	49	User Definable Land Formul	4.12	27,015	27,015	111,300	A View Excellent	100	111,300	116,900
							S Gravel/Main			
							X Elec Yes			
							P Gas Yes			
							J P/Water No	-5	-5,565	
							M P/Sewer No	-5	-5,565	
							D TOPO STEEP/RAVINE/OT	-85	-94,605	
ASSESSED LAND VALUE (Rounded):									5,565	116,900

MEMOS

Land Notes
 9/20 LC TOPO RAVINE -85
Sale Comments
 0190021130 \$218,000 AW 10/2019 INCLUDES PIN'S 17406083, 1740902
00057



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

COMPARABLE

174-090-29

2026

Isrn: 99466

2110 HORIZON CT

Card R01

ADMINISTRATIVE INFORMATION

Neighborhood:
210 Homer City Limits

Property Class:
110 Residential Dwelling - single

TAG:
20 - HOMER CITY

LEGAL DESCRIPTION:

T 6S R 13W SEC 10 Seward Meridian HM 2013002 PARADISE HEIGHTS SUB 2012 LOT 6-A BLOCK 2

ACRES: 2.55

PRIMARY OWNER

FEDORA-PALMER JOINT PROPERTY TRUST
2110 HORIZON CT
HOMER, AK 99603-9300

Residential Dwelling - single

EXEMPTION INFORMATION

Senior Citizen
Residential Exemption - Borough

VALUATION RECORD

Assessment Year	2021	2022	2023	2024	2025	Worksheet
Land	124,800	128,400	153,300	173,300	183,000	186,600
Improvements	217,000	213,400	251,200	296,500	340,400	322,900
Total	341,800	341,800	404,500	469,800	523,400	509,500

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode	Description	\$ or %	AdjAmt	Value
Residential City/Residential	49 User Definable Land Formul		2.55	38,510	38,510	98,200	A	View Excellent	100	98,200	186,600
								P Gas Yes			
								S Gravel/Main			
								X Elec Yes			
								J P/Water No	-5	-4,910	
								M P/Sewer No	-5	-4,910	
ASSESSED LAND VALUE (Rounded) :										88,380	186,600

MEMOS

Building Notes
R01 AND POLE BLDG. SHOULD BE DONE BY YEARS END
As Exempt Value Notes
1/2 FOR SHIRLEY FEDORA AND 1/2 FOR WILLIAM PALMER

04/16 TB. SOME WORK TO BE COMPLETED ON PER OWNER. FULLY SENIOR EXEMPT

2026

Irsn: 99466

PHYSICAL CHARACTERISTICS

Style: 1 1/2 LLOG

Occupancy Single Family

Story Height: 1.5

Finished Area 1,092

Attic: None

ROOFING

Material: Metal

Type: Gable

Framing: Std for class

Pitch: High 9/12 or more

FOUNDATION

Footing: Piers

Walls: Piers-no wall

DORMERS

None

FLOORING

1.0 Plywd sub Base Allowance

1.5 Plywd sub Base Allowance

EXTERIOR COVER

1.0 Log rustic

1.5 Log rustic

INTERIOR WALLS

1.0 Normal for Class

1.5 Normal for Class

HEATING AND PLUMBING

1-0 Primary Heat: Radiant-floor

2-0 Ext.Baths: 0 0 Kit sink: 1 1

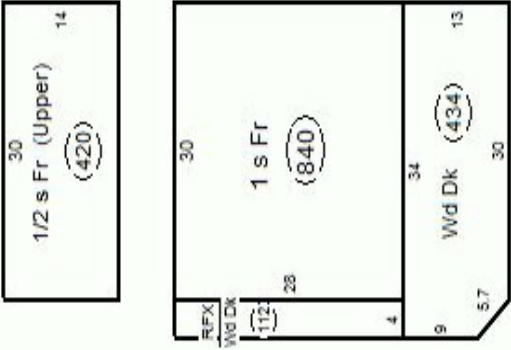
3-0 Ext.Baths: 1 3 Water Htr: 1 1

4-0 Ext.Baths: 0 0 Extra fix: 0 0

5-Fixt.Baths: 0 0 TOTAL fix: 5 5

COMPARABLE

- 01
- 02
- 03
- 04
- 05



R01 174-090-29

Construction	BaseArea	floor FinArea	Value
Wood Frame	840	1.0	840
Wood Frame	420	1.5	252
			9,090

TOTAL BASE 113,670

INTERIOR

Frame/Siding/Roof/Dorme	7,350
Loft/Cathedral	0
Interior finish	10,790
Basement finish	0
Heating	2,250
Plumbing	6,300
Fireplaces/woodstoves	1,350
Other (Ex.Liv. AC, Attic, ...)	0
TOTAL INT	28,040

EXT FEATURES

Description		GARAGES
1 WDDK	2,250	Att Garage 0
2 RFX/	2,200	Att Carport 0
3 WDDK	5,860	Bsmt Garage: 0
		Ext Features 10,310

TOTAL GAR/EXT FEAT 10,310

Quality Class/Grade G .95

GRADE ADJUSTED VALUE (rounded) 144,420

SUMMARY OF IMPROVEMENTS

Description	Improvement		Yr.Blt.	Eff Const	Count	Base Rate	Adj Rate	Grade			Fnc Depr	Loc Adj	Comp %	Value		
	or Ht	Grade						Const	Rate	Depr						
D WDSTOVE	1	1,350														
D WH	1	0,00														
01 PRIV/SEPT	1	6,500														
01 SWL-PRV	1	4,000														
03 FB	0	4,551														
03 H	1,200	3,33														
03 IF	1,200	5,34														
D DWELL	1.5	G	1998	2011	0,00	0,00	0,00	0,00	0,00	15	0	0	100	214	100	262,700
01 SWL	0.00	Avg	3000	3000	0,00	0,00	0,00	0,00	0,00	0	0	0	0	0	100	10,500
02 DRIVE	0.00	Avg	3000	3000	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0	0	0	0	0	100	2,000
03 DETGAR	0.00	Avg	1997	2004	43,36	52,03	52,03	52,03	52,03	42	0	0	0	0	100	38,900
04 POLEBLDG	0.00	G	2015	2019	31,40	31,40	31,40	31,40	31,40	28	0	0	0	0	100	8,100
05 BRDWALK	0.00	F	2012	2019	9,36	9,36	9,36	9,36	9,36	28	0	0	0	0	100	700
TOTAL IMPROVEMENT VALUE (for this card)														322,900		

SPECIAL FEATURES

Description	Count	Value
D WDSTOVE	1	1,350
D WH	1	0,00
01 PRIV/SEPT	1	6,500
01 SWL-PRV	1	4,000
03 FB	0	4,551
03 H	1,200	3,33
03 IF	1,200	5,34

174-090-29 R01



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

COMPARABLE

174-090-30

2026

Isrn: 101294

2051 HORIZON CT

Card R01

ADMINISTRATIVE INFORMATION

Neighborhood:
210 Homer City Limits

Property Class:
110 Residential Dwelling - single

TAG:
20 - HOMER CITY

LEGAL DESCRIPTION:

T 6S R 13W SEC 10 Seward Meridian HM 2014029 PARADISE HEIGHTS SUB 2013 REPLAT LOT 14A-1

ACRES: 1.04

PRIMARY OWNER

BULLARD SABRINA C
2051 HORIZON CT
HOMER, AK 99603-9300

Residential Dwelling - single

EXEMPTION INFORMATION

Residential Exemption - Borough

VALUATION RECORD

Assessment Year	2021	2022	2023	2024	2025	Worksheet
Land	52,000	53,500	63,900	72,200	76,300	77,800
Improvements	221,400	240,300	249,900	294,400	342,200	328,800
Total	273,400	293,800	313,800	366,600	418,500	406,600

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode	Description	\$ or %	AdjAmt	Value
Residential City/Residential	49 User Definable Land Formul		1.04	74,808	74,808	77,800	A	View Excellent	100	77,800	77,800
								S Gravel/Main			
								X Elec Yes			
								P Gas Yes			
								J P/Water No	-5	-3,890	
								M P/Sewer No	-5	-3,890	
								D TOPO STEEP/RAVINE/OTH	-90	-70,020	
ASSESSED LAND VALUE (Rounded) :										0	77,800

MEMOS

Building Notes
Land Notes

8/20 LC TOPO OTHER -60 TOPO STEEP -30

9/19 TB SHOULD BE COMPLETE BY YEARS END INFO PER OWNER
3/19 LC TOPO OTHER SETBACKS & TOPO ISSUES
Real Estate Listing on File

2026

Issn: 101294

COMPARABLE

R01 174-090-30

PHYSICAL CHARACTERISTICS

Style: 2 L FRAME
Occupancy: Single Family
Story Height: 2.0
Finished Area: 1,280
Attic: None

ROOFING

Material: Comp sh 240-260#
Type: Flat or Shed
Framing: Std for class
Pitch: Low 4/12 or less

FOUNDATION

Footing: Piers
Walls: Piers-no wall

DORMERS

None

FLOORING

1.0 Plywd sub Base Allowance
2.0 Plywd sub Base Allowance

EXTERIOR COVER

1.0 Wood siding 38 T111 plywd 62
2.0 Wood siding 38 T111 plywd 62

INTERIOR WALLS

1.0 Normal for Class
2.0 Normal for Class

HEATING AND PLUMBING

1-5-Fixt:Heats: Space heater
2-5-Fixt:Baths: 0 0 Kit sink: 1 1
3-5-Fixt:Baths: 1 3 Water Htr: 1 1
4-5-Fixt:Baths: 1 4 Extra fix: 0 0
5-Fixt:Baths: 0 0 TOTAL fix: 9 9

Table with 4 columns: Construction, BaseArea, floor FinArea, Value. Rows: Wood Frame, Wood Frame.

TOTAL BASE 140,690

INTERIOR

Table with 2 columns: Description, Value. Rows: Frame/Siding/Roof/Dorme, Loft/Cathedral, Interior finish, Basement finish, Heating, Plumbing, Fireplaces/woodstoves, Other (Ex.Liv. AC, Attic, ...).

TOTAL INT 12,790

EXT FEATURES

Table with 2 columns: Description, Value. Rows: 1 BALC-R/, 2 EFF, 3 BALC-R/.

GARAGES

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

TOTAL GAR/EXT FEAT 14,750

Quality Class/Grade G .95

GRADE ADJUSTED VALUE (rounded) 159,820

SUMMARY OF IMPROVEMENTS

Table with 12 columns: Improvement, Story or Ht, Yr.Blt, Grade, Const, Eff Const, Count, Base Rate, Adj Rate, W, L, Area, Size/Comp, Pys, Obs, Depr, Fnc, Depr, Loc, Adj, Comp, Value. Rows: D DWELL, 01 SWL, 02 DRIVE.

TOTAL IMPROVEMENT VALUE (for this card) 328,800

SPECIAL FEATURES

Table with 2 columns: Description, Value. Rows: D WDSTOVE, 01 PRIV/SEPT, 01 SWL-PRV.



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

COMPARABLE

174-090-31

2026

Isrn: 101295

2073 HORIZON CT

Card R01

ADMINISTRATIVE INFORMATION

Neighborhood:
210 Homer City Limits

Property Class:
110 Residential Dwelling - single

TAG:
20 - HOMER CITY

LEGAL DESCRIPTION:

T 6S R 13W SEC 10 Seward Meridian HM 2014029 PARADISE HEIGHTS SUB 2013 REPLAT LOT 14B-1

ACRES: 1.03

PRIMARY OWNER

MCGREGOR ELIZABETH ANN
11901 CIRCLE DR
ANCHORAGE, AK 99507-8077

Residential Dwelling - single

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2021	2022	2023	2024	2025	Worksheet
Land	62,300	64,100	76,400	86,500	95,100	97,000
Improvements	181,100	192,600	218,000	214,100	228,200	236,100
Total	243,400	256,700	294,400	300,600	323,300	333,100

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode	Description	\$ or %	AdjAmt	Value
Residential City/Residential49	User Definable Land Formul		1.03	75,340	75,340	77,600	9	View Good	55	42,680	97,000
								X Elec Yes			
								P Gas Yes			
								S Gravel/Main			
								J P/Water No	-5	-3,880	
								M P/Sewer No	-5	-3,880	
								D TOPO STEEP/RAVINE/OTH	-20	-15,520	
ASSESSED LAND VALUE (Rounded) :										19,400	97,000

MEMOS

Land Notes

8/20 LC TOPO STEEP -20

ASG0062

2026

IRSN: 101295

COMPARABLE

R01 174-090-31

PHYSICAL CHARACTERISTICS

Style: 1 L FRAME
Occupancy: Single Family
Story Height: 1.0
Finished Area: 1,344
Attic: None

ROOFING

Material: Comp sh to 235#
Type: Gable
Framing: Std for class
Pitch: Medium 5/12 to 8/12

FOUNDATION

Footing: Normal for class
Walls: Cinder block

DORMERS

None

FLOORING

1.0 Plywd sub Base Allowance
B Slab None

EXTERIOR COVER

1.0 Wood siding
B Wood siding

INTERIOR WALLS

1.0 Normal for Class
B None

HEATING AND PLUMBING

Primary Heat: Hot Water
2-Fxt.Baths: 0 0 Kit sink: 1 1
3-Fxt.Baths: 2 6 Water Htr: 1 1
4-Fxt.Baths: 0 0 Extra fix: 0
5-Fxt.Baths: 0 0 TOTAL fix: 8

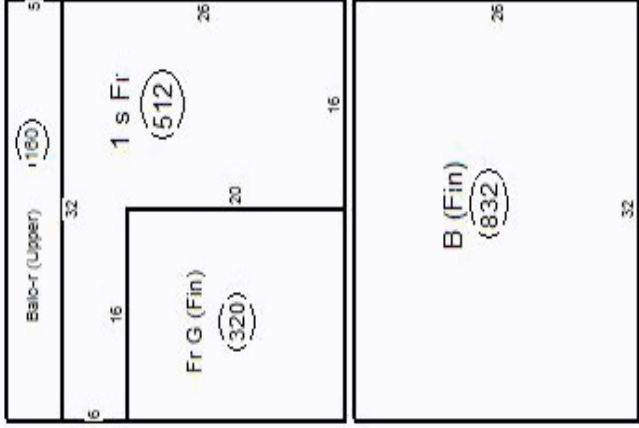


Table with 4 columns: Construction, BaseArea, floor FinArea, Value. Rows: Wood Frame (512, 1.0, 512, 52,570), Concrete Blk (832, B, 832, 18,800).

TOTAL BASE 71,370

INTERIOR

Table with 2 columns: Description, Value. Rows: Frame/Siding/Roof/Dorme (440), Loft/Cathedral (0), Interior finish (0), Basement finish (20,730), Heating (2,520), Plumbing (7,860), Fireplaces/woodstoves (1,250), Other (Ex.Liv. AC, Attic, ...) (2,000), TOTAL INT (34,800).

EXT FEATURES

Table with 2 columns: Description, Value. Rows: 1 BALC-R/ (4,910), ATT GARAGE (13,030), ATT CARPORT (0), BSMT GARAGE (0), EXT FEATURES (4,910).

TOTAL GAR/EXT FEAT 17,940

Quality Class/Grade: Avg 1.00

GRADE ADJUSTED VALUE (rounded) 124,110

SUMMARY OF IMPROVEMENTS

Table with 12 columns: Improvement, Story or Ht, Yr.Blt, Eff Const, Count, Base Rate, Adj Rate, W, L, Area, Pys, Obs, Fnc, Depr, Rdf, Loc, % Value. Rows: D DWELL, G01 ATTGAR, G01 DRIVE, G02 SWL.

TOTAL IMPROVEMENT VALUE (for this card) 236,100

SPECIAL FEATURES

Table with 2 columns: Description, Value. Rows: D BWIN (2,000), D WDSTOVE (1,250), G01 H (320, 2.25), G01 IF (320, 7.91), G02 PRIVSEPT (1, 6,500), G02 SWL-PRV (1, 4,000).

LogID	Contact Name	Created By	Parcel	Notes
2026-04-20T14:29:48	VANCE FATE PUTMAN	Windsor, Heather	17409021	DISCUSSED THE VALUES OF THE NEIGHBORING PARCELS AND THE DIFFERENCES IN VIEW AND TOPOGRAPHY. ALSO ASKED WHY THE VALUES HAVE INCREASE OVER THE LAST 10 YEAR BY 250%, SALES WE FOLLOW THE MARKET. HE SAID HE WILL BE GOING TO THE BOE HEARING.
2026-04-20T09:03:11	Vance Putman	Day, Ryan	17409021	FORMAL APPEAL, CALLED VANCE BACK TO REMIND HIM THAT I SENT HIM AN ACCEPTANCE EMAIL THURSDAY. HE SAID HE CHANGED HIS MIND AND WILL NOT BE ACCEPTING THE VALUE BASED OFF OF THE VALUE OF THE LAND. SAID HE WILL BE PUTTING A PACKET OF INFORMATION TOGETHER AND MAILING IT TO US TODAY. AND THAT AFTER WE RECIEVE THE INFORMATION HE WOULD LIKE TO DISCUSS WITH HW.
2026-04-14T14:21:13	VANCE PUTMAN	Day, Ryan	17409021	FORMAL APPEAL, SCHEDULED INSPECTION FOR APRIL 15TH AND WAS GIVEN PERMISSION TO LOOK IN WINDOWS OF HOME AS TAXPAYER IS IN JUNEAU UNTIL SUMMER
2026-04-14T12:30:12	VANCE PUTMAN	Day, Ryan	17409021	FORMAL APPEAL, CALLED BACK TO VERIFY INFORMATION ON HOUSE. INFORMED MR PUTMAN THAT I WILL TAKE THIS TO SR WITH THE INFO PROVIDED AND REACH BACK AS SOON AS I CAN.
2026-04-01T14:51:23	VANCE PUTMAN	Todd, Garrett	17409021	SCHEDULED INSP 4/2/26, ANYTIME. EXTERIOR INSP/LAND ONLY.
2026-03-31T10:44:46	PUTMAN, VANCE	Metcalf, Richard	17409021	FORMAL. CONFIRMED WITH MR. PUTMAN THAT WE HAD REC'D APPEAL AND WOULD FOLLOW UP WITH SCHEDULING INFO. HE WILL NEED TO GET A PERSONAL REP TO BE PRESENT FOR INSP AS HE IS IN JUNEAU THIS MONTH.

APPEAL HISTORY FOR PARCEL 174-090-21

APPEAL YEAR: 2026

Appeal Type/Status

Appraiser

Date Filed

BOE APPEAL	Open	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
RDAY	03/30/2026	267,800	0	267,800	0%	

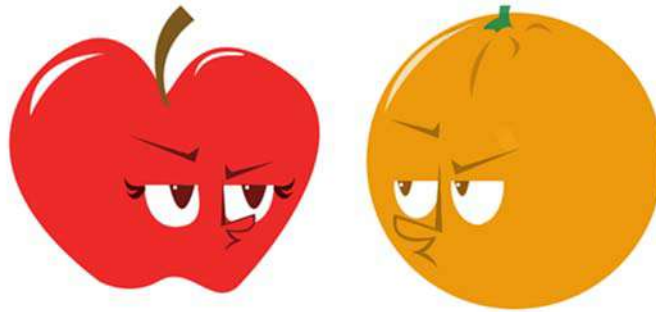
Summary:

BOE APPEAL	Open	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
RMETCALF	03/30/2026	267,800	0	267,800	0%	

Summary:

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, Kasilof 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.

KPB 5.15.070. Board of equalization – Hearing procedure.

- (h) Access to property. If an appellant has refused or failed to provide the assessor, or designee, full access to property or records related to assessment of the property, the appellant is precluded from offering evidence on the issue or issues affected by that lack of access. Before a ruling is issued on the admissibility of such evidence, the appellant shall be provided with a reasonable opportunity by the presiding officer to present its case as to why this sanction should not be imposed, and the assessor shall have a reasonable opportunity to respond.

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.

