

Kenai Peninsula Borough Board of Equalization Appeal Hearing Packet

CASE NO. 2022-201

Eric Henry

Parcel No(s): 05507440

Tuesday, May 24, 2022 at 9:00 a.m.

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



Office of the Borough Clerk

144 N. Binkley Street, Soldotna, Alaska 99669 • (907) 714-2160 • (907) 714-2388 Fax

Johni Blankenship, MMC
Borough Clerk

TAX ASSESSMENT APPEAL HEARING DATE

April 22, 2022

ERIC HENRY
EHXALASKA@HOTMAIL.COM

RE: Parcel No(s): 05507440: Owner of Record and Appellant: ERIC HENRY

This is to advise you that the appeal of the assessment of the above referenced property will be considered by the Board of Equalization at the hearing on **5/24/2022 at 9:00 a.m.**

Any additional 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 **5/9/2022**. Your evidence may be mailed, e-mailed, hand delivered or faxed. Late filed evidence may be denied.

Resources:

The Kenai Peninsula Borough Code (pertaining to the conduct of the hearing is available at the following web address:

https://library.municode.com/ak/kenai_peninsula_borough/codes/code_of_ordinances?nodeId=TIT5REFI_CH5.12REPRPEPRTA_5.12.060BOEQPR.

An information packet is also available at:

[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).

2021 Board of Equalization training session:

http://kpb.granicus.com/MediaPlayer.php?view_id=1&clip_id=1061.

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 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 and if we are still unable to reach you that day, the Board may elect to decide your case based solely on the written material you have presented.

Johni Blankenship, MMC, Borough Clerk
jblankenship@kpb.us

Tax Year 2022
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 March 31, 2022.**

Filing Fee: Must be included with this appeal form.

For Commercial Property: Please include Attachment A

RECEIVED

MAR 24 2022

Borough Clerk's Office
Kenai Peninsula Borough

For Official Use Only

Fees Received: \$ 200

☒ Cash

☐ Check # _____
payable to Kenai Peninsula Borough

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

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:	05507440	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	Eric Henry	
Legal Description:	T 5N R 11W SEC 26 SEWARD MERIDIAN KN - PW NE1/4 SW1/4 PER PW RES 98-46 REC @539/559	
Physical Address of Property:	47701 Andrews Avenue	

Contact information for all correspondence relating to this appeal:

Mailing Address:	PO Box 209 Kenai, AK 99611		
Phone (daytime):	(907) 350-9008	Phone (evening):	(907) 632-1047
Email Address:	ehxalaska@hotmail.com		<input checked="" type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 598,000.00 Appellant's Opinion of Value: \$ 93,300.00

Year Property was Purchased: 2018 Price Paid: \$ _____

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.

Please see accompanying letter dated March 21, 2022; Re: KPB Assessment of 47701 Andrews
Avenue

**** 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

Eric Henry
Printed Name of Appellant / Agent / Representative



March 21, 2022

Kenai Peninsula Borough
Assessing Department
Attention: Adeena Wilcox
144 North Binkley Street, Soldotna, AK
Soldotna, AK 99669

Re: KPB Assessment of 47701 Andrews Avenue

Adeena Wilcox:

The purpose of this letter is to contest the Kenai Peninsula Borough's recent assessment of our property at 47701 Andrews Avenue. The parcel ID for the property is: 05507440.

Several of the reasons the boroughs assessment should be significantly reduced are bulleted below:

1. State regulated agricultural land. The land is regulated by the State of Alaska Department of Natural Resources Division of Agriculture through Alaska Statute 38.05.321 and Administrative Codes 11 AAC 67.177. In short, the statutes stipulate that the use of the land is restricted to agricultural purposes only and the land cannot be subdivided to less than 40 acres. The regulations for the use of the land require a farm conservation plan for all activities on the property to verify that the land is being used for agricultural purposes. Our conservation plan accompanies this letter. As an agricultural parcel the economic opportunities that we can engage in for this parcel of land are very limited.
2. Adjacent property assessments. Adjacent properties with the same regulatory restrictions were reassessed with relatively minor increases to their assessed value. The assessed value of our land went from \$74,200 to \$565,200 whereas neighboring properties went from \$74,200 to \$87,500. My neighbors are enduring a steep 18% increase in their taxes but that is nowhere near the nearly 700% increase that we are facing.
3. ROW issues. Approximately 3.85 acres of our land is tied up in State and KPB Right of Way and is otherwise unusable for agricultural or any other purposes.
4. Highest best value of the land. In addition to the 3.85 acres that is tied up in State and KPB Right of Way, 9.5 acres in the southwest corner of the property was mined for gravel by the previous property owner. This was done in violation of State

First Fruits Farm • PO Box 209 Kenai, AK 99611 • (907)350-9008 • ehxalaska@hotmail.com



Administrative Codes that regulate this property and probably was done in violation of KPB code. This land was not properly reclaimed and is functionally unusable for agricultural purposes. Reclaiming this land for agricultural purposes will cost us \$60,000-\$75,000 (that was an estimate from 2020).

The majority of the land, approximately 26 acres, that we can use for agricultural purposes will be planted with timothy hay this year. Timothy hay grosses about \$800/acre per year. Subtract the cost of machinery to bale the hay (a service trade contract is 50% of the yield) and the labor to collect and store the hay- we might net \$200-\$300/acre for the hay. So, what we could generate by growing timothy hay is about the same as what our new property taxes would be.

Bottom line, farming is not a lucrative business. Farming, at our scale, is a labor of love for the farming activity itself and for what we can provide to the community that patronizes our business. We have been operating at a net loss since we bought the property in 2018. We are making every effort to try to build a profitable business and have hopes to turn the corner to profitability soon; regardless, agricultural land has very limited economic opportunities.

If the Kenai Peninsula Borough sincerely believes that our property is worth \$598,000 we could be a willing seller. If you have any questions regarding this matter please don't hesitate to contact me.

Sincerely,

Eric & Angela Henry

**STATE OF ALASKA
DEPARTMENT OF NATURAL RESOURCES
DIVISION OF AGRICULTURE
STATE FARM CONSERVATION PLAN
Pursuant to AS 38 and 11 AAC**

ADL # 215329

NAME: Eric Henry

ADDRESS: 52785 Birch Tree Ave

PHONE Home:

Mobile: (907) 350-9008

Local Soil and Water Conservation District: Kenai

This State Farm Conservation Plan (SFCP), authorized under AS 38 and required pursuant to 11 AAC 67.177 and conditions within the contract or patent, summarizes the purchaser's/owner's commitment to proper agricultural land use and conservation practices, which are represented graphically on the attached parcel map and supplementary written narrative. When approved by the Division of Agriculture, this plan remains with the property title as currently approved or subsequently amended.

COVENANTS:

1. The owner of this parcel agrees to inform himself or herself of the relevant Statutes (AS 38.05.321), Regulations (11 AAC 67.177 and .180) and all associated conditions of sale/conveyance addressed in the brochure, land sale contract, or patent, and to abide by all covenants and restrictions listed therein.
2. In compliance with AS 38.05.321 and 11 AAC 67.177, the owner agrees to cooperate with the appropriate soil and water conservation districts under AS 41.10 in the development and implementation of soil conservation plans as authorized by AS 41.10.110 (6).
3. To the extent that development takes place the owners agree to develop in conformance with this plan. This plan may be modified upon request of the purchaser by the same administrative process required for approval of the original plan.

A State Farm Conservation Plan must be updated **prior** to any significant changes on or to the property including, but not limited to, the amount of acres cleared/planted, new farm roads, or buildings/structures not indicated on the current plan.

If an agricultural parcel is subdivided, a new State Farm Conservation Plan must be submitted for each parcel created by the subdivision of the original parcel. The new plans must be approved prior to DNR issuing a letter of non-objection for the subdivision. Applying to convert your patent from "old title" to "new title" will require an updated farm conservation plan.

A properly completed plan will address such permanent conservation objectives as:

- a) Protection of wetland, streams and related water resources of the land;
- b) Protection of highly erodible land, farmsteads, animal rest areas, etc. with conservation practices such as effective wind barriers (natural or planted wind breaks), permanent cover crops, and proper location of improvements.

The following is a SUMMARY of the information required to complete a SFCP .

- 1) A written narrative describing the planned development and conservation measures to be employed as shown on the required map. The narrative must provide details about the improvements; including the primary agricultural use of any structure and any planned secondary uses.
- 2) If you have a machine shop for the repair of farm equipment it may be used for commercial purposes if it does not interfere with its primary, agriculture-related purpose.
- 3) A physical resource map indicating;
 - a) Map scale;
 - b) Clearing configuration, use and acreage;
 - c) Real property (houses, barns, fences etc.) improvement locations, type, and size;
 - d) Access/farm roads, legal easements, setbacks, physical features such as water bodies, or planned physical features such as stock ponds or irrigation ditches.

Map Scale	<u>Refer to map</u>	Map # of improvement	Improvement type	Size
Total acres	<u>33</u>	<u>1</u>		
Cleared acres (planned)	<u>33</u>	<u>1</u>		
Cleared acres (existing)	<u>28</u>	<u>1</u>	<u>Refer to attachment 2a</u>	
Crop land acres (planned)	<u>27.5</u>	<u>1</u>	<u>Refer to attachment 2b</u>	
Crop acres (existing)	<u>13</u>	<u>1</u>		
Pasture acres (planned)	<u>0</u>			
Pasture acres (existing)	<u>0</u>			

As the purchaser/owner of ADL 215329 I am aware of the requirement in my contract/patent to operate the farm in accordance with an approved State Farm Conservation Plan and that any modification to the farm may require a modification to an existing farm conservation plan.

I have reviewed this plan with the Soil and Water Conservation District and agree to operate the farm according to this plan. This plan shows all improvements/structures currently on the property and the attached narrative explains their primary agricultural use as well as any secondary uses.

Signature & date on attached letter

Purchaser/owner

Date

The Kenai Soil and Water Conservation district has reviewed this State Farm Conservation Plan for ADL 215329 and believes that it, including any attached comments and recommendations, fulfills the requirements of 11 AAC 67.180. By signing a plan that modifies an existing plan the District asserts that the new plan accurately reflects the present state of the farm including all structures, physical features, cleared fields, and conservation measures currently in place as well as the indicating the planned changes. District staff has verified the accuracy of the information provided.

Soil and Water Conservation District Comments and /or Recommendations:
Attach separate sheet if necessary

Reviewed by the Kenai

Soil and Water Conservation District on

Date reviewed

Signature & date on attached letter

Chair

I approve this farm conservation plan,



Director, Division of Agriculture

5/18/2020

Date Approved

STATE OF ALASKA
DEPARTMENT OF NATURAL RESOURCES
DIVISION OF AGRICULTURE
STATE FARM CONSERVATION PLAN
Pursuant to AS 38 and 11 AAC

Purchaser/Owner Eric Henry

Date

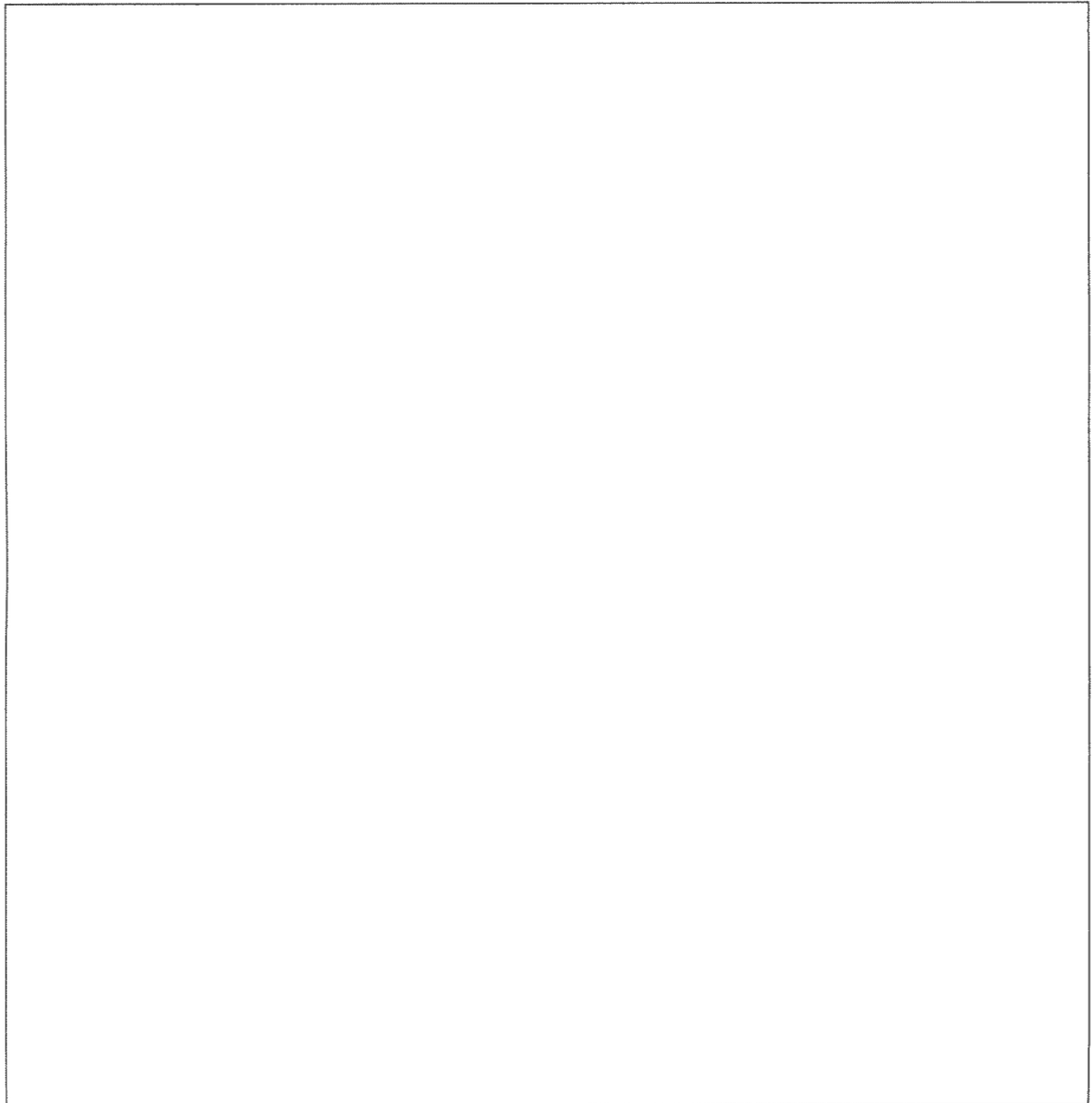
Scale Refer to map

Total acres 33

Conservation District Kenai

Location (community, project area, neighborhood) Soldotna, Andrews Ave

Please show nearby roads or other identifiable features to help locate the parcel



STATE FARM CONSERVATION PLAN MAP LEGEND

North Arrow

Parcel Boundary

Existing Access (road and/or trails)

Proposed Access (road and/or trails)

Irrigation or drainage ditch

Streams or sloughs

Existing buildings with Map ID

Proposed buildings with Map ID

Existing field cleared and cultivated

Proposed fields to be cleared and cultivated

Pasture (existing or proposed)

Undeveloped Area

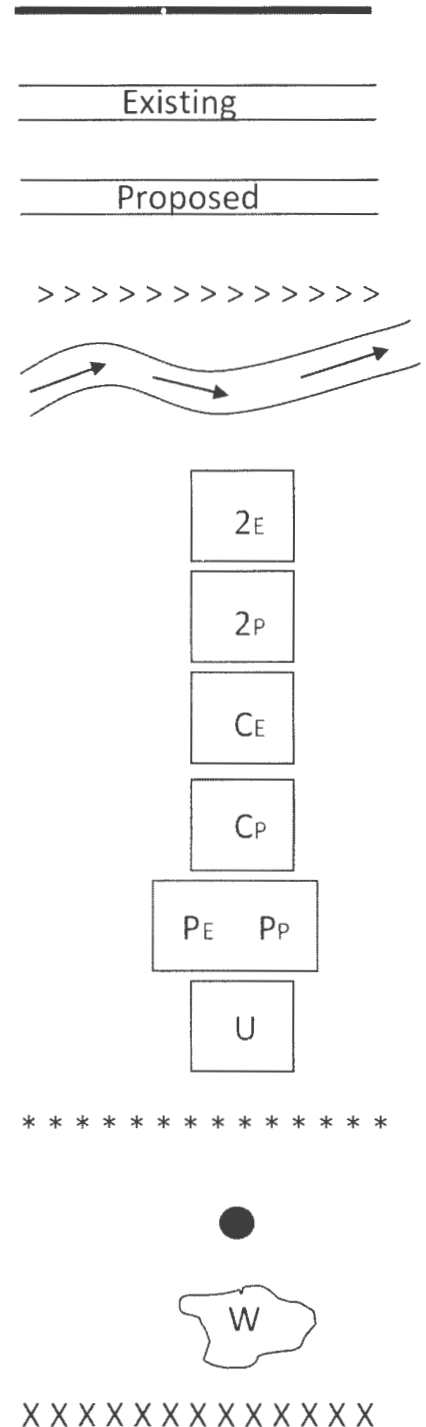
Windbreaks (indicated width in narrative)

Well

Water (reservoir, natural/mad-made pond)

Fence (describe type in narrative)

Other Markers used



It is our goal to grow this agricultural business into a locally known resource for locally grown food and resources where the community can get locally grown food or better improve their own growing environment. We intend to execute much of this plan over the next five years. As we identify local need some of this plan may change in some way.

Some of this plan is already in progress. In 2018 we began groundwork for the retail portion of the site, the gravel pad space (where the composting, vermiculite, wood processing, etc.), and hay field preparations. Trees are being removed to make space for new activities. All trees have been or are going to be repurposed: fence posts, dimensional lumber, mulch, compost, etc.

Ground Improvements:

Over the next 5 years we are planning to develop the following land for following use:

1.) 27.5 acres uncovered crop:

A. Clear the remaining 5 acres of trees for the following use:

- Approximately 2-3 of the 5 acres will be used for berry field
- Approximately 2-3 of the 5 acres will be used for hay field

B. The existing 22.5 acres of cleared crop land (13 currently cleared for crop and 9.5 cleared to be reclaimed) will be joined to the proposed aforementioned 5 acres for total of 27.5 acres of land for the following use:

- 3 acres of berry field
- 24.5 acres of hay field

2.) 5.5 acres of existing cleared land for:

A. Ten high tunnel greenhouses (30' x 96') (2C-2K and two conventional greenhouses (30' x 48') (2A-2B) for growing edible produce and raising chickens and pigs. As the business grows and the produce needs identified over that course of time, we will change the growing plan but at the present time we are planning on planting 40 apple trees and a blend of plum, cherry, apricot and peach trees into two of our high tunnel greenhouses. The 10' space between greenhouses to have grass cover.

B. Store-front building (120' x 40') (3A) with septic, well, electricity, and natural gas. Store-front to be used for selling the grown produce/crop, local produce, chicken eggs, compost, wood shavings, firewood, fence posts, wood mulch, compost, topsoil, vermiculture soil, worms, agricultural/gardening tools, wood products, hay, straw, chicken feed, other varieties of feed, and more as the need is identified.

C. Crushed rock parking lot (150' x 75') bordering store-front.

D. Barn (60' x 40') (3B) to store hay crop.

E. Compost structure (60' x 30') (1B). It is our hope to have this facility operate year round with a heated slab.

F. Vermiculture building (30' x 30') (1C). This facility will operate year round.

G. Wood processing structure (100' x 60') (1A) for turning trees into dimensional lumber and using bi-product for wood mulch, compost, soil additive, and animal bedding.

H. Loading/unloading gravel lot (220' x 150') for compost, vermiculture, and wood processing area.

Attachment 2a

Existing cleared land to include the following:

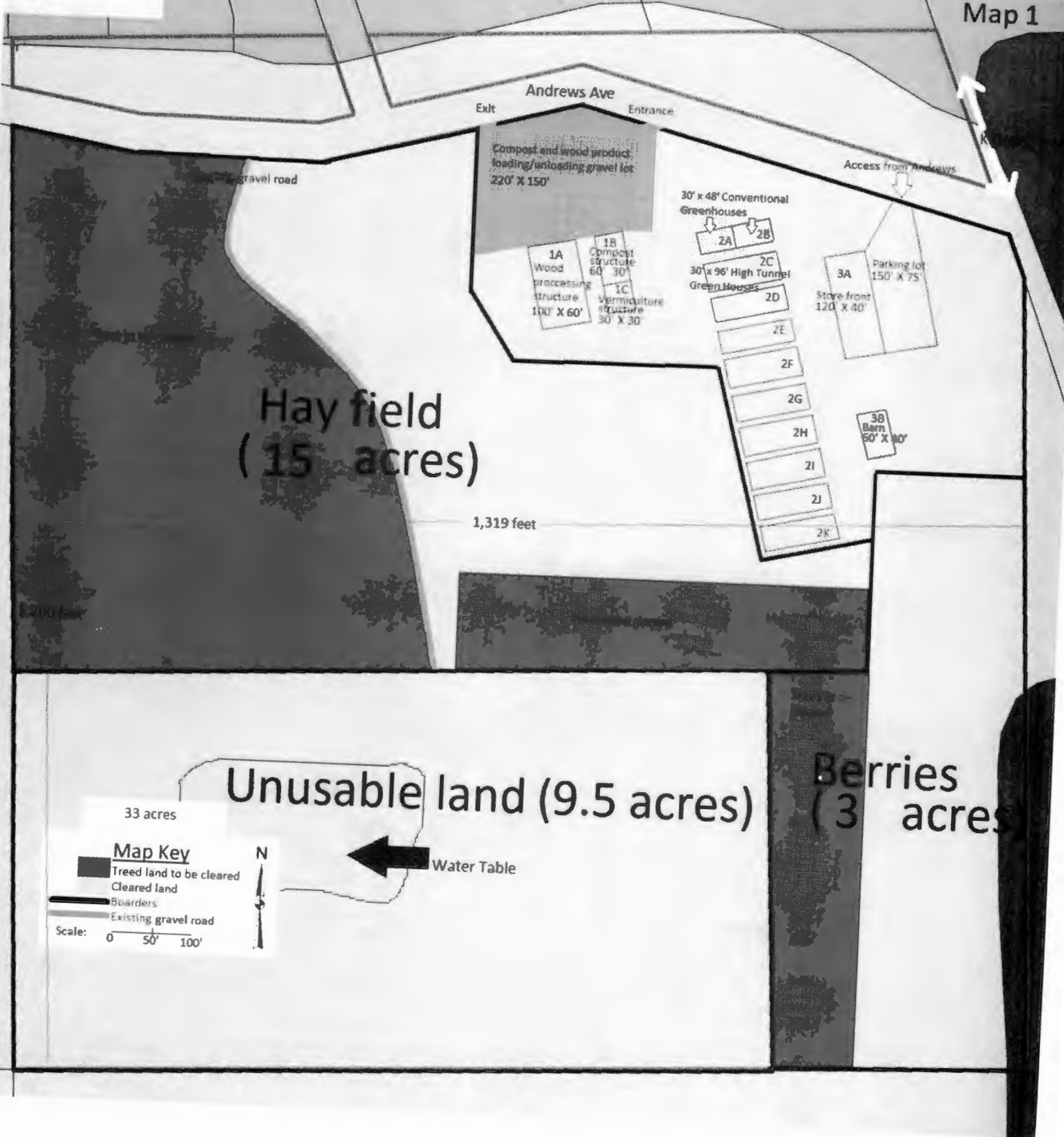
- 100' x 60' truss on shipping-container building for wood processing
- 60' x 30' metal building for compost
- 30' x 30' wood frame building for vermiculture
- 220' x 150' gravel lot for loading/unloading wood product
- (2) 30' x 48' conventional greenhouses
- (9) 30' x 96' high tunnel green houses
- 60' x 40' pole barn
- 120' x 40' timber-frame store with septic and well
- 150' x 75' crushed-rock parking lot

Attachment 2b

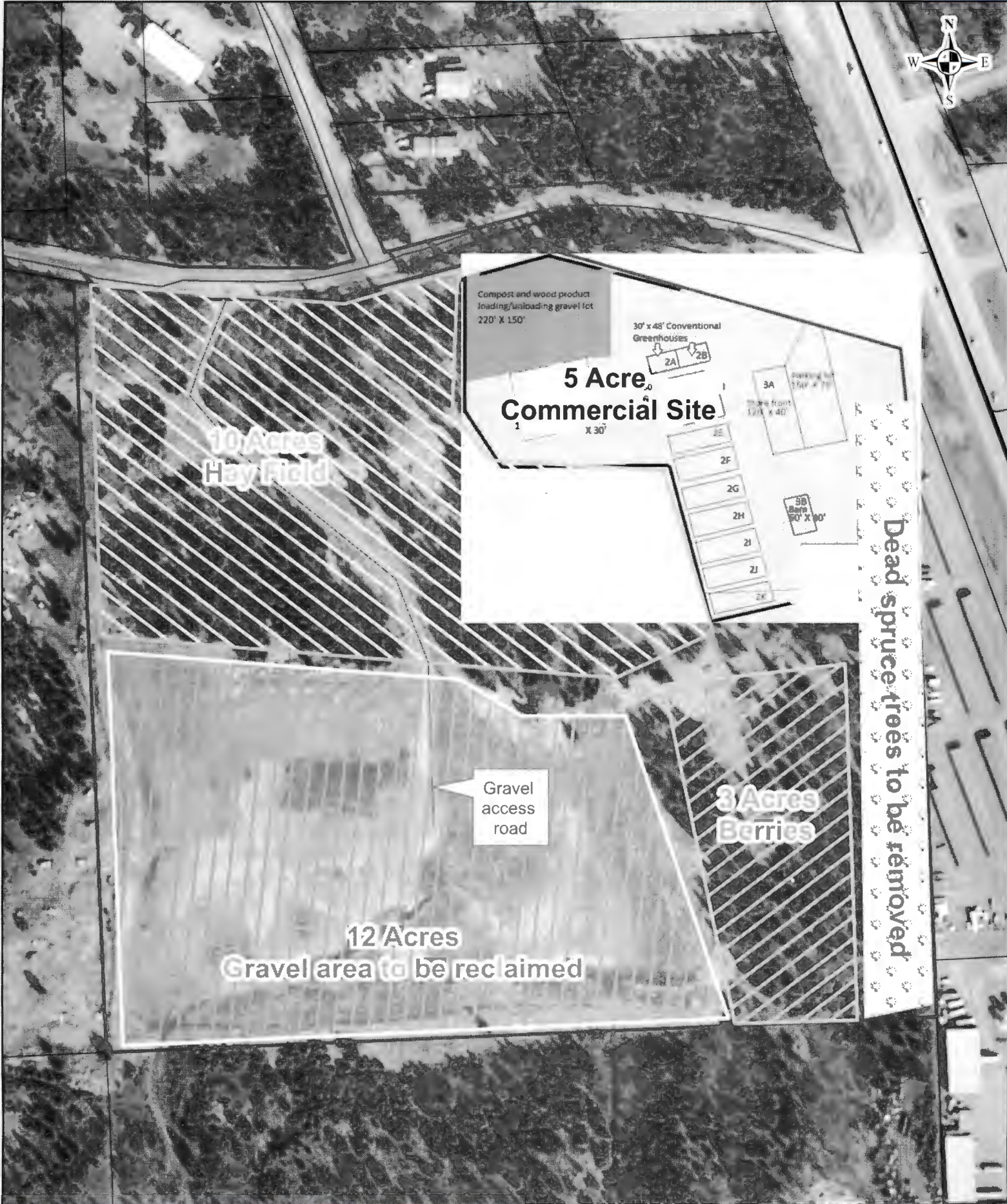
Planned crop acres 27.5 acres. 5 of those acres are to be cleared of trees, and 9.5 acres unusable land to be reclaimed. Unusable land declines in elevation from outside edges down to water table. Water table is approximately 25 feet below elevation of existing land surrounding it.

ability Class - VII
ability Class - VIII

Map 1



ADL 215329 D - SFCP Imagery Map



0 200 400
Appellant's Exhibits

800 Feet

Erik M. Johnson
Division of Agriculture
Date: 5/10/2020





March 24, 2020

Division of Agriculture Southcentral Region Office
Attention: Director- David Schade
1801 S. Margaret Drive, Suite 12
Palmer, Alaska 99645

Director,

The purpose of this document/letter is to inform you of our intentions as it pertains to PARCEL ID: 05507440 located at 47701 Andrews Avenue in Soldotna, Alaska. During the development of this property First Fruits Farm intends to abide by all relevant regulations.

It is our goal to grow this agricultural business into a locally known resource for locally grown food and resources where the community can get locally grown food or better improve their own growing environment. We intend to execute much of this plan over the next five years. As we identify local needs some of this plan may change in some ways i.e. as higher value activities are identified we may convert hay acreage to a higher value activity. We were recently approved for the Alaska Grown Program. We are number: 983.

Some of this plan is already in progress. In 2018 we began groundwork for the retail portion of the site, the gravel pad space (where the composting, vermiculture, wood processing, etc.), and hay field preparations. Trees are being removed to make space for new activities. All trees have been or are going to be repurposed: fence posts, dimensional lumber, mulch, compost, etc. Most of the trees on the property are spruce trees and almost all of them have either died from the spruce bark beetle infestation or are in the process of dying.

Ground Improvements:

Over the next 5 years we are planning to develop the following land for following use:

1.) 27.5 acres uncovered crop:

A. Clear the remaining 5 acres of trees for the following use:

- Approximately 2-3 of the 5 acres will be used for berry field
- Approximately 2-3 of the 5 acres will be used for hay field

B. The existing 22.5 acres of cleared crop land (13 currently cleared for crop and 9.5 cleared to hopefully be reclaimed) will be joined to the proposed aforementioned 5 acres for total of 27.5 acres of land for the following use:

- 3 acres of berry field – we are presently experimenting with a variety of berries at our personal/residential property and at the Andrews Ave property. In this process we are



using the high tunnel greenhouses and planting outside to determine those varieties that we may successfully grow on a larger scale.

-24.5 acres of hay field – it is our intention to use our hydroseeding equipment to plant timothy hay in 2020; however, we will not harvest hay this year. We are anticipating the first harvest of timothy hay in 2021.

2.) 5.5 acres of existing cleared land for:

A. Ten high tunnel greenhouses (30' x 96'; 2C-2K) and two conventional greenhouses (30' x 48') (2A-2B) for growing edible produce and raising chickens and pigs. As the business grows and the produce needs of the community are identified over the course of time, we will change the growing plan but at the present time we are planning on planting 60 apple trees and a blend of plum, cherry, apricot and peach trees into two of our high tunnel greenhouses. The space along the orchard of fruit trees will be used for growing annual crops. The 10' space between greenhouses to have grass cover or an annual crop.

B. Store-front building (120' x 40') (3A) with septic, well, electricity, and natural gas. Store-front to be used for selling the grown produce/crop, local produce, chicken eggs, compost, wood shavings, firewood, fence posts, wood mulch, topsoil, vermiculture soil, worms, agricultural/gardening tools, wood products, hay, straw, chicken feed, other varieties of feed, and more as the need is identified.

C. Crushed rock parking lot (150' x 75') bordering store-front.

D. Barn (60' x 40') (3B) to store hay crop.

E. Compost structure (60' x 30') (1B). It is our hope to have this facility operate year round with a heated slab.

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H. Loading/unloading gravel lot (220' x 150') for compost, vermiculture, and wood processing area.

Attachment 2a

Existing cleared land to include the following:

-100' x 60' truss on shipping-container building for wood processing

-60' x 30' metal building for compost



- 30' x 30' wood frame building for vermiculture
- 220' x 150' gravel lot for loading/unloading wood product
- (2) 30' x 48' conventional greenhouses
- (10) 30' x 96' high tunnel green houses
- 60' x 40' pole barn
- 120' x 40' timber-frame store with septic and well
- 150' x 75' crushed-rock parking lot

Attachment 2b

Planned crop acres 27.5 acres. 5 of those acres are to be cleared of trees, and 9.5 acres unusable land to hopefully be reclaimed. The unusable land is formerly a gravel pit used by the previous owner. It was not properly reclaimed. Unusable land declines in elevation from outside edges down to water table. Water table is approximately 25 feet below the elevation of existing land surrounding it.

As I previously indicated, it is our goal to execute this plan over the next five years; however, as the business develops and the needs of the community become known the business plan may be adjusted to meet those needs. Please let me know if you have any questions regarding this letter.

Sincerely,

Eric Henry

**ASSESSOR'S DESCRIPTION
ANALYSIS AND RECOMMENDATION**

APPELLANT: Eric Henry

PARCEL NUMBER: 055-074-40

**PROPERTY ADDRESS OR GENERAL
LOCATION:**

47701 Andrews Ave, Soldotna, AK

LEGAL DESCRIPTION:

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

ASSESSED VALUE TOTAL:

\$565,200

RAW LAND: \$565,200

IMPROVEMENTS \$33,700

TOTAL BUILDING SQUARE FEET:

0 n/a

LAND SIZE 40.00 Acres

LAND USE AND GENERAL DESCRIPTION

1) Utilities

Electricity: Yes

Gas: Yes

Water: None

Sewer: None

2) Site Improvements:

Street: Gravel Maintained

3) Site Conditions

Topography: Level

Drainage: Typical

View: None

Easements: Typical for the Kenai Peninsula Borough

HIGHEST AND BEST USE: As Currently Improved

ZONING: None

LAND COMMENTS

The subject property is a 40-acre parcel with land influences of: View none, electric and gas utility and gravel-maintained access. The 2022 notice of assessment was mailed with the property being valued as all commercial with frontage on K-Beach Road. Based on sales data; that 40-acre parcel was assessed at \$565,200 for land. The appellant provided documentation that showed that there is a State of Alaska Agricultural Restriction on the parcel. The appellant also provided a copy of the site plan that will allow for a commercial store front and fields. A physical inspection of the land was conducted by KPB appraisers Joey Barnes, Principal Appraiser, and Jason Maudal, Appraiser I. Upon review of the provided agriculture documentation the assessing department has reclassified sections of the parcel to reflect the highest and best use:

1. 5 acres re-classified as Commercial Rural
2. 5 acres re-classified as Remaining/Wetlands
3. 30 acres re-classified as Residential Rural

The remaining/wetlands section is to account for encroachments into the parcel by Andrews Ave. An additional negative downward adjustment has been applied to the parcel in the amount of \$107,160. This discount is based on sales of other agricultural restricted parcels within the borough and is equal to a 40% reduction in the overall value of the land.

For 2022, the K-Beach market area (#125) was updated and an updated commercial land type was created by analyzing four commercial land sales from the last three years. The median ratio for all of the sales is 87.28% and Coefficient of Dispersion (COD) is 26.93%, all ratios are within acceptable ranges as set by International Association of Assessing Officers (IAAO).

Ratio Sum	3.48		Excluded	0
Mean	86.90%	Earliest Sale 10/31/2019	# of Sales	4
Median	87.28%	Latest Sale 8/13/2021	Total AV \$	712,500
Wtd Mean	82.85%	Outlier Information	Total SP \$	860,000
PRD:	1.05	Range 1.5	Minimum	48.29%
COD:	26.93%	Lower Boundary -36.77%	Maximum	124.77%
St. Dev	0.3204	Upper Boundary 210.21%	Min Sale Amt \$	44,000
COV:	36.86%		Max Sale Amt \$	450,000

Over the last several years, the KPB Assessing Department has received sales data on three AG restricted properties. AG restricted property currently receive a -40% adjustment. As seen below, AG restricted properties are selling well above our current assessed value.

Sale #2 is a property that is located in an area that has not been updated to a new land model. If this property had been valued using the same land model as the subject property, the resulting land value would be \$204,800; for a sales ratio of 91.02%, further indicating that the real estate market is not making any negative adjustments for having agricultural restrictions on the property.

2021 Full Fee Value					
PIN	AC	SALE_DATE	LAND_FEE	SP	RATIO
171-050-03	40	2/6/2017	\$ 128,600	\$ 225,000	57.16%
185-210-61	117.07	11/13/2018	\$ 87,100	\$ 225,000	38.71%
172-060-63	40	2/27/2020	\$ 186,500	\$ 200,000	93.25%
				Median	57.16%
Updated Land Value					
PIN	AC	SALE_DATE	LAND_FEE	SP	RATIO
171-050-03	40	2/6/2017	\$ 128,600	\$ 225,000	57.16%
185-210-61	117.07	11/13/2018	\$ 204,800	\$ 225,000	91.02%
172-060-63	40	2/27/2020	\$ 186,500	\$ 200,000	93.25%
				Median	91.02%
Agricultural Adjusted Value					
PIN	AC	SALE_DATE	LAND_VAL	SP	RATIO
171-050-03	40	2/6/2017	\$ 77,200	\$ 225,000	34.31%
185-210-61	117.07	11/13/2018	\$ 122,900	\$ 225,000	54.62%
172-060-63	40	2/27/2020	\$ 111,900	\$ 200,000	55.95%
				Median	54.62%

IMPROVEMENTS

The improvements associated to subject parcel 055-074-40 for the 2022 Assessment Notice included the following:

A 990 SF pole building, a 770 SF pole building, a 240 SF pole building, a 192 SF pole building, one 8x40 conex shipping container, three 8x20 conex shipping containers, a 500 SF concrete pad, and a driveway. Currently the Kenai Peninsula Borough assessing department does not value the specific style high tunnels located on this parcel.

After a 2022 physical appeal inspection was performed, the following improvements were added and or changed to reflect the improvements on the parcel as of January 1st 2022:

The 192 SF pole building was converted into a general-purpose outbuilding now 313 SF. A 132 SF concrete pad was added to the file, along with a Septic and Well.

Reference

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. The Assessing Department completed an onsite physical inspection of the subject property to ensure 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 State Statutes.
4. The Assessing Department reviewed all physical characteristics of the subject property to ensure all data was accurately captured.
5. An additional downward adjustment of \$107,160 was applied to this parcel to reflect the agriculture restriction.

ASSESSOR'S RECOMMENDATION:

APPELLANT: Eric Henry

PARCEL NUMBER: 055-074-40

LEGAL DESCRIPTION: T 5N R 11W SEC 26 Seward Meridian KN - PW NE1/4 SW1/4 PER
PW RES 98-46 REC @539/559

TOTAL: \$219,700

BOARD ACTION:

LAND: _____ IMPROVEMENTS: _____ TOTAL: _____

SUBJECT PHOTOS



SUBJECT PHOTOS



SUBJECT PHOTOS



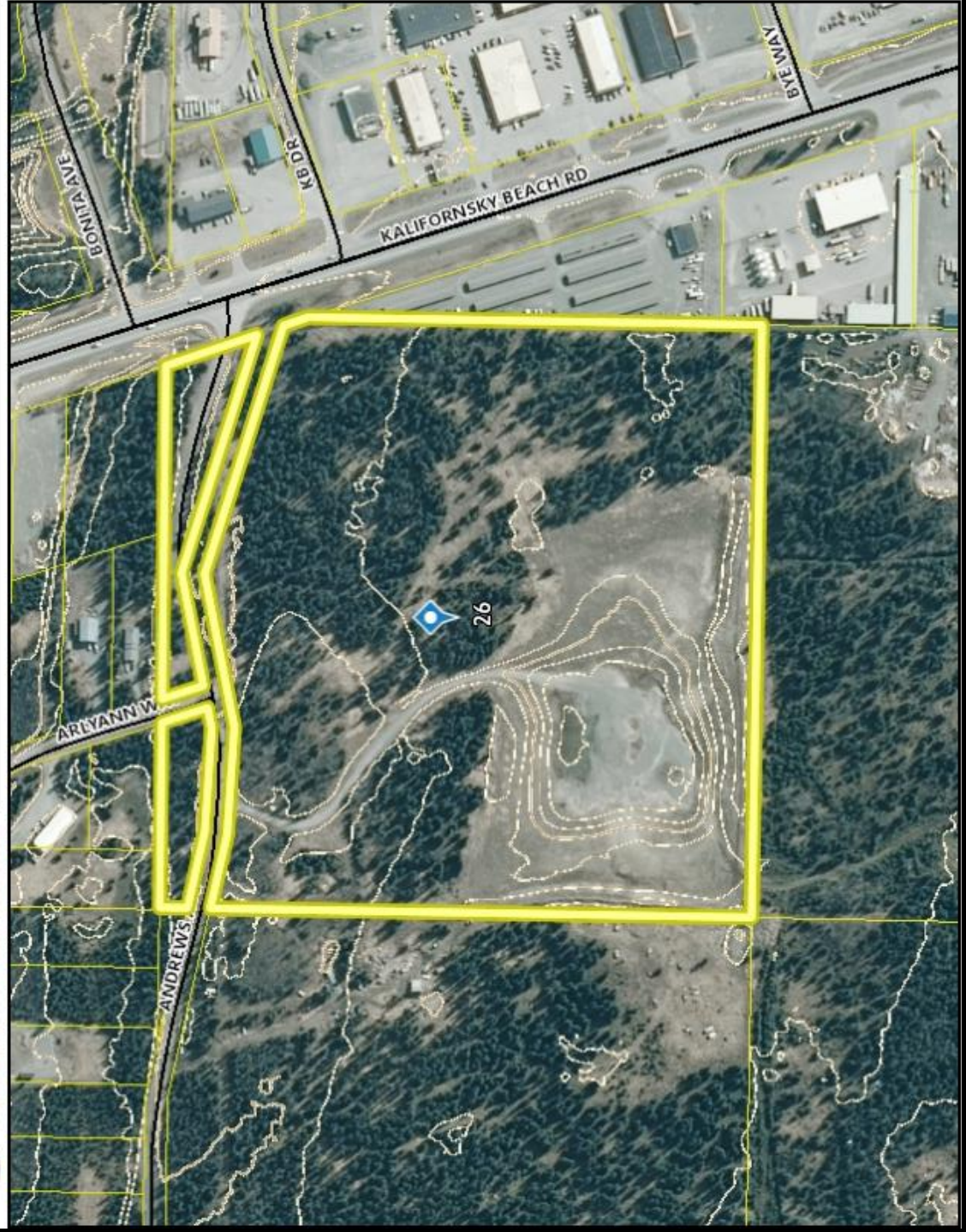
SUBJECT PHOTOS



CONTOUR MAP



Parcel 055-074-40 Topography



- Legend
- Major Roads
 - Township Lines
 - Section Lines
 - Parcels



Notes

KENAI PENINSULA BOROUGH
PLANNING COMMISSION

PLAT WAIVER RESOLUTION 98-46

KENAI RECORDING DISTRICT

GRANTING A PLATTING WAIVER FOR CERTAIN LANDS WITHIN SECTION 26, TOWNSHIP 5
NORTH, RANGE 11 WEST, SEWARD MERIDIAN, ALASKA

WHEREAS, Janice L. and Calvin R. Mott have petitioned for a waiver of platting requirements for the following described parcel:

SW 1/4 Section 26 T5N R11W S.M. containing 160 acres m/l

WHEREAS, 29.04.090 of Alaska Statutes provides that the platting authority shall waive the preparation, submission for approval, and recording of a plat upon satisfactory evidence that certain conditions exist.

WHEREAS, it has been determined that all requirements have been met.

NOW, THEREFORE, BE IT RESOLVED BY THE PLANNING COMMISSION OF THE KENAI PENINSULA BOROUGH:

Section 1: That a waiver of platting requirements is hereby granted for the above described parcel.

Section 2: That the plat waiver is being granted for the purpose of creating four parcels described as follows:

Parcel 1: NW1/4 SW1/4 Section 26 T5N R11W S.M. contg 40 acres m/l

Parcel 2: NE1/4 SW1/4 Section 26 T5N R11W S.M. contg 40 acres m/l

Parcel 3: SW1/4 SW1/4 Section 26 T5N R11W S.M. contg 40 acres m/l

Parcel 4: SE1/4 SW1/4 Section 26 T5N R11W S.M. contg 40 acres m/l

Section 3. That this resolution is void if not recorded in the appropriate Recording District within thirty days of adoption.

Section 4. That this resolution becomes effective upon being properly recorded.

ADOPTED BY THE PLANNING COMMISSION OF THE KENAI PENINSULA BOROUGH ON THIS
24 DAY OF August, 1998.
Philip Bryson, Vice Chairperson
Planning Commission

NOTARY ACKNOWLEDGEMENT:

Subscribed and sworn before me this 24 day of August, 1998.
Notary Public for State of Alaska
My Commission expires: 1-16-99NOTARY PUBLIC
STATE OF ALASKA
MARIA E. SWEPPY

008247

KENAI REC 15

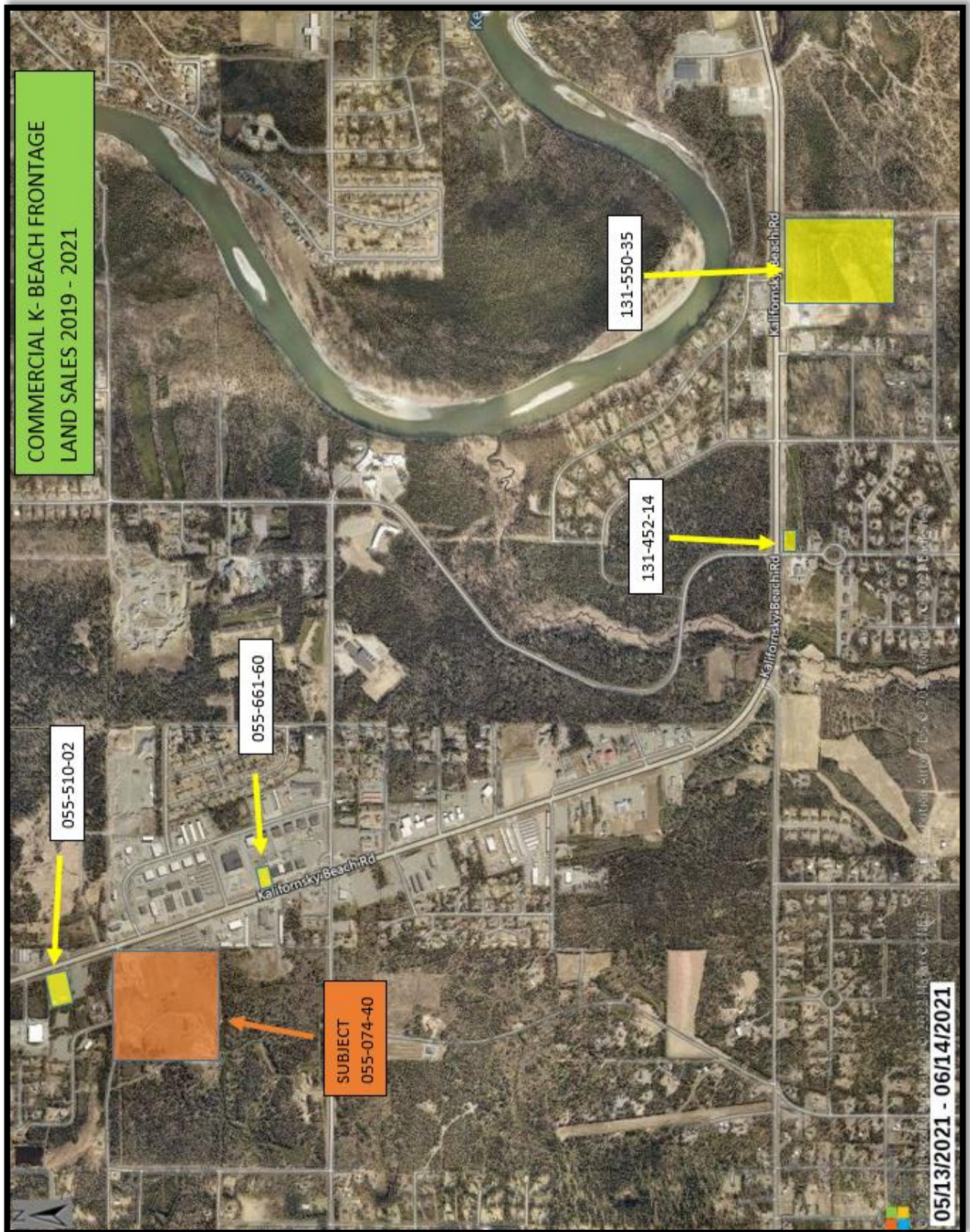
DISTRICT

REQUESTED BY MOTT by KPB

'98 SEP 9 PM 2 08

Please return to:
Planning Department
Kenai Peninsula Borough
144 N. Binkley Street
Soldotna, Alaska 99669-7599

Commercial K-Beach Frontage Land Sales 2019-2021





KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

Assessor's Exhibits

2022

IRSN = 15519

47701 ANDREWS AVE

055-074-40
Card C01

ADMINISTRATIVE INFORMATION	LEGAL DESCRIPTION:	ACRES: 40.00	PRIMARY OWNER
Neighborhood: 125 K-Beach Property Class: 390 Commercial Accessory Bldg TAG: 58 - CENTRAL EMERGENCY SERVICES	T 5N R 11W SEC 26 Seward Meridian KN - PW NE1/4 SW1/4 PER PW RES 98-46 REC @539/559		HENRY ERIC W HENRY ANGELA J PO BOX 209 KENAI, AK 99611-0209

Commercial Accessory Bldg

EXEMPTION INFORMATION	Assessment Year	VALUATION RECORD				Worksheet
		2017	2018	2019	2020	2021
	Land	74,200	74,200	74,200	74,200	74,200
	Improvements	1,500	1,500	1,500	2,000	19,100
	Total	75,700	75,700	75,700	76,200	93,300
						565,200
						33,700
						598,900

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	Line#	Info.Code	Description	\$ or %	AdjAmt	Value
Commercial Rural/Rc 49	User Definable Land Formul		40.00	14,130	14,130	565,200	1	X	Elec Yes			565,200
							1	S	Gravel Main			
							1	P	Gas Yes			
							1	Q	View None			
ASSESSED LAND VALUE (Rounded) :											0	565,200

MEMOS

Land Notes
Aa Only Book 0413 Page 724 6/17LC

ORIGINAL

2022

IRSN = 15519

47701 ANDREWS AVE

055-074-40 C01

PHYSICAL CHARACTERISTICS

Assessor's Exhibits

YEAR

USE:

01

02

03

04

05

06

Comp
(500)

08

ROOFING:

WALL / FRAME:

SPRINKLER SYSTEM

055-074-40 C01

HEATING AND PLUMBING

EXTERIOR FEATURES

Description	Units	Cost	Total
CONCP	500	4.14	2,070

SPECIAL FEATURES			SUMMARY OF IMPROVEMENTS															
Description	Size	Value	Improvement	Story or Ht	Grade	Year Const	Eff Const	Cond	Base Rate	Adj Rate	L	W	Size or Area	Comp Value	Pys Depr	Total Depr	% Comp	Value
02 1 4SO	1	-9.56	01 DRIVE	0.0	Avg	3000	3000	AV	2000.00	2000.00	0	0	1	2,000	0	0	100	2,000
03 1 4SO	1	-9.56	02 POEBLDG	0.0	Low	2020	2020	AV	19.12	9.56	30	8	240	2,290	7	8	100	2,100
06 1 4SO	1	-9.56	03 POEBLDG	0.0	Low	2020	2020	AV	19.12	9.56	50	18	900	8,600	7	7	100	8,000
08 1 1SO	1	-2.49	04 CONEX	0.0	Avg	3000	3000	AV	2500.00	2500.00	40	8	1	2,500	0	0	100	2,500
			05 CONEX	0.0	Avg	3000	3000	AV	1200.00	1200.00	20	8	3	3,600	0	0	100	3,600
			06 POEBLDG	0.0	Low	2020	2020	AV	19.12	9.56	16	12	192	1,840	7	8	100	1,700
			07 CONCP	0.0	Avg	2010	2010	AV	0.00	0.00	50	10	500	2,070	53	52	0	1,000
			08 POEBLDG	0.0	Low	2021	2022	AV	19.12	16.63	35	22	770	12,810	0	0	100	12,800
TOTAL IMPROVEMENT VALUE (for this card)														33,700				

2/11/2015

Col

COMMERCIAL APPRAISAL DATA COLLECTION FORM

(Parcel #) 055-074-40

Property Address _____

(Description) FARMING/FUTURE RETAIL

Business Name _____

DATA SOURCE

1 Owner ☒

2 Manager ☐

3 Tenant ☐

4 Vacant ☐

5 Total Refusal ☐

6 Estimated ☐

7 Transfer ☐

8 Other ☐

IMPROVEMENT INFORMATION

(Buildings #) _____

Model Type _____

(Grade / Quality) _____

(Percent Complete) _____

(Year Built) _____

(Effective Year) _____

Total Depreciation _____

(Inspect by) JB/JM (Date Inspected) 4/7/22 (Inspection Reason) A

(Property Class) _____ Roofing Type _____

Neighborhood 125 (Re-inspect) YN YR. 2023 Redraw Y N

Notes

-06 POLE BLDG NOW EPO

-FARMLAND SEE AGRICULTURAL

PLAN IN FILE FOR LAND REVIEW

-R1 2023 NEW STRUCTURES

-EPO NO KITCHEN, USED AS UNIL

SALON.

Floor Level / Occupancy Size or % of Total	Floor	Size	Dry	Wet	Other	None	Floor	Size	Dry	Wet	Other	None	Floor	Size	Completion Estimate	% TOTAL
Commercial Use/Occupancy Type															Plans Permits & Surveying	2 2
Fire Sprinkler Type															SF Water/Sewer Rough-In	2 4
HVAC Type 1 - (if not typical)															SF Excavation, Forms & Backfill	2 6
HVAC Type 2 - (if not typical)															SF Foundation	8 14
Wall Height / Ceiling Height															Rough Framing	21 35
Wall Siding (if not typical)															LF Windows & Exterior Doors	2 37
Wall Siding (if not typical)															LF Roof Cover	3 40
Class / Framing Type 1 - LF or %															LF Plumbing Rough-In	4 44
Floor Level / Occupancy Size or % of Total															Insulation	1 45
Commercial Use/Occupancy Type															Electrical Rough-In	6 51
Fire Sprinkler Type															Heating	5 56
HVAC Type 1 - (if not typical)															SF Exterior Cover & Paint	6 62
HVAC Type 2 - (if not typical)															SF Int Drywall, Tape & Texture	8 70
Wall Height / Ceiling Height															Int Cabinets, Doors Trim Etc	13 83
Wall Siding (if not typical)															LF Plumbing Fixtures	5 88
Wall Siding (if not typical)															LF Floor Covers	3 91
Class / Framing Type 1 - LF or %															LF Built in Appliances	3 94
															Light Fixtures & Finish Hardware	2 96
															Painting & Decorating	4 100
															Total Completion	

LAND CHARACTERISTICS

Community	Y	N	View	AN	LE	Strip/Access			
Gas			CCR's		Airstrip	Paved	Grv Maint	Grv Unmaint	
Electric			HDA			Plat	Trail	NONE	
Public H2O			Hwy Fit					Water Front	
Public Sewer			Easement					River	Lake
TOPO			Sleep					Dedicated	BOAT Launch

COMMERCIAL FIELD DATA SUMMARY

PARCEL 055-074-40
 APPRAISER TR
 DATE 6-21-21
 INSPECTION CODE M

BUILDING DESCRIPTION:

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

LAND FEATURES:

DRIVE _____
 WELL _____
 SEPTIC _____
 DEV FILL _____
 PAVING _____

OUTBUILDINGS:

SKETCH CHANGES OR ADDITIONS

- Est no longer used as
 770 gravel pit, would
 change Prop class to
 340 or 350
 - ADD 2- Conex A -- 8x20
 - ADD Pole bldg L 20x1 20x2
 35 x 22
 150

COMMENTS:

LAND CHARACTERISTICS												
Community	Y	N	View	N	L	G	E	Street Access	Paved	Grv Maint	Grv Unmaint	
Gas												
Electric												
Public H2O												
Public Sewer												
TOPO?	Slope	Ravine	Other	Wellands	Pond	Dedicated	River	Lake	BOAT Launch			

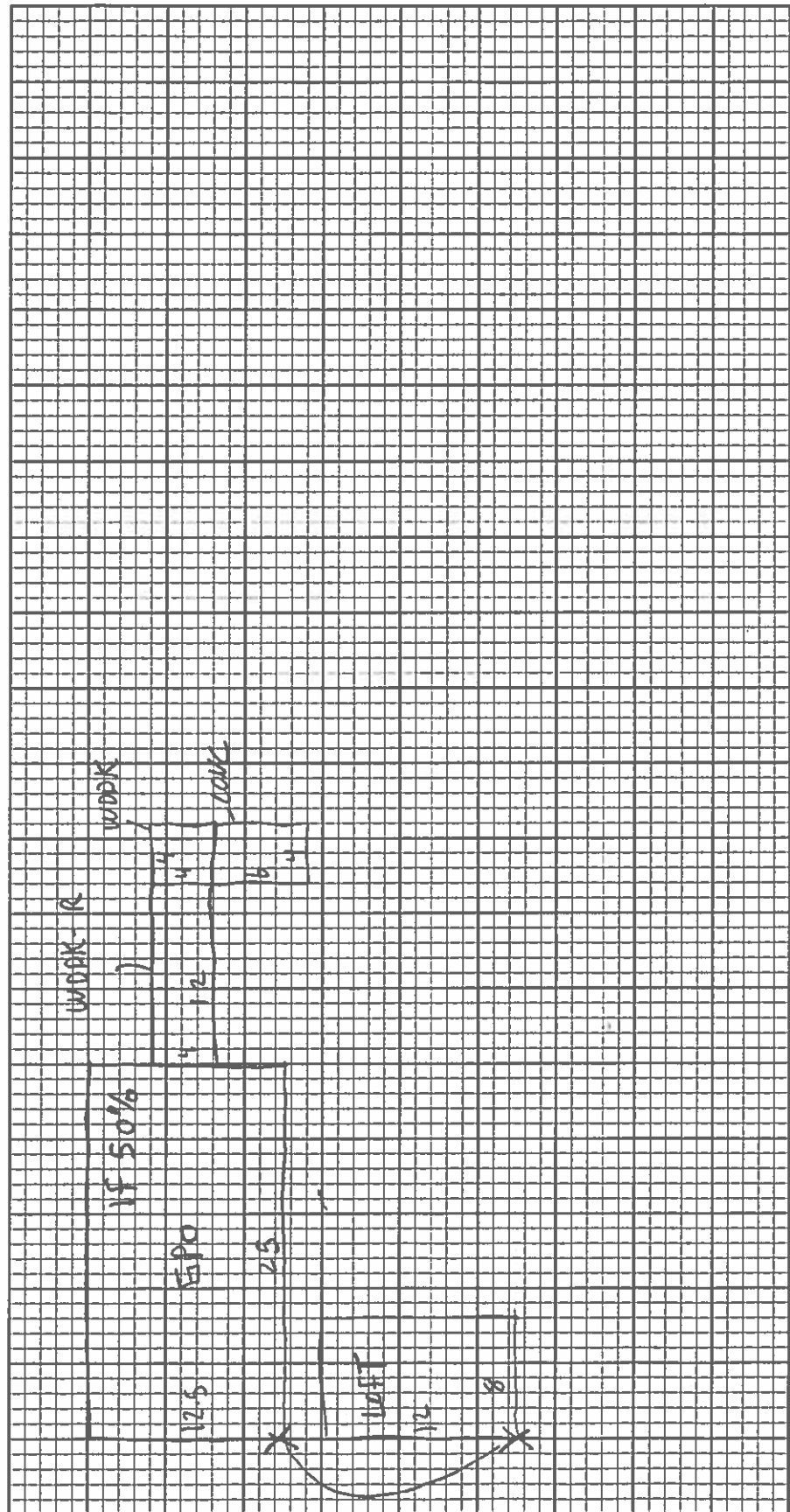
OUTBUILDINGS/OTHER IMPROVEMENTS									
DELETE ALL EXISTING OUTBUILDINGS: Y N									
(Grade / Quality: L F A G V G E)									
(Condition: VP P F A G V G E)									
#	DESCRIPTION & FEATURES	VALUE	YR BLT	EF YR	SIZE	HT	Q	C	
1	02 POLE BLDG	450	2020	2021	8X30		L		
2	03 POLE BLDG	450	2020	2021	18X50		L		
3	04 CONNEX		—	—	8X40		A	1	
4	05 CONNEX		—	—	8X20		A	3	
5	07 CONC		—	—	10X50		A		
6	08 POLE BLDG	150	2021	2022	22X35		L		
7	09 CONC		—	—	4X33		A		
8	10 SPD HEAT [50% IF]		2020	2021	12.5X25		B		
9									
10									

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

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

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

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



ADMINISTRATIVE INFORMATION

PARCEL NUMBER
05507440
Parent Parcel Number
05507438
Property Address
47701 ANDREWS AVE
Neighborhood
125th K-Beach
Property Class
390 Commercial Accessory Bldg
TAXING DISTRICT INFORMATION
Jurisdiction 1
Area 001 KPB
District 58
Central Emergency Svs
Routing Number 2022

OWNERSHIP - Deeded Owner
HENRY ERIC W
HENRY ANGELA J
PO BOX 209
KENAL, AK 99611-0209
T 5N R 11W SEC 26 Seward Meridian KN - PW NE1/4
SW1/4 PER PW RES 98-46 REC
8539/559

OWNERSHIP

TRANSFER OF OWNERSHIP

Printed 04/27/2022 Card No. 1 of 1

Asessor's Exhibits

COMMERCIAL

VALUATION RECORD									
Assessment Year	01/01/2016	01/01/2017	01/01/2018	01/01/2019	01/01/2020	01/01/2021	Worksheet		
Reason for Change	MAIN			MAIN			MAIN		
VALUATION	I	74200	74200	74200	74200	74200	74200	160700	
Appraised Value	E	1500	1500	1500	2000	19100	19100	59000	
	T	75700	75700	75700	76200	93300	93300	219700	
VALUATION	I	74200	74200	74200	74200	74200	74200	160700	
Assessed Value	E	1500	1500	1500	2000	19100	19100	59000	
	T	75700	75700	75700	76200	93300	93300	219700	

LAND DATA AND CALCULATIONS									
Land Type	Rating -or- Actual Frontage	Measured -or- Effective	Table Effective	Prod. Factor -or- Square Feet	Depth Factor -or- Depth	Base Rate	Adjusted Rate	Extended Value	Influence Factor
1 Commercial Rural/Residential E			37540.00			37540.00	187700 P	0% Q	0% S
3 Remaining/Wetlands			440.00			440.00	2200		
4 Residential Rural/Res T			2600.00			2600.00	78000 P	0% Q	0% S

RECOMMENDED

BLD: Building Notes
04/22/25/JM #6 12X16 POLEBLDG NOW GPO W/NO KITCHEN & USED AS NAIL BOX
LAND: 2022
06/17 EC Ag Only Book 0413 Page 724
04/22/25/JM FARMLAND-SEE AGRICULTURAL PLAN IN FILE FOR LAND REVIEW
R123: ReInspect 2023
NEW STRS

Supplemental Cards
TRUE TAX VALUE
160700

Supplemental Cards
TOTAL LAND VALUE
160700

IMPROVEMENT DATA

01	02	03	04	05	Conc	500	08	Conc	132	11
				Machine	313	25	Wd	Dk-r	Wd	Dk
				12.5	48	12	4	16		
						Conc	4	24	6	



(LCM: 100.00)

SUMMARY OF IMPROVEMENTS

SPECIAL FEATURES

Description	Value	ID	Use	Stry Hgt	Const Type	Grade	Year Const	Eff Const	Year Cond	Base Rate	Feat- ures	Adj Rate	Size or Area	Computed Value	Phys Obsol	Market Depr	Adj Comp	Value	
02 : 4SO 03 : 4SO 08 : 1SO 10 : FINISHLO H LOFT 11 : PRIVSEPT SWL-PRV		01	DRIVE	0.00	A		3000	3000	AV	2000	N	2000	1@	0	2000	0	0	100	2000
		02	POLEBLDG	0.00	L		2020	2020	AV	19.12	Y	9.56	8x 30	2290	7	0	100	2100	
		03	POLEBLDG	0.00	L		2020	2020	AV	19.12	Y	9.56	18x 50	8600	7	0	100	8000	
		04	CONEX	0.00	A		3000	3000	AV	2500	N	2500	8x 40	2500	0	0	100	2500	
		05	CONEX	0.00	A		3000	3000	AV	1200	N	1200	8x 20	3600	0	0	100	3600	
		07	CONCP	0.00	1	A	2010	2010	AV	0.00	N	0.00	10x 50	2070	53	0	100	1000	
		08	POLEBLDG	0.00	L		2021	2022	AV	19.12	Y	16.63	22x 35	12810	0	0	100	12800	
		09	CONCP	0.00	1	A	2020	2021	AV	0.00	N	0.00	4x 33	550	3	0	100	500	
		10	MACHINE	0.00	1	G	2020	2021	AV	26.44	Y	40.31	13x 25	16190	1	0	100	16000	
		11	SWL	0.00	A		3000	3000	AV	0.00	Y	0.00	1@	0	10500	0	0	100	10500

Supplemental Cards
TOTAL IMPROVEMENT VALUE

Neighborhood
Neigh 125 AV

Appraiser/Date

Data Collector/Date

JBJM 04/07/2022

59000



055-074-40
Card C01

47701 ANDREWS AVE

lrsn = 15519

ADMINISTRATIVE INFORMATION

Neighborhood:

125 K-Beach

Property Class:

390 Commercial Accessory Bldg

TAG:

58 - CENTRAL EMERGENCY SERVICES

LEGAL DESCRIPTION:

ACRES: 40.00

T 5N R 1W SEC 26 Seward Meridian KN - PW NE1/4 SW1/4 PER
PW RES 98-46 REC @539/559

PRIMARY OWNER
HENRY ERIC W
HENRY ANGELA J
PO BOX 209
KENAI, AK 99614

Commercial Accessory Bldg

EXEMPTION INFORMATION	Assessment Year	VALUATION RECORD				
		2017	2018	2019	2020	2021
	Land	74,200	74,200	74,200	74,200	74,200
	Improvements	1,500	1,500	1,500	2,000	19,100
	Total	75,700	75,700	75,700	76,200	93,300

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	Line#	Init.Code	Description	S or %	AdjAmt	Value
Residential Rural/Res 49	User Definable Land Formul		30.00	2,600	2,600	78,000	4	Q	View None			78,000
							4	P	Gas Yes			
							4	X	Elec Yes			
							4	S	Gravel Main			
Commercial Rural/Rε 49	User Definable Land Formul		5.00	37,540	37,540	187,700	1	X	Elec Yes			80,500
							1	S	Gravel Main			
							1	P	Gas Yes			
							1	Q	View None			
MEMOS										107 160	-107 160	

MEMOS

Remainder	5.00	440	440	2,200	3	None
Remainder Building Westwards 49						
04/22 JB/JM # 6 12X16 POLEBLDG NOW GPO W/NO KITCHEN & USED AS						
ASSESSED LAND VALUE (Rounded) :						
						-107,160
						160,700

06/17 LC Aq Only Book 0413 Page 724
04/22 JB/JM FARMLAND-SEE AGRICULTURAL PLAN IN FILE FOR LAND
REVIEW

RECOMMENDED

2022

47701 ANDREWS AVE

055-074-40 C01

IRSN = 15519

PHYSICAL CHARACTERISTICS

YEAR

USE:

Assessor's Exhibits

ROOFING:

WALL / FRAME:

01 02 03 04 05
06 Conc (500)
08 Conc (132)
11

Machine (313) 25	12.5	49	12	4	16
		Conc		4	24.6

055-074-40 C01

SPRINKLER SYSTEM

HEATING AND PLUMBING

EXTERIOR FEATURES

Description	Units	Cost	Total
CONCP	500	4.14	2,070
CONCP	132	4.17	550
WDRK-R	48	33.75	1,620
WDRK	16	35.00	560
CONCP	24	5.00	120

Addition exterior features on file.

SUMMARY OF IMPROVEMENTS

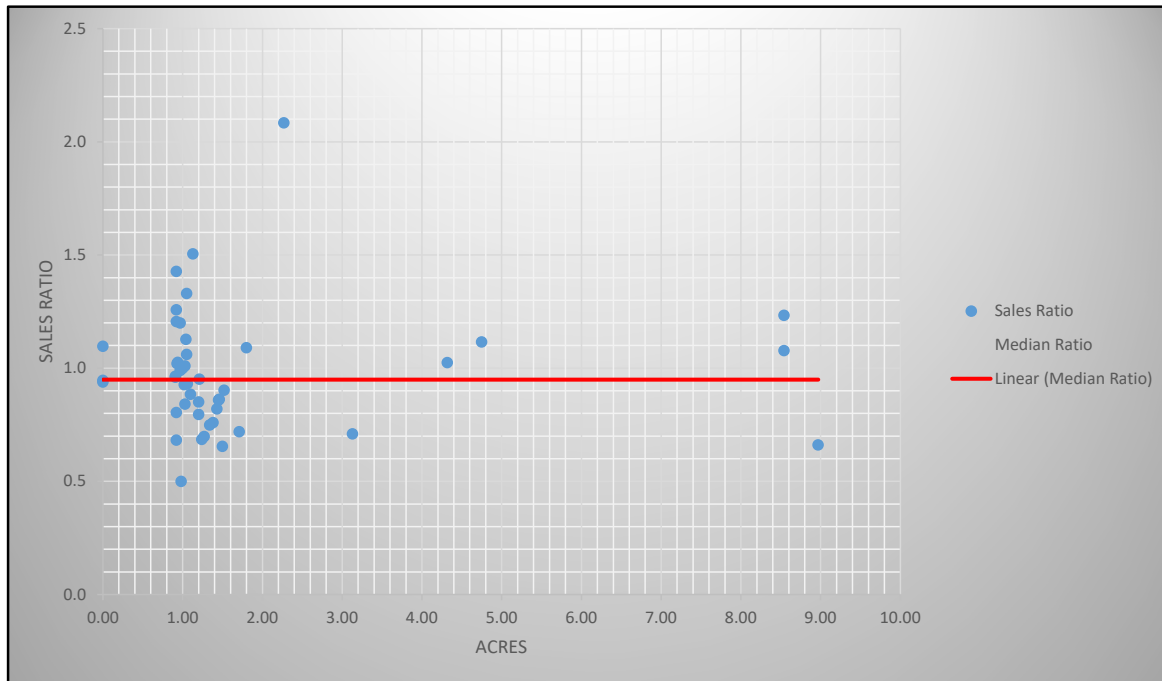
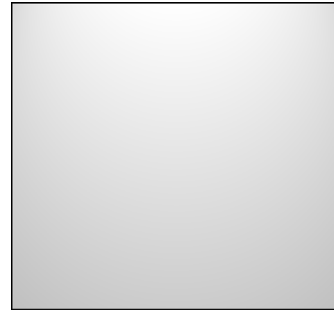
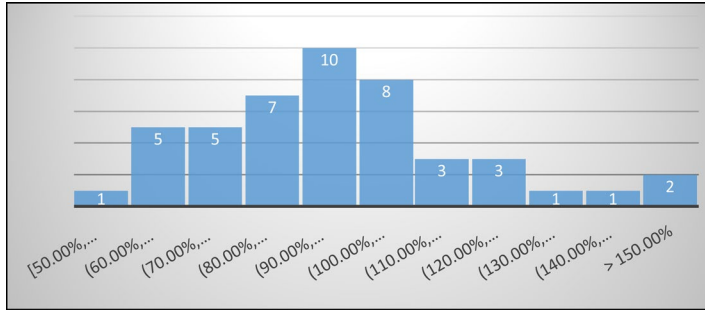
Improvement	Story or Ht	Grade	Year Const	Eff Const	Cond	Base Rate	Adj Rate	L	W	Size or Area	Comp Value	Pys Depr	Total Depr	% Comp	Value
01 DRIVE	0.0	AVG	3000	3000	AV	2000.00	2000.00	0	0	1	2,000	0	0	100	2,000
02 POLEBLDG	0.0	Low	2020	2020	AV	19.12	9.56	30	8	240	2,290	7	8	100	2,100
03 POLEBLDG	0.0	Low	2020	2020	AV	19.12	9.56	50	18	900	8,600	7	7	100	8,000
04 CONEX	0.0	AVG	3000	3000	AV	2500.00	2500.00	40	8	1	2,500	0	0	100	2,500
05 CONEX	0.0	AVG	3000	3000	AV	1200.00	1200.00	20	8	3	3,600	0	0	100	3,600
07 CONCP	0.0	AVG	2010	2010	AV	0.00	0.00	50	10	500	2,070	53	52	100	1,000
08 POLEBLDG	0.0	Low	2021	2022	AV	19.12	16.63	35	22	770	12,810	0	0	100	12,800
09 CONCP	0.0	AVG	2020	2021	AV	0.00	0.00	33	4	132	550	3	9	100	500
10 MACHINE	0.0	G	2020	2021	AV	26.44	40.31	25	13	313	16,190	1	1	100	16,000
11 SWL	0.0	AVG	3000	3000	AV	0.00	0.00	0	0	1	10,500	0	0	100	10,500
TOTAL IMPROVEMENT VALUE (for this card)															59,000

04/15/2022

Last inspected 04/07/2022 by JBIM; Code: A ; Data Entry by BEVERLY

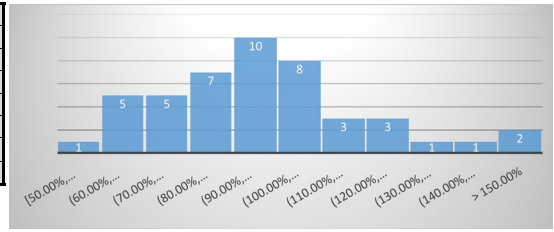
LAND SALES RATIO STUDY

Ratio Sum	44.96		Excluded	0	
Mean	97.75%	Earliest Sale	10/23/2018	# of Sales	46
Median	94.94%	Latest Sale	8/9/2021	Total AV	\$ 1,704,300
Wtd Mean	89.90%	Outlier Information		Total SP	\$ 1,895,820
PRD:	1.09	Range	1.5	Minimum	50.00%
COD:	19.64%	Lower Boundary	36.68%	Maximum	208.47%
St. Dev	0.2693	Upper Boundary	152.79%	Min Sale Amt	\$ 5,900
COV:	27.55%			Max Sale Amt	\$ 175,000



LAND SALES RATIO STUDY

Ratio Sum	44.96	2.80	Excluded	0
Mean	97.75%	Earliest Sale 10/23/2018	# of Sales	46
Median	94.94%	Latest Sale 8/9/2021	Total AV	\$ 1,704,300
Wtd Mean	89.90%	Outlier Information	Total SP	\$ 1,895,820
PRD:	1.09	Range 1.5	Minimum	50.00%
COD:	19.64%	Lower Boundary 36.68%	Maximum	208.47%
St. Dev	0.2693	Upper Boundary 152.79%	Min Sale Amt	\$ 5,900
COV:	27.55%		Max Sale Amt	\$ 175,000

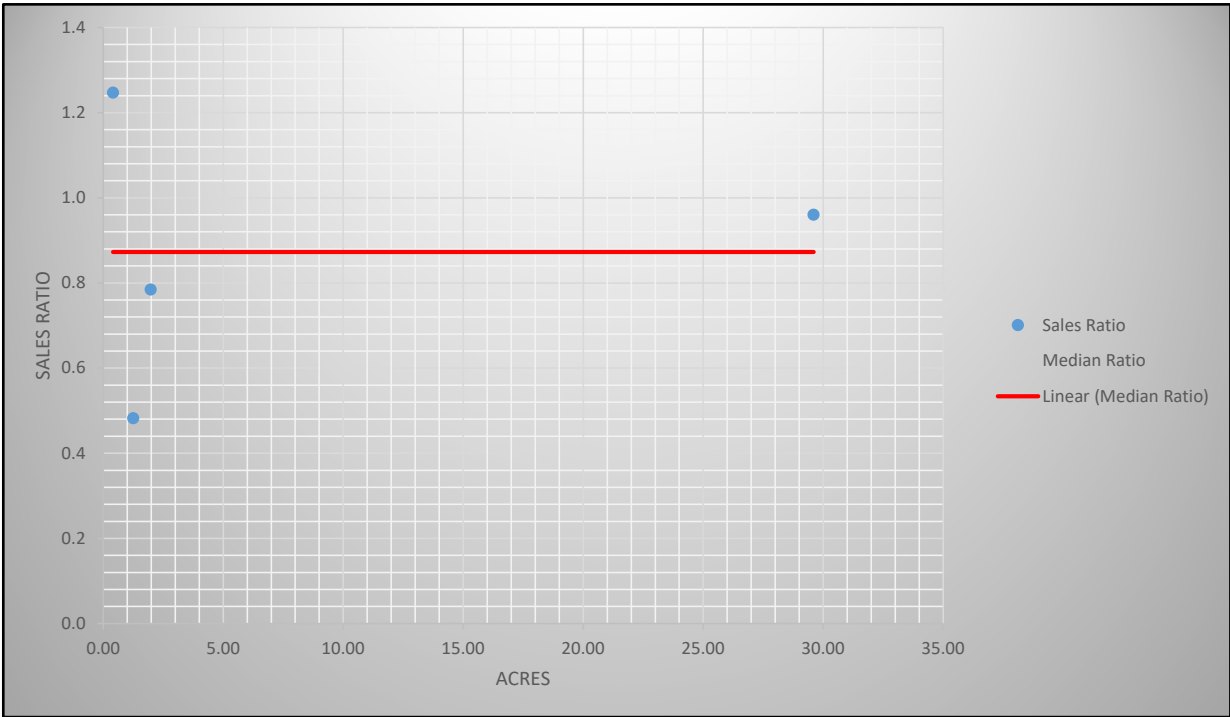
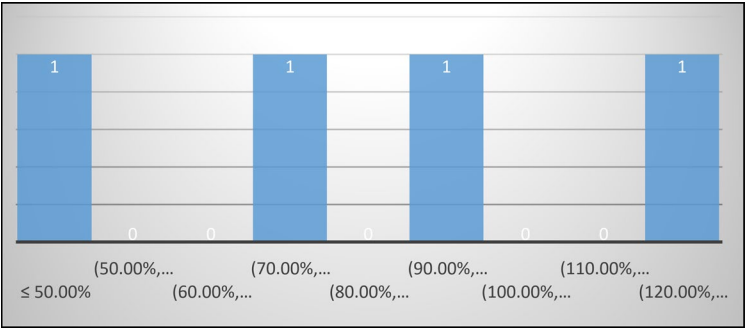


NBH

neighborhood	pxfer_date	lrsn	PIN	Total Acres	Current Land Val	Sale Price	LandType	SaleCd	2020 Cert Land	Ratio
125	6/14/21	15096	05501180	0.98	\$ 62,400	\$ 124,800	20	Z	\$49,500	50.00%
125	6/8/21	15149	05502132	0.92	\$ 88,800	\$ 130,000	20	C	\$71,900	68.31%
125	11/19/18	92648	05502149	1.13	\$ 90,300	\$ 60,000	20	V	\$63,800	150.50%
125	8/18/20	104509	05502154	0.92	\$ 72,400	\$ 57,520	20	C	\$71,900	125.87%
125	7/29/20	104510	05502155	0.92	\$ 71,400	\$ 50,000	20	C	\$71,900	142.80%
125	7/8/19	106775	05502163	1.52	\$ 158,100	\$ 175,000	20	C	\$185,000	90.34%
125	7/29/21	98323	05503535	1.20	\$ 24,700	\$ 29,000	20	C	\$30,700	85.17%
125	2/11/19	15800	05518058	1.05	\$ 17,300	\$ 13,000	20	Z	\$15,400	133.08%
125	8/22/19	15800	05518058	1.05	\$ 17,300	\$ 16,300	20	Z	\$15,400	106.13%
125	2/3/21	15804	05518062	1.10	\$ 17,700	\$ 20,000	20	V	\$15,700	88.50%
125	3/23/20	16101	05522161	0.97	\$ 19,800	\$ 16,500	20	C	\$14,800	120.00%
125	6/18/21	82209	05524108	8.97	\$ 52,900	\$ 80,000	20	V	\$35,000	66.13%
125	11/25/20	82299	05524111	8.54	\$ 54,300	\$ 44,000	20	C	\$43,800	123.41%
125	2/4/21	81713	05524112	8.54	\$ 49,600	\$ 46,000	20	C	\$34,100	107.83%
125	9/16/19	16509	05525701	1.50	\$ 108,100	\$ 165,000	20	C	\$61,200	65.52%
125	6/30/20	81770	05527042	1.38	\$ 22,800	\$ 30,000	20	C	\$23,500	76.00%
125	12/17/20	100901	05527057	1.21	\$ 23,800	\$ 25,000	20	V	\$22,000	95.20%
125	8/11/20	16975	05530014	1.80	\$ 24,000	\$ 22,000	20	C	\$20,100	109.09%
125	8/28/20	16979	05530018	4.32	\$ 35,900	\$ 35,000	20	C	\$31,200	102.57%
125	9/1/20	16980	05530019	4.75	\$ 37,300	\$ 33,400	20	Z	\$32,700	111.68%
125	2/28/19	17020	05531035	0.91	\$ 19,300	\$ 20,000	20	C	\$14,300	96.50%
125	2/19/21	17084	05532040	2.27	\$ 12,300	\$ 5,900	20	C	\$5,900	208.47%
125	8/9/21	17282	05534054	1.43	\$ 19,600	\$ 23,900	20	Z	\$23,900	82.01%
125	8/9/21	17283	05534055	0.91	\$ 19,200	\$ 20,000	20	C	\$19,100	96.00%
125	4/21/20	17332	05535042	1.71	\$ 22,300	\$ 31,000	20	C	\$26,200	71.94%
125	7/12/19	17435	05538012	0.97	\$ 19,800	\$ 20,000	20	C	\$14,800	99.00%
125	6/3/19	17444	05538021	1.03	\$ 20,200	\$ 20,000	20	C	\$15,200	101.00%
125	6/5/19	17491	05539008	0.93	\$ 19,400	\$ 19,000	20	C	\$19,300	102.11%
125	12/17/19	17565	05540072	1.02	\$ 23,200	\$ 25,000	20	C	\$25,200	92.80%
125	6/8/20	17943	05544033	1.00	\$ 20,000	\$ 20,000	20	C	\$20,000	100.00%
125	11/24/20	18090	05549032	1.03	\$ 20,200	\$ 24,000	20	C	\$20,300	84.17%
125	6/4/19	90323	05549052	1.45	\$ 23,200	\$ 27,000	20	C	\$24,100	85.93%
125	6/21/19	90324	05549053	1.46	\$ 23,300	\$ 27,000	20	C	\$24,200	86.30%
125	7/30/20	18191	05551007	1.04	\$ 20,300	\$ 18,000	20	C	\$20,400	112.78%
125	3/14/19	18302	05553034	1.27	\$ 22,000	\$ 31,500	20	C	\$22,500	69.84%
125	2/17/21	18521	05558011	0.94	\$ 19,500	\$ 19,000	20	C	\$19,400	102.63%
125	8/1/19	18524	05558014	1.06	\$ 20,500	\$ 22,000	20	C	\$20,600	93.18%
125	4/8/19	94088	05561002CO06	0.00	\$ 58,700	\$ 62,500	20	C	\$65,600	93.92%
125	10/23/18	94089	05561002CO07	0.00	\$ 58,700	\$ 53,500	20	C	\$65,600	109.72%
125	8/12/19	94089	05561002CO07	0.00	\$ 58,700	\$ 62,000	20	C	\$65,600	94.68%
125	4/19/19	88515	13104420	3.13	\$ 28,400	\$ 40,000	20	C	\$26,500	71.00%
125	4/30/19	36782	13120018	0.92	\$ 19,300	\$ 24,000	20	C	\$19,200	80.42%
125	3/11/20	36849	13121030	1.20	\$ 21,500	\$ 27,000	20	C	\$21,900	79.63%
125	6/5/20	36860	13121044	1.24	\$ 24,000	\$ 35,000	20	C	\$22,300	68.57%
125	6/25/20	99934	13121065	1.34	\$ 22,500	\$ 30,000	20	C	\$23,200	75.00%
125	4/8/21	37321	13134085	0.92	\$ 19,300	\$ 16,000	20	C	\$16,300	120.63%

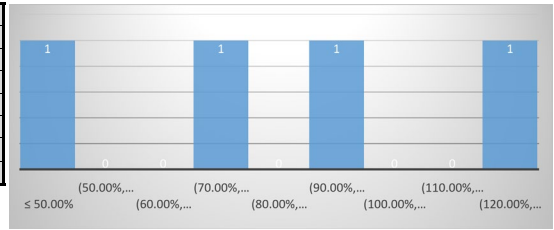
LAND SALES RATIO STUDY

Ratio Sum	3.48		Excluded	0
Mean	86.90%	Earliest Sale 10/31/2019	# of Sales	4
Median	87.28%	Latest Sale 8/13/2021	Total AV \$	712,500
Wtd Mean	82.85%	Outlier Information	Total SP \$	860,000
PRD:	1.05	Range 1.5	Minimum	48.29%
COD:	26.93%	Lower Boundary -36.77%	Maximum	124.77%
St. Dev	0.3204	Upper Boundary 210.21%	Min Sale Amt \$	44,000
COV:	36.86%		Max Sale Amt \$	450,000



LAND SALES RATIO STUDY

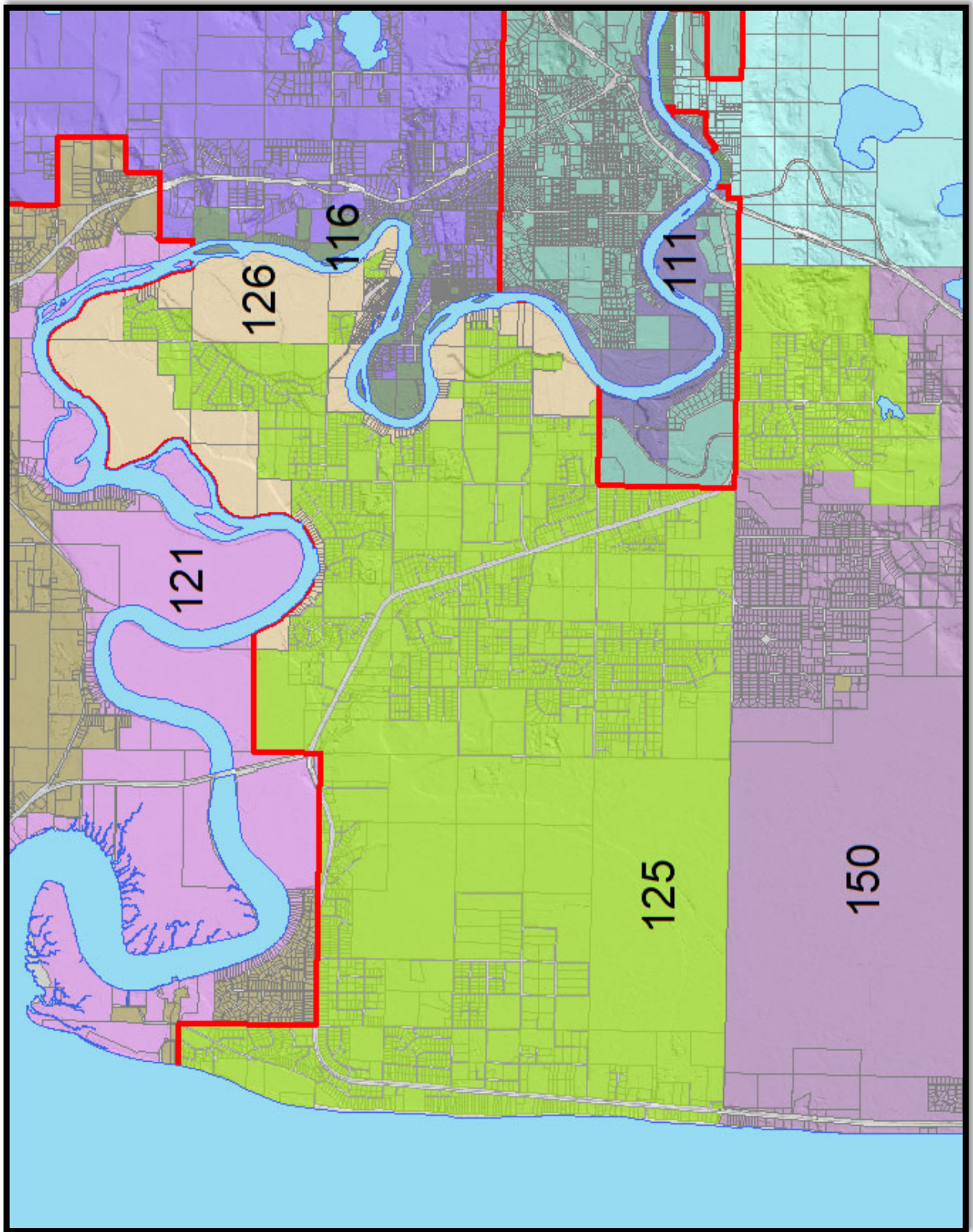
Ratio Sum	3.48	Earliest Sale	10/31/2019	Excluded	0
Mean	86.90%	Latest Sale	8/13/2021	# of Sales	4
Median	87.28%	Outlier Information		Total AV	\$ 712,500
Wtd Mean	82.85%	Range		Total SP	\$ 860,000
PRD:	1.05	1.5		Minimum	48.29%
COD:	26.93%	Lower Boundary		Maximum	124.77%
St. Dev	0.3204	Upper Boundary		Min Sale Amt	\$ 44,000
COV:	36.86%			Max Sale Amt	\$ 450,000



NBH

neighborhood	pxfer_date	lrsn	PIN	Total Acres	Current Land Val	Sale Price	LandType	SaleCd	2020 Cert Land	Ratio
125	10/31/19	18186	05551002	1.98	\$ 126,400	\$ 161,000	5	Z	\$121,100	78.51%
125	1/3/20	18942	05566160	1.25	\$ 99,000	\$ 205,000	5	C	\$88,700	48.29%
125	8/13/21	37847	13145214	0.41	\$ 54,900	\$ 44,000	5	C	\$26,200	124.77%
125	11/27/19	38291	13155035	29.60	\$ 432,200	\$ 450,000	5	C	\$394,700	96.04%

MARKET AREA MAP



Telephone Log

Appraiser Joey Barnes

Appeal Year 2022

Date	Time	Name of Contact	Account #	Contact #	Comments / Notes
4/7/22	9:27 AM	Eric Henry	055-074-40	907 350 9008	Scheduled Inspection today 4.7.22 at 3PM
4/18/22	2:45 PM	Eric Henry	055-074-40	907 350 9008	I spoke with Mr. Henry and explained the new value determined by our department. - Mr. Henry did not accept the new value. Mr. Henry stated he believes the whole land area needs to be classisfied as agricultural. I explained the 40% agricultural deduction of \$107,000. Mr. Henry said he does not believe this is fair and is going to contest to the Board of Equalization.



055-510-02

18186

Commercial Accessory Bldg

LAND DATA AND CALCULATIONS

ASSESSED LAND VALUE (Rounded) :

Sale Comments

ASG 28



18942

055-661-60

43543 KALIFORNISKY BEACH RD

General Commercial

LAND DATA AND CALCULATIONS

ASSESSED LAND VALUE (Rounded) :

08/15/2022 Last inspected 08/01/2021 by MB; Code: M; Data Entry by MJS



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

131-452-14

33986 COMMUNITY COLLEGE DR

2022 37847

ADMINISTRATIVE INFORMATION		LEGAL DESCRIPTION:	ACRES:	PRIMARY OWNER
Neighborhood: 12th K-Beach Property Class: 100 Residential Vacant TAG: 58 - CENTRAL EMERGENCY SVS		T 4N R 11W SEC 2 Seward Meridian KN 0870062 DAMON PLAZA SUB NO 2 LOT 1 BLK 2 THE NORTH 100 FT THEREOF	0.41	ALEY JEFF PO BOX 4163 SOLDOTNA, AK 99669-4163

Residential Vacant

EXEMPTION INFORMATION		VALUATION RECORD					Worksheet	
Assessment Year	2017	2018	2019	2020	2021		2021	
Land	26,200	26,200	26,200	26,200	26,200		26,200	54,900
Improvements	0	0	0	0	0		0	0
Total	26,200	26,200	26,200	26,200	26,200		26,200	54,900

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdiRate	ExtValue	InfluenceCode	Description	\$ or %	AdjAmt	Value
Commercial Rural/Resident	49 User Definable Land Formul		0.41	121,707	121,707	49,900	R	Paved	10	4,990	54,900
							P	Gas Yes			
							Q	View None			
							X	Elec Yes			
ASSESSED LAND VALUE (Rounded) :										4,990	54,900

MEMOS

Sale Comments
20060023160 NO DOT PK 09/25/06
20210089920 \$44,000 MB 10/21 NO DOT

ASG 30



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

131-550-35

2022 38291

ADMINISTRATIVE INFORMATION		LEGAL DESCRIPTION:	ACRES:	PRIMARY OWNER
Neighborhood: 12th K-Beach		T 4N R 11W SEC 1 Seward Meridian KN NE1/4 NW1/4 EXCLUDING COOK INLET ACADEMY SUB	29.60	SBC DEVELOPMENT GROUP INC 42115 KALIFORNIA BEACH RD STE B SOLDOTNA, AK 99669-8312
Property Class: 120 Residential Vacant				
TAG: 58 - CENTRAL EMERGENCY SVS				

Residential Vacant

EXEMPTION INFORMATION	VALUATION RECORD				
	Assessment Year	2017	2018	2019	2020
	Land	394,700	394,700	394,700	394,700
	Improvements	0	0	0	0
	Total	394,700	394,700	394,700	394,700
					Worksheet
					432,200
					0
					432,200

LAND DATA AND CALCULATIONS

Type	Method	Use	Acre	BaseRate	AdiRate	ExtValue	InfluenceCode	Description	\$ or %	AdiAmt	Value
Commercial Rural/Resident	49 User Definable Land Formul		23.86	18,013	18,013	429,800	R	Paved	10	42,980	429,800
							X	Elec Yes			
							Q	View None			
							E	WETLANDS			
							O	Gas No	-10	-42,980	2,400
Remaining/Wetlands	49 User Definable Land Formul		5.74	418	418	2,400		None		0	432,200
ASSESSED LAND VALUE (Rounded) :											

MEMOS

Sale Comments
20190107100 \$450,000 LC 05/2020 NO DOT

State of Alaska

Quitclaim Deed

No. 1 2 1 0 D

The Grantor, the STATE OF ALASKA, DEPARTMENT OF NATURAL RESOURCES, 3801 C Street, Suite 980, Anchorage, Alaska 99503-5936, pursuant to AS 38.05.069, AS 38.05.321 and the regulations promulgated thereunder, for good and valuable consideration, does hereby remise, release and quitclaim unto the Grantee, JANICE MOTT, a single person, and CALVIN R. MOTT, a single person, as tenants in common, whose mailing address of record is 931 SW Black Butte Avenue, Redmond, Oregon 97756, Grantee's heirs and assigns, the remaining interests in the land estate in fee title, that were reserved by the State of Alaska in the original Agricultural Quitclaim Deed No. 1210, issued on September 30, 1992, and recorded in the Kenai Recording District on March 4, 1993, at Book 0413, Pages 724 through 726, with respect to the following-described tract of land which is a subdivision of the tract described in the original Agricultural Quitclaim Deed No. 1210:

TOWNSHIP 5 NORTH, RANGE 11 WEST, SEWARD MERIDIAN, ALASKA

SECTION 26: NE1/4SW1/4.

CONTAINING 40 ACRES, MORE OR LESS.

ACCORDING TO THE SURVEY MAP APPROVED BY THE UNITED STATES
SURVEYOR GENERAL'S OFFICE IN JUNEAU, ALASKA ON MARCH 12, 1923.

Subject to:

Valid existing easements and reservations.

A right-of-way easement for a highway, 200 feet wide, ADL 2400.

A public access road right-of-way easement, 50 feet wide, ADL 39503.

Subdivision requirements pursuant to Chapter 20, SLA 1997.

The covenants, as described in Agricultural Quitclaim Deed No. 1210, as pertains to the above-described land are hereby released and replaced with new covenants and provisions pursuant to Section 12, Chapter 20, SLA 1997.

THE COVENANTS HEREBY RELEASED ARE:

~~Provided~~ that the Grantee, by acceptance hereof and by agreement with the Grantor, hereby expressly covenants to use the property for agricultural purposes only, which may include subsequent reconveyance for personal residential use incidental to farm operations on the property, and for subsequent Grantees to operate in accordance with regulations approved by the Commissioner and further agrees that these covenants shall run with the land and shall be binding upon the Grantee and all other persons and parties claiming through the Grantee.

Provided Further, as a condition subsequent to this deed, that if the property is used for purposes other than agricultural purposes, then the Grantor may enter the property and terminate the estate conveyed herein.

AND REPLACED WITH THE FOLLOWING COVENANTS AND PROVISIONS:

Provided that a perpetual covenant for the benefit of all Alaska residents restricts the use of the land to agricultural purposes only as defined in AS 38.05.321. This covenant runs with the land and is binding upon the Grantee and all persons or parties claiming through the Grantee.

Provided Further that a perpetual covenant for the benefit of all Alaska residents permits the owner of the land to subdivide and convey not more than four parcels of not less than 40 acres each, after the obligation to pay for the right to construct housing in each subdivided parcel is either satisfied under AS 38.05.321(e) or, if conveyance is to be made to a member of the owner's immediate family, is acknowledged by a lien placed on the parcel under AS 38.05.321(f) as security for future payment of the amount due. A subdivided parcel may not be further subdivided. This covenant runs with the land and is binding upon the Grantee and all persons or parties claiming through the Grantee.

Provided Further that the covenants listed above may be enforced only through a civil action brought by the State, a municipality, or an Alaska resident in accordance with the requirements set forth in AS 38.05.321.

Provided Further that the Grantee expressly covenants to operate in accordance with a Farm Conservation Plan approved by the Grantor. This covenant runs with the land and is binding upon the Grantee and all persons or parties claiming through the Grantee.

And Further payment has not been made under AS 38.05.321(e) for the right to construct housing on each newly subdivided parcel.

Other terms and conditions of Quitclaim Deed No. 1210 remain as written.

In Testimony Whereof the State of Alaska has caused these presents to be executed by the Acting Director of the Division of Land, Department of Natural Resources, State of Alaska, pursuant to delegated authority, this 6th day of January, 1999.

Sig: Carol L. Shobe
 Carol L. Shobe
 For Richard A LeFebvre, Acting Director
 Division of Land

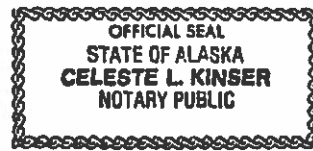
State of Alaska)
) ss.
 Third Judicial District)

This Is To Certify that on the 6th day of January, 1999, appeared before me CAROL L. SHOBE, who is known to me to be the person who has been lawfully delegated the authority of Richard A. LeFebvre, the Acting Director of the Division of Land, Department of Natural Resources, State of Alaska, to execute the foregoing document; that Carol L. Shobe executed said document under such legal authority and with knowledge of its contents; and that such act was performed freely and voluntarily upon the premises and for the purposes stated therein.

Witness my hand and official seal the day and year in this certificate first above written.

Celeste L. Kinser
 Notary Public in and for the State of Alaska

My Commission Expires: April 4, 2001



000295

NOTARIAL
 DISTRICT
 TESTED BY DNR

Return Recorded Document to:
 Janice Mott and Calvin R. Mott
 931 SW Black Butte Avenue
 Redmond, Oregon 97758

'99 JAN 11 PM 12 40

QCD No. 12100
 ADL No. 215329D
 Location Index:
 T. 5 N., R. 11 W., S.M.
 Section 26

2006-005579-0

Recording Dist: 302 - Kenai

6/7/2006 10:16 AM Pages: 1 of 2

A
L
A
S
K
A



Return to:
STATE OF ALASKA
DEPARTMENT OF NATURAL RESOURCES
DIVISION OF MINING, LAND AND WATER
550 W. 7th Avenue, Suite 640
Anchorage, Alaska 99501-3576

**NOTICE OF RECEIPT OF PAYMENT
FOR THE RIGHT TO CONSTRUCT HOUSING**
under Ch. 20 SLA 1997

Kenai Recording District

NOTICE IS HEREBY GIVEN that the State of Alaska, Department of Natural Resources, received payment on April 11, 2006, under AS 38.05.321(e) for the right to construct housing on the subdivided agricultural parcel under Quitclaim Deed No. 1210D, recorded in the Kenai Recording District on January 11, 1999, at Book 549, Pages 635-637, inclusive, and serialized as ADL No. 215329D, from:

Terry D. Best and Julie A. Best
PO Box 3294, Kenai, Alaska 99611.

The agricultural land subject to the aforementioned payment is legally described as:

TOWNSHIP 5 NORTH, RANGE 11 WEST, SEWARD MERIDIAN, ALASKA

SECTION 26: NE1/4SW1/4.

CONTAINING 40 ACRES, MORE OR LESS.

**ACCORDING TO THE SURVEY MAP APPROVED BY THE UNITED STATES
SURVEYOR GENERAL'S OFFICE IN JUNEAU, ALASKA ON MARCH 12, 1923.**

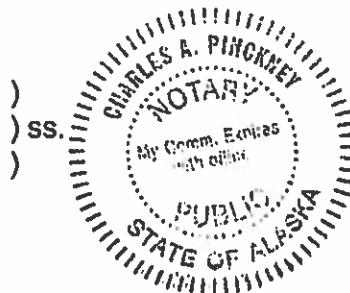
This Notice of Receipt of Payment for Housing Right was prepared on behalf of the Alaska Department of Natural Resources and signed at Anchorage, Alaska on the 5th day of June, 2006.


Richard H. Mylius

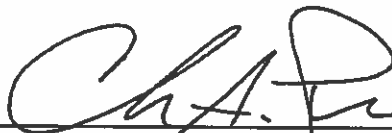
Acting Director
Division of Mining, Land and Water

State of Alaska

3rd Judicial District



THIS IS TO CERTIFY THAT ON THIS 5th day of June, 2006, before me personally appeared Richard H. Mylius, of the Department of Natural Resources of the State of Alaska, who executed the foregoing notice of receipt of payment for housing right on behalf of the State of Alaska, and who is fully authorized by the State to do so.



Notary Public in and for the State of Alaska
My commission expires: with office

ADL No. 215329D

Quitclaim Deed No. 1210D

MTRS Township 5 North, Range 11 West, Section 26, Seward Meridian, Alaska

State Business – No Charge



We are now accepting payments online for case agreements and mining claims bills! To make a payment by credit card or from your bank account, click here.

Results - Case File Abstract

Summary

File: ADL 215329D

Customer: 000046085 BEST, TERRY D
PO BOX 3294
KENAI AK 99811

Case Type: 525 CONVERSION TO AG COVENANT DNR Unit: 500 CONTRACT ADMIN
File Location: DAG DIV OF AGRICULTURE
Case Status: 90 CONVEYED Status Date: 01/06/1999
Total Acres: 40.000 Date Initiated: 10/27/1998
Office of Primary Responsibility: DAG DIV OF AGRICULTURE
Last Transaction Date: 06/30/2020 Case Subtype: 5220 ORIG PAT UNDER 522
Last Transaction: LOCRECVD FILE LOCATION UPDATE RECEIVED

Land Records

Meridian: S Township: 005N Range: 011W Section: 26 Section Acres: 40

Case Actions

10-27-1998 MULTIPLE CUSTOMERS FROM CASE INITIATION		
RELATION CODE A	10	OWNER
CUSTOMER NUMBER A	000144359	MOTT, CALVIN R
10-27-1998 APPLICATION RECEIVED		
STATUS 11	11	APPLICATION
APLN FOR THE ADDL FEE TITLE RIGHTS, FEE, AND LIMITED LIABILITY REPORT REC'D FOR A PORTION OF THE LAND CONVEYED UNDER ADL 215329		
10-27-1998 HOUSING RIGHTS		
HAS RIGHTS (Y OR N)	N	NO
THIS PARCEL DOES NOT HAVE HOUSING RIGHTS. THE MOTT'S SUBD THAT PORTION IN SECTION 26, AND THE HOUSING RT BELONGS TO THE SW1/4SW1/4.		
10-27-1998 COMMENTS		
THE MOTT'S REC'D A SURVEY PLAT WAIVER FROM THE KENAI PENINSULA BOROUGH TO SUBDIVIDE, RECORDED IN THE KENAI R.D. ON 9/9/98, BK 539, PG 559.		
10-27-1998 SEE OTHER ASSOCIATED FILE		
ASSOC FILE TYPE	ADL	ALASKA DIV OF LANDS
ASSOC FILE NUMBER	215329	
ADL 215329 IS THE ORIGINAL AGRICULTURAL CASEFILE THAT THIS ADDITIONAL RIGHTS APPLICATION IS DERIVED FROM.		
12-28-1998 ISSUED/ACTIVE/APPROVED		
STATUS 35	35	APPROVED
OWNERSHIP OF THE LAND AS SHOWN IN THE LIMITED LIABILITY REPORT HAS BEEN APPROVED BY THE REALTY SERVICES SECTION		
01-06-1999 CONVEYED		
STATUS 90	90	CONVEYED
AG COV TITLE (PAT/QCD)	QCD 1210D	
THIS PARCEL DOES NOT CURRENTLY HAVE A HOUSING RIGHT		
03-15-1999 ASSIGNMENT APPROVED (ASSIGNORS)		
RELATION A	10	OWNER
ASSIGNOR A	144359	MOTT, CALVIN R
QCD FROM CALVIN MOTT TO JANICE MOTT RECORDED IN THE KENAI RECORDING DISTRICT, IN BOOK 554 AT PAGE 504, COVERING THIS PARCEL.		
08-04-2000 CUSTOMER CHANGED NAME		
NEW NAME: JANICE L RAILTON OLD NAME: JANICE L MOTT		
10-22-2003 ASSIGNMENT APPROVED		
RELATION - NEW A	10	OWNER
RELATION - NEW B	10	OWNER
RELATION - OLD A	10	OWNER
ASSIGNEE A	46085	BEST, TERRY D
ASSIGNEE B	46616	BEST, JULIE A
ASSIGNOR A	1080	RAILTON, JANICE L
JANICE RAILTON (FORMERLY MOTT) SOLD THE FARM TO TERRY D BEST AND JULIE A BEST. TITLE TRANSFERRED TO BESTS BY STATUTORY WARRANTY DEED.		
10-22-2003 COMMENTS		
USED THE ASGN TRANSACTION, AS SUCCESSOR IN INTEREST WAS NOT AVAILABLE ON THIS CASETYPE.		

04-11-2006 PAYMENT MADE		
# OF PAYMENT MADE	1	
THE HOUSING RIGHT FEE OF \$4,867.00 WAS PAID THIS DATE.		
04-11-2006 HOUSING RIGHTS		
HAS RIGHTS (Y OR N)	N	NO
# OF HOUSING REQUEST	1	
THE BESTS PAID FOR ONE HOUSING RIGHT ON ADL 215329D. PARCEL WAS ISS ADDL RTS UNDER FORMER OWNER. BUT DID NOT PREV INCL A HOUSING RIGHT.		
05-26-2006 HOUSING RIGHTS		
HAS RIGHTS (Y OR N)	Y	YES
THE BESTS PD FOR HOUSING RT ON 4/11/06; DOCUMENT "NOTICE OF RECEIPT OF PAYMENT FOR THE RIGHT TO CONSTRUCT HOUSING" SIGNED THIS DATE		
06-07-2006 DOCUMENT RECORDED		
TYPE OF DOCUMENT	MS	
DOCUMENT NUMBER	2006-005579-0	
RECORDING DISTRICT	R302	
DOCUMENT DESC: NTC OF RECEIPT OF PAYMENT FOR THE RIGHT GENERATED BY RECORDING THE DOCUMENT IN THE OFFICIAL PUBLIC RECORD		
09-13-2011 SUMMARY RECORD DATA CHANGED/CORRECTED		
OFF PRIM RESPONS	LCAU	LAND-CONTRACT ADMIN
STANDARDIZATION OF OPR FOR DMLW BACKLOG PROJECT		
06-30-2020 SUMMARY RECORD DATA CHANGED/CORRECTED		
OFF PRIM RESPONS	DAG	DIV OF AGRICULTURE
FILES TRANSFERRED TO DIV OF AGRICULTURE FOR POST PATENT PROCESSING		

Legal Description

APPLICATION LEGAL DESCRIPTION
TOWNSHIP 5 NORTH, RANGE 11 WEST, SEWARD MERIDIAN, ALASKA
SECTION 26: NE1/4SW1/4.
CONTAINING 40 ACRES, MORE OR LESS.
ACCORDING TO THE SURVEY MAP APPROVED BY THE SURVEYOR GENERAL'S OFFICE
IN JUNEAU, ALASKA, ON MARCH 12, 1923.
***** ADDITIONAL RIGHTS QUITCLAIM DEED LEGAL DESCRIPTION *****
(FEE TITLE WITH A PERPETUAL AGRICULTURAL COVENANT)
THE FOLLOWING-DESCRIBED TRACT OF LAND WHICH IS A SUBDIVISION OF THE
TRACT DESCRIBED IN THE ORIGINAL AGRICULTURAL QUITCLAIM DEED NO. 1210:
TOWNSHIP 5 NORTH, RANGE 11 WEST, SEWARD MERIDIAN, ALASKA
SECTION 26: NE1/4SW1/4.
CONTAINING 40 ACRES, MORE OR LESS.
ACCORDING TO THE SURVEY MAP APPROVED BY THE UNITED STATES SURVEYOR
GENERAL'S OFFICE IN JUNEAU, ALASKA ON MARCH 12, 1923.
SUBJECT TO:
VALID EXISTING EASEMENTS AND RESERVATIONS.
A RIGHT-OF-WAY EASEMENT FOR A HIGHWAY, 200 FEET WIDE, ADL 2400.
A PUBLIC ACCESS ROAD RIGHT-OF-WAY EASEMENT, 50 FEET WIDE,
ADL 39503.
SUBDIVISION REQUIREMENTS PURSUANT TO CHAPTER 20, SLA 1997.
THE COVENANTS, AS DESCRIBED IN AGRICULTURAL QUITCLAIM DEED NO. 1210,
AS PERTAINS TO THE ABOVE-DESCRIBED LAND ARE HEREBY RELEASED AND
REPLACED WITH NEW COVENANTS AND PROVISIONS PURSUANT TO SECTION 12,
CHAPTER 20, SLA 1997.
THE COVENANTS HEREBY RELEASED ARE:
PROVIDED THAT THE GRANTEE, BY ACCEPTANCE HEREOF AND BY AGREEMENT WITH
THE GRANTOR, HEREBY EXPRESSLY COVENANTS TO USE THE PROPERTY FOR
AGRICULTURAL PURPOSES ONLY, WHICH MAY INCLUDE SUBSEQUENT RECONVEYANCE
FOR PERSONAL RESIDENTIAL USE INCIDENTAL TO FARM OPERATIONS ON THE
PROPERTY, AND FOR SUBSEQUENT GRANTEEES TO OPERATE IN ACCORDANCE WITH
REGULATIONS APPROVED BY THE COMMISSIONER AND FURTHER AGREES THAT THESE
COVENANTS SHALL RUN WITH THE LAND AND SHALL BE BINDING UPON THE
GRANTEE AND ALL OTHER PERSONS AND PARTIES CLAIMING THROUGH THE
GRANTEE.
PROVIDED FURTHER, AS A CONDITION SUBSEQUENT TO THIS DEED, THAT IF THE
PROPERTY IS USED FOR PURPOSES OTHER THAN AGRICULTURAL PURPOSES, THEN
THE GRANTOR MAY ENTER THE PROPERTY AND TERMINATE THE ESTATE CONVEYED
HEREIN.
AND REPLACED WITH THE FOLLOWING COVENANTS AND PROVISIONS:
PROVIDED THAT A PERPETUAL COVENANT FOR THE BENEFIT OF ALL ALASKA
RESIDENTS RESTRICTS THE USE OF THE LAND TO AGRICULTURAL PURPOSES
ONLY AS DEFINED IN AS 38.05.321. THIS COVENANT RUNS WITH THE LAND
AND IS BINDING UPON THE GRANTEE AND ALL PERSONS OR PARTIES CLAIMING
THROUGH THE GRANTEE.
PROVIDED FURTHER THAT A PERPETUAL COVENANT FOR THE BENEFIT OF ALL
ALASKA RESIDENTS PERMITS THE OWNER OF THE LAND TO SUBDIVIDE AND
CONVEY NOT MORE THAN FOUR PARCELS OF NOT LESS THAN 40 ACRES EACH,
AFTER THE OBLIGATION TO PAY FOR THE RIGHT TO CONSTRUCT HOUSING IN
EACH SUBDIVIDED PARCEL IS EITHER SATISFIED UNDER AS 38.05.321(E) OR,
IF CONVEYANCE IS TO BE MADE TO A MEMBER OF THE OWNER'S IMMEDIATE
FAMILY, IS ACKNOWLEDGED BY A LIEN PLACED ON THE PARCEL UNDER
AS 38.05.321(F) AS SECURITY FOR FUTURE PAYMENT OF THE AMOUNT DUE.
A SUBDIVIDED PARCEL MAY NOT BE FURTHER SUBDIVIDED. THIS COVENANT
RUNS WITH THE LAND AND IS BINDING UPON THE GRANTEE AND ALL PERSONS OR
PARTIES CLAIMING THROUGH THE GRANTEE.
PROVIDED FURTHER THAT THE COVENANTS LISTED ABOVE MAY BE ENFORCED ONLY
THROUGH A CIVIL ACTION BROUGHT BY THE STATE, A MUNICIPALITY, OR AN
ALASKA RESIDENT IN ACCORDANCE WITH THE REQUIREMENTS SET FORTH IN
AS 38.05.321.
PROVIDED FURTHER THAT THE GRANTEE EXPRESSLY COVENANTS TO OPERATE IN
ACCORDANCE WITH A FARM CONSERVATION PLAN APPROVED BY THE GRANTOR.
THIS COVENANT RUNS WITH THE LAND AND IS BINDING UPON THE GRANTEE AND
ALL PERSONS OR PARTIES CLAIMING THROUGH THE GRANTEE.
AND FURTHER PAYMENT HAS NOT BEEN MADE UNDER AS 38.05.321(E) FOR THE
RIGHT TO CONSTRUCT HOUSING ON EACH NEWLY SUBDIVIDED PARCEL.
OTHER TERMS AND CONDITIONS OF QUITCLAIM DEED NO. 1210 REMAIN AS

WRITTEN.
*** NOTICE OF RECEIPT OF PAYMENT FOR THE RIGHT TO CONSTRUCT HOUSING **
(SIGNED MAY 26, 2006)
A LEGAL DOCUMENT RECOGNIZING THAT THE BESTS HAVE PAID FOR THEIR
HOUSING RIGHT ON THEIR AGRICULTURAL PARCEL UNDER ADL 215329D.



March 24, 2020

Division of Agriculture Southcentral Region Office
Attention: Director- David Schade
1801 S. Margaret Drive, Suite 12
Palmer, Alaska 99645

Director,

The purpose of this document/letter is to inform you of our intentions as it pertains to PARCEL ID: 05507440 located at 47701 Andrews Avenue in Soldotna, Alaska. During the development of this property First Fruits Farm intends to abide by all relevant regulations.

It is our goal to grow this agricultural business into a locally known resource for locally grown food and resources where the community can get locally grown food or better improve their own growing environment. We intend to execute much of this plan over the next five years. As we identify local needs some of this plan may change in some ways i.e. as higher value activities are identified we may convert hay acreage to a higher value activity. We were recently approved for the Alaska Grown Program. We are number: 983.

Some of this plan is already in progress. In 2018 we began groundwork for the retail portion of the site, the gravel pad space (where the composting, vermiculture, wood processing, etc.), and hay field preparations. Trees are being removed to make space for new activities. All trees have been or are going to be repurposed: fence posts, dimensional lumber, mulch, compost, etc. Most of the trees on the property are spruce trees and almost all of them have either died from the spruce bark beetle infestation or are in the process of dying.

Ground Improvements:

Over the next 5 years we are planning to develop the following land for following use:

1.) 27.5 acres uncovered crop:

A. Clear the remaining 5 acres of trees for the following use:

- Approximately 2-3 of the 5 acres will be used for berry field
- Approximately 2-3 of the 5 acres will be used for hay field

B. The existing 22.5 acres of cleared crop land (13 currently cleared for crop and 9.5 cleared to hopefully be reclaimed) will be joined to the proposed aforementioned 5 acres for total of 27.5 acres of land for the following use:

- 3 acres of berry field – we are presently experimenting with a variety of berries at our personal/residential property and at the Andrews Ave property. In this process we are



using the high tunnel greenhouses and planting outside to determine those varieties that we may successfully grow on a larger scale.

-24.5 acres of hay field – it is our intention to use our hydroseeding equipment to plant timothy hay in 2020; however, we will not harvest hay this year. We are anticipating the first harvest of timothy hay in 2021.

2.) 5.5 acres of existing cleared land for:

A. Ten high tunnel greenhouses (30' x 96'; 2C-2K) and two conventional greenhouses (30' x 48') (2A-2B) for growing edible produce and raising chickens and pigs. As the business grows and the produce needs of the community are identified over the course of time, we will change the growing plan but at the present time we are planning on planting 60 apple trees and a blend of plum, cherry, apricot and peach trees into two of our high tunnel greenhouses. The space along the orchard of fruit trees will be used for growing annual crops. The 10' space between greenhouses to have grass cover or an annual crop.

B. Store-front building (120' x 40') (3A) with septic, well, electricity, and natural gas. Store-front to be used for selling the grown produce/crop, local produce, chicken eggs, compost, wood shavings, firewood, fence posts, wood mulch, topsoil, vermiculture soil, worms, agricultural/gardening tools, wood products, hay, straw, chicken feed, other varieties of feed, and more as the need is identified.

C. Crushed rock parking lot (150' x 75') bordering store-front.

D. Barn (60' x 40') (3B) to store hay crop.

E. Compost structure (60' x 30') (1B). It is our hope to have this facility operate year round with a heated slab.

F. Vermiculture building (30' x 30') (1C). This facility will operate year round.

G. Wood processing structure (100' x 60') (1A) for turning trees into dimensional lumber and using bi-product for wood mulch, compost, soil additive, and animal bedding.

H. Loading/unloading gravel lot (220' x 150') for compost, vermiculture, and wood processing area.

Attachment 2a

Existing cleared land to include the following:

-100' x 60' truss on shipping-container building for wood processing

-60' x 30' metal building for compost



- 30' x 30' wood frame building for vermiculture
- 220' x 150' gravel lot for loading/unloading wood product
- (2) 30' x 48' conventional greenhouses
- (10) 30' x 96' high tunnel green houses
- 60' x 40' pole barn
- 120' x 40' timber-frame store with septic and well
- 150' x 75' crushed-rock parking lot

Attachment 2b

Planned crop acres 27.5 acres. 5 of those acres are to be cleared of trees, and 9.5 acres unusable land to hopefully be reclaimed. The unusable land is formerly a gravel pit used by the previous owner. It was not properly reclaimed. Unusable land declines in elevation from outside edges down to water table. Water table is approximately 25 feet below the elevation of existing land surrounding it.

As I previously indicated, it is our goal to execute this plan over the next five years; however, as the business develops and the needs of the community become known the business plan may be adjusted to meet those needs. Please let me know if you have any questions regarding this letter.

Sincerely,

Eric Henry



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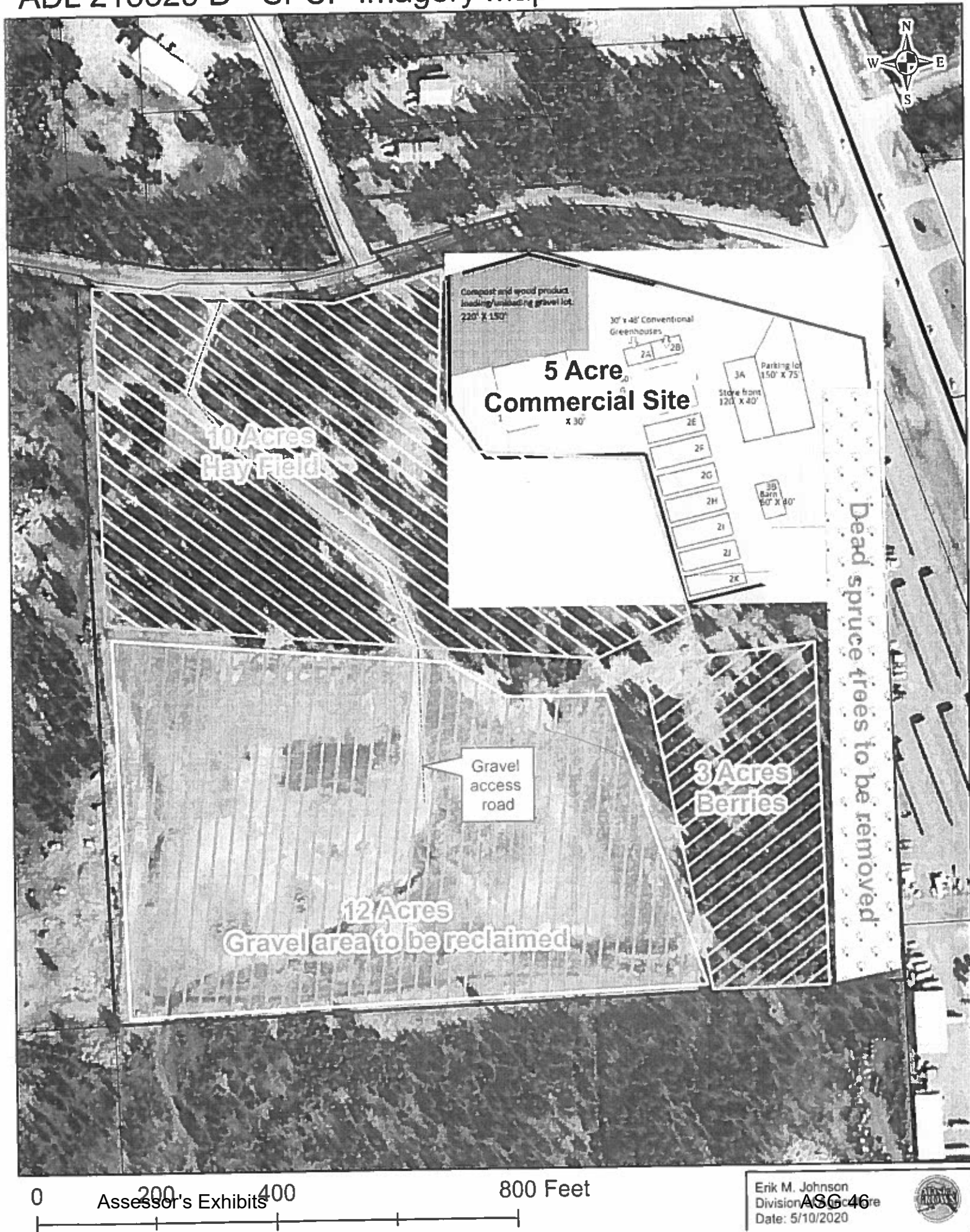
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Sincerely,

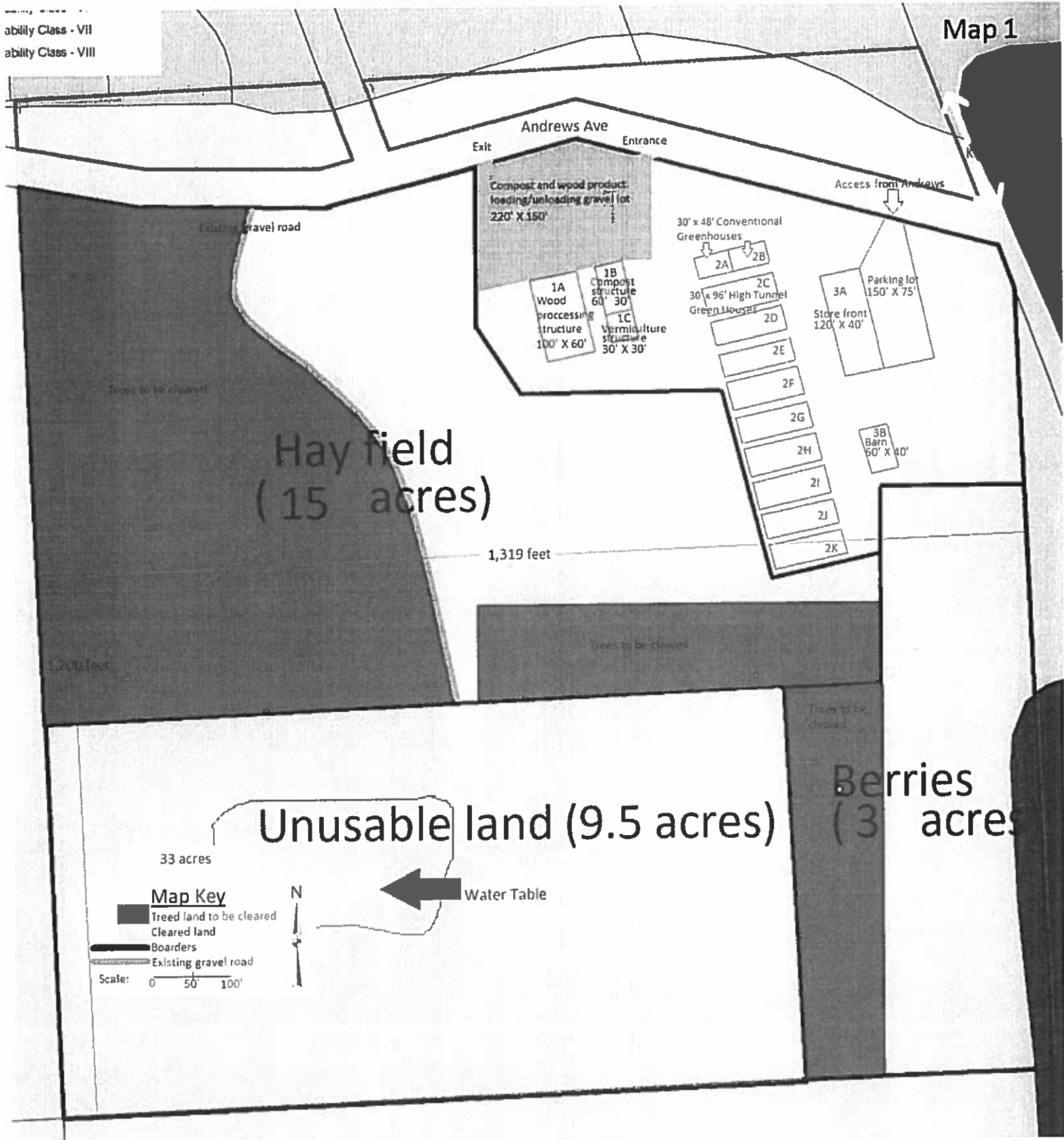
Eric Henry

ADL 215329 D - SFCP Imagery Map



ability Class - VII
ability Class - VIII

Map 1





March 21, 2022

Kenai Peninsula Borough
Assessing Department
Attention: Adeena Wilcox
144 North Binkley Street, Soldotna, AK
Soldotna, AK 99669

Re: KPB Assessment of 47701 Andrews Avenue

Adeena Wilcox:

The purpose of this letter is to contest the Kenai Peninsula Borough's recent assessment of our property at 47701 Andrews Avenue. The parcel ID for the property is: 05507440.

Several of the reasons the boroughs assessment should be significantly reduced are bulleted below:

1. State regulated agricultural land. The land is regulated by the State of Alaska Department of Natural Resources Division of Agriculture through Alaska Statute 38.05.321 and Administrative Codes 11 AAC 67.177. In short, the statutes stipulate that the use of the land is restricted to agricultural purposes only and the land cannot be subdivided to less than 40 acres. The regulations for the use of the land require a farm conservation plan for all activities on the property to verify that the land is being used for agricultural purposes. Our conservation plan accompanies this letter. As an agricultural parcel the economic opportunities that we can engage in for this parcel of land are very limited.
2. Adjacent property assessments. Adjacent properties with the same regulatory restrictions were reassessed with relatively minor increases to their assessed value. The assessed value of our land went from \$74,200 to \$565,200 whereas neighboring properties went from \$74,200 to \$87,500. My neighbors are enduring a steep 18% increase in their taxes but that is nowhere near the nearly 700% increase that we are facing.
3. ROW issues. Approximately 3.85 acres of our land is tied up in State and KPB Right of Way and is otherwise unusable for agricultural or any other purposes.
4. Highest best value of the land. In addition to the 3.85 acres that is tied up in State and KPB Right of Way, 9.5 acres in the southwest corner of the property was mined for gravel by the previous property owner. This was done in violation of State

First Fruits Farm • PO Box 209 Kenai, AK 99611 • (907)350-9008 • ehxalaska@hotmail.com



Administrative Codes that regulate this property and probably was done in violation of KPB code. This land was not properly reclaimed and is functionally unusable for agricultural purposes. Reclaiming this land for agricultural purposes will cost us \$60,000-\$75,000 (that was an estimate from 2020).

The majority of the land, approximately 26 acres, that we can use for agricultural purposes will be planted with timothy hay this year. Timothy hay grosses about \$800/acre per year. Subtract the cost of machinery to bale the hay (a service trade contract is 50% of the yield) and the labor to collect and store the hay- we might net \$200-\$300/acre for the hay. So, what we could generate by growing timothy hay is about the same as what our new property taxes would be.

Bottom line, farming is not a lucrative business. Farming, at our scale, is a labor of love for the farming activity itself and for what we can provide to the community that patronizes our business. We have been operating at a net loss since we bought the property in 2018. We are making every effort to try to build a profitable business and have hopes to turn the corner to profitability soon; regardless, agricultural land has very limited economic opportunities.

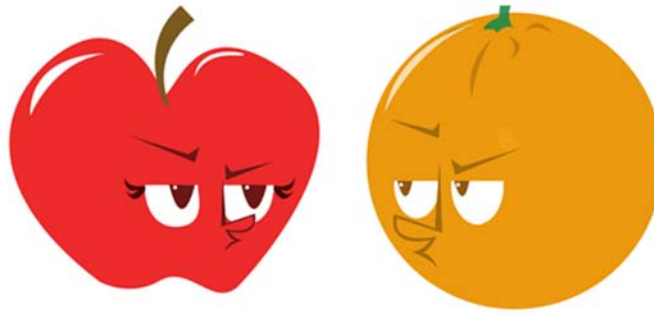
If the Kenai Peninsula Borough sincerely believes that our property is worth \$598,000 we could be a willing seller. If you have any questions regarding this matter please don't hesitate to contact me.

Sincerely,

Eric & Angela Henry

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 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.

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.

