

Kenai Peninsula Borough
Board of Equalization
Appeal Hearing Packet

CASE NO. 2023-17

Richard Kroll

Parcel No(s): 17429116

Thursday, May 25, 2023 at 11:00 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

Michele Turner, CMC
Acting Borough Clerk

TAX ASSESSMENT APPEAL HEARING DATE **Thursday, May 25, 2023 – 11:00 AM**

April 25, 2023

RICHARD KROLL
24122 LA HERMOSA AVE.
LAGUNA NIGUEL, CA 92677

cc: rjkroll@cox.net

RE: Parcel No(s): 17429116
Owner of Record: KROLL RICHARD & JUDY TRUSTEES OF REVOCABLE TRUST
Appellant: RICHARD KROLL

HEARING DATE: The referenced tax assessment appeal is scheduled to be heard by the Board of Equalization on **Thursday, May 25, 2023 at 11:00 AM**

EVIDENCE DUE DATE: Pursuant to KPB 5.12.060(C) any evidence or documentation you intend to use during the hearing **MUST** be **received** by the Borough Clerk no later than 5:00 p.m. on **Wednesday, May 10, 2023**. Your evidence may be mailed, e-mailed, hand delivered or faxed. Late filed evidence will be denied.

Online Resources:

The Kenai Peninsula Borough Code (pertaining to the conduct of the hearing):

https://library.municode.com/ak/kenai_peninsula_borough/codes/code_of_ordinances?nodeId=TIT5REFI_CH5.12REPRPEPTA_5.12.055REISOTRIPRNAP

An information packet regarding the appeal processes is also available:

[https://www.kpb.us/images/KPB/CLK/Board_of_Equalization/Information_Packet VALUATION APPEAL PROCESS.pdf](https://www.kpb.us/images/KPB/CLK/Board_of_Equalization/Information_Packet_VALUATION_APPEAL_PROCESS.pdf).

Any request for remote (video/teleconference) participation must be received by the borough clerk no later than 15 days before the hearing, unless good cause as defined by KPB 5.12.060(T) is shown for filing a late request. If your case is called and you are not available, we will try reaching you at a later time that day and if we are still unable to reach you, the Board may elect to decide your case based solely on the written material you have presented.

Michele Turner, CMC, Acting Borough Clerk
micheleturner@kpb.us

Tax Year 2023
Real Property Assessment Valuation Appeal
Kenai Peninsula Borough
Office of the Borough Clerk

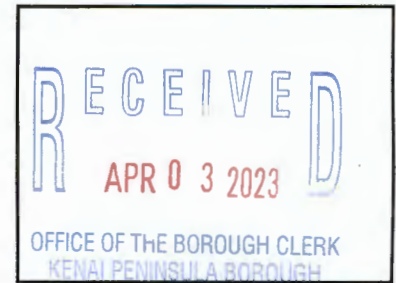
144 N. Binkley Street
Soldotna, Alaska 99669-7599

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, 2023.**

Filing Fee: Must be included with this appeal form.

For Commercial Property: Please include Attachment A



For Official Use Only

Fees Received: \$ 100⁰⁰

☐ Cash

☒ Check # 1189
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:	<u>17429116</u>	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	<u>KROLL, RICHARD & JUDY, Trustees of Revocable Trust</u>	
Legal Description:	<u>T6SR 13W SEC12 SEWARD MERIDIAN 1M 0950020</u> <u>KACHEMAK ESTATES SUB NO 9 TRACT 1</u>	
Physical Address of Property:	<u>41125 ALAN ST.</u>	

Contact information for all correspondence relating to this appeal:

Mailing Address:	<u>24122 LA HERMOSEA AVE., LAGUNA NIGUEL, CA 92677</u>		
Phone (daytime):	<u>949-495-5634</u>	Phone (evening):	
Email Address:	<u>rj.kroll@cox.net, judy.kroll@gmail.com</u>		<input type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 315,700 Appellant's Opinion of Value: \$ _____

Year Property was Purchased: 1996 Price Paid: \$ AK a non-disclosure state.

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.

see attached

**** 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 ^{AN} ~~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

Printed Name of Appellant / Agent / Representative

At the time we purchased the property that is the subject of this appeal, we also looked at the larger parcel adjacent to ours, but with larger acreage—by another half acre(4.6 acres vs our parcel of 4.1 acres). However we were subsequently informed that the larger parcel had already been purchased by the Callisons. That left just the parcel that we ultimately purchased. At the time of our purchase because the property fronted along East End Road or highway we considered it less desirable to the other property because the obvious concomitant road noise and pollutant factors from highway traffic — though at the time there was much less traffic or construction out on East End Road than currently. Since the spruce beetle kill off along East End Road, there has been extensive rapid ballooning development of projects along the highway to the east of us.

We hear large commercial traffic on virtually a daily basis including double axle long bodied dirt dump trucks from East Road Services and others in addition to contractors delivering materials to building projects.

There are additional negative considerations impacting our property . There is a large telephone pole, easement and wires toward the northeast corner but also actually clipping the actual corner on the property.

There has always been some light pollution inflicted from the restaurant occupying and operating next to us on 1.7 acres adjacent to us to the east. It was previously known as the Connelly House, now operating as Wasabi's restaurant. Wasabi's has an **extremely bright large high intensity LED sign** with a rolling screen that can be read from the highway and also from our cabins; the messages rotate electronically and are intensely bright and another instance of ongoing light pollution to the detriment and diminution of our property valuation. They also have an intensely bright security light on a extremely tall poll that illuminates a portion of our hay field and shines in our windows at night. The restaurant also has a very long driveway that circles from the front around to the back and exits on Alan St. Delivery trucks, water trucks, refuse trucks visit on business days. There is also a separate night club that was leased out by Wasabi's owners to an independent operator in the downstairs(which is about 2,000 sq ft) of the Wasabi building which is open on weekends. Sometimes the noise gets quite loud and we have also found discarded

bar glasses on our property. A distinct disadvantage of purchasing our property was that it was located across the street from a large commercial bar and restaurant.

As far as we know all frontage along East End Road is considered commercial property . Yet despite having 4.1 acres along the highway road, our only access to the highway is up Alan drive, a gravel road,—from the bottom of our property to the highway.

The property below ours owned by the Callisons (parcel # 17429117) which is 1/2 acre larger than ours, has been over time just slightly higher in value than our property up until 2017 when they received a **27.68%** increase to \$94, 100 and we received a **68.42%** increase in value to \$118,400. In 2018, their increase was 2.55% and our was 7.69%. Subsequent years showed relatively equal increases. Their current assessment is \$131,700 and ours is \$173, 500, a difference of **\$41,800**.

“Within 100 to 200 meters of a major road is where you’ll find elevated levels of a handful of major pollutants,” says Jonathan Levy, ScD, associate professor of environmental health and risk assessment at the Harvard School of Public Health. Soot and nitrogen oxide from car and truck exhaust are most concentrated within this zone—though vehicle emissions can travel up to 500 meters. The health costs can be chronic respiratory problems like asthma and bronchitis. Other research suggests that car pollution may harm the cardiovascular system triggering clots and inflammation in the blood vessels, hardening the arteries, and elevating blood pressure. Exposure to exhaust pollutants has also been linked to cancer (breast, lung, leukemia and preterm birth. (Lauren Dzubow- author)

The noise of the traffic is especially disturbing. We awaken to cars speeding by as early as 5:00 AM and as late as 11:00 PM. This can also cause higher blood pressure and heart rate increase.

4.6 acres

	Callison	17429117	
	Assessed land	% increase	
2023	\$131,700.00	19.40%	
2022	\$110,300.00	2.89%	
2021	\$107,200.00	1.04%	
2020	\$106,100.00	0.00%	
2019	\$106,100.00	9.95%	
2018	\$96,500.00	2.55%	
2017	\$94,100.00	27.68%	
2016	\$73,700.00	0.00%	
2015	\$73,700.00	0.00%	
2014	\$73,700.00	0.00%	
2013	\$73,700.00	0.00%	
2012	\$73,700.00	-28.65%	
2011	\$103,300.00	0.00%	
2010	\$103,300.00	0.00%	
2009	\$103,300.00	5.41%	

4.1 acres

	Kroll 17429116	
	Assessed land	% increase
	\$173,500.00	19.33%
	\$145,400.00	2.97%
	\$141,200.00	1.00%
	\$139,800.00	0.00%
	\$139,800.00	9.65%
	\$127,500.00	7.69%
	\$118,400.00	68.42%
	\$70,300.00	0.00%
	\$70,300.00	0.00%
	\$70,300.00	0.00%
	\$70,300.00	0.00%
	\$70,300.00	-26.39%
	\$95,500.00	0.00%
	\$95,500.00	0.00%
	\$95,500.00	5.41%

74291111

	Callison		Kroll	
2008	\$98,000.00	29.97%	\$90,600.00	29.99%
2007	\$75,400.00	0.00%	\$69,700.00	0.00%
2006	\$75,400.00	10.07%	\$69,700.00	9.94%
2005	\$68,500.00	48.91%	\$63,400.00	14.86%
2004	\$46,000.00	0.00%	\$55,200.00	0.00%
2003	\$46,000.00	0.00%	\$55,200.00	0.00%
2002	\$46,000.00	0.00%	\$55,200.00	0.18%
2001	\$46,000.00		\$55,100.00	0.00%
2000			\$55,100.00	6.78%
1999			\$51,600.00	

17817

Return to:
GRANTEE

STATUTORY WARRANTY DEED

THIS INDENTURE, made this 12th day of September, 1996, by and between ROBERT B. TURKINGTON, a married man, whose address is PO Box 1274, Homer, AK 99603, Grantor, and RICHARD KROLL and JUDY KROLL, Trustees of that certain REVOCABLE TRUST dated November 30, 1995, whose address is 24122 La Hermosa, Laguna Niguel, CA 92677, Grantees, WITNESSETH:

That the said Grantor, for and in consideration of the sum of TEN DOLLARS (\$10.00) and other good and valuable consideration in hand paid, conveys and warrants to Grantees, and to Grantees' successors and assigns, the following described real property located near Homer, Alaska, to wit:

Tract One (1), KACHEMAK ESTATES NO. 9, according to Plat No. 95-20, in the Homer Recording District, Third Judicial District, State of Alaska;

SUBJECT TO all reservations, restrictions, encumbrances and easements of record or ascertainable by physical inspection, if any;

SAVE AND EXCEPT THEREFROM and reserving unto Grantor all oil, gas and mineral rights to the above described real property;

TOGETHER WITH all and singular the tenements, hereditaments and appurtenances thereunto belonging or in anywise appertaining.

TO HAVE AND TO HOLD the same with the appurtenances, unto the said Grantees and to Grantees' successors and assigns, FOREVER.

DATED this 12/2 day of September, 1996.

RBT

Robert B. Turkington
ROBERT B. TURKINGTON

STATE OF ALASKA)

)ss.

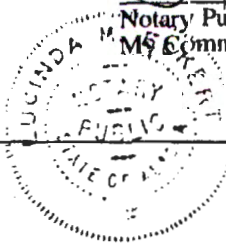
THIRD JUDICIAL DISTRICT)

THIS IS TO CERTIFY that on this 12-11 day of September, 1996, before me, the undersigned, a Notary Public in and for the State of Alaska, duly commissioned and sworn as such, personally appeared ROBERT B. TURKINGTON, a married man, known to me and to me known to be the individual described in and who executed the foregoing instrument, and he acknowledged to me that he signed and sealed the same freely and voluntarily for the uses and purposes therein described.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal the day and year first hereinabove written.

C. MICHAEL HOUGH
Attorney at Law
3681 Ben Wallers Lane,
Suite 2
Homer, Alaska 99603
Tel (907) 235-8184
Fax (907) 235-2420

Ducinda M. Echert
Notary Public for Alaska
My Commission Expires: 3-5-98



STATUTORY WARRANTY DEED

Page 1 of 1

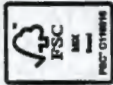
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BOOK 0257 PAGE 371

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15cc

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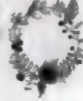
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Mr & Mrs Richard Kroll
24122 La Hermosa Ave
Laguna Niguel, CA 92677

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OFFICE OF THE BOROUGH CLERK
144 N. Binkley St.
Soldotna, AK 99669

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Label 228, March 2016

FOR DOMESTIC AND INTERNATIONAL USE

Kroll Additional Documentation for hearing on May 25, 2023

3 page article - Noise Pollution....

2 pages from EPA Frequently Asked Questions

Photo of Restaurant sign minus high intensity LED scrolling message

3 page spreadsheet showing comparisons of neighbors assessments

printout of KPB Assessing values for neighbor Art Morris
(17429115) showing structure increase of 15.88% which was subject of last
year's appeal

Printout of KPB Assessing values for 2 parcels for Seaside Farm showing
very inexplicable land values over the last 5 years

Photos from Seaside Farm website showing some of accommodations

Google Earth photo of 30 plus acres of Seaside Farm showing that the
property goes all the way to the beach

List and map of non-disclosure states including Alaska

Noise Pollution Isn't Just Annoying — It's Bad for Your Health

Published 27 Jun 2018

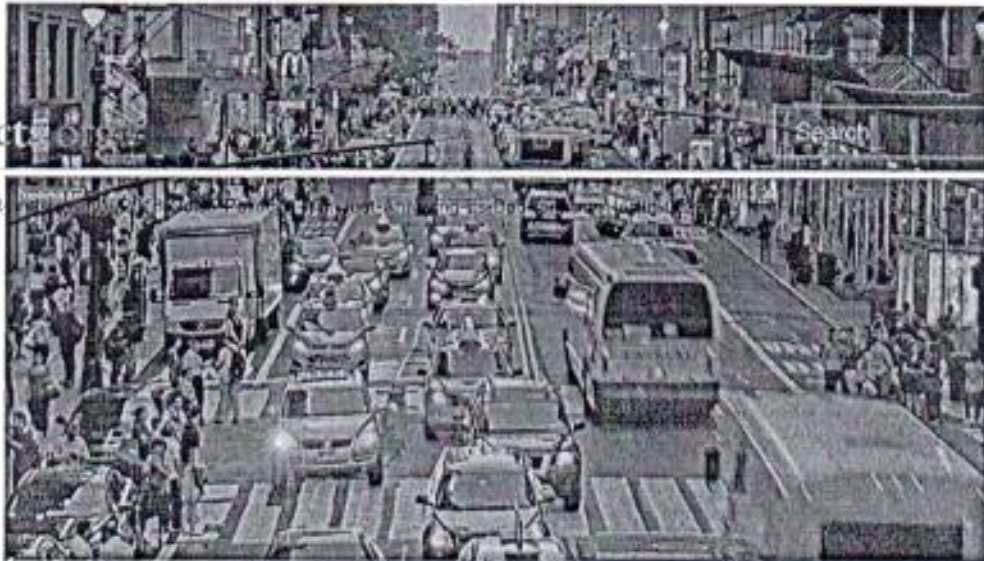
Reviewed 27 Jun 2018

Author Krivul Sheikh

Source BrainFacts/SfN

BrainFacts.org

Learning-Sensing-and-Behaving/Diet



In urban areas, noise is unavoidable. Chronic noise keeps the body's stress response system constantly activated, contributing to mood disturbances and poor cardiovascular health. As the city-dwelling population is expected to grow in the next few decades, more and more people may experience the harmful consequences of noise pollution.

[iStock.com/ibatuhanode](https://www.istock.com/ibatuhanode/)

There's no escaping the hum of traffic. In the Bridge Apartments, a cluster of four high-rise buildings straddling Interstate 95 in Manhattan, the rumble of cars and trucks driving by is so loud people have to raise their voices to talk. Even on the eighth floor, the noise level can be around 66 decibels — just less than a running vacuum.

In the 1970s, a team of psychologists discovered that children living on the lower, noisier floors had a hard time distinguishing similar words, such as "thick" and "sick." They also had more difficulty reading than kids who lived on higher floors.

"In those conditions, noise may be masking opportunities to learn language," says Jenny Saffran, a developmental psychologist at the University of Wisconsin Madison. By mimicking urban environments like the Bridge Apartments in her lab, Saffran has shown that background noise not only impairs children's ability to recognize familiar words, it also prevents toddlers from mastering new ones

(<https://onlinelibrary.wiley.com/doi/abs/10.1111/cdev.12559>).

"When noise reaches a certain level, you can no longer perceive important stimuli in your environment, like people talking to you, or your attention is drawn away from these important stimuli by other acoustic signals," she says.

Noise Pollution Isn't Just Annoying — It's Bad for Your Health

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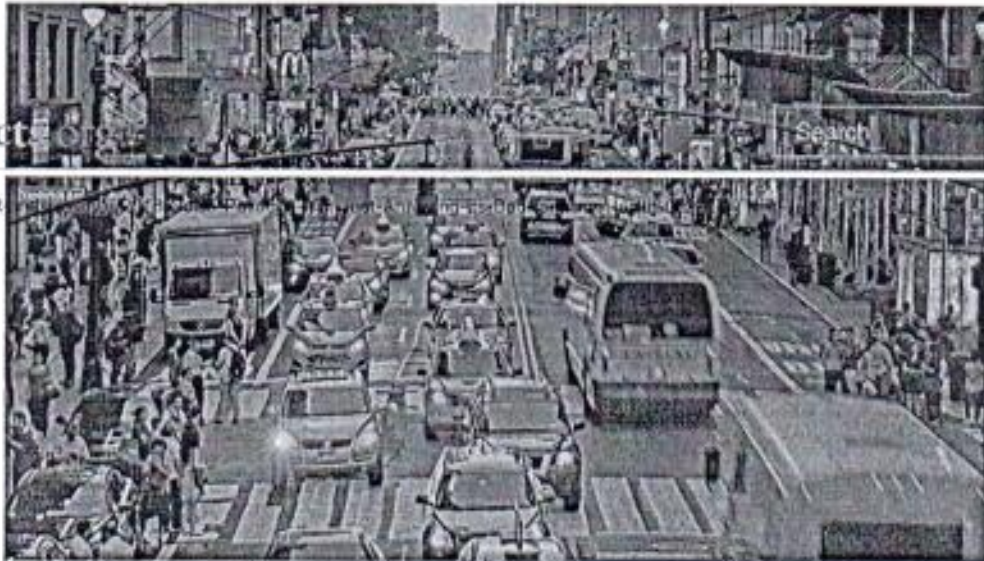
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Learning-Sensing-and-Behaving/Diet



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"When noise reaches a certain level, you can no longer perceive important stimuli in your environment, like people talking to you, or your attention is drawn away from these important stimuli by other acoustic signals," she says.

The consequences of the constant urban rumble extend beyond childhood. Numerous studies have linked noise pollution to increased anxiety, depression, high blood pressure, heart disease, and stroke.

Even small increases in unwanted ambient sound have significant effects. In 2011, for example, scientists studying people living near seven major European airports found that a 10-decibel increase (<https://www.ncbi.nlm.nih.gov/pubmed/21084328>) in aircraft noise was associated with a 28 percent increase in anxiety medication use. Another study found that people living in areas with more road traffic noise were 25 percent more likely than those living in quieter neighborhoods to have symptoms of depression (<https://ehp.niehs.nih.gov/14-09400/>). Similarly, people exposed to noise pollution were found to be significantly more likely to have heart problems like atrial fibrillation ([https://www.internationaljournalofcardiology.com/article/S0167-5273\(17\)37174-7/fulltext](https://www.internationaljournalofcardiology.com/article/S0167-5273(17)37174-7/fulltext)) compared to those unaffected by noise.

Researchers suspect that noise aggravates these health conditions by inducing higher levels of stress, says Thomas Münzel (<http://www.unimedizin-mainz.de/kardiologie-1/startseite/startseite/english.html>), a cardiologist at the Johannes Gutenberg University in Mainz, Germany. "When you experience noise in the middle of the night, you have an awakening reaction," Münzel says. "You can close your eyes but you cannot close your ears."

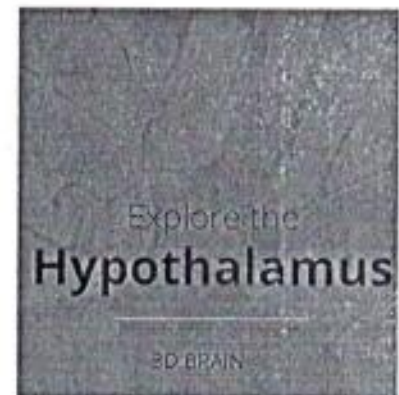
Whether it's the hum of an always-on TV, the beeping of hospital equipment, the honking of cars, or the window-rattling noise of airplanes overhead, noise triggers the brain's "fight or flight" response, Münzel says.

When someone experiences a stressful noise, the amygdala (http://www.brainfacts.org/3d-brain#intro=false&focus=Brain-limbic_system-amygdala), an area of the brain that contributes to emotional processing, sends a distress signal to the hypothalamus (http://www.brainfacts.org/3d-brain#intro=false&focus=Brain-limbic_system-hypothalamus). The hypothalamus immediately signals the adrenal glands to pump adrenaline (<http://www.brainfacts.org/glossary/#epinephrine>) into the bloodstream — an evolutionary measure to react rapidly in life-threatening situations.

Adrenaline and another stress hormone called cortisol bring on physiological changes, including a spike in heart rate and blood pressure. "Your body reacts so fast; you often can't tell these changes happened," Münzel says.

But chronic exposure to noise keeps this stress response activated continuously. Eventually, it starts to wear the body down, causing mental and physical health problems.

In 2013, Münzel and his colleagues simulated the detrimental effects of nighttime noise in a study (<https://academic.oup.com/eurheartj/article/34/45/3508/435199>) of 75 healthy adults. The participants listened to recordings containing varying amounts of aircraft noise while they slept at home. Participants slept worse on the night they heard the most noise, and what's more, lab tests conducted the next morning showed they had more vascular damage and inflammation and higher levels of stress hormones.



{/3D-Brain#focus=Brain-limbic_system-hypothalamus}

As the population grows, the number of people living in noisy urban areas will also increase, making up an ever-larger share of the population — the United Nations estimates that, by 2030, 60 percent

(http://www.un.org/en/development/desa/population/publications/pdf/urbanization/the_worlds_cities_in_2030.pdf) of the world will live in cities, up from 54 percent in 2016. But there are ways to combat excessive urban noise, including [changing aircraft routes](https://panetta.house.gov/media/in-the-news/faa-report-looks-change-noisy-sfo-arrivals-path) (<https://panetta.house.gov/media/in-the-news/faa-report-looks-change-noisy-sfo-arrivals-path>), building road and railway barriers to reduce the level of noise that reaches nearby communities, using quieter hybrid and electric cars, and installing thicker insulation in homes and offices. Saffran says that big-picture solutions could go a long way in providing relief from the constant clamor around us.

ABOUT THE AUTHOR



(<https://www.brainfacts.org/authorbiography?id={DE74BD41-C3C7-4B3D-A7A4-0EB9495263F6}>)
id={DE74BD41-C3C7-4B3D-A7A4-0EB9495263F6})

Knvul Sheikh (<https://www.brainfacts.org/authorbiography?id={DE74BD41-C3C7-4B3D-A7A4-0EB9495263F6}>)

Knvul Sheikh is a freelance science journalist based in New York. She writes about psychology, personalized medicine, technology and culture. Her byline has appeared in publications such as *The Atlantic*, *Genome Magazine*, *Popular Science*, *Scholastic*, *Scientific American*, and *Vice*.

CONTENT PROVIDED BY

BrainFacts/SfN

+ REFERENCES

RELATED TOPICS

ENVIRONMENT ([HTTPS://WWW.BRAINFACTS.ORG/EXPLORE?TOPIC={97F6F6AE-41C1-4F36-BD90-71A8AC2E4A42}](https://www.brainfacts.org/explore?topic={97F6F6AE-41C1-4F36-BD90-71A8AC2E4A42}))

HEARING ([HTTPS://WWW.BRAINFACTS.ORG/EXPLORE?TOPIC={9E975B4C-0570-4CA3-BAB1-EDF9C81550D2}](https://www.brainfacts.org/explore?topic={9E975B4C-0570-4CA3-BAB1-EDF9C81550D2}))

PUBLIC HEALTH ([HTTPS://WWW.BRAINFACTS.ORG/EXPLORE?TOPIC={152E0BF3-F794-43B4-A143-F235E70EC9BE}](https://www.brainfacts.org/explore?topic={152E0BF3-F794-43B4-A143-F235E70EC9BE}))

STRESS ([HTTPS://WWW.BRAINFACTS.ORG/EXPLORE?TOPIC={A2E514EB-1880-4A9F-9B9B-734A55EA3A04}](https://www.brainfacts.org/explore?topic={A2E514EB-1880-4A9F-9B9B-734A55EA3A04}))

DIET & LIFESTYLE ([HTTPS://WWW.BRAINFACTS.ORG/EXPLORE?TOPIC={F521451A-F314-4571-9EAE-961B0B23BABA}](https://www.brainfacts.org/explore?topic={F521451A-F314-4571-9EAE-961B0B23BABA}))

EMOTIONS, STRESS & ANXIETY ([HTTPS://WWW.BRAINFACTS.ORG/EXPLORE?TOPIC={D50A2F20-4949-4000-AF7B-5F5BAF9265F5}](https://www.brainfacts.org/explore?topic={D50A2F20-4949-4000-AF7B-5F5BAF9265F5}))

THINKING, SENSING & BEHAVING ([HTTPS://WWW.BRAINFACTS.ORG/EXPLORE?TOPIC={28DEF670-F80A-4909-B37A-280FEB5FF110}](https://www.brainfacts.org/explore?topic={28DEF670-F80A-4909-B37A-280FEB5FF110}))

NEUROSCIENCE IN SOCIETY ([HTTPS://WWW.BRAINFACTS.ORG/EXPLORE?TOPIC={2821B6E0-B33D-4C35-975D-40E4E1BAF711}](https://www.brainfacts.org/explore?topic={2821B6E0-B33D-4C35-975D-40E4E1BAF711}))

Near Roadway Air Pollution and Health: Frequently Asked Questions

With more than 45 million people in the United States living, working, or attending school within 300 feet of a major road, airport or railroad there is growing concern about the health impacts of roadway traffic. Below are frequently asked questions EPA receives concerning near roadway air pollution and what EPA is doing to address this important health issue.

What are the concerns associated with living, working, or attending school near major roads?

Air pollutants from cars, trucks and other motor vehicles are found in higher concentrations near major roads. People who live, work or attend school near major roads appear to have an increased incidence and severity of health problems associated with air pollution exposures related to roadway traffic including higher rates of asthma onset and aggravation, cardiovascular disease, impaired lung development in children, pre-term and low-birthweight infants, childhood leukemia, and premature death.

Pollutants directly emitted from cars, trucks and other motor vehicles are found in higher concentrations near major roads. Examples of directly emitted pollutants include particulate matter (PM), carbon monoxide (CO), oxides of nitrogen (NO_x), and benzene, though hundreds of chemicals are emitted by motor vehicles. Motor vehicles also emit compounds that lead to the formation of other pollutants in the atmosphere, such as nitrogen dioxide (NO₂), which is found in elevated concentrations near major roads, and ozone (O₃), which forms further downwind. Beyond vehicles' tailpipe and evaporative emissions, roadway traffic also emits brake and tire debris and can throw road dust into the air. Individually and in combination, many of the pollutants found near roadways have been associated with adverse health effects.

People who live, work or attend school near major roads appear to have an increased incidence and severity of health problems that may be related to air pollution from roadway traffic. Health effects that have been associated with proximity to roads include asthma onset and aggravation, cardiovascular disease, reduced lung function, impaired lung development in children, pre-term and low-birthweight infants, childhood leukemia, and premature death. Other than air pollution, road noise may also play a role in the health problems associated with roadway exposure.

What is a "major road" and how close to a such a road do you have to live, work or attend school to be considered "near" it?

Research findings indicate that roadways generally influence air quality within a few hundred meters – about 500-600 feet downwind from the vicinity of heavily traveled roadways or along corridors with significant trucking traffic or rail activities. This distance will vary by location and time of day or year, prevailing meteorology, topography, nearby land use, traffic patterns, as well as the individual pollutant.

What influences air quality near major roadways?

The type of vehicles and fuel used, traffic activity, and the wind speed and direction can all have big effects on pollutant levels near major roadways. Generally, the more traffic, the higher the emissions; however, certain activities like congestion, stop-and-go movement or high-speed operations can increase emissions of certain pollutants. The combination of rush hour and calm winds in the morning often leads to the highest concentrations during this time of the day. Emissions can be elevated near major roadways and arise from multiple vehicle-related processes, including tailpipe exhaust, evaporation of fuel, brake and tire wear, and dust kicked up from traffic. Certain wind and terrain conditions, certain times of the day, including rush hours can result in elevated concentrations of air pollution near the road and air pollutants traveling farther from the road. The presence of sound walls, buildings and vegetation also has an impact on pollutant dispersion. Typically, pollutant concentrations decrease with distance away from traffic although the degree of this decrease varies.

- The highest concentrations of roadway pollutants occur on or just downwind of a roadway. With greater distance from a roadway, concentrations generally decrease to background levels within 500-600 feet. Pollutant concentrations tend to be higher when winds blow from the road and wind speeds are low.
- Traffic activity, wind speed, and direction can have a big influence on pollutant concentrations. Generally, the more traffic, the higher the emissions; however, certain activities like congestion, stop-and-go movement or high-speed operations can increase emissions of certain pollutants. The combination of rush hour and calm winds in the morning often leads to the highest concentrations during this time of the day. Other factors affecting pollutant concentrations include the mix of vehicles, roadway design, and nearby land uses.

Restaurant sign minus high intensity led scrolling message



Repe

2023 Kachemak neighbors increases

	Land	% increase	Structures	%increase	Total	total incr 2021	total incr 2022	total inc 2023
Kroll	2023 \$173,500.00	19.33%	\$142,200.00	-1.73%	\$315,700.00			8.82%
Kroll	2022 \$145,400.00	2.97%	\$144,700.00	4.33%			3.64%	
Kroll/corrected 17429116	2021 \$141,200.00	1.00%	\$138,700.00	1.54%	\$279,000.00	1.27%		
4.1 acres	2020 \$139,800.00	0.00%	\$136,600.00		\$276,400.00			
	2016 \$70,300.00							
Callison	2023 \$131,700.00	19.40%						
Callison	2022 \$110,300.00	2.89%						
CALLISON 17429117 (lot below) 4.6 acres	2021 \$107,200.00	1.04%						
	2020 \$106,100.00							
	2016 \$73,700.00							
Morris	2023 \$104,300.00	19.20%	\$337,200.00	15.88%	\$441,500.00			16.64%
Morris	2022 \$87,500.00	3.06%	\$291,000.00	-0.07%	\$378,500.00		0.64%	
MORRIS 17429115	2021 \$84,900.00	0.83%	\$291,200.00	1.25%	\$376,100.00	1.16%		
1.44 acres	2020 \$84,200.00		\$287,600.00		\$371,800.00			
Duncan 23	2023 \$110,700.00	19.29%	\$231,800.00	2.66%	\$342,500.00			7.50%
Duncan	2022 \$92,800.00	2.88%	\$225,800.00	2.13%	\$318,600.00		2.35%	
DUNCAN	2021 \$90,200.00	1.01%	\$221,100.00	0.64%	\$311,300.00	0.74%		

17429118 (Weaver)	2020	\$89,300.00		\$219,700.00		\$309,000.00		
Alan Dr LLC	2023	\$165,400.00	19.26%	\$797,500.00	4.07%	\$952,900.00		6.28%
Alan Dr LLC	2022	\$130,300.00	3.00%	\$766,300.00	8.82%	\$896,600.00	7.93%	
Alan Dr LLC (3 story tmbr) 17429119	2021	\$126,500.00	0.88%	\$704,200.00	1.88%	\$830,700.00	1.73%	
	2020	\$125,400.00		\$691,200.00		\$816,600.00		
watson 23	2023	\$125,200.00	19.35%	\$268,700.00	35.30%	\$393,900.00		29.79%
Watson	2022	\$104,900.00	3.05%	\$198,600.00	8.41%	\$303,500.00	6.49%	
WATSON	2021	\$101,800.00	0.89%	\$183,200.00	12.32%	\$285,000.00	7.95%	
below Wasabi 17429410	2020	\$100,900.00		\$163,100.00		\$264,000.00		
Flying Fish	2023	\$179,300.00	0.00%	\$641,600.00	4.14%	\$820,900.00		3.21%
Flying fish	2022	\$179,300.00	2.69%	\$616,100.00	8.83%	\$795,400.00	7.38%	
Flying Fish 17429406	2021	\$174,600.00	0.00%	\$566,100.00	-1.96%	\$740,700.00	-1.50%	
Wasabi	2020	\$174,600.00		\$577,400.00		\$752,000.00		
seaside farm 17406040	2023	\$381,000.00	1655.76%	\$205,600.00	13.40%	\$587,200.00		189.26%
	2022	\$21,700.00	-91.49%	\$181,300.00	-2.26%	\$203,000.00	-53.91%	
	2021	\$254,900.00	0.00%	\$185,500.00	-0.86%	\$440,400.00	-0.36%	
	2020	\$254,900.00		\$187,100.00		\$442,000.00		

seaside farm	2023	\$280,000.00	19.25%	\$159,300.00	21.33%	\$439,300.00	19.99%
17428040	2022	\$234,800.00		\$131,300.00		\$366,100.00	



Kenai Peninsula Borough, Alaska

Assessing Department

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General Info

Property Owner:
MORRIS ARTHUR
PO BOX 15101
FRITZ CREEK AK 99603-6101

[Change of Address](#)
[Owner\(s\)](#)

Property ID

17429115

Address

59365 EAST END RD

Transfer Date

8/9/2001

Document / Book Page

318 /241

Acreage

1.4400

Tax Authority Group

80 - KACHEMAK

Legal Description

Description

T 6S R 13W SEC 12 Seward Meridian HM 0950020 KACHEMAK ESTATES SUB NO 9 TRACT 2

Disclaimer

**2023 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL
CERTIFIED VALUES FOR 2023 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2023**

Value History

Year	2023	2022	2021	2020	2019	2018	2017	2016	2015
Reason	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification
Land Assd	\$104,300	\$87,500	\$84,900	\$84,200	\$84,200	\$79,100	\$77,000	\$47,800	\$47,800
Imp Assd	\$337,200	\$291,000	\$291,200	\$287,600	\$280,700	\$284,200	\$270,900	\$204,400	\$245,000
Total Assd	\$441,500	\$378,500	\$376,100	\$371,800	\$364,900	\$363,300	\$347,900	\$252,200	\$293,000

Extension Details

R01

Attributes

Floor Areas

Exterior Features

Story

Attribute

Detail

Type

1 1/2 L FRAME

Occupancy

Single family

Roof Structure

Gable

Roof Cover

Metal

Heating

Radiant - floor

Stories

1.5

Bathrooms

3



Kenai Peninsula Borough, Alaska

Assessing Department

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General Info

Property Owner:

KILCHER MAIRIS LIVING TRUST & KLING
PO BOX 1547
HOMER AK 99603-1547

[Change of Address](#)
[Owner\(s\)](#)

Property ID

17406040

Address

40904 SEASIDE FARM DR

Transfer Date

8/12/2003

Document / Book Page

20030039760

Acreage

22.9000

Tax Authority Group

80 - KACHEMAK

Legal Description

Description

T 6S R 13W SEC 12 Seward Meridian HM GOVT LOT 2 EXCLUDING THAT PARCEL AS PER DE ED 56 @ 106 & DEED 85 @ 847

Disclaimer

2023 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL
CERTIFIED VALUES FOR 2023 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2023

Value History

Year	2023	2022	2021	2021	2020	2020	2019	2018	2017
Reason	Main Roll Certification	Main Roll Certification	Reclassification of Use	Main Roll Certification	Reclassification of Use	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification
Land Assd	\$381,600	\$21,700	\$66,200	\$254,900	\$66,200	\$254,900	\$66,200	\$53,200	\$53,200
Imp Assd	\$205,600	\$181,300	\$185,500	\$185,500	\$187,100	\$187,100	\$185,000	\$188,100	\$188,100
Total Assd	\$587,200	\$203,000	\$251,700	\$440,400	\$253,300	\$442,000	\$251,200	\$241,300	\$241,300

Extension Details

R01

Attributes

Floor Areas

Exterior Features

Story

Attribute

Detail

Type

1 1/2 L FRAME

Occupancy

Single family

Roof Structure

Gable

Roof Cover

Comp sh 240-260#

Heating

Forced hot air

Stories

1.5

Bathrooms

2



Kenai Peninsula Borough, Alaska

Assessing Department

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General Info

Property Owner:
KILCHER MAIRIS LIVING TRUST
PO BOX 1547
HOMER AK 99603-1547

[Change of Address](#)
[Owner\(s\)](#)

Property ID

17428040

Address

40908 SEASIDE FARM DR

Transfer Date

7/26/2021

Document / Book Page

20210027590

Acreage

9.0100

Tax Authority Group

80 - KACHEMAK

Legal Description

Description

T 06S R 13W SEC 12 Seward Meridian HM 2021008 GREENWINGS NO 9 LOT 9

Disclaimer

2023 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL
CERTIFIED VALUES FOR 2023 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2023

Value History

Year	2023	2022
Reason	Main Roll Certification	Main Roll Certification
Land Assd	\$280,000	\$234,800
Imp Assd	\$159,300	\$131,300
Total Assd	\$439,300	\$366,100

Extension Details

R01

Attributes

Floor Areas

Exterior Features

Story

Attribute

Detail

Type

1 1/2 L LOG

Occupancy

Single family

Roof Structure

Gable

Roof Cover

Comp sh to 235#

Heating

Space heater

Stories

1.75

Bathrooms (Half)

1

THE SEASIDE FARM LODGE

WELCOME TO SEASIDE FARM FIND US ON FACEBOOK!! MAP OF SEASIDE FARM INFORMATION

BOOKING INFO CABINS WILDFLOWER CABIN SEASHELL CABIN HIDEAWAY CABIN

ROSE COTTAGE **THE FARM LODGE** ROOMS CAMPING GROUPS MORE ROOMS



THE MAIN LODGE

A LARGE, OLDER, THREE STORY FARMHOUSE,
SURROUNDED BY TREES - IN A LOVELY YARD WITH
FLOWERS, MANY SONGBIRDS, A RASPBERRY PATCH,
CHICKENS, DUCKS, AND HORSE CORRALS NEARBY.



BUNK ROOM
ENTRANCE



- INFORMATION BOOKING INFO CABINS WILDFLOWER CABIN
- SEASHELL CABIN HIDEAWAY CABIN ROSE COTTAGE THE FARM LODGE
- ROOMS CAMPING Groups MORE ROOMS

the Rosewood Room

queen bed, cedar paneling and
pine floor with table, closet,
and east window to mountains!



the Sixties Room

twin bunks and double bed
colorful room
sleeps 4





States that to this date are non-disclosure

There are 12 states where the public does not readily have access to real estate sale prices:

- Alaska
- Idaho
- Kansas
- Louisiana
- Mississippi
- Missouri (*varies by county)
- Montana
- New Mexico
- North Dakota
- Texas
- Utah
- Wyoming

**ASSESSOR'S DESCRIPTION
ANALYSIS AND RECOMMENDATION**

APPELLANT: KROLL, RICHARD & JUDY **PARCEL NUMBER:** 174-291-16
TRUSTEES OF REVOCABLE TRUST
PROPERTY ADDRESS OR GENERAL LOCATION: 41125 ALAN ST
HOMER, AK 99603
LEGAL DESCRIPTION: T 6S R 13W SEC 12 Seward Meridian HM 0950020
KACHEMAK ESTATES SUB NO 9 TRACT 1
ASSESSED VALUE TOTAL: **\$315,700**
RAW LAND: \$173,500
SWL (Sewer, Water, Landscaping): \$7,000
IMPROVEMENTS \$135,200
ADDITIONS \$0
OUTBUILDINGS: \$0
TOTAL ABOVE GRADE FLOOR AREA: Card One **982** Sq. Ft.
TOTAL FINISHED LIVING AREA: Card One **982** Sq. Ft.
Card One, First Level **625** Sq. Ft. Card One, Second Level **0** Sq. Ft.
Card One, Basement Unfin. **0** Sq. Ft. Card One, Basement Finished **0** Sq. Ft.
Card Two, First Level **357** Sq. Ft. Card Two Second Level Sq. Ft.
Card Two, Basement Unfin. Sq. Ft. Card Two, Basement Finished Sq. Ft.
LAND SIZE 4.10 Acres **GARAGE** 0 Sq. Ft.

LAND USE AND GENERAL DESCRIPTION

1. Utilities

Electricity: Yes	Gas: Yes
Water: Cistern	Sewer: Septic Tank

2. Site Improvements:

Street: Gravel Maintained

3. Site Conditions

Topography: Level	Drainage: Typical
View: Excellent	Easements: Typical for the Kenai Peninsula Borough

HIGHEST AND BEST USE: As Currently Improved

ZONING: None

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

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

Land Comments

Subject property is a 4.10-acre parcel located in the Homer Core market area #210. Land influences are gravel-maintained access, excellent view, and electric and gas utility, but no public water or sewer.

For the Homer Core market area (#210), 84 sales from the last three years were analyzed by the Land Appraiser, Heather Windsor. The resulting analysis indicated an adjustment of 20% to the base rate was needed. The median ratio for all of the sales is 101.50% and Coefficient of Dispersion (COD) is 21.59. All ratios are within acceptable ranges as set by International Association of Assessing Officers (IAAO). These properties are being valued fairly and equitably with surrounding like-kind properties.

Ratio Sum	88.95	2.33		Excluded	0
Mean	105.90%	Earliest Sale	1/17/2020	# of Sales	84
Median	101.50%	Latest Sale	5/18/2022	Total AV	\$ 8,079,000
Wtd Mean	100.80%	Outlier Information		Total SP	\$ 8,015,174
PRD:	1.05	Range	1.5	Minimum	49.55%
COD:	21.59%	Lower Boundary	28.92%	Maximum	167.89%
St. Dev	0.2712	Upper Boundary	184.07%	Min Sale Amt	\$ 10,000
COV:	25.61%			Max Sale Amt	\$ 268,000

The appellant has compared their property to the adjacent property directly downhill from them. Parcel #17429117 is 0.4 acres larger than the subject, with a good view.

Improvement Comments

The subject property has 2 buildings, a 357 sq. ft. cabin and a 625 sq. ft. cottage. The cabin was built in 1997 and the cottage built in 1998 with a quality grade of Fair (F) on both buildings. On April 18, 2023 Tom Johnson, Appraiser II and Garrett Todd, Appraiser I, with no access to the interior, preformed an exterior inspection of the subject property. Light

pollution, loud traffic and road pollution were not observed. Similar concerns were not reflected in our sale ratio studies. No changes were made.

As a result of a 2022 BOE decision, the appellants requested to have an interior inspection performed before they left the state for winter. On September 8, 2022, Tom Johnson, Appraiser II and Garrett Todd, Appraiser I completed an interior inspection on both structures. The changes made were reflected on the 2023 Notice of Assessment.

This value is found to be fair and equitable with like-kind properties in the subject's market area.

For the Homer market area (#210), and specifically for the house type Cottage/ Cabin six sales from the past three years were analyzed. The median ratio for all of the sales is 89.74%, and the (COD) is 17.30%. All ratios are within acceptable ranges as set by International Association of Assessing Officers (IAAO)

RATIO SUM:	5.74	12/1/2018	2.28	# OF SALES:	6
MEAN:	95.59%	Earliest Sale	12/13/2019	TOTAL AV:	\$ 1,271,400
MEDIAN:	89.74%	Latest Sale	3/25/2022	TOTAL SP:	\$ 1,327,900
WTD MEAN:	95.75%	Outlier Info		MINIMUM:	73.46%
PRD:	1.00	Range	1.50	MAXIMUM:	137.13%
COD:	17.30%	Lower Boun	23.71%	SALE AMT:	\$ 143,900
ST. DEV	23.09%	Upper Boun	166.55%	SALE AMT:	\$ 265,000
COV:	24.16%			\$ -	\$ 315,000

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. Influences are applied correctly and uniformly to the subject properties.
3. The Assessing Department uses standardized mass appraisal procedures and techniques to specify and calibrate market models which are applied uniformly to value property within the borough. The modeled values are statistically tested to ensure a level of accuracy and equity of assessment that meets the guidelines established by the Alaska Association of Assessing Officers and the International Association of Assessing Officers, and in compliance with State Statutes.
4. The Assessing Department reviewed all physical characteristics of the subject property to ensure all data was accurately captured.

ASSESSOR'S RECOMMENDATION:

APPELLANT: KROLL, RICHARD & JUDY TRUSTEES OF REVOCABLE TRUST

PARCEL NUMBER: 174-291-16

LEGAL DESCRIPTION: T 6S R 13W SEC 12 Seward Meridian HM 0950020
KACHEMAK ESTATES SUB NO 9 TRACT 1

TOTAL: \$315,700

BOARD ACTION:

LAND: _____ IMPROVEMENTS: _____ TOTAL: _____

SUBJECT PHOTOS



SUBJECT PHOTOS



SUBJECT PHOTOS



SUBJECT PHOTOS



SUBJECT PHOTOS



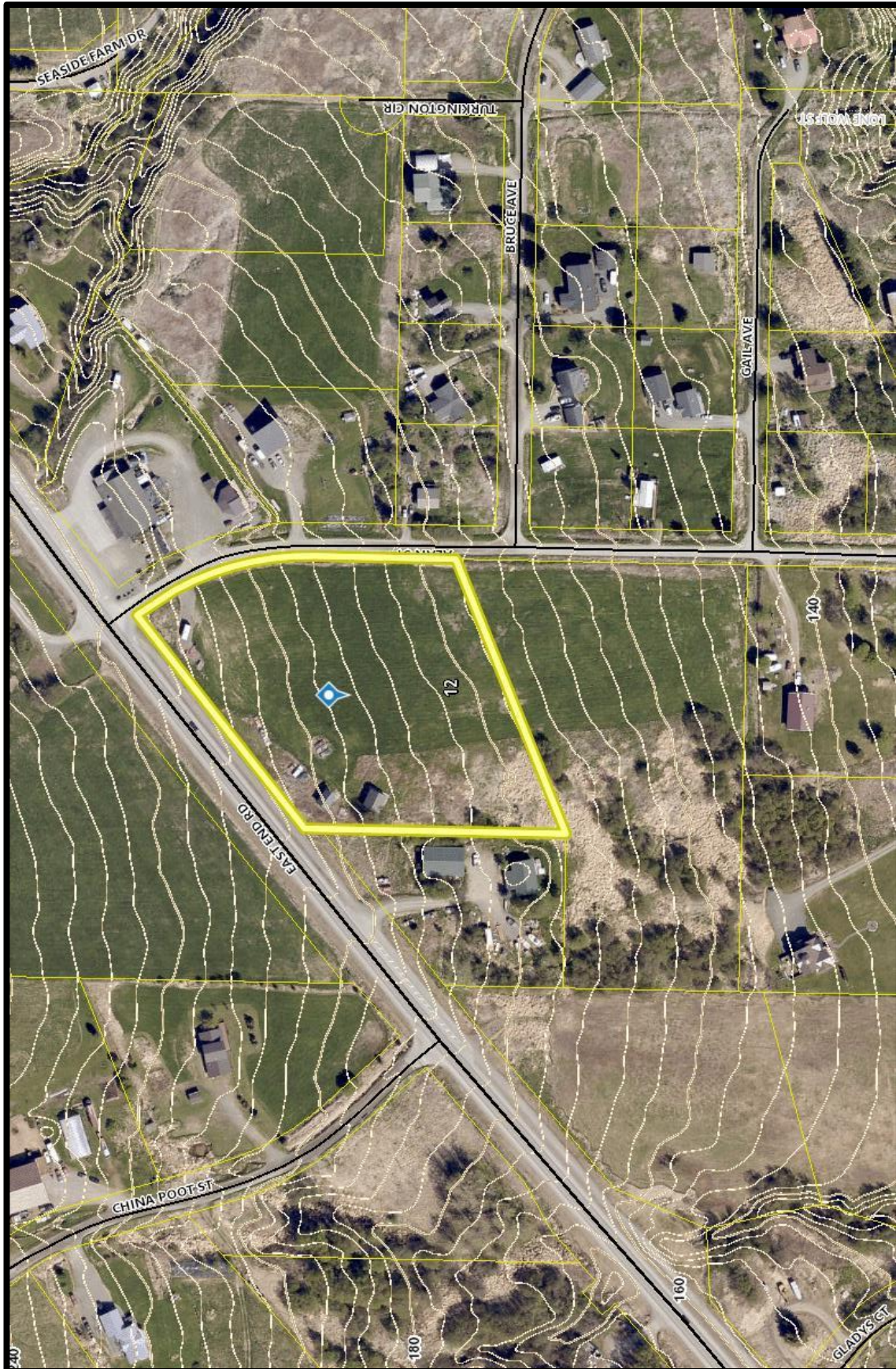
SUBJECT PHOTOS



SUBJECT MAP



TOPO MAP



NOTE:

A 20' BUILDING SET BACK SHALL EXIST ALONG ALL DEDICATED RIGHTS OF WAY UNLESS A LESSER STANDARD IS APPROVED BY RESOLUTION OF THE APPROPRIATE PLANNING COMMISSION.

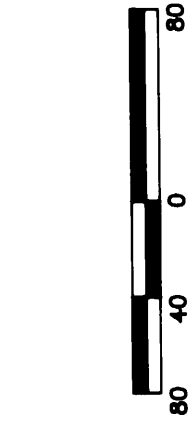
NO DIRECT ACCESS TO STATE MAINTAINED RIGHTS OF WAY IS PERMITTED UNLESS APPROVED BY THE STATE OF ALASKA DEPARTMENT OF TRANSPORTATION.

NO PERMANENT STRUCTURE SHALL BE CONSTRUCTED OR PLACED WITHIN AN EASEMENT WHICH WOULD INTERFERE WITH THE ABILITY OF A UTILITY TO USE THE EASEMENT.

A TEN-FOOT UNDER-GROUND UTILITY EASEMENT IS HEREBY RESERVED ALONG EACH SIDE OF ALL LOT LINES.



(BASIS OF BEARINGS - PLAT 86-43 HRD)



PUTTER INN

ALAN DRIVE
(50' R/W)

S 19°51'41" E
278.93'
Δ = 3927700"
R = 413.22"
T = 148.16"
L = 284.52"
LC = 519°51'41" E 278.93'

LOT 3

KACHEMAK ESTATES No. 7

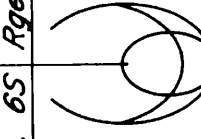
LOT 4

LEGEND

- FOUND AL-CAP 4725-S 1984 NW 1/16TH COR
- FOUND AL-CAP REPLACING LP. BY 268-S
- FOUND IRON PIPE
- ⊗ FOUND GRANITE STONE 268-S
- ⊕ SET 5/8" x 30" REBAR THIS SURVEY
- FOUND SURV-KAP, TONY WILSON

TRACT 1
178,573 S.F.
4.099 AC.

Twp. 6S Rge. 13W



TRACT 2
67,929 S.F.
1.559 AC.

TRACT 3
200,309 S.F.
4.600 AC.

KACHEMAK ESTATES
PLAT 86-43 HRD

BRUCE STREET (50' R/W)

95-20

RECORDED
HOMER REC. DIST
DATE 7-28-95
TIME 1:31 P.M.
REQUESTED BY: JERRY ANDERSON
ADDRESS P.O. BOX 1981
ESPANOLA, NM 87532

N 89°51'54" E

684.84'

GAIL STREET (50' R/W)

S 89°55'23" W 635.06'

KACHEMAK ESTATES

KPB FILE No. 86-149

CERTIFICATE OF OWNERSHIP

I hereby certify that I am the owner of the real property shown and described herein, and that I hereby adopt this plan of subdivision, and by my free consent dedicate all rights of way and public areas to public use, and grant all easements to the use shown.

ROBERT TURKINGTON

P.O. BOX 1274

HOMER AK 99603

NOTARY'S ACKNOWLEDGEMENT For Robert Turkington
Subscribed and sworn to before me this 7th day of July, 1995

Notary public for Alaska

My Commission Expires

SURVEYORS CERTIFICATE

I hereby certify that this survey was performed by me or under my direct supervision. I declare that the information shown herein is true and correct to the best of my knowledge and belief.

Jerry A. Anderson

7-1-95

Date

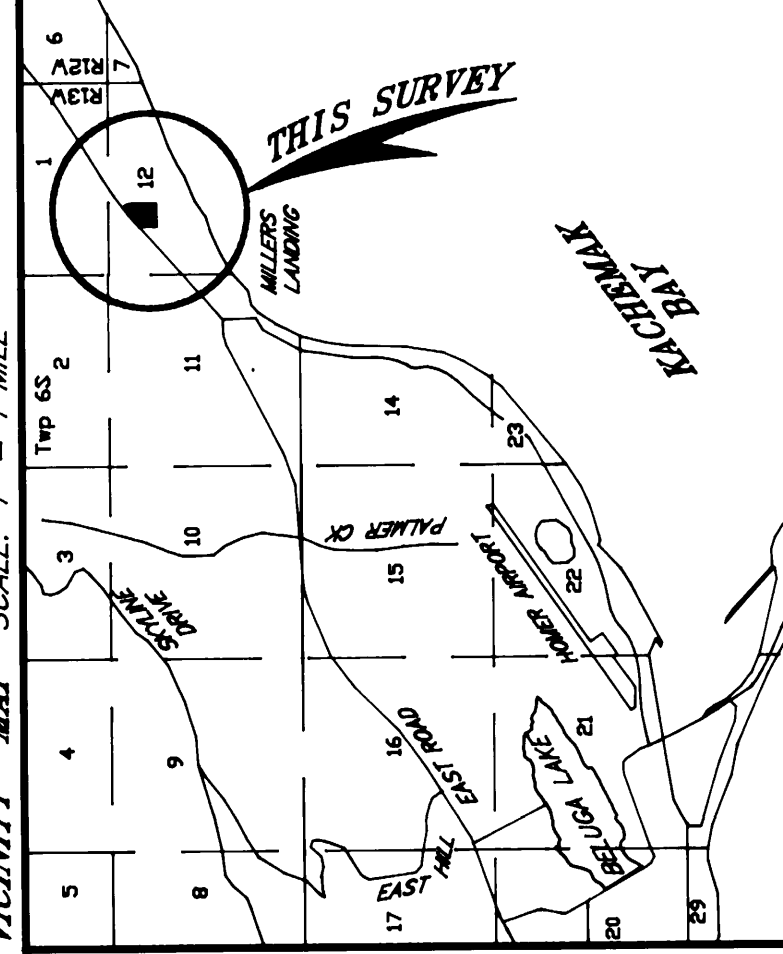
PLAT APPROVAL

This plat was approved by the Kenai Peninsula Borough Planning Commission at the meeting of JUNE 5, 1996
KENAI PENINSULA BOROUGH

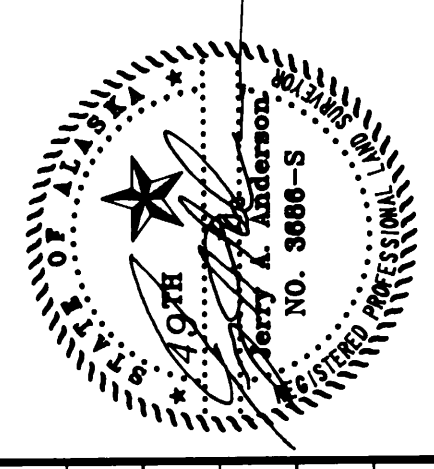
BY

Authorized Official

VICINITY MAP SCALE: 1" = 1 MILE



DATE	JULY, 1995
SCALE	1" = 80'
GRID No.	AR-70
FLD. BK.	No. 172 & 400
DISK No.	C.1.2
JOB No.	1808

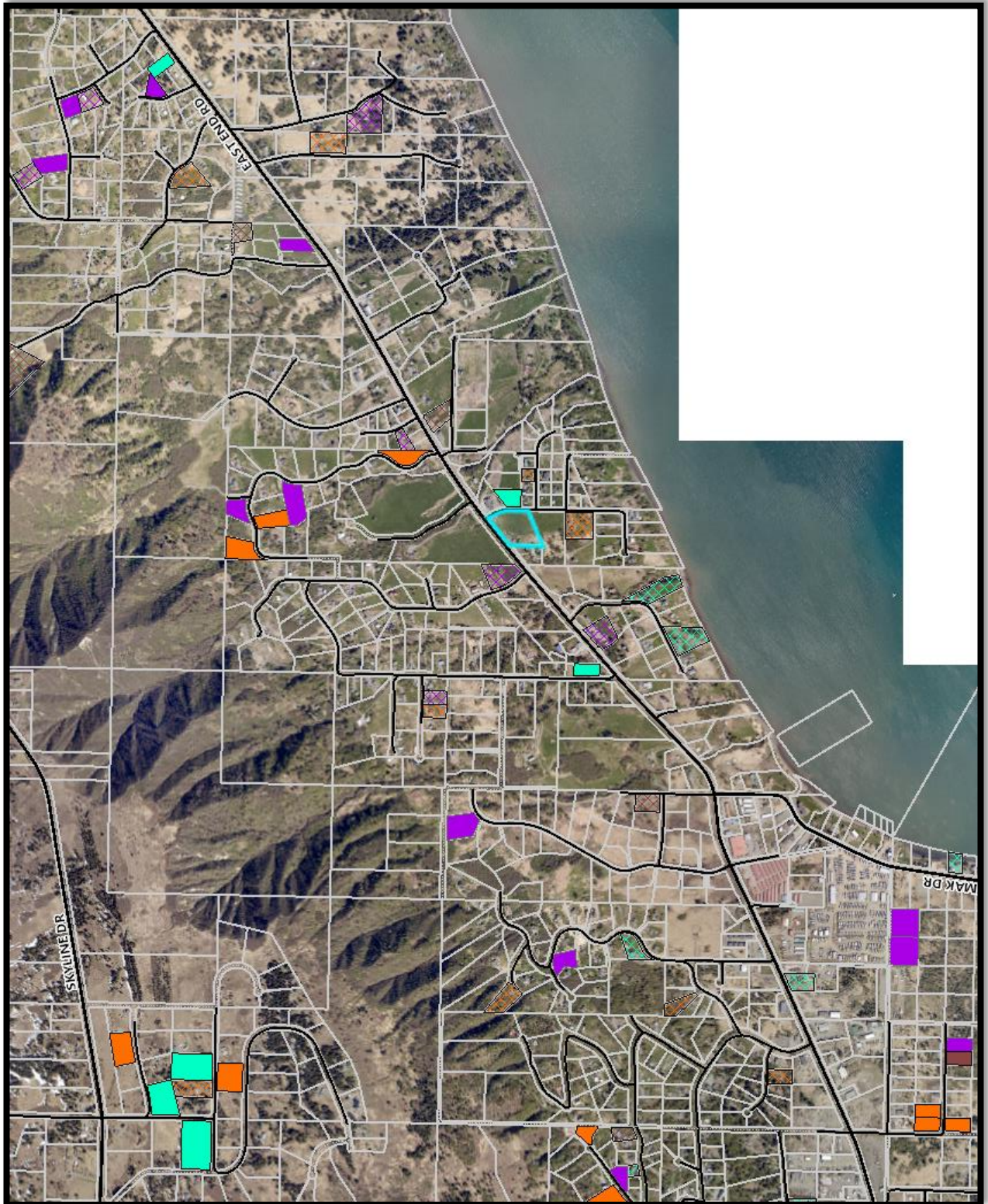


KACHEMAK ESTATES No. 9

A SUBDIVISION OF A 10.26 ACRE PARCEL INTO 3 LOTS
WITHIN THE NW-1/4, Sec. 12, Twp. 6S, Rge. 13W, S.M.
KENAI PENINSULA BOROUGH
CONTAINING 10.257 ACRES

JERRY ANDERSON
PROFESSIONAL LAND SURVEYOR
(505) 747-1025
BOX 1981, ESPANOLA NM 87532

SALES MAP





KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

174-291-16

2023

Isrn: 60308

41125 ALAN ST

Card R01

ADMINISTRATIVE INFORMATION

Neighborhood:
210 Homer - Core Area

Property Class:
122 Residential Cabins 2-4

TAG:
80 - KACHEMAK

LEGAL DESCRIPTION:

T 6S R 13W SEC 12 Seward Meridian HM 0950020 KACHEMAK
ESTATES SUB NO 9 TRACT 1

ACRES: 4.10

PRIMARY OWNER

KROLL RICHARD & JUDY TRUSTEES OF REVOCABLE TRUST
24122 LA HERMOSA AVE
LAGUNA NIGUEL, CA 92677-2229

Residential Cabins 2-4

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2018	2019	2020	2021	2022	Worksheet
Land	127,500	139,800	139,800	141,200	145,400	173,500
Improvements	122,300	120,900	136,600	138,700	144,700	142,200
Total	249,800	260,700	276,400	279,900	290,100	315,700

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Residential City/Residential	49 User Definable Land Formula		4.10	22,268	22,268	91,300	A View Excellent	100	91,300	173,500
							X Elec Yes			
							P Gas Yes			
							S Gravel Main			
							J P/Water No	-5	-4,565	
							M P/Sewer No	-5	-4,565	
ASSESSED LAND VALUE (Rounded) :									82,170	173,500

MEMOS

Building Notes
BA 04/05 C1 OBS FOR UNFIN TRIM WK OUTSIDE & EST UNFIN TRIM
INSIDE C2 OBS REFLECTS COST TO CURE FOUND & 2 OBS
FUNCTIONAL OBSOLEANCE FOR PULL DOWN ACCESS TO LOFT
A 04/07 DW CONVERTED FROM DESK.SMALL SHED DORMER NV ON LOFT
G 04/16 SF R02 TIMBER FRAME CONST.-2% TO FIX DECK SUPPORTS
05/17 TB R01 & R02 CHANGED EFF YR -1 EXT INSP ONLY NO OTHER CHG
OBSERVED
Additional memos on file.

LAND INFLUENCES						
Community	Y	N	View	N	L	G E
Gas			CCRs		Airstrip	
Electric			HOA		For Sale	
Public H2O			Hwy Fnt		Ag Right	
Public Sewer			Easement		Other	
LAND TYPE	RR#20	OTHER:				
TOPO	Steep	Ravine	Other		Wetlands	

ORIGINAL



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

174-291-16
Card R02

2023

Isrn: 60308

41125 ALAN ST

ADMINISTRATIVE INFORMATION

Neighborhood:
210 Homer - Core Area

Property Class:
122 Residential Cabins 2-4

TAG:
80 - KACHEMAK

LEGAL DESCRIPTION:

T 6S R 13W SEC 12 Seward Meridian HM 0950020 KACHEMAK
ESTATES SUB NO 9 TRACT 1

ACRES: 4.10

PRIMARY OWNER

KROLL RICHARD & JUDY TRUSTEES OF REVOCABLE TRUST
24122 LA HERMOSA AVE
LAGUNA NIGUEL, CA 92677-2229

Residential Cabins 2-4

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Total	249,800	260,700	276,400	279,900	290,100	315,700

LAND DATA AND CALCULATIONS

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							X Elec Yes			
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							J P/Water No	-5	-4,565	
							M P/Sewer No	-5	-4,565	
ASSESSED LAND VALUE (Rounded) :									82,170	173,500

MEMOS

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BA 04/05 C1 OBS FOR UNFIN TRIM WK OUTSIDE & EST UNFIN TRIM
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05/17 TB R01 & R02 CHANGED EFF YR -1 EXT INSP ONLY NO OTHER CHG
OBSERVED
Additional memos on file.

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

ORIGINAL

2023 Irsn: 60308

PHYSICAL CHARACTERISTICS
Style: CABIN
Occupancy Single Family
Story Height: 1.0
Finished Area 357
Attic: None

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

FOUNDATION
Footing: Piers
Walls: Piers-no wall

DORMERS
None

FLOORING
1.0 Plywd sub Base Allowance

EXTERIOR COVER
1.0 Wood siding

INTERIOR WALLS
1.0 Normal for Class

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



R02 174-291-16

Construction BaseArea floor FinArea Value
Wood Frame 357 1.0 357 35,030

TOTAL BASE		35,030
INTERIOR	Frame/Siding/Roof/Dorme	790
	Loft/Cathedral	4410
	Interior finish	0
	Basement finish	0
	Heating	-920
	Plumbing	3,120
	Fireplaces/woodstoves	0
	Other (Ex.Liv, AC, Attic, ...)	0
	TOTAL INT	7,400

GARAGES	
EXT FEATURES Description	Att Garage 0
	Att Carport 0
	Bsmt Garage: 0
	Ext Features 0

TOTAL GAR/EXT FEAT 0

Quality Class/Grade

GRADE ADJUSTED VALUE (rounded) 38,190

SUMMARY OF IMPROVEMENTS

Improvement		Story or Ht	Grade	Yr.Blt. Const	Eff Const	Count	Base Rate	Adj Rate	W	L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	Loc Adj	% Comp	Value	
D	DWELL	1.0	F	1997	2000		0.00	0.00	0	0	0	38,190	24	0	0	100	198	90	51,700
TOTAL IMPROVEMENT VALUE (for this card)																			51,700

SPECIAL FEATURES

Description

KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

Rol

Parcel # 174-291-16 Cd # 1 of 2 InspDate 9/8/22 Appraiser GT/TJ

STR. OVERRIDE VALUE

Redraw: ☒ N ^{Remove WDK NV} Reinspect: Y ☒ N Yr. Supp. Roll: Y ☒ NInsp Reason: F

Property Class		Occupancy		Type:	Material:		Quality:	
VA 100	Condo 140	Single Family	<input checked="" type="checkbox"/> Condo		Frame	<input checked="" type="checkbox"/> Cabin		G
VA(Lnd Imp) 105	AB 190	Duplex	Townhouse		Log	P		VG
RS 110	CM VC 300	Triplex			Mas	L		EX
RS 112	CM(LndImp) 305	4-6 Family	Yr Blt <u>1998</u>			F	<input checked="" type="checkbox"/>	HVI
RC 120	CM 350	Multi-family	Eff Yr <u>2000</u>			AV		HVII
MH 130	LH VA 600	Other	Pct Comp. <u>86</u>					
MH (only) 131	LH (LndImp) 605	Extra Living Units						
MH 132	Other <u>122</u>	Designed	Converted					

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

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

SWL				LAND INFLUENCES										Same		
Cistern	<input checked="" type="checkbox"/> Private Septic			Community	Y	N	View	N	L	G	E	Street Access				
Septic(3-4plex)	Sand Point			Gas			CCR's		Airstrip			Paved	Grv Maint	Grv Unmain		
Crib	Spring			Electric			HQA					PLAT		Limited / NA		
Septic (dup)	Private Water			Public H2O								Water Front				
	Sep(Holding)Tk	<input checked="" type="checkbox"/>		Public Sewer			Easement*		Other*			Ocean	River	Lake		
LT#	RC#2	RR#20	Other#	TOPO	Steep	Ravine	Other	Wetlands				Pond	Dedicated	BOAT Launch		

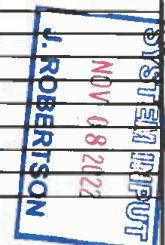
LAND NOTES:

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

DELETE ALL EXISTING OUTBUILDINGS? Y N								
Code	Qual	Yr Blt	Eff Yr	Size	Value	Features		
Drive	<input checked="" type="checkbox"/>							

NOTES:

Remove 2012 Ins. To cond. on Rol 2 comp for
 Damage to inside



ASG19

KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

Size Ranges		Cabin = 0 - 500 s.f.			Cottage = 501 - 800 s.f.			Res. = 801 - Infinity				
QUALITY	mean = 70%		mean = 85%		mean = 100%		mean = 115%		mean = 135%		mean = 165%	
	LOW 85 - 75%	#	FAIR 80 - 90%	#	AVERAGE 95 - 105%	#	GOOD 110 - 120%	#	VERY GOOD 125 - 145%	#	EXCELLENT 150 - 180%	#
FLOOR COVER	NONE or low grade on subfloor (no padding, etc)	2.25 2.10 1.95	Below average grade covering on Subfloor	2.70 2.55 2.40	Average builder-grade floor covering	3.15 3.00 2.85	10 - 20% above average grade floor covering	3.60 3.45 3.30	Very Good, upper-end floor coverings throughout	4.35 4.05 3.75	Excellent high-quality throughout	5.40 4.95 4.50
CABINETS & COUNTER TOPS	NONE or low grade (may be owner-built)	3.00 2.80 2.60	Below average commercial type	3.60 3.40 3.20	Average builder-grade	4.20 4.00 3.80	Upper end builder-grade quality (double vanities, etc)	4.80 4.60 4.40	Very Good cabinets and countertops (double vanities, etc)	5.80 5.40 5.00	Excellent high-quality throughout	7.20 6.60 6.00
KITCHEN APPLIANCES	NONE or low grade ROV only (no dishwasher, etc)	2.25 2.10 1.95	Below average builder-grade package	2.70 2.55 2.40	Average builder-grade package	3.15 3.00 2.85	Upper end builder-grade package	3.60 3.45 3.30	Very Good, high quality appliance package	4.35 4.05 3.75	Excellent high-quality throughout	5.40 4.95 4.50
FIXTURES Plumbing/Lighting	NONE or low grade	2.25 2.10 1.95	Lower grade commercial type fixtures	2.70 2.55 2.40	Builder-grade stock item fixtures	3.15 3.00 2.85	Upper end builder-grade fixtures	3.60 3.45 3.30	Very Good grade plumbing & lighting fixtures throughout	4.35 4.05 3.75	Excellent high-quality throughout	5.40 4.95 4.50
INTERIOR Door/Window Trim	NONE, owner-built or photo finish	1.50 1.40 1.30	Mahogany doors and photo finish trim	1.80 1.70 1.60	Average wood doors and trim	2.10 2.00 1.90	Above average quality doors and wood trim	2.40 2.30 2.20	Very Good quality custom doors and sculptured good wood trim	2.90 2.70 2.50	Excellent high-quality, exotic woods, Hand-finished unique designs	3.60 3.30 3.00
INTERIOR Partition Walls	NONE or Plywood/OSB	7.50 7.00 6.50	Below average paneling / sheetrock	9.00 8.50 8.00	Textured sheetrock and/or average paneling	10.5 10.0 9.50	Textured sheetrock with good quality wallpaper and/or wood paneling	12.0 11.5 11.0	High quality wallpaper, wood paneling and/or wainscoting, etc	14.5 13.5 12.5	Excellent high quality wallpaper, wood paneling and/or wainscoting, etc	18.0 16.5 15.0
CEILINGS	NONE, Plywood/OSB or below 8' height	3.75 3.50 3.25	Acoustic tile or sheetrock and full 8' ceiling height	4.50 4.25 4.00	Textured sheetrock & standard 8' ceiling height	5.25 5.00 4.75	Textured sheetrock 9' or 10' ceiling height. Vaulted or cathedral ceiling	6.00 5.75 5.50	Same as before but may include good wood paneling on open-beam ceiling	7.25 6.75 6.25	Same as before but may be unique in design, detail and effect	9.00 8.25 7.50
WINDOW FENESTRATION	Minimal single-pane low grade sliders or non-opening	15.0 14.0 13.0	Smaller than average sliding or crank-out w/storm windows	18.0 17.0 16.0	Ample average quality sliding or crank-out thermo pane	21.0 20.0 19.0	Good quality, larger than average. Some round, half-round, octagon, etc	24.0 23.0 22.0	Abundant Very Good quality windows (Low "E" reflective, etc)	29.0 27.0 25.0	Same as before but may be unique in design, detail and effect	36.0 33.0 30.0
OVERALL WORKMANSHIP	Low cost, poor quality workmanship and design. Below minimum standard. No design or detail	37.5 35.0 32.5	Below average workmanship but meets minimum standards. 2 X 4 construction. Minimal design	45.0 42.5 40.0	Average workmanship, meets or exceeds minimum standard. 2 X 6 construction	52.5 50.0 47.5	Above average workmanship with some attention to design and detail. 2 X 6 construction	60.0 57.5 55.0	Very Good workmanship, Good attention to interior refinements and detail, exterior has some custom design and ornamentation	72.5 67.5 62.5	Excellent high quality workmanship, finishes and appointments and attention to detail. Unique in design, etc	90.0 82.5 75.0

Rev (02/2013)

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

84.80

S:\DeptForms\Les-FieldApprForm.xls

Completion Estimate	%	Total
Plans Permits & Surveying	2	2
Water/Sewer Rough-in	2	2
Excavation, Forms, & Backfill	2	2
Foundation	8	8
Rough Framing	17	17
Windows & Exterior Doors	0	0
Roof Cover	3	3
Plumbing Rough-in	4	4
Insulation	1	1
Electrical Rough-in	6	6
Heating	5	5
Exterior Cover & Paint	4	4
Int. Drywall, Tape & Texture	8	8
Int. Cabinets, Doors, Trim Etc.	10	10
Plumbing Fixtures	5	5
Floor Covers	0	0
Built in Appliances	3	3
Light Fixtures & Finish Hardware	8	8
Painting & Decorating	4	4
Total Completion	86	100

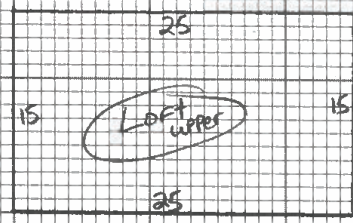
QUALITY	70% of P	G-	110%
CBN -	80% of P	G	115%
CBN +	90% of P	G+	120%
P-	< 40%	VG-	125%
P	50%	VG	135%
P+	60%	VG+	145%
L-	65%	EX-	150%
L	70%	EX	155%
L+	75%	EX+	160%
F-	80%	HVI-	185
F	85%	HVI	190%
F+	90%	HVI+	195%
A-	95%	HVI+	200%+
A	100%		
A+	105%		

4/11/22
TS/RW

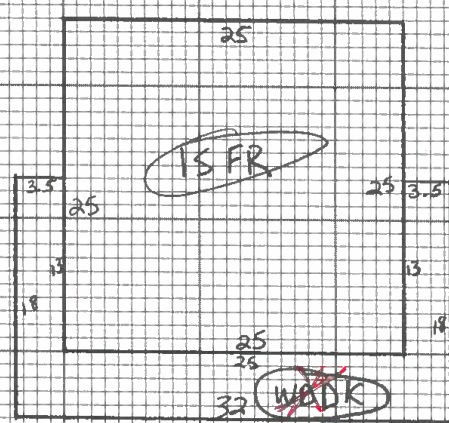
WORK NV

9/8/22 G/T/S

LEVEL 2



LEVEL 1



WORK NV

Lower Level Ext Cover: None Alum/Steel B & Batt Conc Blk Log Rustic Log Solid Plywood Stucco T1-11 Vinyl Wood

BELOW GRADE

Concrete
Concrete Block
Treated Wood
Lower Level Wall Finishing

Roz

SYSTEM INPUT
NOV 03 2022
J. ROBERTSON

S:\Les Crane\Forms\Les-FieldApprForm.xls 2/8/2021

KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

Size Ranges	Cabin = 0 - 500 s.f.				Cottage = 501 - 800 s.f.				Res. = 801 - Infinity			
	mean = 70%		mean = 85%		mean = 100%		mean = 115%		mean = 135%		mean = 165%	
QUALITY	LOW 85 - 75%	FAIR 80 - 90%	AVERAGE 95 - 105%	GOOD 110 - 120%	VERY GOOD 125 - 145%	EXCELLENT 150 - 180%						
FLOOR COVER	NONE or low grade on subfloor (no padding, etc)	Below average grade covering on subfloor	Average builder-grade floor covering	10 - 20% above average grade floor covering	Very Good, upper-end floor coverings throughout	Excellent high-quality throughout	3.15	3.00	3.60	4.35	5.40	5.40
CABINETS & COUNTER TOPS	NONE or low grade (may be owner-built)	Below average commercial type	Average builder-grade	Upper end builder-grade quality (double vanities, etc)	Very Good cabinets and countertops (double vanities, etc)	Excellent high-quality throughout	2.25	2.10	3.60	4.35	5.40	5.40
KITCHEN APPLIANCES	NONE or low grade ROV only (no dishwasher, etc)	Below average builder-grade package	Average builder-grade package	Upper end builder-grade package	Very Good, high quality appliance package	Excellent high-quality throughout	2.10	2.10	3.60	4.35	5.40	5.40
FIXTURES Plumbing/Lighting	NONE or low grade	Lower grade commercial type fixtures	Builder-grade stock item fixtures	Upper end builder-grade fixtures	Very Good grade plumbing & lighting fixtures throughout	Excellent high-quality throughout	2.25	2.10	3.60	4.35	5.40	5.40
INTERIOR Door/Window Trim	NONE, owner-built or photo finish	Mahogany doors and photo finish trim	Average wood doors and trim	Above average quality doors and wood trim	Very Good quality custom doors and sculptured good wood trim	Excellent high-quality, exotic woods, Hand-finished unique designs	1.50	1.40	3.60	4.35	5.40	5.40
INTERIOR Partition Walls	NONE or Plywood/OSB	Below average paneling / sheetrock	Textured sheetrock and/or average paneling	Textured sheetrock with good quality wallpaper and/or wood paneling	High quality wallpaper, wood paneling and/or wainscoting, etc	Excellent high quality wallpaper, wood paneling and/or wainscoting, etc	7.50	7.00	12.0	14.5	18.0	18.0
CEILING	NONE, Plywood/OSB or below 8' height	Acoustic tile or sheetrock and full 8' ceiling height	Textured sheetrock & standard 8' ceiling height	Textured sheetrock 9' or 10' ceiling height. Vaulted or cathedral ceiling	Same as before but may include good wood paneling on open-beam ceiling	Same as before but may be unique in design, detail and effect	3.75	3.50	6.00	7.25	9.00	9.00
WINDOW FENESTRATION	Minimal single-pane low grade sliders or non-opening	Smaller than average sliding or crank-out w/ storm windows	Ample average quality sliding or crank-out thermo pane	Good quality, larger than average. Some round, half-round, octagon, etc	Abundant Very Good quality windows (Low "E" reflective, etc)	Same as before but may be unique in design, detail and effect	3.25	3.00	24.0	29.0	36.0	36.0
OVERALL WORKMANSHIP	Low cost, poor quality workmanship and design. Below minimum standard. No design or detail	Below average workmanship but meets minimum standards. 2 X 4 construction. Minimal design	Average workmanship, meets or exceeds minimum standard. 2 X 6 construction	Above average workmanship with some attention to design and detail 2 X 6 construction Energy Eff. Package	Very Good workmanship. Good attention to interior refinements and detail. exterior has some custom design and ornamentation	Excellent high quality workmanship, finishes and appointments and attention to detail. Unique in design, etc	15.0	14.0	60.0	72.5	90.0	90.0

Rev (02/2013)

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

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

1/14-2/1-16

201-2

4/23/21

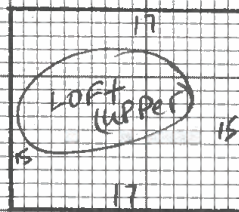
SC + PS K02

4/11/22

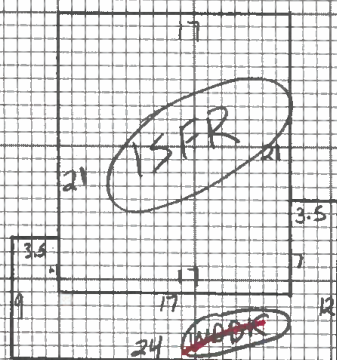
TS/HW

Remove w/ok GT/PS

LEVEL 2



LEVEL 1



WOOD NV

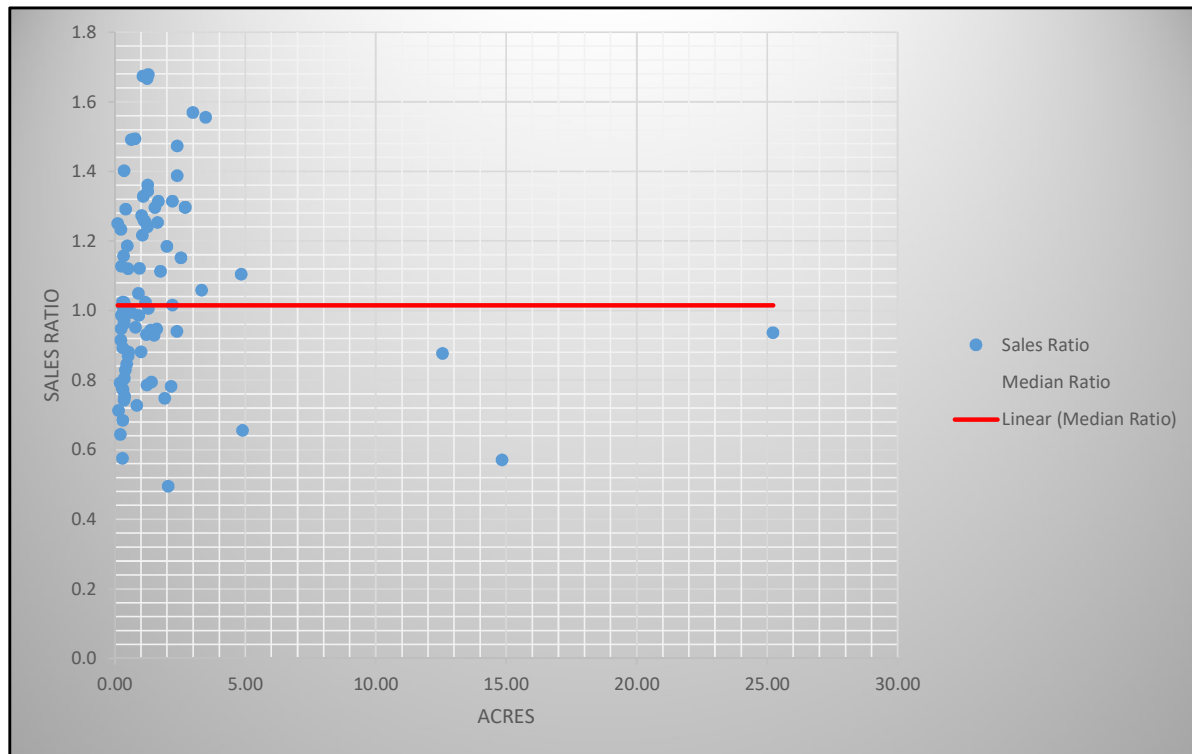
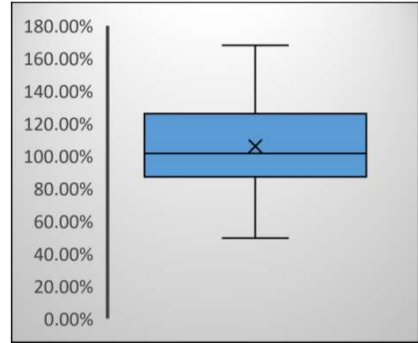
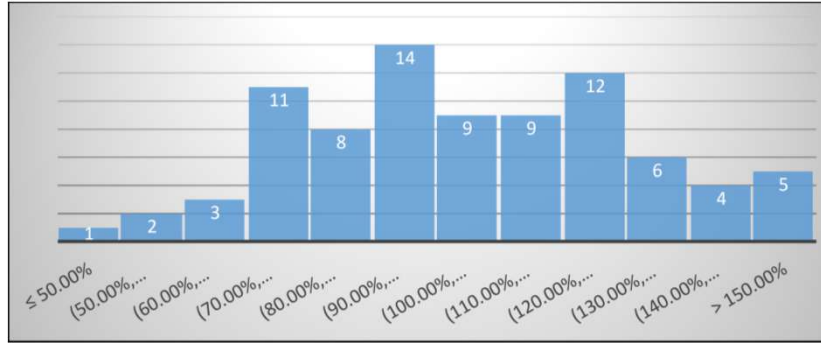
Lower Level Ext Cover: None Alum/Steel B & Batt Conc Blk Log Rustic Log Solid Plywood Stucco T1-11 Vinyl Wood

BELOW GRADE

Concrete
Concrete Block
Treated Wood
Lower Level Wall Framing

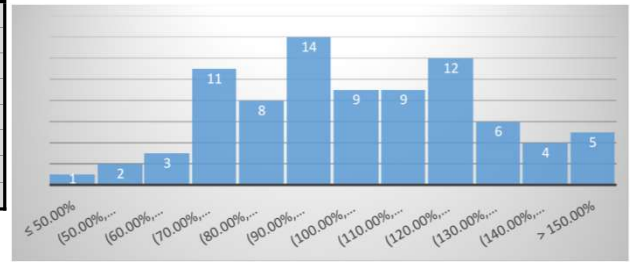
LAND SALES RATIO STUDY

Ratio Sum	88.95		Excluded	0
Mean	105.90%	Earliest Sale 1/17/2020	# of Sales	84
Median	101.50%	Latest Sale 5/18/2022	Total AV \$	8,079,000
Wtd Mean	100.80%	Outlier Information	Total SP \$	8,015,174
PRD:	1.05	Range 1.5	Minimum	49.55%
COD:	21.59%	Lower Boundary 28.92%	Maximum	167.89%
St. Dev	0.2712	Upper Boundary 184.07%	Min Sale Amt \$	10,000
COV:	25.61%		Max Sale Amt \$	268,000



LAND SALES RATIO STUDY

Ratio Sum	88.95	2.33	Excluded	0
Mean	105.90%	Earliest Sale 1/17/2020	# of Sales	84
Median	101.50%	Latest Sale 5/18/2022	Total AV	\$ 8,079,000
Wtd Mean	100.80%	Outlier Information	Total SP	\$ 8,015,174
PRD:	1.05	Range 1.5	Minimum	49.55%
COD:	21.59%	Lower Boundary 28.92%	Maximum	167.89%
St. Dev	0.2712	Upper Boundary 184.07%	Min Sale Amt	\$ 10,000
COV:	25.61%		Max Sale Amt	\$ 268,000



NBH

neighborhooc	pxfer_date	lrsn	PIN	Total Acres	Current Land Val	Sale Price	LandType	SaleCd	2022 Cert Lnc	Ratio
210	6/9/21	82683	17307104	1.61	\$ 64,400	\$ 68,000	2	C	\$54,000	94.71%
210	9/20/21	58029	17308003	1.26	\$ 147,800	\$ 110,000	2	V	\$123,900	134.36%
210	3/6/20	58034	17308008	1.11	\$ 143,000	\$ 113,500	2	C	\$119,900	125.99%
210	2/26/21	58048	17308022	1.67	\$ 122,900	\$ 93,500	2	C	\$103,000	131.44%
210	10/2/20	58049	17308023	1.26	\$ 114,200	\$ 83,900	2	C	\$95,700	136.11%
210	10/14/20	58116	17309048	0.95	\$ 126,700	\$ 113,000	2	Z	\$106,200	112.12%
210	4/15/20	58819	17359302	0.48	\$ 102,000	\$ 86,000	2	C	\$85,400	118.60%
210	11/10/20	58844	17359423	1.28	\$ 128,100	\$ 76,300	2	Z	\$107,400	167.89%
210	8/17/20	58854	17359433	0.91	\$ 102,400	\$ 97,550	2	C	\$85,800	104.97%
210	5/16/22	101320	17359475	1.09	\$ 126,200	\$ 95,000	2	C	\$105,700	132.84%
210	12/23/21	58910	17359516	0.63	\$ 109,400	\$ 110,000	2	C	\$91,700	99.45%
210	11/1/21	59132	17365005	2.16	\$ 69,600	\$ 89,000	2	C	\$58,200	78.20%
210	10/12/20	59187	17369001	1.03	\$ 57,300	\$ 45,000	2	C	\$48,100	127.33%
210	9/25/20	59195	17369010	2.39	\$ 55,500	\$ 40,000	2	V	\$46,600	138.75%
210	11/9/21	59199	17369014	1.23	\$ 33,400	\$ 42,500	2	V	\$28,000	78.59%
210	4/8/22	59236	17369051	1.06	\$ 57,800	\$ 47,500	2	C	\$48,400	121.68%
210	5/5/21	88860	17369071	2.00	\$ 68,100	\$ 57,500	2	V	\$57,200	118.43%
210	3/17/21	88947	17369074	1.17	\$ 46,100	\$ 45,000	2	V	\$38,600	102.44%
210	1/22/21	92458	17369077	1.16	\$ 42,700	\$ 34,000	2	Z	\$35,800	125.59%
210	7/9/20	59434	17403001	1.64	\$ 136,600	\$ 109,000	2	V	\$114,600	125.32%
210	2/27/20	104589	17403034	3.33	\$ 151,400	\$ 143,000	2	Z	\$126,900	105.87%
210	6/11/21	59478	17404026	3.48	\$ 101,100	\$ 65,000	2	C	\$120,900	155.54%
210	1/25/21	59479	17404027	2.21	\$ 98,600	\$ 75,000	2	V	\$107,400	131.47%
210	9/11/20	59482	17404030	4.90	\$ 24,900	\$ 38,000	2	C	\$20,800	65.53%
210	4/22/22	59485	17405003	1.54	\$ 90,600	\$ 69,900	2	V	\$90,700	129.61%
210	8/19/21	59563	17405202	1.41	\$ 96,900	\$ 122,000	2	V	\$81,200	79.43%
210	6/25/21	59576	17405215	1.24	\$ 93,700	\$ 56,200	2	C	\$78,400	166.73%
210	9/30/21	98100	17405914	1.28	\$ 134,800	\$ 134,000	2	C	\$113,000	100.60%
210	9/17/20	98103	17405917	2.54	\$ 161,200	\$ 140,000	2	V	\$135,000	115.14%
210	10/16/20	98108	17405922	0.79	\$ 119,000	\$ 125,000	2	V	\$99,600	95.20%
210	1/29/21	98111	17405925	0.92	\$ 123,800	\$ 125,500	2	V	\$103,800	98.65%
210	10/8/21	91253	17406080	25.23	\$ 241,600	\$ 258,000	2	V	\$177,900	93.64%
210	1/17/20	82934	17406301	1.38	\$ 96,300	\$ 102,000	2	V	\$80,600	94.41%
210	1/20/21	105470	17406320	2.38	\$ 150,500	\$ 160,000	2	C	\$126,200	94.06%
210	12/10/20	105472	17406322	1.51	\$ 133,800	\$ 144,000	2	C	\$112,100	92.92%
210	1/14/21	105475	17406325	1.21	\$ 93,100	\$ 100,000	2	C	\$78,000	93.10%
210	10/30/20	105477	17406327	1.91	\$ 104,700	\$ 140,000	2	V	\$87,800	74.79%
210	10/26/21	59760	17411113	2.70	\$ 155,600	\$ 120,000	2	C	\$130,300	129.67%
210	3/11/22	59760	17411113	2.70	\$ 155,600	\$ 120,000	2	C	\$130,300	129.67%
210	5/18/21	60081	17419242	1.25	\$ 126,000	\$ 101,500	2	V	\$105,700	124.14%
210	9/10/21	109156	17421085	2.21	\$ 142,200	\$ 140,000	2	V	\$122,400	101.57%
210	3/3/21	91996	17501064	2.99	\$ 117,700	\$ 75,000	2	V	\$98,700	156.93%
210	10/4/21	60808	17502084	1.08	\$ 45,200	\$ 27,000	2	C	\$37,900	167.41%
210	12/30/21	61219	17510307	0.31	\$ 74,600	\$ 109,000	2	C	\$62,600	68.44%
210	4/1/21	61347	17512105	0.23	\$ 47,500	\$ 38,500	2	C	\$39,800	123.38%
210	2/19/21	61900	17524175	2.39	\$ 103,100	\$ 70,000	2	C	\$76,500	147.29%
210	5/18/22	98359	17525012	1.01	\$ 101,400	\$ 115,000	2	C	\$85,000	88.17%
210	7/2/21	62113	17701043	0.85	\$ 29,100	\$ 40,000	2	C	\$55,900	72.75%
210	12/10/21	62186	17702047	0.77	\$ 25,400	\$ 17,000	2	C	\$800	149.41%
210	10/8/21	62220	17702082	2.05	\$ 110,500	\$ 223,000	2	Z	\$89,500	49.55%
210	7/30/21	105950	17702105	0.31	\$ 107,200	\$ 120,000	2	V	\$89,900	89.33%
210	7/14/20	105951	17702106	0.26	\$ 102,600	\$ 104,000	2	V	\$85,800	98.65%
210	6/24/20	105958	17702113	0.36	\$ 111,600	\$ 109,000	2	C	\$93,400	102.39%
210	9/17/20	105959	17702114	0.26	\$ 102,600	\$ 91,000	2	C	\$85,800	112.75%
210	8/24/20	105960	17702115	0.30	\$ 106,500	\$ 104,000	2	V	\$89,200	102.40%
210	1/22/21	105960	17702115	0.30	\$ 106,500	\$ 105,000	2	C	\$89,200	101.43%
210	8/21/20	105965	17702120	0.34	\$ 109,900	\$ 95,000	2	V	\$92,000	115.68%
210	5/2/22	105976	17702131	0.53	\$ 123,300	\$ 140,000	2	V	\$103,300	88.07%
210	1/25/22	108161	17702138	0.51	\$ 95,600	\$ 110,000	2	C	\$75,700	86.91%
210	12/21/20	108163	17702140	0.29	\$ 82,400	\$ 106,000	2	C	\$43,400	77.74%
210	10/25/21	108172	17702149	0.37	\$ 87,800	\$ 109,000	2	C	\$59,300	80.55%
210	4/7/21	108175	17702152	0.41	\$ 90,400	\$ 109,000	2	C	\$60,900	82.94%

LAND SALES RATIO STUDY

neighborhooc	pxfer_date	lrsn	PIN	Total Acres	Current Land Val	Sale Price	LandType	SaleCd	2022 Cert	Lanc	Ratio
210	12/27/21	109363	17702160	0.42	\$ 116,200	\$ 90,000	2	C	\$93,100		129.11%
210	3/22/22	109364	17702161	0.51	\$ 122,100	\$ 109,000	2	V	\$97,900		112.02%
210	6/24/20	90443	17705311	0.20	\$ 41,600	\$ 52,500	2	C	\$27,900		79.24%
210	6/9/20	62384	17707017	0.11	\$ 12,500	\$ 10,000	2	C	\$10,500		125.00%
210	11/5/21	62464	17710114	0.14	\$ 41,700	\$ 58,500	2	C	\$35,000		71.28%
210	8/27/21	63168	17726010	0.21	\$ 46,400	\$ 72,000	2	C	\$38,800		64.44%
210	3/12/21	63333	17730226	0.32	\$ 51,700	\$ 67,000	2	C	\$43,300		77.16%
210	2/20/20	63475	17901029	14.84	\$ 153,000	\$ 268,000	2	C	\$172,100		57.09%
210	6/30/21	63489	17902024	0.24	\$ 65,400	\$ 69,000	2	C	\$36,600		94.78%
210	2/4/20	63504	17902048	1.75	\$ 139,100	\$ 125,000	2	C	\$116,500		111.28%
210	10/19/21	88753	17902087	12.56	\$ 192,900	\$ 220,000	2	C	\$161,600		87.68%
210	8/6/20	88634	17902105	0.23	\$ 77,800	\$ 85,000	2	C	\$47,100		91.53%
210	4/29/22	88643	17902114	0.38	\$ 64,000	\$ 85,000	2	C	\$53,600		75.29%
210	6/26/20	88644	17902115	0.36	\$ 63,100	\$ 64,966	2	C	\$52,800		97.13%
210	11/6/20	88644	17902115	0.36	\$ 63,100	\$ 65,500	2	V	\$52,800		96.34%
210	4/29/22	88644	17902115	0.36	\$ 63,100	\$ 85,000	2	C	\$52,800		74.24%
210	6/19/20	88654	17902125	0.46	\$ 93,100	\$ 110,000	2	C	\$77,900		84.64%
210	6/17/20	92341	17902143	0.36	\$ 63,100	\$ 45,000	2	C	\$52,800		140.22%
210	5/18/20	92342	17902144	0.42	\$ 65,700	\$ 65,000	2	V	\$55,000		101.08%
210	2/28/20	63551	17903021	4.85	\$ 104,900	\$ 95,000	2	V	\$87,900		110.42%
210	8/7/20	63641	17906302	0.63	\$ 61,700	\$ 41,358	2	Z	\$51,700		149.19%
210	9/1/21	63800	17913104	0.30	\$ 46,300	\$ 80,500	2	Z	\$38,800		57.52%

RATIO STUDY

RATIO SUM:	5.74	12/1/2018	2.28	# OF SALES:	6
MEAN:	95.59%	Earliest Sale	12/13/2019	TOTAL AV:	\$ 1,271,400
MEDIAN:	89.74%	Latest Sale	3/25/2022	TOTAL SP:	\$ 1,327,900
WTD MEAN:	95.75%	Outlier Info		MINIMUM:	73.46%
PRD:	1.00	Range	1.50	MAXIMUM:	137.13%
COD:	17.30%	Lower Boun	23.71%	SALE AMT:	\$ 143,900
ST. DEV	23.09%	Upper Boun	166.55%	SALE AMT:	\$ 265,000
COV:	24.16%			\$ -	\$ 315,000

RATIO DATE:	2023
HOUSE TYPE:	Cott/Cab
MKT AREA:	210

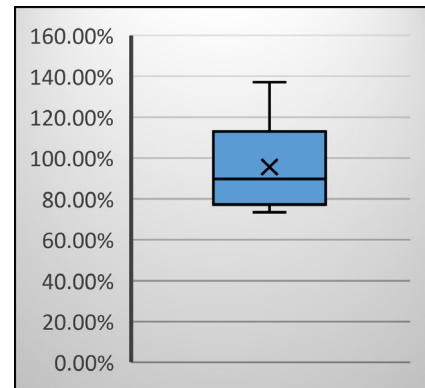
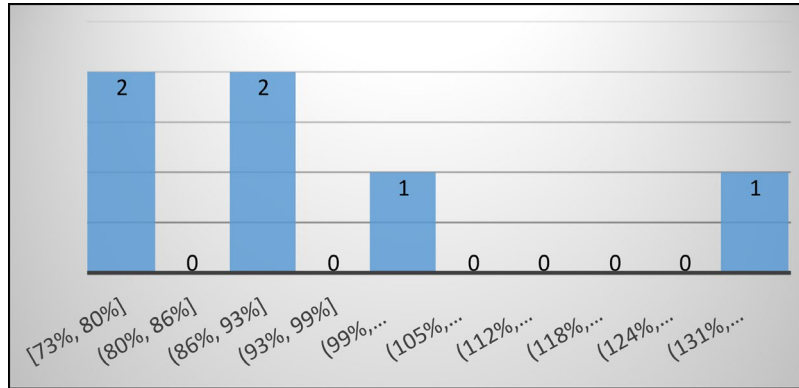
PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
17512410	210	\$ 150,600	\$ 47,500	\$ 198,100	\$ 217,000	91.29%	73	8/27/2020	A
17730241	210	\$ 139,900	\$ 38,400	\$ 178,300	\$ 227,000	78.55%	72	4/13/2020	A
17731025	210	\$ 140,600	\$ 50,400	\$ 191,000	\$ 260,000	73.46%	73	3/25/2022	A
17903108	210	\$ 308,600	\$ 54,800	\$ 363,400	\$ 265,000	137.13%	72	10/16/2020	A+
17930024	210	\$ 150,700	\$ 38,900	\$ 189,600	\$ 215,000	88.19%	72	1/3/2020	A
17931051	210	\$ 112,600	\$ 38,400	\$ 151,000	\$ 143,900	104.93%	72	12/13/2019	F+

NBH # 210

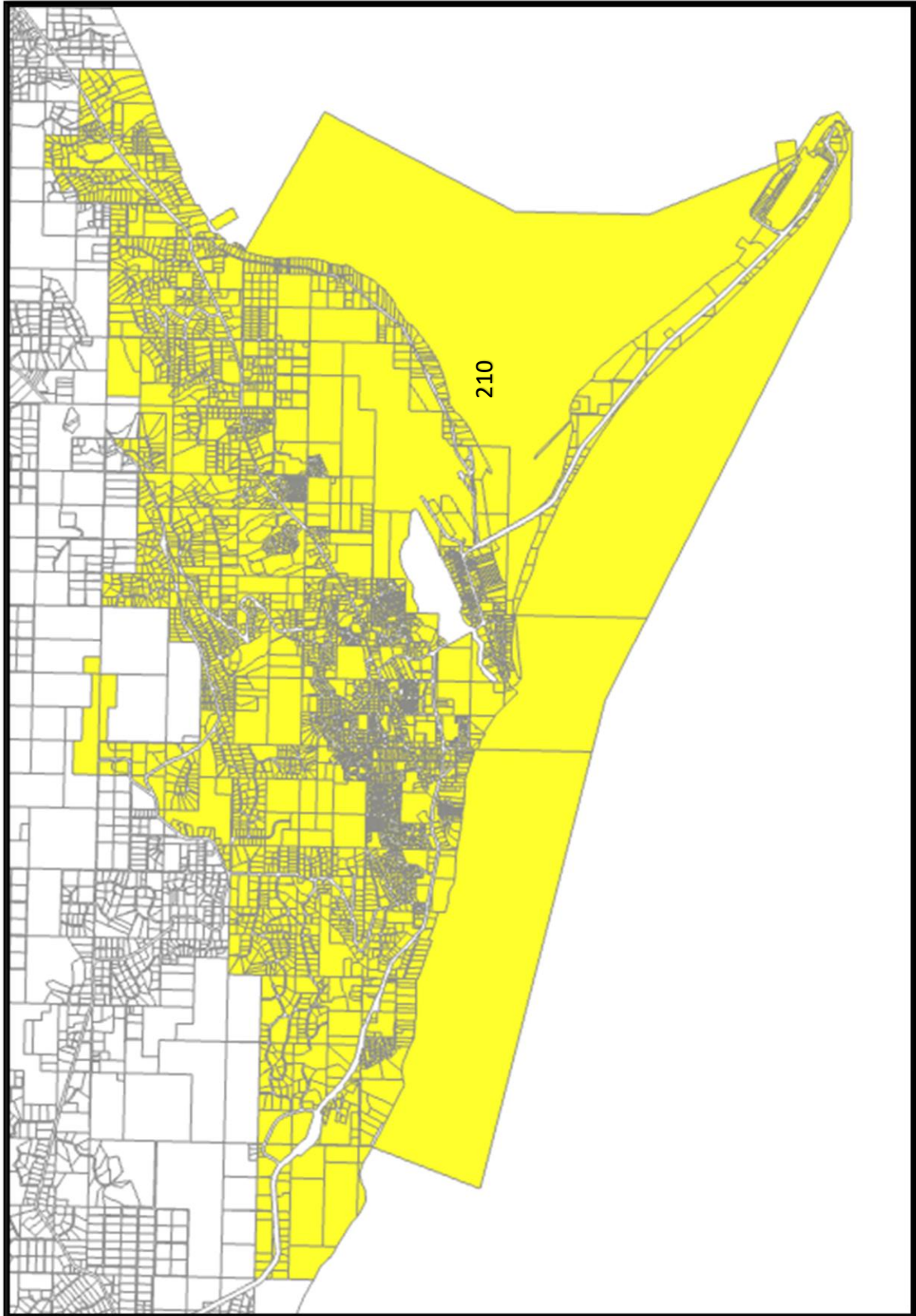
HT Cott/Cab

#REF!

RATIO SUM:	5.74	12/1/2018	2.28	# OF SALES:	6
MEAN:	95.59%	Earliest Sale	12/13/2019	TOTAL AV:	\$ 1,271,400
MEDIAN:	89.74%	Latest Sale	3/25/2022	TOTAL SP:	\$ 1,327,900
WTD MEAN:	95.75%	Outlier Information		MINIMUM:	73.46%
PRD:	1.00	Range	1.5	MAXIMUM:	137.13%
COD:	17.30%	Lower Boundary	23.71%	MIN SALE AMT:	\$ 143,900
ST. DEV	23.09%	Upper Boundary	166.55%	MAX SALE AMT:	\$ 265,000
COV:	24.16%				



MARKET AREA MAP



APPEAL HISTORY FOR PARCEL 174-291-16

APPEAL YEAR: 2016

Appeal Type/Status

Appraiser

Date Filed

INFORMAL		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
SFORD	03/31/2016	210,800	210,800	0	0%	Informal Adjustment

Summary: OWNER WANTED EXPLANATION FOR VALUE INCREASE. SOME DAMAGE TO OUTBLGS. APPRAISER REVIEWED NO CHANGES.

BOE APPEAL	BOE - Closed	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
SFORD	04/04/2016	210,800	209,900	-900	0%	Board of Equalization

Summary:

APPEAL YEAR: 2017

Appeal Type/Status

Appraiser

Date Filed

BOE APPEAL	BOE - Closed	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
SFORD	04/04/2017	278,800	260,400	-18,400	-7%	

Summary:

APPEAL YEAR: 2021

Appeal Type/Status

Appraiser

Date Filed

INFORMAL		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
BANDERSON	03/29/2021	287,200	287,200	0	0%	Informal Adjustment

Summary: OWNER: COMPARED WITH NEIGHBORS AND BELIEVES THEIRS WAS INCORRECT COMPARED TO THE FORMULA. 2 LOTS. APPR: REVIEWED NEIGHBORING PINS' LAND ATTRIBUTES. COTTAGE CABIN. SALES RATIO. NO CHANGE.

BOE APPEAL	Withdrawn - Formal	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
SCARMICHAEL	04/06/2021	287,200	279,900	-7,300	-3%	Informal Adjustment

Summary:

APPEAL YEAR: 2022

Appeal Type/Status

Appraiser

Date Filed

BOE APPEAL	BOE - Closed	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
HWINDSOR	03/31/2022	290,100	0	290,100	0%	

Summary:

APPEAL YEAR: 2023

Appeal Type/Status

Appraiser

Date Filed

ASG31

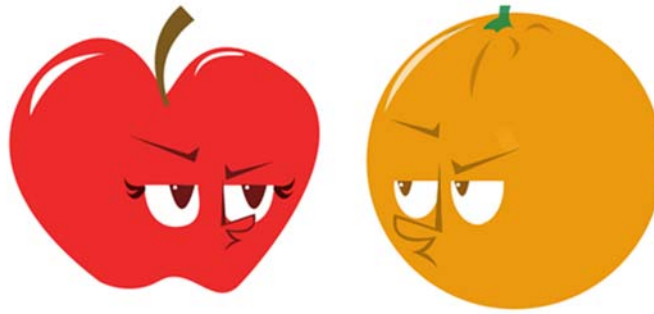
APPEAL HISTORY FOR PARCEL 174-291-16

BOE APPEAL	BOE - Scheduled	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
TJOHNSON	04/04/2023	315,700	0	315,700	0%	

Summary:

Price per Acre Comparison

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



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

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

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

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

Definitions

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

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

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

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

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

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

Progressivity. See assessment progressivity (regressivity)

Regressivity. See assessment progressivity (regressivity)

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

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

References

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

Influence Definitions

View

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

Street Access

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

Utilities

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

Water Front

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

Topo

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

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

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

Airstrip Improved: Gravel/ Paved, maintained, lights.

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

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

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

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

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

AS 29.45.110. Full and True Value.

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

AS 29.45.130. Independent Investigation

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

MARKET VALUE

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