

**ASSESSOR'S DESCRIPTION
ANALYSIS AND RECOMMENDATION**

APPELLANT: Suvi Bayly

PARCEL NUMBER: 177-174-19

**PROPERTY ADDRESS OR GENERAL
LOCATION:**

824 Ocean Drive Loop
Homer, AK 99603

LEGAL DESCRIPTION:

T 6S R 13W SEC 20 Seward Meridian HM 0003415
OSCAR MUNSON SUB LOT 82

ASSESSED VALUE TOTAL:

\$57,800

RAW LAND: \$38,300

SWL (Sewer, Water, Landscaping): \$

IMPROVEMENTS \$19,500

ADDITIONS \$

OUTBUILDINGS: \$

TOTAL ABOVE GRADE FLOOR AREA:

Card One **320** Sq. Ft.

TOTAL FINISHED LIVING AREA:

Card One **320** Sq. Ft.

Card One, First Level 320 Sq. Ft.

Card One, Second Level Sq. Ft.

Card One, Basement Unfin. Sq. Ft.

Card One, Basement Finished Sq. Ft.

LAND SIZE 0.32 Acres

GARAGE Sq. Ft.

LAND USE AND GENERAL DESCRIPTION

1) Utilities

Electricity: Yes

Gas: Yes

Water: Public

Sewer: Public

2) Site Improvements:

Street: 824 Ocean Drive Loop Homer, AK 99603

3) Site Conditions

Topography:

Drainage:

View: Limited

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

Land Comments

The subject property is a .32 acre parcel with limited view, electric and gas utility, gravel maintained road, public sewer and public water.

A physical inspection of the land was completed by the Assessing Department and the current land model was reviewed by land appraiser, Matt Bruns. Upon review, the subject property is being valued fairly and equitably with surrounding like-kind properties, all influences are correctly applied and no appropriate value changes were indicated.

For the Homer market area (#210), 123 sales from the last three years were analyzed. The median ratio for all of the sales is 91.27% and Coefficient of Dispersion (COD) is 17.38%. All ratios are within acceptable ranges as set by International Association of Assessing Officers (IAAO).

Ratio Sum	115.65	2.93		Excluded	0
Mean	94.02%	Earliest Sale	11/9/2017	# of Sales	123
Median	91.27%	Latest Sale	10/12/2020	Total AV	\$ 10,460,100
Wtd Mean	91.57%	Outlier Information		Total SP	\$ 11,422,674
PRD:	1.03	Range	1.5	Minimum	39.27%
COD:	17.38%	Lower Boundary	47.24%	Maximum	147.25%
St. Dev	0.2093	Upper Boundary	139.12%	Min Sale Amt	\$ 10,000
COV:	22.26%			Max Sale Amt	\$ 740,000

Improvement Comments

Paul Story, Appraiser and Stephen Carmichael, Appraiser II, performed a complete physical inspection of the property on 4/05/2021. The subject property is a 320 sq. ft. used shipping container converted into living quarters. Due to the amount of conversion on the shipping container, the Assessing Department classified the container as we would for a manufactured home with an estimated year built of 2000 and a quality grade of Fair (F). Additionally, there is another 8 X 40 shipping container on the property used for storage, and a wood deck. After an interior and exterior inspection, the following changes were noted:

- (1) Shipping container used as a residence and is hooked up to city sewer and water. The well and septic were removed, thus decreasing the total value which is reflected in our recommended amount.

For the Homer market area (#210), six sales of manufactured homes from the last three years were analyzed. The median ratio for all of the sales is 97.50% and Coefficient of Dispersion (COD) is 23.50%. All ratios are within acceptable ranges as set by International Association of Assessing Officers (IAAO).

RATIO SUM:	5.85	12/1/2017	2.01	# OF SALES:	6
MEAN:	97.54%	Earliest Sale	10/30/2018	TOTAL AV:	\$ 611,500
MEDIAN:	97.50%	Latest Sale	11/3/2020	TOTAL SP:	\$ 651,000
WTD MEAN:	93.93%	Outlier Info		MINIMUM:	61.08%
PRD:	103.84%	Range	1.50	MAXIMUM:	148.00%
COD:	23.50%	Lower Boundary	-0.38%	IN SALE AMT:	\$ 75,000
St. Dev:	0.3062	Upper Boundary	188.53%	AX SALE AMT:	\$ 140,000
COV:	31.39%			\$ -	\$ 190,000

References

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

RECONCILIATION AND FINAL VALUE CONCLUSION

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

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

ASSESSOR'S RECOMMENDATION:

APPELLANT: Suvi Bayly

PARCEL NUMBER: 177-174-19

LEGAL DESCRIPTION: T 6S R 13W SEC 20 Seward Meridian HM 0003415 OSCAR
MUNSON SUB LOT 82

TOTAL: \$57,800

BOARD ACTION:

LAND: _____ IMPROVEMENTS: _____ TOTAL: _____

SUBJECT PHOTOS



SUBJECT PHOTOS



SUBJECT PHOTOS



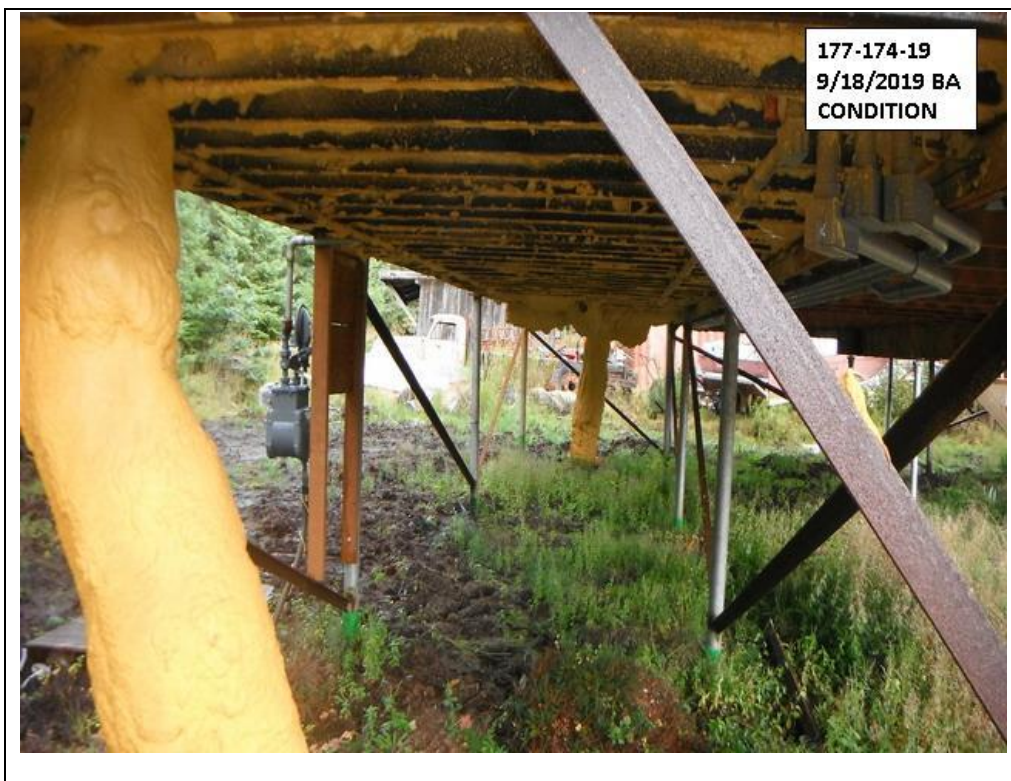
SUBJECT PHOTOS



SUBJECT PHOTOS



SUBJECT PHOTOS



SUBJECT PHOTOS



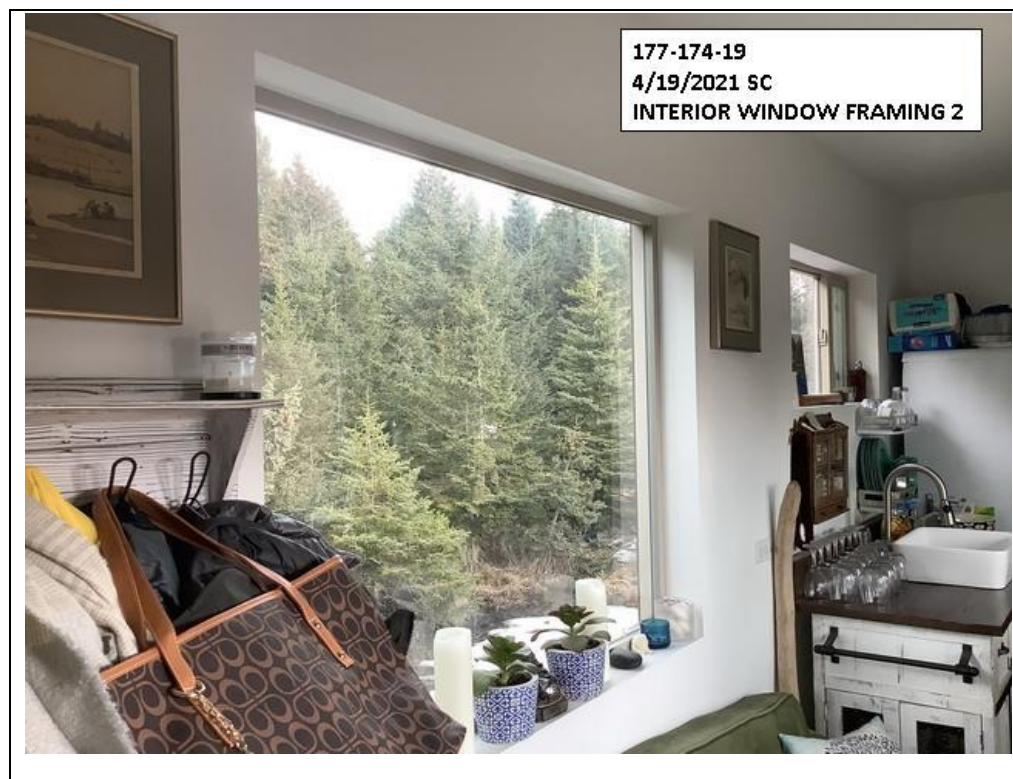
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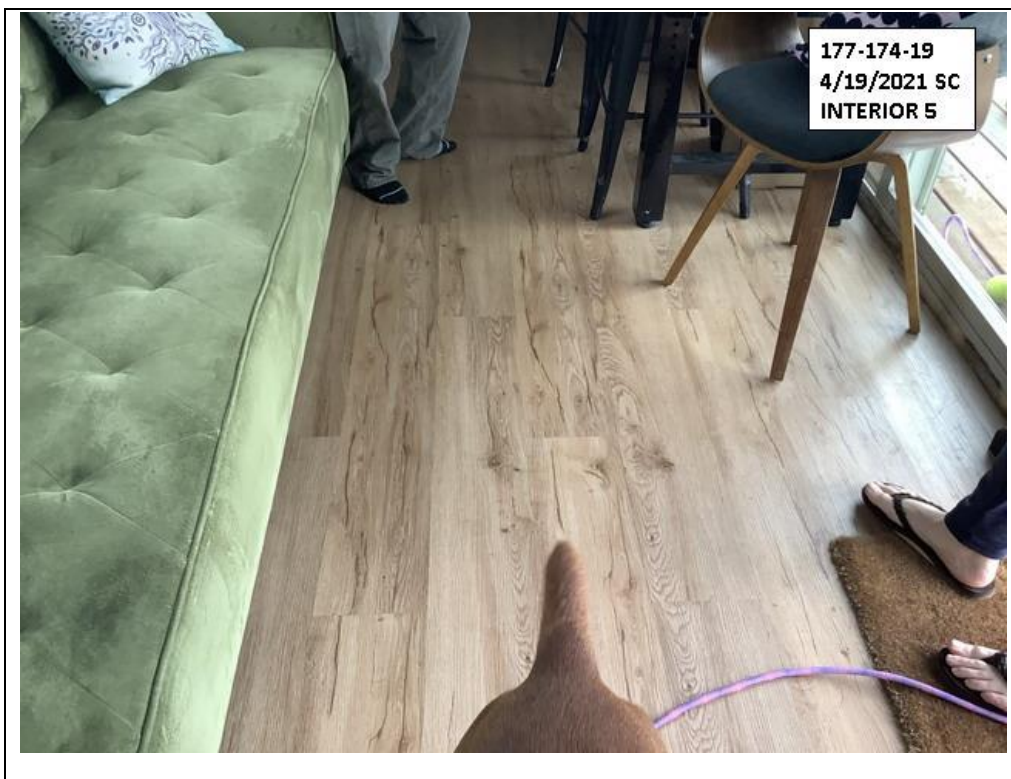
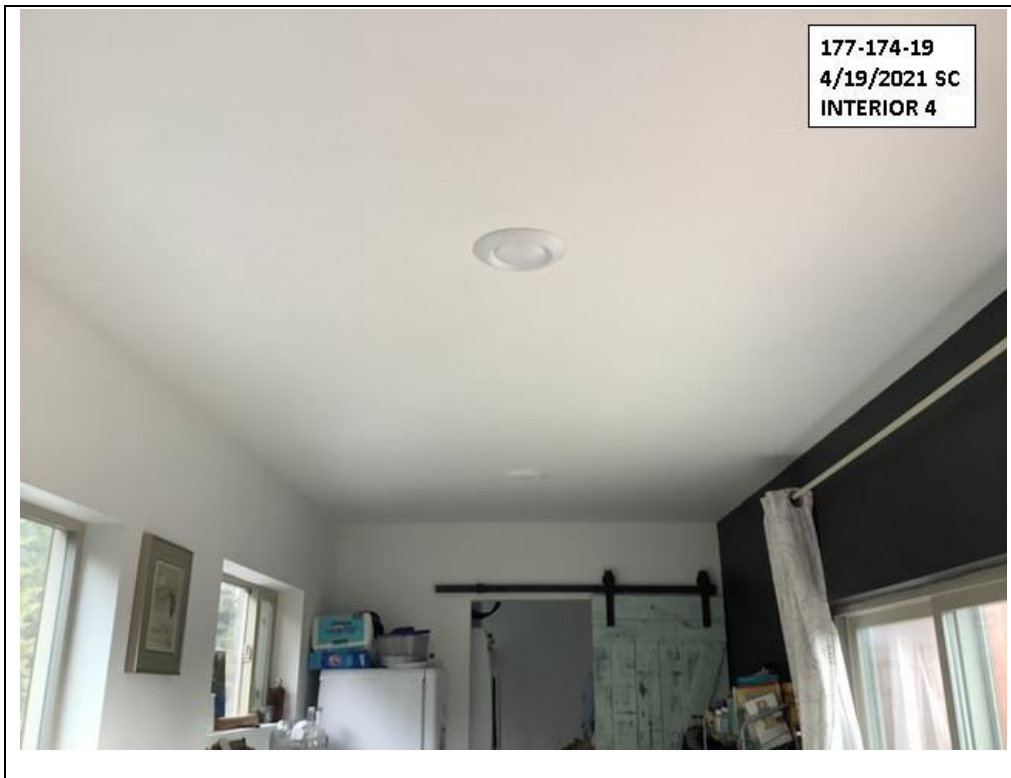
SUBJECT PHOTOS



SUBJECT PHOTOS



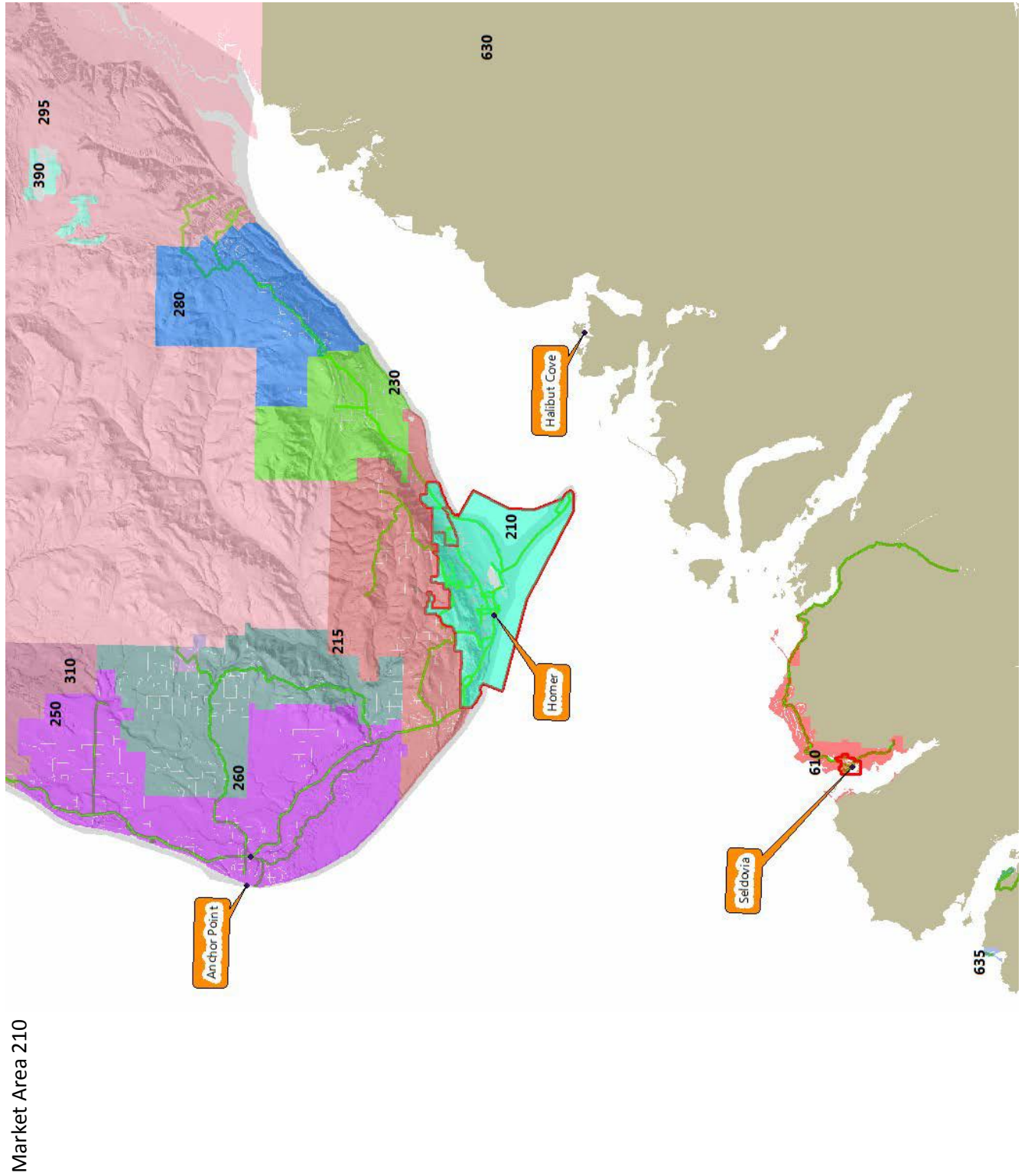
SUBJECT PHOTOS



SUBJECT MAP



SUBJECT MAP





KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

177-174-19

Card R01

Assessor's Exhibit
2021
62894

824 OCEAN DRIVE LOOP

ADMINISTRATIVE INFORMATION

LEGAL DESCRIPTION:

PRIMARY OWNER

Neighborhood:
Hwy 210 Homer - Core Area
Property Class:
130 Residential Mobile Home

T 6S R 13W SEC 20 Seward Meridian HM 0003415 OSCAR
MUNSON SUB LOT 82

BAYLY SUVI
824 OCEAN DRIVE LOOP
HOMER, AK 99603-7920

TAG:
20 - HOMER CITY

Residential Mobile Home

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	31,700	32,900	37,300	37,900	37,900	38,300
Improvements	0	0	0	64,200	17,900	29,800
Total	31,700	32,900	37,300	102,100	55,800	68,100

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Residential City/Residential	49	User Definable Land Formula	0.32	119,688	119,688	38,300	P Gas Yes		0	38,300
							X Elec Yes			
							6 View Limited			
							S Gravel Main			
							K P/Water Yes			
							N P/Sewer Yes			

ASSESSED LAND VALUE (Rounded) :

0 38,300

MEMOS

Building Notes
09/19 BA STR IS CONVERTED CONEX-RAN AS MHS

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	

ORIGINAL

ASG 74

PHYSICAL CHARACTERISTICS

Style: MHS
Occupancy: Single Family
Storey Height: 1.0
Finished Area: 16,700
Attic: None

ROOFING

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

FOUNDATION

Footings: None
Walls: None

DORMERS

None

FLOORING

EXTERIOR COVER

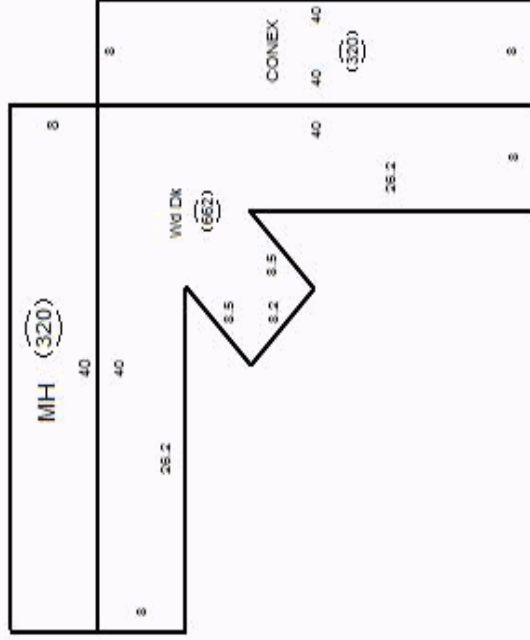
Al/St siding

INTERIOR WALLS

HEATING AND PLUMBING

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

Construction: MHome
BaseArea: 16,700
floor FinArea: 16,700
Value: 16,700



INTERIOR		TOTAL BASE	16,700
Frame/Siding/Roof/Dorme	560		
Loft/Cathedral	0		
Interior finish	0		
Basement finish	0		
Heating	0		
Plumbing	-597		
Fireplaces/woodstoves	0		
Other (Ex.Liv, AC, Attic, ...)	0		
TOTAL INT	-37		

EXT FEATURES

Description

GARAGES

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

TOTAL GAR/EXT FEAT: 0
SUB-TOTAL: 16,663
Quality Class/Grade: F 1.00

GRADE ADJUSTED VALUE (rounded): 16,660

SUMMARY OF IMPROVEMENTS

Improvement	Story or Ht	Yr.Blt.	Eff Const	Count	Base Rate	Adj Rate	W	L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	RDF	Loc Adj	% Comp	Value
M MHOME	0.00	F	2000	2005	52.17	52.17	8	40	320	16,660	20	0	0	100	90	100	12,000
O1 DRIVE	0.00	Avg	3000	3000	2,000.00	2,000.00	0	0	1	2,000	0	0	0	100	0	100	2,000
O2 SWL	0.00	Avg	3000	3000	0.00	0.00	0	0	1	10,500	0	0	0	100	0	100	10,500
O5 CONEX	0.00	Avg	3000	3000	2,500.00	2,500.00	8	40	1	2,500	0	0	0	100	0	100	2,500
O6 WDDK	0.00	Cbn+	2018	2019	0.00	0.00	40	40	625	3,000	7	0	0	100	0	100	2,800

TOTAL IMPROVEMENT VALUE (for this card)

29,800

KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

Parcel # 17717419 Cd # 1 of 1 InspDate 4/19/21 Appraiser SL +PS

AO
4/21/21

STR. OVERRIDE VALUE _____

Redraw: ☒ Y ☐ N ^{WD-DK} Reinspect: Y ☒ N Yr. _____ Supp. Roll: Y ☒ N Insp Reason: A

Property Class			Occupancy			Type:	MHS		
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	2000		Mas		L	EX
RC 120	CM 350	Multi-family	Eff Yr	2010				F	HVI
MH 130	☒ LH VA 600	Other	Pct.Comp.	100%				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						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 Fl)				Wood Stove		

EXTERIOR DETAIL										INTERIOR DETAIL									
Ext. Cover	1	1.5	1.75	2	A	Roofers:	Floor Type	1	1.5	1.75	2	A	Interior Walls	1	1.5	1.75	2	A	
None						Shed	Plywood (OWJ)	☒					Norm. for class	☒					
Alum or Steel	59%					Gable	Slab						None						
Board & Batten							Other						Log						
Log Rustic						Electricity	Finish	1	1.5	1.75	2	A	Panel A G						
Log Solid						None	None						Plywood						
Plywood (OSB)							Base Allowance	☒					Sheetrock						
Stucco						Basement:	Concrete						Ceiling Finish	1	1.5	1.75	2	A	
Ti-11 Economy						Wall	Carpet						Norm. for class	☒					
Vinyl							Ceramic Tile						Suspended						
Wood	41%					Cover	Vinyl						Acoustic Tile						
Masonry Veneer							Hard Wood						Plywood						
Hard-Plank							Pergo or Equal						Sheetrock						
													Wood						

SWL			LAND INFLUENCES										
Cistern	Private Septic		Community	Y	N	View	N	L	G	E	Street Access		
Septic(3-4plex)	Sand Point		Gas	☒		CCRs		Airstrip			Paved	Grv Maint	Grv Unmain
Crib	Spring		Electric	☒		HQA		For Sale			PLAT		NONE
Septic (dup)	Private Water		Public H2O	☒		Hwy Fnt		As Rights			Water Front		
	Sep(Holding)Tk		Public Sewer	☒		Easement*		Other			Ocean	River	Lake
LT#	RC#2	RR#20	Other#	TOPO	Steep	Ravine	Other	Wetlands			Pond	Dedicated	BOAT Launch

LAND NOTES:

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

DELETE ALL EXISTING OUTBUILDINGS? ☒ Y ☐ N

Code	Qual	Yr Blt	Eff Yr	Size	Value	Features
Drive						
Conck	A	3K	3K	8x40		
WD-DK	C+	2018	2019	Draw		

NOTES:

-K.O.N.

KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

Size Ranges	Cabin = 0 - 500 s.f.				Cottage = 501 - 800 s.f.				Res. = 801 - Infinity			
	mean = 70%				mean = 100%				mean = 135%			
	LOW 65 - 75%	#	FAIR 80 - 90%	#	AVERAGE 95 - 105%	#	GOOD 110 - 120%	#	VERY GOOD 125 - 145%	#	EXCELLENT 150 - 180%	#
QUALITY												
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 <u>3.00</u> 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 <u>4.00</u> 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 <u>3.00</u> 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 <u>3.00</u> 2.85	Upper end builder-grade fixtures	3.60 3.45 3.30	Very Good grade plumbing & lighting fixtures throughout	4.35 4.05 3.75	Excellent high-quality throughout	5.40 4.95 4.50
INTERIOR Door/Window Trim	NONE, owner-built or photo finish	1.50 1.40 1.30	Mahogany doors and photo finish trim	1.80 1.70 1.60	Average wood doors and trim	2.10 <u>2.00</u> 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 <u>10.0</u> 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
CEILING	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 <u>4.75</u>	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 <u>20.0</u> 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 <u>40.0</u>	Average workmanship, meets or exceeds minimum standard. 2 X 6 construction	52.5 50.0 <u>47.5</u>	Above average workmanship with some attention to design and detail. 2 X 6 construction Energy Eff. Package	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

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	100%	

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+		HVI	200%+
A-			
A			
A+			

LEVEL 2

LEVEL 1

BELOW GRADE

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

CONCRETE BLOCK

POOL POWER

Lower Level Wall Framing:

Assessor's Exhibits

ASG 78



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

177-174-19

Card R01

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2021
62894

824 OCEAN DRIVE LOOP

ADMINISTRATIVE INFORMATION

LEGAL DESCRIPTION:

PRIMARY OWNER

Neighborhood:
Hwy 210 Homer - Core Area
Property Class:
130 Residential Mobile Home

T 6S R 13W SEC 20 Seward Meridian HM 0003415 OSCAR
MUNSON SUB LOT 82

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TAG:
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Residential Mobile Home

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							X Elec Yes			
							6 View Limited			
							S Gravel Main			
							K P/Water Yes			
							N P/Sewer Yes			

ASSESSED LAND VALUE (Rounded) :

MEMOS

Building Notes
09/19 BA STR IS CONVERTED CONEX-RAN AS MHS

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

RECOMMENDED

ASG 79

2021

Irsn: 62894

PHYSICAL CHARACTERISTICS

Style: MHS
Occupancy: Single Family
Storey Height: 1.0
Finished Area: 16,700
Attic: None
Roofing:
Material: Metal
Type: Gable
Framing: Std for class
Pitch: Low 4/12 or less

FOUNDATION

Footings: None
Walls: None

DORMERS

None

FLOORING

EXTERIOR COVER

Al/St siding

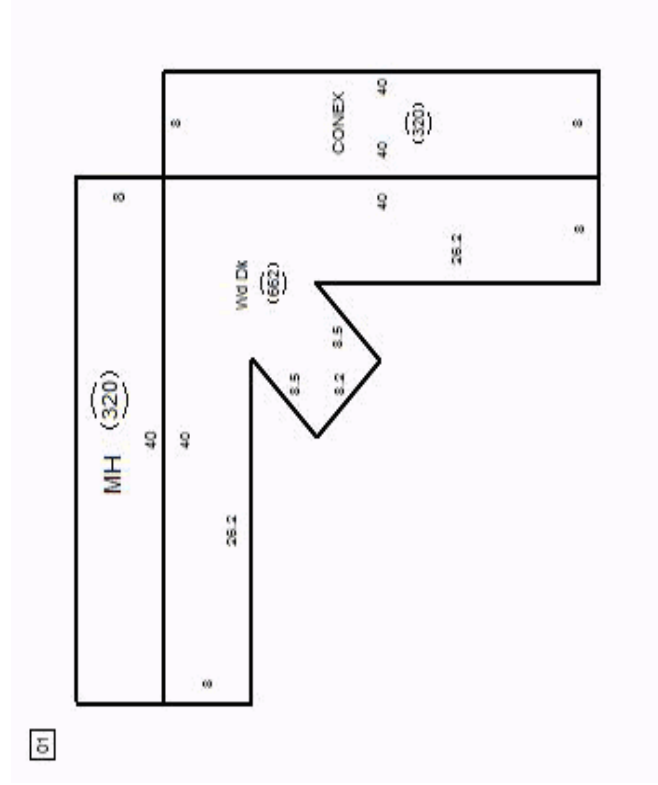
INTERIOR WALLS

HEATING AND PLUMBING

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

R01 177-174-19

Construction: MHome
BaseArea: 16,700
floor FinArea: 16,700
Value: 16,700



INTERIOR		TOTAL BASE	16,700
Frame/Siding/Roof/Dorme	560		
Loft/Cathedral	0		
Interior finish	0		
Basement finish	0		
Heating	0		
Plumbing	-597		
Fireplaces/woodstoves	0		
Other (Ex.Liv, AC, Attic, ...)	0		
TOTAL INT			-37

EXT FEATURES

Description

GARAGES

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

TOTAL GAR/EXT FEAT: 0
SUB-TOTAL: 16,663
Quality Class/Grade: F 1.00

GRADE ADJUSTED VALUE (rounded)												16,660
TOTAL IMPROVEMENT VALUE (for this card)												19,500

SUMMARY OF IMPROVEMENTS

SPECIAL FEATURES

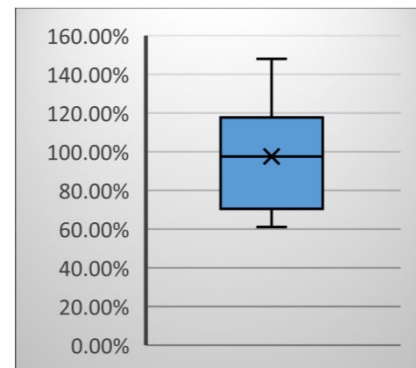
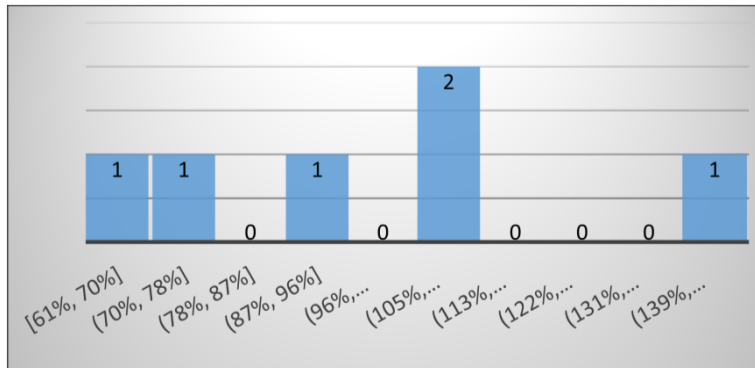
Description		SUMMARY OF IMPROVEMENTS											
Improvement	or Ht	Story	Yr.Blt.	Eff	Const	Count	Base	Adj	Rate	Rate	Rate	Rate	Rate
M MHOME	0.00	F	2000	2005	40	40	52.17	52.17	52.17	52.17	52.17	52.17	52.17
01 DRIVE	0.00	Avg	3000	3000	3000	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
07 CONEX	0.00	Avg	3000	3000	3000	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
08 WDDK	0.00	Cbn+	2018	2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL IMPROVEMENT VALUE (for this card)												19,500	19,500

NBH # 210

HT 91-92

POST

RATIO SUM:	5.85	12/1/2017	2.01	# OF SALES:	6
MEAN:	97.54%	Earliest Sale	10/30/2018	TOTAL AV:	\$ 611,500
MEDIAN:	97.50%	Latest Sale	11/3/2020	TOTAL SP:	\$ 651,000
WTD MEAN:	93.93%	Outlier Information		MINIMUM:	61.08%
PRD:	103.84%	Range	1.5	MAXIMUM:	148.00%
COD:	23.50%	Lower Boundary	-0.38%	MIN SALE AMT:	\$ 75,000
St. Dev:	30.62%	Upper Boundary	188.53%	MAX SALE AMT:	\$ 140,000
COV:	31.39%				



RATIO STUDY

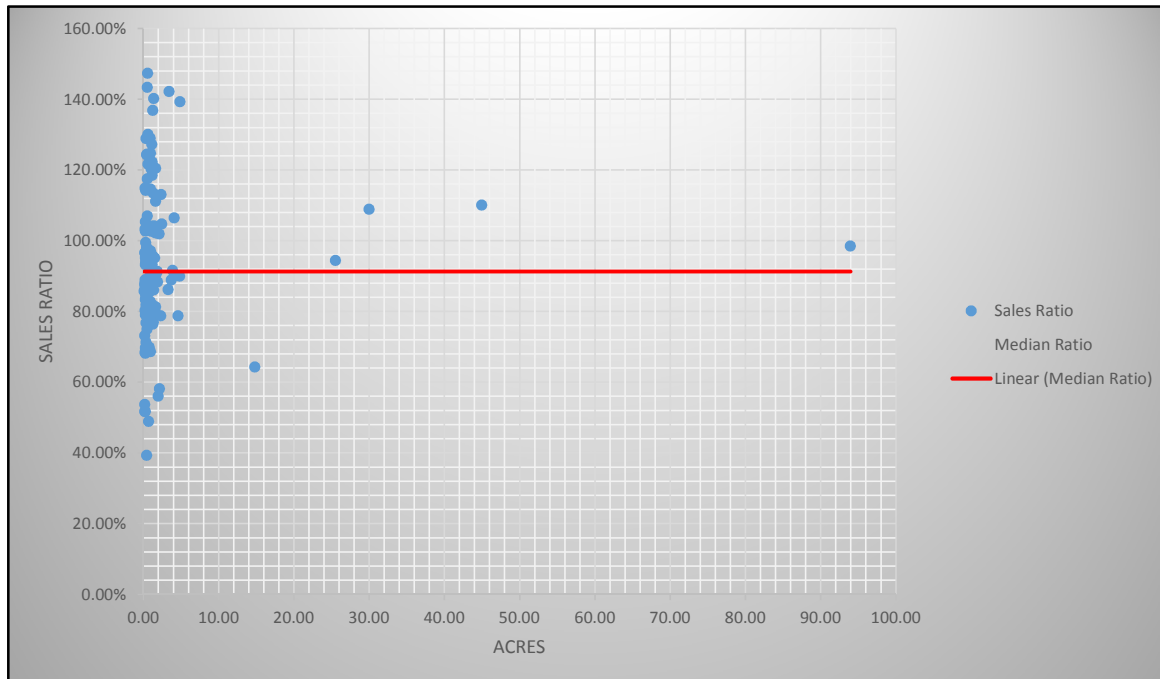
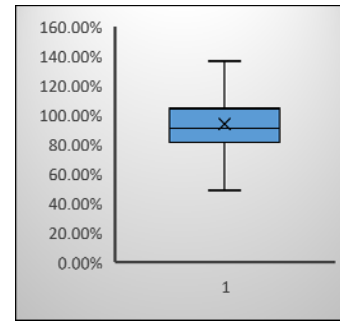
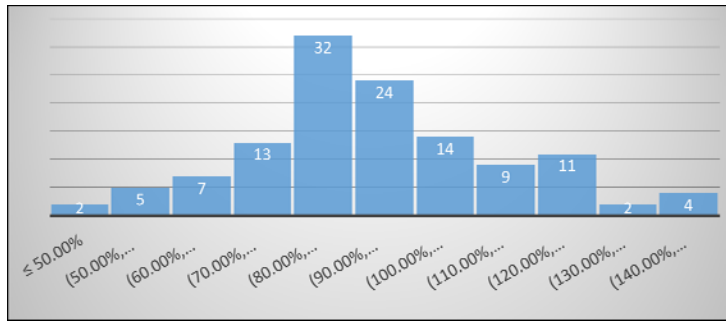
RATIO SUM:	5.85	12/1/2017	2.01	# OF SALES:	6
MEAN:	97.54%	Earliest Sale	10/30/2018	TOTAL AV:	\$ 611,500
MEDIAN:	97.50%	Latest Sale	11/3/2020	TOTAL SP:	\$ 651,000
WTD MEAN:	93.93%	Outlier Info		MINIMUM:	61.08%
PRD:	103.84%	Range	1.50	MAXIMUM:	148.00%
COD:	23.50%	Lower Boundary	-0.38%	N SALE AMT:	\$ 75,000
St. Dev:	0.3062	Upper Boundary	188.53%	X SALE AMT:	\$ 140,000
COV:	31.39%			\$ -	\$ 190,000

SALE DATE:	2021
HOUSE TYPE:	91-92
MKT AREA:	210
	POST

PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
17405222	210	\$ 72,500	\$ 56,600	\$ 129,100	\$ 120,000	107.58%	92	9/30/2019	A
17405225	210	\$ 70,400	\$ 54,500	\$ 124,900	\$ 140,000	89.21%	92	8/6/2020	A
17419006	210	\$ 25,300	\$ 48,000	\$ 73,300	\$ 120,000	61.08%	91	10/30/2018	A
17429408	210	\$ 32,200	\$ 78,800	\$ 111,000	\$ 75,000	148.00%	91	11/3/2020	L
17710421	210	\$ 37,300	\$ 40,700	\$ 78,000	\$ 106,000	73.58%	91	6/4/2019	F
17717411	210	\$ 59,800	\$ 35,400	\$ 95,200	\$ 90,000	105.78%	91	9/29/2020	F

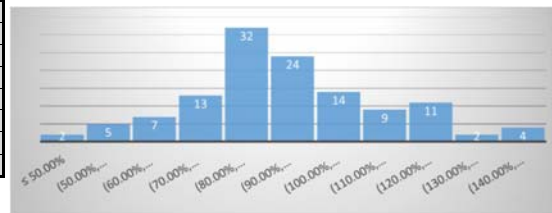
LAND SALES RATIO STUDY

Ratio Sum	115.65			Excluded	0
Mean	94.02%	Earliest Sale 11/9/2017		# of Sales	123
Median	91.27%	Latest Sale 10/12/2020		Total AV \$	10,460,100
Wtd Mean	91.57%	Outlier Information		Total SP \$	11,422,674
PRD:	1.03	Range	1.5	Minimum	39.27%
COD:	17.38%	Lower Boundary	47.24%	Maximum	147.25%
St. Dev	0.2093	Upper Boundary	139.12%	Min Sale Amt \$	10,000
COV:	22.26%			Max Sale Amt \$	740,000



LAND SALES RATIO STUDY

Ratio Sum	115.65	2.93	Excluded	0
Mean	94.02%	Earliest Sale 11/9/2017	# of Sales	123
Median	91.27%	Latest Sale 10/12/2020	Total AV	\$ 10,460,100
Wtd Mean	91.57%	Outlier Information	Total SP	\$ 11,422,674
PRD:	1.03	Range 1.5	Minimum	39.27%
COD:	17.38%	Lower Boundary 47.24%	Maximum	147.25%
St. Dev	0.2093	Upper Boundary 139.12%	Min Sale Amt	\$ 10,000
COV:	22.26%		Max Sale Amt	\$ 740,000



NBH

neighborhooc	pxfer_date	lrsn	PIN	Total Acres	Current Land Val	Sale Price	LandType	SaleCd	2020 Cert	Lanc	Ratio
210	4/25/19	57974	17305443	1.24	\$ 38,200	\$ 39,900	2	V	\$37,700		95.74%
210	11/15/18	57977	17305446	1.21	\$ 37,900	\$ 31,000	2	V	\$37,500		122.26%
210	10/25/19	81670	17307107	1.68	\$ 53,000	\$ 44,000	2	C	\$52,600		120.45%
210	2/26/19	82602	17307108	1.66	\$ 52,900	\$ 47,600	2	V	\$52,400		111.13%
210	9/19/19	82224	17307113	3.76	\$ 40,000	\$ 45,000	2	V	\$39,600		88.89%
210	8/31/18	58031	17308005	1.46	\$ 125,000	\$ 120,000	2	C	\$123,900		104.17%
210	3/6/20	58034	17308008	1.11	\$ 116,400	\$ 113,500	2	C	\$115,300		102.56%
210	4/23/19	58038	17308012	1.31	\$ 124,200	\$ 109,500	2	C	\$123,100		113.42%
210	8/30/19	58046	17308020	1.06	\$ 115,100	\$ 130,000	2	C	\$114,000		88.54%
210	12/9/19	58047	17308021	1.27	\$ 120,600	\$ 158,000	2	Z	\$119,500		76.33%
210	10/11/18	58058	17308032	1.21	\$ 23,300	\$ 25,000	2	C	\$23,000		93.20%
210	5/11/18	58062	17308036	1.42	\$ 107,200	\$ 76,500	2	Z	\$103,400		140.13%
210	8/9/18	58285	17324112	1.08	\$ 7,900	\$ 10,000	2	C	\$7,800		79.00%
210	1/9/18	58324	17324151	1.55	\$ 80,800	\$ 85,000	2	V	\$80,100		95.06%
210	4/15/20	58819	17359302	0.48	\$ 83,100	\$ 86,000	2	C	\$82,100		96.63%
210	5/25/18	58821	17359304	0.53	\$ 85,200	\$ 68,500	2	C	\$84,200		124.38%
210	3/2/18	58835	17359414	0.54	\$ 83,400	\$ 78,000	2	C	\$82,700		106.92%
210	8/17/20	58854	17359433	0.91	\$ 83,500	\$ 97,550	2	C	\$82,700		85.60%
210	2/5/19	58866	17359445	0.65	\$ 89,700	\$ 69,000	2	V	\$88,900		130.00%
210	10/12/20	59187	17369001	1.03	\$ 46,700	\$ 45,000	2	C	\$46,300		103.78%
210	9/25/20	59195	17369010	2.39	\$ 45,200	\$ 40,000	2	V	\$44,800		113.00%
210	6/25/18	59410	17402306	0.92	\$ 58,000	\$ 45,000	2	C	\$57,400		128.89%
210	6/27/18	59411	17402307	1.06	\$ 60,100	\$ 50,000	2	C	\$59,600		120.20%
210	7/9/20	59434	17403001	1.64	\$ 111,300	\$ 109,000	2	V	\$110,200		102.11%
210	2/27/20	104589	17403034	3.33	\$ 123,200	\$ 143,000	2	Z	\$122,000		86.15%
210	9/11/20	59482	17404030	4.90	\$ 52,900	\$ 38,000	2	C	\$52,400		139.21%
210	8/29/18	59577	17405216	1.86	\$ 84,700	\$ 92,800	2	Z	\$83,900		91.27%
210	11/13/17	98087	17405901	0.97	\$ 76,700	\$ 79,000	2	V	\$75,900		97.09%
210	2/15/19	98096	17405910	0.51	\$ 64,800	\$ 79,900	2	V	\$64,200		81.10%
210	4/30/18	98110	17405924	1.14	\$ 106,600	\$ 130,000	2	V	\$105,600		82.00%
210	11/9/17	98117	17405931	0.97	\$ 76,700	\$ 79,900	2	C	\$75,900		95.99%
210	1/17/20	82934	17406301	1.38	\$ 78,400	\$ 102,000	2	V	\$105,500		76.86%
210	6/26/19	59703	17408006	3.92	\$ 121,300	\$ 132,500	2	Z	\$83,600		91.55%
210	5/3/19	101294	17409030	1.04	\$ 52,000	\$ 50,000	2	V	\$51,500		104.00%
210	10/22/19	59792	17411218	1.19	\$ 83,500	\$ 70,500	2	Z	\$82,800		118.44%
210	12/20/18	59807	17411306	1.00	\$ 46,400	\$ 40,500	2	C	\$45,900		114.57%
210	12/1/17	94709	17412029	0.99	\$ 51,400	\$ 56,400	2	V	\$50,900		91.13%
210	4/16/18	59852	17413023	0.73	\$ 68,900	\$ 141,000	2	Z	\$68,200		48.87%
210	7/30/18	82870	17421040	93.95	\$ 629,800	\$ 640,000	2	C	\$626,700		98.41%
210	5/14/18	60251	17427002	0.55	\$ 58,700	\$ 50,000	2	C	\$58,100		117.40%
210	11/6/19	60265	17427016	0.61	\$ 58,900	\$ 40,000	2	V	\$67,200		147.25%
210	4/5/19	60331	17429410	1.17	\$ 101,800	\$ 80,000	2	C	\$100,900		127.25%
210	10/22/19	60683	17445016	0.97	\$ 51,100	\$ 41,000	2	Z	\$50,600		124.63%
210	11/8/19	91997	17501065	3.46	\$ 99,500	\$ 70,000	2	V	\$98,600		142.14%
210	7/30/19	92000	17501068	4.11	\$ 91,500	\$ 86,000	2	C	\$90,500		106.40%
210	10/25/19	60785	17502059	1.26	\$ 82,100	\$ 60,000	2	C	\$75,900		136.83%
210	4/11/19	61028	17508110	4.65	\$ 161,300	\$ 205,000	2	C	\$121,800		78.68%
210	2/20/19	61204	17510208	0.31	\$ 60,800	\$ 59,200	2	C	\$60,200		102.70%
210	2/14/20	106812	17510253	25.56	\$ 438,800	\$ 465,000	2	C	\$199,400		94.37%
210	12/19/17	61222	17510310	0.24	\$ 56,800	\$ 65,000	2	V	\$56,300		87.38%
210	3/29/18	61240	17510328	0.25	\$ 57,400	\$ 49,999	2	C	\$57,000		114.80%
210	2/20/18	61246	17510334	0.28	\$ 47,400	\$ 45,000	2	C	\$46,800		105.33%
210	4/10/18	61266	17510354	0.31	\$ 60,800	\$ 63,000	2	C	\$60,200		96.51%
210	4/24/19	61312	17511302	0.23	\$ 35,100	\$ 40,000	2	V	\$34,800		87.75%
210	12/10/19	61341	17511415	0.23	\$ 38,600	\$ 45,000	2	C	\$38,300		85.78%
210	4/19/18	61396	17512402	0.23	\$ 35,100	\$ 48,000	2	C	\$34,800		73.13%
210	4/20/18	61819	17524017	2.46	\$ 125,600	\$ 120,000	2	C	\$124,300		104.67%
210	6/22/18	61820	17524018	2.13	\$ 127,300	\$ 125,000	2	C	\$126,100		101.84%
210	4/4/18	61880	17524155	0.37	\$ 43,800	\$ 61,500	2	C	\$33,500		71.22%
210	7/27/18	61947	17526020	0.42	\$ 41,100	\$ 40,000	2	C	\$40,700		102.75%
210	6/25/18	94008	17527039	0.25	\$ 35,900	\$ 52,500	2	C	\$35,600		68.38%
210	6/21/19	106001	17527048	0.32	\$ 38,300	\$ 56,251	2	C	\$37,900		68.09%
210	6/25/18	91922	17529066	2.00	\$ 42,000	\$ 75,000	2	C	\$41,500		56.00%
210	12/28/17	62083	17701001	45.00	\$ 814,300	\$ 740,000	2	C	\$267,500		110.04%
210	6/28/19	62185	17702046	0.83	\$ 46,600	\$ 66,700	2	Z	\$46,200		69.87%
210	8/28/19	105949	17702104	0.46	\$ 96,800	\$ 109,000	2	C	\$95,900		88.81%
210	12/11/18	105950	17702105	0.31	\$ 87,400	\$ 100,000	2	C	\$86,500		87.40%
210	7/14/20	105951	17702106	0.26	\$ 83,500	\$ 104,000	2	V	\$82,600		80.29%
210	5/24/19	105953	17702108	0.33	\$ 88,800	\$ 105,000	2	C	\$87,900		84.57%
210	6/18/19	105954	17702109	0.52	\$ 99,800	\$ 105,000	2	C	\$98,900		95.05%
210	6/24/20	105958	17702113	0.36	\$ 90,900	\$ 109,000	2	C	\$89,900		83.39%
210	1/25/19	105959	17702114	0.26	\$ 83,500	\$ 94,000	2	C	\$82,600		88.83%
210	8/24/20	105960	17702115	0.30	\$ 86,700	\$ 104,000	2	V	\$85,800		83.37%
210	4/30/19	105961	17702116	0.48	\$ 98,000	\$ 100,000	2	V	\$96,800		98.00%
210	11/15/19	105962	17702117	0.39	\$ 92,700	\$ 99,000	2	V	\$91,800		93.64%
210	5/29/19	105963	17702118	0.34	\$ 89,500	\$ 90,000	2	C	\$88,600		99.44%

LAND SALES RATIO STUDY

neighborhooc	pxfer_date	lsrn	PIN	Total Acres	Current Land Val	Sale Price	LandType	SaleCd	2020 Cert	Lanc	Ratio
210	12/21/18	105964	17702119	0.40	\$ 93,400	\$ 100,000	2	C	\$92,500		93.40%
210	8/21/20	105965	17702120	0.34	\$ 89,500	\$ 95,000	2	V	\$88,600		94.21%
210	6/24/20	90443	17705311	0.20	\$ 27,100	\$ 52,500	2	C	\$26,900		51.62%
210	5/3/19	62337	17705403	0.46	\$ 42,100	\$ 45,000	2	C	\$41,700		93.56%
210	12/9/19	62447	17709207	0.52	\$ 41,200	\$ 55,000	2	C	\$40,900		74.91%
210	11/21/19	62464	17710114	0.14	\$ 34,000	\$ 39,700	2	Z	\$33,700		85.64%
210	6/6/19	62876	17717318	1.90	\$ 91,400	\$ 103,500	2	C	\$90,500		88.31%
210	4/12/19	62892	17717417	0.32	\$ 38,300	\$ 55,000	2	C	\$37,900		69.64%
210	5/31/19	62906	17717431	0.96	\$ 40,800	\$ 59,500	2	C	\$40,400		68.57%
210	9/24/18	62925	17717612	0.32	\$ 38,300	\$ 48,500	2	Z	\$37,900		78.97%
210	5/31/19	62942	17717807	0.49	\$ 42,800	\$ 109,000	2	C	\$42,400		39.27%
210	4/20/18	63292	17730105	1.65	\$ 101,600	\$ 125,000	2	C	\$100,500		81.28%
210	8/9/18	63338	17730231	0.37	\$ 43,800	\$ 34,000	2	C	\$43,300		128.82%
210	3/30/18	63375	17730277	0.28	\$ 33,300	\$ 35,000	2	C	\$32,900		95.14%
210	7/18/18	63440	17732019	0.23	\$ 38,600	\$ 40,000	2	C	\$38,300		96.50%
210	4/24/18	63470	17901024	2.33	\$ 41,700	\$ 53,000	2	C	\$41,300		78.68%
210	2/20/20	63475	17901029	14.84	\$ 172,100	\$ 268,000	2	C	\$128,500		64.22%
210	3/6/18	63478	17902005	30.00	\$ 119,700	\$ 110,000	2	C	\$118,600		108.82%
210	2/28/19	63503	17902046	1.39	\$ 64,500	\$ 75,000	2	C	\$63,900		86.00%
210	2/4/20	63504	17902048	1.75	\$ 113,200	\$ 125,000	2	C	\$82,600		90.56%
210	8/6/20	88634	17902105	0.23	\$ 45,600	\$ 85,000	2	C	\$45,200		53.65%
210	6/28/19	88638	17902109	0.29	\$ 67,100	\$ 72,000	2	C	\$66,600		93.19%
210	7/8/19	88639	17902110	0.29	\$ 67,100	\$ 130,000	2	C	\$66,600		51.62%
210	6/8/18	88641	17902112	0.46	\$ 54,700	\$ 62,000	2	C	\$54,200		88.23%
210	7/10/18	88642	17902113	0.39	\$ 52,400	\$ 58,900	2	C	\$51,900		88.96%
210	6/28/19	88643	17902114	0.38	\$ 52,000	\$ 63,650	2	C	\$51,600		81.70%
210	6/26/20	88644	17902115	0.36	\$ 51,400	\$ 64,966	2	C	\$50,800		79.12%
210	6/19/20	88654	17902125	0.46	\$ 75,800	\$ 110,000	2	C	\$75,100		68.91%
210	8/23/18	88654	17902125	0.46	\$ 75,800	\$ 87,000	2	C	\$75,100		87.13%
210	9/20/19	88655	17902126	0.46	\$ 96,800	\$ 99,000	2	C	\$95,900		97.78%
210	6/13/19	92332	17902134	0.38	\$ 92,000	\$ 119,900	2	C	\$91,300		76.73%
210	4/23/18	92336	17902138	0.46	\$ 75,800	\$ 61,000	2	V	\$75,100		124.26%
210	5/18/18	92337	17902139	0.46	\$ 75,800	\$ 90,000	2	C	\$75,100		84.22%
210	5/18/18	92338	17902140	0.46	\$ 75,800	\$ 90,000	2	C	\$75,100		84.22%
210	6/17/20	92341	17902143	0.36	\$ 51,400	\$ 45,000	2	C	\$70,400		114.22%
210	5/18/20	92342	17902144	0.42	\$ 53,400	\$ 65,000	2	V	\$52,900		82.15%
210	3/15/18	92346	17902148	0.34	\$ 70,000	\$ 88,000	2	C	\$69,300		79.55%
210	2/28/20	63551	17903021	4.85	\$ 85,400	\$ 95,000	2	V	\$123,000		89.89%
210	5/13/19	63599	17904004	0.54	\$ 43,000	\$ 30,000	2	C	\$42,600		143.33%
210	8/7/20	63641	17906302	0.63	\$ 50,300	\$ 41,358	2	Z	\$72,300		121.62%
210	6/14/19	63999	17919301	1.63	\$ 131,600	\$ 165,000	2	C	\$130,300		79.76%
210	7/20/18	64135	17924011	0.92	\$ 30,200	\$ 36,500	2	C	\$30,600		82.74%
210	1/22/18	64166	17927002	0.24	\$ 28,400	\$ 27,500	2	C	\$28,200		103.27%
210	4/19/18	104567	17927023	0.26	\$ 36,300	\$ 42,000	2	C	\$35,900		86.43%
210	8/13/18	91113	17930043	0.47	\$ 38,100	\$ 44,500	2	Z	\$37,700		85.62%
210	8/12/19	97009	17936026	2.19	\$ 174,200	\$ 300,000	2	V	\$172,500		58.07%
210	9/14/18	64454	17938017	0.53	\$ 48,100	\$ 55,000	2	V	\$47,500		87.45%

From: [Anderson, William](#)
To: [Story, Paul](#)
Subject: FW: <EXTERNAL-SENDER>824 Ocean Drive Loop
Date: Tuesday, May 04, 2021 4:26:18 PM

From: Suvi Bayly <suvibayly@gmail.com>
Sent: Friday, March 12, 2021 1:42 PM
To: Anderson, William <WAnderson@kpb.us>
Subject: <EXTERNAL-SENDER>824 Ocean Drive Loop

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

Dear Bill,

After our phone conversation and the information provided from you last year, it is still unclear as to what I am appealing other than to have my property reassessed.

Also since, my engineer who spoke with the assessment office last December was informed that an electrical, plumbing and engineer report would be more than sufficient to validate the current property value. I still have not received clarification from you as to what needs to be included in the plumbing, electrical and engineering report for reassessment? And if this is all that is needed to reassess the property value?

I am also happy to send you links with small to large scale homes which are built from shipping containers to help expand your architectural perspective with modern/industrial design.

Please email the proper paperwork which is needed to be submitted for reassessing my property value.

Thank you.
Sincerely,

Suvi Bayly
907-885-5340

From: [Anderson, William](#)
To: [Story, Paul](#)
Subject: FW: <EXTERNAL-SENDER>824
Date: Tuesday, May 04, 2021 4:21:50 PM

From: Suvi Bayly <suvibayly@gmail.com>
Sent: Tuesday, March 23, 2021 10:26 PM
To: Anderson, William <WAnderson@kpb.us>; Shassetz, Tatyana <TShassetz@kpb.us>
Subject: <EXTERNAL-SENDER>824

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

Thank you for the phone call. I look forward to your visit to reassess my property. I am traveling outside of Alaska until April 15th, please let me know if my presence is needed.

Thank you.
Sincerely,

Suvi Bayly
907 885 5340

From: [Anderson, William](#)
To: [Story, Paul](#)
Subject: Bayly Phone Log Anderson
Date: Tuesday, May 04, 2021 4:30:43 PM
Attachments: [image001.png](#)

Date	Time	Name of Contact	Account #	Contact #	Comments / Notes
3/12/21	1:09 PM	Bayly Suvi	177-174-19	(907) 885-5340	Stated that the improvements done to her Conex have exceded a typical Manufactured Home, wants it changed to a typical stick frame residential structure, she wants the value increased. Recommended she file an Appeal. Wants to know exactly what is needed as in engineer's reports etc for us to re-clasify to a Residential structure. She wants an Appeal form emailed to her also. Several times seemed frustrated and stated she knew this didn't fit in with our bureaucratic procedures, we should think out of the box.
3/23/21	3:59 PM	Bayly Suvi	177-174-19	(907) 885-5340	Lft msg received appeal

Bill Anderson
Certified Level III Appraiser # 280
Kenai Peninsula Borough Assessing Dept
Phone: (907) 714-2230
Email: wanderson@kpb.us

Email Sig



PUBLIC RECORDS LAW DISCLOSURE: This email and responses to this email may be subject to provisions of Alaska Statutes and may be made available to the public upon request.

Date	Time	Name of Contact	Account #	Contact #	Comments / Notes
4/1/21	3:03 PM	Suvi Bayly	177-174-19	(907) 885-5340	Set up time to inspect on 4/13/21 at 9:30-10:00
4/2/21	9:35 AM	Suvi Bayly	177-174-19	(907) 885-5340	Left message to change inspection date
4/2/21	9:45 AM	Suvi Bayly	177-174-19	(907) 885-5340	Rescheduled inspection to 4/19/21 at 1-1:30
4/28/21	8:41 AM	Suvi Bayly	177-174-19	(907) 885-5340	Called twice and got a message that said the number I'm trying to call is not reachable
4/28/21	11:54 AM	Suvi Bayly	177-174-19	EMAIL	Emailed Suvi to call me since her phone won't accept calls
4/28/21	2:28 PM	Suvi Bayly	177-174-19	(907) 885-5340	Called Suvi and started off by saying that after review of the file that we will not be changing the class of the structure. I said we look at the overall construction and hers fits with Manufactured homes. Suvi told me that this is not a manufactured home. This is a home that she designed and does not fit the parameters or description of a manufactured home. She let me know that the house sits on a permanent foundation and is built to code. I let her know that we have houses that are labeled manufactured even tho they sit on a permanent foundation. She let me know again this is not a manufactured home. She said Alaska among some other states recognizes this as a home to which I replied we never said it wasn't a home. I let her know we will have to go to the board and she asked if the 25th of May is the day she needs to have her attorney present. I asked if she was sent a date for her appeal and she said yes its the 25th and if she needs her lawyer there on that date or after. I let her know it is up to her whether she wants an attorney or she can represent herself. I also said if that is the date the clerks sent you then that is the date you would want your attorney there. She asked how many people were on the board and I said I didn't know but last year there was 7 or 8. She asked if I got her emails about the definition of a Manufactured home and I said no. She looked and said they were sent to Johni Blanketship. I said Johni deals with the evidence and the hearings for the board and is the right person to be sending these emails to. I asked if she has had a fee appraiser or a bank appraiser look at the property. She said no and asked why. I said you are trying to get a loan for more than we have it assessed at. She replied it doesn't matter because the bank won't loan on it since we have it labeled as a manufactured home. She said she's gonna send me the same emails and will continue to send emails in hopes that it will make our lights turn on and said good bye.



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

177-174-16

Card R01

Assessor's Exhibit
2021
62891

882 OCEAN DRIVE LOOP

ADMINISTRATIVE INFORMATION

LEGAL DESCRIPTION:
T 6S R 13W SEC 20 Seward Meridian HM 0003415 OSCAR
MUNSON SUB LOT 85

PRIMARY OWNER

OLSON RICHARD J KELLY JACKMAN TRUST
PO BOX 3145
HOMER, AK 99603-3145

Neighborhood:
11210 Homer - Core Area
Property Class:
1110 Residential Dwelling - single

TAG:
20 - HOMER CITY

Residential Dwelling - single

VALUATION RECORD

EXEMPTION INFORMATION	Assessment Year	2016	2017	2018	2019	2020	Worksheet
Residential Exemption - Borough	Land	32,500	29,800	30,200	30,800	30,800	31,100
	Improvements	49,600	43,400	37,900	37,400	42,400	46,200
	Total	82,100	73,200	68,100	68,200	73,200	77,300

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value	
Residential City/Residential49	User Definable Land Formula		0.34	114,412	114,412	38,900	K P/Water Yes			31,100	
						N	P/Sewer Yes				
						P	Gas Yes				
						X	Elec Yes				
						S	Gravel Main				
						Q	View None	-20	-7,780		
ASSESSED LAND VALUE (Rounded) :										-7,780	31,100

MEMOS

Building Notes
11/17 BA LTP

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

ASG 90

COMPARABLE_01

PHYSICAL CHARACTERISTICS

Style: CABIN
Occupancy: Single Family
Story Height: 1.0
Finished Area: 468
Attic: None
Roofing:
Material: Metal
Type: Gable
Framing: Std for class
Pitch: Low 4/12 or less

FOUNDATION

Footing: Monolithic slab
Walls: Monolithic slab-no wall

DORMERS

None

FLOORING

1.0 Slab Base Allowance

EXTERIOR COVER

1.0 T111 plywd

INTERIOR WALLS

1.0 Normal for Class

HEATING AND PLUMBING

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

Construction BaseArea floor FinArea Value
Wood Frame 468 1.0 468 44,420

TOTAL BASE		44,420
INTERIOR	Frame/Siding/Roof/Dorme	300
	Loft/Cathedral	0
	Interior finish	0
	Basement finish	0
	Heating	-1,200
	Plumbing	3,120
	Fireplaces/woodstoves	0
	Other (Ex.Liv, AC, Attic, ...)	0
	TOTAL INT	2,220

EXT FEATURES

Description

GARAGES

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

TOTAL GAR/EXT FEAT 0
SUB-TOTAL 46,640
Quality Class/Grade F- .86

177-174-16 R01

SPECIAL FEATURES

Description	
04 IF	112 3.80

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	RDF	Loc Adj	% Comp	Value
D DWELL	1.0	F-	2003	2010	0.00	0.00	0.00	0	0	0	40,110	10	0	0	100	177	68	43,500
01 DRIVE	0.00	Avg	3000	3000	2,000.00	2,000.00	2,000.00	0	0	1	2,000	0	0	0	0	0	100	2,000
02 SHEDGP	10.00	Low	1990	1997	16.47	10.71	10.71	6	14	84	900	80	0	0	0	0	100	200
04 SHEDGP	10.00	Avg	1990	1997	15.61	19.41	19.41	14	8	112	2,170	80	0	0	0	0	100	400
05 CNPY/	0.00	Avg	2012	2013	0.00	0.00	0.00	14	9	16	190	33	0	0	0	0	0	100
TOTAL IMPROVEMENT VALUE (for this card)																		46,200



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

144-081-03
Card R01

2021
Assessor's Exhibit

44681
ADMINISTRATIVE INFORMATION
Neighborhood:
1510 Seward and Vicinity
Property Class:
130 Residential Mobile Home
TAG:
57 - BEAR CREEK FIRE

11621 RAVEN LN

LEGAL DESCRIPTION:
T 1N R 1W SEC 27 Seward Meridian SW 0000024 FOLZ SUB
REVISED LOT 82 & 83

ACRES: 0.56
PRIMARY OWNER
DRISCOLL BEVERLY J
PO BOX 1829
SEWARD, AK 99664-1829

Residential Mobile Home

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	18,700	18,700	18,700	21,500	23,400	23,400
Improvements	64,900	119,100	31,900	30,900	31,100	29,900
Total	83,600	137,800	50,600	52,400	54,500	53,300

EXEMPTION INFORMATION

Senior Citizen
Residential Exemption - Borough

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode	Description	\$ or %	AdjAmt	Value
Primary Site	42 User Override	Site Value	0.56	18,700	18,700	18,700	L	Local Adjustment Modifi	25	4,675	23,400
ASSESSED LAND VALUE (Rounded) :										4,675	23,400

MEMOS

Building Notes
11/6/07-CD1 IS CONVERTED RAILROAD CONTAINER.BA

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

COMPARABLE

2021

Irsn: 44681

PHYSICAL CHARACTERISTICS

Style: MHS
Occupancy: Single Family
Storey Height: 1.0
Finished Area: 0
Attic: None
Roofing Material: Metal
Type: Flat or Shed
Framing: Std for class
Pitch: Low 4/12 or less

FOUNDATION

Footings: None
Walls: None

DORMERS

None

FLOORING

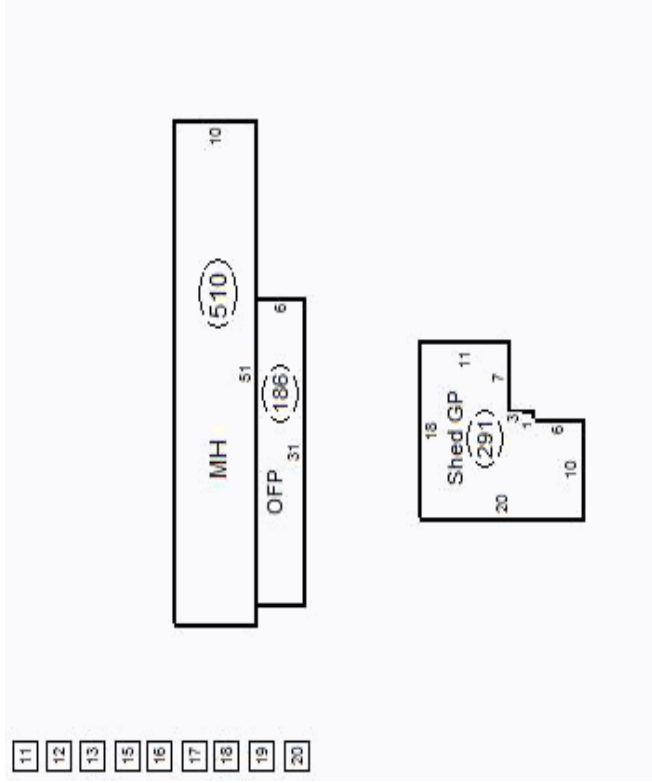
EXTERIOR COVER

Al/St siding

INTERIOR WALLS

HEATING AND PLUMBING

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



R01 144-081-03

Construction BaseArea floor FinArea Value
MHome 19,510

TOTAL BASE 19,510

INTERIOR

Frame/Siding/Roof/Dorme 890
Loft/Cathedral 0
Interior finish 0
Basement finish 0
Heating 0
Plumbing 0
Fireplaces/woodstoves 925
Other (Ex.Liv, AC, Attic, ...) 0
TOTAL INT 1,815

EXT FEATURES

Description

GARAGES

Att Garage 0
Att Carport 0
Bsm't Garage: 0
Ext Features 0

TOTAL GAR/EXT FEAT 0
SUB-TOTAL 21,325

Quality Class/Grade Low 1.00

144-081-03 R01

GRADE ADJUSTED VALUE (rounded) 21,330

SUMMARY OF IMPROVEMENTS

SPECIAL FEATURES

Description		Improvement																Yr.Blt.		Story		Base		Rate		Area		Comp		Fnc		Loc		Value			
		or Ht																Const		Grade		Count		Rate		L		Value		Depr		RDF		Adj		Comp	
																		Const																			
M	WDSTOVE	1	925.00																	1990	0.00	Low	1980	38.25	38.25	10	51	510	21,330	38	0	0	100	90	100	11,900	
11	SWL-PRV	1	4,000																	2004	10.00	Low	2000	13.79	8.96	18	20	291	2,610	73	0	0	0	0	100	700	
11	SWL-TANK	1	3,000																	3000	0.00	Avg	3000	0.00	0.00	0	0	1	7,000	0	0	0	0	0	100	7,000	
																				3000	0.00	Avg	3000	2,000.00	2,000.00	0	0	1	2,000	0	0	0	0	0	100	2,000	
																				3000	0.00	Avg	3000	2,500.00	2,500.00	8	40	1	2,500	0	0	0	0	0	100	2,500	
15	SHEDGP																			2002	10.00	F	1999	14.17	11.34	14	20	280	3,180	78	0	0	0	0	100	700	
16	FLATCP																			2008	0.00	Low	2005	11.31	11.31	15	36	540	6,110	57	0	0	0	0	100	2,600	
17	FLATCP																			2007	0.00	Low	2006	11.31	11.31	10	12	120	1,360	61	0	0	0	0	100	500	
18	HAYCOVER																			2005	10.00	F	2000	5.24	5.24	12	20	240	1,260	70	0	0	0	0	100	400	
19	FLATCP																			2005	0.00	Low	2000	11.31	11.31	8	27	216	2,440	70	0	0	0	0	100	700	
20	SHEDGP																			2005	10.00	F	2000	15.90	12.72	8	12	96	1,220	70	0	0	0	0	100	400	
Additional improvements on next page.		TOTAL IMPROVEMENT VALUE (for this card)																29,900																			

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

CONTINUATION PAGE FOR IMPROVEMENTS

144-081-03

Card R01

ADDITIONAL FEATURES

ADDITIONAL IMPROVEMENTS

Addn features on next pag		Improvement	Story or Ht	Grade	Yr.Blt. Const	Eff Const	Count	Base Rate	Adj Rate	L	W	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	RDF	Loc Adj	% Comp	Value
21	OFF		0.00	Cbn	1999	2004		0.00	0.00	31	6	186	1,850	73	0	0	0	0	100	500



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

177-174-20
Card R01

2021
Assessor's Exhibit

804 OCEAN DRIVE LOOP

62895

ADMINISTRATIVE INFORMATION
Neighborhood:
H 210 Homer - Core Area
Property Class:
H 130 Residential Mobile Home
TAG:
20 - HOMER CITY

LEGAL DESCRIPTION:
T 6S R 13W SEC 20 Seward Meridian HM 0003415 OSCAR
MUNSON SUB LOT 81

PRIMARY OWNER
MCNAMARA DONALD THOMAS
FAULKNER DONNA RAE
58508 E END RD
HOMER, AK 99603-9468

Residential Mobile Home

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	31,700	36,500	37,300	37,900	37,900	38,300
Improvements	44,500	56,400	54,000	52,200	50,600	49,100
Total	76,200	92,900	91,300	90,100	88,500	87,400

LAND DATA AND CALCULATIONS

Type	Method	Use	Acre	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Residential City/Residential	49	User Definable Land Formul	0.32	119,688	119,688	38,300	6 View Limited			38,300
							K P/Water Yes			
							P Gas Yes			
							S Gravel Main			
							X Elec Yes			
							N P/Sewer Yes			

ASSESSED LAND VALUE (Rounded) :

0 38,300

MEMOS

Building Notes
02/16 TB MH APPEARS TO HAVE AND EXTERIOR INSULATATED 2X 4 WALL
AROUND IT. PICKED UP WITH POLEBLDG (ALL SIDES CLOSED)

ASG 95

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	

COMPARABLE_02



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

177-180-10

Card R01

Assessor's Exhibit

62954

751 OCEAN DRIVE LOOP

ADMINISTRATIVE INFORMATION

Neighborhood:
H 210 Homer - Core Area
Property Class:
H 190 Residential Accessory Bldg

TAG:
20 - HOMER CITY

LEGAL DESCRIPTION:

T 6S R 13W SEC 29 Seward Meridian HM 0003415 OSCAR
MUNSON SUB LOT 31

ACRES: 0.92

PRIMARY OWNER

CHRISTIANSEN SUE ELLEN
PO BOX 3
HOMER, AK 99603-0003

Residential Accessory Bldg

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	83,000	98,100	105,200	110,300	110,300	111,400
Improvements	0	700	600	600	500	400
Total	83,000	98,800	105,800	110,900	110,800	111,800

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Residential City/Residential	49 User Definable Land Formul		0.92	54,783	54,783	50,400	A View Excellent	100	50,400	111,400
							F Waterfront Ocean	85	42,840	
							X Elec Yes			
							P Gas Yes			
							K P/Water Yes			
							N P/Sewer Yes			
							S Gravel Main			
							t Topo Wetlands	-64	-32,256	

ASSESSED LAND VALUE (Rounded):

60,984

111,400

MEMOS

Building Notes
12/14 TB. WOOD STAIRS TO BEACH N/V.

Land Notes
OCEAN FRONT

ASG 97

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			

COMPARABLE_03



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

049-180-32

2021

92959

5120 SILVER SALMON DR

SP 38

Card R03

ADMINISTRATIVE INFORMATION

Neighborhood: 120 Central Peninsula-Kenai

Property Class: 320 Commercial Mobile Hm Park

TAG: 30 - KENAI CITY

LEGAL DESCRIPTION:

T 5N R 10W SEC 8 Seward Meridian KN 2008132 HIGHLANDS SUB
HIGHLAND PRIDE PARK TRACT B

ACRES: 2.52

PRIMARY OWNER

LASHBROOK SANDRA JOY
LASHBROOK MICHAEL CROPLEY
1145 WEST RD
CHESAPEAKE, VA 23323-6623

Commercial Mobile Hm Park

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	26,600	26,600	26,600	26,600	26,600	33,700
Improvements	41,100	49,400	49,000	48,600	50,700	50,100
Total	67,700	76,000	75,600	75,200	77,300	83,800

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode	Description	\$ or %	AdjAmt	Value
Residential City/Residential49	User Definable Land Formul		2.52	15,754	15,754	39,700	Q	View None			33,700

R Paved
X Elec Yes
K P/Water Yes
N P/Sewer Yes
P Gas Yes
J P/Water No

ASSESSED LAND VALUE (Rounded): -15 -5,955 -5,955 33,700

MEMOS

Building Notes

04/19 C01 NO CHANGE.R01:SP43 EFF AGE REFLECTS REMODEL R02:SP42
EFF AGE REFLECTS NEW DOOR,WINDOWS & ROOF.QUAL FOR HOME-MADE
CABINETRY R03:SP38 QUAL & EFF AGE REFLECTS MH IS ATCO R04:SP44
EFF AGE REFLECTS SOME NEW WINDOWS & ROOF.SHEDGP IS OLD MH
R05:SP40 EFF AGE REFLECTS REMODEL
09/19 AW FROM DESK REMOVED R04 WDDK N/V DUE TO AGE

LAND INFLUENCES

Community	Y	N	View	N	L	G	E	Street Access
Gas			CCRs			Airstrip		Grv Maint Grv Unmain
Electric			HOA			For Sale		TRAIL PLAT
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		

COMPARABLE PRC

ASG 99

02/18/2021

Last inspected 04/23/2019 by TJ; ; Data Entry by MIS

Desk change 9/11/2019 by AW

2021 Isn: 92959

PHYSICAL CHARACTERISTICS

Style: MHS
Occupancy: Single Family
Story Height: 1.0
Finished Area
Attic: None

ROOFING

Material: Metal
Type: Flat or Sred
Framing: Sld for class
Pitch: Low 4/12 or less

FOUNDATION

Footing: None
Walls: None

DORMERS

None

FLOORING

EXTERIOR COVER

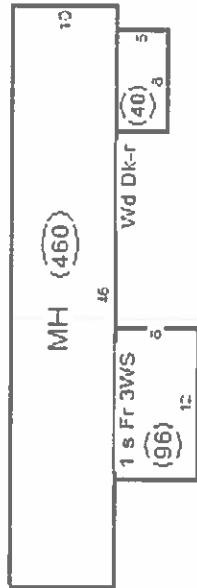
Al/SI siding

INTERIOR WALLS

HEATING AND PLUMBING

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

SPACE 38



R03 049-180-32

Construction: MHome
BaseArea: floor
FinArea: 18,250
Value: 18,250

INTERIOR	TOTAL BASE	18,250
Frame/Siding/Roof/Dorme	810	
Loft/Cathedral	0	
Interior finish	0	
Basement finish	0	
Heating	0	
Plumbing	0	
Fireplaces/woodstoves	0	
Other (Ex.Liv, AC, Attic, ...)	0	
TOTAL INT	810	

EXT FEATURES

Description

GARAGES

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

TOTAL GAR/EXT FEAT: 0
SUB-TOTAL: 19,060

Quality Class/Grade

GRADE ADJUSTED VALUE (rounded)																	19,060
IMPROVEMENTS																	
L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	RDF	Loc Adj	% Comp	Value								
6	460	19,060	50	0	0	39	90	100	3,300								
0	0	3,120	0	0	0	0	90	100	500								
8	40	460	43	50	0	0	0	100	100								
IMPROVEMENT VALUE (for this card)										3,900							

SPECIAL FEATURES

Description

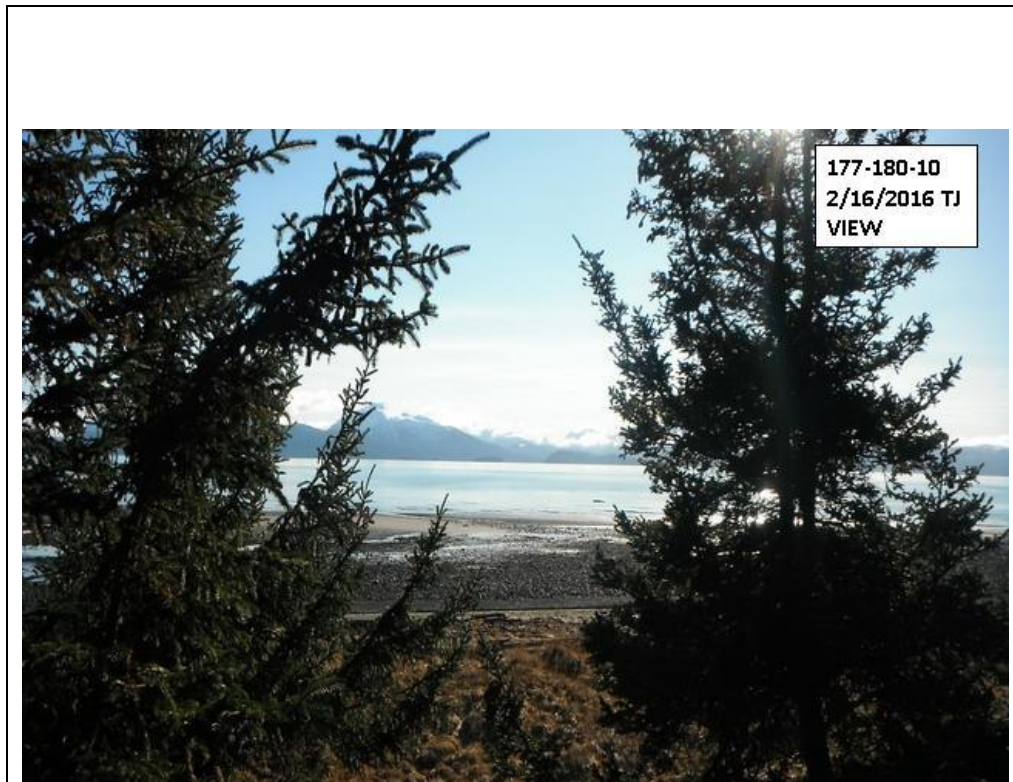
COMPARABLE 1 PHOTO



COMPARABLE 2 PHOTO



COMPARABLE 3 PHOTO



144-081-03

4/30/2014 TJ

R01



049-180-32

04/13/2012 DM

SP 38 R03

Assessor's Exhibits

ASG 105



049-180-32

10/18/2012 AW

SP 38 R03



049-180-32

4/23/2019 TJ

SP 38 R03

Assessor's Exhibits

ASG 107



2021 NOTICE OF ASSESSMENT
Annual - Real Property

KENAI PENINSULA BOROUGH
ASSESSOR'S OFFICE
144 N. BINKLEY STREET
SOLDOTNA, AK 99669-7520

AddressServiceRequested



*****AUTO**SCH 5-DIGIT 99669

AA 10226-1/1

P35 T30



SUVI BAYLY
824 OCEAN DRIVE LOOP
HOMER AK 99603-7920

CHARLIE PIERCE
BOROUGH MAYOR

(907) 714-2230 Fax: 714-2393

(800) 478-4441

Toll free within Kenai Peninsula borough only

THIS IS NOT A TAX BILL

This is a notice of the January 1st assessed value for the following described taxable property.

Property ID (PIN):17717419

Tax Authority: 20 - HOMER CITY

Parcel Address:

824 OCEAN DRIVE LOOP

Legal Description:

T 6S R 13W SEC 20 SEWARD MERIDIAN HM 0003415 OSCAR
MUNSON SUB LOT 82

2021 Assessed Values

Land:	38,300	Improvements*:	29,800		
Total Assessed KPB:	68,100	Exempt Value KPB:	0	Total Taxable KPB:	68,100
Total Assessed City:	68,100	Exempt Value City:	0	Total Taxable City:	68,100

AS 29.45.180(a) & KPB 5.12.040 (A) require that a person receiving a Notice of Assessment must advise the Assessor of errors or omissions in the assessment of the person's property, or of disputes in assessed value or taxable status of the property, within 30 days after the mailing of the Notice of Assessment.

Any improvements located on this property as of January 1, 2021 that are not reflected on this notice must be reported to the Assessor. Improvements omitted from the main tax roll will be placed on a supplemental tax roll at the time of discovery and a tax bill will be sent to you including accrued interest.

* Improvements include but are not limited to: Driveway, well, septic, mobile homes, and structures.

Any waivers for filing late exemptions after 3/31/2021 will not be approved.

APPEAL DEADLINE: 3/31/2021

TAXES DUE IN FULL: 10/15/2021
OR

BOARD OF EQUALIZATION
WILL BEGIN MEETING: 5/24/2021

1st INSTALLMENT DUE: 9/15/2021
2nd INSTALLMENT DUE: 11/15/2021

APPEAL PROCEDURE AND IMPORTANT TAX INFORMATION ON REVERSE SIDE

IMPORTANT APPEAL and TAX INFORMATION - RETAIN FOR YOUR RECORDS

APPEAL PROCEDURE

A property owner (or their designated agent) appealing an assessment must, within 30 days after the mailing date on the Notice of Assessment, submit to the assessor by delivering to the borough clerk:

A written appeal. Each parcel requires a separate appeal, specifying the name of the owner, a description of the property and the grounds for the appeal. Appeal forms are available from the borough assessor's office, borough clerk's office, or online at <http://www.kpb.us/assessing-dept/forms/appeal-forms>

The appropriate fee. The filing fee is based on the total assessed value for the parcel. Each parcel that is appealed must be accompanied by a separate filing fee and form. If your appeal is settled in an informal adjustment and withdrawn before evidence is due at the Board of Equalization, or if you proceed to the Board of Equalization and attend the hearing, the filing fee will be refunded in full.

Assessed value	Filing
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

An appeal is not complete and will not be processed if the fee is not paid. The deadline for filing is listed on the front of this notice.

Under Kenai Borough Code 5.12.050 E., grounds for appeal are "unequal, excessive, improper or under valuation of the property not adjusted by the assessor to the property owner's satisfaction."

The assessor shall provide, upon request of a property owner, an informal adjustment meeting between the assessor and the property owner or their designee for the purpose of resolving an assessment or tax exemption (taxability of the property or ownership) dispute. A property owner may request an informal adjustment meeting separate from a formal appeal by contacting the assessor's office directly, but a request for an informal adjustment meeting does not change in any way the 30-day deadline to file an appeal after the Notice of Assessment. Property owners that file a formal appeal also may request an informal adjustment meeting in an attempt to resolve the valuation before going to the Board of Equalization.

If an assessment is not adjusted by the assessor to the property owner's satisfaction, or if the owner does not want to pursue an informal adjustment meeting, the property owner or agent would go before the Board of Equalization for relief from an alleged valuation error. The borough clerk shall notify the property owner by mail of the time and place of the appeal hearing. The borough clerk shall provide the property owner or agent with the Board of Equalization procedures to allow sufficient time for submitting supporting documents to the board.

Board of Equalization hearings will **begin** on the date shown on the front of this notice — **each property owner will be notified of the scheduled date of their hearing at least 30 days in advance.**

Unlike a dispute over property valuation, a determination of the assessor as to whether the property is taxable under law may be appealed directly to Alaska Superior Court, Kenai District, within 30 days of the decision of the assessor.

IMPORTANT TAX INFORMATION

Taxes are payable when billed. Payment in full is due on or before October 15, and becomes delinquent thereafter. At the option of the taxpayer, taxes may be paid in two equal installments. If the taxpayer elects this option, the first one-half of taxes payable must be paid on or before September 15. The second one-half tax then becomes due on or before November 15 and becomes delinquent thereafter. If the first one-half of the taxes payable is not paid by September 15, payment of the taxes in full becomes due on or before October 15.

Penalty and interest is calculated as follows:

Late payment penalty of 5% of the taxes due shall be added to all delinquent taxes on the day they become delinquent and additional penalty of 5% of the taxes due shall be added to any tax more than 30 days delinquent.

Interest shall be calculated at 10% per year from the date that the taxes would have ordinarily come due.

OUTBUILDINGS CONTINUED

Barn (Barn): A Barn is generally used for livestock or storage, common qualities are G, A, F, or L. A barn defaults with a dirt floor in ProVal. Do not record, or value, chicken coops.

Features: **Concrete Floor** adds value, (record size).
 Loft adds value for a secondary level. (record size)

Lean To (Lean to): An attached storage unit. Can be attached to main structure, or an outbuilding, and is only accessed from the exterior of the main structure. A Lean to usually has a quality of G, A, F, or L.

Paving (Pav): Record square footage or dimensions. If paving is damaged and needs to be replaced, do not record.

Conex (Conex): Record width and length, commonly 8'X40' or 8'X20', values at a flat rate based on size.

General Purpose Wood Pole Frame (Pole Bldg): A roof system with Pole supports that may or may not have sides, common qualities are G, A, F, or L. This outbuilding can be used to value a secondary roof system over a mobile home or for a **Flat CP** that has one or more sides enclosed.

Features: **1SO** adds value for three sheathed sides.
 2SO adds value for two sheathed sides.
 3SO adds value for one sheathed side.
 4SO does not value any sheathing.

Storage Hay Cover (Hay Cover): A framed roof system that has some contributory value, but that is inferior to a Flat CP, common qualities are G, A, F, or L. Do not value wood sheds unless they are made from milled lumber and could be used for various storage needs.

Light Penetrating Stairway (LPS): A steel grated stairway with rails or not. Typical qualities are G, A, or L. (Shows up in ProVal as ELP Stairs.)

Shipping container

From Wikipedia, the free encyclopedia

This article is about packaging in general. For 20- and 40-ft-long [6 and 12 m] metal boxes, see [intermodal container](#). For pallet-sized, multi-compatible and versatile shipping containers, see [intermediate bulk container](#).

A **shipping container** is a **container** with strength suitable to withstand shipment, storage, and handling. Shipping containers range from large reusable steel boxes used for intermodal shipments to the ubiquitous [corrugated boxes](#). In the context of international shipping trade, "container" or "shipping container" is virtually synonymous with "[intermodal freight container](#)," a container designed to be moved from one mode of transport to another without unloading and reloading.^[1]

Contents [hide]
1 Types
4 <i>Intermodal freight containers</i>



40 foot container

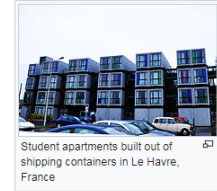
Re-use [edit]

Main article: [Shipping container architecture](#)

The widespread availability and relative cheapness of used intermodal shipping containers meant that architects began to consider them as an alternative to traditional building materials.^[9] Used shipping containers have been converted for use in housing, and as retail and office spaces.^{[10][11]} Examples of its use include the Cité A Docks student housing project in [Le Havre](#), France,^[12] the Wenckehof container village in Amsterdam,^[13] the portable [Puma](#) City store in US cities,^{[14][15]} the food and retail [Boxpark](#) in London,^[16] the [Dordoy Bazaar](#) in [Bishkek](#), [Kyrgyzstan](#),^[17] the temporary mall [Re:START](#) in [Christchurch](#), [New Zealand](#) built after the [2011 Christchurch earthquake](#),^[18] and as [intensive-care](#) units in temporary hospitals during the [COVID-19 pandemic](#).^[19]

It has however been pointed out there are problems with recycling shipping containers, that it may not be as ecologically friendly or cheap an option as it might appear. The containers may be coated with harmful chemicals such as chromate, phosphorus, and lead-based paints, while its wooden floors may be treated with toxic insecticides, and some cost and effort are involved in modifying containers to make them habitable.^[9] Others have noted various issues such as space constraint, insulation, and structural weakness if too much steel is cut out of the containers.^{[20][21]}

Shipping containers are used in the film and television industry for building temporary sets. Shipping containers can be stacked on top of each other and used as reinforced scaffold that large-scale film sets can be built against. An example can be seen at [Leavesden Studios](#), England; an area of the studio backlot is allocated to spare containers when not in use.^[*citation needed*]



Student apartments built out of shipping containers in Le Havre, France

From: [Aaron Swanson](#)
To: [Wilcox, Adeena](#)
Subject: <EXTERNAL-SENDER>RE: Question
Date: Friday, March 12, 2021 2:14:46 PM
Attachments: [image002.png](#)
[image004.png](#)
[image005.png](#)

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

I don't know of anyone that will loan on them. I would treat it like a mobile home since it's moveable in the same fashion as a mobile home

Aaron Swanson, Mortgage Planning Specialist NMLS #194627

44384 Sterling Hwy. Suite #102 Soldotna, AK 99669

907.260.9705 Office 907.252.3069 Cell 907.260.9727 Fax

Email: swansona@residentialmtg.com | Proprietary & Confidential



Apply online www.AaronSwanson.co



[Click here](#) to send me a secure file

From: Wilcox, Adeena <AWilcox@kpb.us>
Sent: Friday, March 12, 2021 2:09 PM
To: Aaron Swanson <swansona@RESIDENTIALMTG.com>
Subject: Question

 EXTERNAL MESSAGE – Think Before You Click

Hi Aaron,

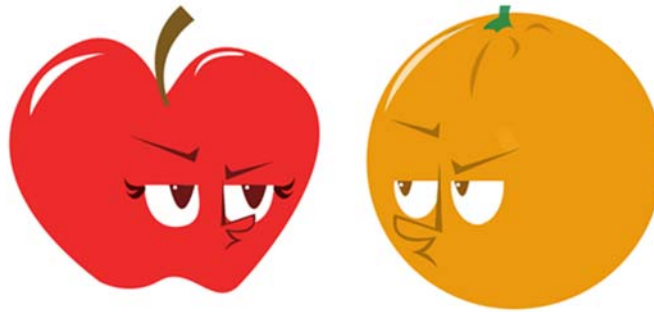
Are there any lenders in the state that loan on house made out of shipping containers? I am curious if they are looked at similarly to a manufactured home or treated like a steel frame home in the financial world?

Adeena Wilcox
Assessing Director (Acting)
AAAO LEVEL III Appraiser
Certification #264

907-714-2230 Phone
907-714-2393 Fax

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

AS 29.45.110. FULL AND TRUE VALUE

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

BURDEN OF PROOF

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

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

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.