

Kenai Peninsula Borough
Board of Equalization
Appeal Hearing Packet

CASE NO. 2024-01

David Yragui

Hay Ground, LLC

Parcel No(s): 13704003

Wednesday, May 22, 2024 at 9:00 a.m.

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



TAX ASSESSMENT APPEAL HEARING DATE

Thursday, May 23, 2024 4:00 PM

April 23, 2024

Rescheduled: Wednesday, May 22, 2024 9:00 AM

YRAGUI, DAVID N.
P.O. BOX 1290
KENAI, AK 99611

yragui@acsalaska.net

RE: Appellant: YRAGUI, DAVID N.

Parcel No(s): 05518112
Owner of Record: HAY GROUND LLC

Parcel No(s): 05518111
Owner of Record: YRAGUI DAVID & MARY JEANNE PERSONAL RESIDENCE TRUST

Parcel No(s): 05524124, 05524126, 05524127, 05524128, 05524130, 05524131, 05524106,
05518019, 05518011, 05518020, 05518012, 05518028, 05518032, 05518031, 05518021,
05518013, 05519005
Owner of Record: KALIFORNSKY MEADOWS LLC

Parcel No(s): 05506029, 05506029CO74, 05506029CO73, 05506029CO54,
05506029CO51, 05506029CO28, 05506029CO23, 05506029CO03, 05506029CO02
Owner of Record: RCMS, Inc.

HEARING DATE: The referenced tax assessment appeal is scheduled to be heard by the Board of Equalization on **Thursday, May 23, 2024 at 4:00 PM**

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 **Wednesday, May 8, 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_CH5.12REPRPEPTA_5.12.055REISOTRIPRNAP

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April 23, 2024

TO: YRAGUI, DAVID N.

RE: BOE HEARING NOTICE

An information packet regarding the appeal processes is also available:

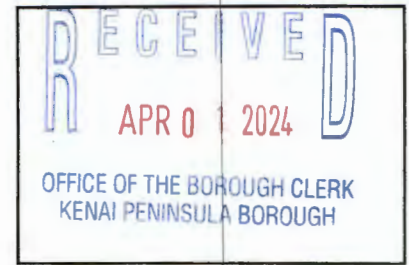
[https://www.kpb.us/images/KPB/CLK/Board_of Equalization/Information Packet VALUATION A PPEAL PROCESS.pdf](https://www.kpb.us/images/KPB/CLK/Board_of_Equalization/Information_Packet_VALUATION_A_PPEAL_PROCESS.pdf).

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 KP.B 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: \$ 100.00

Cash

Check # 3056 mb
payable to Kenai Peninsula Borough

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	\$200
\$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>05518112</u>	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	<u>Hayground LLC</u>	
Legal Description:	<u>T05NR11 W Sec 20 Jeward Meridian KNE 1/2 SW 1/4 exel Doyle Est Sub 3rd Add + Yragui Tract</u>	
Physical Address of Property:	<u>36515 Eastway Rd</u>	

Contact information for all correspondence relating to this appeal:

Mailing Address:	<u>PO Box 1290 Kenai, AK 99611</u>		
Phone (daytime):	<u>907-252-1891</u>	Phone (evening):	<u>907-283-4947</u>
Email Address:	<u>yragui@acsalaska.net</u>	<input checked="" type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL	

Value from Assessment Notice: \$ 202,000 Appellant's Opinion of Value: \$ 50,000
Year Property was Purchased: 1999 Price Paid: \$ 150,000 DAMAGE
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

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>Harvey Fields Compliance Review → \$ 150,000 TO FIX</i>

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

Check the following statement that applies to your intentions:

- 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 _____

David N Yragui
Printed Name of Appellant / Agent / Representative _____

Borough Mayor Peter Micciche Address Flooding Issues In The K-Beach Area

radiokenal.com/borough-mayor-peter-micciche-address-flooding-issues-in-the-k-beach-area/

May 16, 2023



Mayor Micciche is working with KPB staff and state and federal agencies to find short-term and long-term solutions to the flooding experienced for years in the K-Beach area of the borough.

Due to heavy rains in the fall and heavy snowfall this winter, the water table in an area of approximately 1,300 acres is abnormally high. It is causing serious flooding problems for residents with property in the area. Mayor Micciche has been on the scene repeatedly with several of his directors to get a first-hand look at the impacts of the flooding and to assess what can be done to help affected residents.

Although the borough does not have direct floodwater powers in the absence of a flood service area (similar to the service area voted in on the Eastern Kenai Peninsula), the Micciche Administration believes there is a great deal that the borough can do to help residents in this distressing situation. Working with the Alaska Department of Transportation, the Alaska Department of Environmental Conservation, Department of Natural Resources, and Army Corp of Engineers, the mayor and his team are developing strategies and actions to create long-term solutions. Through his work in the Alaska State Senate, Mayor Micciche has good working relationships with key agency commissioners to initiate plans to rectify the flooding.

Reaching out to residents in the flooded area, Mayor Micciche said, "During this difficult time of flooding in your area, I want you to know that I am personally invested in mitigating this situation. My administration will use all of the resources available to us to help you. The days of the borough not aggressively solving problems just because it's not directly within our formal purview are over. The KPB team and I are identifying options for relief and creating partnerships with state agencies to find a lasting solution. To put it in simple terms, this water must find a path to Cook Inlet without first passing through your basements and crawl spaces."

The mayor is asking residents in the affected area to do their part in efforts to mitigate the impacts of flooding by not taking matters into their own hands. Some residents are creating additional ditching or drainage conveyance and causing flooding problems for neighboring residents and damage to nearby roads. Mayor Micciche and KPB staff are currently enacting a plan to address flooding in this area including:

- Documenting water flows on the ground and from aerial assessments conducted during this spring's event to understand what will deliver the actual results needed to improve the situation in the future.
- Executing a drainage project throughout the area this year as soon as water conditions allow. The mayor has increased the scope to include larger culverts, deeper ditches, cross culverts and a path to Cook Inlet. Instead of beginning at the top of the area, an approach which has negatively impacted many residents, the borough will work backward from the Cook Inlet to the upper reaches of the impacted area while working with state agencies to create a long-term solution to flooding issues in this area.
- Assembling the Alaska Departments of Transportation, Natural Resources and Environmental Conservation, as well as the Army Corps of Engineers to evaluate and deliver a larger project to provide adequate drainage across K-Beach Road to Cook Inlet, a long-term problem that requires a comprehensive long-term solution.
- Ensuring that borough-owned roads are safely functioning for public use and emergency response.
- Actively discouraging the irresponsible conveyance of water that impacts downstream neighbors.

- Keeping the public updated through KPB Alerts on Facebook and providing prevention tips on OEM website at info.kpb.us. Residents can also call the Road Service Area at 907- 262-4427 to report damaged or impassable roads. The mayor has asked residents to keep the borough abreast of the situation.
- Issuing information to the public through RSA to keep the problems from getting worse. There is a great deal residents can do to help the situation while the borough and state agencies apply short-term and long-term solutions.
- Gathering related constituent information through the borough survey, which is available until May 14 at yourbetterkpb.com. The borough is asking residents to take advantage of efforts to do so.

The borough is also providing residents with reminders to help manage impacts of the situation, which include:

- Please report flooded ditches or culverts and damaged or impassable roads as well as any illegal ditching or trenching to the KPB Roads Service Area at (907) 262-4427.
- Ensure fuel tanks or other loose items that can be controlled are properly secured. Visit <https://dec.alaska.gov/eh/dw/security/security-resources/flood-preparation-recovery/>.
- In the event of a power outage, do not use generators indoors and use indoor heaters only in well-ventilated areas.
- Remove items from basements or below-ground storage areas that may become water damaged.



Office of the Borough Mayor

144 H. Buckley Street, Soldotna, Alaska 99669 • (907) 714-2150 • (907) 714-2177

Peter A. Micciche
Borough Mayor

May 12, 2023

Dear K-Beach Flood Area Friends and Constituents,

Many of you are experiencing high-water challenges within your subdivision, some for the first time and others have been here before. I just wanted to reach out to you and say I've been in your shoes; it was a difficult time for me then and I know it is for you now. It is time to act decisively and I am committed to supporting you with all the authority and agency contacts available to me and steadily moving toward solving this issue. My goal is that this is the last year you will be dealing with these issues at this level.

During this difficult time of flooding in your area, I want you to know that I am personally invested in mitigating this situation. My administration will use all of the resources available to us to help you. Just because we don't have the authority to fix a problem does not mean that we can just stand by and do nothing. The days of the borough ignoring problems just because it's not in our purview are over.

As some of you probably know, I have personally been out to your area regularly with several of my directors to assess the situation and put a plan in place to help mitigate the flooding. This boots on the ground approach is how, working together, we fix this situation which has not been adequately mitigated in the past.

You can be assured that I am using my relationships with state officials to instigate a permanent solution to the flooding to preserve your property. I have already reached out to DNR, DOT, and DEC among others. The KP8 team and I are identifying options for relief and creating partnerships with state agencies to find a lasting solution. To put it in simple terms, this water must find a path to Cook Inlet without passing through your basement and crawl spaces.

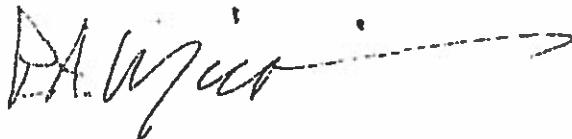
Here is what we are doing:

- Documenting water flows on the ground and from aerial assessments during this spring's event to understand what will deliver the actual results needed to improve the situation in the future.
- Executing a drainage project throughout the area this year as soon as water conditions allow. I have increased the scope to include larger culverts, deeper ditches, cross culverts and a path to Cook Inlet. Instead of beginning at the top of your area, an approach which has negatively impacted many

- of you, we will do this the right way. This project will work backward from the Cook Inlet to the upper reaches of the impacted area while working with state agencies to create a long-term solution to flooding issues in your area.
- Assembling the Alaska Departments of Transportation, Natural Resources and Environmental Conservation, as well as the Army Corps of Engineers to evaluate and deliver a larger project to provide adequate drainage across K-Beach Road to Cook Inlet, a long-term problem that requires a comprehensive long-term solution.
 - Ensuring that borough-owned roads are safely functioning for public use and emergency response.
 - Actively discouraging the irresponsible conveyance of water that impacts downstream neighbors.
 - Keeping the public updated through KPB Alerts on Facebook and providing prevention tips on OEM website at info.kpb.us. You can also call the Road Service Area at 907-262-4427 to report damage or impassable roads. We need your eyes and ears to keep us abreast of the situation.
 - Issuing information to the public through your RSA to keep the problems from getting worse. There is a great deal you can do to help the situation while the borough and state agencies apply short-term and long-term solutions.
 - Gathering related constituent information through our survey, which is available until May 14 at yourbetterkpb.com. We want to hear from you; please take advantage of our efforts to do so.

I hope that it comes as some comfort that you have a staunch advocate in this administration. While I'm always here for you, it is not enough just to field calls from distressed homeowners during trying times. Words are not enough. This problem will require action and action is what you should expect. It is what you will get from me. There is nothing we can't do together, including alleviating the impacts of a future K-Beach flooding event. I will update you on our progress. We are already at work.

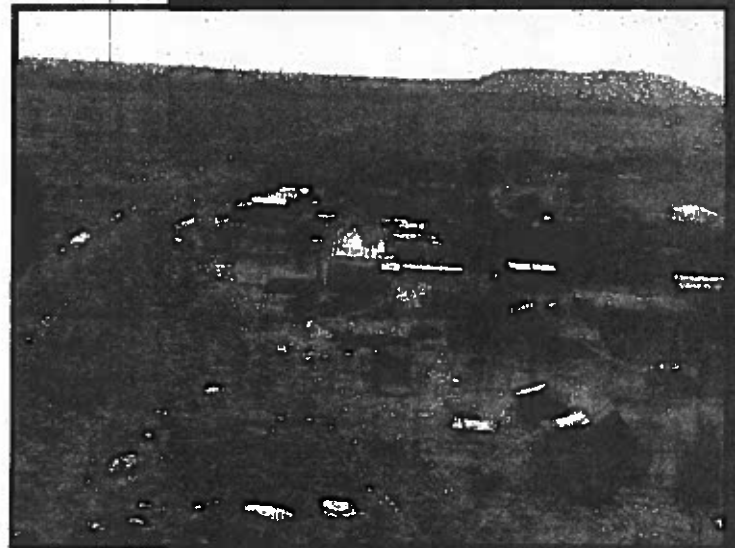
Thank you and feel free to call if you'd like to talk!



Mayor Peter Micciche
Kenai Peninsula Borough
907-714-2150

www.kpb.org

Alaska Emergency Response Guide for Small Communities



September 2014

State of
Alaska
Department of Military
and Veterans Affairs

Homeland Security &
Emergency Management

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Cover:

Clockwise from top left: Fall Sea Storm Nome, 2011 (Photo courtesy of Alaska Dept. of Public Safety); Ice Jam flooding Galena, 2013 (Photo courtesy of Ed Plumb, NWS); and Funny River Wildfire Kenai Peninsula Borough (Photo courtesy of KPB Central Emergency Services)

Acknowledgements:

This guide was prepared by the Division of Homeland Security and Emergency Management (DHS&EM). Where appropriate, information contained within this document has been modified from similar guidance prepared by emergency management organizations from the states of Colorado, North Dakota, and California, and the City and County of San Francisco. We gratefully acknowledge their contributions in this document.

This document was prepared under a grant from the Federal Emergency Management Agency's Grant Programs Directorate (FEMA/GPD) within the U.S. Department of Homeland Security. Points of view or opinions expressed in this document are those of the authors and do not necessarily represent the official position or policies of FEMA/GPD or the U.S. Department of Homeland Security.

FOREWORD

Each year Alaskan communities face many emergencies. As community leaders, we must take necessary precautions to reduce the risk of loss of life or property from these events. The Division of Homeland Security and Emergency Management (DHS&EM) is committed to aiding communities prior to, during, and after a disaster. To accomplish this goal, DHS&EM has prepared this guide.

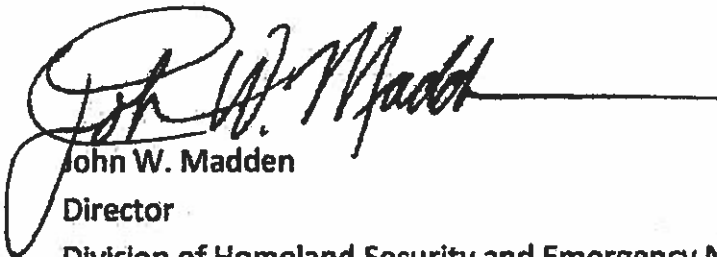
The *Alaska Emergency Response Guide for Small Communities* is a planning tool for local government leaders as they prepare for, respond to, and recover from a disaster or emergency in their community. The guide will help "bridge the gap" until a local Emergency Operations Plan (EOP) is developed as required by Alaska Statute Section 26.23.060 (e).

The guide includes checklists for the first 72 hours of a disaster and actions to start the rebuilding process. In addition, you will find reference to the Small Community Emergency Response Plan (SCERP) on page 2. If you are interested in the SCERP, please contact mva.dhsem.plans@alaska.gov or call 907-428-7000. Please share this information with your community members and neighbors.

You may download the guide, along with other preparedness information, from our website at <http://ready.alaska.gov>. Additional paper copies of the guide may be obtained by contacting our public information officer at 1-800-478-2337 or seoc@ak-prepared.com.

We value our partnership with your community and thank you for your commitment to improving your community's disaster preparedness. If you have any questions or comments on this guide, please contact our operations section at 907-428-7100 or toll free at 1-800-478-2337.

Sincerely,



John W. Madden
Director
Division of Homeland Security and Emergency Management

INTRODUCTION

We cannot prevent natural disasters, but we can prepare for them. This guide outlines general procedures developed by the State of Alaska Division of Homeland Security and Emergency Management (DHS&EM) to assist local officials in preparing for, responding to, and recovering from emergency and disaster situations. We recommend that you keep this document readily available as a reference for any employees, council members or potential responders who may find it useful in time of need.

The purpose of this guide is to meet four goals:

1. Assist local officials in preparing for, responding to, and recovering from disasters and emergencies.

This guide is based on the principle of self-help at each level of government. Each level of government is responsible by law for the safety of its citizens. Citizens expect that State and local governments will keep them informed and provide assistance in the event of an emergency or disaster. All levels of government share the responsibility for working together in preparing for, responding to, and recovering from the effects of an emergency or disaster event. Disaster assistance from State and Federal government is supplemental. Local government must substantiate a need for assistance.

Direction and control prior to, during, and following an emergency or disaster rests with the elected leadership of the legally recognized jurisdiction impacted by a given emergency or disaster. This authority continues throughout the stages of emergency operations or until a formal change in authority.

There are several checklists in this guide for the community. Print and share them prior to an event if possible, but definitely after a disaster event to expedite the recovery process.

2. Help local officials begin the process of developing a local Emergency Operations Plan.

Emergency Operations Plans (EOPs) address the ability to direct, control, coordinate, and manage emergency operations. For communities without an EOP, this document will help you to develop one. For communities with an EOP, this document can act as a guide to review and update the plan.

According to Alaska Statute Section 26.23.060 (e), "Each political subdivision shall ensure that a written local or inter-jurisdictional disaster emergency plan for its area is prepared, maintained, and distributed to all appropriate officials. The disaster emergency plan must include a clear and complete statement of the emergency responsibilities of all local agencies and officials."

3. Provide local emergency staff with easy-to-use response guidance and helpful checklists.

This guide contains expanded information on disaster response and recovery, including several helpful checklists. It provides local community leaders with a better tool in preparing for, responding to, and recovering from all emergencies and disasters. In addition to this guide, DHS&EM recommends the Small Community Emergency Response Plan (SCERP). The SCERP was developed from content found within this guide. The SCERP is a customized flip chart booklet with essential, community-specific information for response to a disaster. The SCERP does not replace your community or borough Emergency Operations Plan. Instead, the SCERP supports it by providing a quick response reference tool designed to assist communities with limited response capabilities through the crucial first 72 hours of an event. If you are interested in the SCERP please contact mva.dhsem.plans@alaska.gov or call 907-428-7000.

4. Inform local leaders on how the State assists with local disasters.

Primary responsibility in disasters is to save lives and property. This is accomplished by coordinating all State, Federal, and private-sector efforts to support local operations. The State of Alaska DHS&EM is the lead State agency for accomplishing this mission. The exceptions are:

- The Alaska Department of Environmental Conservation, Spill Prevention and Response Division is the lead State agency for responses to oil and hazardous materials releases.
- The Alaska Department of Natural Resources, Division of Forestry is the lead State agency for responding to wildland fires in the state, in accordance with the Alaska Interagency Fire Management Plan.
- The Alaska Department of Public Safety, Division of Alaska State Troopers is the lead State agency in search and rescue efforts, in accordance with the National Search and Rescue Plan.

The State Emergency Operations Center (SEOC) works with these State agencies in a supporting role during the aforementioned hazards.

Please address any questions, comments, or other requests concerning this document to DHS&EM Operations Section at 1-800-478-2337 (toll free). Additional copies of this guide, as well as Emergency Operations Plan templates and Evacuation Planning templates, can be obtained electronically from the DHS&EM home page at <http://ready.alaska.gov> or by contacting DHS&EM at the telephone number listed above.

PRE-DISASTER ACTION

You and your community are the best starting points in creating and updating a local Emergency Operations Plan. DHS&EM provides examples for you at <http://ready.alaska.gov> under *Quick Links—Planning*.

Alaska has the most sparsely populated and geographically remote areas of the United States. The movement of people and materials in normal situations is logistically challenging. Every community must be prepared for and respond to the emergency situations that can occur. It may take several days to overcome the physical distance, meteorological, and logistical challenges before help arrives. Every community must be prepared to stand alone.

It is crucial that you determine all the potential natural and man-made disasters that can affect your community and be prepared to protect your residents and property. Here are a few examples of the hazards that can affect your community:

- Tsunami
- Volcanic Eruption
- Flood (river or coastal)
- Earthquake
- Fire (wildland and structure)
- Windstorms
- Heavy Snowfall
- Coastal Sea Storms with Storm Surges
- Extreme or Prolonged Cold Spells
- Terrorism
- Avalanche/Landslide
- Oil/Fuel Spills and HAZMAT or Chemical Releases
- Community Power/Utility Failure (or other critical infrastructure problems)

It is important for your community to update any changes in emergency contacts. Please notify the SEOC at 1-800-478-2337 (toll free) or 907-428-7100 (local Anchorage area) of any changes in your local community contacts.

**Don't wait until it is too late.
Prepare your community now!**

COMMUNITY EMERGENCY PLANNING CHECKLIST

- 1. Call a special meeting with the city/village council, school, clinic, utility officials.
 - a) Discuss all threats to the community.
 - b) Review emergency preparations already in place. Identify issues currently facing the community and designate primary and alternate personnel to address them.
 - o Infrastructure—power, water, sewer, communications
 - o Transportation—roads, airport, fuel issues, boats
 - o Medical—clinic, identification of physically impaired, special-needs residents, and others needing evacuation before the event
 - o Shelters—location(s), managers, food, water, power, medical. Contact the American Red Cross (ARC) for assistance in training and potential funding at 1-888-345-4376 or 1-800-451-8267 (Fairbanks, 24 hrs.).
 - o Financial—local funding sources
 - c) Organize a local Incident Management Team (IMT) for emergency operations. Ensure that there is a delegation of authority under which the IMT is operating. (For information on Incident Command System training, contact the DHS&EM training officer at 1-800-478-2337 or 907-428-7000.)
 - d) Develop an Emergency Communications Plan; include telephones and radios.
- 2. Remind residents to take reasonable measures to protect their homes and property and to prepare an emergency kit if they have not done so. Share Appendix A and B with the community members so they can better prepare for disaster events.
- 3. Ensure that city/tribal workers and first-responders have a plan to care for their families before recalling or assigning them to disaster operations.
- 4. Conduct community pre-event inspections semiannually and document all maintenance.
 - a) Photograph roads, utility lines, buildings, vehicles, and other equipment.
Note: Document the date and time of inspection
- 5. Ensure someone will contact people in remote areas (e.g. hunters, fishermen, fish camps) or on float trips.
- 6. Designate community shelters (primary and alternate) and safe areas to shelter evacuees and store critical equipment and emergency supplies of water, food, fuel, and medical items. Account for the special-needs population's shelter and transportation issues.
- 7. Ensure the community is aware of primary and secondary shelters and evacuation routes prior to a disaster.

David and Mary Jeanne Yragui
PO Box 1290
Kenai, AK 99611
907- 283-4947
907-252-1891 cell
yragai@acsalaska.net

May 2, 2023

Attn: Robert Ruffner and Dil Uhlin

Re: In response to your stop work order given to me on Nov. 20, 2022.

Mr. Ruffner, in early August I made you aware of potential flooding of our area, based on what we experienced in 2013 and 2014, and that proper drainage (i.e. use of culverts, etcetera...) was absent at all driveways alongside or intersecting Eastway Road. You said that engineers would look at it and figure out if the ditches would drain and that the intention was to get culverts installed in these areas. I observed surveyors installing stakes and shooting grade soon after that, but no culverts have been installed to date.

I wrote a letter to the borough assembly on October 25th of last year, making it clear that the Kenai Peninsula Borough is liable for damage to our property due to flooding and improper drainage in the area. As I indicated in the 2013-2014 flooding, the borough is not following the road construction standards (i.e. Section 14.06.170). Mike Navarre, the former mayor, promised that he would address the problem, however this never happened. Our hayfield and residential property experienced flooding this fall, due in large part to the Wickman's plugging of their culvert on Eastway Road and causing water to backup to all properties to the south of their property. You told me personally that you watched them place the plugs in their culvert.

The south end of Eastway Road is not borough maintained and I have to personally remove snow and ice during the winter and grade during the summer after hard rainfall, in order to keep access to our property and our home. On September 8th, I noticed water flooding our driveway. I drove over to the east side of our driveway and the front wheels of my truck sank in the totally saturated ground. I walked down the road and noticed that the ditch Gary Knopp installed on borough

property (east of Eastway Road) was 6-8" lower than the ditch along our drive and that water was not flowing into it. I brought my JD 550 over, pulled my truck out, and then I scraped 6" of mud off to the east and directed the water into Knopp's ditch.

The next day, I received a cease and desist from the Road Service director's office. I explained to you and Dil Uhlin that the water was not going to stop and I was trying to keep the water from migrating down along Eastway Road. The day after that, I noticed Knopp's ditch (referred to in the paragraph above and just before our gate) was full and the Eastway Road ditch was full all the way to Knopp's residential driveway where no culvert had been installed.

On May 1st of this year, at approximately 10 :00 am, I stopped at borough building to let the mayor know that our driveway and Eastway Road were flooding. I was unable to meet with him. I then talked with Mike at Assessing and told him he was welcome to come look at our property so that he would have a better idea of the problems concerning flooding and culvert issues.

Heather from Assessing came out and said they could reduce our taxes by calling our ground wetlands. I told her it wasn't wetlands and that I had not appealed to the borough just because our property was assessed improperly. My main concern is that we are not getting the service required by borough code Sec 14.06.170. Heather said that she had no control over other borough departments, and I agreed.

I told her that last year I had appealed our taxes and Mr Cox had told me that the proper thing to do was to let the assembly know my concerns. I did that in October of 2022, at an assembly meeting. I also had a conversation with Robert Ruffner about the drainage problems starting in July of last year. I did likewise in 2013 with Max Best, the borough planner. I have a pretty clear understanding of the problem and solutions. I just haven't been able to get past the politics and lack of expertise from the community at large where it concerns flooding.

As I write this letter, the south end of Eastway Road, before you enter our gate and property, is breaking up across the road in several places. It will soon be inaccessible and we are making arrangements to bring gravel in and raise the road at this end in order to fill in the areas that are being undermined and making it impassable. There is no other access to our home other than Eastway Road.

I would appreciate any help that we can get from the roads department so that our neighbors and ourselves do not experience more damage from flooding. As of this

date, May 2, 2023, no culverts have been installed; the ditches that do exist are full of ice, snow, or moving water. The east side of Eastway Road this morning has water up to the shoulder and will soon be flowing directly over the road. We urge you to make this a priority, as well as the problems now surfacing again along Dogfish, Buoy, and Trawling.

Sincerely,

A handwritten signature in black ink, appearing to read 'David Yragui', with a large, circular flourish above the name.

David Yragui

**ASSESSOR'S DESCRIPTION
ANALYSIS AND RECOMMENDATION**

APPELLANT: KALIFONSKY MEADOWS LLC **PARCEL NUMBER:** 055-180-21

PROPERTY ADDRESS OR GENERAL LOCATION: 50520 MANNO AVE KENAI, AK 99611

LEGAL DESCRIPTION: T 5N R 11W SEC 29 Seward Meridian KN 0730023
KALIFONSKY BEACH INDUSTRIAL PARK SUB LOT 8
BLK 2

ASSESSED VALUE TOTAL: **\$1,400**

RAW LAND:	\$1,400
SWL (Sewer, Water, Landscaping):	\$0
IMPROVEMENTS	\$0
ADDITIONS	\$0
OUTBUILDINGS:	\$0

LAND SIZE 0.96 Acres

LAND USE AND GENERAL DESCRIPTION

1. Utilities

Electricity: No	Gas: No
Water: None	Sewer: None

2. Site Improvements:

Street: Platted

3. Site Conditions

Topography: Level
View: Limited

ZONING: None

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 State of Alaska AS 29.45.110.

Land Comments:

Subject property is a 0.96-acre parcel in the K-Beach market area (#125). Land influences are platted access, limited view, no electric or gas utilities access. Currently all 0.96 acres are being valued as wetlands. Highest and best use is residential. An inspection was conducted in the area on April 22nd, 2024 by Heather Windsor, Land Appraiser. After the inspection and review, no changes were made to the file.

For the K-Beach market area (#125), 22 sales from the last three 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 101.18% and Coefficient of Dispersion (COD) is 20.47. 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	22.01			Excluded	0
Mean	100.06%	Earliest Sale	2/3/2021	# of Sales	22
Median	101.18%	Latest Sale	6/28/2023	Total AV	\$ 821,200
Wtd Mean	99.31%	Outlier Information		Total SP	\$ 826,900
PRD:	1.01	Range	1.5	Minimum	51.50%
COD:	20.47%	Lower Boundary	6.12%	Maximum	152.50%
St. Dev	0.2564	Upper Boundary	194.36%	Min Sale Amt	\$ 16,000
COV:	25.62%			Max Sale Amt	\$ 80,000

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. A site visit was attempted on April 22nd, 2024 by Heather Windsor, Land Appraiser but was interrupted by wildlife.
5. The Assessing Department reviewed all physical characteristics of the subject property to ensure all data was accurately captured.

ASSESSOR'S RECOMMENDATION:

APPELLANT: KALIFONSKY MEADOWS LLC

PARCEL NUMBER: 055-180-21

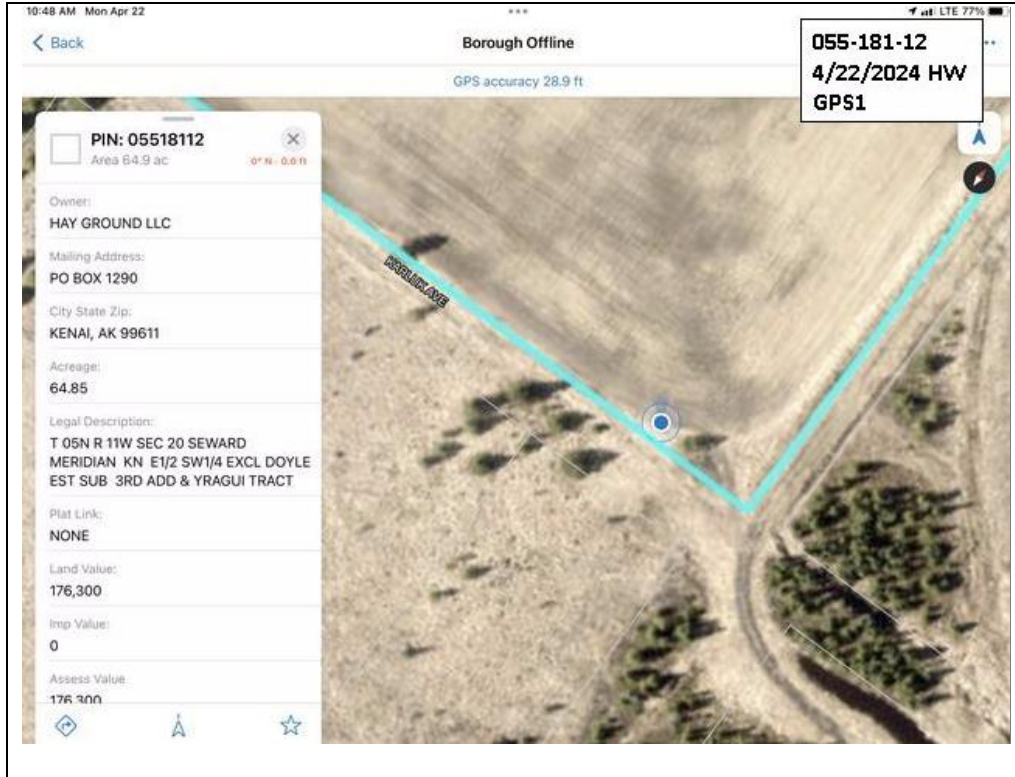
LEGAL DESCRIPTION: T 5N R 11W SEC 29 Seward Meridian KN 0730023 KALIFONSKY BEACH INDUSTRIAL PARK SUB LOT 8 BLK 2

TOTAL: \$1,400

BOARD ACTION:

LAND: _____ IMPROVEMENTS: _____ TOTAL: _____

SUBJECT PHOTOS



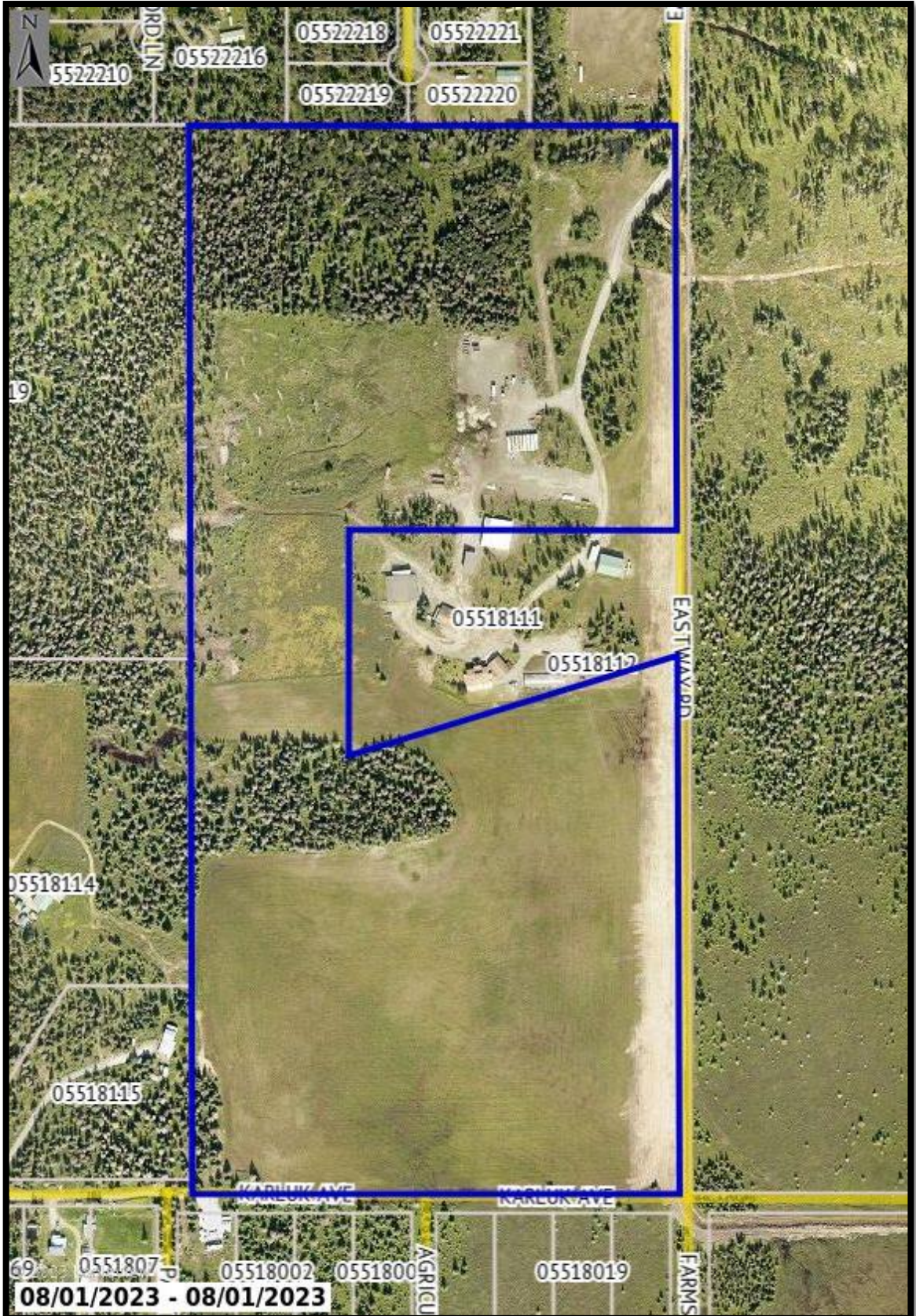
SUBJECT PHOTOS



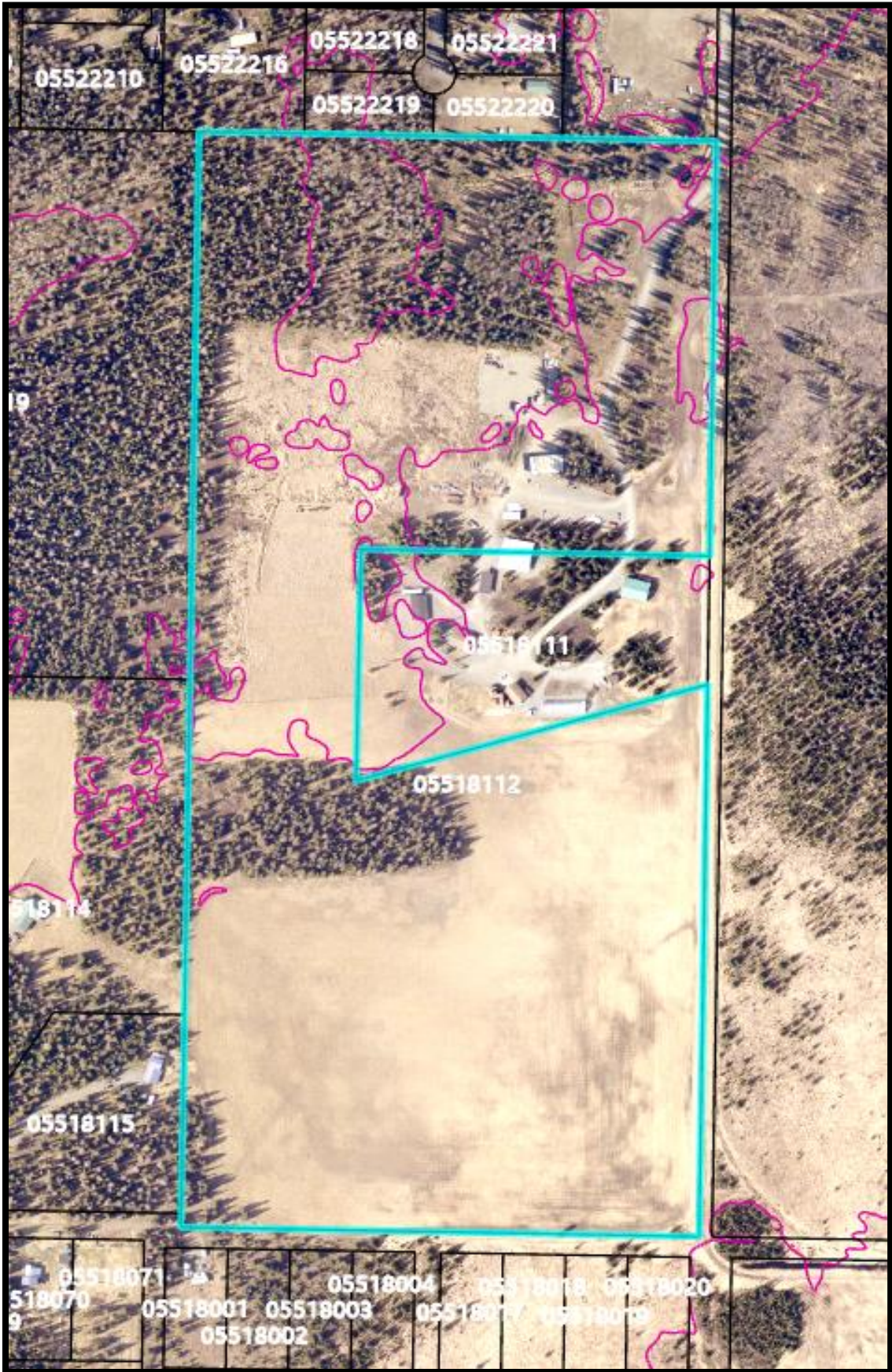
SUBJECT PHOTOS



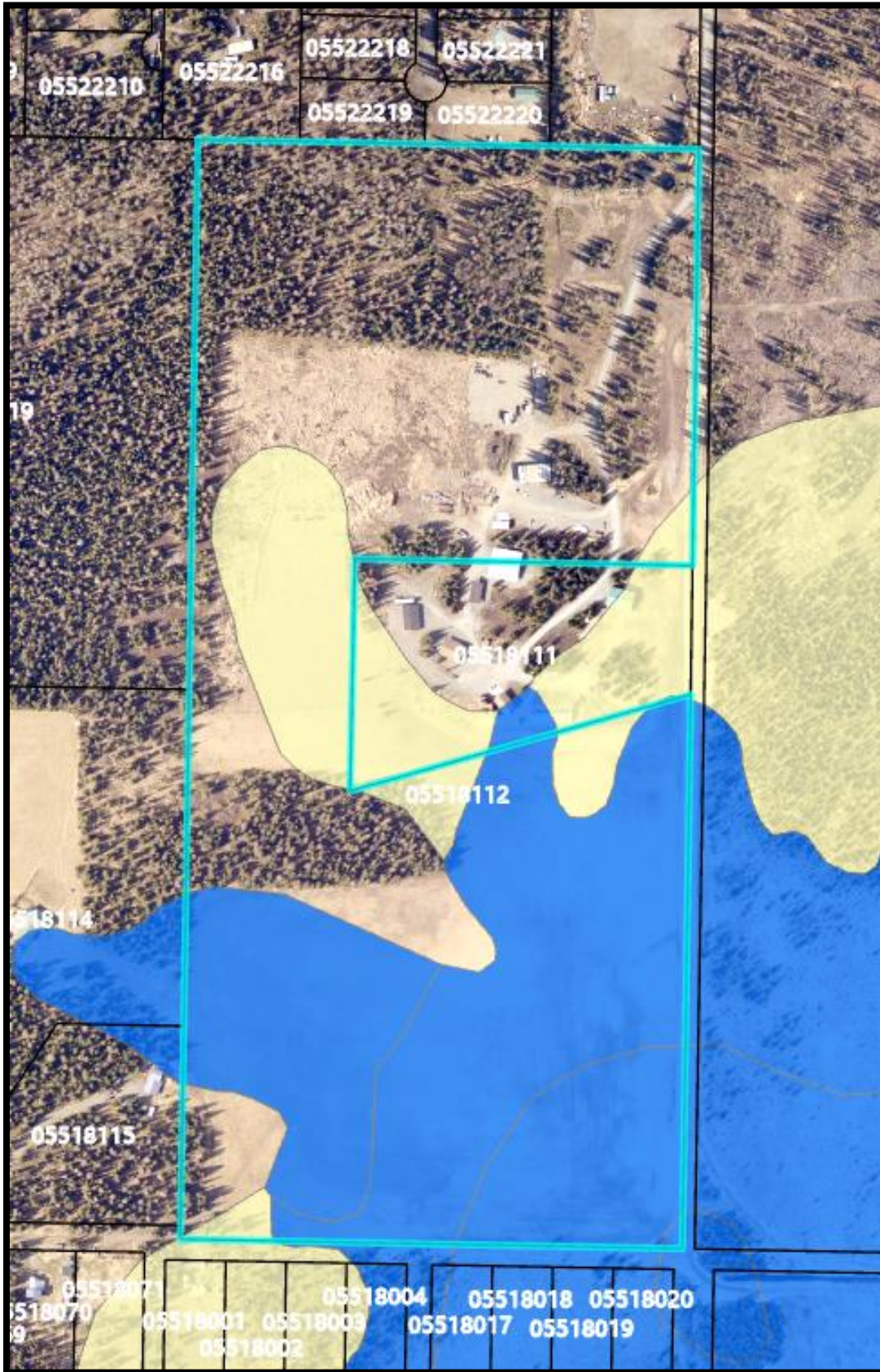
SUBJECT MAP



TOPO MAP



WETLANDS MAP





KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

2024

95526

ORIGINAL

055-181-12

ADMINISTRATIVE INFORMATION Neighborhood: 125 K-Beach Property Class: 100 Residential Vacant TAG: 58 - CENTRAL EMERGENCY SVS	LEGAL DESCRIPTION: T 05N R 11W SEC 20 Seward Meridian KN E1/2 SW1/4 EXCL DOYLE EST SUB 3RD ADD & YRAGUI TRACT	ACRES: 64.85 PRIMARY OWNER HAY GROUND LLC PO BOX 1290 KENAI, AK 99611-1290
--	--	---

Residential Vacant

EXEMPTION INFORMATION	VALUATION RECORD					Worksheet
	Assessment Year	2019	2020	2021	2022	
Land	91,100	91,100	91,100	91,100	160,700	176,300
Improvements	0	0	0	0	0	0
Total	91,100	91,100	91,100	91,100	160,700	176,300

LAND DATA AND CALCULATIONS

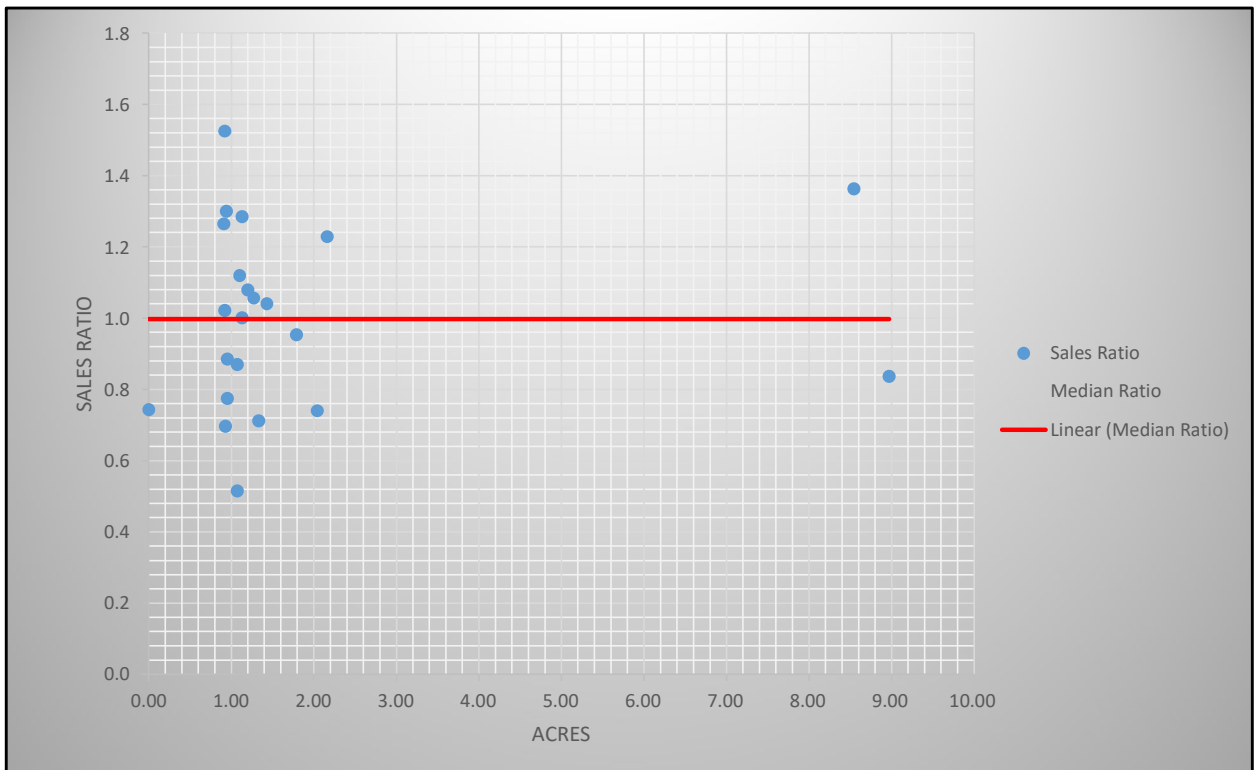
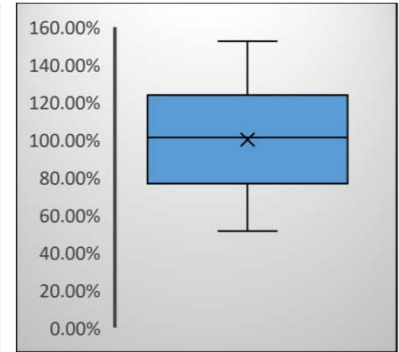
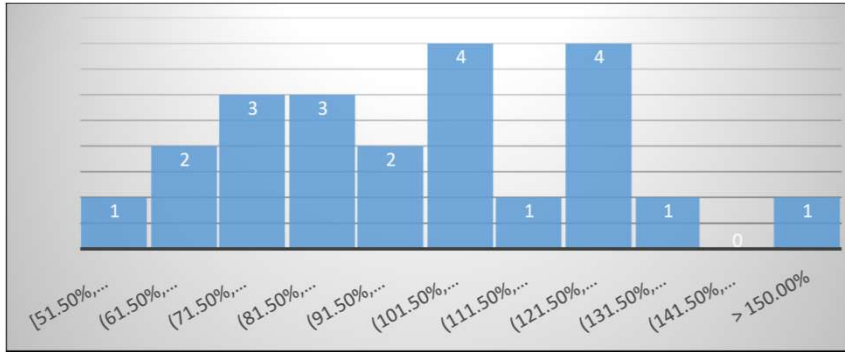
Type	Method	Use	Acre	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Residential Rural/Res T	49 User Definable Land Formul		41.85	2,693	2,693	112,700	6 View Limited	75	84,525	197,200
							X Elec Yes			
							P Gas Yes			
							S Gravel/Main			
							E WETLANDS			
Remaining/Wetlands	49 User Definable Land Formul		23.00	209	209	4,800	None			4,800
ASSESSED LAND VALUE (Rounded) :									84,525	202,000

MEMOS

ASG10

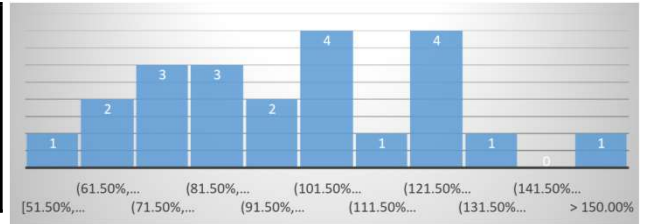
LAND SALES RATIO STUDY

Ratio Sum	22.01		Excluded	0	
Mean	100.06%	Earliest Sale	2/3/2021	# of Sales	22
Median	101.18%	Latest Sale	6/28/2023	Total AV	\$ 821,200
Wtd Mean	99.31%	Outlier Information		Total SP	\$ 826,900
PRD:	1.01	Range	1.5	Minimum	51.50%
COD:	20.47%	Lower Boundary	6.12%	Maximum	152.50%
St. Dev	0.2564	Upper Boundary	194.36%	Min Sale Amt	\$ 16,000
COV:	25.62%			Max Sale Amt	\$ 80,000



LAND SALES RATIO STUDY

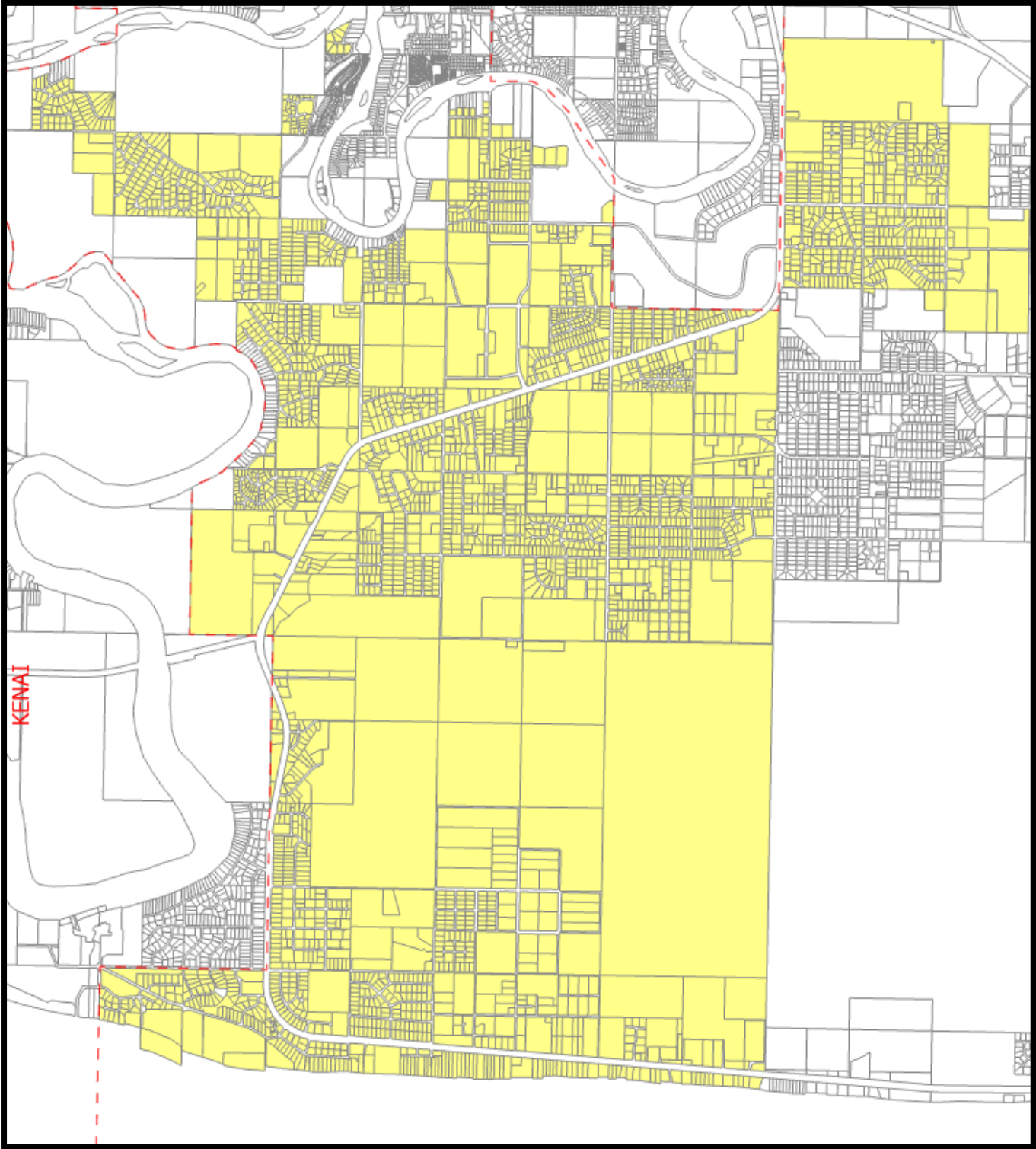
Ratio Sum	22.01	2.40		Excluded	0
Mean	100.06%	Earliest Sale	2/3/2021	# of Sales	22
Median	101.18%	Latest Sale	6/28/2023	Total AV	\$ 821,200
Wtd Mean	99.31%	Outlier Information		Total SP	\$ 826,900
PRD:	1.01	Range	1.5	Minimum	51.50%
COD:	20.47%	Lower Boundary	6.12%	Maximum	152.50%
St. Dev	0.2564	Upper Boundary	194.36%	Min Sale Amt	\$ 16,000
COV:	25.62%			Max Sale Amt	\$ 80,000



NBH

neighborhooc	pxfer_date	lrsn	PIN	Total Acres	Current Land Val	Sale Price	LandType	SaleCd	2023 Cert	Lanc	Ratio
125	3/2/22	92645	05502146	0.92	\$ 73,500	\$ 71,900	20	V	\$	63,900	102.23%
125	3/2/22	92646	05502147	1.13	\$ 79,800	\$ 79,700	20	V	\$	69,300	100.13%
125	5/9/22	92647	05502148	1.13	\$ 99,800	\$ 77,700	20	Z	\$	104,000	128.44%
125	7/29/21	98323	05503535	1.20	\$ 31,300	\$ 29,000	20	C	\$	27,300	107.93%
125	11/15/21	98327	05503539	1.79	\$ 36,700	\$ 38,500	20	C	\$	32,000	95.32%
125	9/2/21	94058	05506029CO14	0.00	\$ 22,300	\$ 30,000	20	C	\$	19,400	74.33%
125	8/11/21	108433	05508189	2.04	\$ 37,000	\$ 50,000	20	C	\$	32,200	74.00%
125	2/3/21	15804	05518062	1.10	\$ 22,400	\$ 20,000	20	V	\$	19,500	112.00%
125	3/9/22	16074	05522134	2.16	\$ 34,400	\$ 28,000	20	C	\$	29,900	122.86%
125	6/18/21	82209	05524108	8.97	\$ 66,900	\$ 80,000	20	V	\$	58,200	83.63%
125	2/4/21	81713	05524112	8.54	\$ 62,700	\$ 46,000	20	C	\$	54,500	136.30%
125	6/28/23	107804	05532072	1.07	\$ 10,300	\$ 20,000	20	C	\$	17,000	51.50%
125	3/10/21	107807	05532075	1.07	\$ 18,700	\$ 21,500	20	C	\$	16,300	86.98%
125	5/3/21	107808	05532076	0.93	\$ 20,900	\$ 30,000	20	C	\$	18,200	69.67%
125	3/8/23	108143	05533135	1.27	\$ 26,400	\$ 25,000	20	C	\$	16,900	105.60%
125	8/9/21	17282	05534054	1.43	\$ 25,700	\$ 24,700	20	Z	\$	22,600	104.05%
125	8/9/21	17283	05534055	0.91	\$ 25,300	\$ 20,000	20	C	\$	22,200	126.50%
125	10/14/21	17978	05545019	0.95	\$ 24,800	\$ 28,000	20	C	\$	21,600	88.57%
125	2/6/23	17978	05545019	0.95	\$ 24,800	\$ 32,000	20	C	\$	21,600	77.50%
125	8/26/21	90325	05549054	1.33	\$ 28,400	\$ 39,900	20	C	\$	24,700	71.18%
125	2/17/21	18521	05558011	0.94	\$ 24,700	\$ 19,000	20	C	\$	21,500	130.00%
125	4/8/21	37321	13134085	0.92	\$ 24,400	\$ 16,000	20	C	\$	21,200	152.50%

MARKET AREA MAP



APPEAL HISTORY FOR PARCEL 055-181-12

APPEAL YEAR: 2014

Appeal Type/Status

Appraiser Date Filed

BOE APPEAL	BOE - Closed	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
SFORD	03/26/2014	91,100	91,100	0	0%	

Summary:

APPEAL YEAR: 2015

Appeal Type/Status

Appraiser Date Filed

BOE APPEAL	BOE - Closed	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
LCRANE	03/23/2015	91,100	0	91,100	0%	

Summary:

APPEAL YEAR: 2018

Appeal Type/Status

Appraiser Date Filed

INFORMAL		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
DMUELLER	03/30/2018	91,100	91,100	0	0%	Informal Adjustment

Summary: DAVID YRAGUI IN OFFICE REGARDING MULTIPLE PINS STATES BOROUGH HAS PARCELS ASSESSED 90% WETLANDS BUT PARCELS ARE NOT WETLANDS ACCORDING TO ARMY CORP OF ENGINEERS WETLANDS DELENEATION REPORT. TOLD HIM PLANNING IS WORKING ON IT AND NOT OUR CALL WE CANNOT MAKE WETLANDS MAPS. NO CHANGE

APPEAL YEAR: 2022

Appeal Type/Status

Appraiser Date Filed

INFORMAL		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
BANDERSON	03/24/2022	185,700	0	185,700	0%	Informal Adjustment

Summary: VALUE TOO HIGH/COMPS/CC'RS

BOE APPEAL	BOE - Closed	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
BANDERSON	03/31/2022	160,700	0	160,700	0%	

Summary:

APPEAL YEAR: 2023

Appeal Type/Status

Appraiser Date Filed

BOE APPEAL	BOE - Closed	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
HWINDSOR	04/10/2023	176,300	0	176,300	0%	

Summary:

APPEAL HISTORY FOR PARCEL 055-181-12

APPEAL YEAR: 2024

Appeal Type/Status

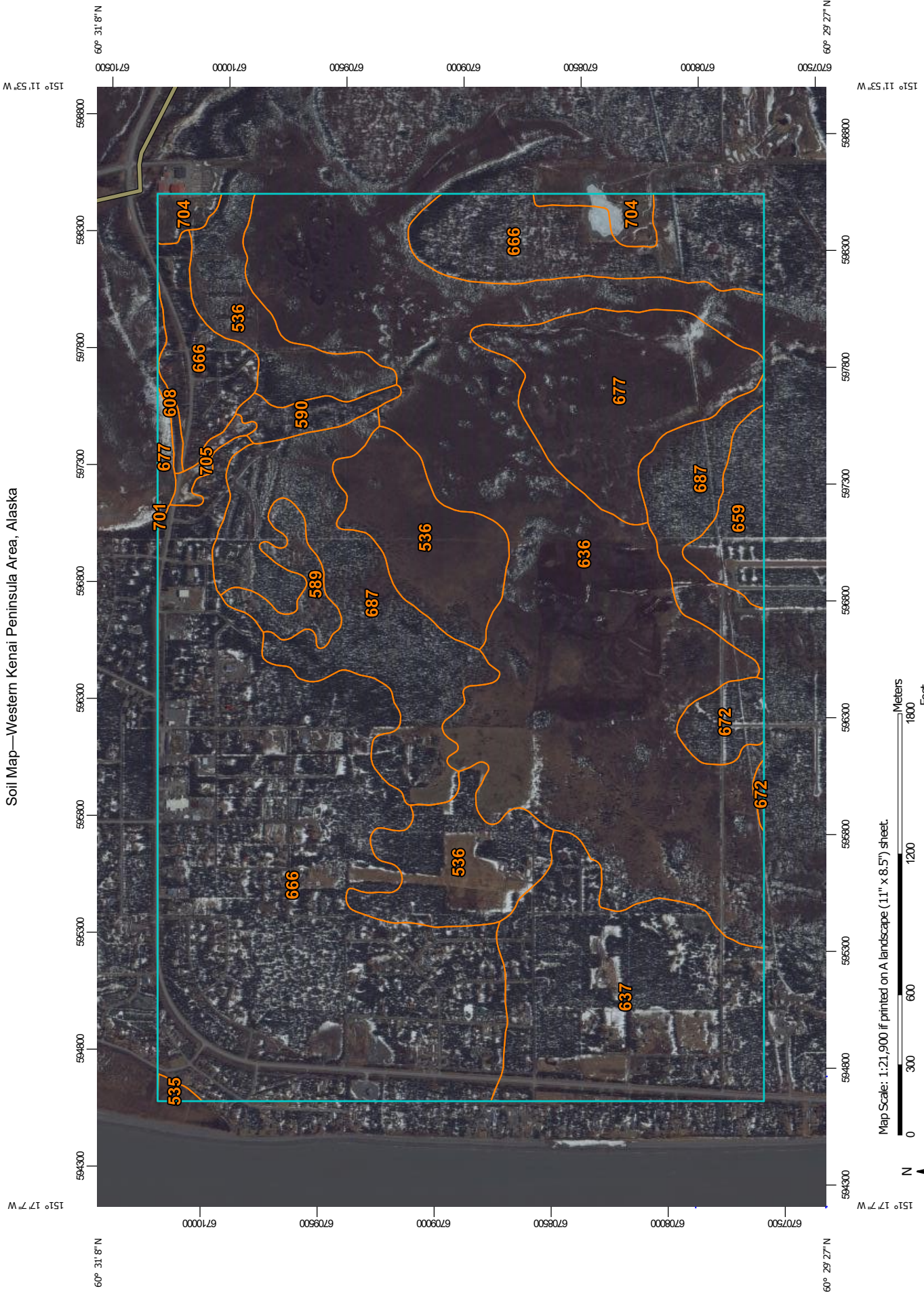
Appraiser

Date Filed

BOE APPEAL	BOE - Scheduled	Appealed Value	Result Value	Difference	% Chg	Value Change	Reason
HWINDSOR	04/02/2024	202,000	0	202,000	0%		

Summary:

Soil Map—Western Kenai Peninsula Area, Alaska



Map Scale: 1:21,900 if printed on A landscape (11" x 8.5") sheet.








































Map projection: Web Mercator Corner coordinates: WGS84 Edge tics: UTM Zone 5N WGS84



ASG16

MAP LEGEND

-  Area of Interest (AOI)
-  Area of Interest (AOI)
- Soils**
-  Soil Map Unit Polygons
-  Soil Map Unit Lines
-  Soil Map Unit Points
-  Soil Map Unit Points
- Special Point Features**
-  Blowout
-  Borrow Pit
-  Clay Spot
-  Closed Depression
-  Gravel Pit
-  Gravelly Spot
-  Landfill
-  Lava Flow
-  Marsh or swamp
-  Mine or Quarry
-  Miscellaneous Water
-  Perennial Water
-  Rock Outcrop
-  Saline Spot
-  Sandy Spot
-  Severely Eroded Spot
-  Sinkhole
-  Slide or Slip
-  Sodic Spot
-  Spoil Area
-  Stony Spot
-  Very Stony Spot
-  Wet Spot
-  Other
-  Special Line Features
- Water Features**
-  Streams and Canals
- Transportation**
-  Rails
-  Interstate Highways
-  US Routes
-  Major Roads
-  Local Roads
- Background**
-  Aerial Photography

MAP INFORMATION

The soil surveys that comprise your AOI were mapped at 1:25,000.

Please rely on the bar scale on each map sheet for map measurements.

Source of Map: Natural Resources Conservation Service
 Web Soil Survey URL:
 Coordinate System: Web Mercator (EPSG:3857)

Maps from the Web Soil Survey are based on the Web Mercator projection, which preserves direction and shape but distorts distance and area. A projection that preserves area, such as the Albers equal-area conic projection, should be used if more accurate calculations of distance or area are required.

This product is generated from the USDA-NRCS certified data as of the version date(s) listed below.

Soil Survey Area: Western Kenai Peninsula Area, Alaska
 Survey Area Data: Version 21, Aug 31, 2022

Soil map units are labeled (as space allows) for map scales 1:50,000 or larger.

Date(s) aerial images were photographed: Data not available.

The orthophoto or other base map on which the soil lines were compiled and digitized probably differs from the background imagery displayed on these maps. As a result, some minor shifting of map unit boundaries may be evident.

Map Unit Legend

Map Unit Symbol	Map Unit Name	Acres in AOI	Percent of AOI
535	Clunie peat, 0 to 2 percent slopes	3.2	0.1%
536	Coal Creek silt loam, 0 to 4 percent slopes	242.3	9.7%
589	Kalifonsky silt loam, 0 to 4 percent slopes	29.2	1.2%
590	Kalifonsky silt loam, 4 to 8 percent slopes	20.1	0.8%
608	Kichatna silt loam, 45 to 60 percent slopes	5.8	0.2%
636	Nikolai peat, 0 to 4 percent slopes	668.4	26.8%
637	Nikolai, somewhat poorly drained-Tuxedni complex, 0 to 4 percent slopes	241.3	9.7%
659	Soldotna silt loam, 0 to 4 percent slopes	39.4	1.6%
666	Soldotna silt loam, sandy substratum, undulating	772.8	31.0%
672	Soldotna-Nikolai complex, 0 to 4 percent slopes	27.5	1.1%
677	Starichkof peat, 0 to 4 percent slopes	158.0	6.3%
687	Tangerra silt loam, 0 to 6 percent slopes	254.2	10.2%
701	Typic Cryaquents, 0 to 2 percent slopes	0.1	0.0%
704	Urban land	24.9	1.0%
705	Water, fresh	8.5	0.3%
Totals for Area of Interest		2,496.2	100.0%

Review of soil types in the area of appeal

687 – principle structure

536 –

636 –

Soil types outside of the area of appeal to the North and West

666 –

Western Kenai Peninsula Area, Alaska

687—Tangerra silt loam, 0 to 6 percent slopes

Map Unit Setting

- *National map unit symbol:* 1lyhy
- *Elevation:* 0 to 410 feet
- *Mean annual precipitation:* 16 to 20 inches
- *Mean annual air temperature:* 32 to 36 degrees F
- *Frost-free period:* 75 to 115 days
- *Farmland classification:* Not prime farmland

Map Unit Composition

- *Tangerra and similar soils:* 80 percent
- *Minor components:* 20 percent
- *Estimates are based on observations, descriptions, and transects of the mapunit.*

Description of Tangerra

Setting

- *Landform:* Depressions on outwash plains, depressions on moraines
- *Down-slope shape:* Concave
- *Parent material:* Ash influenced loess over sandy and gravelly glaciofluvial deposits

Typical profile

- *Oe - 0 to 4 inches:* moderately decomposed plant material
- *E,Bs - 4 to 8 inches:* silt loam
- *Bw - 8 to 16 inches:* sandy loam
- *2Cg1 - 16 to 46 inches:* loamy sand
- *3Cg2 - 46 to 60 inches:* very gravelly loamy sand

Properties and qualities

- *Slope:* 0 to 6 percent
- *Depth to restrictive feature:* More than 80 inches
- *Drainage class:* Poorly drained
- *Runoff class:* High
- *Capacity of the most limiting layer to transmit water (Ksat):* Moderately high to high (0.57 to 1.98 in/hr)
- *Depth to water table:* About 0 to 12 inches
- *Frequency of flooding:* None
- *Frequency of ponding:* None
- *Available water supply, 0 to 60 inches:* Moderate (about 6.9 inches)

Interpretive groups

- *Land capability classification (irrigated):* None specified
- *Land capability classification (nonirrigated):* 5w
- *Hydrologic Soil Group:* D
- *Ecological site:* F224XC447AK - *Picea glauca*-*Betula papyrifera*/*Gymnocarpium dryopteris*-*Cornus suecica*
- *Hydric soil rating:* Yes

Western Kenai Peninsula Area, Alaska

536—Coal Creek silt loam, 0 to 4 percent slopes

Map Unit Setting

- *National map unit symbol:* 1lyc2
- *Elevation:* 20 to 1,540 feet
- *Mean annual precipitation:* 16 to 39 inches
- *Mean annual air temperature:* 32 to 37 degrees F
- *Frost-free period:* 75 to 120 days
- *Farmland classification:* Not prime farmland

Map Unit Composition

- *Coal creek and similar soils:* 75 percent
- *Minor components:* 25 percent
- *Estimates are based on observations, descriptions, and transects of the mapunit.*

Description of Coal Creek

Setting

- *Landform:* Depressions on stream terraces, till plains
- *Down-slope shape:* Concave
- *Across-slope shape:* Linear
- *Parent material:* Colluvium and/or eolian deposits over drift

Typical profile

- *Oi - 0 to 6 inches:* slightly decomposed plant material
- *A - 6 to 15 inches:* silt loam
- *Cg1 - 15 to 23 inches:* silt loam
- *2Cg2 - 23 to 60 inches:* gravelly silt loam

Properties and qualities

- *Slope:* 0 to 4 percent
- *Depth to restrictive feature:* More than 80 inches
- *Drainage class:* Poorly drained
- *Runoff class:* Very high
- *Capacity of the most limiting layer to transmit water (Ksat):* Moderately high (0.21 to 0.57 in/hr)
- *Depth to water table:* About 6 to 24 inches
- *Frequency of flooding:* Rare, None
- *Frequency of ponding:* None
- *Available water supply, 0 to 60 inches:* Very high (about 14.9 inches)

Interpretive groups

- *Land capability classification (irrigated):* None specified
- *Land capability classification (nonirrigated):* 5w
- *Hydrologic Soil Group:* D
- *Ecological site:* F224XY912AK - *Picea mariana*/*Empetrum nigrum*-*Betula nana*
- *Hydric soil rating:* Yes

Western Kenai Peninsula Area, Alaska

636—Nikolai peat, 0 to 4 percent slopes

Map Unit Setting

- *National map unit symbol:* 1lyg9
- *Elevation:* 0 to 1,690 feet
- *Mean annual precipitation:* 16 to 39 inches
- *Mean annual air temperature:* 34 to 37 degrees F
- *Frost-free period:* 85 to 120 days
- *Farmland classification:* Not prime farmland

Map Unit Composition

- *Nikolai and similar soils:* 90 percent
- *Minor components:* 10 percent
- *Estimates are based on observations, descriptions, and transects of the mapunit.*

Description of Nikolai

Setting

- *Landform:* Depressions on coastal plains, depressions on till plains
- *Down-slope shape:* Linear
- *Across-slope shape:* Linear
- *Parent material:* Organic material over loamy till over sandy and gravelly glaciofluvial deposits

Typical profile

- *Oe - 0 to 2 inches:* peat
- *Oa - 2 to 32 inches:* muck
- *2Cg1 - 32 to 41 inches:* silt loam
- *3Cg2 - 41 to 60 inches:* loamy sand

Properties and qualities

- *Slope:* 0 to 4 percent
- *Depth to restrictive feature:* More than 80 inches
- *Drainage class:* Poorly drained
- *Runoff class:* Very high
- *Capacity of the most limiting layer to transmit water (Ksat):* Moderately high (0.20 to 0.57 in/hr)
- *Depth to water table:* About 0 to 18 inches
- *Frequency of flooding:* None
- *Frequency of ponding:* Rare
- *Available water supply, 0 to 60 inches:* Very high (about 20.5 inches)

Interpretive groups

- *Land capability classification (irrigated):* None specified
- *Land capability classification (nonirrigated):* 6w
- *Hydrologic Soil Group:* D
- *Ecological site:* F224XD414AK - *Picea lutzii/Calamagrostis canadensis*
- *Hydric soil rating:* Yes

Western Kenai Peninsula Area, Alaska

666—Soldotna silt loam, sandy substratum, undulating

Map Unit Setting

- *National map unit symbol:* 1lyh8
- *Elevation:* 0 to 440 feet
- *Mean annual precipitation:* 16 to 20 inches
- *Mean annual air temperature:* 32 to 36 degrees F
- *Frost-free period:* 75 to 115 days
- *Farmland classification:* Not prime farmland

Map Unit Composition

- *Soldotna, sandy substratum, and similar soils:* 80 percent
- *Minor components:* 20 percent
- *Estimates are based on observations, descriptions, and transects of the mapunit.*

Description of Soldotna, Sandy Substratum

Setting

- *Landform:* Moraines on till plains, outwash plains
- *Landform position (two-dimensional):* Summit
- *Down-slope shape:* Linear
- *Across-slope shape:* Linear
- *Parent material:* Ash influenced loess over sandy and gravelly drift

Typical profile

- *Oe - 0 to 4 inches:* moderately decomposed plant material
- *E - 4 to 7 inches:* silt loam
- *Bs - 7 to 22 inches:* silt loam
- *C1 - 22 to 29 inches:* silt loam
- *2C2 - 29 to 60 inches:* sand

Properties and qualities

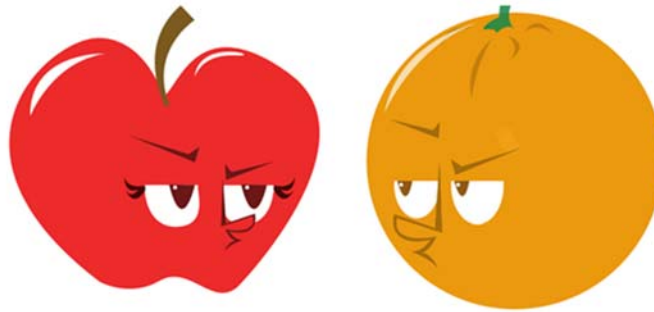
- *Slope:* 0 to 4 percent
- *Depth to restrictive feature:* More than 80 inches
- *Drainage class:* Well drained
- *Runoff class:* Low
- *Capacity of the most limiting layer to transmit water (Ksat):* Moderately high to high (0.71 to 1.98 in/hr)
- *Depth to water table:* More than 80 inches
- *Frequency of flooding:* None
- *Frequency of ponding:* None
- *Available water supply, 0 to 60 inches:* High (about 11.7 inches)

Interpretive groups

- *Land capability classification (irrigated):* None specified
- *Land capability classification (nonirrigated):* 3c
- *Hydrologic Soil Group:* B
- *Ecological site:* F224XC447AK - *Picea glauca*-*Betula papyrifera*/*Gymnocarpium dryopteris*-*Cornus suecica*
- *Hydric soil rating:* No

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.

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.

