

Kenai Peninsula Borough
Board of Equalization
Appeal Hearing Packet

CASE NO. 2023-19

Harold Carlos

Parcel No(s): 15914213, 15714212

Thursday, May 25, 2023 at 2:00 p.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 **REVISED******

Thursday, May 25, 2023 2:00 PM

May 9, 2023

HAROLD L. CARLOS
PO BOX 770418
EAGLE RIVER, AK 99577

cc: delilah@ak.net

RE: Parcel No(s): 15914213, 15914212
Owner of Record: HAROLD CARLOS
Appellant: HAROLD L. CARLOS

Dear Mr. Carlos,

This serves to confirm your conversation with our office today, wherein you agreed to move your hearing date from Friday, May 26, 2023 at 10:00 AM to Thursday, May 25, 2023 at 2:00 PM. Evidence is due on May 10, 2023.

Thank you,

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

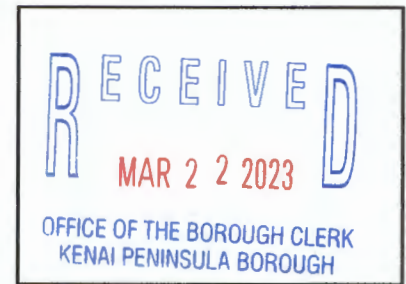
144 N. Binkley Street
Soldotna, Alaska 99669-7599

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: \$ 30⁰⁰

☐ Cash

☒ Check # 803 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Per KPB 5.12.050(B), if the appeal is withdrawn before evidence is due, or if the appellant or agent of the appellant is present for the appellant's hearing before the BOE or participates telephonically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>15914213</u>	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	<u>HAROLD L. CARLOS, Delilah CARLOS</u>	
Legal Description:	<u>T35 R 15W Sec 24 Seward MERIDIAN HM 0860105</u> <u>HAWKS BEACH Sub Lot 13</u>	
Physical Address of Property:		

Contact information for all correspondence relating to this appeal:

Mailing Address:	<u>P.O. Box 770418, Eagle River, AK. 99577</u>		
Phone (daytime):	<u>907-230-2737</u>	Phone (evening):	<u>Same</u>
Email Address:	<u>delilah@ak.net</u>		<input checked="" type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 28,700 Appellant's Opinion of Value: \$ 6,900

Year Property was Purchased: 2006 Price Paid: \$ 10,000

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. (Improper)
- ☐ 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.

This is an empty lot that the ocean keeps taking away. The property is 90% bluff & the grade is unusable. Borough does not provide any access to the property. fire protection, Police protection and for insurance unavailable.

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

See attached

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.

Harold L. Carlos
Signature of Appellant / Agent / Representative

21 March 2023
Date

HAROLD L. CARLOS
Printed Name of Appellant / Agent / Representative

Kenai Peninsula borough,

Attachment #1

Assessment valuation appeal attachment

Hawks Beach Sub Lot 13

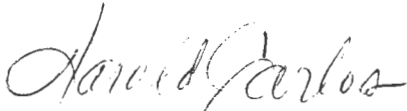
parcel number 15914213 - Harold and/or Delilah Carlos

Again this is an empty lot that the ocean keeps taking away, the property is 90% bluff & what grade we do have is unusable. Borough does not provide any access to the property, fire protection, police protection and/or insurance unavailable.

Only public access to the property is via beach @ Ninilchik @ low tide and/or Whiskey Beach providing you can cross Starisky Creek.

We are in our late 80's and cannot comprehend why you would be raising this price from \$6,900 to \$28,700. Assuming this has been a big clerical error.

Enclosed please find our 3 attachments along with our check in the amount of \$30.00 for the filing fee for this appeal.

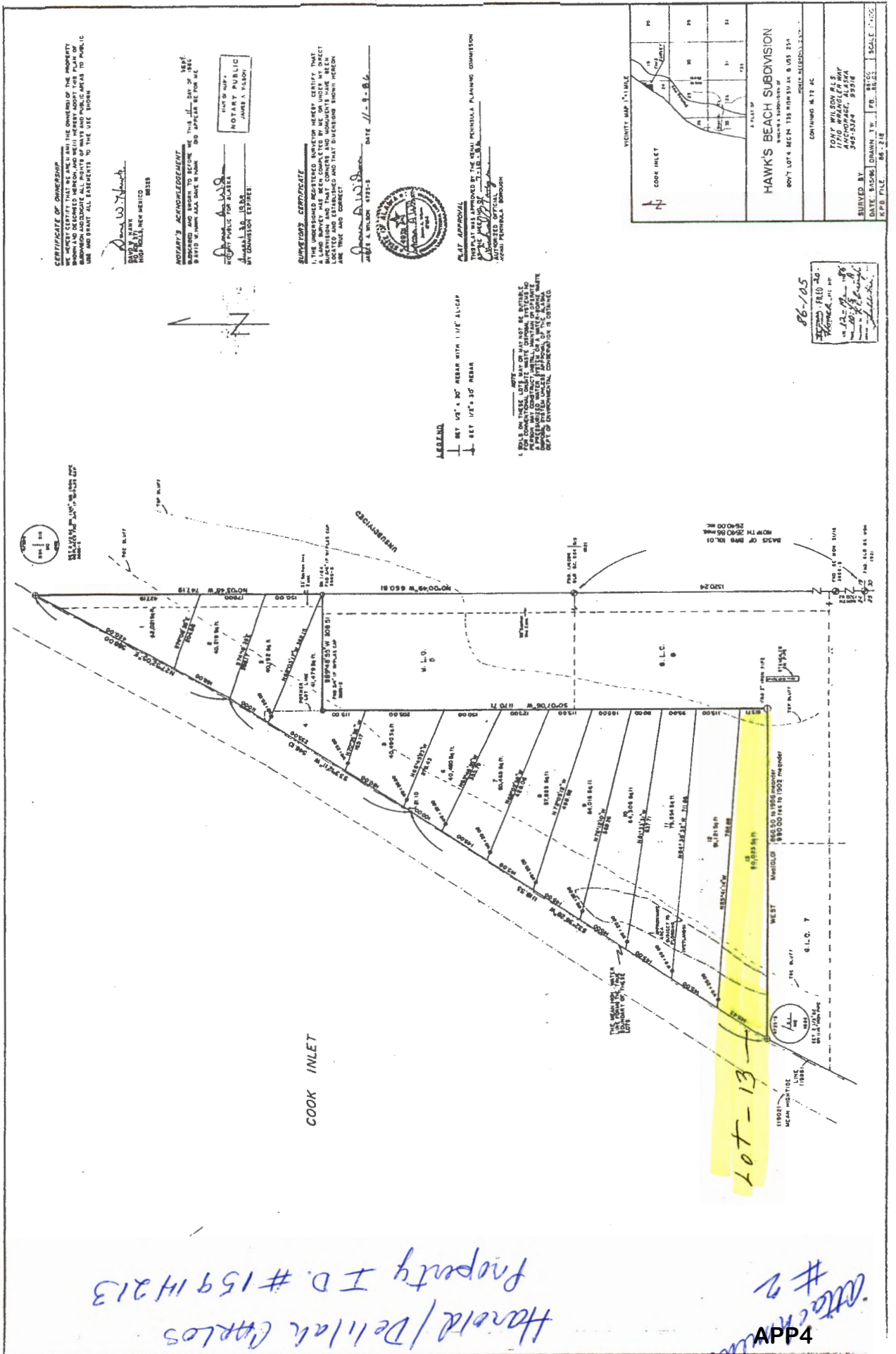


Harold Carlos

21 March 2023

Handwritten: *Harold/Delilah Carlos
Property I.D. #15914213*

Handwritten: *APP4 #2*



VICINITY MAP 1/4 MILE	
COOK INLET	10
	20
	30
	40
	50
	60
	70
	80
	90
	100
HAWK'S BEACH SUBDIVISION	
800' LOT'S BECN 115 100' TO 140 100' 25'	
CONTAINING 16.72 AC	
TONY WILSON M.S.	
1170 W. WINDYWAY	
MIAMI BEACH, FL 33136	
DATE SURV. DRAWN T.W. FB. 8-2-86	
E.P.B. FILE 86-218	

Handwritten: *86-105
FILED 20
11-12-86
11-12-86
11-12-86*



Attachment #3

Harold / De laak Carlo
Property ID # 15914213

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 Official Use Only

Fees Received: \$ 30⁰⁰

☐ Cash

☒ Check # 804 payable to Kenai Peninsula Borough

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

For Commercial Property: Please include Attachment A

FILING FEE BASED ON TOTAL ASSESSED VALUE PER PARCEL (Each parcel/account appealed must be accompanied by a separate filing fee and form)	
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\$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>15914212</u>	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	<u>HAROLD L. CARLOS / Delilah CARLOS</u>	
Legal Description:	<u>T 3 S R 15 W SEC 24 Seward MERIDIAN HM 0860105</u> <u>HAWKS BEACH SubLOT 12</u>	
Physical Address of Property:	<u>25646 Hawks Beach Rem S.W.</u>	

Contact information for all correspondence relating to this appeal:

Mailing Address:	<u>P.O. Box 770418, Eagle River, AK. 99577</u>		
Phone (daytime):	<u>907-230-2737</u>	Phone (evening):	<u> </u>
Email Address:	<u>delilah@ak.net</u>		<input checked="" type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 57,800 Appellant's Opinion of Value: \$ 34,600

Year Property was Purchased: 1994 Price Paid: \$ 25,000

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.

The ocean is still eating our land, we did NOT gain more land so why would you now value the land @ \$28,800 + last year \$5,500 —
Some one certainly needs to take another look at this - Total Taxable Needs to Be

**** THE APPELLANT BEARS THE BURDEN OF PROOF (AS 29.45.210(b)) **** Same as last year !!
\$34,600

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.

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- ☐ I am the **attorney for the owner of record** for the account/parcel number appealed.
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- ☐ 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.
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Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

Harold L. Carlos
Signature of Appellant / Agent / Representative

3/21/2023
Date

HAROLD L. CARLOS
Printed Name of Appellant / Agent / Representative



SPACE ABOVE THIS LINE FOR RECORDER'S USE

QUITCLAIM DEED

The Grantors, Harold L. Carlos and Delilah Carlos, a married couple, whose address is P.O Box 770418, Eagle River, AK 99577, hereby grant, convey, release, and quitclaim all of their rights, title, and interest, without warranty, to Harold L. Carlos and Delilah M. Carlos, as trustees under the "Red & Dee Carlos Trust" dated March 17, 2022, having an address of P.O Box 770418, Eagle River, AK 99577, in the following described real property:

Lot Twelve (12), HAWK'S BEACH SUBDIVISION, according to the official plat thereof, filed under Plat No. 86-105, records of the Homer Recording District, Third Judicial District, State of Alaska.

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

DATED AND SIGNED on March 17, 2022, in Anchorage, Alaska.


Harold L. Carlos, Grantor

DATED AND SIGNED on March 17, 2022, in Anchorage, Alaska.



Delilah Carlos, Grantor

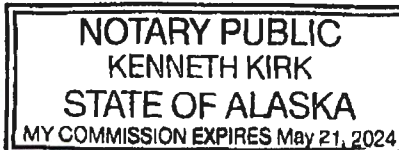
STATE OF ALASKA)

)ss.

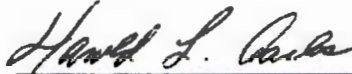
THIRD JUDICIAL DISTRICT)

Subscribed and Sworn before me on March 17, 2022, in Anchorage, Alaska by Harold L. Carlos and Delilah Carlos, as Grantors.


Kenneth Kirk
Notary in and for Alaska
My Commission Expires: May 21, 2024



DATED AND SIGNED on March 17, 2022, in Anchorage, Alaska.



Harold L. Carlos, Grantee
as Trustee of the Red & Dee Carlos Trust

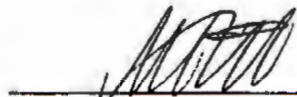
DATED AND SIGNED on March 17, 2022, in Anchorage, Alaska.

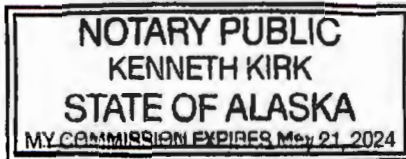


Delilah M. Carlos, Grantee
as Trustee of the Red & Dee Carlos Trust

STATE OF ALASKA)
)ss.
THIRD JUDICIAL DISTRICT)

Subscribed and Sworn before me on March 17, 2022, in Anchorage, Alaska by Harold L. Carlos and Delilah M. Carlos, as Grantees.


Kenneth Kirk
Notary in and for Alaska
My Commission Expires: May 21, 2024



Filed for Record at the Request of Kenneth Kirk, Attorney at Law

AFTER RECORDING MAIL TO: Harlod and Delilah Carlos, P.O Box 770418, Eagle River, AK 99577



CERTIFICATE OF OWNERSHIP
 WE HEREBY CERTIFY THAT WE ARE THE OWNERS OF THE PROPERTY DESCRIBED HEREIN AND THAT WE HAVE THE RIGHT TO CONVEY THE SAME AND GRANT ALL EASEMENTS TO THE USE SHOWN.

James W. Wilson
 JAMES WILSON
 ANCHORAGE, ALASKA

NOTARY'S ACKNOWLEDGEMENT
 BEFORE ME, the undersigned Notary Public for Alaska, on this 11th day of May, 1986, James W. Wilson, known to me to be the person whose name is subscribed to the foregoing instrument, acknowledged to me that he executed the same for the purposes and consideration therein expressed.

James W. Wilson
 JAMES WILSON
 ANCHORAGE, ALASKA
 ATTEST: My Commission Expires _____

SURVEYOR'S CERTIFICATE

I, THE UNDERSIGNED REGISTERED SURVEYOR HEREBY CERTIFY THAT THE FOREGOING SURVEY WAS MADE BY ME OR UNDER MY CLOSE PERSONAL SUPERVISION AND THAT CORNERS AND MONUMENTS HAVE BEEN PLACED AND THAT DIMENSIONS SHOWN HEREON ARE TRUE AND CORRECT.

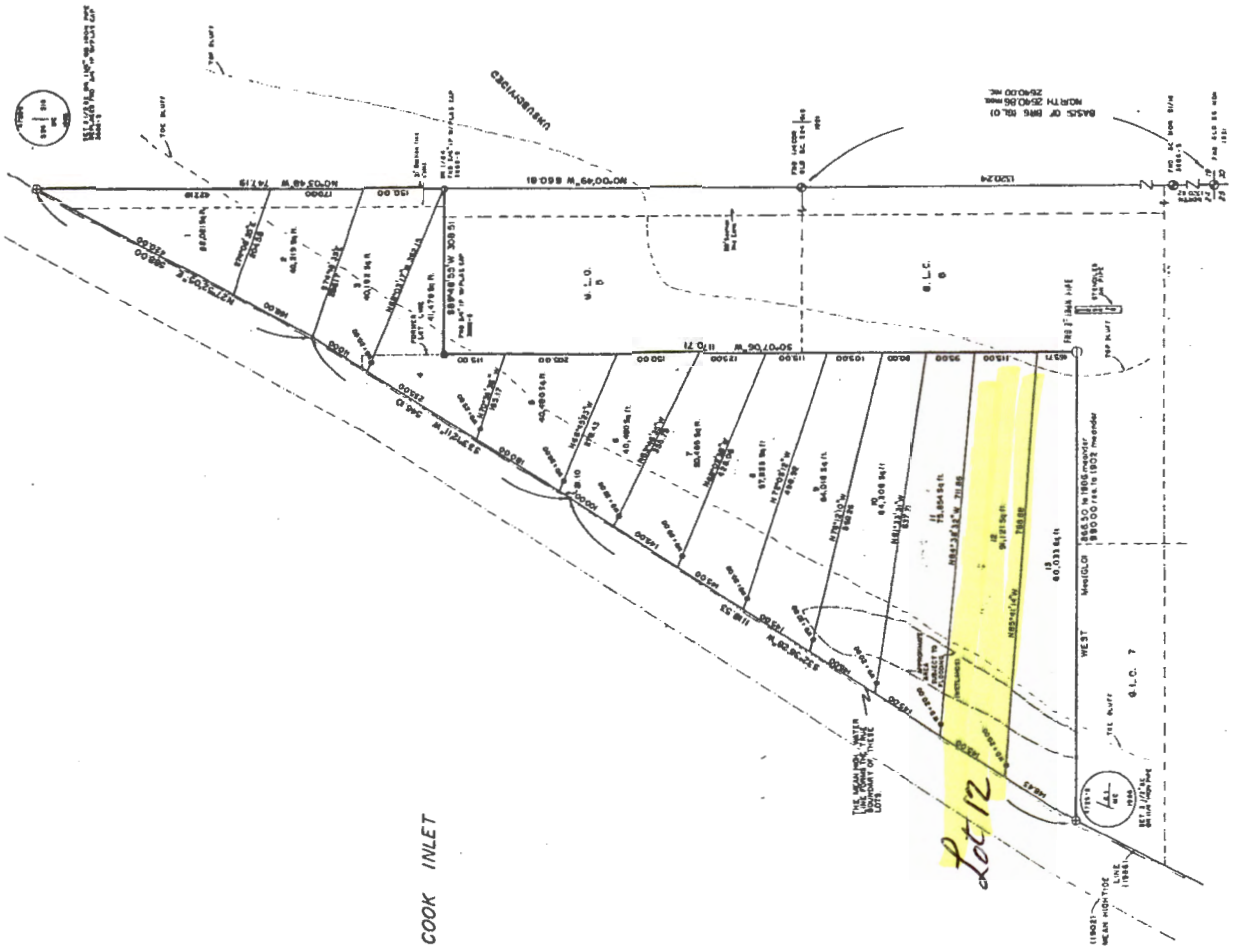
James W. Wilson
 JAMES WILSON
 ANCHORAGE, ALASKA
 DATE 11-9-86



PLAT APPROVAL
 THIS PLAT WAS APPROVED BY THE SEAL PERMITS PLANNING COMMISSION AUTHORIZED OFFICIAL _____

1. ALL LOTS, TRACTS, ETC. MAY BE SUBDIVIDED INTO SMALLER LOTS OR TRACTS AT THE DISCRETION OF THE OWNER, PROVIDED THAT THE SUBDIVISION IS MADE IN ACCORDANCE WITH THE ALASKA DEPARTMENT OF ENVIRONMENTAL CONSTRUCTION IS OBTAINED.

LEGEND
 SET 1/4" 30' REBAR WITH 1 1/2" AL-CAP
 SET 1/2" 30' REBAR



COOK INLET VICINITY MAP 1"=1 MILE	
HAWK'S BEACH SUBDIVISION 80% LOT 4 SEC 24 T3S R2W S4 AL US 254 CONTAINING 0.72 AC	
SURVEYED BY: <i>James W. Wilson</i> DATE: 11-9-86 SCALE: 1"=100'	

86-105
 FILED 20
 JUNE 12 1986
 ANCHORAGE, ALASKA

HAWK'S BEACH

Lot 12

GOVT. LOT 12

GOVT. LOT 11

GOVT. LOT 10

GOVT. LOT 8

GOVT. LOT 9

GOVT. LOT 7

GOVT. LOT 6

GOVT. LOT 5

STARISKI CAPE
SUBDIVISION

GOVT. LOT 5

GOVT. LOT 6

GOVT. LOT 7

GOVT. LOT 8

APP11

**ASSESSOR'S DESCRIPTION
ANALYSIS AND RECOMMENDATION**

APPELLANT: CARLOS, HAROLD L /
CARLOS, DELILAH

PARCEL NUMBER: 159-142-13

**PROPERTY ADDRESS OR GENERAL
LOCATION:**

ANCHOR POINT, AK 99556

LEGAL DESCRIPTION:

T 3S R 15W SEC 24 Seward Meridian HM 0860105
HAWK'S BEACH SUB LOT 13

ASSESSED VALUE TOTAL:

\$28,700

RAW LAND: \$28,700

SWL (Sewer, Water, Landscaping): \$0

IMPROVEMENTS \$0

ADDITIONS \$0

OUTBUILDINGS: \$0

LAND SIZE 1.84 Acres

LAND USE AND GENERAL DESCRIPTION

1. Utilities

Electricity: Yes

Gas: No

Water: None

Sewer: None

2. Site Improvements:

Street: Limited/NA - Access

3. Site Conditions

Topography: Steep

Drainage: Typical

View: Excellent

Easements: Typical for the Kenai Peninsula Borough

HIGHEST AND BEST USE: As Currently Improved

ZONING: None

According to Property Assessment Valuation, the first step in developing a cost approach is to estimate the land value at its highest and best use. KPB does this by reviewing, analyzing and statistically testing reported land sales in a given market area. That updated land value is then combined with the value of all 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 1.84-acre parcel located in the Homer - Anchor Point market area (#250). Land influences are limited/no access, excellent view, ocean waterfront, electric utility, no gas utilities and a neighborhood adjustment. Due to topography, currently only 0.15 acre is being valued as usable and 1.69-acres are being classified as remaining/wetlands.

For the Homer - Anchor Point market area (#250), 25 sales from the last two years were analyzed by the Land Appraiser, Heather Windsor. The resulting analysis indicated an increase to the land model was needed. The median ratio for all of the sales is 91.58% and Coefficient of Dispersion (COD) is 21.77. 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	24.34		1.35	Excluded	0
Mean	97.35%	Earliest Sale	2/1/2021	# of Sales	25
Median	91.58%	Latest Sale	6/10/2022	Total AV	\$ 738,500
Wtd Mean	90.18%	Outlier Information		Total SP	\$ 818,950
PRD:	1.08	Range	1.5	Minimum	63.88%
COD:	21.77%	Lower Boundary	17.09%	Maximum	151.91%
St. Dev	0.2458	Upper Boundary	176.50%	Min Sale Amt	\$ 7,700
COV:	25.25%			Max Sale Amt	\$ 120,000

In 2020 the appellant filed an appeal and an adjustment to the previous year's value was applied, the adjustment was not removed and continued for an additional 2 years. In reviewing the area, the adjustment was corrected and made current with the surrounding parcels.

References

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

RECONCILIATION AND FINAL VALUE CONCLUSION

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

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

ASSESSOR'S RECOMMENDATION:

APPELLANT: CARLOS, HAROLD L / CARLOS, DELILAH

PARCEL NUMBER: 159-142-13

LEGAL DESCRIPTION: Error! Reference source not found.T 3S R 15W SEC 24 Seward Meridian HM 0860105 HAWK'S BEACH SUB LOT 13

TOTAL: \$28,700

BOARD ACTION:

LAND: _____ IMPROVEMENTS: _____ TOTAL: _____

SUBJECT PHOTOS



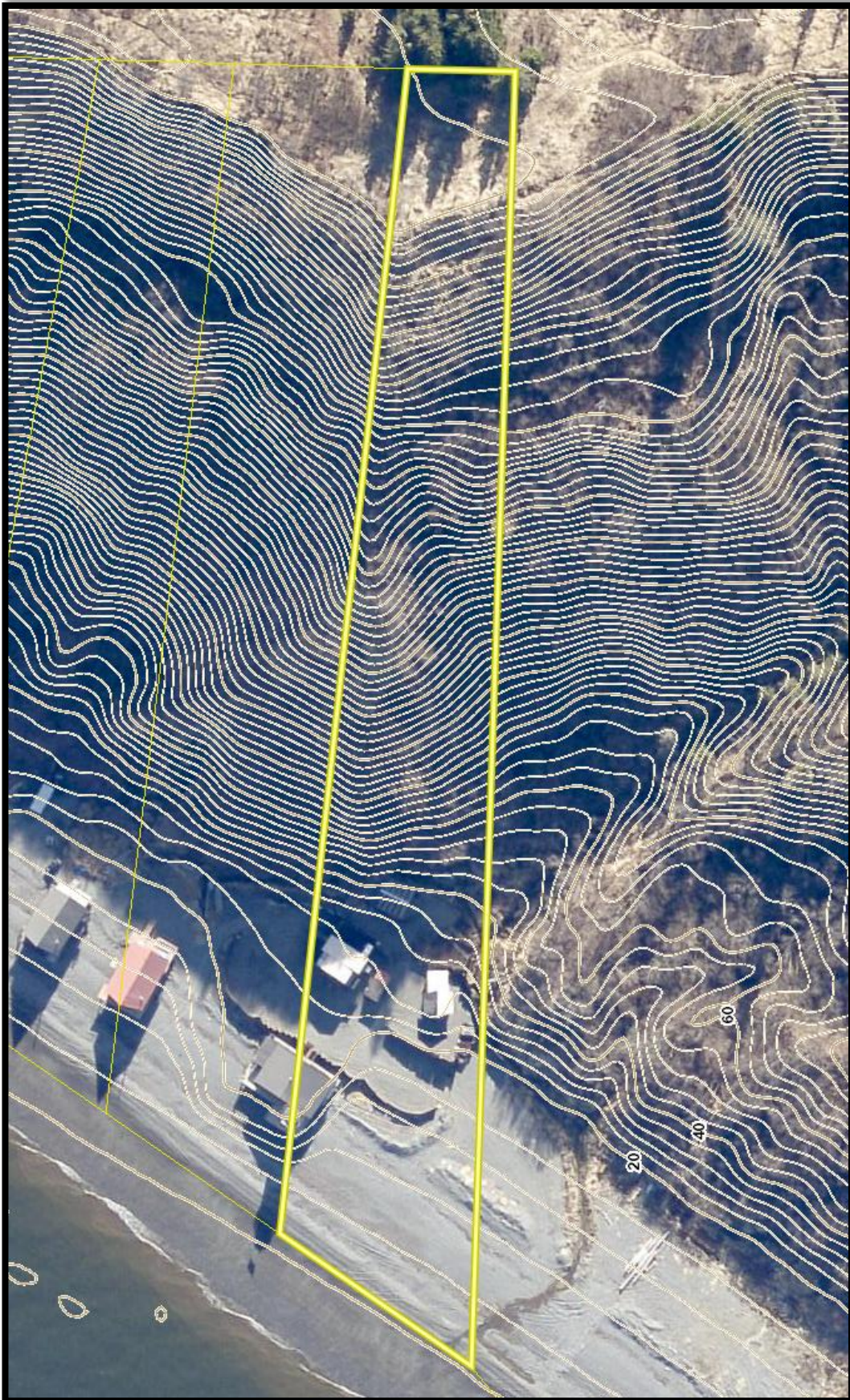
SUBJECT MAP



SUBJECT MAP



TOPO MAP



CERTIFICATE OF OWNERSHIP

WE HEREBY CERTIFY THAT WE ARE (I AM) THE OWNERS(S) OF THE PROPERTY SHOWN AND DESCRIBED HEREON, AND WE (I) HEREBY ADOPT THIS PLAN OF SUBDIVISION AND DEDICATE ALL RIGHTS OF WAYS AND PUBLIC AREAS TO PUBLIC USE AND GRANT ALL EASEMENTS TO THE USE SHOWN.

Dave W. Hawk
DAVE W. HAWK
PO BOX 27
HIGH ROLLS, NEW MEXICO
88325

NOTARY'S ACKNOWLEDGEMENT

SUBSCRIBED AND SWORN TO BEFORE ME THIS 11 DAY OF SEPT.
DAVID W HAWK AKA DAVE W HAWK DID APPEAR BE FOR ME.

James A Wilson
NOTARY PUBLIC FOR ALASKA
August 30 1989
MY COMMISSION EXPIRES:

SURVEYOR'S CERTIFICATE

I, THE UNDERSIGNED REGISTERED SURVEYOR HEREBY CERTIFY THAT A LAND SURVEY HAS BEEN COMPLETED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT CORNERS AND MONUMENTS HAVE BEEN LOCATED AND ESTABLISHED AND THAT DIMENSIONS SHOWN HEREON ARE TRUE AND CORRECT.

James A Wilson
JAMES A WILSON 4725-S
DATE 11-9-86



PLAT APPROVAL

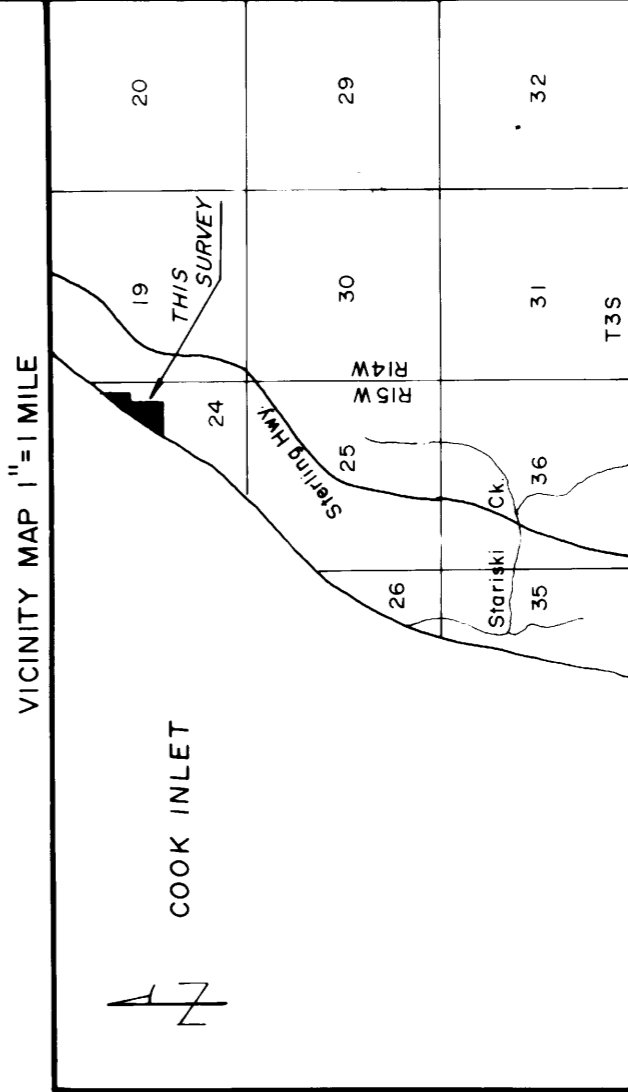
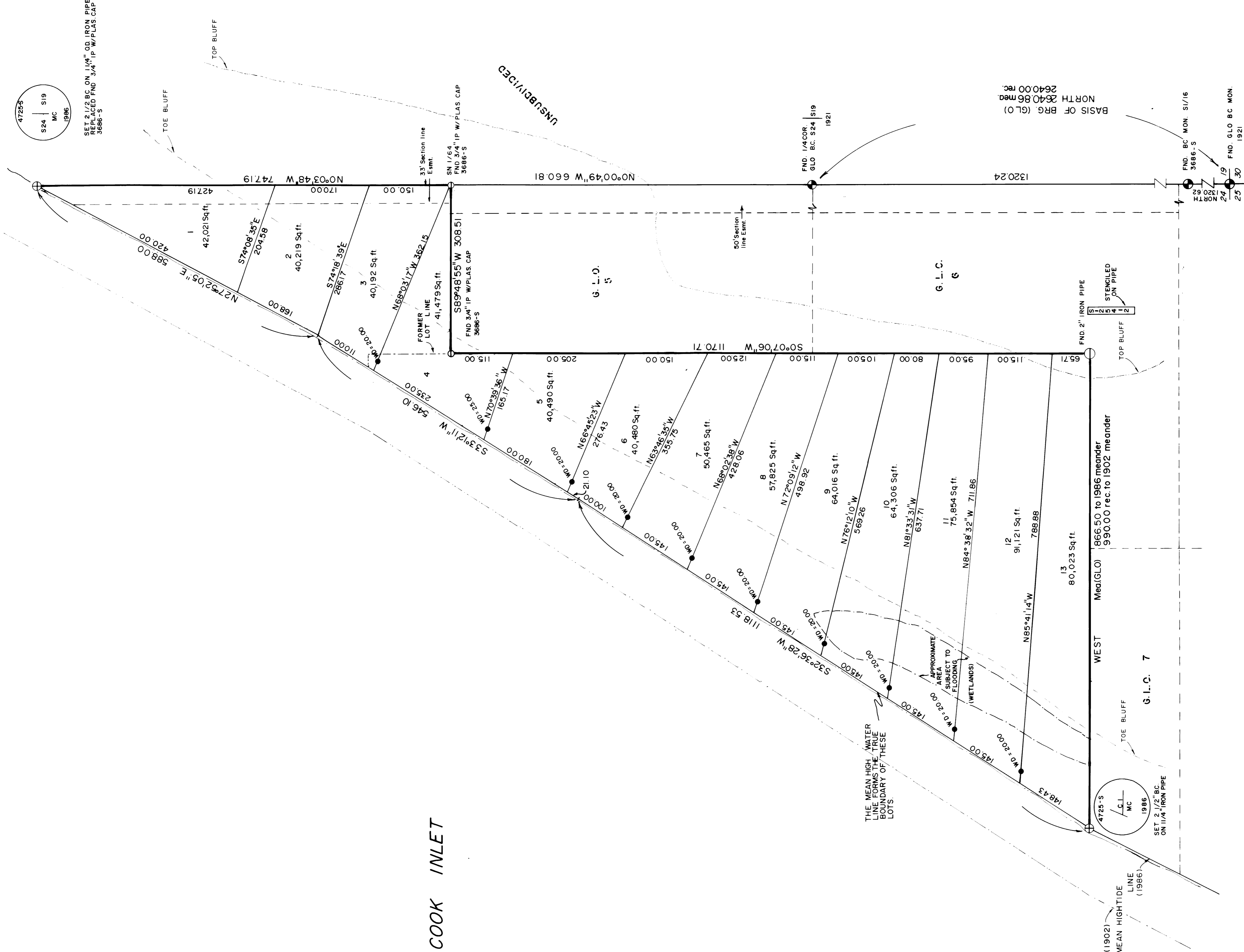
THIS PLAT WAS APPROVED BY THE KENAI PENINSULA PLANNING COMMISSION AT THE MEETING OF 7-18-86
Carolyn May
AUTHORIZED OFFICIAL
KENAI PENINSULA BOROUGH

NOTE:
I. SOILS ON THESE LOTS MAY OR MAY NOT BE SUITABLE FOR CONVENTIONAL ONSITE WASTE DISPOSAL SYSTEMS. NO PERSON MAY CONSTRUCT, INSTALL, MAINTAIN OR OPERATE A PRESSURIZED WATER SYSTEM OR A WATER-BORNE WASTE DISPOSAL SYSTEM ON THESE LOTS WITHOUT THE WRITTEN DEPT. OF ENVIRONMENTAL CONSERVATION IS OBTAINED.

LEGEND

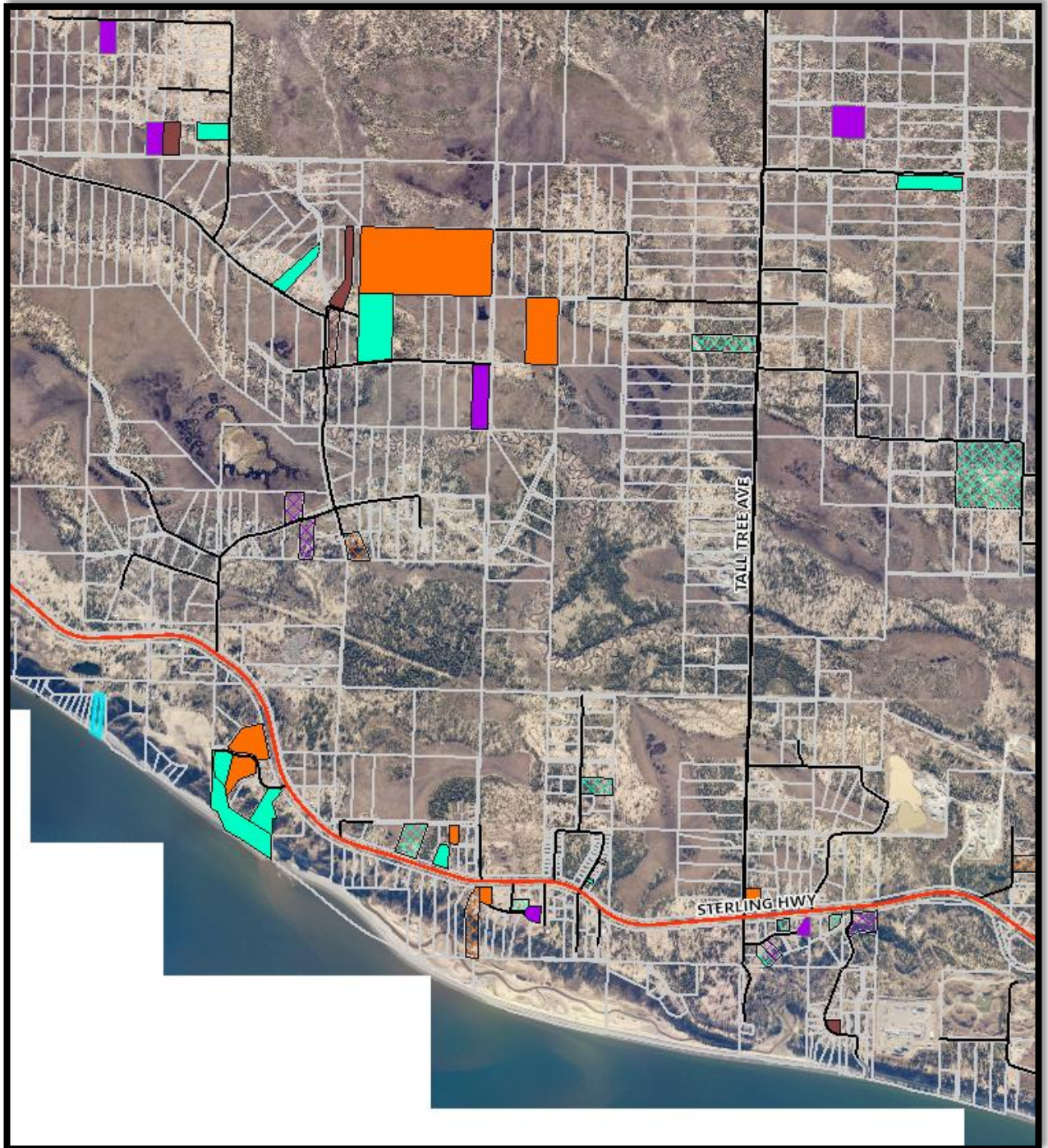
- SET 1/2" x 30" REBAR WITH 1 1/2" AL-CAP
- SET 1/2" x 30" REBAR

86-105
FILED 20-
Home REC. DIST.
ATE 12-19-1986
TIME 10:45 AM
Registered in K. P. Borough
Address: *Seattle*



A PLAT OF	
HAWK'S BEACH SUBDIVISION	
WHICH IS A SUBDIVISION OF	
GOV'T LOT 4 SEC 24 T3S R15W SW AK & USS 254	
HOMER RECORDING DISTRICT	
CONTAINING 16.72 AC.	
TONY WILSON, P.L.S. 11710 WAGNER WAY ANCHORAGE, ALASKA 345-3324 99516	
SURVED BY:	
DATE: 6/15/86	DRAWN: TW
FB: 86-02	SCALE: 1"=100'
K.P.B. FILE: 86-218	

SALES MAP





KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

159-142-13

2023 49077

ADMINISTRATIVE INFORMATION		LEGAL DESCRIPTION:	ACRES:	PRIMARY OWNER
Neighborhood: 250 Homer - Anchor Point		T 3S R 15W SEC 24 Seward Meridian HM 0860105 HAWK'S BEACH SUB LOT 13	1.84	CARLOS HAROLD L CARLOS DELILAH PO BOX 770418 EAGLE RIVER, AK 99577-0418
Property Class: 100 Residential Vacant				
TAG: 68 - WESTERN EMERGENCY SVS				

Residential Vacant

EXEMPTION INFORMATION	VALUATION RECORD				
	Assessment Year	2018	2019	2020	2021
	Land	6,400	6,400	6,400	6,400
	Improvements	0	0	0	0
	Total	6,400	6,400	6,400	6,400
					Worksheet
					28,700
					0
					6,900
					28,700

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Residential Rural/Res T	49 User Definable Land Formul		0.15	96,000	96,000	14,400	A View Excellent	100	14,400	27,400
							F Waterfront Ocean	100	14,400	
							X Elec Yes			
							O Gas No	-25	-3,600	
							W Limited/NA - Access	-35	-5,040	
Remaining/Wetlands	49 User Definable Land Formul		1.69	769	769	1,300	0 NbHood Adj A	-50	-7,200	1,300
							None			
						ASSESSED LAND VALUE (Rounded) :				

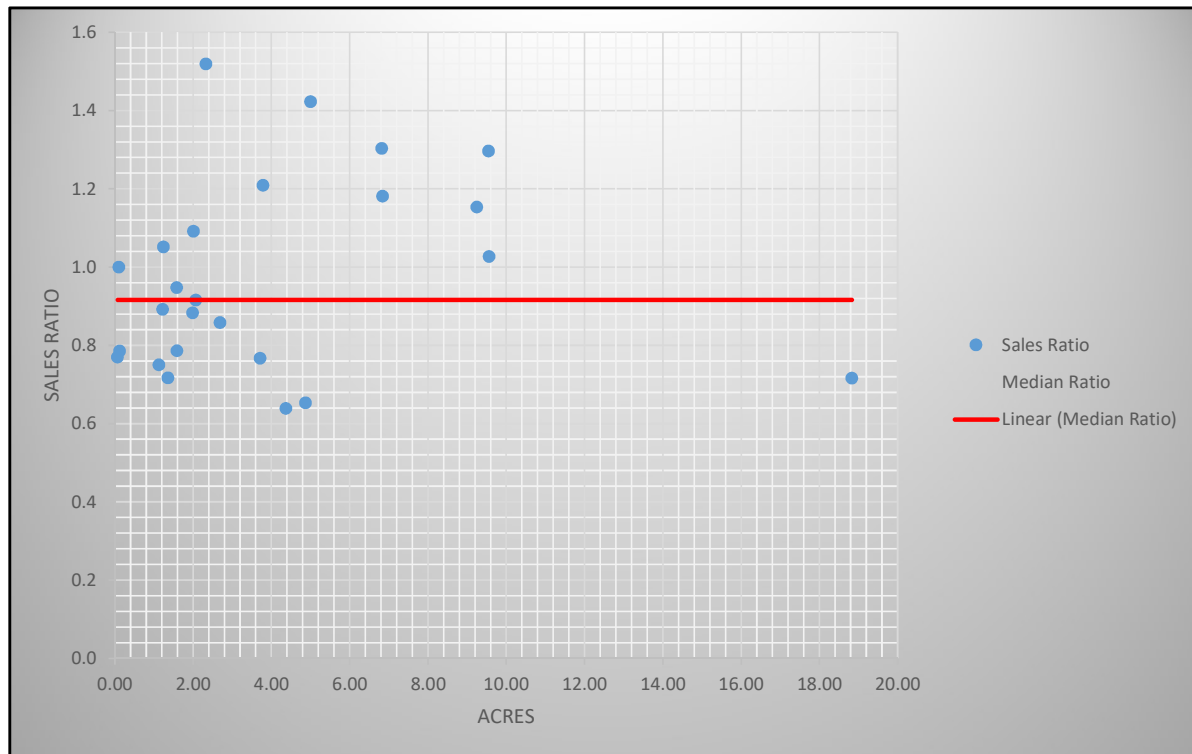
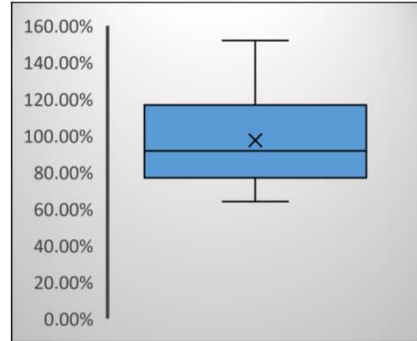
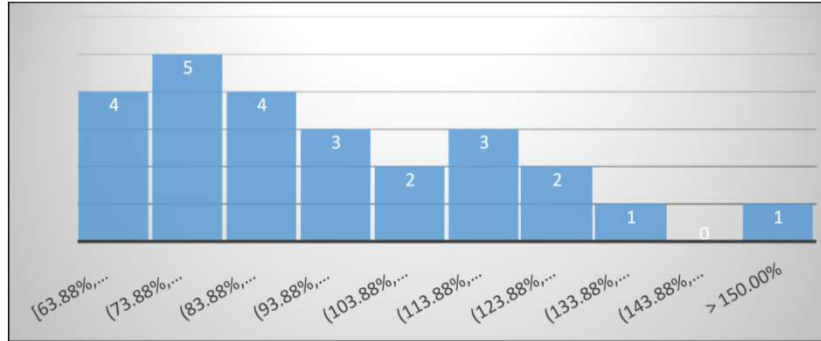
MEMOS

ASG10

ORIGINAL

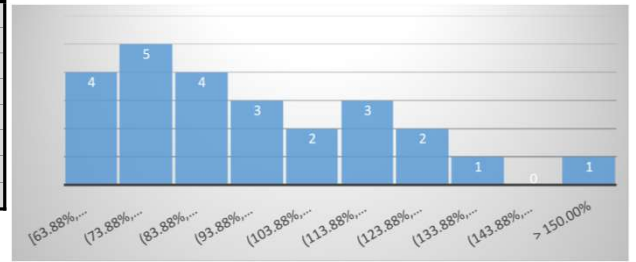
LAND SALES RATIO STUDY

Ratio Sum	24.34		Excluded	0
Mean	97.35%	Earliest Sale 2/1/2021	# of Sales	25
Median	91.58%	Latest Sale 6/10/2022	Total AV \$	738,500
Wtd Mean	90.18%	Outlier Information	Total SP \$	818,950
PRD:	1.08	Range 1.5	Minimum	63.88%
COD:	21.77%	Lower Boundary 17.09%	Maximum	151.91%
St. Dev	0.2458	Upper Boundary 176.50%	Min Sale Amt \$	7,700
COV:	25.25%		Max Sale Amt \$	120,000



LAND SALES RATIO STUDY

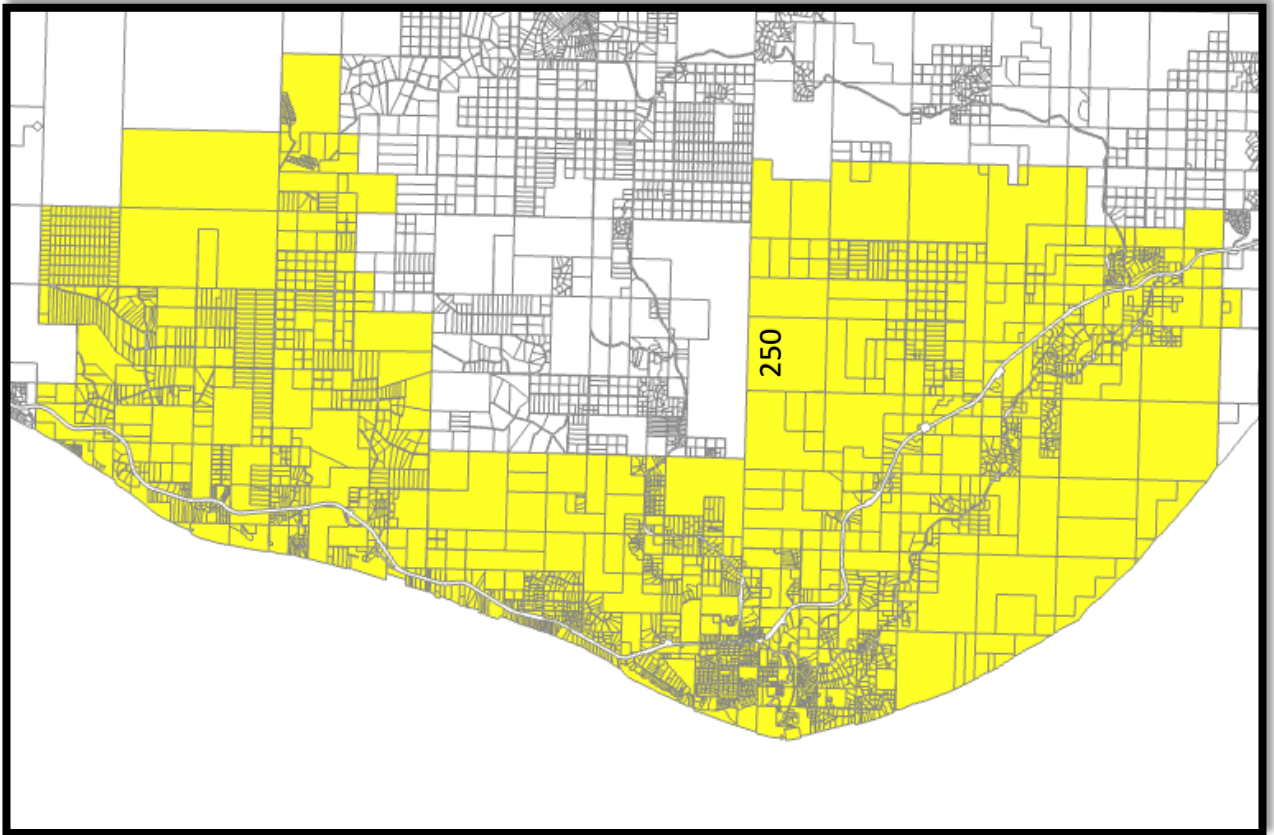
Ratio Sum	24.34	1.35	Excluded	0
Mean	97.35%	Earliest Sale 2/1/2021	# of Sales	25
Median	91.58%	Latest Sale 6/10/2022	Total AV	\$ 738,500
Wtd Mean	90.18%	Outlier Information	Total SP	\$ 818,950
PRD:	1.08	Range 1.5	Minimum	63.88%
COD:	21.77%	Lower Boundary 17.09%	Maximum	151.91%
St. Dev	0.2458	Upper Boundary 176.50%	Min Sale Amt	\$ 7,700
COV:	25.25%		Max Sale Amt	\$ 120,000



NBH

neighborhooc	pxfer_date	Irsn	PIN	Total Acres	Current Land Val	Sale Price	LandType	SaleCd	2022 Cert Lanc	Ratio
250	4/1/21	49250	15918111	2.01	\$ 59,500	\$ 54,500	20	Z	\$41,400	109.17%
250	5/4/22	49428	15920205	6.84	\$ 31,300	\$ 26,500	20	Z	\$22,700	118.11%
250	5/3/21	90155	15920404	9.56	\$ 34,400	\$ 33,500	20	Z	\$25,900	102.69%
250	12/30/21	50675	16501315	1.59	\$ 51,100	\$ 65,000	20	V	\$34,300	78.62%
250	5/9/22	50711	16501431	1.36	\$ 25,100	\$ 35,000	20	C	\$16,500	71.71%
250	2/1/21	51356	16516506	6.82	\$ 39,100	\$ 30,000	20	V	\$29,200	130.33%
250	11/9/21	52052	16532015	9.55	\$ 17,500	\$ 13,500	20	C	\$15,100	129.63%
250	8/30/21	52350	16546016	2.33	\$ 27,800	\$ 18,300	20	C	\$19,700	151.91%
250	11/16/21	52359	16546025	1.99	\$ 26,500	\$ 30,000	20	Z	\$18,400	88.33%
250	10/15/21	52474	16548061	5.00	\$ 18,500	\$ 13,000	20	C	\$14,600	142.31%
250	7/20/21	52626	16551103	1.24	\$ 44,700	\$ 42,500	20	C	\$20,200	105.18%
250	10/22/21	52629	16551106	1.22	\$ 44,600	\$ 50,000	20	Z	\$20,100	89.20%
250	4/19/21	52658	16551135	2.69	\$ 37,600	\$ 43,800	20	Z	\$27,200	85.84%
250	5/24/21	52808	16561028	3.79	\$ 13,300	\$ 11,000	20	Z	\$10,100	120.91%
250	10/4/21	82799	16571157	2.07	\$ 34,800	\$ 38,000	20	C	\$24,200	91.58%
250	3/17/22	53362	16574107	1.13	\$ 21,000	\$ 28,000	20	C	\$13,500	75.00%
250	6/10/22	54025	16914139	3.71	\$ 25,900	\$ 33,750	20	C	\$18,200	76.74%
250	3/31/22	54298	16925121	4.87	\$ 78,400	\$ 120,000	20	C	\$41,200	65.33%
250	8/20/21	54540	16929214	0.12	\$ 7,700	\$ 9,800	20	C	\$7,700	78.57%
250	12/30/21	54550	16929224	0.07	\$ 7,700	\$ 10,000	20	C	\$7,700	77.00%
250	8/19/21	54562	16929236	0.10	\$ 7,700	\$ 7,700	20	Z	\$7,700	100.00%
250	2/19/21	54699	17102117	18.83	\$ 21,500	\$ 30,000	20	C	\$20,400	71.67%
250	4/9/21	54725	17102150	9.25	\$ 17,300	\$ 15,000	20	V	\$14,900	115.33%
250	6/25/21	54789	17102412	1.58	\$ 21,800	\$ 23,000	20	C	\$14,700	94.78%
250	5/2/22	54909	17103318	4.37	\$ 23,700	\$ 37,100	20	Z	\$13,800	63.88%

MARKET AREA MAP



APPEAL HISTORY FOR PARCEL 159-142-13

APPEAL YEAR: 2020

Appeal Type/Status

Appraiser

Date Filed

BOE APPEAL	Withdrawn - Formal	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
LCRANE	03/11/2020	17,400	6,400	-11,000	-63%	Informal Adjustment

Summary:

APPEAL YEAR: 2023

Appeal Type/Status

Appraiser

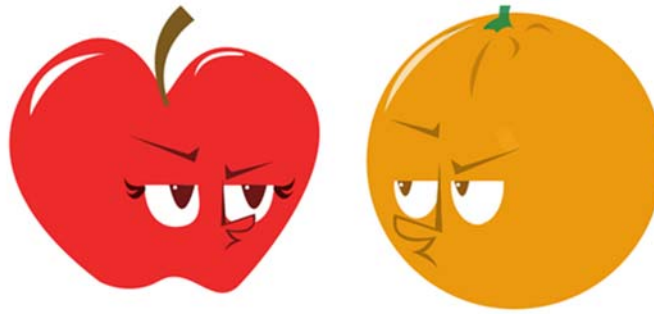
Date Filed

BOE APPEAL	BOE - Scheduled	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
HWINDSOR	03/22/2023	28,700	0	28,700	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 a calculated by weighting the ratios based on their sale prices. A shortcut method is to sum the appraisals or assessments, sum of the sales prices, and divided the first result by the second. (International Association of Assessing Officers, 1990)

References

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

Influence Definitions

View

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

Street Access

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

Utilities

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

Water Front

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

Topo

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

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

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

Airstrip Improved: Gravel/ Paved, maintained, lights.

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

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

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

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

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

AS 29.45.110. Full and True Value.

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

AS 29.45.130. Independent Investigation

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

MARKET VALUE

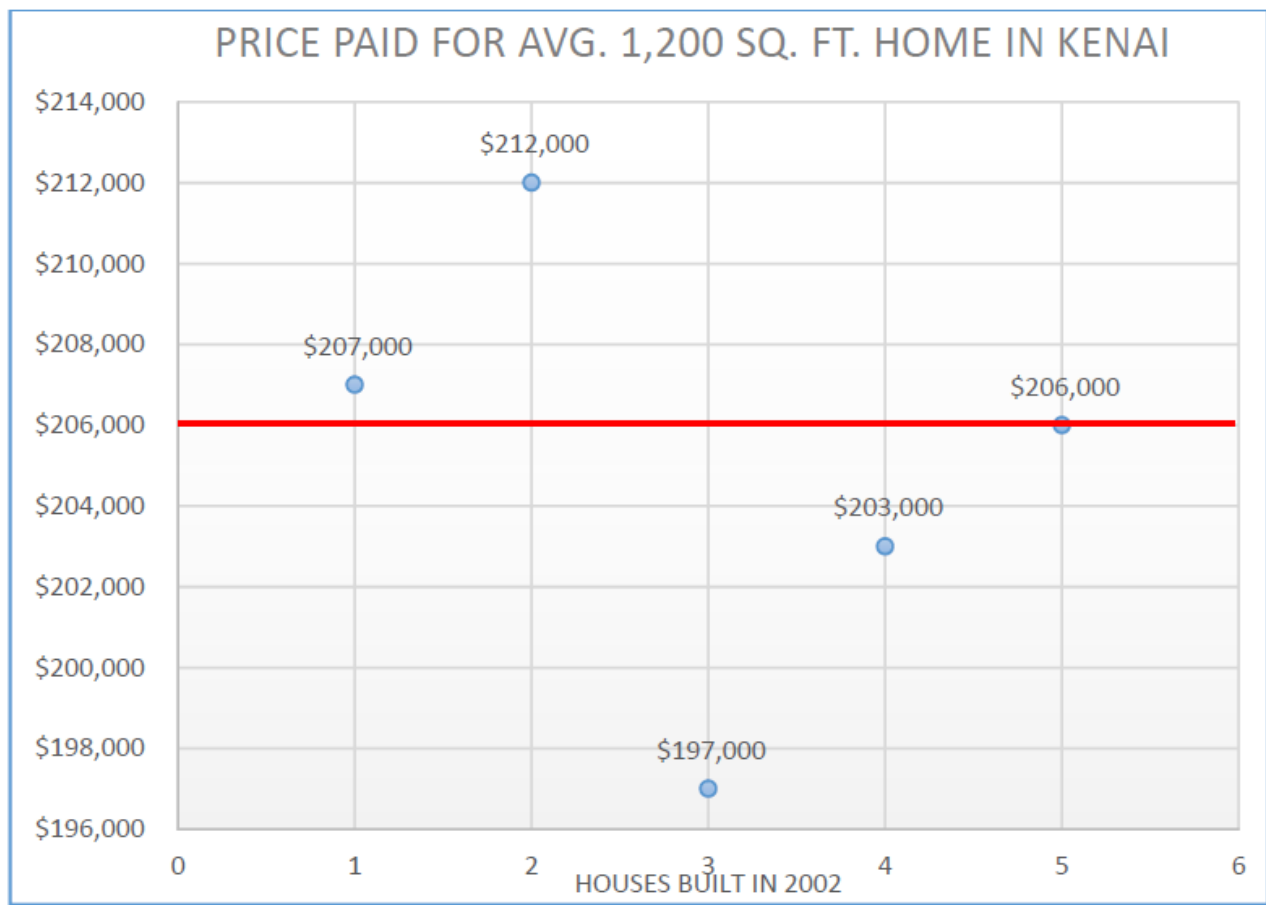
The most probable price, as of a specified date, in cash, or in terms equivalent to cash, or in other precisely revealed terms, for which the specified property rights should sell after reasonable exposure in an open and competitive market under all condition's requisite to a fair sale, with the buyer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

BURDEN OF PROOF

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

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

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



**ASSESSOR'S DESCRIPTION
ANALYSIS AND RECOMMENDATION**

APPELLANT: RED & DEE CARLOS
TRUST

PARCEL NUMBER: 159-142-12

**PROPERTY ADDRESS OR GENERAL
LOCATION:**

25646 HAWKS BEACH REM SW
ANCHOR POINT, AK 99556

LEGAL DESCRIPTION:

T 3S R 15W SEC 24 Seward Meridian HM 0860105
HAWK'S BEACH SUB LOT 12

ASSESSED VALUE TOTAL:

\$57,800

RAW LAND: \$28,800
SWL (Sewer, Water, Landscaping): \$8,500
IMPROVEMENTS \$15,900
ADDITIONS \$0
OUTBUILDINGS: \$4,600

TOTAL ABOVE GRADE FLOOR AREA:

Card One 1536 Sq. Ft.
Card Two 350 Sq. Ft.

TOTAL FINISHED LIVING AREA:

Card One and Two 1886 Sq. Ft.

Card One, First Level 1295 Sq. Ft.
Card Two, First Level 350 Sq. Ft.
Card One, Basement Unfin. 0 Sq. Ft.
Card Two, Basement Unfin 0 Sq. Ft.

Card One, Second Level 241 Sq. Ft.
Card Two, Second Level 0 Sq. Ft.
Card One, Basement Finished 0 Sq. Ft.
Card Two, Basement Finished 0 Sq. Ft.

LAND SIZE 2.09 Acres

GARAGE 0 Sq. Ft.

LAND USE AND GENERAL DESCRIPTION

1. Utilities

Electricity: Yes

Gas: No

Water: Spring

Sewer: Septic

2. Site Improvements:

Street: Limited/NA - Access

3. Site Conditions

Topography: Steep

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 2.09-acre parcel located in the Homer - Anchor Point market area (#250). Land influences are limited/no access, excellent view, ocean waterfront, electric utility, no gas utilities and a neighborhood adjustment. Due to topography, currently only 0.15 acre is being valued as usable and 1.94-acres are being classified as remaining/wetlands.

For the Homer - Anchor Point market area (#250), 25 sales from the last two years were analyzed by the Land Appraiser, Heather Windsor. The resulting analysis indicated an increase to the land model was needed. The median ratio for all of the sales is 91.58% and Coefficient of Dispersion (COD) is 21.77. 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	24.34	1.35		Excluded	0
Mean	97.35%	Earliest Sale	2/1/2021	# of Sales	25
Median	91.58%	Latest Sale	6/10/2022	Total AV	\$ 738,500
Wtd Mean	90.18%	Outlier Information		Total SP	\$ 818,950
PRD:	1.08	Range	1.5	Minimum	63.88%
COD:	21.77%	Lower Boundary	17.09%	Maximum	151.91%
St. Dev	0.2458	Upper Boundary	176.50%	Min Sale Amt	\$ 7,700
COV:	25.25%			Max Sale Amt	\$ 120,000

In 2020 the appellant filed an appeal and an adjustment to the previous year's value was applied, the adjustment was not removed and continued for an additional 2 years. In reviewing the area, the adjustment was corrected and made current with the surrounding parcels.

Improvement Comments

The subject property is located on the beach and has two residences and a few out buildings. On April 21, 2023 Tom Johnson, Appraiser II, and Garrett Todd, Appraiser I performed an exterior inspection with no access to the interior. The only change made was to remove a driveway from R01. This change resulted in a \$2,000 reduction in value.

KPB Code 5.12.060(P) ...If appellant has refused or failed to provide the assessor or the assessor's agent full access to property or records related to assessment of the property, upon notice from the assessor to the appellant and the clerk, the appellant shall be precluded from offering evidence on the issue or issues affected by that lack of access. The Appellant was informed that an appeal is for the overall assessed value including improvements.

The subject property was inspected and adjusted for current condition, which is reflected in the assessor's recommended value. This value is found to be fair and equitable with like-kind properties in the subject's market area.

For the Homer – Anchor Point market area (#250), and specifically for the house type one-level (1L), 18 sales from the past three years were analyzed. The median ratio for all of the sales is 98.22%, and the (COD) is 18.82. All ratios are within acceptable ranges as set by International Association of Assessing Officers (IAAO)

RATIO SUM:	54.93	12/1/2018	2.68	# OF SALES:	56
MEAN:	98.09%	Earliest Sale	10/11/2019	TOTAL AV:	\$ 12,180,800
MEDIAN:	98.22%	Latest Sale	6/17/2022	TOTAL SP:	\$ 12,680,700
WTD MEAN:	96.06%	Outlier Info		MINIMUM:	46.50%
PRD:	1.02	Range	1.50	MAXIMUM:	140.99%
COD:	18.82%	Lower Boun	35.58%	SALE AMT:	\$ 50,000
ST. DEV	22.55%	Upper Boun	158.94%	SALE AMT:	\$ 495,000
COV:	22.99%			\$ -	\$ 545,000

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: RED & DEE CARLOS TRUST

PARCEL NUMBER: 159-142-12

LEGAL DESCRIPTION: T 3S R 15W SEC 24 Seward Meridian HM 0860105 HAWK'S
BEACH SUB LOT 12

TOTAL: \$ 55,800

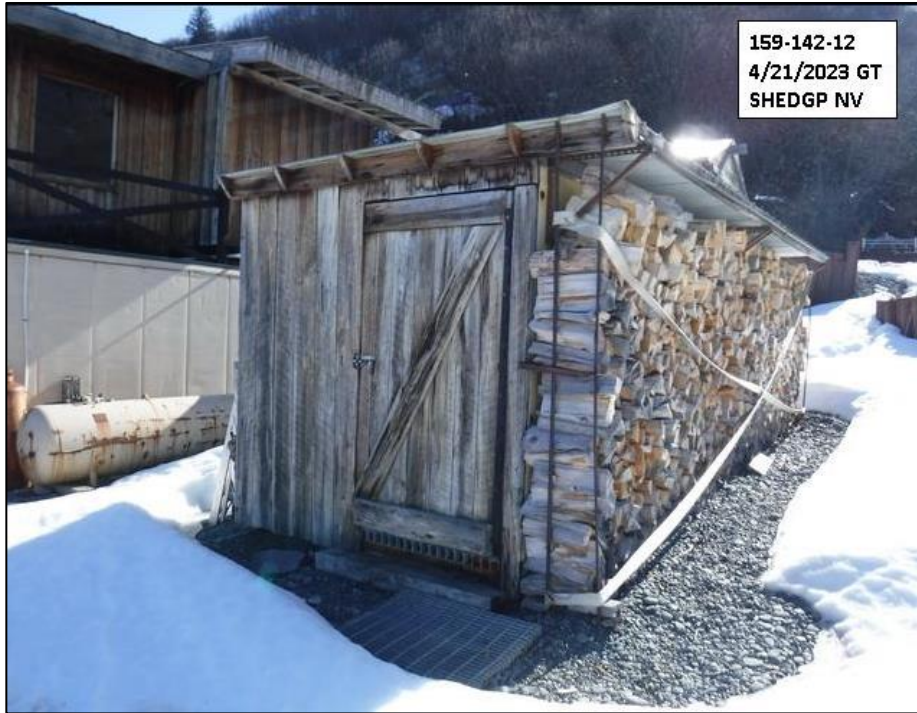
BOARD ACTION:

LAND: _____ IMPROVEMENTS: _____ TOTAL: _____

SUBJECT PHOTOS



SUBJECT PHOTOS



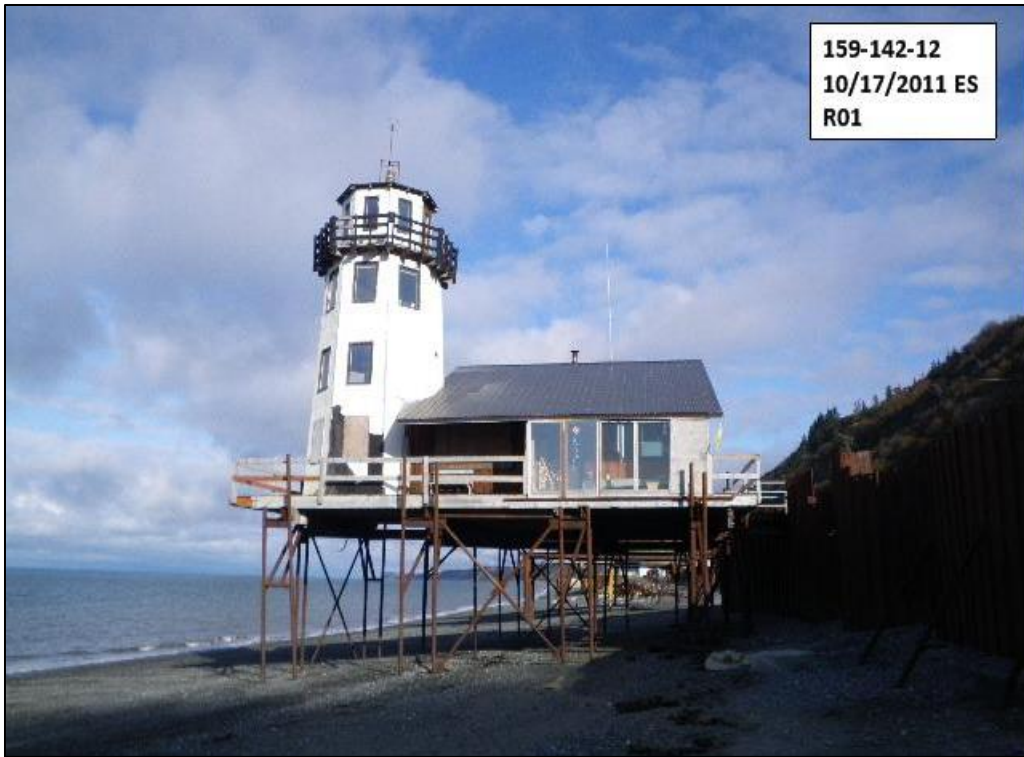
SUBJECT PHOTOS



SUBJECT PHOTOS



SUBJECT PHOTOS



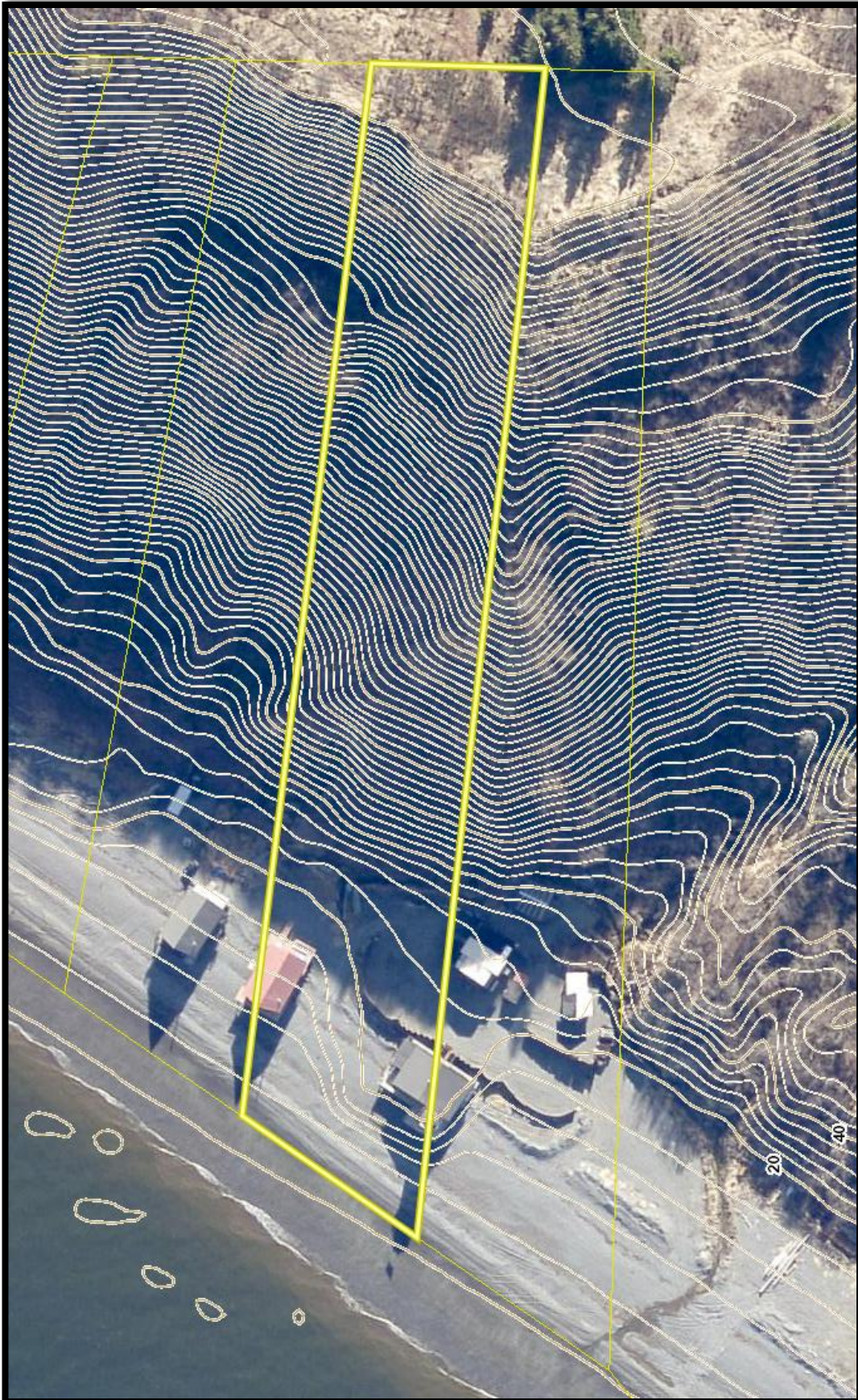
SUBJECT MAP



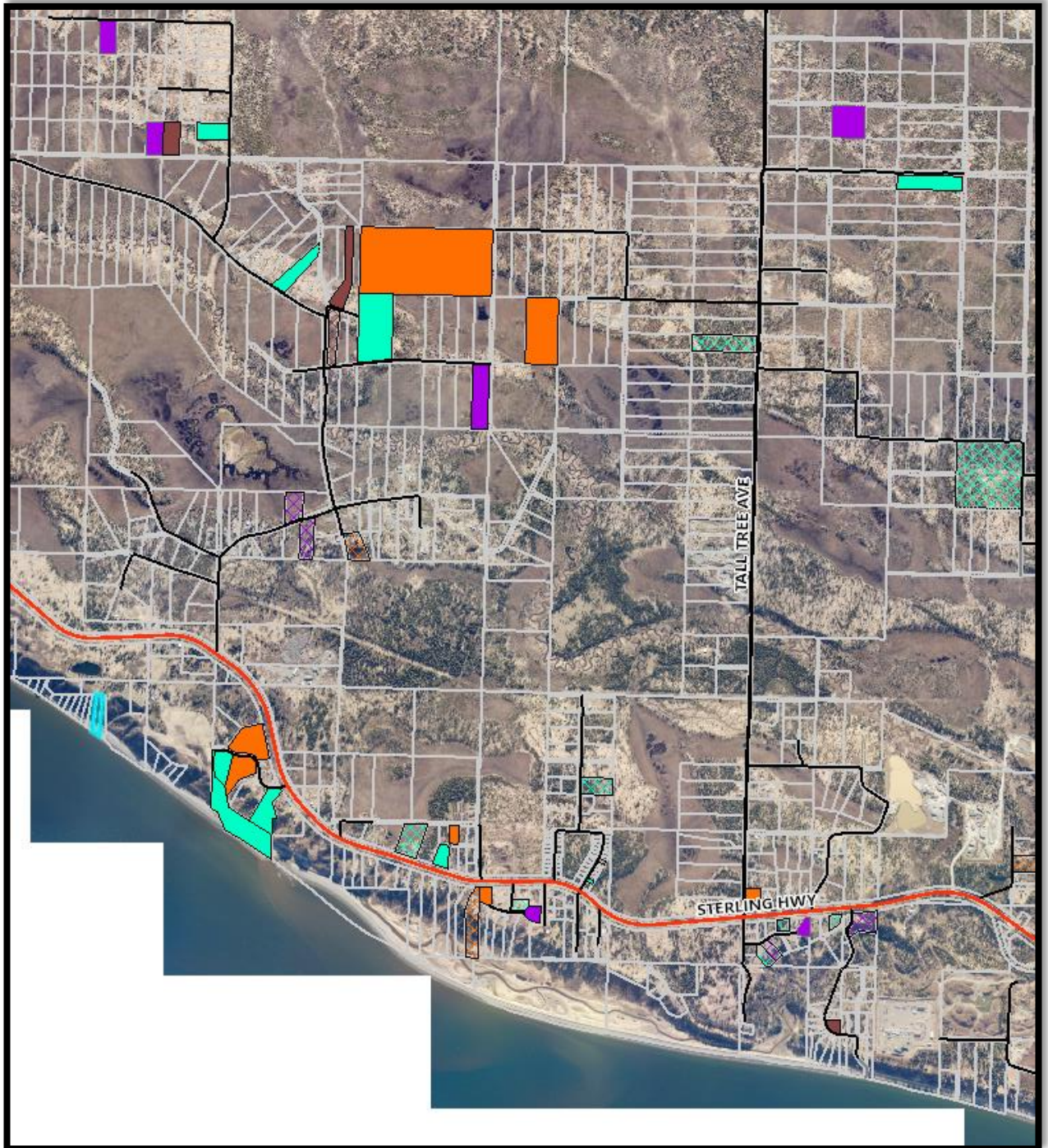
SUBJECT MAP



TOPO MAP



SALES MAP





KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

159-142-12

Card R01

2023

Isrn: 49076

25646 HAWKS BEACH REM SW

ADMINISTRATIVE INFORMATION

Neighborhood:
250 Homer - Anchor Point

Property Class:
112 Residential Dwellings 2-4

TAG:
68 - WESTERN EMERGENCY SVS

LEGAL DESCRIPTION:

T 3S R 15W SEC 24 Seward Meridian HM 0860105 HAWK'S BEACH
SUB LOT 12

ACRES: 2.09

PRIMARY OWNER

RED & DEE CARLOS TRUST
PO BOX 770418
EAGLE RIVER, AK 99577-0418

Residential Dwellings 2-4

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2018	2019	2020	2021	2022	Worksheet
Land	6,700	6,700	5,000	5,000	5,500	28,800
Improvements	27,500	27,600	29,300	29,200	29,100	29,000
Total	34,200	34,300	34,300	34,200	34,600	57,800

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Residential Rural/Res T	49 User Definable Land Formul		0.15	96,000	96,000	14,400	A View Excellent	100	14,400	27,400
						F Waterfront Ocean		100	14,400	
						X Elec Yes				
						O Gas No		-25	-3,600	
						W Limited/NA - Access		-35	-5,040	
						O NbHood Adj A		-50	-7,200	
Remaining/Wetlands	49 User Definable Land Formul		1.94	722	722	1,400	None		12,960	1,400
ASSESSED LAND VALUE (Rounded) :										28,800

MEMOS

Building Notes
10/11 SF -10% NO FNDTN 11% GOOD PER EROSION POLICY
7/18 ES RO2 NO CHG

ASG34

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

2023 Irsn: 49076

PHYSICAL CHARACTERISTICS
Style: 1 L FRAME
Occupancy Single Family
Story Height: 1.0
Finished Area 1,536
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
2.0 Plywd sub Base Allowance

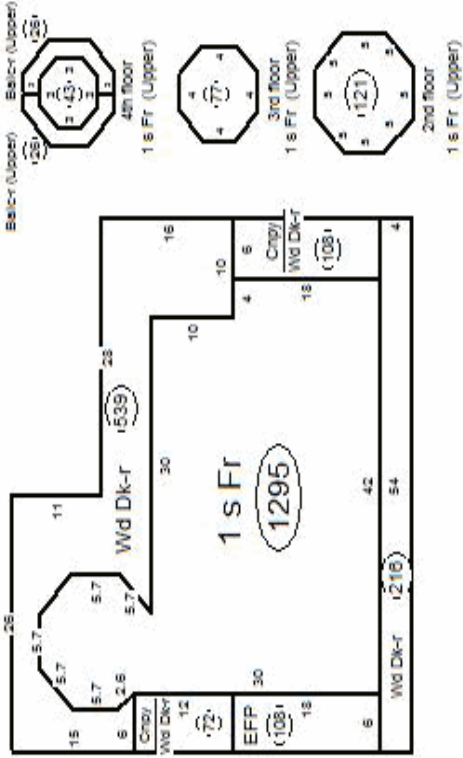
EXTERIOR COVER
1.0 Board & batter
2.0 Stucco

INTERIOR WALLS
1.0 Normal for Class
2.0 Normal for Class

HEATING AND PLUMBING
Primary Heat: No heat
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 0
5-Fixt.Baths: 0 0 TOTAL fix: 5 5

R01 **159-142-12**

Construction BaseArea floor FinArea Value
Wood Frame 1295 1.0 1,295 117,570
Wood Frame 241 2.0 241 19,170



TOTAL BASE		136,740
INTERIOR		
Frame/Siding/Roof/Dorme	190	
Loft/Cathedral	0	
Interior finish	0	
Basement finish	0	
Heating	-7,240	
Plumbing	3,930	
Fireplaces/woodstoves	1,250	
Other (Ex.Liv, AC, Attic, ...)	0	
TOTAL INT	-1,870	

EXT FEATURES		GARAGES	
Description		Att Garage	0
1 BALC-R/	920	Att Carport	0
2 BALC-R/	920	Bsmt Garage:	0
3 WDDK-R	6,850	Ext Features	24,120
4 WDDK-R	1,790		
5 CNPY/	860		
6 EFP	5,850	TOTAL GAR/EXT FEAT	24,120
7 WDDK-R	2,190		
See file for more feat.	Quality Class/Grade	Avg-	.95

GRADE ADJUSTED VALUE (rounded) 151,040

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	RDF Adj	Loc % Comp	Value	
D	DWELL	1.0	Avg-	1998	1999		OVERRIDE		0	0	0	151,040	0	0	0	100	155	100	11,800
03	SWL	0.00	Avg	3000	3000		0.00	0.00	0	0	1	8,500	0	0	0	0	100	8,500	
04	DRIVE	0.00	Avg	3000	3000		2,000.00	2,000.00	0	0	1	2,000	0	0	0	0	100	2,000	
05	GRNHSEFS	0.00	Low	2012	2000		3.76	3.76	20	20	400	1,500	80	0	0	0	100	300	
TOTAL IMPROVEMENT VALUE (for this card)																			22,600

SPECIAL FEATURES

Description		1	2,500
D WDSTOVE		1	2,500
03 PRIVSEPT		1	6,500
03 SPRING		1	2,000



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

159-142-12
Card R02

2023
Isrn: 49076

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							F Waterfront Ocean	100	14,400		
							X Elec Yes				
							O Gas No	-25	-3,600		
							W Limited/NA - Access	-35	-5,040		
							O NbHood Adj A	-50	-7,200		
Remaining/Wetlands	49 User Definable Land Formul		1.94	722	722	1,400	None			1,400	
ASSESSED LAND VALUE (Rounded) :										12,960	28,800

MEMOS

Building Notes
10/11 SF -10% NO FNDTN 11% GOOD PER EROSION POLICY
7/18 ES RO2 NO CHG

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	Ravine	Other			Wetlands			

ASG36

ORIGINAL

Parcel # 159-142-12 Cd # 1 of 2 Insp Date 10/17/11 Appraiser ES/SF

Redraw: ☒ N Reinspect: Y ☒ Yr. _____ Supp. Roll: Y ☒ Insp Reason: _____

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

Foundation		Roof		Roof Material		Heat		Plumbing	
Footings		Type		Built up		Hot Water		kitchen	water htr
Normal for class		Gable		CompSh to 235		No Heat		2-fix	4-fixture
Piers - no wall		Gambrel		CompSh 240-260		Radiant Ceiling		3-fix	5-fixture
Mono slab		Flat or Shed		Comp Roll		Radiant Floor		Extra fixtures	
None		A-Frame		Metal		Electric BB		No Plumbing	
Foundation Walls		Complex		Other		Forced Air		Special Plumbing	
Formed Concrete				Shake-sh med		Space Heater		Hot Tub	
Piers - no wall		Pitch		Wood shingles				Sauna Bath (Interior)	
Chemonite		Low to 4/12		Features - Basement, Monitor, & MH Fnd.				Whirlpool	
Cinder block		Med 5/12 - 8/12		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)			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	Int. Walls	1	1.5	1.75	2	A
None						Shed	Plywood (OWJ)	✓			✓		Norm for class	✓			✓	
Alum or Steel						Gable	Slab						None					
Board & Batten	✓						Other						Log					
Log Rustic						Electricity:	Finish	1	1.5	1.75	2	A	Panel A G					
Log Solid						None	None	✓			✓		Plywood					
Plywood (OSB)				✓			Base Allowance	✓			✓		Sheetrock					
Stucco				✓		Basement:	Concrete						Ceil. Finish	1	1.5	1.75	2	A
T1-11 Economy						Wall	Carpet						Norm for class	✓			✓	
Vinyl							Ceramic Tile						Suspended					
Wood						Cover	Vinyl						Acoustic Tile					
Masonry Veneer							Hard Wood						Plywood					
Hardi-Plank							Pergo or Equal						Sheetrock					
													Wood					

SWL			LAND CHARACTERISTICS			
Cistern		Private Septic	Topography		View	Street
Septic(3-4plex)		Sand Point	Swampy		None	Paved
Crib		Spring	Steep/Unbuildable		Limited	Unpaved (maintained)
Septic (dup)		Private Water	Utilities		Good	Inferior
		Sep(Holding)Tk	Gas		Excellent	Proposed
			Electric			Landlocked (no access)

LAND NOTES:		
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NewestField Data Form 02-23-11

159-142-12 R01

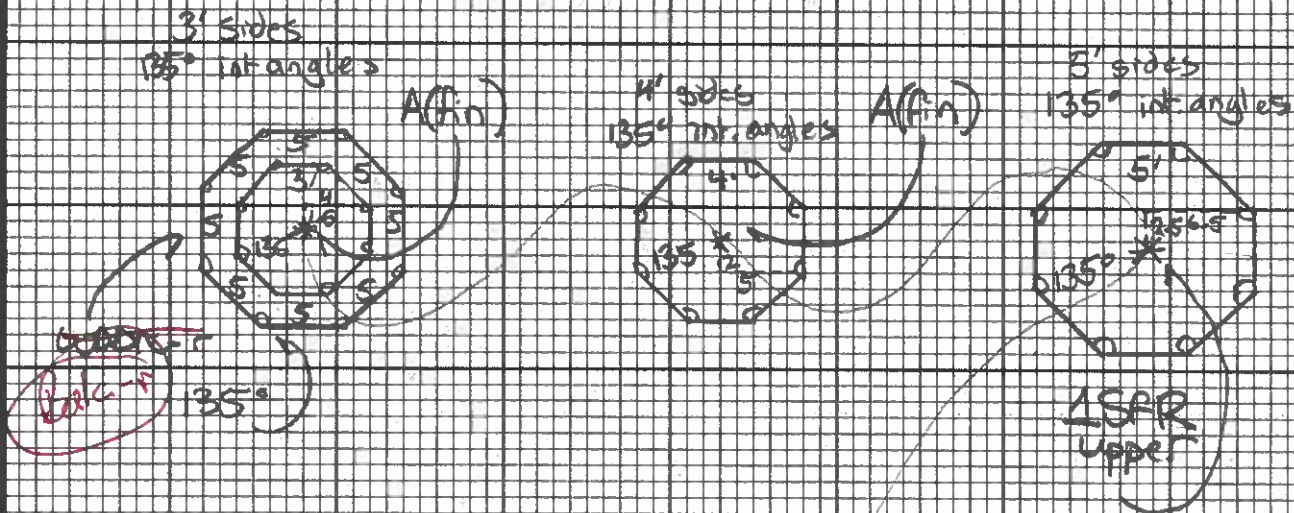
Size Ranges		Cabin = 0 - 500 s.f.			Cottage = 501 - 800 s.f.			Res. = 801 - Infinity					
QUALITY	LOW 65 - 75%	mean = 70%		mean = 85%		mean = 100%		mean = 115%		mean = 135%		mean = 165%	
		#	FAIR 80 - 90%	#	AVERAGE 95 - 105%	#	GOOD 110 - 120%	#	VERY GOOD 125 - 145%	#	EXCELLENT 150 - 180%		
FLOOR COVER	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 (modular home type)	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	

95.35 ↓ 95.0

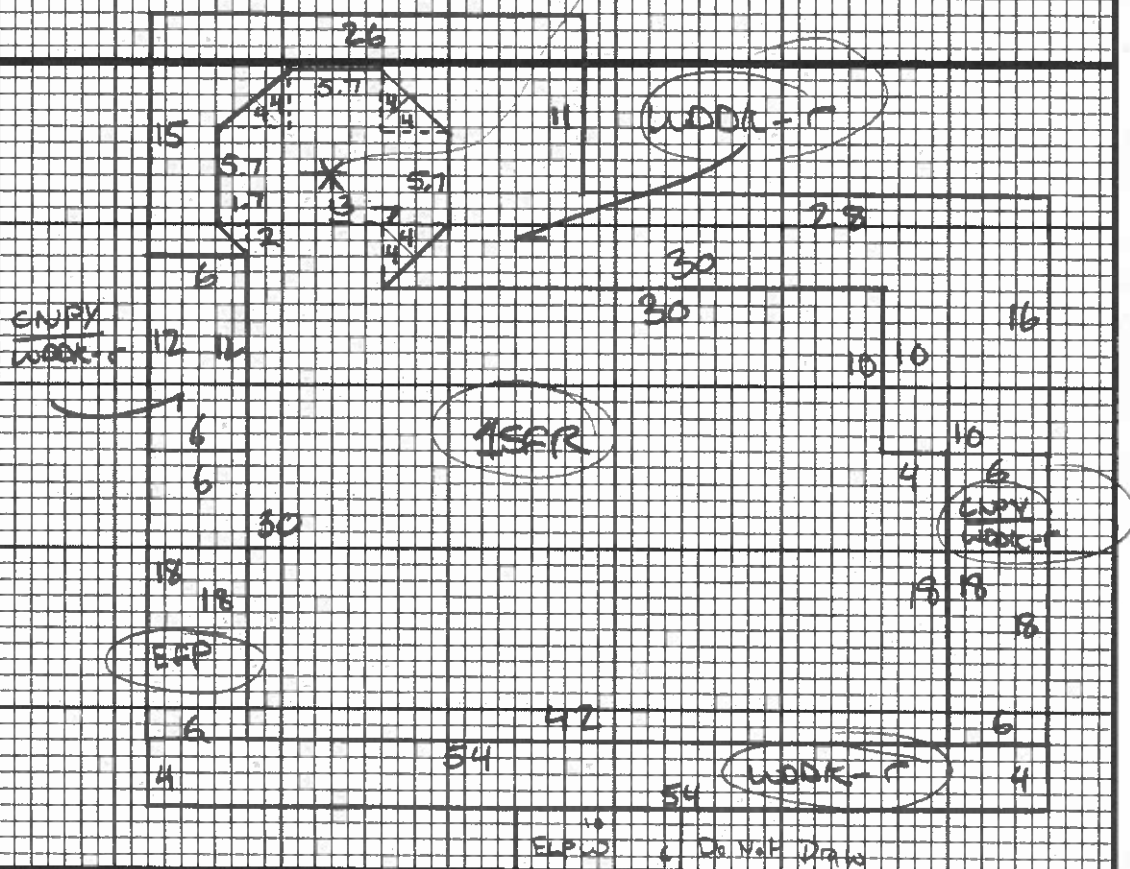
Completion Estimate	%	Total
Plans Permits & Surveying	2	2
Water/Sewer Rough-in	2	4
Excavation, Forms, & Backfill	2	6
Foundation	8	14
Rough Framing	21	35
Windows & Exterior Doors	2	37
Roof Cover	3	40
Plumbing Rough-in	4	44
Insulation	1	45
Electrical Rough-in	6	51
Heating	5	56
Exterior Cover & Paint	6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

QUALITY		70% of P	G-	110%
CBN -			G	115%
CBN			G	120%
CBN +			VG-	125%
P-			VG	135%
P			VG+	145%
P+			EX-	150%
L-			EX	165%
L			EX+	180%
L+			HVI-	185
F-			HVI	190%
F			HVI+	195%
F+			HVII	200%+
A-				
A				
A+				

LEVEL 2



LEVEL 1



BELOW GRADE

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

Concrete Concrete Block Treated Wood Lower Level Wall Framing

KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

Parcel # 159-142-12 Cd # 2 of 2 Insp Date 10/17/11 Appraiser J

STR. OVERRIDE VALUE

Redraw: ☒ Y ☐ NReinspect: ☐ Y ☒ N Yr. Supp. Roll: ☐ Y ☒ NInsp Reason: M

Property Class			Occupancy		Type:	Material:			Quality:		
VA 100	Condo 140	Single Family	<input checked="" type="checkbox"/>	Condo							
VA(Lnd Imp)105	AB 190	Duplex		Townhouse		Frame	<input checked="" type="checkbox"/>	Cabin			G
RS 110	CM VC 300	Triplex				Log		P			VG
RS 112	<input checked="" type="checkbox"/> CM(LndImp) 305	4-6 Family		Yr Blt	<u>1997e</u>	Mas		L			EX
RC 120	CM 350	Multi-family		Eff Yr	<u>1999</u>			F			HVI
MH 130	LH VA 600	Other		Pct.Comp.	<u>90%</u>			AV			HVII
MH (only) 131	LH(LndImp) 605	Extra Living Units									
MH 132	Other	Designed		Converted							

Foundation		Roof		Roof Material		Heat		Plumbing	
Footings		Type		Built up		Hot Water		kitchen	
Normal for class		Gable	<input checked="" type="checkbox"/>	CompSh to 235		No Heat		2-fix	water htr
Piers - no wall		Gambrel		CompSh 240-260		Radiant Ceiling		3-fix	4-fixture
Mono slab		Flat or Shed		Comp Roll	<input checked="" type="checkbox"/>	Radiant Floor			5-fixture
None	<input checked="" type="checkbox"/>	A-Frame		Metal	<input checked="" type="checkbox"/>	Electric BB			Extra fixtures
Foundation Walls		Complex		Other		Forced Air		No Plumbing	
Formed Concrete				Shake-sh med		Space Heater		<input checked="" type="checkbox"/>	
Piers - no wall		Pitch		Wood shingles				Special Plumbing	
Chemonite		Low to 4/12		<input checked="" type="checkbox"/>		Features - Basement, Monitor, & MH Fnd.		Hot Tub	
Cinder block		Med 5/12 - 8/12		Bsmt Garage		1C	2C	3C	Sauna Bath (Interior)
Mono slab - no wall	<input checked="" type="checkbox"/>	High 9/12 & up		Egress Win #		Monitor		Whirlpool	
None	<input checked="" type="checkbox"/>			MH Found. (Lin Ft)				Fireplaces	
								Fireplace M 8	
								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	Int. 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	<input checked="" type="checkbox"/>					Gable	Slab						None	<input checked="" type="checkbox"/>				
Board & Batten							Other						Log					
Log Rustic						Electricity:	Finish	1	1.5	1.75	2	A	Panel A G					
Log Solid						None	None						Plywood					
Plywood (OSB)							Base Allowance	<input checked="" type="checkbox"/>					Sheetrock					
Stucco						Basement:	Concrete						Cell. Finish	1	1.5	1.75	2	A
T1-11 Economy						Wall	Carpet						Norm for class	<input checked="" type="checkbox"/>				
Vinyl							Ceramic Tile						Suspended					
Wood						Cover	Vinyl						Acoustic Tile					
Masonry Veneer							Hard Wood						Plywood					
Hardi-Plank							Pergo or Equal						Sheetrock					
													Wood					

SWL		LAND CHARACTERISTICS					
Cistern	Private Septic	Topography		View		Street	
Septic(3-4plex)	Sand Point	Swampy		None		Paved	
Crib	Spring	Steep/Unbuildable		Limited		Unpaved (maintained)	
Septic (dup)	Private Water	Utilities		Good		Inferior	
	Sep(Holding)Tk	Gas		Excellent		Proposed	
		Electric				Landlocked (no access)	

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						
Polebdg	L	2000e	2000e	14x14		ISO
Flat CP	L	2007e	2007	14x13		DIRT
(2) CNX	A	1985e	1996	20x8		
Shed GP	A	1988e	1994	17x8		

NOTES: -10% NO FOUND.

159-142-12 R02

Size Ranges	Cabin = 0 - 500 s.f.			Cottage = 501 - 800 s.f.			Res. = 801 - Infinity		
	mean = 70%			mean = 100%			mean = 115%		
	LOW 65 - 75%	FAIR 80 - 90%	AVERAGE 95 - 105%	GOOD 110 - 120%	VERY GOOD 125 - 145%	EXCELLENT 150 - 180%	mean = 165%		
QUALITY	#	#	#	#	#	#	#		
FLOOR COVER	NONE or low grade on subfloor (no padding, etc)	Below average grade covering on Subfloor	Average builder-grade floor covering	10-20% above average grade floor covering	Very Good, upper-end floor coverings throughout	Excellent high-quality throughout			
CABINETS & COUNTER TOPS	NONE or low grade (may be owner-built)	Below average Commercial type	Average builder-grade	Upper end builder-grade quality (double vanities, etc)	Very Good cabinets and countertops (double vanities, etc)	Excellent high-quality throughout			
KITCHEN APPLIANCES	NONE or low grade ROV only (no dishwasher, etc)	Below average builder-grade package	Average builder-grade package	Upper end builder-grade package	Very Good, high quality appliance package	Excellent high-quality throughout			
FIXTURES Plumbing/Lighting	NONE or low grade	Lower grade commercial type fixtures	Builder-grade stock item fixtures	Upper end Above average quality doors and wood trim	Very Good quality custom doors and sculptured good wood trim	Excellent high-quality, Hand-finished unique designs			
INTERIOR Door/Window Trim	NONE, owner-built or photo finish (modular home type)	Mahogany doors and photo finish trim	Average wood doors and trim	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			
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	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			
CEILINGS	NONE, Plywood/OSB or below 8' height	Acoustic tile or sheetrock and full 8' ceiling height	Textured sheetrock & standard 8' ceiling height	Textured sheetrock 9' or 10' ceiling height. Vaulted or cathedral ceiling	Abundant Very Good quality windows (Low "E" reflective, etc)	Excellent high quality workmanship, finishes and appointments and attention to detail.			
WINDOW FENESTRATION	Minimal single-pane low grade sliders or pen-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	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			
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	Very Good workmanship. Good attention to interior refinements and detail; exterior has some custom design and ornamentation	Excellent high quality workmanship, finishes and appointments and attention to detail. Unique in design, etc			

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

QUALITY		70% of P	G-	110%
CBN -			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	165%
L+		75%	EX+	180%
F-		80%	HVI-	185
F		85%	HVI	190%
F+		90%	HVI+	195%
A-		95%	HVII	200%+
A		100%		
A+		105%		

2 of 2

LEVEL 1

Over Level Wall Framing:	Treated Wood	Concrete Block	Concrete

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

5 kds
- space
- B + B
- Comp. 10' 11"
- 10' 11"

13

~~1994~~ 1994

- Pole body 150

ASG43

FIELD DATA SUMMARY

PARCEL INSP REASON	159-142-12 B	APPR TYPE	GT/TJ	DATE PCC	4-21-23
EFF YEAR % COMPLETE		EXTERIOR INT FLOOR		CARD #	1 of 2
FOUNDATION		WELL		<i>4/24/23</i>	
ROOF		SEPTIC			
HEAT		DRV			
PLUMBING					

IMPROVEMENTS	DELETE OUT BLDG	NOTES	DON
		-Remove 04 Drive.	

SKETCH	
--------	--

LAND INFLUENCES										Same
Community	Y	N	View	N	L	G	E	Street Access		
Gas			CCRs		Airstrip			Paved	Grv Maint	Grv Unmain
Electric			HOA		Ag Rights			PLAT		Limited / NA
Public H2O								Water Front		
Public Sewer			Easement*		Other*			Ocean	River	Lake
TOPO	Steep	Ravine	Other		Wetlands			Pond	Dedicated	BOAT Launch

SYSTEM INPUT
APR 25 2023
B. CARPENTER

FIELD DATA SUMMARY

PARCEL INSP REASON	158-142-12 B	APPR TYPE	GT/TJ	DATE PCC	4-21-23
EFF YEAR % COMPLETE		EXTERIOR INT FLOOR		CARD #	2042
FOUNDATION ROOF HEAT PLUMBING	Metal	WELL SEPTIC DRV		SL 4/21/23	

IMPROVEMENTS	DELETE OUT BLDG	NOTES	DON
		- no other changes.	

SKETCH	
--------	--

LAND INFLUENCES										Same	
Community	Y	N	View	N	L	G	E	Street Access			
Gas			CCRs		Airstrip			Paved	Grv Maint	Grv Unmain	
Electric			HOA		Ag Rights			PLAT		Limited / NA	
Public H2O								Water Front			
Public Sewer			Easement*		Other*			Ocean	River	Lake	
TOPO	Steep	Ravine	Other		Wetlands			Pond	Dedicated	BOAT Launch	

SYSTEM INPUT
APR 25 2023
B. CARPENTER



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

159-142-12
Card R01

2023
Isrn: 49076

25646 HAWKS BEACH REM SW

ADMINISTRATIVE INFORMATION

Neighborhood:
250 Homer - Anchor Point
Property Class:
112 Residential Dwellings 2-4
TAG:
68 - WESTERN EMERGENCY SVS

LEGAL DESCRIPTION:

T 3S R 15W SEC 24 Seward Meridian HM 0860105 HAWK'S BEACH
SUB LOT 12

ACRES: 2.09

PRIMARY OWNER

RED & DEE CARLOS TRUST
PO BOX 770418
EAGLE RIVER, AK 99577-0418

Residential Dwellings 2-4

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2018	2019	2020	2021	2022	Worksheet
Land	6,700	6,700	5,000	5,000	5,500	28,800
Improvements	27,500	27,600	29,300	29,200	29,100	27,000
Total	34,200	34,300	34,300	34,200	34,600	55,800

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Residential Rural/Res T	49 User Definable Land Formul		0.15	96,000	96,000	14,400	A View Excellent	100	14,400	27,400
							F Waterfront Ocean	100	14,400	
							X Elec Yes			
							O Gas No	-25	-3,600	
							W Limited/NA - Access	-35	-5,040	
							O NbHood Adj A	-50	-7,200	
Remaining/Wetlands	49 User Definable Land Formul		1.94	722	722	1,400	None		12,960	1,400
ASSESSED LAND VALUE (Rounded) :										28,800

MEMOS

Building Notes
10/11 SF -10% NO FNDTN 11% GOOD PER EROSION POLICY
07/18 ES RO2 NO CHG
04/23 GT/TJ R01 REMOVED DRIVE

ASG46

LAND INFLUENCES									
Community	Y	N	View	N	L	G	E	Street Access	
Gas			CCRs			Airstrip		Paved	Grv Maint
Electric			HOA			For Sale		PLAT	TRAIL
Public H2O			Hwy Fnt			Ag Right			WATERFRONT
Public Sewer			Easement			Other		Ocean	River
LAND TYPE	RR#20	OTHER:						Pond	Dedicated
TOPO	Steep	Ravine	Other			Wetlands			Boat Launch

RECOMMENDED

2023 Irsn: 49076

PHYSICAL CHARACTERISTICS
Style: 1 L FRAME
Occupancy Single Family
Story Height: 1.0
Finished Area 1,536
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
2.0 Plywd sub Base Allowance

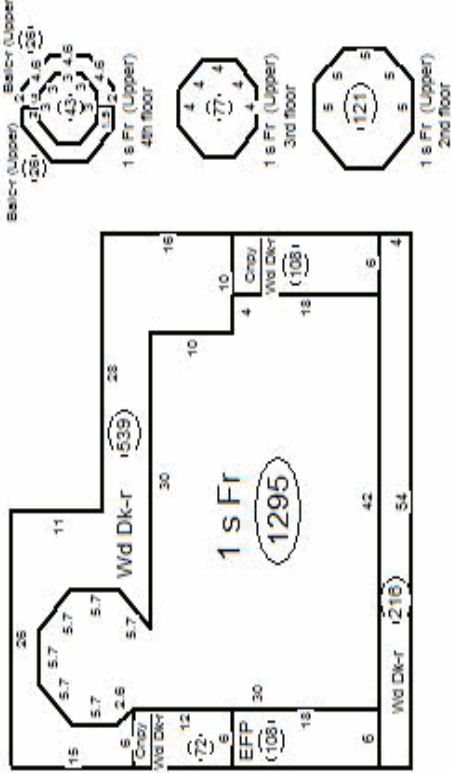
EXTERIOR COVER
1.0 Board & batter
2.0 Stucco

INTERIOR WALLS
1.0 Normal for Class
2.0 Normal for Class

HEATING AND PLUMBING
Primary Heat: No heat
2-Fxt.Baths: 0 0 Kit sink: 1 1
3-Fxt.Baths: 1 3 Water Htr: 1 1
4-Fxt.Baths: 0 0 Extra fix: 0
5-Fxt.Baths: 0 0 TOTAL fix: 5

R01 **159-142-12**

Construction BaseArea floor FinArea Value
Wood Frame 1295 1.0 1,295 117,570
Wood Frame 241 2.0 241 19,170



TOTAL BASE		136,740
INTERIOR		
Frame/Siding/Roof/Dorme	190	
Loft/Cathedral	0	
Interior finish	0	
Basement finish	0	
Heating	-7,240	
Plumbing	3,930	
Fireplaces/woodstoves	1,250	
Other (Ex.Liv, AC, Attic, ...)	0	
TOTAL INT	-1,870	

EXT FEATURES		
Description		
1 BALC-R/	920	Att Garage 0
2 BALC-R/	920	Att Carport 0
3 WDDK-R	6,850	Bsmt Garage: 0
4 WDDK-R	1,790	Ext Features 24,120
5 CNPY/	860	
6 EFP	5,850	TOTAL GAR/EXT FEAT 24,120
7 WDDK-R	2,190	
See file for more feat.	Quality Class/Grade	Avg- .95

GRADE ADJUSTED VALUE (rounded) 151,040

SUMMARY OF IMPROVEMENTS

Improvement	Story or Ht	Grade	Yr.Blt.	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	Avg-	1998	1999		OVERRIDE		0	0	0	151,040	0	0	0	100	155	100	11,800
03 SWL	0.00	Avg	3000	3000	0.00	0.00	0.00	0	0	1	8,500	0	0	0	0	100	8,500	
05 GRNHSEFS	0.00	Low	2012	2000	3.76	3.76	3.76	20	20	400	1,500	80	0	0	0	100	300	
TOTAL IMPROVEMENT VALUE (for this card)																	20,600	

SPECIAL FEATURES

Description		
D WDSTOVE	1	1,250
03 PRIVSEPT	1	6,500
03 SPRING	1	2,000



lrsn: 49076

25646 HAWKS BEACH REM SW

Card R02

ADMINISTRATIVE INFORMATION

Neighborhood:
250 Homer - Anchor Point

Property Class:
112 Residential Dwellings 2-4

TAG:
68 - WESTERN EMERGENCY SVS

LEGAL DESCRIPTION:

T 3S R 15W SEC 24 Seward Meridian HM 0860105 HAWK'S BEACH
SUB LOT 12

ACRES: 2.09

PRIMARY OWNER

RED & DEE CARLOS TRUST
PO BOX 770418
EAGLE RIVER, AK 99577-0418

Residential Dwellings 2-4

VALUATION RECORD

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Land	6,700	6,700	5,000	5,000	5,500	28,800
Improvements	27,500	27,600	29,300	29,200	29,100	27,000
Total	34,200	34,300	34,300	34,200	34,600	55,800

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdiRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Residential Rural/Res T	49 User Definable Land Formul		0.15	96,000	96,000	14,400	A View Excellent	100	14,400	27,400
							F Waterfront Ocean	100	14,400	
							X Elec Yes			
							O Gas No	-25	-3,600	
							W Limited/NA - Access	-35	-5,040	
Remaining/Wetlands	49 User Definable Land Formul		1.94	722	722	1,400	0 NbHood Adj A	-50	-7,200	1,400
							None			
ASSESSED LAND VALUE (Rounded) :										28,800

MEMOS

Building Notes

10/11 SF -10% NO FNDTN 11% GOOD PER EROSION POLICY
07/18 ES RO2 NO CHG
04/23 GT/TJ R01 REMOVED DRIVE

ASG48

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

RECOMMENDED

2023

Irtn: 49076

PHYSICAL CHARACTERISTICS

Style: CABIN

Occupancy Single Family

Story Height: 1.0

Finished Area 350

Attic: None

ROOFING

Material: Metal

Type: Gable

Framing: Std for class

Pitch: Low 4/12 or less

FOUNDATION

Footing: None

Walls: None

DORMERS

None

FLOORING

1.0 Plywd sub Base Allowance

EXTERIOR COVER

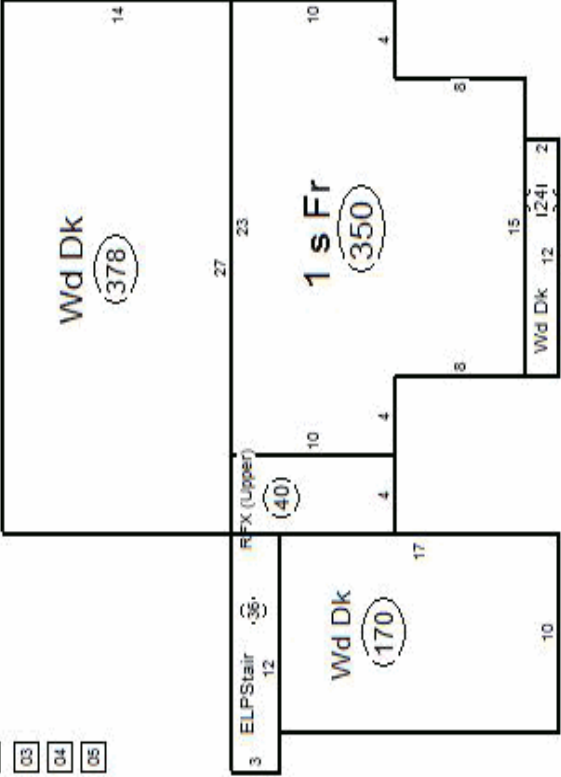
1.0 Board & batter

INTERIOR WALLS

1.0 None

HEATING AND PLUMBING

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



R02 159-142-12

Construction BaseArea floor FinArea Value
Wood Frame 350 1.0 350 34,350

TOTAL BASE 34,350

INTERIOR

Frame/Siding/Roof/Dorme 220
Loft/Cathedral 0
Interior finish 0
Basement finish 0
Heating -900
Plumbing 0
Fireplaces/woodstoves 0
Other (Ex.Liv, AC, Attic, ...) 0
TOTAL INT -680

EXT FEATURES

Description
3 WDDK 630 Att Garage 0
2 RFX/ 520 Att Carport 0
1 WDDK 3,400 Bsmt Garage: 0
4 WDDK 2,170 Ext Features 6,720

TOTAL GAR/EXT FEAT 6,720

Quality Class/Grade

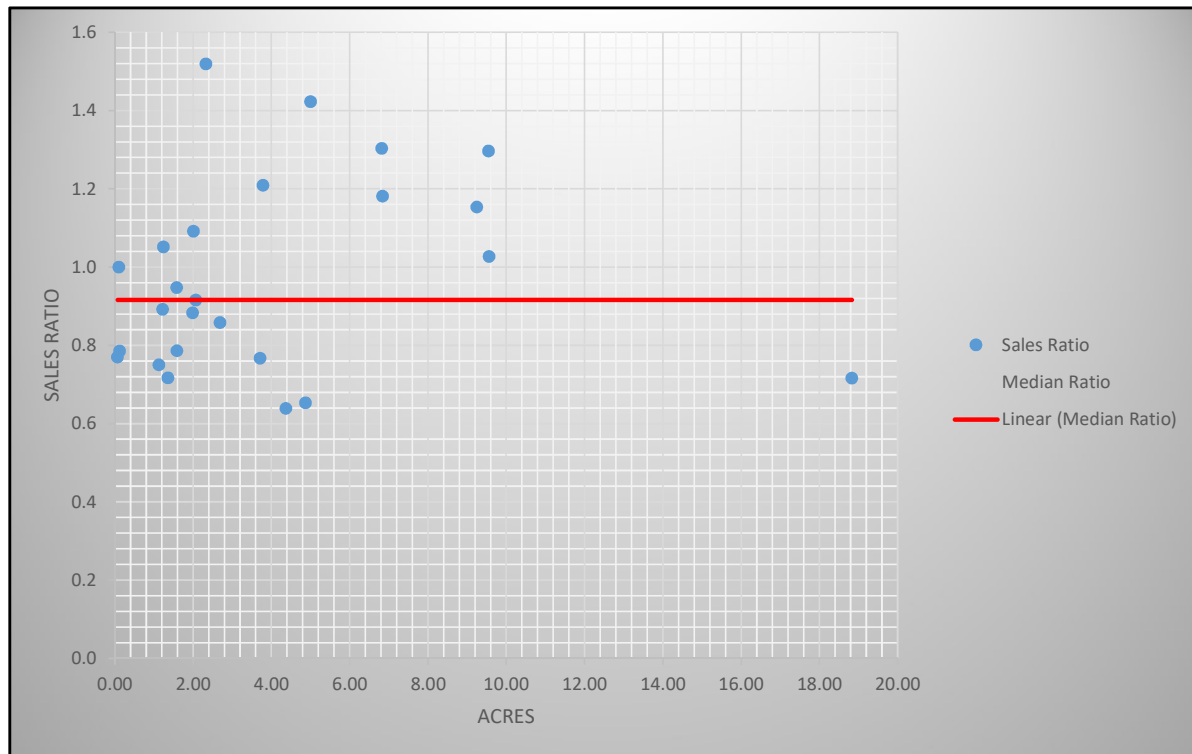
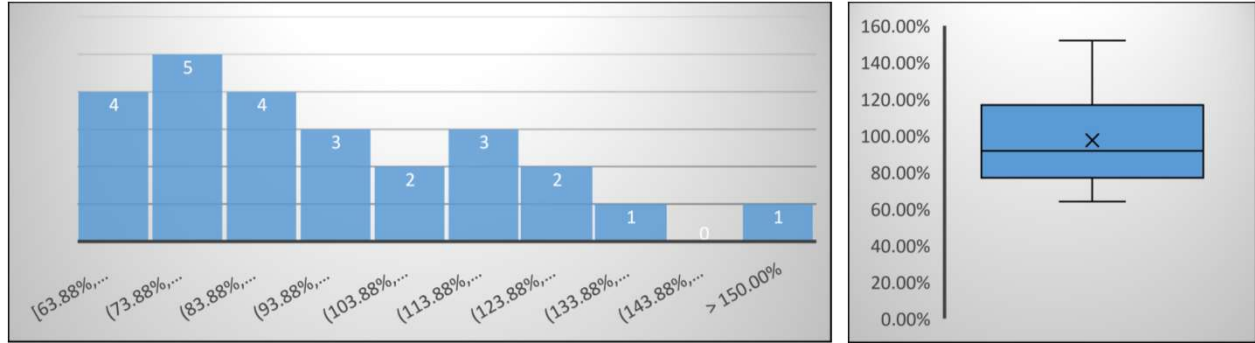
GRADE ADJUSTED VALUE (rounded) 34,740

SUMMARY OF IMPROVEMENTS

Improvement	Story	Yr.Blt.	Grade	Eff	Count	Base	Adj	W	L	Size/ Area	Comp	Pys	Obs	Fnc	Loc	%	Value	
	or Ht	Const	Const	Const		Rate	Rate				Value	Depr	Depr	Depr	RDF	Adj	Comp	
D DWELL	1.0	F-	1999	1999		OVERRIDE		0	0	0	34,740	0	0	0	100	165	90	2,100
01 ELPSTAIR	0.00	Low	1998	1998	44.00	44.00		3	12	36	1,580	80	0	0	0		100	300
02 POLEBLDG	10.00	Low	2000	2000	19.12	16.63		14	14	196	3,260	80	0	0	0		100	700
03 FLATCP	0.00	Low	2007	2007	11.31	11.31		14	13	182	1,740	70	0	0	0		100	500
04 CONEX	0.00	Avg	3000	3000	1,200.00	1,200.00		8	20	2	2,400	0	0	0	0		100	2,400
05 SHEDGP	10.00	Avg	1988	1994	15.42	15.42		8	17	136	2,100	80	0	0	0		100	400
TOTAL IMPROVEMENT VALUE (for this card)																		6,400

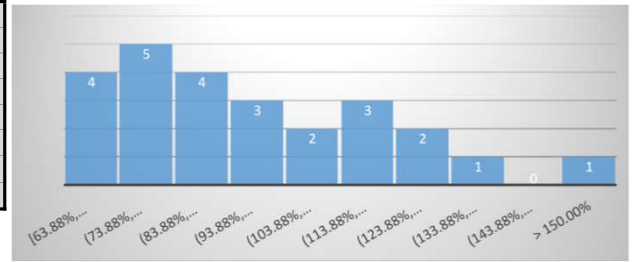
LAND SALES RATIO STUDY

Ratio Sum	24.34		Excluded	0
Mean	97.35%	Earliest Sale 2/1/2021	# of Sales	25
Median	91.58%	Latest Sale 6/10/2022	Total AV \$	738,500
Wtd Mean	90.18%	Outlier Information	Total SP \$	818,950
PRD:	1.08	Range 1.5	Minimum	63.88%
COD:	21.77%	Lower Boundary 17.09%	Maximum	151.91%
St. Dev	0.2458	Upper Boundary 176.50%	Min Sale Amt \$	7,700
COV:	25.25%		Max Sale Amt \$	120,000



LAND SALES RATIO STUDY

Ratio Sum	24.34	1.35	Excluded	0
Mean	97.35%	Earliest Sale 2/1/2021	# of Sales	25
Median	91.58%	Latest Sale 6/10/2022	Total AV	\$ 738,500
Wtd Mean	90.18%	Outlier Information	Total SP	\$ 818,950
PRD:	1.08	Range 1.5	Minimum	63.88%
COD:	21.77%	Lower Boundary 17.09%	Maximum	151.91%
St. Dev	0.2458	Upper Boundary 176.50%	Min Sale Amt	\$ 7,700
COV:	25.25%		Max Sale Amt	\$ 120,000



NBH

neighborhooc	pxfer_date	Irsn	PIN	Total Acres	Current Land Val	Sale Price	LandType	SaleCd	2022 Cert Lanc	Ratio
250	4/1/21	49250	15918111	2.01	\$ 59,500	\$ 54,500	20	Z	\$41,400	109.17%
250	5/4/22	49428	15920205	6.84	\$ 31,300	\$ 26,500	20	Z	\$22,700	118.11%
250	5/3/21	90155	15920404	9.56	\$ 34,400	\$ 33,500	20	Z	\$25,900	102.69%
250	12/30/21	50675	16501315	1.59	\$ 51,100	\$ 65,000	20	V	\$34,300	78.62%
250	5/9/22	50711	16501431	1.36	\$ 25,100	\$ 35,000	20	C	\$16,500	71.71%
250	2/1/21	51356	16516506	6.82	\$ 39,100	\$ 30,000	20	V	\$29,200	130.33%
250	11/9/21	52052	16532015	9.55	\$ 17,500	\$ 13,500	20	C	\$15,100	129.63%
250	8/30/21	52350	16546016	2.33	\$ 27,800	\$ 18,300	20	C	\$19,700	151.91%
250	11/16/21	52359	16546025	1.99	\$ 26,500	\$ 30,000	20	Z	\$18,400	88.33%
250	10/15/21	52474	16548061	5.00	\$ 18,500	\$ 13,000	20	C	\$14,600	142.31%
250	7/20/21	52626	16551103	1.24	\$ 44,700	\$ 42,500	20	C	\$20,200	105.18%
250	10/22/21	52629	16551106	1.22	\$ 44,600	\$ 50,000	20	Z	\$20,100	89.20%
250	4/19/21	52658	16551135	2.69	\$ 37,600	\$ 43,800	20	Z	\$27,200	85.84%
250	5/24/21	52808	16561028	3.79	\$ 13,300	\$ 11,000	20	Z	\$10,100	120.91%
250	10/4/21	82799	16571157	2.07	\$ 34,800	\$ 38,000	20	C	\$24,200	91.58%
250	3/17/22	53362	16574107	1.13	\$ 21,000	\$ 28,000	20	C	\$13,500	75.00%
250	6/10/22	54025	16914139	3.71	\$ 25,900	\$ 33,750	20	C	\$18,200	76.74%
250	3/31/22	54298	16925121	4.87	\$ 78,400	\$ 120,000	20	C	\$41,200	65.33%
250	8/20/21	54540	16929214	0.12	\$ 7,700	\$ 9,800	20	C	\$7,700	78.57%
250	12/30/21	54550	16929224	0.07	\$ 7,700	\$ 10,000	20	C	\$7,700	77.00%
250	8/19/21	54562	16929236	0.10	\$ 7,700	\$ 7,700	20	Z	\$7,700	100.00%
250	2/19/21	54699	17102117	18.83	\$ 21,500	\$ 30,000	20	C	\$20,400	71.67%
250	4/9/21	54725	17102150	9.25	\$ 17,300	\$ 15,000	20	V	\$14,900	115.33%
250	6/25/21	54789	17102412	1.58	\$ 21,800	\$ 23,000	20	C	\$14,700	94.78%
250	5/2/22	54909	17103318	4.37	\$ 23,700	\$ 37,100	20	Z	\$13,800	63.88%

RATIO STUDY

RATIO SUM:	54.93	12/1/2018	2.68	# OF SALES:	56
MEAN:	98.09%	Earliest Sale	10/11/2019	TOTAL AV:	\$ 12,180,800
MEDIAN:	98.22%	Latest Sale	6/17/2022	TOTAL SP:	\$ 12,680,700
WTD MEAN:	96.06%	Outlier Info		MINIMUM:	46.50%
PRD:	1.02	Range	1.50	MAXIMUM:	140.99%
COD:	18.82%	Lower Bound	35.58%	SALE AMT:	\$ 50,000
ST. DEV	22.55%	Upper Bound	158.94%	SALE AMT:	\$ 495,000
COV:	22.99%				\$ 545,000

SALE DATE:	
HOUSE TYPE:	ALL
MKT AREA:	250

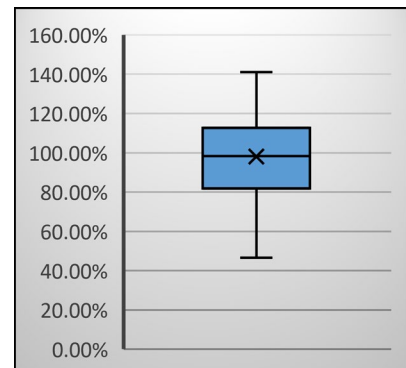
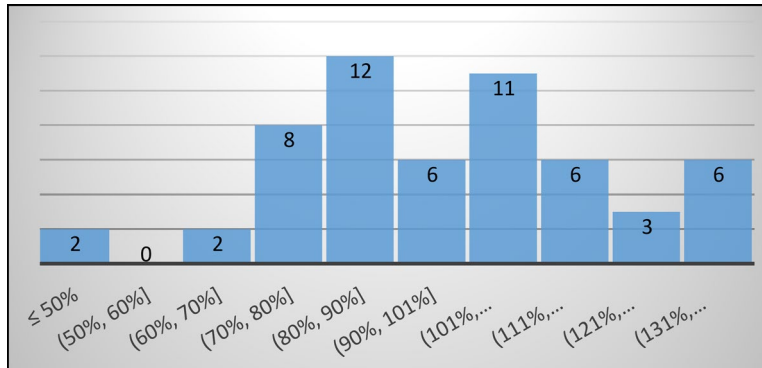
PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
15918115	250	\$ 329,400	\$ 64,400	\$ 393,800	\$ 327,000	120.43%	11	12/29/2020	A
15920108	250	\$ 106,800	\$ 24,800	\$ 131,600	\$ 175,000	75.20%	72	10/1/2021	F
15920118	250	\$ 100,600	\$ 37,100	\$ 137,700	\$ 105,000	131.14%	72	12/17/2021	F+
15920133	250	\$ 83,100	\$ 31,500	\$ 114,600	\$ 149,000	76.91%	91	12/23/2020	A
15920201	250	\$ 295,400	\$ 24,800	\$ 320,200	\$ 355,000	90.20%	11	6/17/2022	A
15926020	250	\$ 76,300	\$ 13,600	\$ 89,900	\$ 85,000	105.76%	71	3/4/2022	F
15929027	250	\$ 139,200	\$ 27,400	\$ 166,600	\$ 120,000	138.83%	45	10/31/2019	A-
16501311	250	\$ 265,700	\$ 53,200	\$ 318,900	\$ 347,000	91.90%	25	8/5/2021	G-
16501436	250	\$ 213,300	\$ 31,900	\$ 245,200	\$ 325,000	75.45%	41	8/31/2021	G-
16509001	250	\$ 65,900	\$ 63,500	\$ 129,400	\$ 170,000	76.12%	11	3/10/2021	A-
16516433	250	\$ 306,700	\$ 27,100	\$ 333,800	\$ 380,000	87.84%	21	6/1/2022	G
16516544	250	\$ 217,600	\$ 29,800	\$ 247,400	\$ 305,000	81.11%	11	9/24/2021	G-
16516545	250	\$ 228,600	\$ 31,200	\$ 259,800	\$ 235,000	110.55%	11	10/16/2020	G-
16517002	250	\$ 174,900	\$ 28,000	\$ 202,900	\$ 204,000	99.46%	21	4/24/2020	A
16525030	250	\$ 128,000	\$ 21,800	\$ 149,800	\$ 140,000	107.00%	45	7/17/2020	A-
16525042	250	\$ 262,000	\$ 13,100	\$ 275,100	\$ 220,000	125.05%	11	4/30/2020	A
16525047	250	\$ 140,400	\$ 24,000	\$ 164,400	\$ 191,500	85.85%	25	2/22/2022	F
16546005	250	\$ 246,200	\$ 41,600	\$ 287,800	\$ 235,900	122.00%	11	9/22/2020	A
16546020	250	\$ 41,600	\$ 23,500	\$ 65,100	\$ 140,000	46.50%	99	4/29/2022	L
16546020	250	\$ 41,600	\$ 23,500	\$ 65,100	\$ 140,000	46.50%	91	4/29/2022	L
16546022	250	\$ 59,600	\$ 26,900	\$ 86,500	\$ 62,500	138.40%	99	10/22/2021	F
16546022	250	\$ 59,600	\$ 26,900	\$ 86,500	\$ 62,500	138.40%	91	10/22/2021	F
16548058	250	\$ 36,600	\$ 18,500	\$ 55,100	\$ 50,000	110.20%	71	11/3/2020	F-
16551010	250	\$ 172,700	\$ 31,900	\$ 204,600	\$ 173,000	118.27%	21	8/24/2020	F+
16551013	250	\$ 230,600	\$ 28,600	\$ 259,200	\$ 229,800	112.79%	45	11/3/2020	A+
16551043	250	\$ 170,100	\$ 31,600	\$ 201,700	\$ 185,000	109.03%	11	12/14/2020	A-
16551087	250	\$ 321,900	\$ 34,800	\$ 356,700	\$ 253,000	140.99%	21	11/24/2020	A-
16551108	250	\$ 157,300	\$ 44,600	\$ 201,900	\$ 220,000	91.77%	11	9/17/2021	A-
16558026	250	\$ 228,700	\$ 56,900	\$ 285,600	\$ 270,000	105.78%	21	7/23/2021	G-
16562002	250	\$ 321,200	\$ 96,800	\$ 418,000	\$ 479,000	87.27%	41	10/11/2019	G-
16562046	250	\$ 80,700	\$ 30,000	\$ 110,700	\$ 125,000	88.56%	91	11/13/2020	A
16562046	250	\$ 80,700	\$ 30,000	\$ 110,700	\$ 125,000	88.56%	99	11/13/2020	A
16567008	250	\$ 285,800	\$ 25,400	\$ 311,200	\$ 277,000	112.35%	31	10/2/2020	A
16571001	250	\$ 164,500	\$ 36,700	\$ 201,200	\$ 272,000	73.97%	11	12/30/2021	A-
16571006	250	\$ 168,600	\$ 20,900	\$ 189,500	\$ 237,000	79.96%	11	12/17/2021	A
16571007	250	\$ 240,000	\$ 23,900	\$ 263,900	\$ 323,000	81.70%	31	2/22/2021	A+
16571105	250	\$ 260,000	\$ 43,400	\$ 303,400	\$ 250,000	121.36%	11	2/4/2020	A-
16571141	250	\$ 237,300	\$ 38,800	\$ 276,100	\$ 201,000	137.36%	11	9/9/2020	A
16571147	250	\$ 279,200	\$ 39,400	\$ 318,600	\$ 265,000	120.23%	25	11/2/2021	A+
16572003	250	\$ 316,600	\$ 20,900	\$ 337,500	\$ 325,000	103.85%	41	11/12/2021	A
16574117	250	\$ 327,300	\$ 51,100	\$ 378,400	\$ 460,000	82.26%	21	11/29/2021	A+
16904028	250	\$ 189,000	\$ 29,200	\$ 218,200	\$ 225,000	96.98%	41	8/25/2020	A+
16904043	250	\$ 213,000	\$ 13,000	\$ 226,000	\$ 315,000	71.75%	41	11/22/2021	G-
16904044	250	\$ 216,600	\$ 22,700	\$ 239,300	\$ 227,500	105.19%	11	3/24/2020	G
16905091	250	\$ 153,400	\$ 14,800	\$ 168,200	\$ 275,000	61.16%	11	12/28/2021	A+
16907146	250	\$ 519,800	\$ 27,900	\$ 547,700	\$ 495,000	110.65%	45	11/6/2020	VG-
16908205	250	\$ 39,300	\$ 25,600	\$ 64,900	\$ 78,000	83.21%	91	10/14/2020	A
16908301	250	\$ 190,000	\$ 26,000	\$ 216,000	\$ 229,000	94.32%	11	5/21/2021	A+
16914102	250	\$ 141,200	\$ 35,400	\$ 176,600	\$ 260,000	67.92%	72	5/10/2022	A
16920008	250	\$ 102,900	\$ 24,400	\$ 127,300	\$ 125,000	101.84%	73	8/7/2020	A-
16927010	250	\$ 151,000	\$ 48,300	\$ 199,300	\$ 196,000	101.68%	21	10/22/2019	G-
16929303	250	\$ 85,900	\$ 27,200	\$ 113,100	\$ 130,000	87.00%	71	9/21/2021	A-
16932004	250	\$ 148,300	\$ 96,700	\$ 245,000	\$ 325,000	75.38%	72	11/2/2021	A-
17103302	250	\$ 136,200	\$ 30,700	\$ 166,900	\$ 145,000	115.10%	72	6/12/2020	A-
17107052	250	\$ 161,300	\$ 21,600	\$ 182,900	\$ 182,000	100.49%	72	5/7/2021	A
17142017	250	\$ 192,700	\$ 40,600	\$ 233,300	\$ 279,000	83.62%	41	3/3/2021	A-

NBH # 250

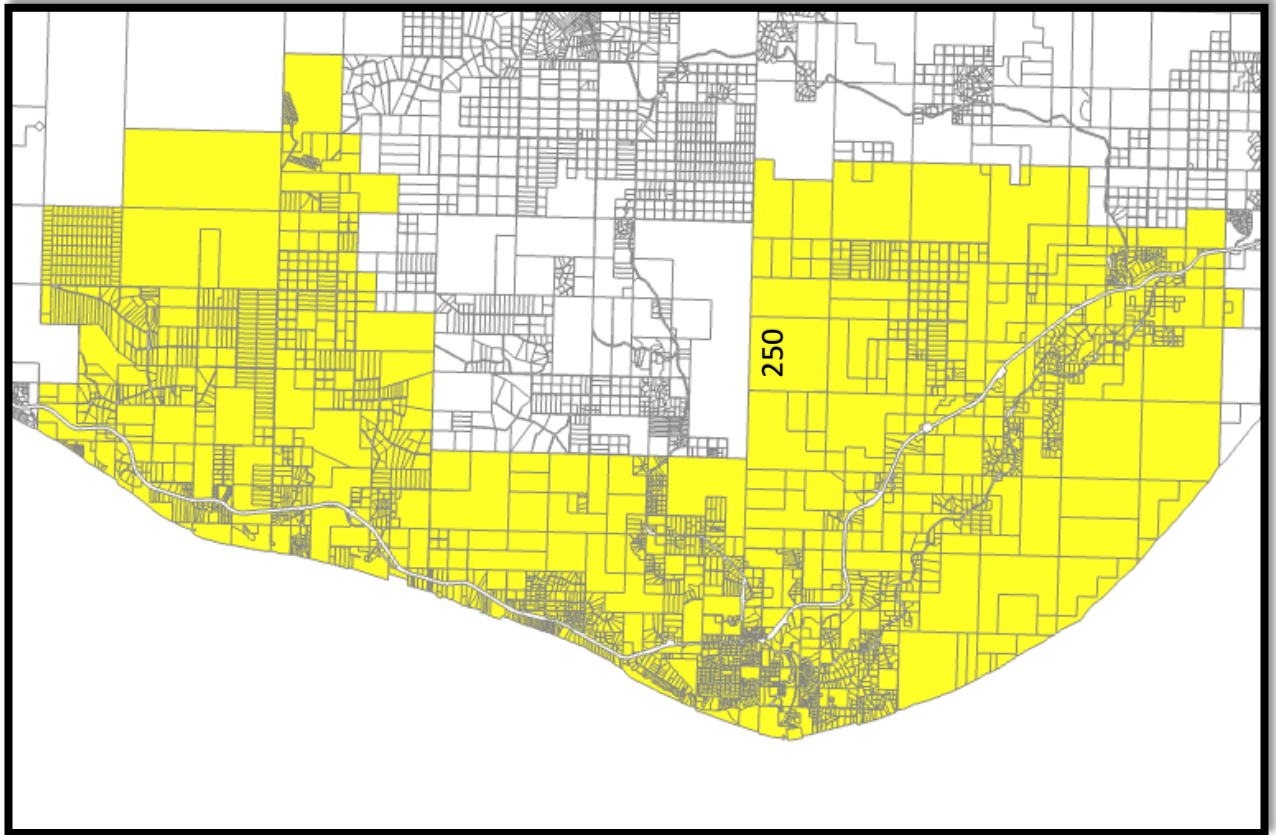
HT ALL

#REF!

RATIO SUM:	54.93	12/1/2018	2.68	# OF SALES:	56
MEAN:	98.09%	Earliest Sale	10/11/2019	TOTAL AV:	\$ 12,180,800
MEDIAN:	98.22%	Latest Sale	6/17/2022	TOTAL SP:	\$ 12,680,700
WTD MEAN:	96.06%	Outlier Information		MINIMUM:	46.50%
PRD:	1.02	Range	1.5	MAXIMUM:	140.99%
COD:	18.82%	Lower Boundary	35.58%	MIN SALE AMT:	\$ 50,000
ST. DEV	22.55%	Upper Boundary	158.94%	MAX SALE AMT:	\$ 495,000
COV:	22.99%				



MARKET AREA MAP



APPEAL HISTORY FOR PARCEL 159-142-12

APPEAL YEAR: 2020

Appeal Type/Status

Appraiser

Date Filed

BOE APPEAL	Withdrawn - Formal	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
LCRANE	03/11/2020	46,800	34,300	-12,500	-27%	Informal Adjustment

Summary:

APPEAL YEAR: 2023

Appeal Type/Status

Appraiser

Date Filed

BOE APPEAL	Open	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
GTODD	03/22/2023	57,800	0	57,800	0%	

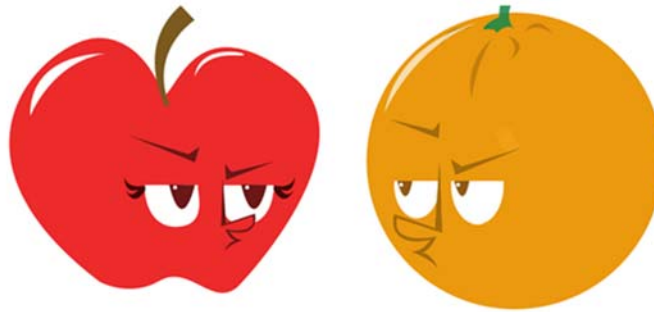
Summary:

BOE APPEAL	BOE - Scheduled	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
HWINDSOR	03/22/2023	57,800	0	57,800	0%	

Summary:

Price per Acre Comparison

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



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

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

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

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

Definitions

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

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

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

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

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

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

Progressivity. See assessment progressivity (regressivity)

Regressivity. See assessment progressivity (regressivity)

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

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

References

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

Influence Definitions

View

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

Street Access

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

Utilities

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

Water Front

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

Topo

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

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

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

Airstrip Improved: Gravel/ Paved, maintained, lights.

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

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

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

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

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

AS 29.45.110. Full and True Value.

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

AS 29.45.130. Independent Investigation

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

MARKET VALUE

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

BURDEN OF PROOF

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

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

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

