

Meeting Agenda

Board of Equalization

Friday, May 21, 2021	9:00 AM	Betty J. Glick Assembly Chambers
	Brett DeMeter	
	Wenda Kennedy	
	Steve Ford	
	Tyson Cox	
	Dale Bagley	
	Brent Johnson, Vice Chair	
	Barbara Belluomini, Chair	

Zoom ID: 97523449103 Passcode: 214316 https://zoom.us/j/97523449103?pwd=T05YMDhtTGZpQUhhYmFmMEVvTkRYdz09

CALL TO ORDER

ROLL CALL

SWEAR-IN ASSESSORS, APPELLANTS AND WITNESSES

APPEALS

<u>BOE</u> 2021-101	Appellant: Kent Bangerter, Kenai Gravel Products, LLC Parcel No(s): 05803248, 05803258, 05803259, 05803282, 05803283 Legal Descriptions: as referenced in the record
	Parcel No.: 01726577
	Legal Description: T 06N R 12W SEC 12 Seward Meridian KN
	2016001 PRINCESS LAKE ESTATES PHASE 5 TRACT B1
	Parcel No(s): 01708082, 01708085, 01726503, 01726504, 01726521,
	01726522, 01726529, 01726541, 01726542, 01726543, 01726545,
	01726546, 01726547, 01726549, 01726550, 01726551, 01726552,
	01726553, 01726554, 01726559, 01726560, 01726561, 01726562,
	01726564, 01726565, 01726566, 01726567, 01726568, 01726569,
	01726571, 01726538, 01726539, 01726540, 01726544, 01726548,
	01726563
	Legal Descriptions: As referenced in the record
	Appellant's Exhibits pages: APP001-APP323 Assessor's Exhibits pages: ASG324-ASG448

1

Reason for Appeal: Excessive and Improper

[Clerk's Note: Each side shall have a total of no more than 15 minutes to present their case. Each side shall be responsible for dividing their 15 minutes between oral presentation, argument, testimony (including witness testimony), and rebuttal. The board may expand or limit the length of the hearing depending on its complexity, or take other action to expedite the proceedings.]

- Appellant's Presentation (15 minutes)
- Assessor's Presentation (15 minutes)
- Rebuttal by Appellant (Time reserved)
- Rebuttal by Assessor (Time reserved)
- Sur Rebuttal by Appellant (Time reserved)

DELIBERATIONS [Clerk's Note: Deliberations may be held in public or in adjudicative session.]

Attachments:

Bangerter Appeal Hearing Packet

ADJOURN

Kenai Peninsula Borough Board of Equalization Appeal Hearing Packet

CASE NO. 2021-101 Kent Bangerter, Kenai Gravel Products, LLC

Parcel No(s): 05803283, 05803248, 05803259, 05803258, 05803282, 01726547, 01726521, 01708085, 01726541, 01726560, 01726562, 01726566, 01726546, 01726559, 01726504, 01726542, 01726529, 01726545, 01726567, 01726561, 01726550, 01726564, 01726571, 01726554, 01726503, 01726565, 01726551, 01726569, 01726568, 01726522, 01726549, 01708082, 01726553, 01726552, 01726543, 01726577, 01726539, 01726548, 01726563, 01726538, 01726544, 01726544

Friday, May 21, 2021 at 9:00 a.m.

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

or

Zoom Meeting ID: 975 2344 9103 Passcode: 214316 https://zoom.us/j/97523449103?pwd=T05YMDhtTGZp OUhhYmFmMEVvTkRYdz09



Office of the Borough Clerk

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

Johni Blankenship, MMC Borough Clerk

April 21, 2021

Kent Bangerter Kenai Gravel Products, LLC 4255 Commerce Drive Ste 4 Salt Lake City, UT 84107 courtesy copy email to: kbalaska@comcast.net

RE: Parcel No(s): 05803283, 05803248, 05803259, 05803258, 05803282, 01726547, 01726521, 01708085, 01726541, 01726560, 01726562, 01726566, 01726546, 01726559, 01726504, 01726542, 01726529, 01726545, 01726567, 01726561, 01726550, 01726564, 01726571, 01726554, 01726503, 01726565, 01726551, 01726569, 01726568, 01726522, 01726549, 01708082, 01726553, 01726552, 01726543, 01726577, 01726539, 01726548, 01726563, 01726538, 01726540, 01726544: Owner of Record and Appellant: Kent Bangerter, Kenai Gravel Products, LLC

This is to advise you that the appeal of the assessment of the above referenced property will be considered by the Board of Equalization at the hearing on **Friday**, **May 21**, **2021 at 9:00 a.m.**

Any additional evidence or documentation you intend to use during the hearing must be **received** by the Borough Clerk no later than 5:00 p.m. on **May 6, 2021**. Your evidence may be mailed, emailed, hand delivered or faxed. Late filed evidence may be denied. The Kenai Peninsula Borough Code pertaining to the conduct of the hearing is available at the following web address: <u>https://library.municode.com/ak/kenai peninsula borough/codes/code of ordinances?nodeld=</u> <u>TIT5REFI CH5.12REPRPEPRTA 5.12.060BOEQPR</u>.

The Board of Equalization hearing session begins at 9:00 a.m. You are requested to be in the Borough Assembly Chambers by 8:45 a.m. Any request for remote (video/teleconference) participation must be received by the borough clerk no later than 15 days before the hearing. If your case is called and you are not available the Board may elect to decide your case based solely on the written material you have presented.

Sincerely,

Johni Blankenship, MMC Borough Clerk jblankenship@kpb.us cc: Borough Assessor Adeena Wilcox

•		40 acres
Real Property Assessme		RECEIVED
Kenai Penins	•	MAR 2 2 2021
Office of the E	Phone: (907) 714-2160	Borough Clerk's Office Kenai Peninsula Borough
Soldotna, Alaska 99669-7599	Toll Free: 1-800-478-4441	For Official Use Only
Applications must be postmarked or receiv authorized office in Homer or Seward by: 5:0 Filing Fee: <u>Must be included with this appeal</u>	0 p.m. on March 31, 2021.	Fees Received: \$ 30 (08)
For Commercial Property: Please include Att	achment A	CREDIT CARDS NOT ACCEPTED FOR FILING FEES

	nied 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

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:	05803248	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:		Kent C Bangerter
Legal Description:	T 5N R 10W SEC	C 13 Seward Meridian KN NW1/4 SE1/4
Physical Address of Property:		37381 Skywagon ST

Contact information for all correspondence relating to this appeal:

Mailing Address:	4255 commer	4255 commerce Drive Salt Lake city , Utah 84107			
Phone (daytime):	(801) 558-9550	(801) 558-9550 Phone (evening):			
Email Address:	kbalaska@co	kbalaska@comcast.net			
Value from Assessment No Year Property was Purchas Has the property been ap Has property been advert	sed: 1994 praised by a private fee	Price Paid: \$ <u>28,</u> appraiser within the past			
Comparable Sales:	RPB	ADDRESS Deville Rd.	DATE OF SALE See Attachee		

Appellant's Exhibits

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 <u>NOT</u> grounds for appeal:

- -The taxes are too high.
- →The value changed too much in one year.
- →You cannot afford the taxes.

You must provide specific reasons and provide evidence supporting the item checked above.

See attached plat of borough land 154.53 acres valued @ 202,900

This is very similar property valued @ \$1,317.53/acre owned by KPB

My 40 acre land should be equal @ \$1,317.53/acre total \$52,701.20

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

Check the following statement that applies to your intentions:

I intend to submit additional evidence within the required time limit of 15 days prior to the hearing date.

My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

Check the following statement that applies to who is filing this appeal:

I am the owner of record for the account/parcel number appealed.

I am the **attorney for the owner of record** for the account/parcel number appealed.

L The owner of record for this account is a business, trust or other entity for which I am an owner or officer, trustee, or otherwise authorized to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

□ I am **not the owner of record** for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

Signature of Appellant / Agent / Representative

3/14/2021

Printed Name of Appellant / Agent / Representative

Appellant's Exhibits

REVISED: 1/20/2021 TS



Taxable Value 0

Physical Addresses

All Owners of Record

KENAI PENINSULA BOROUGH

Appellant's Exhibits

0 0.3 APP 3

0.6mi

				20	oacre
Ken	marked or received or Seward by: 5:00 p d with this appeal for	t Valuatio a Borou ough Cler Pr Toll at the Office .m. on March 3 m.	gh rk hone: (907) 714-2160 Free: 1-800-478-4441 of the Borough Clerk or	Fees Rect Cash Cash Chee payab	Need 100 (CD)
(Each parce		· · · · · · · · · · · · · · · · · · ·	SSESSED VALUE PER PARC		d form)
Assessed Value fr	om Assessment Notic	e	1	iling Fee	an a
Less the	an \$100,000			\$30	
\$100,000) to \$499,999			\$100	
\$500,000	to \$1,999,999			\$200	
\$2,000,00	00 and higher			\$1,000	
Per KPB 5.12.050(B), if the a for the appellant's hearing be fully refunded within 30	before the BOE or p days after the hearin	articipates tele			
Account / Parcel Number	: 05803258	05803258 NOTE: A SEPARATE FORM IS REQUIRED FOR EAC		REQUIRED FOR EACH PARCEL.	
Property Owner:			Kent C Bangert	er	
Legal Description:	T 5N R 10W SEC 1	3 SEWARD MERID	DIAN KN - PW NE1/4 & NE1/	4 SE1/4 PER PW	/ RES 97-21 REC @510/985
Physical Address of Prope	rty:		37381 Skywagon	ST	
Contact information for a	Il correspondence re	lating to this ap	opeal:		
Mailing Address:	4255 comm	nerce Drive	Salt Lake city , Uta	h 84107	
Phone (daytime):	(801) 558-95	550	Phone (evening):		
Email Address:	kbalaska@d	comcast.ne	et		to be served via email
Value from Assessment Not Year Property was Purchase Has the property been app Has property been advertis	ed: <u>1994</u> praised by a private f	ee appraiser w			0 No 🛛 No 🕅
Comparable Sales:	PARCEL NO.		ADDRESS	DATE OF SAL	E SALE PRICE
	KPB	Deville Ro	I. see attached		

Appellant's Exhibits

S:\WPWIN\DATA\TEMPLATES\Application REAL PROPERTY ASSESSMENT VALUATION APPEAL mlt.docx

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.

۰.

My property value is unequal to similar properties.

The following are <u>NOT</u> grounds for appeal:

- →The taxes are too high.
- →The value changed too much in one year.
- →You cannot afford the taxes.

You must provide specific reasons and provide evidence supporting the item checked above.

See attached plat of borough land 154.53 acres valued @ 202,900

This is very similar property valued @ \$1,317.53/acre owned by KPB

My 200 acre land should be equal @ \$1,317.53/acre total \$ 263506.00

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

Check the following statement that applies to your intentions:

- I intend to submit additional evidence within the required time limit of 15 days prior to the hearing date.
- X 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.

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.

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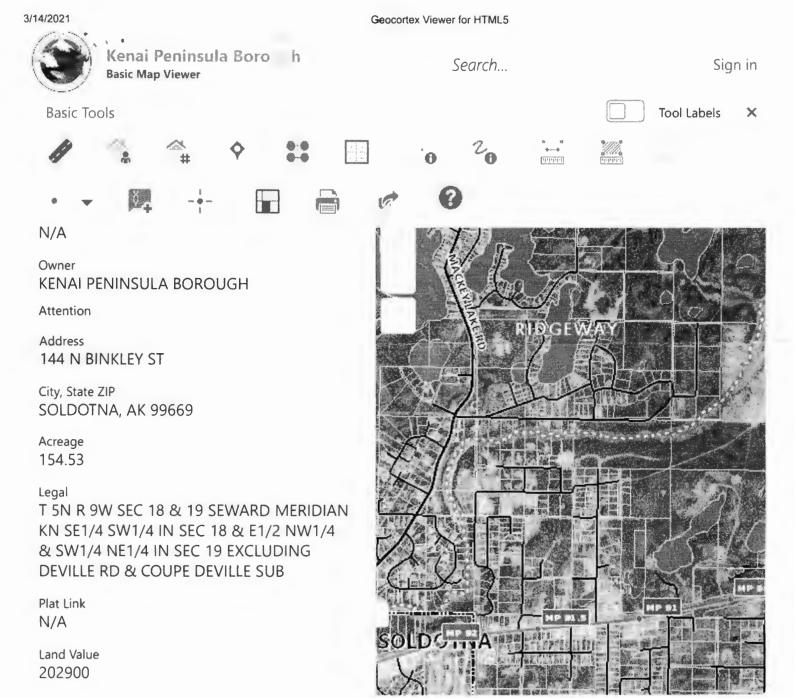
I am **not the owner of record** for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

Signature of Appellant / Agent / Representative

Printed Name of Appellant / Agent / Representative

3/14/2021



Improvement Value 0

Assessed Value 202900

Taxable Value 0

Physical Addresses

All Owners of Record

KENAI PENINSULA BOROUGH



\$ 1317.53 Acre

0.6mi

~			80 acres	
	Tax Year 2021		RECEIVED	
Real Property	Assessment Valuat	tion Appeal		
Kenai	Peninsula Borc	ough	MAR 2 3 2021	
	e of the Borough C	•	Borough Clerk's Office Kenai Peninsula Borough	
144 N. Binkley Street Soldotna, Alaska 99669-7.	599 To	Phone: (907) 714-2160 oll Free: 1-800-478-4441	For Official Use Only	
Applications must be postmar authorized office in Homer or S			Fees Received: \$ 30 (AS)	
Filing Fee: Must be included wi	th this appeal form.		Check # 50 payable to Kenai Peninsula Borough	
For Commercial Property: Pleas	se include Attachment A		CREDIT CARDS NOT ACCEPTED FOR FILING FEE	
(Each parcel/a	FILING FEE BASED ON TOTAL ccount appealed must be ac	ASSESSED VALUE PER PARCE		
Assessed Value from	Assessment Notice	Fil	ing Fee	
Less than \$	\$100,000		\$30	
\$100,000 to	\$499,999		\$100	
\$500,000 to \$1,999,999		\$200		
\$2,000,000 a	nd higher	9	\$1,000	
	ore the BOE or participates t		or agent of the appellant is prese B 5.12.060(T) then the filing fee sh	
Account / Parcel Number:	05803259	NOTE: A SEP	ARATE FORM IS REQUIRED FOR EACH PARCEL.	
Property Owner:		Kent C Bangerte	r	
Legal Description:	T 5N R 10W SEC 13 SEWAR	D MERIDIAN KN - PW E1/2 NW1/	4 PER PW RES 97-21 REC @510/985	
Physical Address of Property:		no road access		
Contact information for all co	prrespondence relating to this	appeal:		
Mailing Address:	4255 commerce Driv	ve Salt Lake city , Utah	84107	
Phone (daytime):	(801) 558-9550	Phone (evening):		
Email Address:	kbalaska@comcast.	net	I AGREE TO BE SERVED VIA EMAIL	
Value from Assessment Notice		pellant's Opinion of Value; \$	2,000.00	
Year Property was Purchased:		Price Paid: \$ 42,000	Yes 🗌 No 🛛	
Has the property been apprais Has property been advertised	FOR SALE within the past 3-ye			

Has property I	been advertise	ed FOR SALE	within the	past 3-years	ŞŞ

Comparable Sales:

PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE
KPB	Deville Rd. see attached		
<u></u>			

Appellant's Exhibits

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The following are <u>NOT</u> grounds for appeal:

- ➡The taxes are too high.
- →The value changed too much in one year.
- →You cannot afford the taxes.

You must provide specific reasons and provide evidence supporting the item checked above.

See attached plat of borough land 154.53 acres valued @ 202,900

This is property valued @ \$1,317.53/acre owned by KPB

My 80 acre land is mostly wetlands and has no road access. should be \$900/acre @\$72,000

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

Check the following statement that applies to your intentions:

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- I am not the owner of record for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

Signature of Appellant / Agent / Representative

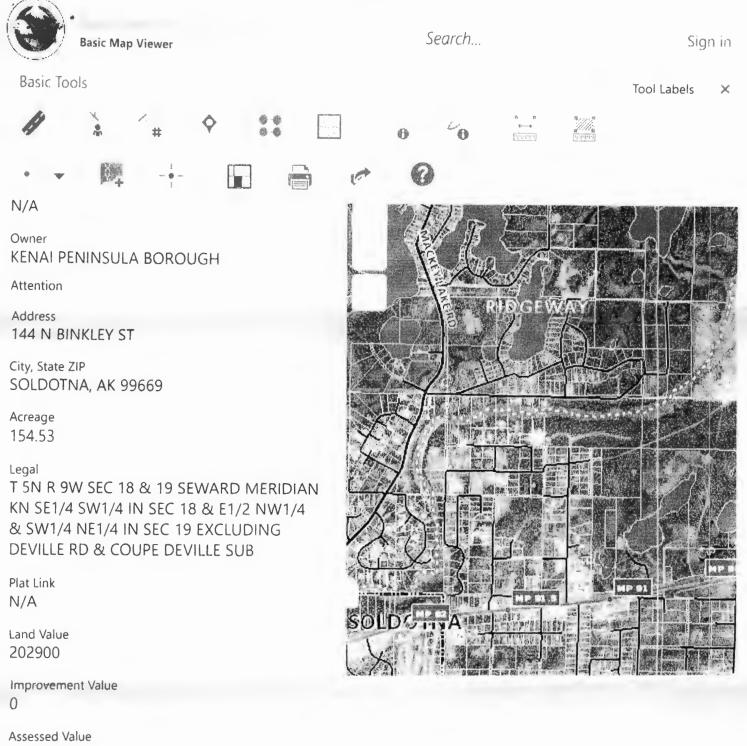
Bangerter

3/14(2021 Date

Printed Name of Appellant / Agent PRepresentative

Appellant's Exhibits

14



Geocortex Viewer for HTML5

202900

3/14/2021

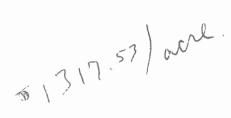
Taxable Value O

Physical Addresses

All Owners of Record

KENAI PENINSULA BOROUGH

Appellant's Exhibits



0

0.3

0.6mi

Real Property Assessmen		RECEIVED
Kenai Peninsulo Office of the Bor	a Borough	MAR 2 9 2021 Borough Clerk's Office
144 N. Binkley Street Soldotna, Alaska 99669-7599	Phone: (907) 714-2160 Toll Free: 1-800-478-4441	For Official Use Only
Applications must be postmarked or received authorized office in Homer or Seward by: 5:00 p.	m. on March 31, 2021.	Fees Received: \$ 30 Cash Check # 126
Filing Fee: Must be included with this appeal form	<u>n</u> .	payable to Kenai Peninsula Barough
For Commercial Property: Please include Attach	ment A	CREDIT CARDS NOT ACCEPTED FOR FILING
FILING FEE BASE	D ON TOTAL ASSESSED VALUE PER PARCEL	

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:	35803282	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	Kent C Bangerter	
Legal Description:	T 05N R 10W SEC 13 SEWARD	MERIDIAN KN 2015072 PARADISE AIRPARK ADDN NO
Physical Address of Property:		NA

Contact information for all correspondence relating to this appeal:

Mailing Address:	4255 comme	rce Drive Salt Lake city ,	Utah 84107	
Phone (daytime):	(801) 558-955	0 Phone (evening):		
Email Address:	kbalaska@cc	omcast.net	I AGREE TO BE S	ERVED VIA EMAIL
Value from Assessment N Year Property was Purcho Has the property been ap Has property been adver	ased: 1994 opraised by a private fee	Appellant's Opinion of Valu Price Paid: \$ 1,400.00 appraiser within the past 3-year past 3-years?		
Comparable Sales:	PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE
	05813306	see attached		•
	05813301	н		

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Appellant's Exhibits

05813304

S:\WPWIN\DATA\TEMPLATES\Application REAL PROPERTY ASSESSMENT VALUATION APPEAL mlt.docx

APP 10

Tax Year 2021

Page 1 of 2

³⁰ 1: \$ enai Peninsula Barouah CCEPTED FOR FILING FEES

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- My property value is unequal to similar properties.

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- -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.

All 3 comps are 3 acre+/-, have Electric service , Natural gas, KPB Maintained Road

My property is 1/3 smaller, 1.8 acre+/-, NO nat. gas , NO Electric, No KPB road maintenance

Electric, nat. gas, borough road upgrade for maintenance far exceeds \$16,000 in cost

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

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I am the **attorney for the owner of record** for the account/parcel number appealed.

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□ I am **not the owner of record** for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

Signature of Appellant / Agent / Representative

3/11/21

Printed Name of Appellant / Ageo/ / Representative

Appellant's Exhibits

2021 NOTICE OF ASSESSMENT Annual - Real Property

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

Address Service Requested

KENT C BANGERTER

SHAUPENIARE BOROUGI

> 4255 S COMMERCE DR STE 4 SALT LAKE CITY UT 84107-1404

P1 T1

CHARLIE PIERCE BOROUGH MAYOR

(907) 714-2230 Fax: 714-2393 (800) 478-4441 Toll free within Kenai Peninsula borouch only

THIS IS NOT A TAX BILL

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

LE 32-4/8

Property ID (PIN):05803282

Tax Authority: 58 - CENTRAL EMERGENCY SERVICES

Legal Description: T 05N R 10W SEC 13 SEWARD MERIDIAN KN 2015072 FARADISE AIRPARK ADDN NO 1 LOT 3

2021 Assessed Values

Land:	34,500	Improvements*:	0		
Total Assessed KPB:	34,500	Exempt Value KPB:	0	Total Taxable KPB:	34,500
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0

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: 10/15/20 OR	021
BOARD OF EQUALIZATION WILL BEGIN MEETING: 5/24/2021	1st INSTALLMENT DUE: 9/15/202 2nd INSTALLMENT DUE: 11/15/20	

APPEAL PROCEDURE AND IMPORTANT TAX INFORMATION ON REVERSE SIDE

Appellant's Exhibits

ва

Basic Map Viewer

05813306

Parcel ID 05813306

Own Type Private

Use Type Residential

Situs Address 40247 ARROWHEAD AVE

^{Owner} TAORMINA STEVE G

Attention

Address 35812 SUNSET PARK ST

City, State ZIP SOLDOTNA, AK 99669

Acreage 2.75

Legal T 5N R 10W SEC 24 SEWARD MERIDIAN KN 0990021 ARROWHEAD EST LOT 6

Plat Link http://www.borough.kenai.ak.us/component s/com_papyruslist/document.php? d=1395114

Land Value 35200

Improvement Value 244500

Assessed Value 279700

Taxable Value 229700

Physical Addresses 40247 ARROWHEAD AVE

Appellant's Exhibits



Sign in



0 100

APP 13

200ft

PARCEL ID: 05813304 Private Residential

Owner: NATH ROBERT A PO BOX 3121 SOLDOTNA, AK 99669

Legal:

T 5N R 10W SEC 24 SEWARD MERIDIAN KN 0990021 ARROWHEAD EST LOT 4

Physical Addresses: 40207 ARROWHEAD AVE

Hyperlinks

View a PDF of the Plat

View Detailed KPB Assessment Information

Details

Parcel ID 05813304

Own Type Private

Use Type Residential

Situs Address 40207 ARROWHEAD AVE

Owner NATH ROBERT A

Attention

Address PO BOX 3121

City, State ZIP SOLDOTNA, AK 99669

Acreage 3.74

Legal Appellant's Exhibits

. . .

T 5N R 10W SEC 24 SEWARD MERIDIAN KN 0990021 ARROWHEAD EST LOT 4

Plat Link http://www.borough.kenai.ak.us/component s/com_papyruslist/document.php? d=1395114

Land Value 35800

Improvement Value 301400

Assessed Value 337200

Taxable Value 337200

Physical Addresses 40207 ARROWHEAD AVE

All Owners of Record

NATH ROBERT A



PARCEL ID: 05813301 Private Vacant

Owner:

MILLAY MICHAEL L PO BOX 2572 SOLDOTNA, AK 99669

Legal:

T 5N R 10W SEC 24 SEWARD MERIDIAN KN 0990021 ARROWHEAD EST LOT 1

Physical Addresses:

Hyperlinks

View a PDF of the Plat

View Detailed KPB Assessment Information

Details

Parcel ID 05813301

Own Type Private

Use Type Vacant

Situs Address N/A

Owner MILLAY MICHAEL L

Attention

Address PO BOX 2572

City, State ZIP SOLDOTNA, AK 99669

Acreage 2.85

Lega Appellant's Exhibits

Î 5N R 10W SEC 24 SEWARD MERIDIAN KN 0990021 ARROWHEAD EST LOT 1

Plat Link http://www.borough.kenai.ak.us/component s/com_papyruslist/document.php? d=1395114

Land Value 35200

Improvement Value 0

Assessed Value 35200

Taxable Value 35200

Physical Addresses

All Owners of Record

MILLAY MICHAEL L

MILLAY SUSAN L

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Search...



Kenai Peninsula Borowyw Basic Map Viewer

05803282

Private Vacant

Owner:

4255 S COMMERCE DR 5TE 4 SALT LAKE CITY, UT 84107

Legal:

T 05N R 10W SEC 13 SEWARD MERIDIAN KN 2015072 PARADISE AIRPARK ADDN NO 1 LOT 3

Physical Addresses:

Hyperlinks

View a PDF of the Plat

View Detailed KPB Assessment Information

Details

Parcel ID 05803282

Own Type Private

Use Type Vacant

Situs Address N/A

Owner BANGERTER KENT C

Attention

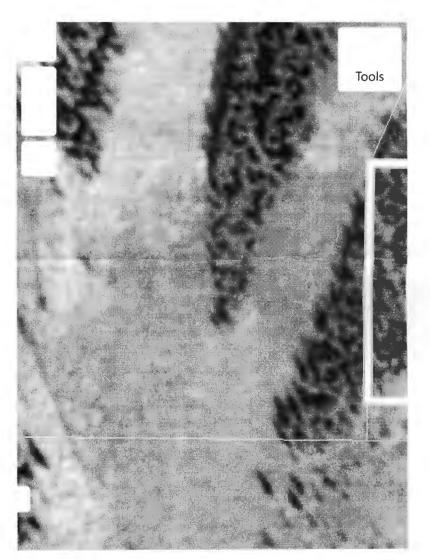
Address

4255 S COMMERCE DR STE 4

City State 710









	Peninsula Bo e of the Borough	•	MAR 2 9 2021 Borough Clerk's Office Kenai Peninsula Borough
144 N. Binkley Street Soldotna, Alaska 99669-7	599	Phone: (907) 714-2160 Toll Free: 1-800-478-4441	For Official Use Only
Applications must be postma authorized office in Homer or S		Office of the Borough Clerk or March 31, 2021.	Fees Received: \$ 30 (cfs)
Filing Fee: <u>Must be included w</u>	ith this appeal form.		Check # 12-6 payable to Kenai Peninsula Borough
For Commercial Property: Plea	ise include Attachment A		CREDIT CARDS NOT ACCEPTED FOR FILING FEES
(Each parcel/c		OTAL ASSESSED VALUE PER PARCE be accompanied by a separate	
Assessed Value from	Assessment Notice	FI	ling 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 appe for the appellant's hearing be be fully refunded within 30 da	fore the BOE or participo	ates telephonically pursuant to KF	t or agent of the appellant is prese PB 5.12.060(T) then the filing fee sh
Account / Parcel Number:	G 5803282	NOTE: A SEF	PARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:		Kent C Bangerte	Pr
Legal Description:	T 05N R 10W SEC 13 SE	WARD MERIDIAN KN 2015072 PA	
Physical Address of Property:	NA		
Contact information for all c	orrespondence relating t	o this appeal:	
Mailing Address:	4255 commerce	Drive Salt Lake city , Utal	n 84107
Phone (daytime):	(801) 558-9550	Phone (evening):	
Email Address:	kbalaska@comc	ast.net	

Tax Year 2021

Real Property Assessment Valuation Appeal

Value from Assessment Notice: \$34,500.00Appellant's Opinion of Value: \$16,200.00Year Property was Purchased: 1994Price Paid: \$1,400.00

 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
05813306	see attached		
05813301	н		
05813304	н		

Appellant's Exhibits

26

APP 20

RECEIVED

	Tax Year 20	021			
Real Proper	ty Assessment	Valuation Appe	al	RECE	EIVED
Office of the Borough Clerk			2 2021		
144 N. Binkley Street Soldotna, Alaska 99669	9-7599	Phone: (907 Toll Free: 1-80		Kenai Penin For Offic	Ierk's Office su!a Borough ial Use Only
Applications must be postn authorized office in Homer c			ugh Clerk or	Fees Received: S	20 (38)
Filing Fee: <u>Must be included</u>				Check # payable to Ker	ai Peninsula Borough
For Commercial Property: Pl	FILING FEE BASED	ON TOTAL ASSESSED VAL	UE PER PARCEL		CEPTED FOR FILING FEES
(Each parce	l/account appealed i	nust be accompanied b	1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.)
Assessed Value fro	om Assessment Notice		Filir	ng fee	10
Less tha	an \$100,000			\$30	
\$100,000	to \$499,999		\$	\$100	
\$500,000	to \$1,999,999		9	\$200	
	0 and higher		¢	\$1.000	
	peal is withdrawn bef		the appellant of	or agent of the a	
Per KPB 5.12.050(B), if the ap for the appellant's hearing t	opeal is withdrawn bef before the BOE or par days after the hearing	ticipates telephonically p	the appellant o oursuant to KPB	or agent of the a	the filing fee sha
Per KPB 5.12.050(B), if the ap for the appellant's hearing t be fully refunded within 30 c	opeal is withdrawn bef before the BOE or par days after the hearing	ticipates telephonically p date. 803283	the appellant o oursuant to KPB	or agent of the a 5.12.060(T) then RATE FORM IS REQUIR	the filing fee sha
Per KPB 5.12.050(B), if the ap for the appellant's hearing b be fully refunded within 30 c Account / Parcel Number:	opeal is withdrawn bef before the BOE or par days after the hearing 35803283	ticipates telephonically p date. 803283	the appellant of bursuant to KPB NOTE: A SEPAR C Bangerter	or agent of the a 5.12.060(T) then RATE FORM IS REQUIR	the filing fee sha
Per KPB 5.12.050(B), if the ap for the appellant's hearing B be fully refunded within 30 c Account / Parcel Number: Property Owner:	ppeal is withdrawn before the BOE or par days after the hearing 35803283 OF T 05N R 10W SEC	ticipates telephonically i date. 803283 Kent C	the appellant of bursuant to KPB NOTE: A SEPAR C Bangerter	or agent of the a 5.12.060(T) then RATE FORM IS REQUIR	the filing fee sha
Per KPB 5.12.050(B), if the ap for the appellant's hearing B be fully refunded within 30 c Account / Parcel Number: Property Owner: Legal Description:	T 05N R 10W SEC	ticipates telephonically i date. 803283 Kent C 13 SEWARD MERIDIAN KI	the appellant of bursuant to KPB NOTE: A SEPAI C Bangerter	or agent of the a 5.12.060(T) then RATE FORM IS REQUIR	the filing fee sha
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Per KPB 5.12.050(B), if the ap for the appellant's hearing to be fully refunded within 30 c Account / Parcel Number: Property Owner: Legal Description: Physical Address of Proper Contact information for all	T 05N R 10W SEC	ticipates telephonically r date. 803283 Kent C 13 SEWARD MERIDIAN KI ting to this appeal: erce Drive Salt Lake	the appellant o bursuant to KPB NOTE: A SEPAR C Bangerter N 2015072 PAR NA	or agent of the a 5.12.060(T) then RATE FORM IS REQUIR RADISE AIRPARK /	the filing fee sha
Per KPB 5.12.050(B), if the ap for the appellant's hearing b be fully refunded within 30 c Account / Parcel Number: Property Owner: Legal Description: Physical Address of Proper Contact information for all Mailing Address:	T 05N R 10W SEC 4255 comme	ticipates telephonically (date. 803283 Kent C 13 SEWARD MERIDIAN KI ting to this appeal: erce Drive Salt Lake 50 Phone (ev	the appellant o bursuant to KPB NOTE: A SEPAR C Bangerter N 2015072 PAR NA	or agent of the a 5.12.060(T) then RATE FORM IS REQUIR RADISE AIRPARK /	the filing fee sha ED FOR EACH PARCEL.
Per KPB 5.12.050(B), if the ap for the appellant's hearing to be fully refunded within 30 c Account / Parcel Number: Property Owner: Legal Description: Physical Address of Proper Contact information for all Mailing Address: Phone (daytime): Email Address: Value from Assessment Noti	T 05N R 10W SEC 4255 comme (801) 558-955 kbalaska@co ce: \$28,600.00	ticipates telephonically r date. 803283 Kent C 13 SEWARD MERIDIAN KI ting to this appeal: erce Drive Salt Lake 50 Phone (ev pmcast.net Appellant's Opinio	the appellant of Value: \$ 1	Dr agent of the a 5.12.060(T) then RATE FORM IS REQUIR RADISE AIRPARK / 84107 I AGREE TO BE SI	the filing fee sha ED FOR EACH PARCEL.
Per KPB 5.12.050(B), if the ap for the appellant's hearing b be fully refunded within 30 c Account / Parcel Number: Property Owner: Legal Description: Physical Address of Proper Contact information for all Mailing Address: Phone (daytime): Email Address: Value from Assessment Noti Year Property was Purchase	appeal is withdrawn before the BOE or par bays after the hearing 35803283 04 T 05N R 10W SEC ty: I correspondence rela (801) 558-955 kbalaska@co ce: \$28,600.00 ed: 1994	ticipates telephonically r date. 803283 Kent C 13 SEWARD MERIDIAN KI ting to this appeal: erce Drive Salt Lake 50 Phone (ev pmcast.net Appellant's Opinio Price Paid: \$ 1,	the appellant of Dursuant to KPB NOTE: A SEPAI C Bangerter N 2015072 PAR NA City , Utah ening):	Dr agent of the a 5.12.060(T) then RATE FORM IS REQUIR RADISE AIRPARK / 84107 I AGREE TO BE SI	the filing fee sho ed for each parcel. ADDN NO
Per KPB 5.12.050(B), if the ap for the appellant's hearing b be fully refunded within 30 c Account / Parcel Number: Property Owner: Legal Description: Physical Address of Proper Contact information for all Mailing Address: Phone (daytime): Email Address: Value from Assessment Noti Year Property was Purchase Has the property been app	peal is withdrawn before the BOE or par days after the hearing 35803283 04 T 05N R 10W SEC ty: I correspondence rela (801) 558-955 kbalaska@co ce: \$28,600.00 ed: 1994 raised by a private fee	ticipates telephonically i date. 803283 Kent C 13 SEWARD MERIDIAN KI ting to this appeal: trce Drive Salt Lake 0 Phone (ev pmcast.net Appellant's Opinio Price Paid: \$ 1, e appraiser within the pair	the appellant of Dursuant to KPB NOTE: A SEPAI C Bangerter N 2015072 PAR NA City , Utah ening):	Pr agent of the of 5.12.060(T) then RATE FORM IS REQUIR RATE FORM IS REQUIR RADISE AIRPARK /	the filing fee sho ed for each parcel. ADDN NO
Per KPB 5.12.050(B), if the ap for the appellant's hearing B be fully refunded within 30 of Account / Parcel Number: Property Owner: Legal Description: Physical Address of Proper Contact information for all Mailing Address: Phone (daytime): Email Address: Value from Assessment Noti Year Property was Purchase Has the property been appe Has property been advertise	peal is withdrawn before the BOE or par days after the hearing 35803283 04 T 05N R 10W SEC ty: I correspondence rela (801) 558-955 kbalaska@co ce: \$28,600.00 ed: 1994 raised by a private fee	ticipates telephonically i date. 803283 Kent C 13 SEWARD MERIDIAN KI ting to this appeal: trce Drive Salt Lake 0 Phone (ev pmcast.net Appellant's Opinio Price Paid: \$ 1, e appraiser within the pair	the appellant of Dursuant to KPB NOTE: A SEPAI C Bangerter N 2015072 PAR NA City , Utah ening):	ADISE AIRPARK / 84107 1 AGREE TO BE SI 4,200.00	the filing fee sho ed for each parcel. ADDN NO
Per KPB 5.12.050(B), if the ap for the appellant's hearing B be fully refunded within 30 c Account / Parcel Number: Property Owner: Legal Description: Physical Address of Proper Contact information for all Mailing Address: Phone (daytime):	peal is withdrawn before the BOE or par days after the BOE or par days after the hearing 35803283 04 T 05N R 10W SEC ty: I correspondence relat 4255 comme (801) 558-955 kbalaska@co ce: \$28,600.00 ed: 1994 raised by a private fee ed FOR SALE within the	ticipates telephonically p date. 803283 Kent C 13 SEWARD MERIDIAN KI ting to this appeal: trce Drive Salt Lake 0 Phone (ev pmcast.net Appellant's Opinio Price Paid: \$ 1, e appraiser within the pairs past 3-years?	the appellant of Dursuant to KPB NOTE: A SEPAI C Bangerter N 2015072 PAR NA City , Utah ening): n of Value: \$ 1 400.00 st 3-years?	ADISE AIRPARK A 84107 1 AGREE TO BE SI 4,200.00 Yes No X Yes No X	the filing fee sho ED FOR EACH PARCEL.
Per KPB 5.12.050(B), if the ap for the appellant's hearing B be fully refunded within 30 of Account / Parcel Number: Property Owner: Legal Description: Physical Address of Proper Contact information for all Mailing Address: Phone (daytime): Email Address: Value from Assessment Noti Year Property was Purchase Has the property been appe Has property been advertise	appeal is withdrawn before the BOE or par bays after the hearing 35803283 T 05N R 10W SEC ty: I correspondence rela 4255 comme (801) 558-955 kbalaska@co ce: \$28,600.00 ed: 1994 raised by a private fee ed FOR SALE within the PARCEL NO.	ticipates telephonically p date. 8032.83 Kent C 13 SEWARD MERIDIAN KI ting to this appeal: trce Drive Salt Lake Dimcast.net Appellant's Opinio Price Paid: \$ 1, appraiser within the para past 3-years? ADDRESS	the appellant of Dursuant to KPB NOTE: A SEPAI C Bangerter N 2015072 PAR NA City , Utah ening): n of Value: \$ 1 400.00 st 3-years?	ADISE AIRPARK A 84107 1 AGREE TO BE SI 4,200.00 Yes No X Yes No X	the filing fee sho ED FOR EACH PARCEL.

Appellant's Exhibits

27

I

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 <u>NOT</u> 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.

All 3 comps are 3 acre+/-, have Electric service , Natural gas, KPB Maintained Road

My property is 1/3 smaller, 1.8 acre+/-, NO nat. gas , NO Electric, No KPB road maintenance

Electric, nat. gas , borough road upgrade for maintenance far exceeds \$18,000 in cost

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

Check the following statement that applies to your intentions:

- I intend to submit additional evidence within the required time limit of 15 days prior to the hearing date.
- X My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

Check the following statement that applies to who is filing this appeal:

- I am the owner of record for the account/parcel number appealed.
- I am the **attorney for the owner of record** for the account/parcel number appealed.
- The owner of record for this account is a business, trust or other entity for which I am an **owner or officer**, **trustee**, **or otherwise authorized** to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.
- The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.
- I am not the owner of record for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

Signature of Appellant / Agent / Representative Bancenter

3/13/21

Appellant's Exhibits

2021 NUTICE OF ASSESSIVIENT Annual - Real Property

P1 T1

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

AddressServiceRequested

ENAUPENIAUS BOROUCH

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):05803283

Tax Authority: 58 - CENTRAL EMERGENCY SERVICES

Legal Description: T 05N R 10W SEC 13 SEWARD MERIDIAN KN 2015072 PARADISE AIRPARK ADDN NO 1 LOT 4

2021 Assessed Values 28,600 0 Land: Improvements*: Total Assessed KPB: 28,600 Exempt Value KPB: 0 Total Taxable KPB: 28.600 **Total Assessed City:** 0 **Exempt Value City:** 0 Total Taxable City: 0

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: OR	10/15/2021
BOARD OF EQUALIZATI WILL BEGIN MEETING:		1st INSTALLMENT DUE: 2nd INSTALLMENT DUE:	

APPEAL PROCEDURE AND IMPORTANT TAX INFORMATION ON REVERSE SIDE

3/15/2021



Kenai Peningula Bo Basic Map Viewer

05813306

Parcel ID 05813306

Own Type Private

Use Type Residential

Situs Address 40247 ARROWHEAD AVE

Owner TAORMINA STEVE G

Attention

Address 35812 SUNSET PARK ST

City, State ZIP SOLDOTNA, AK 99669

Acreage 2.75

Legal T 5N R 10W SEC 24 SEWARD MERIDIAN KN 0990021 ARROWHEAD EST LOT 6

Plat Link http://www.borough.kenai.ak.us/component s/com_papyruslist/document.php? d=1395114

Land Value 35200

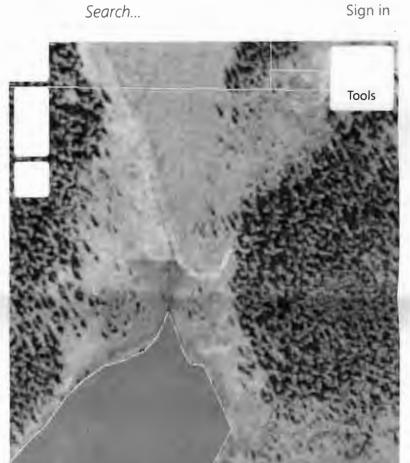
Improvement Value 244500

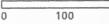
Assessed Value 279700

Taxable Value 229700

Physical Addresses 40247 ARROWHEAD AVE

Appellant's Exhibits





APP 24

200ft

· · ·

Description

PARCEL ID: 05813301 Private Vacant

Owner:

MILLAY MICHAEL L PO BOX 2572 SOLDOTNA, AK 99669

Legal:

T 5N R 10W SEC 24 SEWARD MERIDIAN KN 0990021 ARROWHEAD EST LOT 1

Physical Addresses:

Hyperlinks

View a PDF of the Plat

View Detailed KPB Assessment Information

Details

Parcel ID 05813301

Own Type Private

Use Type Vacant

Situs Address N/A

Owner MILLAY MICHAEL L

Attention

Address PO BOX 2572

City, State ZIP SOLDOTNA, AK 99669

Acreage 2.85

Legal Appellant's Exhibits

T 5N R 10W SEC 24 SEWARD MERIDIAN KN 0990021 ARROWHEAD EST LOT 1

Plat Link http://www.borough.kenai.ak.us/component s/com_papyruslist/document.php? d=1395114

Land Value 35200

Improvement Value 0

Assessed Value 35200

Taxable Value 35200

Physical Addresses

All Owners of Record

MILLAY MICHAEL L

MILLAY SUSAN L

Appellant's Exhibits

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PARCEL ID: 05813304 Private Residential

Owner: NATH ROBERT A PO BOX 3121 SOLDOTNA, AK 99669

Legal: T 5N R 10W SEC 24 SEWARD MERIDIAN KN 0990021 ARROWHEAD EST LOT 4

Physical Addresses: 40207 ARROWHEAD AVE

Hyperlinks

View a PDF of the Plat

View Detailed KPB Assessment Information

Details

Parcel ID 05813304

Own Type Private

Use Type Residential

Situs Address 40207 ARROWHEAD AVE

Owner NATH ROBERT A

Attention

Address PO BOX 3121

City, State ZIP SOLDOTNA, AK 99669

Acreage 3.74

Legal Appellant's Exhibits

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T 5N R 10W SEC 24 SEWARD MERIDIAN KN 0990021 ARROWHEAD EST LOT 4

Plat Link http://www.borough.kenai.ak.us/component s/com_papyruslist/document.php? d=1395114

Land Value 35800

Improvement Value 301400

Assessed Value 337200

Taxable Value 337200

Physical Addresses 40207 ARROWHEAD AVE

All Owners of Record

NATH ROBERT A

Appellant's Exhibits

In the same basis

Tax Year 2021
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, 2021**.

Filing Fee: Must be included with this appeal form.

For Commercial Property: Please include Attachment A

FILING FEE BASED ON TOTAL ASSESSED VALUE PER PARCEL
(Each parcel/account appealed must be accompanied by a separate filing fee and form)Assessed Value from Assessment NoticeFiling FeeLess 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:	01708082	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	Kenai	Gravel Products, LLC
Legal Description:		
Physical Address of Property:		NA

Contact information for all correspondence relating to this appeal:

Mailing Address:	4255 Comme	rce Drive Ste 4 Salt Lak	e city , UT 84107	
Phone (daytime):	(801) 558-955	0 Phone (evening)	:	
Email Address:	kbalaska@co	mcast.net		ERVED VIA EMAIL
Year Property was Purch Has the property been a		Price Paid: \$ 900.00 appraiser within the past 3-ye		-
			DATE OF SALE	SALE PRICE
Comparable Sales:	PARCEL NO.	ADDRESS	DATE OF SALE	SALE FRICE
	01708039	see attached		
	01708037	13		
	01708036	П		

Appellant's Exhibits

RECEIVED
MAR 3 0 2021
Borough Clerk's Office Kenai Peninsula Borough
For Official Use Only
Fees Received: \$ 30
Cash (38)

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

DEOEL

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 <u>NOT</u> 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 3 Comparable properties have Borough Maintained road

My property Does "Not" have borough road maintenance and cannot be bank fiananced

Cost to get borough road maintenance is in excess of \$5000

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

Check the following statement that applies to your intentions:

I intend to submit <u>additional evidence</u> within the required time limit of 15 days prior to the hearing date.

My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

Check the following statement that applies to who is filing this appeal:

I am the **owner of record** for the account/parcel number appealed.

I am the **attorney for the owner of record** for the account/parcel number appealed.

The owner of record for this account is a business, trust or other entity for which I am an **owner or officer**, **trustee**, **or otherwise authorized** to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

□ I am **not the owner of record** for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

Signature of Appellant / Agent / Representative

Printed Name of Appellant / Agent / Representative

3/15/2021



Kenai Peninsula Borough, Alaska Assessing Department

Comp #1

Go Back

Property Search

Print Report

Property Taxes

Property Owner: BARNUM TIM BARNUM KIM 44517 OPAL ST KENALAK 99611-9789

Change of Address

Owner(s)

Property ID 01708039 Address Transfer Date 9/18/2015 Document / Book Page 20150082700 Acreage 1.2900 53 - NIKISKI FIRE Tax Authority Group

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 12

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main F Certifica							
Land Assid	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
Imp Assd	\$2,000	\$3,900	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	9,3
Total Assd	\$30,400	\$21,800	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21
									*

Property Details

Kenai Peninsula Borough, Alaska Comp #2 Assessing Department Go Back Property Search Print Report Property Taxes 01708037 Property ID Property Owner: BLANCHARD REBECCA Address 44627 CPAL ST PO BOX 881 KASILOF AK 99610-0881 Transfer Date 10/30/2020 Change of Address 20200107430 Document / Book Page Owner(s) Acreage 1.2900 Tax Authority Group 53 - NIKISKI FIRE Description T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 10

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

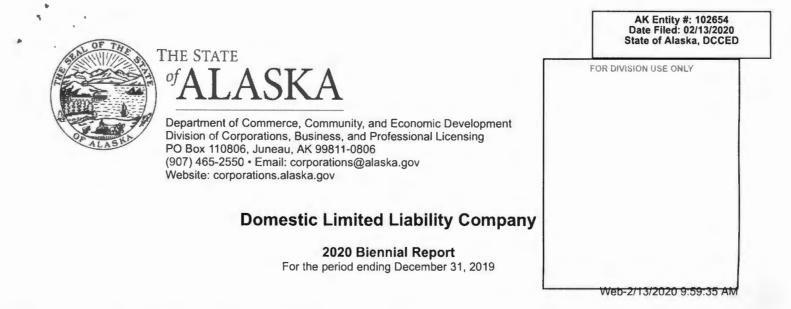
Year	2021	2020	2019	2018	2017	2016	2015	2014	201.
Reason	Main Roll Certification	Main F Certifica							
Land Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16
Imp Assd	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500	\$1,500	
Fotal Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$1,6,200	\$17,700	\$17,700	\$16
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152 JOEY LN			Transfer D	Date	5/30/2013	
RAND JUNCTION CO 81504	-5534		Document / Bo	ok Page	20130051330	
Change of Address			Acreag	e	1.2900	
Owner(s)		•	Tax Authority		53 - NIKISKI FIRE	
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Due Date: This report along with its fees are due by January 2, 2020

Fees: If postmarked before February 2, 2020, the fee is \$100.00. If postmarked on or after February 2, 2020 then this report is delinquent and the fee is \$137.50.

Entity Name: Kenai Gravel Products LLC

Entity Number: 102654

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 37211 Skywagon St, Soldotna, AK 99669

Mailing Address: 4255 COMMERCE DR STE 4, MURRAY, UT 84107 **Registered Agent** information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

Name: Kent Bangerter

Physical Address: 40250 Arrowhead Ave, Soldotna,, AK 99669

Mailing Address: PO Box 2737, Soldotna, AK 99669

Officials: The following is a complete list of officials who will be on record as a result of this filing.

· Provide all officials and required information. Use only the titles provided.

- Mandatory Members: this entity must have at least one (1) Member. A Member must own a %. In addition, this entity must provide all Members who own 5% or more of the entity. A Member may be an individual or another entity.
- Manager: If the entity is manager managed (per its articles or amendment) then there must be at least (1) Manager provided. A
 Manager may be a Member if the Manager also owns a % of the entity.

Full Legal Name	Complete Mailing Address	% Owned	Member
Kent C Bangerter	PO BOX 2737, SOLDOTNA, AK 99669	100.00	x

If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

Purpose: Selling gravel, sand and topsoil

NAICS Code: 212321 - CONSTRUCTION SAND AND GRAVEL MINIG

New NAICS Code (optional):

antional):

This form is for use by the named entity only. Only persons who are authorized by the above Official(s) of the named entity may make changes to it. If you proceed to make changes to this form or any information on it, you will be certifying under penalty of perjury that you are authorized to make those changes, and that everything on the form is true and correct. In addition, persons who file documents with the commissioner that are known to the person to be false in material respects are guilty of a class A misdemeanor. Continuation means you have read this and understand it.

t

2021 NOTICE OF ASSESSMENT Annual - Real Property

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

Address Service Requested

B P1 T1

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

Tax Authority: 53 - NIKISKI FIRE

LAKE ESTATES 2011 REPLAT LOT 78A

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

Property ID (PIN):01708082

Parcel Address:

44869 WALLERS ST

Legal Description: T 6N R 11W SEC 12 SEWARD MERIDIAN KN 2011090 PRINCESS

2021 Assessed Values

		4,100	Improvements*:	31,900	Land:
36,000	Total Taxable KPB:	0	Exempt Value KPB:	36,000	Total Assessed KPB:
0	Total Taxable City:	0	Exempt Value City:	0	Total Assessed City:
			0 Total Taxable KPB: 36,000	Exempt Value KPB: 0 Total Taxable KPB: 36,000	36,000 Exempt Value KPB: 0 Total Taxable KPB: 36,000

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: OR	10/15/2021
BOARD OF EQUALIZATI WILL BEGIN MEETING:		1st INSTALLMENT DUE: 2nd INSTALLMENT DUE:	

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 <u>begin</u> on the date shown on the front of this notice — <u>each property owner will be notified of</u> 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.

Appellant's Exhibits

Tax Year 2021 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, 2021**.

Filing Fee: Must be included with this appeal form.

For Commercial Property: Please include Attachment A

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

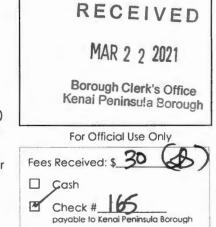
Per KPB 5.12.050(B), if the appeal is withdrawn before evidence is due, or if the appellant or agent of the appellant is present for the appellant's hearing before the BOE or participates telephonically pursuant to KPB 5.12.060(T) then the filing fee shall be fully refunded within 30 days after the hearing date.

Account / Parcel Number:	0170 8085	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	Kenai	Gravel Products, LLC
Legal Description:		
Physical Address of Property:		NA

Contact information for all correspondence relating to this appeal:

Mailing Address:	e city, UT 84107			
Phone (daytime):	(801) 558-955	0 Phone (evening)		
Email Address:	kbalaska@co	mcast.net	I AGREE TO BE S	ERVED VIA EMAIL
	ased: 2008	Appellant's Opinion of Va Price Paid: \$ 900.00 appraiser within the past 3-yea past 3-years?		
Comparable Sales:	PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE
	01708039	see attached		
	01708037	13		
	01708036	11		

Appellant's Exhibits



CREDIT CARDS NOT ACCEPTED FOR FILING FEES

APP 37

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 <u>NOT</u> 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 3 Comparable properties have Borough Maintained road

My property Does "Not" have borough road maintenance and cannot be bank fiananced

Cost to get borough road maintenance is in excess of \$5000

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

Check the following statement that applies to your intentions:

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I am the **attorney for the owner of record** for the account/parcel number appealed.

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□ I am **not the owner of record** for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

Signature of Appellant / Agent / Representative

3/15/2021 Date

Printed Name of Appellan / Agent / Representative

Appellant's Exhibits

Property Details

Kenai Peninsula Borough, Alaska Assessing Department

Comp #1

	Go Back	Property Search	Print Report	Property Taxes	
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Property Owner:	 determine a set della presentation. 	· · · ·	Property	ID	01708039
BARNUM TIM BARNUM KIM			Address		
44517 OPAL ST KENALAK 99611-9789			Transfer D	ate	9/18/2015
Change of Address			Document / Bo	ok Page	20150082700
			Acreage		1.2900
Owner(s)		*	Tax Authority	Group	53 - NIKISKI FIRE

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 12

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

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Year	2021	2020	2019	2018	2017	2016	2015	2014	201.
Reason	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main F Certifica
Land Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
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Total Assd	\$30,400	\$21,800	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21
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Property Details

Kenai Peninsula Borough, Alaska Comp #2 Assessing Department

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Improvements do not exist for this account.

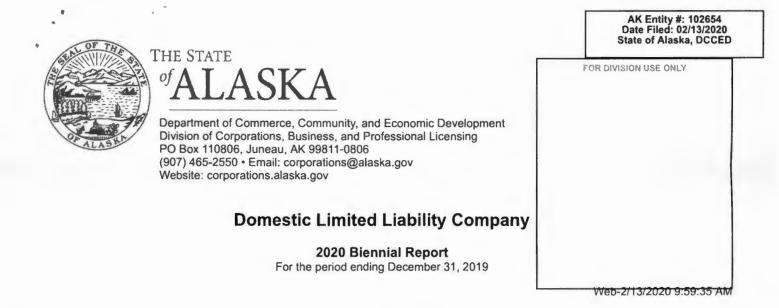
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Owner(s)		•	Tax Authority		53 - NIKISKI FIRE
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Entity Number: 102654

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 37211 Skywagon St, Soldotna, AK 99669

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Full Legal Name	Complete Mailing Address	% Owned	Member
Kent C Bangerter	PO BOX 2737, SOLDOTNA, AK 99669	100.00	×

If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

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New NAICS Code (optional):

I):

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

Address Service Requested

2021 NOTICE OF ASSESSMENT Annual - Real Property

P1 T1



SALT LAKE CITY UT 84107-1404

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.

LE 31-39/63

Property ID (PIN):01708085

Tax Authority: 53 - NIKISKI FIRE

Legal Description: T 6N R 11W SEC 12 SEWARD MERIDIAN KN 2011090 PRINCESS LAKE ESTATES 2011 REPLAT LOT 81A

2021 Assessed Values

Land:	32,100	Improvements*:	2,000		
Total Assessed KPB:	34,100	Exempt Value KPB:	0	Total Taxable KPB:	34,100
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0
I otal Assessed City:	0	Exempt value City:	0	Total Taxable City:	0

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: OR	10/15/2021
BOARD OF EQUALIZATI WILL BEGIN MEETING:		1st INSTALLMENT DUE: 2nd INSTALLMENT DUE:	

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 <u>begin</u> on the date shown on the front of this notice — <u>each property owner will be notified of</u> <u>the scheduled date of their hearing at least 30 days in advance.</u>

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.

Appellant's Exhibits

. Tax Year	2021	RECEIVED
Real Property Assessmer Kenai Peninsul		MAR 2 9 2021
Office of the Bo	-	Borough Clerk's Office Kenai Peninsula Borough
144 N. Binkley Street	Phone: (907) 714-2160	
Soldotna, Alaska 99669-7599	Toll Free: 1-800-478-4441	For Official Use Only
Applications must be postmarked or received	at the Office of the Borough Clerk or	Fees Received: \$ 30

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, 2021.

Filing Fee: Must be included with this appeal form.

For Commercial Property: Please include Attachment A

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

Check #

Cash

D

payable to Kenai Peninsula Borough

168

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:	01726503	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	Kenai	Gravel Products, LLC
Legal Description:		
Physical Address of Property:		NA

Contact information for all correspondence relating to this appeal:

Mailing Address:	4255 Comme	rce Drive Ste 4 Salt I	Lake city , UT 84107			
Phone (daytime):	(801) 558-955	(801) 558-9550 Phone (evening):				
Email Address:	kbalaska@co	mcast.net		I AGREE TO BE SERVED VIA EMAIL		
Value from Assessment N Year Property was Purche	otice: \$ <u>95,500</u> ased: 2008	Appellant's Opinion of Price Paid: \$ 900		0		
Has the property been a		appraiser within the past 3	3-years? Yes 🗌 No 🗌 Yes 🗍 No 🗍			
Comparable Sales:	PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE		
	01725110	see attached				
	01726075	н				
	01726069	D.				

Appellant's Exhibits

APP 45

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 <u>NOT</u> 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.

3 Comp properties have electric & Borough Maintained road @ \$4400/acre average

subject property "No" borough road maintenance, "NO" Electric service 60% less value

cannot be bank financed, Cost to get borough road maintenance is in excess of \$10,000

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

Check the following statement that applies to your intentions:

I intend to submit <u>additional evidence</u> within the required time limit of 15 days prior to the hearing date.

My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

Check the following statement that applies to who is filing this appeal:

I am the **owner of record** for the account/parcel number appealed.

I am the **attorney for the owner of record** for the account/parcel number appealed.

The owner of record for this account is a business, trust or other entity for which I am an **owner or officer**, **trustee**, **or otherwise authorized** to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

□ I am **not the owner of record** for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

Signature of Appellant / Agent / Representative

3/15/2021

COMP. FOTA TA



Kenai Peninsula Borough, Alaska Assessing Department

Go Back **Property Search** Print Report **Property Taxes** 01725110 Property ID **Property Owner:** WEST NOLA A Address 7931 ALPINE VIEW CIR ANCHORAGE AK 99507-5707 Transfer Date 2/27/2015 **Change of Address** Document / Book Page 20150014680 Acreage 4.7700 Owner(s) Tax Authority Group 53 - NIKISKI FIRE 34926 Acre Description T 6N R 12W SEC 1 Seward Meridian KN 0830143 BETTYANN'S ACRES SUB LOT 2 BLK 3 2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021 Year 2021 2020 2019 2018 2017 2016 2015 2014 2013

Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main R Certifica	
\$23,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,	
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
\$23,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,	
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	Certification \$23,500 \$0 \$23,500	Certification Certification \$23,500 \$17,500 \$0 \$0 \$23,500 \$17,500	Certification Certification Certification \$23,500 \$17,500 \$17,500 \$0 \$0 \$0 \$23,500 \$17,500 \$17,500	Certification Certification Certification Certification \$23,500 \$17,500 \$17,500 \$17,500 \$0 \$0 \$0 \$0 \$23,500 \$17,500 \$17,500 \$17,500 \$0 \$0 \$0 \$0 \$23,500 \$17,500 \$17,500 \$17,500	Certification Certification Certification Certification Certification \$23,500 \$17,500 \$17,500 \$17,500 \$17,500 \$0 \$0 \$0 \$0 \$0 \$23,500 \$17,500 \$17,500 \$17,500 \$0 \$0 \$0 \$0 \$23,500 \$17,500 \$17,500 \$17,500	Certification Certification Certification Certification Certification Certification \$23,500 \$17,500 \$17,500 \$17,500 \$17,500 \$17,500 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$23,500 \$17,500 \$17,500 \$17,500 \$17,500 \$17,500 \$0	Certification Station Station <td>Certification Certification State<td>Certification Certification State State</td></td>	Certification State <td>Certification Certification State State</td>	Certification State State

Improvements do not exist for this account.

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	推進したが、そこの	Property Details	
PENIA	Kenai Peninsul Assessing Departmen		
100	Go Back Property Sear	ch Print Report Property Tax	es
Property Owner: MCGAHAN CAMERON M		Property ID	01726075
PO BOX 1435	\wedge ()	Address Tr an sfer Date	
KENAI AK 99611-1435	ft 10 13		
	(1 mm)	Document / Book Page	
KENAI AK 99611-1435	Como		5.1000
KENAI AK 99611-1435 Change of Address	Comp	Document / Book Page	5.1000 53 - NIKISKI FIRE
KENAI AK 99611-1435 Change of Address	Como H2	Document / Book Page Acreage Tax Authority Group	53 - NIKISKI FIRE
KENAI AK 99611-1435 Change of Address Owner(s)	Aeridian KN 2014059 ELDORA SUB LOT	Document / Book Page Acreage Tax Authority Group Description	

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	
Reason	Main Roll Certification							
Land Assd	\$20,800	\$16,300	\$16,300	\$16,300	\$16,300	\$16,300	\$16,300	
Imp Assd	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Fotal Assd	\$20,800	\$16,300	\$16,300	\$16,300	\$16,300	\$16,300	\$16,300	

Improvements do not exist for this account.

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Kenai Peninsula Borough, Alaska Assessing Department

Go Back **Property Search** Print Report **Property Taxes** Property ID 01726069 Property Owner: THICKSTUN ANDREW JONATHAN Address 44094 SAM ST THICKSTUN SHANNON MARY 10672 KENAI SPUR HWY STE 112 **Fransfer** Date 2/17/2011 KENAI AK 99611-7868 Document / Book Page 20110016060 Change of Address 4.51.00 Acreage Owner(s) Tax Authority Group 53 - NIKISKI FIRE Acre 42 Description T 6N R 12W SEC 12 Seward Meridian KN 0850202 WISE SUB TRACT 1

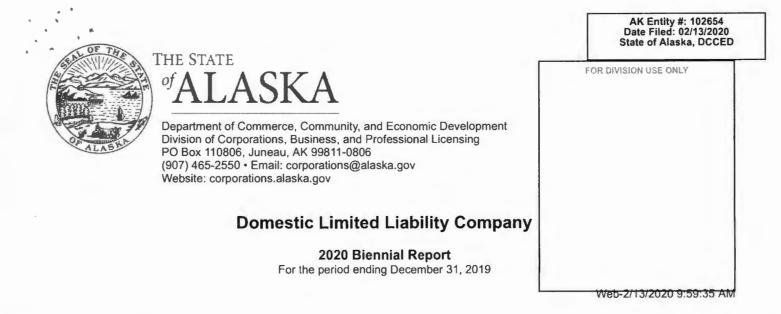
2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	2013
Reason	Main Roll Certification	Main R Certifica							
and Assd	\$19,300	\$15,300	\$15,300	\$15,300	\$15,300	\$15,300	\$15,300	\$15,300	\$15,
mp Assd	\$252,000	\$2\$4,500	\$253,900	\$196,900	\$158,700	\$136,000	\$84,300	\$87,800	36
otal Assd	\$271,300	\$269,800	\$269,200	\$212.200	\$174,000	\$151,300	\$99,600	\$103,100	\$21,
									*
								11-0 V	

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Type Occupancy Roof Structure Roof Cover Heating Stories Bathrooms Exterior Wall COTTAGE 1 L Single family Gable Metal Space heater 1.0 1 APP 49 Al or steel sheet siding

Appellant's Exhibits



Due Date: This report along with its fees are due by January 2, 2020

Fees: If postmarked before February 2, 2020, the fee is \$100.00. If postmarked on or after February 2, 2020 then this report is delinquent and the fee is \$137.50.

Entity Name: Kenai Gravel Products LLC

Entity Number: 102654

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 37211 Skywagon St, Soldotna, AK 99669

Mailing Address: 4255 COMMERCE DR STE 4, MURRAY, UT 84107 **Registered Agent** information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

Name: Kent Bangerter

Physical Address: 40250 Arrowhead Ave, Soldotna,, AK 99669

Mailing Address: PO Box 2737, Soldotna, AK 99669

Officials: The following is a complete list of officials who will be on record as a result of this filing.

· Provide all officials and required information. Use only the titles provided.

- Mandatory Members: this entity must have at least one (1) Member. A Member must own a %. In addition, this entity must provide all Members who own 5% or more of the entity. A Member may be an individual or another entity.
- Manager: If the entity is manager managed (per its articles or amendment) then there must be at least (1) Manager provided. A
 Manager may be a Member if the Manager also owns a % of the entity.

Full Legal Name	Complete Mailing Address	% Owned	Member
Kent C Bangerter	PO BOX 2737, SOLDOTNA, AK 99669	100.00	X

If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

Purpose: Selling gravel, sand and topsoil

NAICS Code: 212321 - CONSTRUCTION SAND AND GRAVEL MINIG

New NAICS Code (optional):

This form is for use by the named entity only. Only persons who are authorized by the above Official(s) of the named entity may make changes to it. If you proceed to make changes to this form or any information on it, you will be certifying under penalty of perjury that you are authorized to make those changes, and that everything on the form is true and correct. In addition, persons who file documents with the commissioner that are known to the person to be false in material respects are guilty of a class A misdemeanor. Continuation means you have read this and understand it.

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

Address Service Requested

2021 NOTICE OF ASSESSMENT Annual - Real Property

P1 T1



LE 31-40/63

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CHARLIE PIERCE BOROUGH NAYOR

(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):01726503

Tax Authority: 53 - NIKISKI FIRE

Legal Description: T 6N R 12W SEC 12 SEWARD MERIDIAN KN 2014011 PRINCESS LAKE ESTATES PHASE 3 LOT 17

2021 Assessed Values	9	.81 acres 6	2000	= 19,600	<u> </u>
Land:	81,500	Improvements*:	14,000 0	0,000	
Total Assessed KPB:	95,500	Exempt Value KPB:	0	Total Taxable KPB:	95,500
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0

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: OR	10/15/2021
BOARD OF EQUALIZAT WILL BEGIN MEETING:		1st INSTALLMENT DUE: 2nd INSTALLMENT DUE:	

APPEAL PROCEDURE AND IMPORTANT TAX INFORMATION ON REVERSE SIDE

Appellant's Exhibits

ation Appeal	REC	EIVED	
ough ^{Clerk}	Borough (2 3 2021 Clerk's Office	
Phone: (907) 714-2160 Toll Free: 1-800-478-4441		al Use Only	
ffice of the Borough Clerk or rch 31, 2021.		30-	
	Check #	167 Di Peninsula Borough	
	CREDIT CARDS NOT ACC	CEPTED FOR FILING FEES	
A CONTRACTOR OF A		tada da Ara da Ara da	
	Filing Fee		
\$30			
\$100			
	\$200		
	\$1,000		
NOTE: A SE	PARATE FORM IS REQUIRE	D FOR EACH PARCEL.	
Kenai Gravel Produc	cts, LLC		
NA			
nis appeal:			
rive Ste 4 Salt Lake city	y, UT 84107		
Phone (evening):		· · · · · · · · · · · · · · · · · · ·	
t.net		RVED VIA EMAIL	
	15,000		
ser within the past 3-years?	Yes 🗌 No 🗌		
years?	Yes 🗌 No 🗌		
ADDRESS	DATE OF SALE	SALE PRICE	
see attached			
	OUGh Clerk Phone: (907) 714-2160 Toll Free: 1-800-478-4441 fice of the Borough Clerk of rch 31, 2021. AL ASSESSED VALUE PER PARC accompanied by a separate ence is due, or if the appellant s telephonically pursuant to K mote: A set Kenai Gravel Product NA his appeal: rive Ste 4 Salt Lake city Phone (evening): t.net pellant's Opinion of Value: \$ Price Paid: \$ 900.00 ser within the past 3-years? years? ADDRESS see attached	OUGh MAR 2 Clerk Borough O Phone: (907) 714-2160 MAR 2 Toll Free: 1-800-478-4441 For Offici fice of the Borough Clerk or reh 31, 2021. Fees Received: \$ Cash Check # pyoble to Kenc Credit Carbos Not Acc AL ASSESSED VALUE PER PARCEL Cacompanied by a separate filing fee and form) Filing Fee \$30 \$100 \$200	

Appellant's Exhibits

58

APP 52

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 <u>NOT</u> 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.

3 Comp properties have electric & Borough Maintained road @ \$4400/acre average

subject property "No" borough road maintenance, "NO" Electric service 60% less value

cannot be bank financed, Cost to get borough road maintenance is in excess of \$10,000

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

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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 **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.

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□ I am **not the owner of record** for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

Signature of Appellant / Agent / Representative

3/15/2021

Appellant's Exhibits

Property Details

	Go Back Property Search	Print Report Property Taxes	
	ilalikasing shaka sh Mana shaka	ал английн намаан ан ал ал ар	
Property Owner: WEST NOLA A		Property ID	01725110
931 ALPINE VIEW CIR ANCHORAGE AK 99507-5707	1 int	Address Transfer Date	2/27/2015
Change of Address		Document / Book Page	20150014680
Owner(s)	14	Acreage	4.7700
	4	Tax Authority Group	53 - NIKISKI FIRE
e faither an indention an interaction database	MAN IN CONCERNMENTS INC. I MAN IN THE CONCERNMENT OF THE CONCERNMENT OF THE CONCERNMENT OF THE CONCERNMENT OF T	t t i i i i i i i i i i i i i i i i i i	n poly
6N R 12W SEC 1 Seward Meridian	Des KN 0830143 BETTYANN'S ACRES SU	Scription BLOT 2 BLK 3 DE 4926	por

Year	2021	2020	2019	2018	2017	2016	2015	2014	2013
Reason	Main Roll Certification	Main R Certifica							
and Assd	\$23,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,
mp Assd	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
otal Assd	\$23,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17
									•

improvements do not exist for this account

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PEN	Kenai Pe Assessing D		Borough, A	Jaska	
	Go Back	Property Search	Print Report	Property Taxes	
	99. (See A				
Property Owner:			Property ID		01726075
MCGAHAN CAMERON M PO BOX 1435	Λ	()	Address		
KENALAK 99611-1435	- / \	10 or to	Transfer Dat		
Change of Address		10-1-11 12-12-11	Document / Book	Page	C 1000
Owner(s)		AV	Acreage		5.1000
			Tax Authority G	oup	53 - NIKISKI FIRE
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			ED AND ARE SUBJECT		anna hinililinanis hissiskalali. Da no shikaya nayas
	CERTIFIED VALUE	S FOR 2021 WILL N	OT BE AVAILABLE U	NTIL JUNE 1, 202	1

Year	2021	2020	2019	2018	2017	2016	2015	
Reason	Main Roll Certification							
Land Assd	\$20,800	\$16,300	\$16,300	\$16,300	\$16,300	\$16,300	\$16,300	3
Imp Assd	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Assd	\$20,800	\$16,300	\$16,300	\$16,300	\$16,300	\$16,300	\$16,300	

Improvements do not exist for this account.

Capyright 2021 by Aumentum Technologies | Login |

Privacy Statement - Terms Of

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Kenai Peninsula Borough, Alaska Assessing Department

Go Back **Property Search** Print Report **Property Taxes** 01726069 Property ID **Property Owner:** THICKSTUN ANDREW JONATHAN Address 44094 SAM ST THICKSTUN SHANNON MARY 10672 KENAI SPUR HWY STE 112 **Transfer Date** 2/17/2:011 KENAI AK 99611-7868 Document / Book Page 20110016060 **Change of Address** 4.51.00 Acreage Owner(s) Tax Authority Group 53 - NIKISKI FIRE cre . Description T 6N R 12W SEC 12 Seward Meridian KN 0850202 WISE SUB TRACT 1 2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

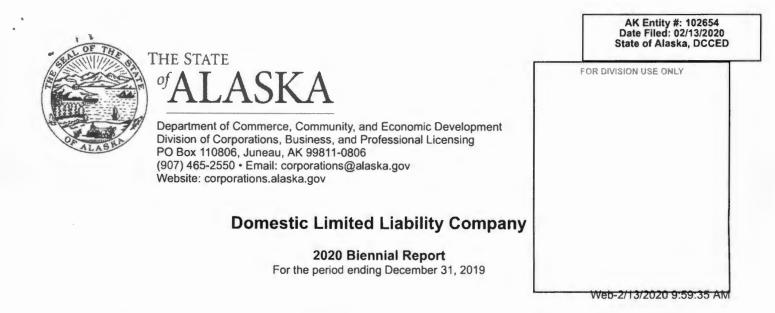
Year	2021	2020	2019	2018	2017	2016	2015	2014	2013
Reason	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main R Certifica
and Assd	\$19,300	\$15,300	\$15,300	\$15,300	\$15,300	\$15,300	\$15,300	\$15,300	\$15,
Imp Assd	\$252,000	\$254,500	\$253,900	\$196,900	\$158,700	\$136,000	\$84,300	\$87,800	\$6,
otal Assd	\$271,300	\$269,800	\$269,200	\$212.200	\$174,000	\$151,300	\$99,600	\$103,100	\$21,
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1									

Type Occupancy Roof Structure Roof Cover Heating Stories Bathrooms Exterior Wall

COTTAGE 1 L Single family Gable Metal Space heater 1.0 1 APP 56 Al or steel sheet siding

Appellant's Exhibits

1



Due Date: This report along with its fees are due by January 2, 2020

Fees: If postmarked before February 2, 2020, the fee is \$100.00. If postmarked on or after February 2, 2020 then this report is delinquent and the fee is \$137.50.

Entity Name: Kenai Gravel Products LLC

Entity Number: 102654

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 37211 Skywagon St, Soldotna, AK 99669

Mailing Address: 4255 COMMERCE DR STE 4, MURRAY, UT 84107

Registered Agent information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

Name: Kent Bangerter

Physical Address: 40250 Arrowhead Ave, Soldotna,, AK 99669

Mailing Address: PO Box 2737, Soldotna, AK 99669

Officials: The following is a complete list of officials who will be on record as a result of this filing.

Provide all officials and required information. Use only the titles provided.

- Mandatory Members: this entity must have at least one (1) Member. A Member must own a %. In addition, this entity must provide all Members who own 5% or more of the entity. A Member may be an individual or another entity.
- Manager: If the entity is manager managed (per its articles or amendment) then there must be at least (1) Manager provided. A Manager may be a Member if the Manager also owns a % of the entity.

Full Legal Name	Complete Mailing Address	% Owned	Member
Kent C Bangerter	PO BOX 2737, SOLDOTNA, AK 99669	100.00	x

If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

Purpose: Selling gravel, sand and topsoil

NAICS Code: 212321 - CONSTRUCTION SAND AND GRAVEL MINIG

New NAICS Code (optional):

This form is for use by the named entity only. Only persons who are authorized by the above Official(s) of the named entity may make changes to it. If you proceed to make changes to this form or any information on it, you will be certifying under penalty of perjury that you are authorized to make those changes, and that everything on the form is true and correct. In addition, persons who file documents with the commissioner that are known to the person to be false in material respects are guilty of a class A misdemeanor. Continuation means you have read this and understand it.

2021 NOTICE OF ASSESSMENT Annual - Real Property

P1 T1

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

Address Service Requested

KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY UT 84107-1404

BOROUGH MAYOR

Land

CHARLIE PIERCE

(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.

LE 31-41/63

Property ID (PIN):01726504

Tax Authority: 53 - NIKISKI FIRE

Legal Description: T 6N R 12W SEC 12 SEWARD MERIDIAN KN 2014011 PRINCESS LAKE ESTATES PHASE 3 LOT 24

S Land	be
--------	----

2021 Assessed Values	5	.52 nores (00200	0 = h = 11,000	
Land:	57,600	Improvements*:	4,000		
Total Assessed KPB:	61,600	Exempt Value KPB:	0	Total Taxable KPB:	61,600
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0

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: OR	10/15/2021
BOARD OF EQUALIZATI WILL BEGIN MEETING:		1st INSTALLMENT DUE: 2nd INSTALLMENT DUE:	

APPEAL PROCEDURE AND IMPORTANT TAX INFORMATION ON REVERSE SIDE

APP 58 64



Tax Year 2021
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, 2021.

Filing Fee: Must be included with this appeal form.

For Commercial Property: Please include Attachment A

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:	01726521	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	4	Kenai Gravel Products, LLC
Legal Description:		
Physical Address of Property:		NA

Contact information for all correspondence relating to this appeal:

Mailing Address:	4255 Comme	4255 Commerce Drive Ste 4 Salt Lake city, UT 84107				
Phone (daytime):	(801) 558-955) Phone (evening):			
Email Address:	kbalaska@co	mcast.net	I AGREE TO BE S	ERVED VIA EMAIL		
	ased: 2008	Price Paid: \$ 900.00 appraiser within the past 3-ye]		
Comparable Sales:	PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE		
	01708039	see attached				
	01708037	п				
	01708036	U				

Appellant's Exhibits

APP 59

E	Check #	insula Borough
CREE	DIT CARDS NOT ACCEPTED	D FOR FILING FEES
ED VALUE PER PARCEL	· · · · · · · · · · · · · · · · · · ·	

RECEIVED

MAR 2 2 2021

Borough Clerk's Office Kenai Peninsula Borough

For Official Use Only

Fees Received: \$

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S:\WPWIN\DATA\TEMPLATES\Application REAL PROPERTY ASSESSMENT VALUATION APPEAL mlt.docx

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 <u>NOT</u> 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 3 Comparable properties have Borough Maintained road

My property Does "Not" have borough road maintenance and cannot be bank fiananced

Cost to get borough road maintenance is in excess of \$5000

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

Check the following statement that applies to your intentions:

I intend to submit <u>additional evidence</u> within the required time limit of 15 days prior to the hearing date.

My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

Check the following statement that applies to who is filing this appeal:

I am the **owner of record** for the account/parcel number appealed.

I am the **attorney for the owner of record** for the account/parcel number appealed.

The owner of record for this account is a business, trust or other entity for which I am an **owner or officer**, **trustee**, **or otherwise authorized** to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). If you are not listed by name as the owner of record for this account, this is *REQUIRED* for confirmation of your right to appeal this account.

I am **not the owner of record** for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

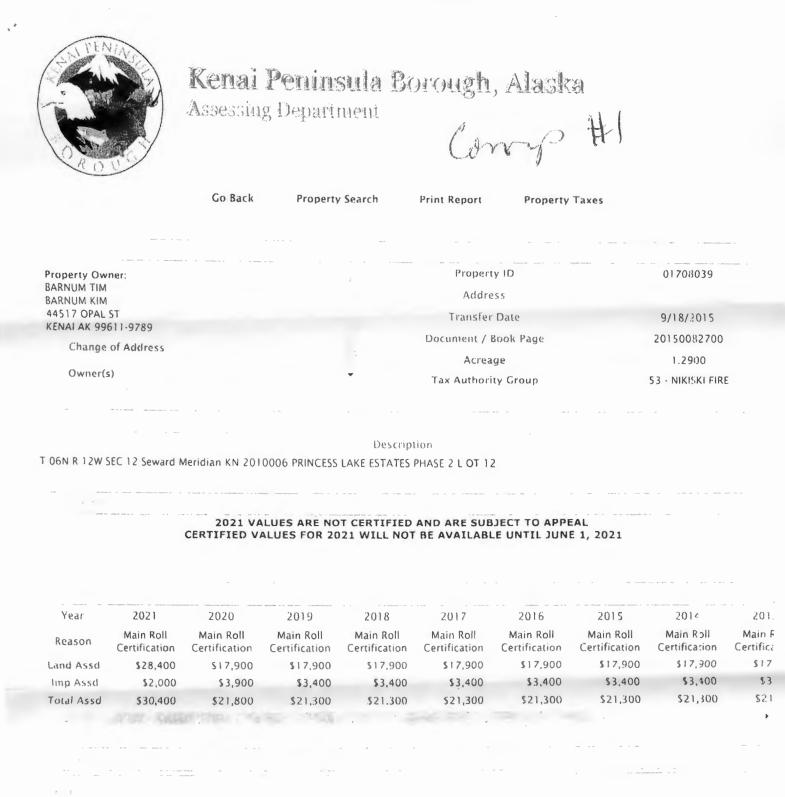
Signature of Appellant / Agent / Rec

3 15 2021

Printed Name of Appellan / Agent / Representative

Appellant's Exhibits

Property Details



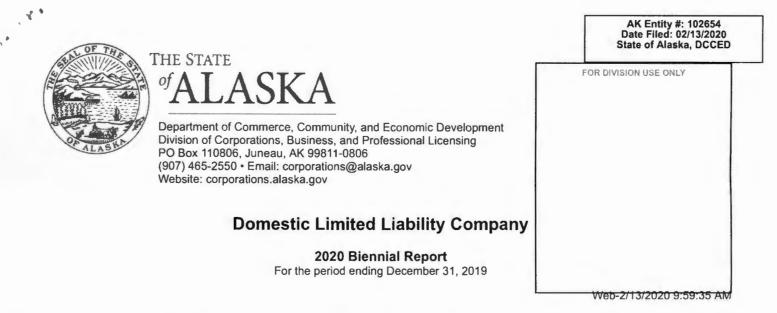
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Owner(5)				Acreage			1.2900	
					Tax Authority Group			53 - NIKISKI FIRE	
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Year	2021	2020	2019	2018	2017	2016	2015	2014	201.
Reason	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main F Certifica
Land Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16
Imp Assd	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500	\$1,500	
Fotal Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$17,700	\$17,700	\$16
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Improvement	ts do not exist f	or this account.	* 13 JAC	u u u u u		· · · · · · · · ·	10 104 I 4 4 4 5 10 4 4		nalas ap o or

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3152 JOEY LN GRAND JUNCTI		4 6624			Transfer	Date		5/30/2013	
	of Address	14.2234			Document / B	Book Page		20130051330	
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Owner(s)				*	Tax Authori	ty Group		53 · NIKISKI FIR	E
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Year	2021	2020	2019	2018	2017	2016	2015	2016	Ĩ

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Year	2021	2020	2019	2018	2017	2016	2015	2014	201.
Reason	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main F Certifica					
Land Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
Imp Assd	\$8,600	\$8,600	\$8,400	\$8,800	\$9,300	\$9,600	\$8,200	\$9,900	\$3.
Total Asso	\$37,000	\$26,500	\$26,300	\$26,700	\$27,200	\$27,500	\$26,100	\$27,800	\$21
							1		•



Due Date: This report along with its fees are due by January 2, 2020

Fees: If postmarked before February 2, 2020, the fee is \$100.00. If postmarked on or after February 2, 2020 then this report is delinquent and the fee is \$137.50.

Entity Name: Kenai Gravel Products LLC

Entity Number: 102654

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 37211 Skywagon St, Soldotna, AK 99669

Mailing Address: 4255 COMMERCE DR STE 4, MURRAY, UT 84107 **Registered Agent** information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

Name: Kent Bangerter

Physical Address: 40250 Arrowhead Ave, Soldotna,, AK 99669

Mailing Address: PO Box 2737, Soldotna, AK 99669

Officials: The following is a complete list of officials who will be on record as a result of this filing.

· Provide all officials and required information. Use only the titles provided.

- Mandatory Members: this entity must have at least one (1) Member. A Member must own a %. In addition, this entity must provide all Members who own 5% or more of the entity. A Member may be an individual or another entity.
- Manager: If the entity is manager managed (per its articles or amendment) then there must be at least (1) Manager provided. A
 Manager may be a Member if the Manager also owns a % of the entity.

Full Legal Name	Complete Mailing Address	% Owned		
Kent C Bangerter	PO BOX 2737, SOLDOTNA, AK 99669	100.00	×	

If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

Purpose: Selling gravel, sand and topsoil

NAICS Code: 212321 - CONSTRUCTION SAND AND GRAVEL MINIG

New NAICS Code (optional):

This form is for use by the named entity only. Only persons who are authorized by the above Official(s) of the named entity may make changes to it. If you proceed to make changes to this form or any information on it, you will be certifying under penalty of perjury that you are authorized to make those changes, and that everything on the form is true and correct. In addition, persons who file documents with the commissioner that are known to the person to be false in material respects are guilty of a class A misdemeanor. Continuation means you have read this and understand it.

	APPEAL
Appellant's	Exhibits

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APP 65

2021 NOTICE OF ASSESSMENT Annual - Real Property

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

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Address Service Requested

LE 31-42/63 P1 T1

վիրությունը կերգիրուններությունը կերգետերելին **KENAI GRAVEL PRODUCTS LLC** 4255 S COMMERCE DR STE 4 SALT LAKE CITY UT 84107-1404

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):01726521

Parcel Address:

44275 WALLERS ST

2021 Assessed Values

Land:	27,400	Improvements*:	2,000		
Total Assessed KPB:	29,400	Exempt Value KPB:	0	Total Taxable KPB:	29,400
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0

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: OR	10/15/2021
BOARD OF EQUALIZATI WILL BEGIN MEETING:		1st INSTALLMENT DUE: 2nd INSTALLMENT DUE:	

EAL PROCEDURE AND IMPORTANT TAX INFORMATION ON REVERSE SIDE



CHARLIE PIERCE BOROUGH MAYOR

(907) 714-2230 Fax: 714-2393 (800) 478-4441 Toll free within Kenai Peninsula borough only

Tax Authority: 53 - NIKISKI FIRE

Legal Description: T 6N R 12W SEC 12 SEWARD MERIDIAN KN 2014013 PRINCESS LAKE ESTATES PHASE 4 LOT 96

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.

Appellant's Exhibits

Kenai	Tax Year 2021 Assessment Valuation Peninsula Borou of the Borough Cle	Jgh	RECEIVED MAR 2 9 2021 Borough Clerk's Office
144 N. Binkley Street Soldotna, Alaska 99669-75		hone: (907) 714-2160 Free: 1-800-478-4441	For Official Use Only
Applications must be postmark authorized office in Homer or Se			Fees Received: \$ 30 - Cash
Filing Fee: Must be included with	this appeal form.		Check # b2_
For Commercial Property: Please	e include Attachment A		CREDIT CARDS NOT ACCEPTED FOR FILING FEE
(Each parcel/ac	FILING FEE BASED ON TOTAL A count appealed must be acc		
Assessed Value from A	ssessment Notice	Fil	ing Fee
Less than \$1	00,000		\$30
\$100,000 to \$	\$499,999		\$100
\$500,000 to \$	1,999,999		\$200
\$2,000,000 ar	nd higher		\$1,000
	ore the BOE or participates tele		or agent of the appellant is prese B 5.12.060(T) then the filing fee sh
Account / Parcel Number:	01726522	NOTE: A SEP	ARATE FORM IS REQUIRED FOR EACH PARCEL
Property Owner:	K.	enai Gravel Product	s, LLC
Property Owner: Legal Description:	K(enai Gravel Product	s, LLC
		enai Gravel Product NA	s, LLC
Legal Description:		NA	s, LLC
Legal Description: Physical Address of Property:		NA ppeal:	
Legal Description: Physical Address of Property: Contact information for all cor	respondence relating to this a	NA ppeal:	

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 🗌

SALE PRICE Comparable Sales: PARCEL NO. ADDRESS DATE OF SALE see attached 01708039 11 01708037 11 01708036

Appellant's Exhibits

APP 67

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 <u>NOT</u> 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 3 Comparable properties have Borough Maintained road

My property Does "Not" have borough road maintenance and cannot be bank fiananced

Cost to get borough road maintenance is in excess of \$5000

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

Check the following statement that applies to your intentions:

I intend to submit <u>additional evidence</u> within the required time limit of 15 days prior to the hearing date.

My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

Check the following statement that applies to who is filing this appeal:

I am the **owner of record** for the account/parcel number appealed.

I am the **attorney for the owner of record** for the account/parcel number appealed.

The owner of record for this account is a business, trust or other entity for which I am an **owner or officer**, **trustee**, **or otherwise authorized** to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

□ The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

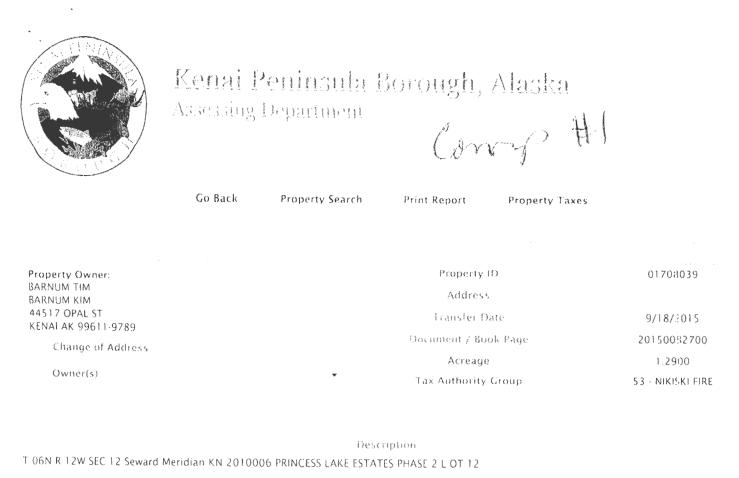
I am **not the owner of record** for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

Signature of Appellant / Agent / Repr entative

3/15/2021

Printed Name of Appellant / Agent / Representative



2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main F Certifica							
Land Assid	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
Imp Assd	\$2,000	\$3,900	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$ 3
Total Assd	\$30,400	\$21,800	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21
									*

Kenai Peninsula Borough, Alaska Comp #2 Assessing Department Go Back **Property Search Property Taxes** Print Report 01708037 Property ID Property Owner: BLANCHARD REBECCA Address 44627 OPAL ST PO BOX 881 KASILOF AK 99610-0881 **Transfer Date** 10/30/2020 **Change of Address** 20200107430 Document / Book Page 1.2900 Acreage Owner(s) 53 - NIKISKI FIRE Tax Authority Group Description T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 10 2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021 2019 Year 2021 2020 2016 2015 201. 2018 2017 2014 Main Roll Main F Main Roll Reason Certification Certification Certific: Certification Certification Certification Certification Certification Certification Land Assd \$28,400 \$16,200 \$16,200 \$16,200 \$16,200 \$16,200 \$16,200 \$16,200 \$16 \$0 \$1,500 \$1,500 Imp Assd \$0 \$0 \$0 \$0 \$0 Total Assd \$17,700 \$17,700 \$16 \$28,400 \$16,200 \$16,200 \$16,200 \$16,200 \$16,200

Improvements do not exist for this account.

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Assessing Department

Property Details

Comp#3

Go Back	Property Search	Print Report Pr	roperty Taxes	
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roperty Owner:	۲	Property ID		01708036
ASTLICK DALE A ASTLICK LYNETTE M		Address		44661 OPAL ST
152 JOEY LN		Transfer Date		5/30/2013
RAND JUNCTION CO 81504-5534		Document / Book Pag	ge	20130051330
Change of Address		Acreage		1.2900
Owner(s)	•	Tax Authority Grou	p	53 - NIKISKI FIRE
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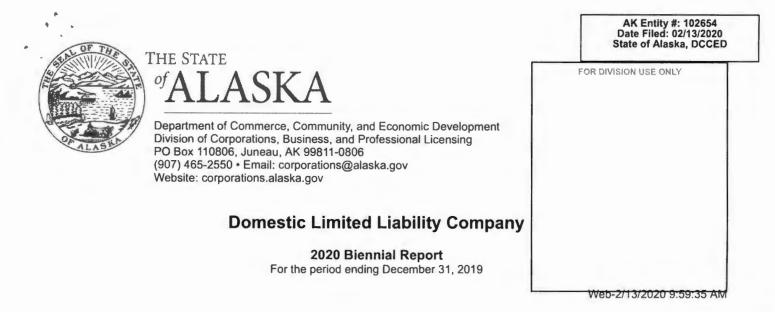
Kenai Peninsula Borough, Alaska

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 9

- 11

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

2021	2020	2019	2018	2017	2016	2015	2014	201
Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Certific
\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
\$8,600	\$8,600	\$8,400	\$8,800	\$9,300	\$9,600	\$8,200	\$9,900	\$ 3
\$37,000	\$26,500	\$26,300	\$26,700	\$27,200	\$27,500	\$26,100	\$27,800	\$21
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Due Date: This report along with its fees are due by January 2, 2020

Fees: If postmarked before February 2, 2020, the fee is \$100.00. If postmarked on or after February 2, 2020 then this report is delinquent and the fee is \$137.50.

Entity Name: Kenai Gravel Products LLC

Entity Number: 102654

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 37211 Skywagon St, Soldotna, AK 99669

Mailing Address: 4255 COMMERCE DR STE 4, MURRAY, UT 84107 **Registered Agent** information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

Name: Kent Bangerter

Physical Address: 40250 Arrowhead Ave, Soldotna,, AK 99669

Mailing Address: PO Box 2737, Soldotna, AK 99669

Officials: The following is a complete list of officials who will be on record as a result of this filing.

· Provide all officials and required information. Use only the titles provided.

- Mandatory Members: this entity must have at least one (1) Member. A Member must own a %. In addition, this entity must provide all Members who own 5% or more of the entity. A Member may be an individual or another entity.
- Manager: If the entity is manager managed (per its articles or amendment) then there must be at least (1) Manager provided. A
 Manager may be a Member if the Manager also owns a % of the entity.

Full Legal Name	Complete Mailing Address	% Owned	Member
Kent C Bangerter	PO BOX 2737, SOLDOTNA, AK 99669	100.00	x

If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

Purpose: Selling gravel, sand and topsoil

NAICS Code: 212321 - CONSTRUCTION SAND AND GRAVEL MINIG

New NAICS Code (optional):

This form is for use by the named entity only. Only persons who are authorized by the above Official(s) of the named entity may make changes to it. If you proceed to make changes to this form or any information on it, you will be certifying under penalty of perjury that you are authorized to make those changes, and that everything on the form is true and correct. In addition, persons who file documents with the commissioner that are known to the person to be false in material respects are guilty of a class A misdemeanor. Continuation means you have read this and understand it.

2021 NOTICE OF ASSESSMENT Annual - Real Property

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

Address Service Requested

******SNGLP 840

LE 31-43/63 P1 T1

KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY UT 84107-1404

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):01726522 Tax Authority: 53 - NIKISKI FIRE Parcel Address: Legal Description: T 6Ň R 12W SEC 12 SEWARD MERIDIAN KN 2014013 PRINCESS 44229 WALLERS ST LAKE ESTATES PHASE 4 LOT 97

2021 Assessed Values

Land:	27,400	Improvements*:	54,600		
Total Assessed KPB:	82,000	Exempt Value KPB:	50,000	Total Taxable KPB:	32,000
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0

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: OR	10/15/2021
BOARD OF EQUALIZATION WILL BEGIN MEETING:		1st INSTALLMENT DUE: 2nd INSTALLMENT DUE:	

APPEAL PROCEDURE AND IMPORTANT TAX INFORMATION ON REVERSE SIDE



79

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 <u>begin</u> on the date shown on the front of this notice — <u>each property owner will be notified of</u> 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.

	Peninsula e of the Boro		•	Borough (2 3 2021 Clerk's Office
144 N. Binkley Street Soldotna, Alaska 99669-7.	599		none: (907) 714-2160 Free: 1-800-478-4441		nsu!a Borough
Applications must be postmar authorized office in Homer or S Filing Fee: <u>Must be included wi</u>	eward by: 5:00 p.m I <mark>h this appeal form</mark> .	. on March 3		Cash	s 30 (AS) 161 nai Peninsulo Borough
For Commercial Property: Pleas	Samper 1960 .		SESSED VALUE PER PARC		CCEPTED FOR FILING FEES
(Each barcel/a	ccount appealed r	nust be acco	ompanied by a separate	filing fee and form	n)
Assessed Value from	Assessment Notice		F	iling Fee	- (10)
Less than \$	100,000			\$30	
\$100,000 to	\$499,999			\$100	
\$500,000 to \$	51,999,999		1	\$200	
\$2,000,000 a	nd higher			\$1,000	
Per KPB 5.12.050(B), if the appe for the appellant's hearing bef be fully refunded within 30 day Account / Parcel Number:	ore the BOE or par s after the hearing	ticipates tele date.	phonically pursuant to K	PB 5.12.060(T) the	n the filing fee sho
	017265			PARATE FORM IS REQUI	TED FOR EACH PARCEL.
Property Owner:		Ke	enai Gravel Produc	ts, LLC	
Legal Description:					
Physical Address of Property:			NA		
Contact information for all co	rrespondence rela	ting to this ap	opeal:		
Mailing Address:	4255 Comme	erce Drive	Ste 4 Salt Lake city	, UT 84107	
Phone (daytime):	(801) 558-955	0	Phone (evening):		
Email Address:	kbalaska@cc	omcast.ne	;†	I AGREE TO BE S	ERVED VIA EMAIL
Value from Assessment Notice: Year Property was Purchased: Has the property been apprais Has property been advertised	2008 ed by a private fee	Price appraiser w		7-7, 300 Yes No [Yes No []
Comparable Sales:	PARCEL NO.		ADDRESS	DATE OF SALE	SALE PRICE
	01708039	see	attached		
	01708037		п		
	01708036		11		

Tax Year 2021

Real Property Assessment Valuation Appeal

Appellant's Exhibits

81

RECEIVED

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 <u>NOT</u> 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 3 Comparable properties have Borough Maintained road

My property Does "Not" have borough road maintenance and cannot be bank fiananced

Cost to get borough road maintenance is in excess of \$5000

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

Check the following statement that applies to your intentions:

I intend to submit additional evidence within the required time limit of 15 days prior to the hearing date.

My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

Check the following statement that applies to who is filing this appeal:

I am the **owner of record** for the account/parcel number appealed.

I am the **attorney for the owner of record** for the account/parcel number appealed.

The owner of record for this account is a business, trust or other entity for which I am an **owner or officer**, **trustee**, **or otherwise authorized** to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

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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.

Signature of Appellant / Agent / Repi

3/15/2021

Kenai Peninsula Borough, Alaska Assessing Department Comp #1 Go Back **Property Search** Print Report **Property Taxes** Property ID 01708039 Property Owner: BARNUM TIM Address BARNUM KIM 44517 OPAL ST Transfer Date 9/18/2015 KENAI AK 99611-9789 Document / Book Page 20150082700 Change of Address Acreage 1.2900 Owner(s) Tax Authority Group 53 - NIKISKI FIRE

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 12

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

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Reason	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main F Certifica
Land Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
Imp Assd	\$2,000	\$3,900	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3
Total Assd	\$30,400	\$21,800	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21
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Assessing Department

Comp#3

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STLICK DALE A STLICK LYNETTE M			Address		44661 OPAL ST
52 JOEY LN AND JUNCTION CO 81504-553			Transfer D	ate	5/30/2013
Change of Address	94		Document / Bo	ok Page	20130051330
			Acreage		1.2900
Owner(s)		*	Tax Authority	Group	53 - NIKISKI FIRE

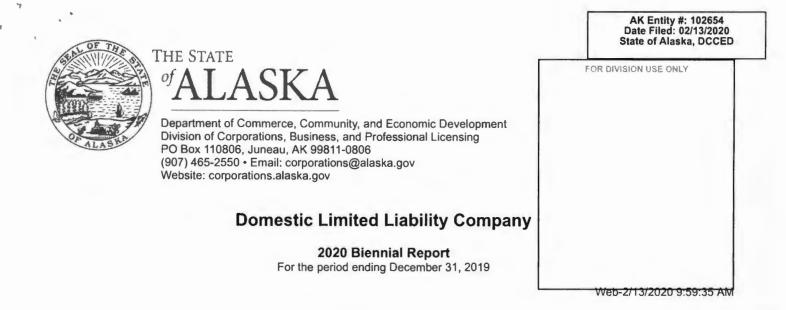
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and Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
mp Assd	\$8,600	\$8,600	\$8,400	\$8,800	\$9,300	\$9,600	\$8,200	\$9,900	\$3
otal Assd	\$37,000	\$26,500	\$26,300	\$26,700	\$27,200	\$27,500	\$26,100	\$27,800	\$21
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Due Date: This report along with its fees are due by January 2, 2020

Fees: If postmarked before February 2, 2020, the fee is \$100.00. If postmarked on or after February 2, 2020 then this report is delinquent and the fee is \$137.50.

Entity Name: Kenai Gravel Products LLC

Entity Number: 102654

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 37211 Skywagon St, Soldotna, AK 99669

Mailing Address: 4255 COMMERCE DR STE 4, MURRAY, UT 84107 **Registered Agent** information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

Name: Kent Bangerter

Physical Address: 40250 Arrowhead Ave, Soldotna,, AK 99669

Mailing Address: PO Box 2737, Soldotna, AK 99669

Officials: The following is a complete list of officials who will be on record as a result of this filing.

Provide all officials and required information. Use only the titles provided.

- Mandatory Members: this entity must have at least one (1) Member. A Member must own a %. In addition, this entity must provide all Members who own 5% or more of the entity. A Member may be an individual or another entity.
- Manager: If the entity is manager managed (per its articles or amendment) then there must be at least (1) Manager provided. A
 Manager may be a Member if the Manager also owns a % of the entity.

Full Legal Name	Complete Mailing Address	% Owned	Member
Kent C Bangerter	PO BOX 2737, SOLDOTNA, AK 99669	100.00	×

If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

Purpose: Selling gravel, sand and topsoil

NAICS Code: 212321 - CONSTRUCTION SAND AND GRAVEL MINIG

New NAICS Code (optional):

This form is for use by the named entity only. Only persons who are authorized by the above Official(s) of the named entity may make changes to it. If you proceed to make changes to this form or any information on it, you will be certifying under penalty of perjury that you are authorized to make those changes, and that everything on the form is true and correct. In addition, persons who file documents with the commissioner that are known to the person to be false in material respects are guilty of a class A misdemeanor. Continuation means you have read this and understand it.

2021 NOTICE OF ASSESSMENT Annual - Real Property

P1 T1

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

Address Service Requested

الإيران المراجعة الم 4255 S COMMERCE DR STE 4 SALT LAKE CITY UT 84107-1404

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.

LE 31-44/63

Property ID (PIN):01726529

Tax Authority: 53 - NIKISKI FIRE

Legal Description: T 6N R 12W SEC 12 SEWARD MERIDIAN KN 2014013 PRINCESS LAKE ESTATES PHASE 4 LOT 104

2021 Assessed Values

						í.
Land:	30,700	Improvements*:	3,600		_	
Total Assessed KPB:	34,300	Exempt Value KPB:	0	Total Taxable KPB:	34,300	
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0	

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: 3/31/20	021	TAXES DUE IN FULL: OR	10/15/2021
BOARD OF EQUALIZATION WILL BEGIN MEETING: 5/24/20	021	1st INSTALLMENT DUE: 2nd INSTALLMENT DUE:	

APPEAL PROCEDURE AND IMPORTANT TAX INFORMATION ON REVERSE SIDE



87

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.

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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.

	Peninsula e of the Boro		•	MAR 2 5 2021 Borough Clerk's Office
144 N. Binkley Street			one: (907) 714-2160	Kenai Peninsula Borough
Soldotna, Alaska 99669-7	599	Toll	Free: 1-800-478-4441	For Official Use Only
Applications must be postma authorized office in Homer or S Filing Fee: <u>Must be included w</u>	Seward by: 5:00 p.m	. on March 3		Fees Received: \$ 30 (8) Cash Check # 131 Dayable to Kenai Peninsula Borough
For Commercial Property: Plea	ise include Attachm	ent A		CREDIT CARDS NOT ACCEPTED FOR FILING FEE
(Each parcel/c			SESSED VALUE PER PARCE	
Assessed Value from	Assessment Notice		Fil	ng Fee
Less than	\$100,000			\$30
\$100,000 tc	\$499,999			\$100
\$500,000 to	\$1,999,999			\$200
\$2,000,000 d	and higher		\$	51,000
	fore the BOE or par	ticipates tele		or agent of the appellant is prese B 5.12.060(T) then the filing fee sh
Account / Parcel Number:	01726	538	NOTE: A SEPA	RATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:			nai Gravel Products	s, LLC
Legal Description:				
Physical Address of Property:			NA	
Contact information for all c	orrespondence rela	ting to this ap	opeal:	
Mailing Address:	4255 comme	rce Drive	Salt Lake city , Utah	84107
Phone (daytime):	(801) 558-955	50	Phone (evening):	
Email Address:	kbalaska@co	omcast.ne	;†	
Value from Assessment Notice Year Property was Purchased: Has the property been apprai Has property been advertised	2008 sed by a private fee	Price appraiser wi		Yes No X Yes No X
Comparable Sales:	PARCEL NO.		attachad	DATE OF SALE SALE PRICE
	01708039	266	attached	
			11	
	01708036			
Appellant's Exhibit	IS			

Tax Year 2021

Real Property Assessment Valuation Appeal

Page 1 of 2

89

RECEIVED

S:\WPWIN\DATA\TEMPLATES\Application REAL PROPERTY ASSESSMENT VALUATION APPEAL mlt.docx

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 <u>NOT</u> 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.

3 comps are 1.29 Acre+/- with KPB Rd Main. HEA Electric service, Gravel Homesite/Driveway

My property is 1.29 Acre+/- "NO" HEA Electric, "NO" KPB rd main, NO homesite/driveway

Electric service cost is \$5500+, KPB Borough rd upgrade cost is \$4000, site work \$7500 total

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

Check the following statement that applies to your intentions:

I intend to submit <u>additional evidence</u> within the required time limit of 15 days prior to the hearing date.

X My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

Check the following statement that applies to who is filing this appeal:

I am the **owner of record** for the account/parcel number appealed.

I am the **attorney for the owner of record** for the account/parcel number appealed.

The owner of record for this account is a business, trust or other entity for which I am an **owner or officer**, **trustee**, **or otherwise authorized** to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

□ I am **not the owner of record** for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

Signature of Appellant / Agent / Representative

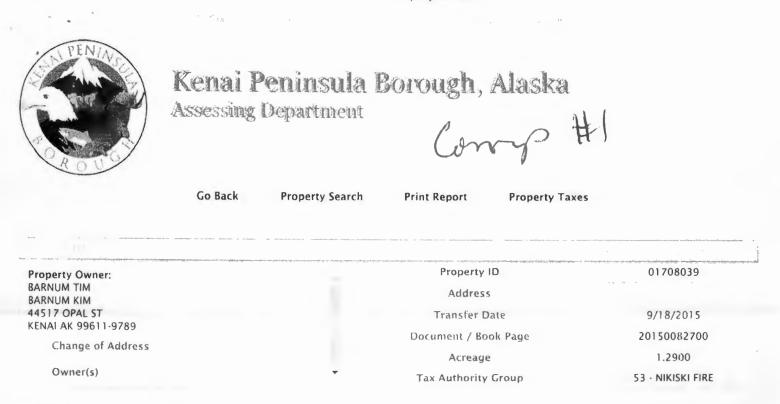
Danael

3/15/2021 Date

Printed Name of Appellant / Agent / Representative

Appellant's Exhibits

REVISED: 1/20/2021 TS



Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 12

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Main Roll CertificationMain Roll
mp Assd \$2,000 \$3,900 \$3,400 \$3,400 \$3,400 \$3,400 \$3,400 \$3,400
otal Assd \$30,400 \$21,800 \$21,300 \$21,300 \$21,300 \$21,300 \$21,300 \$21,300
- C. III I III / LAI TON THE CONTRACT OF A C

		eninsula Borough Department	om P	HZ-
	Go Back	Property Search Print Report	Property Taxe	25
augus a contra e merer an arte ar estate transferir estatement	an Gran a ste ste ste ste sterne same ser en en en sterne same same namme ser en	Proper	ty ID	01708037
Property Owner: BLANCHARD REBECCA		Addr	,	44627 OPAL ST
PO BOX 881 (ASILOF AK 99610-0881		Transfe		10/30/2020
Change of Address		Document /		20200107430
		Acrea		1.2900
Owner(s)	No.	Tax Author		53 - NIKISKI FIRE
on a description and a state managementation of the state	antonenersis of the annual time (all gapped and and a spectra a	encontraction and an encourter of the second counter and the second counter and	at another while also shark and tables of an ord tables are asso.	ant as to obtained in any hormatic rate worker reconciliation.
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06N R 12W SEC 12 Seward	Meridian KN 20100	PRINCESS LAKE ESTATES PHASE 2 L OT 1	0	
	40 19-1-19-19-19-19-19-19-19-19-19-19-19-19			•
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	CERTIFIED VAL	S FOR 2021 WILL NOT BE AVAILAB	LE UNTIL JUNE 1,	2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201:
Reason	Main Roll Certification	Main F Certifica							
Land Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16
Imp Assd	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500	\$1,500	
Fotal Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$17,700	\$17,700	\$16
									*

3 ¥60

Improvements do not exist for this account.

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AT COME PROMINES

Property Details

Kenai Peninsula Borough, Alaska **Assessing Department**

Comp#3

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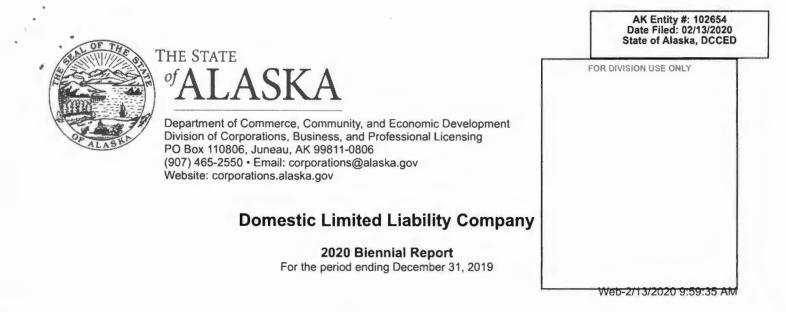
	Go Back	Property Search	Print Report Property Taxe	s
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operty Owner:	amodilanja udordepšącioni 566 r. d. i gorozek ragonym alorok	มีกรีสตรรัก และสะสะสมาร์สิทธิ์ไหว่างว่าเรื่องสุทธิ์สตร์ และครับ และสาย	Property ID	01708036
ASTLICK DALE A ASTLICK LYNETTE M			Address	44661 OPAL ST
152 JOEY LN			Transfer Date	5/30/2013
Change of Address	534		Document / Book Page	20130051330
change of Audress			Acreage	1.2900
Owner(s)		*	Tax Authority Group	53 - NIKISKI FIRE

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 9

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

		2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main I Certifica							
and Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
Imp Assd	\$8,600	\$8,600	\$8,400	\$8,800	\$9,300	\$9,600	\$8,200	\$9,900	\$3
Total Assd	\$37,000	\$26,500	\$26,300	\$26,700	\$27,200	\$27,500	\$26,100	\$27,800	\$21
									•



Due Date: This report along with its fees are due by January 2, 2020

Fees: If postmarked before February 2, 2020, the fee is \$100.00. If postmarked on or after February 2, 2020 then this report is delinquent and the fee is \$137.50.

Entity Name: Kenai Gravel Products LLC

Entity Number: 102654

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 37211 Skywagon St, Soldotna, AK 99669

Mailing Address: 4255 COMMERCE DR STE 4, MURRAY, UT 84107 **Registered Agent** information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

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Mailing Address: PO Box 2737, Soldotna, AK 99669

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2021 NOTICE OF ASSESSMENT Annual - Real Property

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

Address Service Requested

LE 31-47/63 P1 T1

կիրուներիներիներին անհետուներիներիներիներիներին **KENAI GRAVEL PRODUCTS LLC** 4255 S COMMERCE DR STE 4 SALT LAKE CITY UT 84107-1404

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):01726538

Tax Authority: 53 - NIKISKI FIRE

Legal Description: T 06N R 12W SEC 12 SEWARD MERIDIAN KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 30

2021 Assessed Values

Land:	23,600	Improvements*:	0		
Total Assessed KPB:	23,600	Exempt Value KPB:	0	Total Taxable KPB:	23,600
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0

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BOARD OF EQUALIZATI WILL BEGIN MEETING:		1st INSTALLMENT DUE: 2nd INSTALLMENT DUE:	

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Real Proper	rty Assessment		on Appeal	RE	CEIVED	
	ai Peninsulo			MA	R 2 3 2021	
	ice of the Bord		•	1.14	N 2 3 2021	
144 N. Binkley Street		•	hone: (907) 714-2160		gh Clerk's Office eninsula Borough	
Soldotna, Alaska 9966	9-7599		Free: 1-800-478-4441	LFor Offi	cial Use Only	
Applications must be post authorized office in Homer	or Seward by: 5:00 p.1	m. on March 3		Fees Received:	\$30	
Filing Fee: Must be included	d with this appeal form	<u>n</u> .		Check # payable to Ke	nai Peninsula Borough	
For Commercial Property: P	lease include Attach	ment A		CREDIT CARDS NOT A	CCEPTED FOR FILING FEES	
(Each parce			SSESSED VALUE PER PARCI ompanied by a separate	· · · · · · · · · · · · · · · · · · ·	n)	
Assessed Value fr	om Assessment Notice	e	FI	ling Fee		
Less the	an \$100,000			\$30		
\$100,000	0 to \$499,999		\$100			
\$500,000	to \$1,999,999		\$200			
\$2,000,00	00 and higher		\$1,000			
for the appellant's hearing be fully refunded within 30 Account / Parcel Number	days after the hearing	g date.		PB 5.12.060(1) the		
Property Owner:	. 01720.		enai Gravel Product			
Legal Description:				5, 220		
Physical Address of Prope	erty:		NA			
Contact information for a		atina to this a				
Mailing Address:	-		Salt Lake city , Utał	n 84107		
Phone (daytime):	(801) 558-95		Phone (evening):			
Email Address:	kbalaska@c				ERVED VIA EMAIL	
				blann		
Value from Assessment Not Year Property was Purchas		Appel	lant's Opinion of Value: \$ _ ce Paid: \$ _1,000.00	0000		
Has the property been app		e appraiser v	vithin the past 3-years?	Yes 🗌 No 🛛	3	
Has property been advertis	ed FOR SALE within th	ne past 3-year	ŚŚ	Yes 🗌 No 🛛	2	
Comparable Sales:	PARCEL NO.		ADDRESS	DATE OF SALE	SALE PRICE	
	01708039	see	attached			
	01708037		0			
	01708036		U			

Tax Year 2021

Appellant's Exhibits

97

APP 91

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 <u>NOT</u> 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.

3 comps are 1.29 Acre+/- with KPB Rd Main. HEA Electric service, Gravel Homesite/Driveway

My property is 1.29 Acre+/- "NO" HEA Electric, "NO" KPB rd main, NO homesite/driveway

Electric service cost is \$5500+, KPB Borough rd upgrade cost is \$4000, site work \$7500 total

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

Check the following statement that applies to your intentions:

I intend to submit additional evidence within the required time limit of 15 days prior to the hearing date.

X My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

Check the following statement that applies to who is filing this appeal:

I am the **owner of record** for the account/parcel number appealed.

I am the **attorney for the owner of record** for the account/parcel number appealed.

The owner of record for this account is a business, trust or other entity for which I am an **owner or officer**, **trustee**, **or otherwise authorized** to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

I am **not the owner of record** for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

Signature of Appellant / Agent / Represe

3/15/2021

Printed Name of Appellant / Agent / Representative

Kenai Peninsula Borough, Alaska **Assessing** Department Comp #1 Go Back **Property Search** Print Report **Property Taxes**

operty Owner:	4	Property ID	01708039
RNUM TIM RNUM KIM	¢	Address	Ar
517 OPAL ST		Transfer Date	9/18/2015
NAI AK 99611-9789		Document / Book Page	20150082700
Change of Address		Acreage	1.2900
Owner(s)	•	Tax Authority Group	53 · NIKISKI FIRE

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 12



Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main F Certifica
and Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
Imp Assd	\$2,000	\$3,900	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3
fotal Assd	\$30,400	\$21,800	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21
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PENIA		eninsula Department	Borough, A Cor	Alaska n p HZ	
	Go Back	Property Search	Print Report	Property Taxes	

perty Owner:	Property ID	01708037
NCHARD REBECCA BOX 881	Address	44627 OPAL ST
SILOF AK 99610-0881	Transfer Date	10/30/2020
Change of Address	Document / Book Page	20200107430
Owner(s)	Acreage	1.2900
	Tax Authority Group	53 - NIKISKI FIRE

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 10

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main I Certific							
Land Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16
Imp Assd	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500	\$1,500	
Total Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$1,6,200	\$17,700	\$17,700	\$1
		7 15				,	*		•

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Improvements do not exist for this account.

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Privacy en Terms Of Use

Transfer Date

Document / Book Page

Acreage

Tax Authority Group

PENIA		Peninsula I Department	Borough,	Alaska Comp	#3
	Go Back	Property Search	Print Report	Property Taxes	
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Property Owner:	2. 4.5. out to be at 11 and a standard of the first of the standard of the sta	. anisduineburunuitikuineedeemilomateoneiduovie	Property	ID	01708036
EASTLICK DALE A			Address	s	44661 OPAL ST

ASTLICK DALE A EASTLICK LYNETTE M 3152 JOEY LN GRAND JUNCTION CO 81504-5534

Change of Address

Owner(s)

ş

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 9

1 COM

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

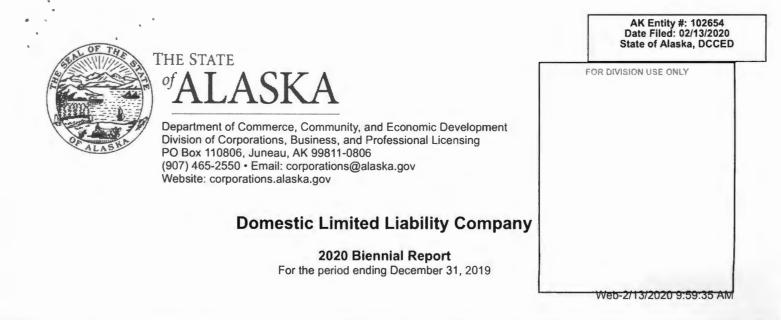
Year	2021	2020	2019	2018	2017	2016	2015	2014	201.
Reason	Main Roll Certification	Main F Certifica							
and Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
Imp Assd	\$8,600	\$8,600	\$8,400	\$8,800	\$9,300	\$9,600	\$8,200	\$9,900	\$3
Total Assd	\$37,000	\$26,500	\$26,300	\$26,700	\$27,200	\$27,500	\$26,100	\$27,800	\$21
									•

5/30/2013

20130051330

1.2900

53 - NIKISKI FIRE



Due Date: This report along with its fees are due by January 2, 2020

Fees: If postmarked before February 2, 2020, the fee is \$100.00. If postmarked on or after February 2, 2020 then this report is delinquent and the fee is \$137.50.

Entity Name: Kenai Gravel Products LLC

Entity Number: 102654

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 37211 Skywagon St, Soldotna, AK 99669

Mailing Address: 4255 COMMERCE DR STE 4, MURRAY, UT 84107 **Registered Agent** information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

Name: Kent Bangerter

Physical Address: 40250 Arrowhead Ave, Soldotna,, AK 99669

Mailing Address: PO Box 2737, Soldotna, AK 99669

Officials: The following is a complete list of officials who will be on record as a result of this filing.

· Provide all officials and required information. Use only the titles provided.

- Mandatory Members: this entity must have at least one (1) Member. A Member must own a %. In addition, this entity must provide all Members who own 5% or more of the entity. A Member may be an individual or another entity.
- Manager: If the entity is manager managed (per its articles or amendment) then there must be at least (1) Manager provided. A Manager may be a Member if the Manager also owns a % of the entity.

Full Legal Name	Complete Mailing Address	% Owned	Member
Kent C Bangerter	PO BOX 2737, SOLDOTNA, AK 99669	100.00	x

If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

Purpose: Selling gravel, sand and topsoil

NAICS Code: 212321 - CONSTRUCTION SAND AND GRAVEL MINIG

New NAICS Code (optional):

This form is for use by the named entity only. Only persons who are authorized by the above Official(s) of the named entity may make changes to it. If you proceed to make changes to this form or any information on it, you will be certifying under penalty of perjury that you are authorized to make those changes, and that everything on the form is true and correct. In addition, persons who file documents with the commissioner that are known to the person to be false in material respects are guilty of a class A misdemeanor. Continuation means you have read this and understand it.

Appe	lant's	Exh	nibits

2021 NOTICE OF ASSESSMENT Annual - Real Property

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

Address Service Requested

LE 31-48/63 P1 T1

լ||լլլլլոնել||լերկելոլ|լուսնելեւթյելու||լլորվունլեւլ|լլե **KENAI GRAVEL PRODUCTS LLC** 4255 S COMMERCE DR STE 4 SALT LAKE CITY UT 84107-1404

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):01726539

Tax Authority: 53 - NIKISKI FIRE

Legal Description: T 06N R 12W SEC 12 SEWARD MERIDIAN KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 31

2021 Assessed Values

Land:	23,600	Improvements*:	0		
Total Assessed KPB:	23,600	Exempt Value KPB:	0	Total Taxable KPB:	23,600
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0

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: OR	10/15/2021
BOARD OF EQUALIZATION WILL BEGIN MEETING:		1st INSTALLMENT DUE: 2nd INSTALLMENT DUE:	

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 <u>begin</u> on the date shown on the front of this notice — <u>each property owner will be notified of</u> 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.

Tax Year	2021	RECEIVED
Real Property Assessme Kenai Peninsu	la Borough	MAR 2 9 2021
Office of the Bo	orough Clerk	Borough Clerk's Office Kenai Peninsula Borough
144 N. Binkley Street	Phone: (907) 714-2160	0.1
Soldotna, Alaska 99669-7599	Toll Free: 1-800-478-4441	For Official Use Only
Applications must be postmarked or receiver authorized office in Homer or Seward by: 5:00		Fees Received: \$ 30
Filing Fee: Must be included with this appeal fo	erm.	Check # 152

For Commercial Property: Please include Attachment A

> 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:	01726540	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	Kenai	Gravel Products, LLC
Legal Description:		
Physical Address of Property:		NA

Contact information for all correspondence relating to this appeal:

Mailing Address:	4255 comme	rce Drive Salt Lake city	, Utah 84107	
Phone (daytime):	(801) 558-955	0 Phone (evening):	
Email Address:	kbalaska@co	mcast.net		SERVED VIA EMAIL
	ased: 2008	Appellant's Opinion of Vo Price Paid: \$ 1,000.(appraiser within the past 3-ye past 3-years?	00	
Comparable Sales:	PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE
	01708039	see attached		
	01708037	н		
	01708036	11		

Appellant's Exhibits

APP 99

THE ONLY GROUNDS FOR APPEAL ARE: UNEQUAL, EXCESSIVE, IMPR	OPER, OR UNDER VALUATION OF THE PROPERTY (KPB 5.12.050
(E)). Mark reason for appeal and provide a detailed explanation b	below for your appeal to be valid. (Attach additional sheets
as necessary)	
My property value is excessive (Overvalued)	

My property value is excessive. (Overvalued)

X My property was valued incorrectly. (Improperly)

My property has been undervalued.

My property value is unequal to similar properties.

The following are <u>NOT</u> grounds for appeal:

➡The taxes are too high.

- -The value changed too much in one year.
- ightarrowYou cannot afford the taxes.

You must provide specific reasons and provide evidence supporting the item checked above.

3 comps are 1.29 Acre+/- with KPB Rd Main. HEA Electric service, Gravel Homesite/Driveway

My property is 1.29 Acre+/- "NO" HEA Electric, "NO" KPB rd main, NO homesite/driveway

Electric service cost is \$5500+, KPB Borough rd upgrade cost is \$4000, site work \$7500 total

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

Check the following statement that applies to your intentions:

I intend to submit <u>additional evidence</u> within the required time limit of 15 days prior to the hearing date.

X 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.

Representative Signature of Appellant / Age

3 15 2021

Printed Name of Appellant / Agent-/ Representative

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44517 OPAL	ST				Transfer	Date		9/18/2015	
KENAI AK 99					Document /	Book Page		20150082700	
Change	of Address				Acrea	ge		1.2900	
Owner(s)			•	Tax Authori	ty Group		53 - NIKISKI FIRI	E
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y ner Year	2021 Main Roll	2020 Main Roll	ALUES FOR 20 2019 Main Roll	2018 Main Roll	BE AVAILABI 2017 Main Roll	E UNTIL JUN 2016 Main Roll	E 1, 2021 2015 Main Roll	Main Roll	Main
year Reason	2021 Main Roll Certification	2020 Main Roll Certification	2019 Main Roll Certification	2018 2018 Main Roll Certification	BE AVAILABI 2017 Main Roll Certification	2016 Main Roll Certification	E 1, 2021 2015 Main Roll Certification	Main Roll Certification	Main Certifi
Year Reason Land Assd	2021 Main Roll Certification \$28,400	2020 Main Roll Certification \$17,900	2019 Main Roll Certification \$17,900	2018 2018 Main Roll Certification \$17,900	2017 Main Roll Certification \$17,900	2016 Main Roll Certification \$17,900	2015 Main Roll Certification \$17,900	Main Roll Certification \$17,900	Main Certifi \$1

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Kenai Peninsula Borough, Alaska Assessing Department Com P # Z-

Go Back **Property Search Property Taxes** Print Report 01708037 Property ID **Property Owner:** BLANCHARD REBECCA 44627 OPAL ST Address PO BOX 881 KASILOF AK 99610-0881 **Transfer Date** 10/30/2020 **Change of Address** 20200107430 Document / Book Page 1.2900 Acreage Owner(s) Tax Authority Group 53 · NIKISKI FIRE Description T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 10 2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021 2021 2016 2015 2014 201. Year 2020 2019 2018 2017 Main Roll Main F Reason Certification Certification Certification Certification Certification Certification Certification Certification **Certifica** \$16 Land Assd \$28,400 \$16,200 \$16,200 \$16,200 \$16,200 \$16,200 \$16,200 \$16,200 Imp Assd \$0 \$0 \$0 \$0 \$0 \$0 \$1,500 \$1,500 \$17,700 \$17,700 \$16 Total Assd \$16,200 \$28,400 \$16,200 \$16,200 \$16,200 \$16,200 ₽ , ats

Improvements do not exist for this account.

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3/15/2021

Kenai Peninsula Borough, Alaska

Assessing Department

Comp#3

Go Back	Property	Sea
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Property Taxes

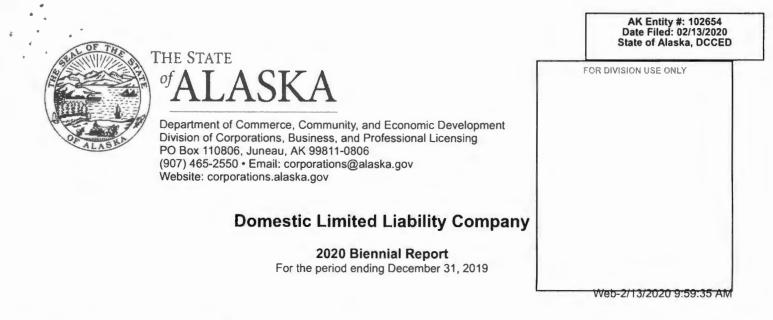
erty Owner:	Property ID	01708036
STLICK DALE A STLICK LYNETTE M	Address	44661 OPAL ST
152 JOEY LN	Transfer Date	5/30/2013
RAND JUNCTION CO 81504-5534 Change of Address	Document / Book Page	20130051330
change of Address	Acreage	1.2900
Owner(s)	Tax Authority Group	53 - NIKISKI FIRE

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 9

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Certific
Land Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
Imp Assd	\$8,600	\$8,600	\$8,400	\$8,800	\$9,300	\$9,600	\$8,200	\$9,900	\$3
Total Assd	\$37,000	\$26,500	\$26,300	\$26,700	\$27,200	\$27,500	\$26,100	\$27,800	\$21
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Due Date: This report along with its fees are due by January 2, 2020

Fees: If postmarked before February 2, 2020, the fee is \$100.00. If postmarked on or after February 2, 2020 then this report is delinquent and the fee is \$137.50.

Entity Name: Kenai Gravel Products LLC

Entity Number: 102654

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 37211 Skywagon St, Soldotna, AK 99669

Mailing Address: 4255 COMMERCE DR STE 4, MURRAY, UT 84107

Registered Agent information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

Name: Kent Bangerter

Physical Address: 40250 Arrowhead Ave, Soldotna,, AK 99669

Mailing Address: PO Box 2737, Soldotna, AK 99669

Officials: The following is a complete list of officials who will be on record as a result of this filing.

Provide all officials and required information. Use only the titles provided.

- Mandatory Members: this entity must have at least one (1) Member. A Member must own a %. In addition, this entity must provide all Members who own 5% or more of the entity. A Member may be an individual or another entity.
- Manager: If the entity is manager managed (per its articles or amendment) then there must be at least (1) Manager provided. A Manager may be a Member if the Manager also owns a % of the entity.

Full Legal Name	Complete Mailing Address	% Owned	Member
Kent C Bangerter	PO BOX 2737, SOLDOTNA, AK 99669	100.00	×

If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

Purpose: Selling gravel, sand and topsoil

NAICS Code: 212321 - CONSTRUCTION SAND AND GRAVEL MINIG

New NAICS Code (optional):

This form is for use by the named entity only. Only persons who are authorized by the above Official(s) of the named entity may make changes to it. If you proceed to make changes to this form or any information on it, you will be certifying under penalty of perjury that you are authorized to make those changes, and that everything on the form is true and correct. In addition, persons who file documents with the commissioner that are known to the person to be false in material respects are guilty of a class A misdemeanor. Continuation means you have read this and understand it.

Entity Appellant's Exhibits

2021 NOTICE OF ASSESSMENT Annual - Real Property

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

Address Service Requested

LE 31-49/63 P1 T1

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):01726540

Tax Authority: 53 - NIKISKI FIRE

Legal Description: T 06N R 12W SEC 12 SEWARD MERIDIAN KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 32

2021 Assessed Values

						1
Land:	23,600	Improvements*:	0			
Total Assessed KPB:	23,600	Exempt Value KPB:	0	Total Taxable KPB:	23,600	
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0	

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: OR		
BOARD OF EQUALIZATI WILL BEGIN MEETING:		1st INSTALLMENT DUE: 2nd INSTALLMENT DUE:		

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."

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

Tax Year 2021 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, 2021**.

Filing Fee: Must be included with this appeal form.

For Commercial Property: Please include Attachment A

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:	01726541	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:		Kenai Gravel Products, LLC
Legal Description:		
Physical Address of Property:		NA

Contact information for all correspondence relating to this appeal:

Mailing Address:	4255 comme	, Utah 84107		
Phone (daytime):	(801) 558-955) Phone (evening):		
Email Address:	kbalaska@co	mcast.net	I AGREE TO BE S	ERVED VIA EMAIL
Year Property was Purcho Has the property been ap		Appellant's Opinion of Va Price Paid: \$ 1,000.0 appraiser within the past 3-yea past 3-years?	0	
Comparable Sales:	PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE
	01708039	see attached		
	01708037	п		
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Appellant's Exhibits

S:\WPWIN\DATA\TEMPLATES\Application REAL PROPERTY ASSESSMENT VALUATION APPEAL mlt.docx

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Appeal h MAR 2 2 2021 Borough Clerk's Office

 Kenai Peninsula Borough

 For Official Use Only

 Fees Received: \$ 30 CP

 Cash
 Check # 134

 Check # 134
 payable to Kenai Peninsula Borough

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

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 <u>NOT</u> 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.

3 comps are 1.29 Acre+/- with KPB Rd Main. HEA Electric service, Gravel Homesite/Driveway

My property is 1.29 Acre+/- "NO" HEA Electric, "NO" KPB rd main, NO homesite/driveway

Electric service cost is \$5500+, KPB Borough rd upgrade cost is \$4000, site work \$7500 total

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

Check the following statement that applies to your intentions:

- I intend to submit additional evidence within the required time limit of 15 days prior to the hearing date.
- X My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

Check the following statement that applies to who is filing this appeal:

- I am the **owner of record** for the account/parcel number appealed.
- I am the **attorney for the owner of record** for the account/parcel number appealed.

The owner of record for this account is a business, trust or other entity for which I am an **owner or officer**, **trustee**, **or otherwise authorized** to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

□ The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

I am **not the owner of record** for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

Signature of Appellant / Agent / Representative

3 15 202

Printed Name of Appellant / Agent / Representative

Property Details

Property Owner: BARNUM TIM BARNUM KIM 44517 OPAL ST KENAI AK 99611-9 Change of Ad Owner(s)		Go Back	Property	y Search	Print Report Proper Addre Transfer Document / Acrea	ess Date Book Page	Taxes	01708039 9/18/2015 20150082700	
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Property Details

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Assessing Department

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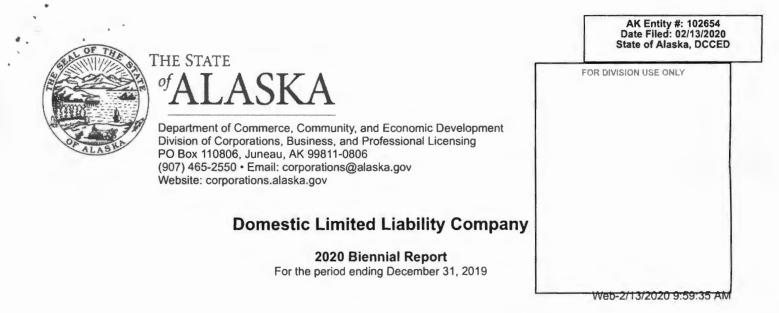
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2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

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Imp Assd	\$8,600	\$8,600	\$8,400	\$8,800	\$9,300	\$9,600	\$8,200	\$9,900	\$3
Total Assd	\$37,000	\$26,500	\$26,300	\$26,700	\$27,200	\$27,500	\$26,100	\$27,800	\$21
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Due Date: This report along with its fees are due by January 2, 2020

Fees: If postmarked before February 2, 2020, the fee is \$100.00. If postmarked on or after February 2, 2020 then this report is delinquent and the fee is \$137.50.

Entity Name: Kenai Gravel Products LLC

Entity Number: 102654

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 37211 Skywagon St, Soldotna, AK 99669

Mailing Address: 4255 COMMERCE DR STE 4, MURRAY, UT 84107

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Full Legal Name Complete Mailing Address		% Owned		
Kent C Bangerter	PO BOX 2737, SOLDOTNA, AK 99669	100.00	X	

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2021 NOTICE OF ASSESSMENT Annual - Real Property

P1 T1



CHARLIE PIERCE BOROUGH MAYOR

(907) 714-2230 Fax: 714-2393 (800) 478-4441 Toll free within Kenai Peninsula borough only

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LE 31-50/63

Property ID (PIN):01726541

SOLDOTNA, AK 99669-7520

Address Service Requested

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

Tax Year 2021 Real Property Assessment Vo Kenai Peninsula B Office of the Boroug	RECEIVED MAR 2 3 2021 Borough Clerk's Office	
144 N. Binkley Street Soldotna, Alaska 99669-7599	Phone: (907) 714-2160 Toll Free: 1-800-478-4441	For Official Use Only
Applications must be postmarked or received at the authorized office in Homer or Seward by: 5:00 p.m. on Filing Fee: <u>Must be included with this appeal form</u> .	Fees Received: \$ 30	
For Commercial Property: Please include Attachment	CREDIT CARDS NOT ACCEPTED FOR FILING FEES	
FILING FEE BASED ON (Each parcel/account appealed must	TOTAL ASSESSED VALUE PER PARCEL t be accompanied by a separate fill	the second se
Assessed Value from Assessment Notice	Filir	ng 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:	01726542	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	Kenai	Gravel Products, LLC
Legal Description:		
Physical Address of Property:		NA

Contact information for all correspondence relating to this appeal:

01708036

Mailing Address:	4255 comme	rce Drive Salt Lake city	, Utah 84107	
Phone (daytime):	(801) 558-955	0 Phone (evening)	:	
Email Address:	kbalaska@co	mcast.net		ERVED VIA EMAIL
Value from Assessment No Year Property was Purcho Has the property been ap Has property been adver	ased: 2008 opraised by a private fee	Appellant's Opinion of Vo Price Paid: \$ 1,000.0 appraiser within the past 3-ye past 3-years?	00	
Comparable Sales:	PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE
	01708039	see attached		
	01708037	н		

Appellant's Exhibits

121

THE ONLY GROUNDS FOR APPEAL ARE: **UNEQUAL, EXCESSIVE, IMPROPER, OR UNDER VALUATION OF THE PROPERTY** (KPB 5.12.050 (É)). 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 <u>NOT</u> 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.

3 comps are 1.29 Acre+/- with KPB Rd Main. HEA Electric service, Gravel Homesite/Driveway

My property is 1.29 Acre+/- "NO" HEA Electric, "NO" KPB rd main, NO homesite/driveway

Electric service cost is \$5500+, KPB Borough rd upgrade cost is \$4000, site work \$7500 total

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

Check the following statement that applies to your intentions:

I intend to submit <u>additional evidence</u> within the required time limit of 15 days prior to the hearing date.

X My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

Check the following statement that applies to who is filing this appeal:

I am the **owner of record** for the account/parcel number appealed.

I am the **attorney for the owner of record** for the account/parcel number appealed.

The owner of record for this account is a business, trust or other entity for which I am an **owner or officer**, **trustee**, **or otherwise authorized** to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

□ The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

I am **not the owner of record** for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

Signature of Appellant / Agent / Representative

Printed Name of Appellant / Agend / Representative

Transfer Date

Document / Book Page

Acreage

Tax Authority Group

PENIA	Kenai Peninsula Borough, Alaska Assessing Department Comp #1				
	Go Back	Property Search	Print Report	Property Taxes	
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Property Owner: BARNUM TIM BARNUM KIM	an di sana na sana na sana sa	ىتىتىنى يەرىپىلىغا يايىلىغى بىرىكى	Property Address		01708039

44517 OPAL ST KENAI AK 99611-9789

Change of Address

Owner(s)

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Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 12

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2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Certific
and Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
Imp Assd	\$2,000	\$3,900	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3
Fotal Assd	\$30,400	\$21,800	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21
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9/18/2015

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53 - NIKISKI FIRE

Property Details

Kenai Peninsula	Borough, Alaska		
Assessing Department	lom P	H	4

	Go Back	Property Search	Print Report	Property Taxes	
Property Owner: BLANCHARD REBECCA	999-99-99-99-99-99-99-99-99-99-99-99-99		Property		01708037
PO BOX 881 KASILOF AK 99610-0881			Address Transfer D		44627 OPAL ST 10/30/2020
Change of Address			Document / Book Page		20200107430
Owner(s)			Acreage		1.2900
			Tax Authority	Group	53 - NIKISKI FIRE
···· · · · · · · · · · · · · · · · · ·	NG, Y	an ann an		ուսը ա տաս ս տարեցացի կը։ պե ։	n anns an anns an an
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06N R 12W SEC 12 Seward Mer	ridian KN 20100	06 PRINCESS LAKE ESTAT	ES PHASE 2 L OT 10		

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main I Certific							
and Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16
mp Assd	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500	\$1,500	
otal Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$1,6,200	\$17,700	\$17,700	\$16
		50 S							•

Improvements do not exist for this account.

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Kenai Peninsula Borough, Alaska Assessing Department Go Back Property Search Print Report Property Taxes

operty Owner:		Property ID	01708036
STLICK DALE A STLICK LYNETTE M	An	Address	44661 OPAL ST
52 JOEY LN		Transfer Date	5/30/2013
AND JUNCTION CO 81504-5534 Change of Address		Document / Book Page	20130051330
change of Address		Acreage	1.2900
Owner(s)	*	Tax Authority Group	53 - NIKISKI FIRE

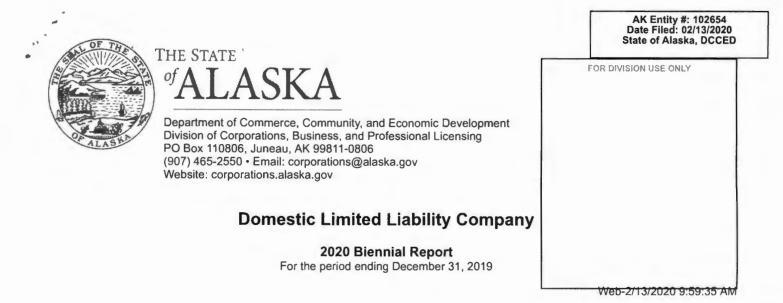
Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 9

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Reason	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main F Certifica
and Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
Imp Assd	\$8,600	\$8,600	\$8,400	\$8,800	\$9,300	\$9,600	\$8,200	\$9,900	\$3
fotal Assd	\$37,000	\$26,500	\$26,300	\$26,700	\$27,200	\$27,500	\$26,100	\$27,800	\$21
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Due Date: This report along with its fees are due by January 2, 2020

Fees: If postmarked before February 2, 2020, the fee is \$100.00. If postmarked on or after February 2, 2020 then this report is delinguent and the fee is \$137.50.

Entity Name: Kenai Gravel Products LLC

Entity Number: 102654

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 37211 Skywagon St, Soldotna, AK 99669

Mailing Address: 4255 COMMERCE DR STE 4, MURRAY, UT 84107

Registered Agent information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

Name: Kent Bangerter

Physical Address: 40250 Arrowhead Ave, Soldotna,, AK 99669

Mailing Address: PO Box 2737, Soldotna, AK 99669

Officials: The following is a complete list of officials who will be on record as a result of this filing.

· Provide all officials and required information. Use only the titles provided.

- Mandatory Members: this entity must have at least one (1) Member. A Member must own a %. In addition, this entity must provide all Members who own 5% or more of the entity. A Member may be an individual or another entity.
- · Manager: If the entity is manager managed (per its articles or amendment) then there must be at least (1) Manager provided. A Manager may be a Member if the Manager also owns a % of the entity.

Full Legal Name	Complete Mailing Address	% Owned	Member
Kent C Bangerter	PO BOX 2737, SOLDOTNA, AK 99669	100.00	X

If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

Purpose: Selling gravel, sand and topsoil

NAICS Code: 212321 - CONSTRUCTION SAND AND GRAVEL MINIG

New NAICS Code (optional):

This form is for use by the named entity only. Only persons who are authorized by the above Official(s) of the named entity may make changes to it. If you proceed to make changes to this form or any information on it, you will be certifying under penalty of perjury that you are authorized to make those changes, and that everything on the form is true and correct. In addition, persons who file documents with the commissioner that are known to the person to be false in material respects are guilty of a class A misdemeanor. Continuation means you have read this and understand it.



			al - Real Pro	SESSMENI	
	KENAI PENINSULA BOROUGH ASSESSOR'S OFFICE 144 N. BINKLEY STREET SOLDOTNA, AK 99669-7520			sperty	STAL PENIAS
_	Address Service Requested				ROVEN
	******SNGLP 840	LE 31-1/63	P1 T1		
	կիրիկվերիկուսիրերիկերին	ոկկլը			
	KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY UT 84107-1404				CHARLIE PIERCE BOROUGH MAYOR
					(907) 714-2230 Fax: 714-2393
				Tall free within K	(800) 478-4441
				Toil free within K	enai Peninsula borough only
		THIS I	<u>S NOT A</u>	TAX BILL	
This is	s a notice of the January 1st assess	ed value for t	he following	g described taxable	property.
-		_			

Property ID (PIN):01726542

Tax Authority: 53 - NIKISKI FIRE

Legal Description: T 06N R 12W SEC 12 SEWARD MERIDIAN KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 34

2021 Assessed Values

Land:	23,900	Improvements*:	0			
Total Assessed KPB:	23,900	Exempt Value KPB:	0	Total Taxable KPB:	23,900	
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0	
	otal Assessed KPB:	Total Assessed KPB: 23,900	otal Assessed KPB: 23,900 Exempt Value KPB:	Total Assessed KPB: 23,900 Exempt Value KPB: 0	Total Assessed KPB: 23,900 Exempt Value KPB: 0 Total Taxable KPB:	Total Assessed KPB: 23,900 Exempt Value KPB: 0 Total Taxable KPB: 23,900

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: OR	10/15/2021
BOARD OF EQUALIZAT		1st INSTALLMENT DUE: 2nd INSTALLMENT DUE:	

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 <u>begin</u> on the date shown on the front of this notice — <u>each property owner will be notified of</u> 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.

Tax Year 2	Tax Year 2021				
Real Property Assessmen Kenai Peninsulo	RECEIVED MAR 3 0 2021				
Office of the Bor	Borough Clerk's Office Kenal Peninsula Borough				
144 N. Binkley Street	Phone: (907) 714-2160	-311			
Soldotna, Alaska 99669-7599	Toll Free: 1-800-478-4441	For Official Use Only			
Applications must be postmarked or received authorized office in Homer or Seward by: 5:00 p .		Fees Received: \$ 30 Cash			
Filing Fee: Must be included with this appeal form	<u>n</u> .	Check # payable to Kenai Peninsula Borough			
For Commercial Property: Please include Attach	ment A	CREDIT CARDS NOT ACCEPTED FOR FILING FEES			
	D ON TOTAL ASSESSED VALUE PER PARCE				

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:	01726543	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	Kenai	Gravel Products, LLC
Legal Description:		
Physical Address of Property:		NA

Contact information for all correspondence relating to this appeal:

Mailing Address:	4255 commer	rce Drive Se	alt Lake city , L	Jtah 84107	
Phone (daytime):	(801) 558-9550	D C	Phone (evening):		
Email Address:	kbalaska@co	mcast.net		I AGREE TO B	E SERVED VIA EMAIL
Year Property was Purcho Has the property been a	otice: \$ 23,600 ased: 2008 opraised by a private fee tised FOR SALE within the	appraiser with	nt's Opinion of Value Paid: \$ <u>1,000.00</u> hin the past 3-years		
Comparable Sales:	PARCEL NO.	A	DDRESS	DATE OF SALE	SALE PRICE
	01708039	see a	ittached		
	01708037		11		
	01708036		н		

Appellant's Exhibits

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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 <u>NOT</u> 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.

3 comps are 1.29 Acre+/- with KPB Rd Main. HEA Electric service, Gravel Homesite/Driveway

My property is 1.29 Acre+/- "NO" HEA Electric, "NO" KPB rd main, NO homesite/driveway

Electric service cost is \$5500+, KPB Borough rd upgrade cost is \$4000, site work \$7500 total

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

Check the following statement that applies to your intentions:

I intend to submit <u>additional evidence</u> within the required time limit of 15 days prior to the hearing date.

X My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

Check the following statement that applies to who is filing this appeal:

I am the **owner of record** for the account/parcel number appealed.

I am the **attorney for the owner of record** for the account/parcel number appealed.

The owner of record for this account is a business, trust or other entity for which I am an **owner or officer**, **trustee**, **or otherwise authorized** to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

I am not the owner of record for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

Signature of Appellant / Agent / Representative

3 15 2021

Printed Name of Appellant / Agekt/ Representative

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3/1	4/2021	

Property Details

PENIA		Peninsula	Borough,	Alaska
ROVE	ASSESSIN	g Department	Cor	rp

Comp #1

Go Back **Property Search**

Print Report

Property Taxes

erty Owner:		Property ID	01708039
IUM TIM IUM KIM		Address	
17 OPAL ST Al AK 99611-9789		Transfer Date	9/18/2015
Change of Address		Document / Book Page	20150082700
anange of naaress		Acreage	1.2900
Owner(s)	*	Tax Authority Group	53 - NIKISKI FIRE

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 12

· er 2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021 × 5 2021 2014 Year 2020 2019 2018 2017 2016 2015 2013 Main Roll Main F Reason Certification Certification Certification Certification Certification Certification Certifica Certification Certification Land Assd \$17,900 \$17,900 \$17,900 \$17 \$28,400 \$17,900 \$17,900 \$17,900 \$17,900 Imp Assd \$2,000 \$3,900 \$3,400 \$3,400 \$3,400 \$3,400 \$3,400 \$3,400 \$3 \$21,300 \$21,300 \$21 \$21,300 **Total Assd** \$30,400 \$21,800 \$21,300 \$21,300 \$21,300 Þ R01



Kenai Peninsula Borough, Alaska Assessing Department

Go Back Property Search

Print Report

Property Taxes

perty Owner:	Property ID	01708037
NCHARD REBECCA	Address	44627 OPAL ST
SILOF AK 99610-0881	Transfer Date	10/30/2020
Change of Address	Document / Book Page	20200107430
Owner(s)	Acreage	1.2900
	Tax Authority Group	53 - NIKISKI FIRE

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 10

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201.
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Land Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16
Imp Assd	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500	\$1,500	
Total Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$17,700	\$17,700	\$16
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Improvements do not exist for this account.

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3/15/2021

Kenai Peninsula Borough, Alaska

Assessing Department

Comp#3

Go Back	Property Search	Print Report	Property Taxes	
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		Acreage	2	1.2900
	*	Tax Authority	Group	53 - NIKISKI FIRE
		A	Property Address Transfer D Document / Bo Acreage	Property ID Address Transfer Date

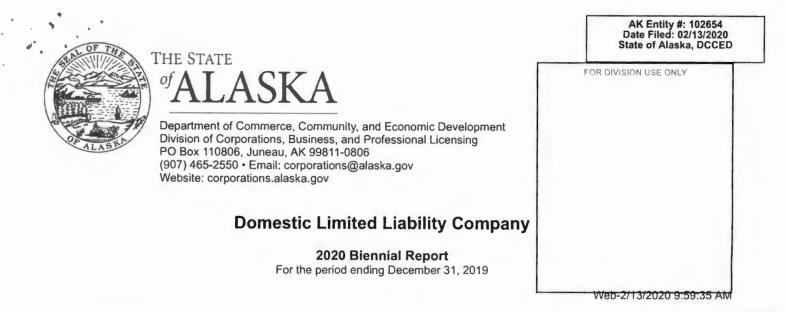
Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 9

N 301

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

2021	2020	2019	2018	2017	2016	2015	2014	201
Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Certific
\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$12
\$8,600	\$8,600	\$8,400	\$8,800	\$9,300	\$9,600	\$8,200	\$9,900	\$
\$37,000	\$26,500	\$26,300	\$26,700	\$27,200	\$27,500	\$26,100	\$27,800	\$2
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Due Date: This report along with its fees are due by January 2, 2020

Fees: If postmarked before February 2, 2020, the fee is \$100.00. If postmarked on or after February 2, 2020 then this report is delinquent and the fee is \$137.50.

Entity Name: Kenai Gravel Products LLC

Entity Number: 102654

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 37211 Skywagon St, Soldotna, AK 99669

Mailing Address: 4255 COMMERCE DR STE 4, MURRAY, UT 84107 **Registered Agent** information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

Name: Kent Bangerter

Physical Address: 40250 Arrowhead Ave, Soldotna,, AK 99669

Mailing Address: PO Box 2737, Soldotna, AK 99669

Officials: The following is a complete list of officials who will be on record as a result of this filing.

· Provide all officials and required information. Use only the titles provided.

- Mandatory Members: this entity must have at least one (1) Member. A Member must own a %. In addition, this entity must provide all Members who own 5% or more of the entity. A Member may be an individual or another entity.
- Manager: If the entity is manager managed (per its articles or amendment) then there must be at least (1) Manager provided. A
 Manager may be a Member if the Manager also owns a % of the entity.

Full Legal Name	Complete Mailing Address	% Owned	
Kent C Bangerter	PO BOX 2737, SOLDOTNA, AK 99669	100.00	x

If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

Purpose: Selling gravel, sand and topsoil

NAICS Code: 212321 - CONSTRUCTION SAND AND GRAVEL MINIG

New NAICS Code (optional):

This form is for use by the named entity only. Only persons who are authorized by the above Official(s) of the named entity may make changes to it. If you proceed to make changes to this form or any information on it, you will be certifying under penalty of perjury that you are authorized to make those changes, and that everything on the form is true and correct. In addition, persons who file documents with the commissioner that are known to the person to be false in material respects are guilty of a class A misdemeanor. Continuation means you have read this and understand it.

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

Address Service Requested

2021 NOTICE OF ASSESSMENT Annual - Real Property



 Image: Signal and Sig

P1 T1

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):01726543

Tax Authority: 53 - NIKISKI FIRE

Legal Description: T 06N R 12W SEC 12 SEWARD MERIDIAN KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 35

2021 Assessed Values

Land:	23,600	Improvements*:	0			
Total Assessed KPB:	23,600	Exempt Value KPB:	0	Total Taxable KPB:	23,600	
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0	
	Total Assessed KPB:	Total Assessed KPB: 23,600	Total Assessed KPB: 23,600 Exempt Value KPB:	Total Assessed KPB: 23,600 Exempt Value KPB: 0	Total Assessed KPB: 23,600 Exempt Value KPB: 0 Total Taxable KPB:	Total Assessed KPB: 23,600 Exempt Value KPB: 0 Total Taxable KPB: 23,600

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: OR	10/15/2021
BOARD OF EQUALIZAT		1st INSTALLMENT DUE: 2nd INSTALLMENT DUE:	

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 <u>begin</u> on the date shown on the front of this notice — <u>each property owner will be notified of</u> 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.

Tax Year 2021
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, 2021**.

Filing Fee: Must be included with this appeal form.

For Commercial Property: Please include Attachment A

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:	01726544	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	Kenai	Gravel Products, LLC
Legal Description:		
Physical Address of Property:		NA

Contact information for all correspondence relating to this appeal:

Mailing Address:	4255 comme	rce Drive Salt Lake city	, Utah 84107	
Phone (daytime):	(801) 558-955	0 Phone (evening):	
Email Address:	kbalaska@co	mcast.net		SERVED VIA EMAIL
	ased: 2008	Appellant's Opinion of V Price Paid: \$ 1,000.0 appraiser within the past 3-ye past 3-years?	00	
Comparable Sales:	PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE
	01708039	see attached		
	01708037	н		
	01708036	11		

Appellant's Exhibits

APP 132

138

RECEIVED MAR 3 0 2021 Borough Clerk's Office Kenai Peninsula Borough For Official Use Only or Fees Received: \$______ Cash Cash

payable to Kenoi Peninsula Borough CREDIT CARDS NOT ACCEPTED FOR FILING FEES 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 <u>NOT</u> 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.

3 comps are 1.29 Acre+/- with KPB Rd Main. HEA Electric service, Gravel Homesite/Driveway

My property is 1.29 Acre+/- "NO" HEA Electric, "NO" KPB rd main, NO homesite/driveway

Electric service cost is \$5500+, KPB Borough rd upgrade cost is \$4000, site work \$7500 total

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

Check the following statement that applies to your intentions:

I intend to submit additional evidence within the required time limit of 15 days prior to the hearing date.

X My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

Check the following statement that applies to who is filing this appeal:

I am the **owner of record** for the account/parcel number appealed.

I am the **attorney for the owner of record** for the account/parcel number appealed.

The owner of record for this account is a business, trust or other entity for which I am an **owner or officer**, **trustee**, **or otherwise authorized** to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

□ I am **not the owner of record** for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

Signature of Appellant / Agent / Representative

3/15/2021

Printed Name of Appellant / Agent Representative

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Year	2021 Main Roll Certification	2020 Main Roll Certification	2019 Main Roll Certification	2018 Main Roll Certification	Main Roll Certification \$17,900 \$3,400	Main Roll Certification \$17,900 \$3,400	Main Roll Certification \$17,900 \$3,400	Main Roll Certification \$17,900 \$3,400	Main Certific \$12 \$3
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Property Details

Kenai Peninsula Borough, Alaska Assessing Department Comp # 2-

perty Owner:	Property ID	01708037
NCHARD REBECCA 30X 881	Address	44627 OPAL ST
ILOF AK 99610-0881	Transfer Date	10/30/2020
Change of Address	Document / Book Page	20200107430
Owner(s)	Acreage	1.2900
	Tax Authority Group	53 - NIKISKI FIRE

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 10

r 1 1171

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main F Certifica							
and Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16
Imp Assd	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500	\$1,500	
Total Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$17,700	\$17,700	\$16
									•

Improvements do not exist for this account.

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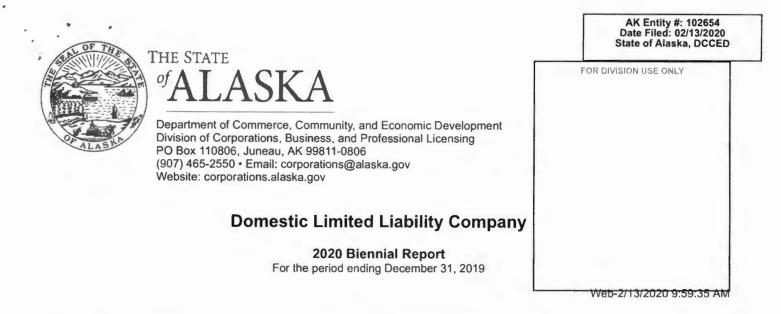
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	Go Back	Property Search	Print Report	Property Taxes	
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GRAND JUNCTION CO 81504	1-5534		Document / Bo		20130051330
Change of Address			Acreage		1.2900
Owner(s)		•	Tax Authority		53 - NIKISKI FIRE
		Desc	iption		
T 06N R 12W SEC 12 Seward	Meridian KN 201000		,		
		ES ARE NOT CERTIFII IES FOR 2021 WILL N		ECT TO APPEAL UNTIL JUNE 1, 2021	

				a					
Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main F Certifica							
Land Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
Imp Assd	\$8,600	\$8,600	\$8,400	\$8,800	\$9,300	\$9,600	\$8,200	\$9,900	\$3
Total Assi	\$37,000	\$26,500	\$26,300	526700	\$27,200	527,500	\$26,100	\$27,800	521
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Due Date: This report along with its fees are due by January 2, 2020

Fees: If postmarked before February 2, 2020, the fee is \$100.00. If postmarked on or after February 2, 2020 then this report is delinquent and the fee is \$137.50.

Entity Name:	Kenai Grave	Products LLC
---------------------	-------------	--------------

Entity Number: 102654

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 37211 Skywagon St, Soldotna, AK 99669

Mailing Address: 4255 COMMERCE DR STE 4, MURRAY, UT 84107 **Registered Agent** information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

Name: Kent Bangerter

Physical Address: 40250 Arrowhead Ave, Soldotna,, AK 99669

Mailing Address: PO Box 2737, Soldotna, AK 99669

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- Manager: If the entity is manager managed (per its articles or amendment) then there must be at least (1) Manager provided. A
 Manager may be a Member if the Manager also owns a % of the entity.

Full Legal Name	Complete Mailing Address	% Owned	
Kent C Bangerter	PO BOX 2737, SOLDOTNA, AK 99669	100.00	x

If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

Purpose: Selling gravel, sand and topsoil

NAICS Code: 212321 - CONSTRUCTION SAND AND GRAVEL MINIG

New NAICS Code (optional):

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_	Address Service Requested			. (*
	**************************************	LE 31-3/63	P1 T1	
	KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY UT 84107-1404			BO
				(907) 714-2
				Toll free within Kenai Penir
		TAX BILL		
This	is a notice of the January 1st assesse	ed value for th	ne following	described taxable property.

Property ID (PIN):01726544

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

Tax Authority: 53 - NIKISKI FIRE

Legal Description: T 06N R 12W SEC 12 SEWARD MERIDIAN KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 36

2021 Assessed Values

					1
Land:	23,900	Improvements*:	0		
Total Assessed KPB:	23,900	Exempt Value KPB:	0	Total Taxable KPB:	23,900
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0
	Total Assessed KPB:	Total Assessed KPB: 23,900	Total Assessed KPB: 23,900 Exempt Value KPB:	Total Assessed KPB: 23,900 Exempt Value KPB: 0	Total Assessed KPB: 23,900 Exempt Value KPB: 0 Total Taxable KPB:

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.

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APPEAL DEADLINE:	3/31/2021	TAXES DUE IN FULL: OR	10/15/2021
BOARD OF EQUALIZATI WILL BEGIN MEETING:		1st INSTALLMENT DUE: 2nd INSTALLMENT DUE:	

APPEAL PROCEDURE AND IMPORTANT TAX INFORMATION ON REVERSE SIDE



CHARLIE PIERCE BOROUGH MAYOR

(800) 478-4441

(907) 714-2230 Fax: 714-2393

Kenai Peninsula borough only

2021 NOTICE OF ASSESSMENT Annual - Real Property

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 <u>begin</u> on the date shown on the front of this notice — <u>each property owner will be notified of</u> 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.

Tax Year 2021 **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, 2021.

Filing Fee: Must be included with this appeal form.

For Commercial Property: Please include Attachment A

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:	01726545	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	Ке	nai Gravel Products, LLC
Legal Description:		
Physical Address of Property:		NA

Contact information for all correspondence relating to this appeal:

Mailing Address:	4255 comme	rce Drive Salt Lake city	, Utah 84107	
Phone (daytime):	(801) 558-955	0 Phone (evening):	
Email Address:	kbalaska@co	mcast.net		SERVED VIA EMAIL
Year Property was Purche Has the property been a		Appellant's Opinion of Vo Price Paid: \$ 1,000.0 appraiser within the past 3-ye past 3-years?	00	
Comparable Sales:	PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE
	01708039	see attached		
	01708037	п		
	01708036	11		

Appellant's Exhibits

Page 1 of 2

S:\WPWIN\DATA\TEMPLATES\Application REAL PROPERTY ASSESSMENT VALUATION APPEAL mit.docx

RECEIVED MAR 2 5 2021 Borough Clerk's Office Kenal Peninsula Borough For Official Use Only Fees Received: \$ 30 Cash

Check # payable to Kenai eninsula Borough

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

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 <u>NOT</u> 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.

3 comps are 1.29 Acre+/- with KPB Rd Main. HEA Electric service, Gravel Homesite/Driveway

My property is 1.29 Acre+/- "NO" HEA Electric, "NO" KPB rd main, NO homesite/driveway

Electric service cost is \$5500+, KPB Borough rd upgrade cost is \$4000, site work \$7500 total

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

Check the following statement that applies to your intentions:

- I intend to submit <u>additional evidence</u> within the required time limit of 15 days prior to the hearing date.
- X My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

Check the following statement that applies to who is filing this appeal:

- I am the **owner of record** for the account/parcel number appealed.
- I am the **attorney for the owner of record** for the account/parcel number appealed.

The owner of record for this account is a business, trust or other entity for which I am an **owner or officer**, **trustee**, **or otherwise authorized** to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

□ I am **not the owner of record** for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

Signature of Appellant / Agent / Representative

15/2021

Printed Name of Appellant / Agent / Representative

Assessing Department

Property Details

Kenai Peninsula Borough, Alaska Comp #1

	Go Back	Property Search	Print Report	Property Taxes	
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roperty Owner:	an ann a' straightair agus an an t- agu an thailteadh ann an	ىلى دارىيە ياسىيە يەرىپىيە يەرىپى سىۋىرىكى ئىمۇرلىزىلىمىرىكى يەرىپىلىغىيە بىلىغە مەركىيە يەركى	Property		01708039
ARNUM TIM ARNUM KIM			Address		анна айт н
4517 OPAL ST			Transfer D	ate	9/18/2015
ENAI AK 99611-9789			Document / Bo	ok Page	20150082700
Change of Address			Acreage		1.2900
Owner(s)		*	Tax Authority	Group	53 - NIKISKI FIRE

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 12

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main R Certifica
and Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
mp Assd	\$2,000	\$3,900	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3
otal Assd	\$30,400	\$21,800	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21
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4 3/14/2021

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Kenai Peninsula	Borough, Alaska		
Assessing Department	Com P	H	2

Property Details

Go Back	Property Search	Print Report	Property Taxes	
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haligada dhaligan toolka ahkalahka jiraa hiyo hoo yo haroo koodha ahka dha	والوي ويوي والمرابع المرابع ال	Property	ID	01708037
		Address	5	44627 OPAL ST
		Transfer D	ate	10/30/2020
		Document / Bo	ok Page	20200107430
		Acreage	h	1.2900
		Tax Authority	Group	53 - NIKISKI FIRE
			Property Address Transfer D Document / Bo Acreage	Property ID Address Transfer Date Document / Book Page Acreage Tax Authority Group

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 10

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201.
Reason	Main Roll Certification	Main F Certifica							
and Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16
mp Assd	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500	\$1,500	
otal Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$1,6,200	\$17,700	\$17,700	\$16

Improvements do not exist for this account.

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3/15/2021

3/13/	2021	

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Property Details

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Kenai Peninsula Borough, Alaska **Assessing Department**

Comp#3

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	Address	44661 OPAL ST
	Transfer Date	5/30/2013
	Document / Book Page	20130051330
	Acreage	1.2900
*	Tax Authority Group	53 - NIKISKI FIRE
	•	Transfer Date Document / Book Page Acreage

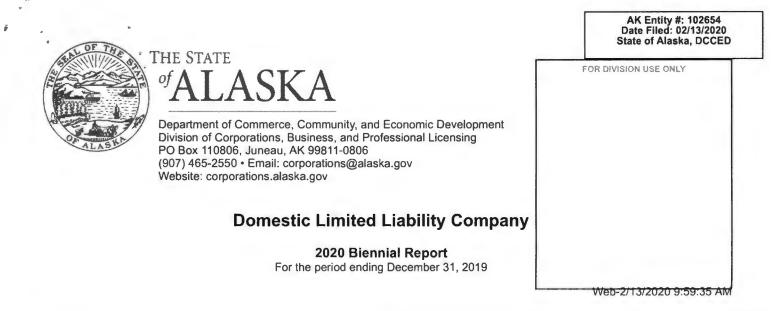
Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 9

- 985

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Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main f							
and Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
Imp Assd	\$8,600	\$8,600	\$8,400	\$8,800	\$9,300	\$9,600	\$8,200	\$9,900	\$3
Fotal Assd	\$37,000	\$26,500	\$26,300	\$26,700	\$27,200	\$27,500	\$26,100	\$27,800	\$21
			*		. 1	*			*



Due Date: This report along with its fees are due by January 2, 2020

Fees: If postmarked before February 2, 2020, the fee is \$100.00. If postmarked on or after February 2, 2020 then this report is delinquent and the fee is \$137.50.

Entity Name: Kenai Gravel Products LLC

Entity Number: 102654

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 37211 Skywagon St, Soldotna, AK 99669

Mailing Address: 4255 COMMERCE DR STE 4, MURRAY, UT 84107

Registered Agent information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

Name: Kent Bangerter

Physical Address: 40250 Arrowhead Ave, Soldotna,, AK 99669

Mailing Address: PO Box 2737, Soldotna, AK 99669

Officials: The following is a complete list of officials who will be on record as a result of this filing.

· Provide all officials and required information. Use only the titles provided.

- Mandatory Members: this entity must have at least one (1) Member. A Member must own a %. In addition, this entity must provide all Members who own 5% or more of the entity. A Member may be an individual or another entity.
- · Manager: If the entity is manager managed (per its articles or amendment) then there must be at least (1) Manager provided. A Manager may be a Member if the Manager also owns a % of the entity.

Full Legal Name	Complete Mailing Address	% Owned	Member
Kent C Bangerter	PO BOX 2737, SOLDOTNA, AK 99669	100.00	×

If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

Purpose: Selling gravel, sand and topsoil

NAICS Code: 212321 - CONSTRUCTION SAND AND GRAVEL MINIG

New NAICS Code (optional):

This form is for use by the named entity only. Only persons who are authorized by the above Official(s) of the named entity may make changes to it. If you proceed to make changes to this form or any information on it, you will be certifying under penalty of perjury that you are authorized to make those changes, and that everything on the form is true and correct. In addition, persons who file documents with the commissioner that are known to the person to be false in material respects are guilty of a class A misdemeanor. Continuation means you have read this and understand it.

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

******SNGLP 840

Address Service Requested

2021 NOTICE OF ASSESSMENT Annual - Real Property



LE 31-4/63 P1 T1

KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY UT 84107-1404

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):01726545

Tax Authority: 53 - NIKISKI FIRE

Legal Description: T 06N R 12W SEC 12 SEWARD MERIDIAN KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 37

2021 Assessed Values

Land:	24,300	Improvements*:	0		
Total Assessed KPB:	24,300	Exempt Value KPB:	0	Total Taxable KPB:	24,300
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0

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: OR	10/15/2021
BOARD OF EQUALIZAT WILL BEGIN MEETING:		1st INSTALLMENT DUE: 2nd INSTALLMENT DUE:	

APPEAL PROCEDURE AND IMPORTANT TAX INFORMATION ON REVERSE SIDE

IMPORTANT APPEAL and TAX INFORMATION - RETAIN FOR YOUR RECORDS

APPEAL PROCEDURE

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Tax Year 2021 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, 2021.**

Filing Fee: Must be included with this appeal form.

For Commercial Property: Please include Attachment A

FILING FEE BASED ON TOTAL AS (Each parcel/account appealed must be acco	
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Account / Parcel Number:	01726546	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:		Kenai Gravel Products, LLC
Legal Description:		
Physical Address of Property:		NA

Contact information for all correspondence relating to this appeal:

Mailing Address:	4255 comme	, Utah 84107			
Phone (daytime):	(801) 558-955	0 Phone (evening)	:		
Email Address:	kbalaska@co	kbalaska@comcast.net			
	ased: 2008	Appellant's Opinion of Vo Price Paid: \$ 1,000.0 appraiser within the past 3-years?	00		
Comparable Sales:	PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE	
	01708039	see attached			
	01708037	19			
	01708036	н			

Appellant's Exhibits

S:\WPWIN\DATA\TEMPLATES\Application REAL PROPERTY ASSESSMENT VALUATION APPEAL mlt.docx

MAR 2 2 2021 Borough Clerk's Office Kenai Peninsula Borough For Official Use Only Fees Received: \$ 30 Cash Check # 154

payable to Kenai Peninsula Borough

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

RECEIVED

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)

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- My property value is unequal to similar properties.

The following are <u>NOT</u> 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.

3 comps are 1.29 Acre+/- with KPB Rd Main. HEA Electric service, Gravel Homesite/Driveway

My property is 1.29 Acre+/- "NO" HEA Electric, "NO" KPB rd main, NO homesite/driveway

Electric service cost is \$5500+, KPB Borough rd upgrade cost is \$4000, site work \$7500 total

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

Check the following statement that applies to your intentions:

- I intend to submit <u>additional evidence</u> within the required time limit of 15 days prior to the hearing date.
- X My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

Check the following statement that applies to who is filing this appeal:

i am the **owner of record** for the account/parcel number appealed.

I am the **attorney for the owner of record** for the account/parcel number appealed.

The owner of record for this account is a business, trust or other entity for which I am an **owner or officer**, **trustee**, **or otherwise authorized** to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). If you are not listed by name as the owner of record for this account, this is *REQUIRED* for confirmation of your right to appeal this account.

□ I am **not the owner of record** for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

Signature of Appellant / Agent / Representative

Printed Name of Appellant / Agent / Representative

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	Go Back	Property Search	Print Report	Property Taxes	
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Property Owner:	ىرىنى يەرىپىيە بىرىكى بىرىك بىرىكى بىرىكى	جود مراجع فرود مختلف الله المراجع معتمل مراجع من المراجع المراجع من	Property	ID	01708039
BARNUM TIM BARNUM KIM			Address	5	
44517 OPAL ST			Transfer D	ate	9/18/2015
KENAI AK 99611-9789			Document / Bo	ok Page	20150082700
Change of Address			Acreage	-	1.2900
Owner(s)		•	Tay Authority		

Description

Tax Authority Group

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 12

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2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main F Certifica							
and Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
imp Assd	\$2,000	\$3,900	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3
fotal Assd	\$30,400	\$21,800	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21
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53 - NIKISKI FIRE

Property Details

Kenai Peninsula Borough, Alaska Assessing Department Com P & Z

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Property Details

Kenai Peninsula Borough, Alaska

Assessing Department

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	Go Back	Property Search	Print Report Property Tax	es
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Property Owner:	apangkas og a lagdi settañ son i reginar en engar he -gener es glonegen	an landa ana a damanan fafarda mayan ana kanada ana da ana da ana da ana da ana da ana da ana an	Property ID	01708036
EASTLICK DALE A EASTLICK LYNETTE M			Address	44661 OPAL ST
3152 JOEY LN			Transfer Date	5/30/2013
GRAND JUNCTION CO 81504-55 Change of Address	34		Document / Book Page	20130051330
Change of Address			Acreage	1.2900
Owner(s)		•	Tax Authority Group	53 - NIKISKI FIRE

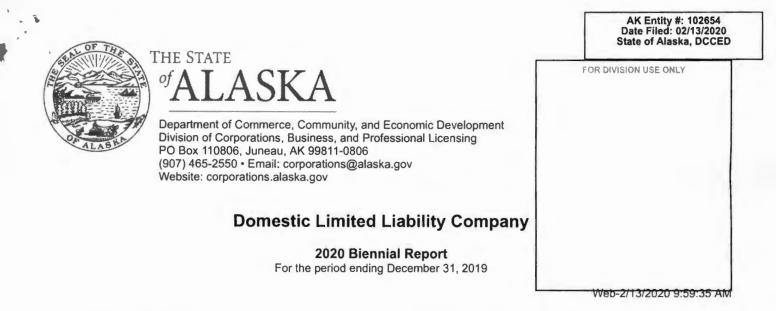
Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 9

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Total Assd	\$37,000	\$26,500	\$26,300	\$26,700	\$27,200	\$27,500	\$26,100	\$27,800	\$21
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Due Date: This report along with its fees are due by January 2, 2020

Fees: If postmarked before February 2, 2020, the fee is \$100.00. If postmarked on or after February 2, 2020 then this report is delinquent and the fee is \$137.50.

Entity Name: Kenai Gravel Products LLC

Entity Number: 102654

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 37211 Skywagon St, Soldotna, AK 99669

Mailing Address: 4255 COMMERCE DR STE 4, MURRAY, UT 84107 **Registered Agent** information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

Name: Kent Bangerter

Physical Address: 40250 Arrowhead Ave, Soldotna,, AK 99669

Mailing Address: PO Box 2737, Soldotna, AK 99669

Officials: The following is a complete list of officials who will be on record as a result of this filing.

Provide all officials and required information. Use only the titles provided.

- Mandatory Members: this entity must have at least one (1) Member. A Member must own a %. In addition, this entity must provide all Members who own 5% or more of the entity. A Member may be an individual or another entity.
- Manager: If the entity is manager managed (per its articles or amendment) then there must be at least (1) Manager provided. A Manager may be a Member if the Manager also owns a % of the entity.

Full Legal Name	Complete Mailing Address	% Owned	Member
Kent C Bangerter	PO BOX 2737, SOLDOTNA, AK 99669	100.00	X

If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

Purpose: Selling gravel, sand and topsoil

NAICS Code: 212321 - CONSTRUCTION SAND AND GRAVEL MINIG

New NAICS Code (optional):

This form is for use by the named entity only. Only persons who are authorized by the above Official(s) of the named entity may make changes to it. If you proceed to make changes to this form or any information on it, you will be certifying under penalty of perjury that you are authorized to make those changes, and that everything on the form is true and correct. In addition, persons who file documents with the commissioner that are known to the person to be false in material respects are guilty of a class A misdemeanor. Continuation means you have read this and understand it.

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

Address Service Requested

2021 NOTICE OF ASSESSMENT Annual - Real Property



LE 31-5/63 P1 T1

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):01726546

Tax Authority: 53 - NIKISKI FIRE

Legal Description: T 06N R 12W SEC 12 SEWARD MERIDIAN KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 131

2021 Assessed Values

	Land:	25,200	Improvements*:	0		
Т	otal Assessed KPB:	25,200	Exempt Value KPB:	0	Total Taxable KPB:	25,200
1	Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0

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.

APPEALDEADLINE:	3/31/2021	TAXES DUE IN FULL: OR	10/15/2021
BOARD OF EQUALIZATION WILL BEGIN MEETING:		1st INSTALLMENT DUE: 2nd INSTALLMENT DUE:	

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 <u>begin</u> on the date shown on the front of this notice — <u>each property owner will be notified of</u> 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.

Tax Year 2021 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, 2021.

Filing Fee: Must be included with this appeal form.

For Commercial Property: Please include Attachment A

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:	01726547	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:		Kenai Gravel Products, LLC
Legal Description:		
Physical Address of Property:		NA

Contact information for all correspondence relating to this appeal:

Mailing Address:	4255 commer	ce Drive Salt Lake city	, Utah 84107	
Phone (daytime):	(801) 558-9550) Phone (evening)	:	
Email Address:	kbalaska@co	mcast.net	I AGREE TO BE	SERVED VIA EMAIL
	ased: 2008	Appellant's Opinion of Vo Price Paid: \$ <u>1,000.0</u> appraiser within the past 3-yee past 3-years?	0	
Comparable Sales:	PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE
	01708039	see attached		
	01708037	11		
	01708036	н		

Appellant's Exhibits

S:\WPWIN\DATA\TEMPLATES\Application REAL PROPERTY ASSESSMENT VALUATION APPEAL mit.docx

RECEIVED
MAR 2 2 2021
Borough Clerk's Office Kenai Peninsula Borough
For Official Use Only
Fees Received: \$ 30
Cash
Check #

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

162

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 <u>NOT</u> 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.

3 comps are 1.29 Acre+/- with KPB Rd Main. HEA Electric service, Gravel Homesite/Driveway

My property is 1.29 Acre+/- "NO" HEA Electric, "NO" KPB rd main, NO homesite/driveway

Electric service cost is \$5500+, KPB Borough rd upgrade cost is \$4000, site work \$7500 total

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

Check the following statement that applies to your intentions:

- I intend to submit <u>additional evidence</u> within the required time limit of 15 days prior to the hearing date.
- X My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

Check the following statement that applies to who is filing this appeal:

- I am the **owner of record** for the account/parcel number appealed.
- I am the **attorney for the owner of record** for the account/parcel number appealed.

The owner of record for this account is a business, trust or other entity for which I am an **owner or officer**, **trustee**, or otherwise authorized to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

I am not the owner of record for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

Signature of Appellant / Agent / Representative

3 15 2021

Printed Name of Appellant / Agent / Representative

Assessing Department

Property Details

Kenai Peninsula Borough, Alaska Comp #1

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	Go Back	Property Search	Print Report	Property Taxes	
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Change of Address			Document / Book	Page	20150082700
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2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

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Property Details

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Year	2021	2020	2019	2018	2017	2016	2015	2014	201
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and Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16
Imp Assd	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500	\$1,500	
otal Assd	\$28,400	\$16,200	\$16,200	\$16.200	\$16,200	\$1,6,200	\$17,700	\$17,700	\$16

Improvements do not exist for this account.

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CMM

Assessing Department

Property Details

Kenai Peninsula Borough, Alaska (omp#3

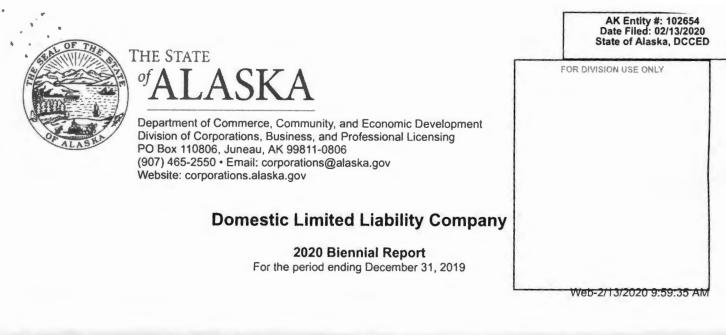
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52 JOEY LN			Transfer Da	5/30/2013	
Change of Address	5534		Document / Boo	k Page	20130051330
change of Address			Acreage		1.2900
Owner(s)		*	Tax Authority (Group	53 - NIKISKI FIRE
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Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 9

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									•



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Entity Number: 102654

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Home State/Prov.: ALASKA

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- Manager: If the entity is manager managed (per its articles or amendment) then there must be at least (1) Manager provided. A Manager may be a Member if the Manager also owns a % of the entity.

Full Legal Name	Complete Mailing Address	% Owned	Member
Kent C Bangerter	PO BOX 2737, SOLDOTNA, AK 99669	100.00	X

If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

Purpose: Selling gravel, sand and topsoil

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

Address Service Requested

2021 NOTICE OF ASSESSMENT Annual - Real Property



SALT LAKE CITY UT 84107-1404

LE 31-6/63 P1 T1

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):01726547

Tax Authority: 53 - NIKISKI FIRE

Legal Description: T 06N R 12W SEC 12 SEWARD MERIDIAN KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 132

2021 Assessed Values

Land:	23,600	Improvements*:	0		
Total Assessed KPB:	23,600	Exempt Value KPB:	0	Total Taxable KPB:	23,600
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0

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: OR	10/15/2021
BOARD OF EQUALIZATI WILL BEGIN MEETING:		1st INSTALLMENT DUE: 2nd INSTALLMENT DUE:	

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 <u>begin</u> on the date shown on the front of this notice — <u>each property owner will be notified of</u> <u>the scheduled date of their hearing at least 30 days in advance</u>.

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.

Tax Year 2021
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, 2021**.

Filing Fee: Must be included with this appeal form.

For Commercial Property: Please include Attachment A

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:	01726548	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	k	Kenai Gravel Products, LLC
Legal Description:		
Physical Address of Property:		NA

Contact information for all correspondence relating to this appeal:

Mailing Address:	4255 comme	rce Drive Salt Lake city	, Utah 84107			
Phone (daytime):	(801) 558-955	0 Phone (evening)):			
Email Address:	kbalaska@co	mcast.net		I AGREE TO BE SERVED VIA EMAIL		
Year Property was Purche Has the property been a		Appellant's Opinion of Vo Price Paid: \$ _1,000.0 appraiser within the past 3-ye past 3-years?	00			
Comparable Sales:	PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE		
	01708039	see attached				
	01708037	п				
	01708036	II				

Appellant's Exhibits

S:\WPWIN\DATA\TEMPLATES\Application REAL PROPERTY ASSESSMENT VALUATION APPEAL mlt.docx

170

	MAR 2 3 2021
	Borough Clerk's Office Kenai Peninsula Borough
1	For Official Use Only
	Fees Received: \$ 30
	🗆 Qash 🖉
	Check # 150

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

RECEIVED

THÉ 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 <u>NOT</u> 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.

3 comps are 1.29 Acre+/- with KPB Rd Main. HEA Electric service, Gravel Homesite/Driveway

My property is 1.29 Acre+/- "NO" HEA Electric, "NO" KPB rd main, NO homesite/driveway

Electric service cost is \$5500+, KPB Borough rd upgrade cost is \$4000, site work \$7500 total

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

Check the following statement that applies to your intentions:

I intend to submit additional evidence within the required time limit of 15 days prior to the hearing date.

X My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

Check the following statement that applies to who is filing this appeal:

I am the **owner of record** for the account/parcel number appealed.

I am the **attorney for the owner of record** for the account/parcel number appealed.

The owner of record for this account is a business, trust or other entity for which I am an **owner or officer**, **trustee**, **or otherwise authorized** to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

□ The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

□ I am **not the owner of record** for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

Signature of Appellant / Agent / Representative

Printed Name of Appellant / Agent / Representative

3/15/2021

Property Details

Kenai Peninsula Borough, Alaska **Assessing Department** Comp #1 Go Back **Property Search** Print Report **Property Taxes** 01708039 Property ID Property Owner: BARNUM TIM Address BARNUM KIM 44517 OPAL ST **Transfer Date** 9/18/2015 KENAI AK 99611-9789 Document / Book Page 20150082700 Change of Address Acreage 1.2900 Owner(s) 53 - NIKISKI FIRE Tax Authority Group Description T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 12 2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main F Certifica							
Land Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
Imp Assd	\$2,000	\$3,900	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3
Total Assd	\$30,400	\$21,800	\$21,300	\$21.300	\$21,300	\$21,300	\$21,300	\$21,300	\$21
									•

R01

PENING	Kenai Peni Assessing Depa	nsula Borough, Alaska rtment Com P	HZ-
	Go Back Prop	erty Search Print Report Property Taxe	25
Property Owner:	nanyaa maani maani ayaa ahaa ahaa ahaa ahaa ahaa ahaa aha	Property ID	01708037
BLANCHARD REBECCA PO BOX 881		Address	44627 OPAL ST
KASILOF AK 99610-0881		Transfer Date	10/30/2020
Change of Address		Document / Book Page	20200107430
Owner(s)		Acreage	1.2900
		Tax Authority Group	53 - NIKISKI FIRE

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 10

γ

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main Certific							
Land Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16
Imp Assd	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500	\$1,500	
Fotal Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$1,6,200	\$17,700	\$17,700	\$16
				· ·					•

Improvements do not exist for this account.

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Flower, and Terms Of Use

3/15/2021	٠	

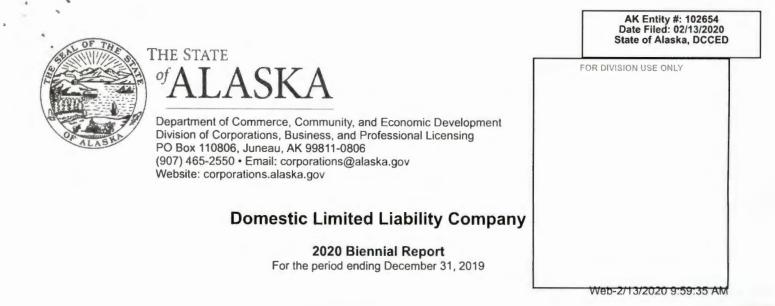
		'eninsula I Department	Borough,	Alaska Comp	#3
	Go Back	Property Search	Print Report	Property Taxes	
pperty Owner: STLICK DALE A	i de la ambande des la la consensate		Property Addres		01708036 44661 OPAL ST
TLICK LYNETTE M 52 JOEY LN AND JUNCTION CO 81504-	5534		Transfer D	late	5/30/2013
Change of Address Owner(s)			Document / Bo Acreage	-	1.2900
Comitci(2)		• • • 10000 danna	Tax Authority	Group	53 - NIKISKI FIRE
5N R 12W SEC 12 Seward M	eridian KN 20100		ription TES PHASE 2 L OT 9		

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Reason		lain Roll M	lain Roll	Main Roll	Main Roll	Main Roll	Main Roll	Main Doll	A 4 - 1
certa	fication Cer	rtification Cer		Certification	Certification	Certification	Certification	Main Roll Certification	Main Certific
and Assd \$	28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
Imp Assd	\$8,600	\$8,600	\$8,400	\$8,800	\$9,300	\$9,600	\$8,200	\$9,900	\$3
Total Assd \$	37,000	\$26,500	\$26,300	\$26,700	\$27,200	\$27,500	\$26,100	\$27,800	\$21
									*
Total Assd \$	537,000	\$26,500	\$26,300	\$26,700	\$27,200	\$27,500	\$26,100	\$27,800	

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r Bill a an anna an



Due Date: This report along with its fees are due by January 2, 2020

Fees: If postmarked before February 2, 2020, the fee is \$100.00. If postmarked on or after February 2, 2020 then this report is delinquent and the fee is \$137.50.

Entity Name: Kenai Gravel Products LLC

Entity Number: 102654

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 37211 Skywagon St, Soldotna, AK 99669

Mailing Address: 4255 COMMERCE DR STE 4, MURRAY, UT 84107 **Registered Agent** information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

Name: Kent Bangerter

Physical Address: 40250 Arrowhead Ave, Soldotna,, AK 99669

Mailing Address: PO Box 2737, Soldotna, AK 99669

Officials: The following is a complete list of officials who will be on record as a result of this filing.

· Provide all officials and required information. Use only the titles provided.

- Mandatory Members: this entity must have at least one (1) Member. A Member must own a %. In addition, this entity must provide all Members who own 5% or more of the entity. A Member may be an individual or another entity.
- Manager: If the entity is manager managed (per its articles or amendment) then there must be at least (1) Manager provided. A Manager may be a Member if the Manager also owns a % of the entity.

Full Legal Name	Complete Mailing Address	% Owned	Member
Kent C Bangerter	PO BOX 2737, SOLDOTNA, AK 99669	100.00	x

If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

Purpose: Selling gravel, sand and topsoil

NAICS Code: 212321 - CONSTRUCTION SAND AND GRAVEL MINIG

New NAICS Code (optional):

This form is for use by the named entity only. Only persons who are authorized by the above Official(s) of the named entity may make changes to it. If you proceed to make changes to this form or any information on it, you will be certifying under penalty of perjury that you are authorized to make those changes, and that everything on the form is true and correct. In addition, persons who file documents with the commissioner that are known to the person to be false in material respects are guilty of a class A misdemeanor. Continuation means you have read this and understand it.



2021 NOTICE OF ASSESSMENT Annual - Real Property

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

Address Service Requested

LE 31-7/63 P1 T1

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):01726548

Tax Authority: 53 - NIKISKI FIRE

Legal Description: T 06N R 12W SEC 12 SEWARD MERIDIAN KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 133

2021 Assessed Values

						t.
Land:	23,900	Improvements*:	0			
Total Assessed KPB:	23,900	Exempt Value KPB:	0	Total Taxable KPB:	23,900	
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0	

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.

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

APPEAL DEADLINE:	3/31/2021	TAXES DUE IN FULL OR	: 10/15/2021
BOARD OF EQUALIZATION WILL BEGIN MEETING:		1st INSTALLMENT D 2nd INSTALLMENT	and the second se

APPEAL PROCEDURE AND IMPORTANT TAX INFORMATION ON REVERSE SIDE



IMPORTANT APPEAL and TAX INFORMATION - RETAIN FOR YOUR RECORDS

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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:

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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
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Board of Equalization hearings will <u>begin</u> on the date shown on the front of this notice — <u>each property owner will be notified of</u> 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.

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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.

Teny Valer 00		
Tax Year 20 Real Property Assessment		RECEIVED
Kenai Peninsula Office of the Boro	Borough	MAR 3 0 2021 Borough Clerk's Office
144 N. Binkley Street Soldotna, Alaska 99669-7599		
	Fees Received: \$ 30	
Filing Fee: Must be included with this appeal form.		Check # 157 payable to Kenai Peninsula Borough
For Commercial Property: Please include Attachm	ent A	CREDIT CARDS NOT ACCEPTED FOR FILING FEE
	ON TOTAL ASSESSED VALUE PER PARCEL nust be accompanied by a separate fil Filin	
(Each parcel/account appealed n	nust be accompanied by a separate fil Filin	ing fee and form)
(Each parcel/account appealed n Assessed Value from Assessment Notice	nust be accompanied by a separate file Filin	ing fee and form) ng Fee
(Each parcel/account appealed n Assessed Value from Assessment Notice Less than \$100,000	nust be accompanied by a separate file Filin	ing fee and form) ng Fee \$30
(Each parcel/account appealed in Assessed Value from Assessment Notice Less than \$100,000 \$100,000 to \$499,999	nust be accompanied by a separate file Filin G	Ing fee and form) ng Fee \$30 \$100

Account / Parcel Number:	01726549	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	Kenc	ii Gravel Products, LLC
Legal Description:		
Physical Address of Property:		NA

Contact information for all correspondence relating to this appeal:

Mailing Address:	4255 commer	4255 commerce Drive Salt Lake city , Utah 8410			
Phone (daytime):	(801) 558-9550) Phone (evening):			
Email Address:	kbalaska@co	mcast.net	I AGREE TO BE S	ERVED VIA EMAIL	
	used: 2008	Appellant's Opinion of Va Price Paid: \$ 1,000.0 appraiser within the past 3-yec past 3-years?	0		
Comparable Sales:	PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE	
	01708039	see attached			
	01708037	U.			
	01708036	н			

Appellant's Exhibits

179

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 <u>NOT</u> 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.

3 comps are 1.29 Acre+/- with KPB Rd Main. HEA Electric service, Gravel Homesite/Driveway

My property is 1.29 Acre+/- "NO" HEA Electric, "NO" KPB rd main, NO homesite/driveway

Electric service cost is \$5500+, KPB Borough rd upgrade cost is \$4000, site work \$7500 total

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

Check the following statement that applies to your intentions:

- I intend to submit additional evidence within the required time limit of 15 days prior to the hearing date.
- X My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

Check the following statement that applies to who is filing this appeal:

- I am the **owner of record** for the account/parcel number appealed.
- I am the **attorney for the owner of record** for the account/parcel number appealed.

The owner of record for this account is a business, trust or other entity for which I am an **owner or officer**, **trustee**, **or otherwise authorized** to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

I am **not the owner of record** for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

Signature of Appellant / Agent / Representative ander

Printed Name of Appellant / Agent / Representative

PENIA		Peninsula I Department	Borough, Cor	Alaska	
	Go Back	Property Search	Print Report	Property Taxes	
 Contraction of the second secon	<mark>an an ann an </mark>	a, matterfedigering kin ghadradaring webber aga a aner anal analysis	Property		01708039
Property Owner: BARNUM TIM					01708039
BARNUM KIM			Address	5	
44517 OPAL ST KENALAK 99611-9789			Transfer D	ate	9/18/2015
			Document / Bo	ok Page	20150082700
Change of Address			Acreage		1.2900
Owner(s)		•	Tax Authority		53 - NIKISKI FIRE
a ten dirit ita kalama tepapa karapitakanan kut	an analasta est unitage e e an	n man saawaan a ka ay aasaanayad ana ay kasa ya kasa ya	an and the an angle and the second second second	M 2018 E 13 JF MILLION 2018	nan katangkan katan katan kana katan k
a manifestation and an analysis and addition of the second s	ana an	Desc	ription	and compare a set of respective contraction was a set	anno a anno 18 a annaige a t-1040aile inng-186 anaisteanna
T 06N R 12W SEC 12 Seward	Meridian KN 20100				

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main Certific							
and Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
Imp Assd	\$2,000	\$3,900	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3
otal Assd	\$30,400	\$21,800	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21
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KASILOF AK	99610-0881				Transfei	Date		10/30/2020	
Change	e of Address				Document /	Book Page		20200107430	
Owner	(5)				Acrea			1.2900	
					Tax Authori	ty Group		53 - NIKISKI FIR	E
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Year Reason Land Assd Imp Assd	2021 Main Roll Certification \$28,400 \$0	2021 VA CERTIFIED V 2020 Main Roll Certification \$16,200 \$0	2019 Main Roll Certification \$16,200 \$0	2018 Main Roll Certification \$16,200 \$0	2017 Main Roll Certification \$16,200 \$0	2016 Main Roll Certification \$16,200 \$0	2015 Main Roll Certification \$16,200 \$1,500	2014 Main Roll Certification \$16,200 \$1,500	20 Main Certific
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Kenai Peninsula Borough, Alaska Assessing Department

Comp#3

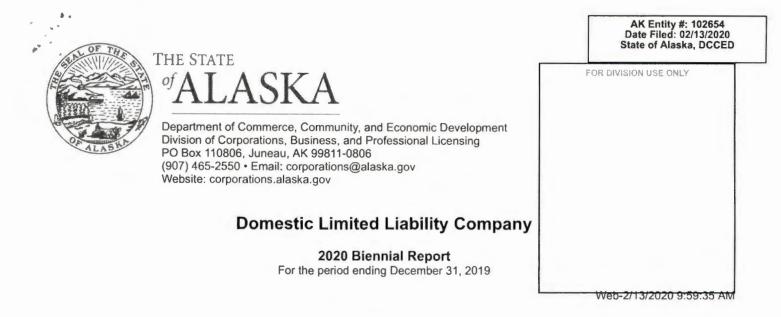
Go Ba	ack Property Search	Print Report	Property Taxes	
Property Owner:		Property II		01708036
EASTLICK DALE A EASTLICK LYNETTE M		Address		44661 OPAL ST
3152 JOEY LN		Fransfer Da	t.e	5/30/2013
GRAND JUNCTION CO 81504-5534 Change of Address		Document / Boo	k Page	20130051330
change of Autress		Acreage		1.2900
Owner(s)	•	Tax Authority (roup	53 - NIKISKI FIRE

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 9

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main R Certifica							
Land Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
Imp Assd	\$8,600	\$8,600	\$8,400	\$8,800	\$9,300	\$9,600	\$8,200	\$9,900	\$3
Total Assd	\$37,000	\$26,500	\$26,300	\$26,700	\$27,200	\$27,\$00	\$26,100	\$27,800	521



Due Date: This report along with its fees are due by January 2, 2020

Fees: If postmarked before February 2, 2020, the fee is \$100.00. If postmarked on or after February 2, 2020 then this report is delinquent and the fee is \$137.50.

Entity Name: Kenai Gravel Products LLC

Entity Number: 102654

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 37211 Skywagon St, Soldotna, AK 99669

Mailing Address: 4255 COMMERCE DR STE 4, MURRAY, UT 84107 **Registered Agent** information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

Name: Kent Bangerter

Physical Address: 40250 Arrowhead Ave, Soldotna,, AK 99669

Mailing Address: PO Box 2737, Soldotna, AK 99669

Officials: The following is a complete list of officials who will be on record as a result of this filing.

· Provide all officials and required information. Use only the titles provided.

- Mandatory Members: this entity must have at least one (1) Member. A Member must own a %. In addition, this entity must provide all Members who own 5% or more of the entity. A Member may be an individual or another entity.
- Manager: If the entity is manager managed (per its articles or amendment) then there must be at least (1) Manager provided. A
 Manager may be a Member if the Manager also owns a % of the entity.

Full Legal Name	Complete Mailing Address	% Owned	Member
Kent C Bangerter	PO BOX 2737, SOLDOTNA, AK 99669	100.00	x

If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

Purpose: Selling gravel, sand and topsoil

NAICS Code: 212321 - CONSTRUCTION SAND AND GRAVEL MINIG

New NAICS Code (optional):

This form is for use by the named entity only. Only persons who are authorized by the above Official(s) of the named entity may make changes to it. If you proceed to make changes to this form or any information on it, you will be certifying under penalty of perjury that you are authorized to make those changes, and that everything on the form is true and correct. In addition, persons who file documents with the commissioner that are known to the person to be false in material respects are guilty of a class A misdemeanor. Continuation means you have read this and understand it.

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

Address Service Requested

2021 NOTICE OF ASSESSMENT Annual - Real Property



LE 31-8/63 P1 T1

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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):01726549

Tax Authority: 53 - NIKISKI FIRE

Legal Description: T 06N R 12W SEC 12 SEWARD MERIDIAN KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 134

2021 Assessed Values

Land:	23,900	Improvements*:	0		
Total Assessed KPB:	23,900	Exempt Value KPB:	0	Total Taxable KPB:	23,900
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0

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: OR	10/15/2021
BOARD OF EQUALIZAT		1st INSTALLMENT DUE: 2nd INSTALLMENT DUE:	

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 <u>begin</u> on the date shown on the front of this notice — <u>each property owner will be notified of</u> 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.

Tax Year 202		
Real Property Assessment V	RECEIVED	
Kenai Peninsula Office of the Borou	MAR 2 5 2021 Borough Clerk's Office	
144 N. Binkley Street Soldotna, Alaska 99669-7599		
Applications must be postmarked or received at authorized office in Homer or Seward by: 5:00 p.m.	Fees Received: \$ 30 (GS)	
Filing Fee: Must be included with this appeal form.		Check # 150 payable to Kenai Peninsula Borough
For Commercial Property: Please include Attachme	nt A	CREDIT CARDS NOT ACCEPTED FOR FILING FEES
	IN TOTAL ASSESSED VALUE PER PARCEL	
(Each parcel/account appealed mu	ust be accompanied by a separate fil	ing fee and form)
Assessed Value from Assessment Notice	and a second state of the	ng fee and form)
	Fili	an a
Assessed Value from Assessment Notice	Filli	ng Fee
Assessed Value from Assessment Notice Less than \$100,000	Fili	ng Fee \$30
Assessed Value from Assessment Notice Less than \$100,000 \$100,000 to \$499,999	Fili	ng Fee \$30 \$100

١t ılł be fully refunded within 30 days after the hearing date.

Account / Parcel Number:	01726550	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:		Kenai Gravel Products, LLC
Legal Description:		
Physical Address of Property:		NA

Contact information for all correspondence relating to this appeal:

Mailing Address:	4255 comme	4255 commerce Drive Salt Lake city , Utah 84107				
Phone (daytime):	(801) 558-955	0 Phone (evening)):			
Email Address:	kbalaska@co	mcast.net	AGREE TO BE S	ERVED VIA EMAIL		
	ased: 2008	Appellant's Opinion of Vo Price Paid: \$ 1,000.0 appraiser within the past 3-ye past 3-years?	00			
Comparable Sales:	PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE		
	01708039	see attached				
	01708037	U				
	01708036	11				

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 <u>NOT</u> 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.

3 comps are 1.29 Acre+/- with KPB Rd Main. HEA Electric service, Gravel Homesite/Driveway

My property is 1.29 Acre+/- "NO" HEA Electric, "NO" KPB rd main, NO homesite/driveway

Electric service cost is \$5500+, KPB Borough rd upgrade cost is \$4000, site work \$7500 total

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

Check the following statement that applies to your intentions:

- I intend to submit <u>additional evidence</u> within the required time limit of 15 days prior to the hearing date.
- X 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.

Representative Signature of Appellant / Agent

ander

3 15 2021

Printed Name of Appellant / Agent / Representative

Property Details

Kenai Peninsula Borough, Alaska **Assessing Department** Comp #1 Go Back **Property Search Print Report Property Taxes Property ID** 01708039 **Property Owner: BARNUM TIM** Address BARNUM KIM 44517 OPAL ST Transfer Date 9/18/2015 KENAI AK 99611-9789 Document / Book Page 20150082700 Change of Address Acreage 1.2900 Owner(s) Tax Authority Group 53 - NIKISKI FIRE Description T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 12 imer 2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021 2014 201: Year 2021 2020 2019 2018 2017 2016 2015 Main F Main Roll Reason Certification Certification Certifica Certification Certification Certification Certification Certification Certification \$17,900 \$17,900 \$17 \$17,900 Land Assd \$28,400 \$17,900 \$17,900 \$17,900 \$17,900 \$3,400 \$3,400 \$3,400 \$3 Imp Assd \$2,000 \$3,900 \$3,400 \$3,400 \$3,400 \$21,300 \$21 \$21,300 \$21,300 \$21,300 Total Assd \$30,400 \$21,800 \$21,300 \$21,300

Appellant's Exhibits

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Property Details

Print Report

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Property Taxes

PENIA	Kenai Peninsula Assessing Department	Borough, Alaska Com P	2

Property Search

operty Owner:	Property ID	01708037
ANCHARD REBECCA D BOX 881	Address	44627 OPAL ST
ASILOF AK 99610-0881	Transfer Date	10/30/2020
Change of Address	Document / Book Page	20200107430
Owner(s)	Acreage	1.2900
	Tax Authority Group	53 - NIKISKI FIRE

31

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 10

Go Back

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2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main R Certifica							
and Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16
Imp Assd	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500	\$1,500	
otal Assd	\$28,400	\$16,200	\$16,200	\$16.200	\$16,200	\$1,6,200	\$17,700	\$17,700	\$16
									•

Improvements do not exist for this account.

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Property Details

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Kenai Peninsula Borough, Alaska

Assessing Department

Comp#3

	Go Back	Property Search	Print Report	Property Taxes	
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operty Owner:	u <u>n on an an</u>	a and the second approximate an ensure of some physical structures of the second s	Property		01708036
ASTLICK DALE A ASTLICK LYNETTE M		Address			44661 OPAL ST
152 JOEY LN	4		Transfer D	ate	5/30/2013
RAND JUNCTION CO 81504-5534 Change of Address			Document / Book Page		
			Acreage		1.2900
Owner(s)		*	Tax Authority	Group	53 - NIKISKI FIRE

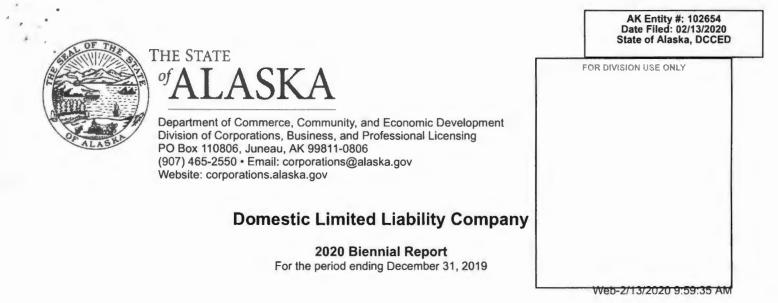
Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 9

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2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main I Certifica
Land Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
Imp Assd	\$8,600	\$8,600	\$8,400	\$8,800	\$9,300	\$9,600	\$8,200	\$9,900	\$3
Total Assd	\$37,000	\$26,500	\$26,300	\$26,700	\$27,200	\$27,500	\$26,100	\$27,800	\$21
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Due Date: This report along with its fees are due by January 2, 2020

Fees: If postmarked before February 2, 2020, the fee is \$100.00. If postmarked on or after February 2, 2020 then this report is delinquent and the fee is \$137.50.

Entity Name: Kenai Gravel Products LLC

Entity Number: 102654

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 37211 Skywagon St, Soldotna, AK 99669

Mailing Address: 4255 COMMERCE DR STE 4, MURRAY, UT 84107 **Registered Agent** information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

Name: Kent Bangerter

Physical Address: 40250 Arrowhead Ave, Soldotna,, AK 99669

Mailing Address: PO Box 2737, Soldotna, AK 99669

Officials: The following is a complete list of officials who will be on record as a result of this filing.

· Provide all officials and required information. Use only the titles provided.

- Mandatory Members: this entity must have at least one (1) Member. A Member must own a %. In addition, this entity must provide all Members who own 5% or more of the entity. A Member may be an individual or another entity.
- Manager: If the entity is manager managed (per its articles or amendment) then there must be at least (1) Manager provided. A
 Manager may be a Member if the Manager also owns a % of the entity.

Full Legal Name	Complete Mailing Address	% Owned	Member
Kent C Bangerter	PO BOX 2737, SOLDOTNA, AK 99669	100.00	×

If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

Purpose: Selling gravel, sand and topsoil

NAICS Code: 212321 - CONSTRUCTION SAND AND GRAVEL MINIG

New NAICS Code (optional):

This form is for use by the named entity only. Only persons who are authorized by the above Official(s) of the named entity may make changes to it. If you proceed to make changes to this form or any information on it, you will be certifying under penalty of perjury that you are authorized to make those changes, and that everything on the form is true and correct. In addition, persons who file documents with the commissioner that are known to the person to be false in material respects are guilty of a class A misdemeanor. Continuation means you have read this and understand it.

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

Address Service Requested

2021 NOTICE OF ASSESSMENT Annual - Real Property



LE 31-9/63 P1 T1

الإيرانالية المعالية KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY UT 84107-1404

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):01726550

Tax Authority: 53 - NIKISKI FIRE

Legal Description: T 06N R 12W SEC 12 SEWARD MERIDIAN KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 135

2021 Assessed Values

23,600	Improvements*:	0		
23,600	Exempt Value KPB:	0	Total Taxable KPB:	23,600
0	Exempt Value City:	0	Total Taxable City:	0
	23,600	23,600 Exempt Value KPB:	23,600 Exempt Value KPB: 0	23,600 Exempt Value KPB: 0 Total Taxable KPB:

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: OR	10/15/2021
BOARD OF EQUALIZAT WILL BEGIN MEETING		1st INSTALLMENT DUE: 2nd INSTALLMENT DUE:	

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 <u>begin</u> on the date shown on the front of this notice — <u>each property owner will be notified of</u> 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.

Tax Year 2021 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, 2021.**

Filing Fee: Must be included with this appeal form.

For Commercial Property: Please include Attachment A

FILING FEE BASED ON TOTAL ASSESSED VALUE PER PARCEL
(Each parcel/account appealed must be accompanied by a separate filing fee and form)Assessed Value from Assessment NoticeFiling FeeLess 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:	01726551	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	K	enai Gravel Products, LLC
Legal Description:		
Physical Address of Property:		NA

Contact information for all correspondence relating to this appeal:

Mailing Address:	4255 comme	rce Drive Salt Lake city ,	, Utah 84107	
Phone (daytime):	(801) 558-955	0 Phone (evening):		
Email Address:	kbalaska@co	mcast.net	I AGREE TO BE S	SERVED VIA EMAIL
Year Property was Purche Has the property been a		Price Paid: \$ 1,000.0 appraiser within the past 3-yec	<u> </u>	5
Comparable Sales:	PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE
	01708039	see attached		
	01708037	н		
	01708036	11		

Appellant's Exhibits

Page 1 of 2

195

RECEIVED MAR 2 9 2021 Borough Clerk's Office Kenai Peninsula Borough O For Official Use Only Fees Received: \$_______ Cash Check #______ poyable to Kenai Peninsula Borough

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

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 <u>NOT</u> 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.

3 comps are 1.29 Acre+/- with KPB Rd Main. HEA Electric service, Gravel Homesite/Driveway

My property is 1.29 Acre+/- "NO" HEA Electric, "NO" KPB rd main, NO homesite/driveway

Electric service cost is \$5500+, KPB Borough rd upgrade cost is \$4000, site work \$7500 total

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

Check the following statement that applies to your intentions:

I intend to submit <u>additional evidence</u> within the required time limit of 15 days prior to the hearing date.

X My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

Check the following statement that applies to who is filing this appeal:

I am the **owner of record** for the account/parcel number appealed.

I am the **attorney for the owner of record** for the account/parcel number appealed.

The owner of record for this account is a business, trust or other entity for which I am an **owner or officer**, **trustee**, **or otherwise authorized** to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

□ I am **not the owner of record** for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

Signature of Appellant / Agent / Representative

3/15/2021

Printed Name of Appellant / Agent / Representative



Kenai Peninsula Borough, Alaska Assessing Department

Comp #1

	Go Back	Property Search	Print Report	Property Taxes	
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51 7 OP AL ST NALAK 99611-9789			Transfer D	late	9/18/2015
Change of Address			Document / Bo	ok Page	20150082700
change of Address			Acreage	2	1.2900
Owner(s)		▼	Tax Authority	Group	53 - NIKISKI FIRE
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Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 12

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2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Main RollMain RollCertificationCertificationCertificationCertificationCertificationState <th>ertification Certification Certification Certification \$17,900 \$17,900 \$17,900 \$17,900</th>	ertification Certification Certification Certification \$17,900 \$17,900 \$17,900 \$17,900
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	\$3,400 \$3,400 \$3,400 \$3
Fotal Assd \$30,400 \$21,800 \$21,300 \$21,300 \$21,300 \$21,300 \$21,300 \$21,300 \$21,300	\$21,300 \$21,300 \$21,300 \$21
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Document / Book Page

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Tax Authority Group

14. X. J. B

PENIN	Kenai Peninsula I Assessing Department	Borough, Alaska Com P	
	Go Back Property Search	Print Report Property Ta	axes
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Property Owner:	ingelingen och ander	Property ID	01708037
BLANCHARD REBECCA PO BOX 881		Address	44627 OPAL ST
KASILOF AK 99610-0881		Transfer Date	10/30/2020

Change of Address

Owner(s)

× 1 1

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 10

1 8.7

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main I Certific							
and Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16
mp Assd	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500	\$1,500	
otal Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$17,700	\$17,700	\$16
									•

Improvements do not exist for this account.

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53 - NIKISKI FIRE

 Kenai Peninsula Borough, Alaska

 Assessing Department

 Comp#3

 Go Back
 Property Search

 Print Report
 Property Taxes

01708036 Property ID Property Owner: EASTLICK DALE A 44661 OPAL ST Address EASTLICK LYNETTE M 3152 JOEY LN Transfer Date 5/30/2013 GRAND JUNCTION CO 81504-5534 Document / Book Page 20130051330 Change of Address Acreage 1.2900 Owner(s) Tax Authority Group 53 - NIKISKI FIRE

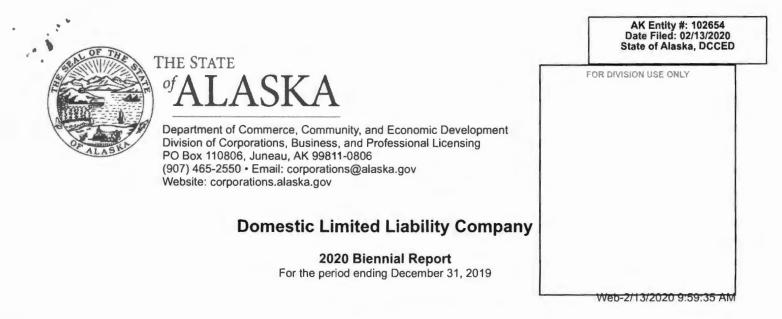
Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 9

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main I Certifica
Land Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
Imp Assd	\$8,600	\$8,600	\$8,400	\$8,800	\$9,300	\$9,600	\$8,200	\$9,900	\$3
Total Assd	\$37,000	\$26,500	\$26,300	\$26,700	\$27,200	\$27,500	\$26,100	\$27,800	\$21
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Due Date: This report along with its fees are due by January 2, 2020

Fees: If postmarked before February 2, 2020, the fee is \$100.00. If postmarked on or after February 2, 2020 then this report is delinquent and the fee is \$137.50.

Entity Name: Kenai Gravel Products LLC

Entity Number: 102654

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 37211 Skywagon St, Soldotna, AK 99669

Mailing Address: 4255 COMMERCE DR STE 4, MURRAY, UT 84107 **Registered Agent** information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

Name: Kent Bangerter

Physical Address: 40250 Arrowhead Ave, Soldotna,, AK 99669

Mailing Address: PO Box 2737, Soldotna, AK 99669

Officials: The following is a complete list of officials who will be on record as a result of this filing.

· Provide all officials and required information. Use only the titles provided.

- Mandatory Members: this entity must have at least one (1) Member. A Member must own a %. In addition, this entity must provide all Members who own 5% or more of the entity. A Member may be an individual or another entity.
- Manager: If the entity is manager managed (per its articles or amendment) then there must be at least (1) Manager provided. A Manager may be a Member if the Manager also owns a % of the entity.

Full Legal Name	Complete Mailing Address	% Owned	Member
Kent C Bangerter	PO BOX 2737, SOLDOTNA, AK 99669	100.00	x

If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

Purpose: Selling gravel, sand and topsoil

NAICS Code: 212321 - CONSTRUCTION SAND AND GRAVEL MINIG

New NAICS Code (optional):

This form is for use by the named entity only. Only persons who are authorized by the above Official(s) of the named entity may make changes to it. If you proceed to make changes to this form or any information on it, you will be certifying under penalty of perjury that you are authorized to make those changes, and that everything on the form is true and correct. In addition, persons who file documents with the commissioner that are known to the person to be false in material respects are guilty of a class A misdemeanor. Continuation means you have read this and understand it.

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

Address Service Requested

2021 NOTICE OF ASSESSMENT Annual - Real Property

P1 T1

STATISTICS OF THE STATE

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):01726551

Tax Authority: 53 - NIKISKI FIRE

Legal Description: T 06N R 12W SEC 12 SEWARD MERIDIAN KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 136

2021 Assessed Values

Land:	23,000	Improvements*:	0		
Total Assessed KPB:	23,000	Exempt Value KPB:	0	Total Taxable KPB:	23,000
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0

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: OR	10/15/2021
BOARD OF EQUALIZATI WILL BEGIN MEETING:		1st INSTALLMENT DUE: 2nd INSTALLMENT DUE:	

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:

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\$100,000 to \$499,999	\$100
\$500,000 to \$1,999,999	\$200
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Interest shall be calculated at 10% per year from the date that the taxes would have ordinarily come due.

Tax Year Real Property Assessmer Kenai Peninsu Office of the Bo	MAR 3 0 2021 Berough Clerk's Office Kenal Peninsula Borough	
144 N. Binkley Street Soldotna, Alaska 99669-7599	Phone: (907) 714-2160 Toll Free: 1-800-478-4441	For Official Use Only
Applications must be postmarked or received authorized office in Homer or Seward by: 5:00 J	Fees Received: \$ 30-	
Filing Fee: <u>Must be included with this appeal fo</u>	rm.	Check # payable to Kenai Peninsula Borough

For Commercial Property: Please include Attachment A

FILING FEE BASED ON TOTAL ASSESSED VALUE PER PARCEL (Each parcel/account appealed must be accompanied by a separate filing fee and form) Assessed Value from Assessment Notice **Filing Fee** Less than \$100,000 \$30 \$100,000 to \$499,999 \$100 \$200 \$500,000 to \$1,999,999 \$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:	01726552	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.		
Property Owner:	er: Kenai Gravel Products, LLC			
Legal Description:				
Physical Address of Property:		NA		

Contact information for all correspondence relating to this appeal:

Mailing Address:	4255 commen	rce Drive S	Salt Lake city ,	Utah 84107	
Phone (daytime):	(801) 558-955	(801) 558-9550 Phone (evening):			
Email Address:	kbalaska@co	mcast.ne	ŀ	AGREE TO BE S	ERVED VIA EMAIL
Year Property was Purcha		Price	nt's Opinion of Valu Paid: \$ <u>1,000.00</u>		
	opraised by a private fee tised FOR SALE within the			s? Yes 🗌 No 🗵 Yes 🗌 No 🗵	
	[
Comparable Sales:	PARCEL NO.		ADDRESS	DATE OF SALE	SALE PRICE
	01708039	seed	attached		
	01708037		11		
	01708036		If		

Appellant's Exhibits

203

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

S:\WPWIN\DATA\TEMPLATES\Application REAL PROPERTY ASSESSMENT VALUATION APPEAL mlt.docx

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)
- X My property was valued incorrectly. (Improperly)
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You must provide specific reasons and provide evidence supporting the item checked above. 3 comps are 1.29 Acre+/- with KPB Rd Main. HEA Electric service, Gravel Homesite/Driveway My property is 1.29 Acre+/- "NO" HEA Electric, "NO" KPB rd main, NO homesite/driveway Electric service cost is \$5500+, KPB Borough rd upgrade cost is \$4000, site work \$7500 total ** THE APPELLANT BEARS THE BURDEN OF PROOF (AS 29.45.210(b)) ** Check the following statement that applies to your intentions: I intend to submit additional evidence within the required time limit of 15 days prior to the hearing date. X My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted. Check the following statement that applies to who is filing this appeal: I am the **owner of record** for the account/parcel number appealed. I am the **attorney for the owner of record** for the account/parcel number appealed. The owner of record for this account is a business, trust or other entity for which I am an owner or officer, trustee, or otherwise authorized to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account. The owner of record is deceased and I am the personal representative of the estate. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account. I am not the owner of record for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account. Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct. Signature of Appellant / Agent / Representation Date

Printed Name of Appellant / Ageot Representative

Property Details

		eninsula Department	Borough, Cor	Alaska PHI
	Go Back	Property Search	Print Report	Property Taxes
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roperty Owner:	Property ID	01708039
ARNUM TIM ARNUM KIM	Address	t an average for the state
1517 OPAL ST	Transfer Date	9/18/2015
ENALAK 99611-9789	Document / Book Page	20150082700
Change of Address	Acreage	1.2900
Owner(s)	Tax Authority Group	53 - NIKISKI FIRE

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 12

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2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Reason	Main Roll	Main Roll							
Ce	ertification	Certification	Main Roll Certification	Main Certific					
Land Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
Imp Assd	\$2,000	\$3,900	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3
Total Assd	\$30,400	\$21,800	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21
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 Kenai Peninsula Borough, Alaska

 Assessing Department

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 Ko Back
 Property Search
 Print Report
 Property Taxes

01708037 **Property ID** Property Owner: BLANCHARD REBECCA 44627 OPAL ST Address PO BOX 881 KASILOF AK 99610-0881 Transfer Date 10/30/2020 Change of Address Document / Book Page 20200107430 Acreage 1.2900 Owner(s) 53 - NIKISKI FIRE Tax Authority Group

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 10

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main F Certifica							
Land Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16
Imp Assd	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500	\$1,500	
Fotal Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$17,700	\$17,700	\$16
		54							*

VE I Ats

Improvements do not exist for this account.

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Appellant's Exhibits

Privary State 1 Terms Of Use

Property Details



Kenai Peninsula Borough, Alaska

Assessing Department

Comp#3

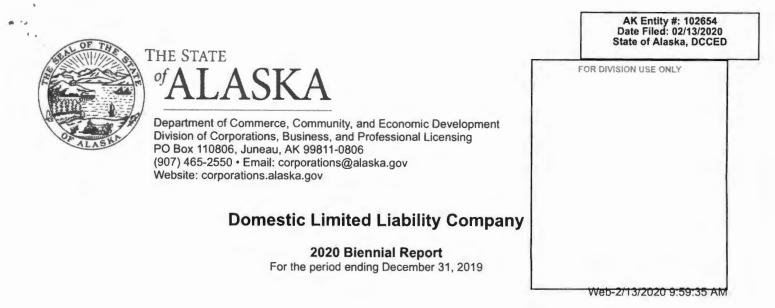
	Go Back	Property Search	Print Report	Property Taxes	
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roperty Owner:	สมรัฐแรกสินที่สุดที่สุดรัฐมาร์ระ — เรื่องการสุดรังสุดรัฐมาตั้งหล	an andra ann dalamhagan an talanga sa	Property I	D .	01708036
ASTLICK DALE A ASTLICK LYNETTE M			Address		44661 OPAL ST
152 JOEY LN			Transfer D	ate	5/30/2013
RAND JUNCTION CO 81504-5	534		Document / Bo	ok Page	20130051330
Change of Address			Acreage		1.2900
Owner(s)		•	Tax Authority	Group	53 - NIKISKI FIRE

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 9

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021 Main Roll	2020 Main Roll	2019 Main Roll	2018 Main Roll	2017 Main Roll	2016 Main Roll	2015 Main Roll	2014 Main Roll	20 Main
Reason	Certification	Certification	Certification	Certification	Certification	Certification	Certification	Certification	Certific
and Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$1
Imp Assd	\$8,600	\$8,600	\$8,400	\$8,800	\$9,300	\$9,600	\$8,200	\$9,900	\$
Fotal Assd	\$37,000	\$26,500	\$26,300	\$26,700	\$27,200	\$27,500	\$26,100	\$27,800	\$2
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Due Date: This report along with its fees are due by January 2, 2020

Fees: If postmarked before February 2, 2020, the fee is \$100.00. If postmarked on or after February 2, 2020 then this report is delinquent and the fee is \$137.50.

Entity Name: Kenai Gravel Products LLC

Entity Number: 102654

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 37211 Skywagon St, Soldotna, AK 99669

Mailing Address: 4255 COMMERCE DR STE 4, MURRAY, UT 84107

Registered Agent information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

Name: Kent Bangerter

Physical Address: 40250 Arrowhead Ave, Soldotna,, AK 99669

Mailing Address: PO Box 2737, Soldotna, AK 99669

Officials: The following is a complete list of officials who will be on record as a result of this filing.

· Provide all officials and required information. Use only the titles provided.

- Mandatory Members: this entity must have at least one (1) Member. A Member must own a %. In addition, this entity must provide all Members who own 5% or more of the entity. A Member may be an individual or another entity.
- Manager: If the entity is manager managed (per its articles or amendment) then there must be at least (1) Manager provided. A Manager may be a Member if the Manager also owns a % of the entity.

Full Legal Name	Complete Mailing Address	% Owned	Member
Kent C Bangerter	PO BOX 2737, SOLDOTNA, AK 99669	100.00	×

If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

Purpose: Selling gravel, sand and topsoil

NAICS Code: 212321 - CONSTRUCTION SAND AND GRAVEL MINIG

New NAICS Code (optional):

This form is for use by the named entity only. Only persons who are authorized by the above Official(s) of the named entity may make changes to it. If you proceed to make changes to this form or any information on it, you will be certifying under penalty of perjury that you are authorized to make those changes, and that everything on the form is true and correct. In addition, persons who file documents with the commissioner that are known to the person to be false in material respects are guilty of a class A misdemeanor. Continuation means you have read this and understand it.

Entity #Appelant's Exhibits

L

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

Address Service Requested

2021 NOTICE OF ASSESSMENT Annual - Real Property



KENAI GRAVEL PRODUCTS LLC

4255 S COMMERCE DR STE 4 SALT LAKE CITY UT 84107-1404 LE 31-11/63 P1 T1

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):01726552

Tax Authority: 53 - NIKISKI FIRE

Legal Description: T 06N R 12W SEC 12 SEWARD MERIDIAN KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 54

2021 Assessed Values

						L
Land:	26,300	Improvements*:	0			
Total Assessed KPB:	26,300	Exempt Value KPB:	0	Total Taxable KPB:	26,300	
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0	
	Total Assessed KPB:	Total Assessed KPB: 26,300	Total Assessed KPB: 26,300 Exempt Value KPB:	Total Assessed KPB: 26,300 Exempt Value KPB: 0	Total Assessed KPB: 26,300 Exempt Value KPB: 0 Total Taxable KPB:	Total Assessed KPB: 26,300 Exempt Value KPB: 0 Total Taxable KPB: 26,300

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.

* 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: OR	10/15/2021
BOARD OF EQUALIZATI WILL BEGIN MEETING:		1st INSTALLMENT DUE: 2nd INSTALLMENT DUE:	

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 <u>begin</u> on the date shown on the front of this notice — <u>each property owner will be notified of</u> 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.

THE ONLY GROUNDS FOR APPEAL ARE: UNEQUAL, EXCESSIVE, IMPROPER, OR UNDER VALUATION OF THE PROPERTY (KPB 5.12.0	50
(E)). Mark reason for appeal and provide a detailed explanation below for your appeal to be valid. (Attach additional shee	ets

- My property value is excessive. (Overvalued)
- My property was valued incorrectly. (Improperly)
- My property has been undervalued.

as necessary)

My property value is unequal to similar properties.

The following are <u>NOT</u> 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.

3 comps are 1.29 Acre+/- with KPB Rd Main. HEA Electric service, Gravel Homesite/Driveway

My property is 1.29 Acre+/- "NO" HEA Electric, "NO" KPB rd main, NO homesite/driveway

Electric service cost is \$5500+, KPB Borough rd upgrade cost is \$4000, site work \$7500 total

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

Check the following statement that applies to your intentions:

I intend to submit additional evidence within the required time limit of 15 days prior to the hearing date.

X My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

Check the following statement that applies to who is filing this appeal:

I am the **owner of record** for the account/parcel number appealed.

I am the **attorney for the owner of record** for the account/parcel number appealed.

The owner of record for this account is a business, trust or other entity for which I am an **owner or officer**, **trustee**, **or otherwise authorized** to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

I am **not the owner of record** for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

Signature of Appellant / Agent / Representative

3/15/2021

Printed Name of Appellant / Agent & Bepresentative

PENIA		Kenai Peninsula Borough, Alaska Assessing Department Comp #1					
	Go Back	Property Search	Print Report	Property Taxes			
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Property Owner:	alla ffi mannana ffan Senaron y in gjog Blyg Blyg Blyg gan	ער אדר אישר דרלט ארי אין אדר דרלט ייצע איני איז די איז איז איז איז איז איז איז איז איז אי	Property II	D	01708039		
BARNUM TIM BARNUM KIM			Address				
44517 OPAL ST			Transfer Da	ite	9/18/2015		

Owner(s)

KENAI AK 99611-9789

Change of Address

Description

Document / Book Page

Acreage

Tax Authority Group

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 12

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2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

ain Roll	Main Roll							
tification	Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Certific
\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$1
\$2,000	\$3,900	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	5
\$30,400	\$21,800	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$2
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	\$28,400 \$2.000 \$30,400	\$28,400 \$17,900 \$2,000 \$3,900 \$30,400 \$21,800	\$28,400 \$17,900 \$17,900 \$2,000 \$3,900 \$3,400 \$30,400 \$21,800 \$21,300	\$28,400 \$17,900 \$17,900 \$17,900 \$2,000 \$3,900 \$3,400 \$3,400 \$30,400 \$21,800 \$21,300 \$21,300	\$28,400 \$17,900 \$17,900 \$17,900 \$17,900 \$2,000 \$3,900 \$3,400 \$3,400 \$3,400 \$30,400 \$21,800 \$21,300 \$21,300 \$21,300	\$28,400 \$17,900 \$3,40	\$22,400 \$17,900 \$3,400 \$3,400 \$3,400 \$3,400 \$3,400 \$3,400 \$3,400 \$3,400 \$3,400 \$3,400 \$3,400 \$3,400 \$3,400 \$3,400 \$3,400 \$3,400 \$21,300	State State <th< td=""></th<>

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53 - NIKISKI FIRE

Document / Book Page

Acreage

Tax Authority Group

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	Go Back	Property Search	Print Report	Property Tax	es
Property Owner: BLANCHARD REBECCA PO BOX 881		-	Property Address		01708037 44627 OPAL ST
KASILOF AK 99610-0881			Transfer D	late	10/30/2020

Change of Address

Owner(s)

5

*

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 10

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main I Certific							
and Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16
mp Assd	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500	\$1,500	
otal Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$1,6,200	\$17,700	\$17,700	\$16
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Improvements do not exist for this account.

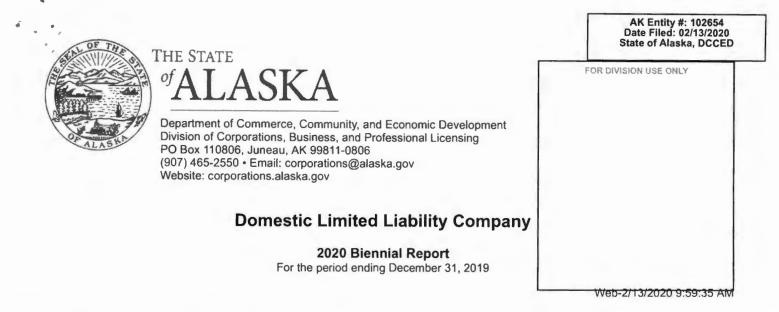
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Frivincy St. 1 Termine Of Use

20200107430

1.2900

53 - NIKISKI FIRE



Due Date: This report along with its fees are due by January 2, 2020

Fees: If postmarked before February 2, 2020, the fee is \$100.00. If postmarked on or after February 2, 2020 then this report is delinquent and the fee is \$137.50.

Entity Name: Kenai Gravel Products LLC

Entity Number: 102654

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 37211 Skywagon St, Soldotna, AK 99669

Mailing Address: 4255 COMMERCE DR STE 4, MURRAY, UT 84107 **Registered Agent** information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

Name: Kent Bangerter

Physical Address: 40250 Arrowhead Ave, Soldotna,, AK 99669

Mailing Address: PO Box 2737, Soldotna, AK 99669

Officials: The following is a complete list of officials who will be on record as a result of this filing.

· Provide all officials and required information. Use only the titles provided.

- Mandatory Members: this entity must have at least one (1) Member. A Member must own a %. In addition, this entity must provide all Members who own 5% or more of the entity. A Member may be an individual or another entity.
- Manager: If the entity is manager managed (per its articles or amendment) then there must be at least (1) Manager provided. A Manager may be a Member if the Manager also owns a % of the entity.

Full Legal Name	Complete Mailing Address	% Owned	Member
Kent C Bangerter	PO BOX 2737, SOLDOTNA, AK 99669	100.00	x

If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

Purpose: Selling gravel, sand and topsoil

NAICS Code: 212321 - CONSTRUCTION SAND AND GRAVEL MINIG

New NAICS Code (optional):

This form is for use by the named entity only. Only persons who are authorized by the above Official(s) of the named entity may make changes to it. If you proceed to make changes to this form or any information on it, you will be certifying under penalty of perjury that you are authorized to make those changes, and that everything on the form is true and correct. In addition, persons who file documents with the commissioner that are known to the person to be false in material respects are guilty of a class A misdemeanor. Continuation means you have read this and understand it.

* Improve	ments	includ

	Any waivers for filing late	exemptions after 3/31/2021
APPEAL DEADLINE:	3/31/2021	TAXES D OR
BOARD OF EQUALIZAT	1st INST	
WILL BEGIN MEETING	: 5/24/2021	2nd INST

Appellant's Exhibits

2021 NOTICE OF ASSESSMENT Annual - Real Property

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

Address Service Requested

LE 31-12/63 P1 T1

վիրը։Խեղվիրեկեր, հումեկեր, հերեկիր կովվել **KENAI GRAVEL PRODUCTS LLC** 4255 S COMMERCE DR STE 4 SALT LAKE CITY UT 84107-1404

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):01726553

Tax Authority: 53 - NIKISKI FIRE

Legal Description: T 06N R 12W SEC 12 SEWARD MERIDIAN KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 55

2021 Assessed Values

						1
Land:	30,600	Improvements*:	0			
Total Assessed KPB:	30,600	Exempt Value KPB:	0	Total Taxable KPB:	30,600	
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0	
	Total Assessed KPB:	Total Assessed KPB: 30,600	Total Assessed KPB: 30,600 Exempt Value KPB:	Total Assessed KPB: 30,600 Exempt Value KPB: 0	Total Assessed KPB: 30,600 Exempt Value KPB: 0 Total Taxable KPB:	Total Assessed KPB: 30,600 Exempt Value KPB: 0 Total Taxable KPB: 30,600

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.

le but are not limited to: Driveway, well, septic, mobile homes, and structures.

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

ALDEADLINE: 3/3	31/2021	TAXES DUE IN FULL: OR	10/15/2021
D OF EQUALIZATION BEGIN MEETING: 5/2		1st INSTALLMENT DUE: 2nd INSTALLMENT DUE:	

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:

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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."

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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.

Ken	marked or received or Seward by: 5:00 p. d with this appeal form	t Valuatio a Borou ough Cler Ph Toll I at the Office m. on March 3 <u>n</u> .	gh rk hone: (907) 714-2160 Free: 1-800-478-4441 of the Borough Clerk or	RECEIVED MAR 2 9 2021 Borough Clerk's Office Kenai Peninsula Borough For Official Use Only Fees Received: \$ Cash Check # payable to Kenai Peninsula Borough CREDIT CARDS NOT ACCEPTED FOR FILING FEES			
(Each parce	and the second	anged to a the second	SESSED VALUE PER PARCE ompanied by a separate				
Assessed Value fr	om Assessment Notic	e	Fi	ling Fee			
Less the	an \$100,000			\$30			
\$100,00	0 to \$499,999			\$100			
\$500,000	to \$1,999,999		\$200				
\$2,000,00	00 and higher			\$1,000			
	before the BOE or p days after the hearing	articipates tele g date.	phonically pursuant to KF	or agent of the appellant is present B 5.12.060(T) then the filing fee shall ARATE FORM IS REQUIRED FOR EACH PARCEL.			
Property Owner:	01720		nai Gravel Product				
Legal Description:							
Physical Address of Prope	etu:		NA				
		lation to this an	······································				
Contact information for a				04107			
Mailing Address:			Salt Lake city , Utah				
Phone (daytime):	(801) 558-95		Phone (evening):	9600			
Email Address:	kbalaska@c		:†	I AGREE TO BE SERVED VIA EMAIL			
Value from Assessment Not Year Property was Purchas Has the property been app Has property been advertis	ed: 2008 praised by a private fo	Price ee appraiser wi		Yes 🗌 No 🛛 Yes 🗍 No 🕅			
Comparable Sales:	PARCEL NO.		ADDRESS	DATE OF SALE SALE PRICE			
	01708039	see	attached				
	01708037		н				
	01708036		11				

Appellant's Exhibits

APP 212

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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 <u>NOT</u> 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.

3 comps are 1.29 Acre+/- with KPB Rd Main. HEA Electric service, Gravel Homesite/Driveway

My property is 1.29 Acre+/- "NO" HEA Electric, "NO" KPB rd main, NO homesite/driveway

Electric service cost is \$5500+, KPB Borough rd upgrade cost is \$4000, site work \$7500 total

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

Check the following statement that applies to your intentions:

- I intend to submit <u>additional evidence</u> within the required time limit of 15 days prior to the hearing date.
- X My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

Check the following statement that applies to who is filing this appeal:

I am the owner of record for the account/parcel number appealed.

I am the **attorney for the owner of record** for the account/parcel number appealed.

The owner of record for this account is a business, trust or other entity for which I am an **owner or officer**, **trustee**, **or otherwise authorized** to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

□ I am **not the owner of record** for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

Signature of Appellant / Agent / Repr Printed Name of Appellant / Agent / Representative

RT. PR K /

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Tax Authority Group

PENIA		Peninsula Department	Borough, Cor	Alaska	
	Go Back	Property Search	Print Report	Property Taxes	
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Property Owner:			Property	ID	01708039
BARNUM TIM BARNUM KIM			Address	5	
44517 OPAL ST			Transfer D	ate	9/18/2015
KENAI AK 99611-9789			Document / Bo	ok Page	20150082700

Change of Address

Owner(s)

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Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 12

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2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

	2021	2020	2019	2018	2017	2016	2015	2014	201.
Reason	Main Roll Certification	Main Roll ; Certification	Main Roll Certification	Main F Certifica					
and Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
mp Assd	\$2,000	\$3,900	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3
otal Assd	\$30,400	\$21,800	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21

1.2900

53 - NIKISKI FIRE

CARLON CONTRACTOR OF

	Peninsula g Department		Alaska m P ^l	± 2-
Go Back	Property Search	Print Report	Property Taxes	

operty Owner:	Property ID	01708037
ANCHARD REBECCA	Address	44627 OPAL ST
SILOF AK 99610-0881	Transfer Date	10/30/2020
Change of Address	Document / Book Page	20200107430
Owner(s)	Acreage	1.2900
	Tax Authority Group	53 - NIKISKI FIRE

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 10

, 2121

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main F Certifica							
Land Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16
Imp Assd	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500	\$1,500	
Total Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$17,700	\$17,700	\$16
									•

Improvements do not exist for this account.

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Kenai Peninsula Borough, Alaska

Assessing Department

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	Go Back	Property Search	Print Report	Property Taxes	
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roperty Owner:	apadanangganangi ing mpa	 ขุดสีหรือ สามโรยสายผู้การสายในสายในสายสีมาระกับสายให้สายให้สายการเป็นสี่ สามรักสี สามรักรักสี สามรักรักสี สามรักรักสี สามรักรักสี สามรักรักสี สามรักรักรักรักรักรักรักรักรักรักรักสี สามรากสามรากรากสามรักรักรักรักรักรักรักรักรักรักรากรักรากรากรากรากรากรากรากรากรากรากรากรากราก	Property	D	01708036
ASTLICK DALE A ASTLICK LYNETTE M			Address	5	44661 OPAL ST
152 JOEY LN			Transfer D	ate	5/30/2013
RAND JUNCTION CO 81504-553 Change of Address	34		Document / Bo	ok Page	20130051330
change of Address			Acreage	2	1.2900
Owner(s)		*	Tax Authority	Group	53 - NIKISKI FIRE

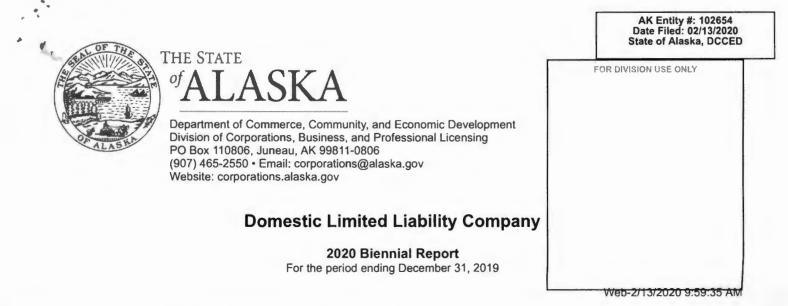
Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 9

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2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main F Certifica							
and Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
Imp Assd	\$8,600	\$8,600	\$8,400	\$8,800	\$9,300	\$9,600	\$8,200	\$9,900	\$3
Fotal Assd	\$37,000	\$26,500	\$26,300	\$26,700	\$27,200	\$27,500	\$26,100	\$27,800	\$21
	*								•



Due Date: This report along with its fees are due by January 2, 2020

Fees: If postmarked before February 2, 2020, the fee is \$100.00. If postmarked on or after February 2, 2020 then this report is delinquent and the fee is \$137.50.

Entity Name: Kenai Gravel Products LLC

Entity Number: 102654

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 37211 Skywagon St, Soldotna, AK 99669

Mailing Address: 4255 COMMERCE DR STE 4, MURRAY, UT 84107 **Registered Agent** information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

Name: Kent Bangerter

Physical Address: 40250 Arrowhead Ave, Soldotna,, AK 99669

Mailing Address: PO Box 2737, Soldotna, AK 99669

Officials: The following is a complete list of officials who will be on record as a result of this filing.

· Provide all officials and required information. Use only the titles provided.

- Mandatory Members: this entity must have at least one (1) Member. A Member must own a %. In addition, this entity must provide all Members who own 5% or more of the entity. A Member may be an individual or another entity.
- Manager: If the entity is manager managed (per its articles or amendment) then there must be at least (1) Manager provided. A
 Manager may be a Member if the Manager also owns a % of the entity.

Full Legal Name	Complete Mailing Address	% Owned	Member
Kent C Bangerter	PO BOX 2737, SOLDOTNA, AK 99669	100.00	x

If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

Purpose: Selling gravel, sand and topsoil

NAICS Code: 212321 - CONSTRUCTION SAND AND GRAVEL MINIG

New NAICS Code (optional):

al):

This form is for use by the named entity only. Only persons who are authorized by the above Official(s) of the named entity may make changes to it. If you proceed to make changes to this form or any information on it, you will be certifying under penalty of perjury that you are authorized to make those changes, and that everything on the form is true and correct. In addition, persons who file documents with the commissioner that are known to the person to be false in material respects are guilty of a class A misdemeanor. Continuation means you have read this and understand it.

õ	2	2021 NOTICE OF ASSESSMENT Annual - Real Property	
	 KENAI PENINSULA BOROUGH ASSESSOR'S OFFICE 144 N. BINKLEY STREET 	Annual - Real Property	N PENING
	SOLDOTNA, AK 99669-7520		S - 1 A E
	Address Service Requested		
			ROUG
	**************************************	LE 31-13/63 P1 T1	
	միրը(ինելիկիկիկիկիկիկիկիկիկիկին)		
	KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY UT 84107-1404		CHARLIE PIERCE BOROUGH MAYOR
			(907) 714-2230 Fax: 714-2393
			(800) 478-4441
		Toll free with	in Kenai Peninsula borough only
		THIS IS NOT A TAX BILL	
This	is a notice of the January 1st assesse	ed value for the following described taxa	ble property.

Property ID (PIN):01726554

Tax Authority: 53 - NIKISKI FIRE

Legal Description: T 06N R 12W SEC 12 SEWARD MERIDIAN KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 56

2021 Assessed Values

Land:	29,300	Improvements*:	0		
Total Assessed KPB:	29,300	Exempt Value KPB:	0	Total Taxable KPB:	29,300
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0

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: OR	10/15/2021
BOARD OF EQUALIZATION WILL BEGIN MEETING:		1st INSTALLMENT DUE: 2nd INSTALLMENT DUE:	

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 <u>begin</u> on the date shown on the front of this notice — <u>each property owner will be notified of</u> 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.

Tax Year 2021
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, 2021.

Filing Fee: Must be included with this appeal form.

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) **Filing Fee** Assessed Value from Assessment Notice Less than \$100,000 \$30 \$100 \$100,000 to \$499,999 \$200 \$500,000 to \$1,999,999 \$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:	01726559	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	Kenai	Gravel Products, LLC
Legal Description:		
Physical Address of Property:		NA

Contact information for all correspondence relating to this appeal:

01726069

Mailing Address:	4255 Commer	4255 Commerce Drive Ste 4 Salt Lake city , UT 84107					
Phone (daytime):	(801) 558-9550	Phone (evening):					
Email Address:	kbalaska@cor	ncast.net		ERVED VIA EMAIL			
Value from Assessment N Year Property was Purcho	ased: 2008	Appellant's Opinion of Valu Price Paid: \$ <u>900.00</u>		2			
	opraised by a private fee o tised FOR SALE within the p	appraiser within the past 3-years	? Yes No Yes No				
Comparable Sales:	PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE			
	01725110	see attached					
	01726075	11					

Appellant's Exhibits

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S:\WPWIN\DATA\TEMPLATES\Application REAL PROPERTY ASSESSMENT VALUATION APPEAL mlt.docx

MAR 2 2 2021	
Borough Clerk's Office Kenai Peninsula Borough	
For Official Use Only	-
Fees Received: \$ 30-	
Cash	1)
Check #B9_ payable to Kenai Peninsula Borough	

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

RECEIVED

D. A. A. 060

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)
- X My property was valued incorrectly. (Improperly)
- My property has been undervalued.
- My property value is unequal to similar properties.

The following are <u>NOT</u> 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.

3 Comp properties have electric & Borough Maintained road @ \$4400/acre average

subject property "No" borough road maintenance, "NO" Electric service 60% less value

cannot be bank financed, Cost to get borough road maintenance is in excess of \$10,000

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

Check the following statement that applies to your intentions:

I intend to submit <u>additional evidence</u> within the required time limit of 15 days prior to the hearing date.

My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

Check the following statement that applies to who is filing this appeal:

I am the **owner of record** for the account/parcel number appealed.

I am the **attorney for the owner of record** for the account/parcel number appealed.

The owner of record for this account is a business, trust or other entity for which I am an owner or officer, trustee, or otherwise authorized to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). If you are not listed by name as the owner of record for this account, this is *REQUIRED* for confirmation of your right to appeal this account.

□ I am **not the owner of record** for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

Signature of Appellant / Agent / Representative

3 15 2021

Printed Name of Appellant Agent / Representative



Kenai Peninsula Borough, Alaska Assessing Department

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Reason	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main R Certifica
Land Assd	\$23,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,
Imp Assd	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Assd	\$23,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,

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Improvements do not exist for this account.

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PO BOX 1439 KENAI AK 99	-		Λ	R	Transfer			
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		CERTIFIED V	ALUES FOR 20	21 WILL NOT	BE AVAILABL	E UNTIL JUNI	E 1, 2021	
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Year	2021	2020	2019	2018	2017	2016	2015	gfra fan sen sen fan fan fan fan fan fan fan fan fan fa
Reason	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	
Land Assd	\$20,800	\$16,300	\$16,300	\$16,300	\$16,300	\$16,300	\$16,300	
Imp Assd	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

ž šr.

Total Assd

Improvements do not exist for this account.

\$20,800

\$16,300

\$16.300

\$16,300

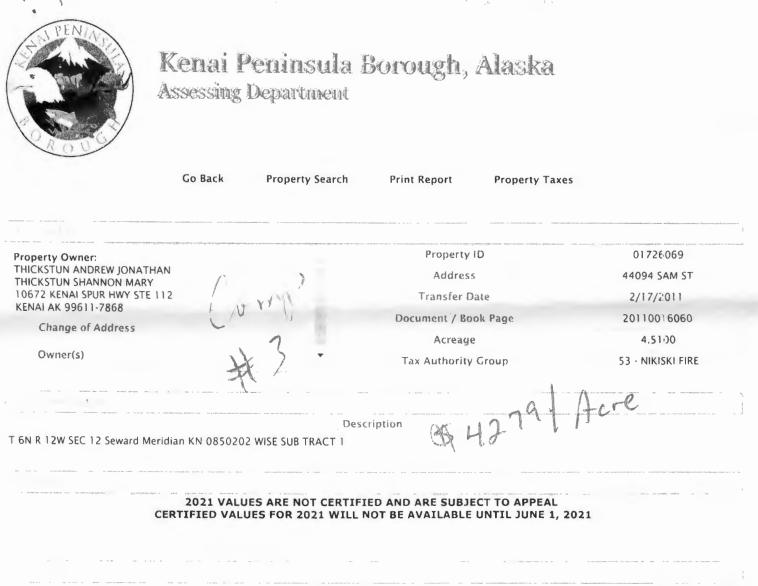
\$16,300

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Privacy Statement - Terms C. 1.

\$16,300

\$16,300



Year	2021	2020	2019	2018	2017	2016	2015	2014	2013
Reason	Main Roll Certification	Main R Certifica							
Land Assd	\$19,300	\$15,300	\$15,300	\$15,300	\$15,300	\$15,300	\$15,300	\$15,300	\$15,
Imp Assd	\$252,000	\$254,500	\$253,900	\$196,900	\$158,700	\$136,000	\$84,300	\$87,800	\$6,
Total Assd	\$271,300	\$269,800	\$269,200	\$212.200	\$174,000	\$151,300	\$99,600	\$103,100	\$21,
									•
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101115- de	• • • • • • • •								

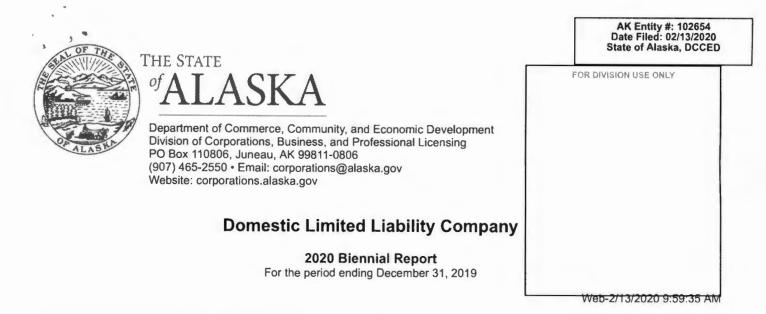
(0): R02

Type Occupancy Roof Structure Roof Cover Heating Stories Bathrooms Exterior Wall COTTAGE 1 L Single family Gable Metal Space heater 1.0 1 APP 224 Al or steel sheet siding

Appellant's Exhibits

1

230



Due Date: This report along with its fees are due by January 2, 2020

Fees: If postmarked before February 2, 2020, the fee is \$100.00. If postmarked on or after February 2, 2020 then this report is delinquent and the fee is \$137.50.

Entity Name: Kenai Gravel Products LLC

Entity Number: 102654

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 37211 Skywagon St, Soldotna, AK 99669

Mailing Address: 4255 COMMERCE DR STE 4, MURRAY, UT 84107 **Registered Agent** information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

Name: Kent Bangerter

Physical Address: 40250 Arrowhead Ave, Soldotna,, AK 99669

Mailing Address: PO Box 2737, Soldotna, AK 99669

Officials: The following is a complete list of officials who will be on record as a result of this filing.

Provide all officials and required information. Use only the titles provided.

- Mandatory Members: this entity must have at least one (1) Member. A Member must own a %. In addition, this entity must provide all Members who own 5% or more of the entity. A Member may be an individual or another entity.
- Manager: If the entity is manager managed (per its articles or amendment) then there must be at least (1) Manager provided. A
 Manager may be a Member if the Manager also owns a % of the entity.

Full Legal Name	Complete Mailing Address	% Owned	Member
Kent C Bangerter	PO BOX 2737, SOLDOTNA, AK 99669	100.00	X

If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

Purpose: Selling gravel, sand and topsoil

NAICS Code: 212321 - CONSTRUCTION SAND AND GRAVEL MINIG

New NAICS Code (optional):

This form is for use by the named entity only. Only persons who are authorized by the above Official(s) of the named entity may make changes to it. If you proceed to make changes to this form or any information on it, you will be certifying under penalty of perjury that you are authorized to make those changes, and that everything on the form is true and correct. In addition, persons who file documents with the commissioner that are known to the person to be false in material respects are guilty of a class A misdemeanor. Continuation means you have read this and understand it.

2021	NOTICE	OF ASSESSMENT
	Annual -	Real Property

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

Address Service Requested

******SNGLP 840

AND PENIAGE

LE 31-14/63 P1 T1

KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY UT 84107-1404

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):01726559

Tax Authority: 53 - NIKISKI FIRE

Legal Description: T 06N R 12W SEC 12 SEWARD MERIDIAN KN 2016001 FRINCESS LAKE ESTATES PHASE 5 TRACT D1

2021 Assessed Values	r	7.63 acres. 6	· 8. 200	0= 15,200	>
Land:	70,000	Improvements*:	0		
Total Assessed KPB:	70,000	Exempt Value KPB:	0	Total Taxable KPB:	70,000
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0

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: OR	10/15/2021
BOARD OF EQUALIZATI WILL BEGIN MEETING:		1st INSTALLMENT DUE: 2nd INSTALLMENT DUE:	

APPEAL PROCEDURE AND IMPORTANT TAX INFORMATION ON REVERSE SIDE

Tax Year 2021 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, 2021**.

Filing Fee: Must be included with this appeal form.

For Commercial Property: Please include Attachment A

(Each parcel/account appealed must be accomp	anied 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:	01726560	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	Ker	ai Gravel Products, LLC
Legal Description:		
Physical Address of Property:		NA

Contact information for all correspondence relating to this appeal:

Mailing Address:	4255 comme	rce Drive Salt Lake city	/ , Utah 84107	
Phone (daytime):	(801) 558-955	0 Phone (evening	g):	
Email Address:	kbalaska@cc	mcast.net		ERVED VIA EMAIL
Year Property was Purch		Appellant's Opinion of V Price Paid: \$ _1,000. appraiser within the past 3-ye	00	3
Has property been adve	rtised FOR SALE within the	past 3-years?	Yes 🗌 No 🛛	3
Comparable Sales:	PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE
	01708039	see attached		
	01708037	11		
	01708036	11		

Appellant's Exhibits

233

APP 227

MAR 2 2 2021 Borough Clerk's Off

Borough Clerk's Office Kenal Peninsula Borough

RECEIVED

	For Official Use Only
Fee	s Received: \$ 30
	Cash (S)
	Check # 14-6 payable to Kenai Peninsula Borough

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

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)
- X My property was valued incorrectly. (Improperly)
- My property has been undervalued.
- My property value is unequal to similar properties.

The following are <u>NOT</u> 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.

3 comps are 1.29 Acre+/- with KPB Rd Main. HEA Electric service, Gravel Homesite/Driveway

My property is 1.29 Acre+/- "NO" HEA Electric, "NO" KPB rd main, NO homesite/driveway

Electric service cost is \$5500+, KPB Borough rd upgrade cost is \$4000, site work \$7500 total

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

Check the following statement that applies to your intentions:

- I intend to submit <u>additional evidence</u> within the required time limit of 15 days prior to the hearing date.
- X My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

Check the following statement that applies to who is filing this appeal:

I am the **owner of record** for the account/parcel number appealed.

I am the **attorney for the owner of record** for the account/parcel number appealed.

The owner of record for this account is a business, trust or other entity for which I am an **owner or officer**, **trustee**, **or otherwise authorized** to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). If you are not listed by name as the owner of record for this account, this is *REQUIRED* for confirmation of your right to appeal this account.

I am **not the owner of record** for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

Signature of Appellant / Agent / Representative

3 15 2021

Printed Name of Appellant / Agent / Replesentative

	Borough, Alaska
Assessing Department	(mapped H)

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	Go Back	Property Search	Print Report	Property Taxes	
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4517 OPAL ST ENALAK 99611-9789			Transfer Da	ate	9/18/2015
Change of Address			Document / Boo	ok Page	20150082700
change of Audress			Acreage		1.2900
Owner(s)		•	Tax Authority	Group	53 - NIKISKI FIRE
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2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Certific
Land Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
Imp Assd	\$2,000	\$3,900	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3
Total Assd	\$30,400	\$21,800	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21
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	Go Back	Property Search	Print Report	Property Taxes	
					กระ 14.4 เมษา เทศการจะ - การการสุดสา 1855 กา ตามูติ สินา ซึ่งสามประเทศการ
Property Owner:	angeney	ulana gantaran - sanadan an analan manakan karan dara dara dara dara dara dara dara	Property	ID	01708037
BLANCHARD REBECCA PO BOX 881			Address	5	44627 OPAL ST
KASILOF AK 99610-0881			Transfer D	ate	10/30/2020
Change of Address			Document / Bo	ok Page	20200107430
Owner(s)			Acreage	è	1.2900
			Tax Authority	Group	53 - NIKISKI FIRE

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 10

31171

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main R Certifica							
Land Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16
Imp Assd	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500	\$1,500	
Total Assd	\$28,400	\$16,200	\$16,200	\$16.200	\$16,200	\$1,6,200	\$17,700	\$17,700	\$16
									•

Improvements do not exist for this account.

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3/15/2021			Property Details	
•	. Ch		1 (40)	
		Peninsula 3 Department	1	Alaska Comp#3

Property Search

roperty Owner:	Property ID	01708036
ASTLICK DALE A ASTLICK LYNETTE M	Address	44661 OPAL ST
152 JOEY LN RAND JUNCTION CO 81504-5534	Transfer Date	5/30/2013
Change of Address	Document / Book Page	20130051330
	Acreage	1.2900
Owner(s)	 Tax Authority Group 	53 - NIKISKI FIRE

Print Report

Property Taxes

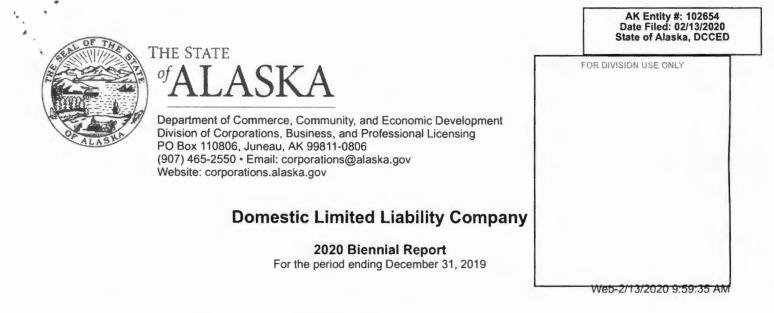
Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 9

Go Back

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

ReasonMain RollMain Roll <th< th=""></th<>
Imp Assd \$8,600 \$8,600 \$8,400 \$8,800 \$9,300 \$9,600 \$8,200 \$9,900
Total Assd \$37,000 \$26,500 \$26,300 \$26,700 \$27,200 \$27,500 \$26,100 \$27,800



Due Date: This report along with its fees are due by January 2, 2020

Fees: If postmarked before February 2, 2020, the fee is \$100.00. If postmarked on or after February 2, 2020 then this report is delinquent and the fee is \$137.50.

Entity Name: Kenai Gravel Products LLC

Entity Number: 102654

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 37211 Skywagon St, Soldotna, AK 99669

Mailing Address: 4255 COMMERCE DR STE 4, MURRAY, UT 84107 **Registered Agent** information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

Name: Kent Bangerter

Physical Address: 40250 Arrowhead Ave, Soldotna,, AK 99669

Mailing Address: PO Box 2737, Soldotna, AK 99669

Officials: The following is a complete list of officials who will be on record as a result of this filing.

· Provide all officials and required information. Use only the titles provided.

- Mandatory Members: this entity must have at least one (1) Member. A Member must own a %. In addition, this entity must provide all Members who own 5% or more of the entity. A Member may be an individual or another entity.
- Manager: If the entity is manager managed (per its articles or amendment) then there must be at least (1) Manager provided. A
 Manager may be a Member if the Manager also owns a % of the entity.

Full Legal Name	Complete Mailing Address	% Owned	Member
Kent C Bangerter	PO BOX 2737, SOLDOTNA, AK 99669	100.00	X

If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

Purpose: Selling gravel, sand and topsoil

NAICS Code: 212321 - CONSTRUCTION SAND AND GRAVEL MINIG

New NAICS Code (optional):

This form is for use by the named entity only. Only persons who are authorized by the above Official(s) of the named entity may make changes to it. If you proceed to make changes to this form or any information on it, you will be certifying under penalty of perjury that you are authorized to make those changes, and that everything on the form is true and correct. In addition, persons who file documents with the commissioner that are known to the person to be false in material respects are guilty of a class A misdemeanor. Continuation means you have read this and understand it.

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

Address Service Requested

2021 NOTICE OF ASSESSMENT Annual - Real Property



SALT LAKE CITY UT 84107-1404

LE 31-15/63 P1 T1

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):01726560

Tax Authority: 53 - NIKISKI FIRE

Legal Description: T 06N R 12W SEC 12 SEWARD MERIDIAN KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 50

2021 Assessed Values

Land:	24,300	Improvements*:	0		
Total Assessed KPB:	24,300	Exempt Value KPB:	0	Total Taxable KPB:	24,300
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0

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: OR	10/15/2021
BOARD OF EQUALIZATION WILL BEGIN MEETING:		1st INSTALLMENT DUE: 2nd INSTALLMENT DUE:	

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.

Tax Year 2021 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, 2021.

Filing Fee: Must be included with this appeal form.

For Commercial Property: Please include Attachment A

FILING FEE BASED ON TOTAL ASSESSED VALUE PER PARCEL (Each parcel/account appealed must be accompanied by a separate filing fee and form) **Assessed Value from Assessment Notice Filing Fee** Less than \$100,000 \$30 \$100 \$100,000 to \$499,999 \$500,000 to \$1,999,999 \$200 \$1,000 \$2,000,000 and higher

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:	01726561	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	1	Kenai Gravel Products, LLC
Legal Description:		
Physical Address of Property:		NA

Contact information for all correspondence relating to this appeal:

Mailing Address:	4255 comme	rce Drive Salt Lake city	, Utah 84107	
Phone (daytime):	(801) 558-955	0 Phone (evening)	:	
Email Address:	kbalaska@co	mcast.net	I AGREE TO BE S	ERVED VIA EMAIL
	ased: 2008	Appellant's Opinion of Vo Price Paid: \$ 1,000.0 appraiser within the past 3-yea past 3-years?	00	
Comparable Sales:	PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE
	01708039	see attached		
	01708037	п		
	01708036	0		

Appellant's Exhibits

S:\WPWIN\DATA\TEMPLATES\Application REAL PROPERTY ASSESSMENT VALUATION APPEAL mlt.docx

MAR 2 5 2021
Borough Clerk's Office Kenal Peninsula Borough
For Official Use Only
Fees Received: \$ 30 (8)
payable to Kenai Peninsula Borough

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

RECEIVED

APP 235

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 <u>NOT</u> 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.

3 comps are 1.29 Acre+/- with KPB Rd Main. HEA Electric service, Gravel Homesite/Driveway

My property is 1.29 Acre+/- "NO" HEA Electric, "NO" KPB rd main, NO homesite/driveway

Electric service cost is \$5500+, KPB Borough rd upgrade cost is \$4000, site work \$7500 total

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

Check the following statement that applies to your intentions:

- I intend to submit additional evidence within the required time limit of 15 days prior to the hearing date.
- X My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

Check the following statement that applies to who is filing this appeal:

- I am the **owner of record** for the account/parcel number appealed.
- I am the **attorney for the owner of record** for the account/parcel number appealed.

The owner of record for this account is a business, trust or other entity for which I am an **owner or officer**, **trustee**, **or otherwise authorized** to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

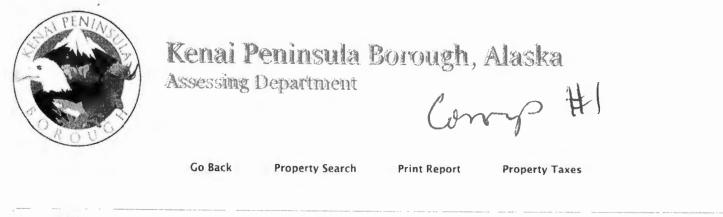
The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

I am **not the owner of record** for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

Signature of Appellant / Agent / Representative

Printed Name of Appellant / Agent Representative



perty Owner:		Property ID	01708039
RNUM TIM RNUM KIM		Address	
517 OPAL ST		Transfer Date	9/18/2015
ENALAK 99611-9789 Change of Address		Document / Book Page	20150082700
change of Autress		Acreage	1.2900
Owner(s)	~	Tax Authority Group	53 - NIKISKI FIRE

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 12

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

		2020	2019	2018	2017	2016	2015	2014	201
Roason	Main Roll Certification	Main I Certific							
and Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
mp Assd	\$2,000	\$3,900	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3
otal Assd	\$30,400	\$21,800	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21
	10								•

and the second second

Kenai Peninsula Borough, Alaska Assessing Department Com P # Z-

Go Back **Property Search Print Report Property Taxes** 01708037 **Property Owner: Property ID BLANCHARD REBECCA** Address 44627 OPAL ST PO BOX 881 KASILOF AK 99610-0881 Transfer Date 10/30/2020 **Change of Address** 20200107430 Document / Book Page 1.2900 Acreage Owner(s) Tax Authority Group 53 - NIKISKI FIRE

\$ \$ \$K

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 10

i ş Y

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main F Certifica							
and Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16
Imp Assd	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500	\$1,500	
otal Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$1,6,200	\$17,700	\$17,700	\$16
		14			*	,			•

Improvements do not exist for this account.

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Kenai Peninsula Borough, Alaska

Assessing Department

100

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	Go Back	Property Search	Print Report	Property Taxes	
roperty Owner:			Property II	D	01708036
ASTLICK DALE A ASTLICK LYNETTE M			Address		44661 OPAL ST
152 JOEY LN			Transfer Da	ate	5/30/2013
RAND JUNCTION CO 81504-553 Change of Address	4		Document / Boo	k Page	20130051330
change of Address			Acreage		1.2900
Owner(s)		•	Tax Authority (Group	53 - NIKISKI FIRE

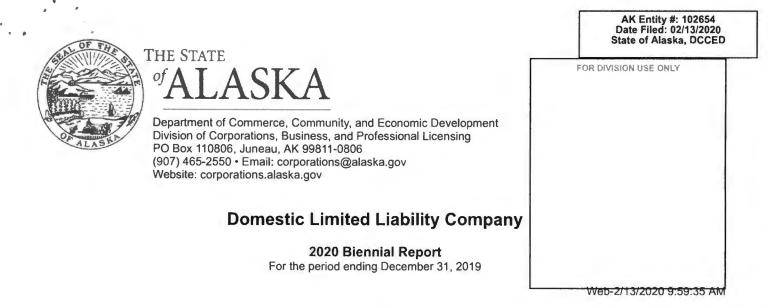
1.6

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 9

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main F Certifica
and Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
Imp Assd	\$8,600	\$8,600	\$8,400	\$8,800	\$9,300	\$9,600	\$8,200	\$9,900	\$3
otal Assd	\$37,000	\$26,500	\$26,300	\$26,700	\$27,200	\$27,500	\$26,100	\$27,800	\$21
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Due Date: This report along with its fees are due by January 2, 2020

Fees: If postmarked before February 2, 2020, the fee is \$100.00. If postmarked on or after February 2, 2020 then this report is delinquent and the fee is \$137.50.

Entity Name: Kenai Gravel Products LLC

Entity Number: 102654

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 37211 Skywagon St, Soldotna, AK 99669

Mailing Address: 4255 COMMERCE DR STE 4, MURRAY, UT 84107

Registered Agent information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

Name: Kent Bangerter

Physical Address: 40250 Arrowhead Ave, Soldotna,, AK 99669

Mailing Address: PO Box 2737, Soldotna, AK 99669

Officials: The following is a complete list of officials who will be on record as a result of this filing.

Provide all officials and required information. Use only the titles provided.

- Mandatory Members: this entity must have at least one (1) Member. A Member must own a %. In addition, this entity must provide all Members who own 5% or more of the entity. A Member may be an individual or another entity.
- Manager: If the entity is manager managed (per its articles or amendment) then there must be at least (1) Manager provided. A Manager may be a Member if the Manager also owns a % of the entity.

Full Legal Name	Complete Mailing Address	% Owned	Member
Kent C Bangerter	PO BOX 2737, SOLDOTNA, AK 99669	100.00	X

If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

Purpose: Selling gravel, sand and topsoil

NAICS Code: 212321 - CONSTRUCTION SAND AND GRAVEL MINIG

New NAICS Code (optional):

This form is for use by the named entity only. Only persons who are authorized by the above Official(s) of the named entity may make changes to it. If you proceed to make changes to this form or any information on it, you will be certifying under penalty of perjury that you are authorized to make those changes, and that everything on the form is true and correct. In addition, persons who file documents with the commissioner that are known to the person to be false in material respects are guilty of a class A misdemeanor. Continuation means you have read this and understand it.

I I

_	۴	 KENAI PENINSULA BOROUGH ASSESSOR'S' OFFICE 	
		144 N. BINKLEY STREET	
		SOLDOTNA, AK 99669-7520	

Address Service Requested

2021 NOTICE OF ASSESSMENT Annual - Real Property

P1 T1



SALT LAKE CITY UT 84107-1404

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.

LE 31-16/63

Property ID (PIN):01726561

Tax Authority: 53 - NIKISKI FIRE

Legal Description: T 06N R 12W SEC 12 SEWARD MERIDIAN KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 51

2021 Assessed Values

Land:	24,800	Improvements*:	0		
Total Assessed KPB:	24,800	Exempt Value KPB:	0	Total Taxable KPB:	24,800
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0

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: OR	10/15/2021
BOARD OF EQUALIZAT WILL BEGIN MEETING:		1st INSTALLMENT DUE: 2nd INSTALLMENT DUE:	

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 <u>begin</u> on the date shown on the front of this notice — <u>each property owner will be notified of</u> 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.

Tax Year 2021
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, 2021**.

Filing Fee: Must be included with this appeal form.

For Commercial Property: Please include Attachment A

cREDIT CARDS NOT ACCEPTED FOR FILING FEES

RECEIVED

MAR 2 2 2021

Borough Clerk's Office Kenai Peninsula Borough

For Official Use Only

Fees Received: \$

Check #

Cash

30.

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:	01726562	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:		Kenai Gravel Products, LLC
Legal Description:		
Physical Address of Property:		NA

Contact information for all correspondence relating to this appeal:

Mailing Address:	4255 commer	ce Drive Salt Lake city ,	Utah 84107	
Phone (daytime):	(801) 558-9550) Phone (evening):		
Email Address:	kbalaska@co	mcast.net		ERVED VIA EMAIL
Value from Assessment No Year Property was Purcha Has the property been ap Has property been adver	ppraised by a private fee	Price Paid: \$000.00 appraiser within the past 3-yec		
Comparable Sales:	PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE
	01708039	see attached		
	01708037	11		
	01708036	11		

Appellant's Exhibits

APP 243

249

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)
- X My property was valued incorrectly. (Improperly)
- My property has been undervalued.
- My property value is unequal to similar properties.

The following are <u>NOT</u> 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.

3 comps are 1.29 Acre+/- with KPB Rd Main. HEA Electric service, Gravel Homesite/Driveway

My property is 1.29 Acre+/- "NO" HEA Electric, "NO" KPB rd main, NO homesite/driveway

Electric service cost is \$5500+, KPB Borough rd upgrade cost is \$4000, site work \$7500 total

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

Check the following statement that applies to your intentions:

- I intend to submit additional evidence within the required time limit of 15 days prior to the hearing date.
- X My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

Check the following statement that applies to who is filing this appeal:

I am the **owner of record** for the account/parcel number appealed.

I am the **attorney for the owner of record** for the account/parcel number appealed.

The owner of record for this account is a business, trust or other entity for which I am an **owner or officer**, **trustee**, or otherwise authorized to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). If you are not listed by name as the owner of record for this account, this is *REQUIRED* for confirmation of your right to appeal this account.

□ I am **not the owner of record** for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

Signature of Appellant / Agent / Representative

3/15/2021

Printed Name of Appellant / Agent/ Representative

RO		Kenai Peninsula Borough, Alaska Assessing Department Comp #1				
	Go Back	Property Search	Print Report	Property Taxes		
S Y						
Property Owner: BARNUM TIM BARNUM KIM	gan di gan di san di	adda an	Property I Address			

Transfer Date Document / Book Page Acreage Tax Authority Group 01708039 9/18/2015 20150082700 1.2900 53 - NIKISKI FIRE

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 12

imer

44517 OPAL ST

KENAI AK 99611-9789

Owner(s)

Change of Address

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main f Certifica
and Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
Imp Assd	\$2,000	\$3,900	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3
otal Assd	\$30,400	\$21,800	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21
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	Go Back	Property Search	Print Report	Property Taxes	

perty Owner:	Property ID	01708037
NCHARD REBECCA BOX 881	Address	44627 OPAL ST
ASILOF AK 99610-0881	Transfer Date	10/30/2020
Change of Address	Document / Book Page	20200107430
Owner(s)	Acreage	1.2900
	Tax Authority Group	53 - NIKISKI FIRE

*

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 10

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2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

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Imp Assd	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500	\$1,500	
Total Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$1,6,200	\$17,700	\$17,700	\$16
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Improvements do not exist for this account.

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Property Details

1-4

Kenai Peninsula Borough, Alaska Assessing Department Comp#3 Go Back **Property Search Print Report Property Taxes**

perty Owner:	<u>^</u>	Property ID	01708036
TLICK DALE A TLICK LYNETTE M		Address	44661 OPAL ST
52 JOEY LN		Transfer Date	5/30/2013
RAND JUNCTION CO 81504-5534		Document / Book Page	20130051330
Change of Address		Acreage	1.2900
Owner(s)	•	Tax Authority Group	53 - NIKISKI FIRE

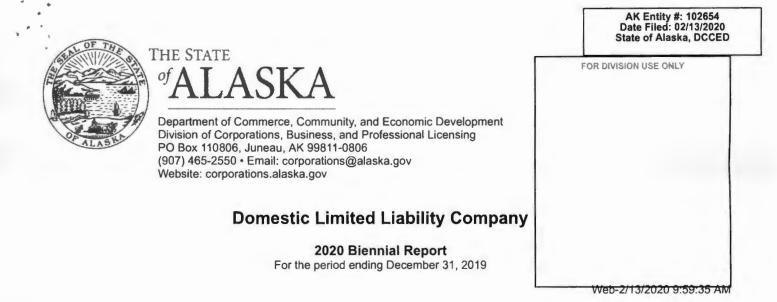
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Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 9

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	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason (Main Roll	Main Roll Certification	Main I Certifica						
and Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
Imp Assd	\$8,600	\$8,600	\$8,400	\$8,800	\$9,300	\$9,600	\$8,200	\$9,900	\$3
Total Assd	\$37,000	\$26,500	\$26,300	\$26,700	\$27,200	\$27,500	\$26,100	\$27,800	\$21
									•



Due Date: This report along with its fees are due by January 2, 2020

Fees: If postmarked before February 2, 2020, the fee is \$100.00. If postmarked on or after February 2, 2020 then this report is delinquent and the fee is \$137.50.

Entity Name: Kenai Gravel Products LLC

Entity Number: 102654

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 37211 Skywagon St, Soldotna, AK 99669

Mailing Address: 4255 COMMERCE DR STE 4, MURRAY, UT 84107 **Registered Agent** information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

Name: Kent Bangerter

Physical Address: 40250 Arrowhead Ave, Soldotna,, AK 99669

Mailing Address: PO Box 2737, Soldotna, AK 99669

Officials: The following is a complete list of officials who will be on record as a result of this filing.

Provide all officials and required information. Use only the titles provided.

- Mandatory Members: this entity must have at least one (1) Member. A Member must own a %. In addition, this entity must provide all Members who own 5% or more of the entity. A Member may be an individual or another entity.
- Manager: If the entity is manager managed (per its articles or amendment) then there must be at least (1) Manager provided. A
 Manager may be a Member if the Manager also owns a % of the entity.

Full Legal Name	Complete Mailing Address	% Owned	Member
Kent C Bangerter	PO BOX 2737, SOLDOTNA, AK 99669	100.00	X

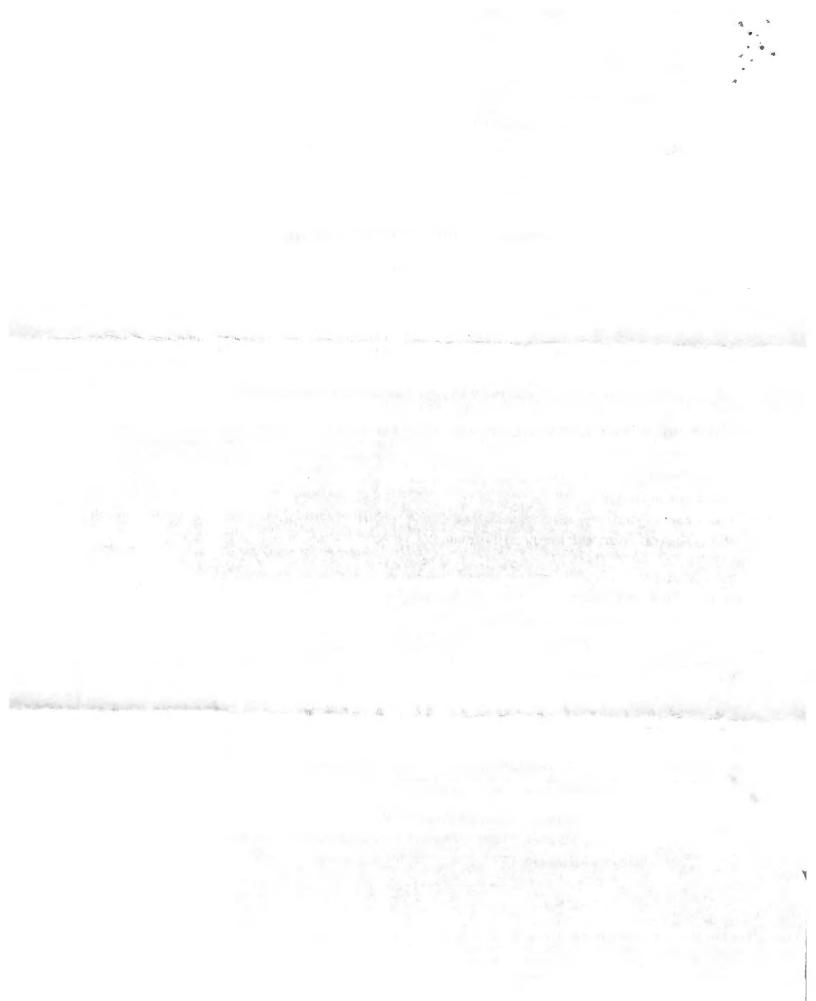
If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

Purpose: Selling gravel, sand and topsoil

NAICS Code: 212321 - CONSTRUCTION SAND AND GRAVEL MINIG

New NAICS Code (optional):

This form is for use by the named entity only. Only persons who are authorized by the above Official(s) of the named entity may make changes to it. If you proceed to make changes to this form or any information on it, you will be certifying under penalty of perjury that you are authorized to make those changes, and that everything on the form is true and correct. In addition, persons who file documents with the commissioner that are known to the person to be false in material respects are guilty of a class A misdemeanor. Continuation means you have read this and understand it.



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

Address Service Requested

2021 NOTICE OF ASSESSMENT Annual - Real Property

P1 T1



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.

LE 31-17/63

Property ID (PIN):01726562

Tax Authority: 53 - NIKISKI FIRE

Legal Description: T 06N R 12W SEC 12 SEWARD MERIDIAN KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 52

2021 Assessed Values

						L
Land:	24,500	Improvements*:	0			
Total Assessed KPB:	24,500	Exempt Value KPB:	0	Total Taxable KPB:	24,500	
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0	

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: OR	10/15/2021
BOARD OF EQUALIZATI WILL BEGIN MEETING:		1st INSTALLMENT DUE: 2nd INSTALLMENT DUE:	

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.

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

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IMPORTANT TAX INFORMATION

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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.

Tax Year 2021 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, 2021**.

Filing Fee: Must be included with this appeal form.

For Commercial Property: Please include Attachment A

Assessed Value from Assessment Notice	Filing Fee
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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:	01726563	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	Ке	nai Gravel Products, LLC
Legal Description:		
Physical Address of Property:		NA

Contact information for all correspondence relating to this appeal:

Mailing Address:	4255 commen	ce Drive Salt Lake city	, Utah 84107	
Phone (daytime):	(801) 558-955) Phone (evening)		
Email Address:	kbalaska@co	mcast.net	I AGREE TO BE S	ERVED VIA EMAIL
	ased: 2008	Appellant's Opinion of Va Price Paid: \$ 1,000.0 appraiser within the past 3-yea past 3-years?	0	
Comparable Sales:	PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE
	01708039	see attached		
	01708037	н		
	01708036	н		

Appellant's Exhibits

S:\WPWIN\DATA\TEMPLATES\Application REAL PROPERTY ASSESSMENT VALUATION APPEAL mit.docx

RECEIVED
MAR 2 3 2021
Borough Clerk's Office Kenai Peninsula Sorough
For Official Use Only
Fees Received: \$ 30
Cash Cash
Check # 150

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

APP 252

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 <u>NOT</u> 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.

3 comps are 1.29 Acre+/- with KPB Rd Main. HEA Electric service, Gravel Homesite/Driveway

My property is 1.29 Acre+/- "NO" HEA Electric, "NO" KPB rd main, NO homesite/driveway

Electric service cost is \$5500+, KPB Borough rd upgrade cost is \$4000, site work \$7500 total

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

Check the following statement that applies to your intentions:

I intend to submit additional evidence within the required time limit of 15 days prior to the hearing date.

X My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

Check the following statement that applies to who is filing this appeal:

I am the **owner of record** for the account/parcel number appealed.

I am the **attorney for the owner of record** for the account/parcel number appealed.

The owner of record for this account is a business, trust or other entity for which I am an **owner or officer**, **trustee**, **or otherwise authorized** to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

□ The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

□ I am **not the owner of record** for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

Signature of Appellant / Agent / Representative

3/15/2021

Printed Name of Appellant / Agent / Representative

PENIA		Peninsula Department	Borough, Cor	Alaska v P H	
	Go Back	Property Search	Print Report	Property Taxes	
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Property Owner: BARNUM TIM			Property		01708039
BARNUM KIM 44517 OPAL ST			Transfer D		9/18/2015
KENALAK 99611-9789 Change of Address			Document / Bo	ok Page	20150082700
			Acreage	2	1.2900
Owner(s)		*	Tax Authority	Group	53 - NIKISKI FIRE
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Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main I Certific
Land Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
Imp Assd	\$2,000	\$3,900	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3
Total Assd	\$30,400	\$21,800	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21
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Property Details

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Transfer Date

Document / Book Page Acreage

Tax Authority Group

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44627 OPAL ST

10/30/2020

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53 - NIKISKI FIRE

PENIA		Peninsula Department	Borough, Alaska Com P		
	Go Back	Property Search	Print Report	Property Taxes	
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Property Owner: BLANCHARD REBECCA PO BOX 881	ขุดสารสินสาร อยู่กา สำหารสารสินมาการประกูญจากสินสารสร	ulannaratén gentén nakan nakan nakan kenderatak kalagi s	Property I Address		

KASILOF AK 99610-0881 **Change of Address**

Owner(s)

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 10

* \$

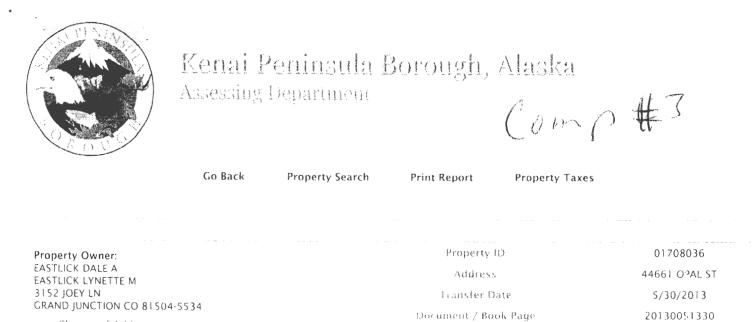
2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main F Certifica							
and Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16
mp Assd	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500	\$1,500	
otal Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$17,700	\$17,700	\$16
									•

Improvements do not exist for this account.

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Privac - Ant Terms O. Usa



Change of Address

Owner(s)

Description

Acreage

Tax Authority Group

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 9

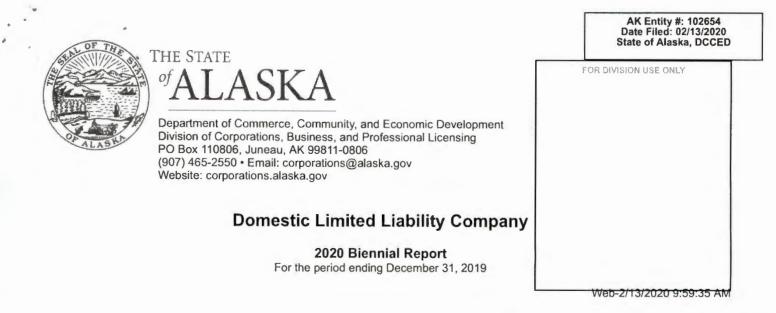
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Land Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
Imp Assd	\$8,600	\$8,600	\$8,400	\$8,800	\$9,300	\$9,600	\$8,200	\$9,900	\$3
Total Assd	\$37,060	\$26,500	\$26,300	526,700	\$27,200	\$27,500	\$26,100	\$27,800	\$21

Appellant's Exhibits

1.2900

53 - NIKISKI FIRE



Due Date: This report along with its fees are due by January 2, 2020

Fees: If postmarked before February 2, 2020, the fee is \$100.00. If postmarked on or after February 2, 2020 then this report is delinguent and the fee is \$137.50.

Entity Name: Kenai Gravel Products LLC

Entity Number: 102654

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 37211 Skywagon St, Soldotna, AK 99669

Mailing Address: 4255 COMMERCE DR STE 4, MURRAY, UT 84107

Registered Agent information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

Name: Kent Bangerter

Physical Address: 40250 Arrowhead Ave, Soldotna,, AK 99669

Mailing Address: PO Box 2737, Soldotna, AK 99669

Officials: The following is a complete list of officials who will be on record as a result of this filing.

· Provide all officials and required information. Use only the titles provided.

- Mandatory Members: this entity must have at least one (1) Member. A Member must own a %. In addition, this entity must provide all Members who own 5% or more of the entity. A Member may be an individual or another entity.
- Manager: If the entity is manager managed (per its articles or amendment) then there must be at least (1) Manager provided. A Manager may be a Member if the Manager also owns a % of the entity.

Fuli Legal Name	Complete Mailing Address	% Owned	Member
Kent C Bangerter	PO BOX 2737, SOLDOTNA, AK 99669	100.00	x

If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

Purpose: Selling gravel, sand and topsoil

NAICS Code: 212321 - CONSTRUCTION SAND AND GRAVEL MINIG

New NAICS Code (optional):

This form is for use by the named entity only. Only persons who are authorized by the above Official(s) of the named entity may make changes to it. If you proceed to make changes to this form or any information on it, you will be certifying under penalty of perjury that you are authorized to make those changes, and that everything on the form is true and correct. In addition, persons who file documents with the commissioner that are known to the person to be false in material respects are guilty of a class A misdemeanor. Continuation means you have read this and understand it.

Appellant's Exhibits

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Appellant's	Exh

ibits

2021 NOTICE OF ASSESSMENT Annual - Real Property

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

Address Service Requested

*******SNGLP 840

LE 31-18/63 P1 T1

السابك المالية المالية المعالية المالية KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY UT 84107-1404

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):01726563

Tax Authority: 53 - NIKISKI FIRE

Legal Description: T 06N R 12W SEC 12 SEWARD MERIDIAN KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 53

2021 Assessed Values

						L
Land:	24,500	Improvements*:	0			
Total Assessed KPB:	24,500	Exempt Value KPB:	0	Total Taxable KPB:	24,500	
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\$30
400
\$100
\$200

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Account / Parcel Number:	01726564	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	Kenai	Gravel Products, LLC
Legal Description:		
Physical Address of Property:		NA

Contact information for all correspondence relating to this appeal:

Mailing Address:	4255 commer	ce Drive Salt Lake city ,	Utah 84107	
Phone (daytime):	(801) 558-9550) Phone (evening):		
Email Address:	kbalaska@co	mcast.net	I AGREE TO BE S	ERVED VIA EMAIL
Value from Assessment Noti Year Property was Purchase Has the property been app Has property been advertis	ed: 2008 raised by a private fee	Appellant's Opinion of Valu Price Paid: \$ 1,000.00 appraiser within the past 3-years past 3-years?		
Comparable Sales:	PARCEL NO. 01708039 01708037	ADDRESS see attached	DATE OF SALE	SALE PRICE

Appellant's Exhibits

Page 1 of 2

267

RECEIVED

MAR 2 9 2021

Borough Clerk's Office Kenai Peninsula Borough

For Official Use Only

140

payable to Kenai Peninsula Borough

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

Fees Received: \$ 30 -

Cash

Check #

01708036

S:\WPWIN\DATA\TEMPLATES\Application REAL PROPERTY ASSESSMENT VALUATION APPEAL mlt.docx

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)

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3 comps are 1.29 Acre+/- with KPB Rd Main. HEA Electric service, Gravel Homesite/Driveway

My property is 1.29 Acre+/- "NO" HEA Electric, "NO" KPB rd main, NO homesite/driveway

Electric service cost is \$5500+, KPB Borough rd upgrade cost is \$4000, site work \$7500 total

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

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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.

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□ 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.

nue una concer.	ht	DA	3	15	20
Signature of Appellan	t / Agent / Repre	sentative	Date		,
Kent	Bange	iter			

Printed Name of Appellant / Agent Representative

Property Details

Kenai Peninsula Borough, Alaska Assessing Department Go Back **Property Search Print Report**

Comp #1

Property Taxes Property ID 01708039 Property Owner: BARNUM TIM Address BARNUM KIM 44517 OPAL ST Transfer Date 9/18/2015 KENAI AK 99611-9789 Document / Book Page 20150082700 **Change of Address** 1.2900 Acreage Owner(s) Tax Authority Group 53 - NIKISKI FIRE

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 12

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Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main F Certifica							
Land Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
Imp Assd	\$2,000	\$3,900	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3
fotal Assd	\$30,400	\$21,800	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21
									•



erty Owner:	Property ID	01708037
NCHARD REBECCA	Address	44627 OPAL ST
SILOF AK 99610-0881	Transfer Date	10/30/2020
Change of Address	Document / Book Page	20200107430
Owner(s)	Acreage	1.2900
	Tax Authority Group	53 - NIKISKI FIRE

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 10

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2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main F Certifica							
Land Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16
Imp Assd	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500	\$1,500	
Total Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$17,700	\$17,700	\$16
	*	*							*

Improvements do not exist for this account.

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Kenai Peninsula	Borough,	Alaska
Assessing Department		1

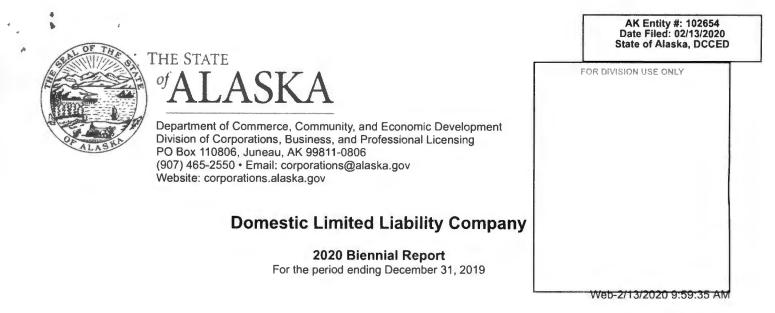
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Go Back	Property Search	Print Report	Property Taxes	

roperty Owner:		Property ID	01708036
ASTLICK DALE A ASTLICK LYNETTE M	ų.	Address	44661 OPAL ST
152 JOEY LN		Transfer Date	5/30/2013
GRAND JUNCTION CO 81504-5534 Change of Address		Document / Book Page	20130051330
		Acreage	1.2900
Owner(s)	•	Tax Authority Group	53 - NIKISKI FIRE

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 9

Year	2021	2020	2019	2018	2017	2016	2015	2014	201.
Reason	Main Roll Certification	Main F Certifica							
and Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
Imp Assd	\$8,600	\$8,600	\$8,400	\$8,800	\$9,300	\$9,600	\$8,200	\$9,900	\$3
otal Assd	\$37,000	\$26,500	\$26,300	\$26,700	\$27,200	\$27,500	\$26,100	\$27,800	\$21
			· .						*



Due Date: This report along with its fees are due by January 2, 2020

Fees: If postmarked before February 2, 2020, the fee is \$100.00. If postmarked on or after February 2, 2020 then this report is delinquent and the fee is \$137.50.

Entity Name: Kenai Gravel Products LLC

Entity Number: 102654

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 37211 Skywagon St, Soldotna, AK 99669

Mailing Address: 4255 COMMERCE DR STE 4, MURRAY, UT 84107 **Registered Agent** information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

Name: Kent Bangerter

Physical Address: 40250 Arrowhead Ave, Soldotna,, AK 99669

Mailing Address: PO Box 2737, Soldotna, AK 99669

Officials: The following is a complete list of officials who will be on record as a result of this filing.

Provide all officials and required information. Use only the titles provided.

- Mandatory Members: this entity must have at least one (1) Member. A Member must own a %. In addition, this entity must provide all Members who own 5% or more of the entity. A Member may be an individual or another entity.
- Manager: If the entity is manager managed (per its articles or amendment) then there must be at least (1) Manager provided. A Manager may be a Member if the Manager also owns a % of the entity.

Full Legal Name	Complete Mailing Address	% Owned	Member
Kent C Bangerter	PO BOX 2737, SOLDOTNA, AK 99669	100.00	x

If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

Purpose: Selling gravel, sand and topsoil

NAICS Code: 212321 - CONSTRUCTION SAND AND GRAVEL MINIG

New NAICS Code (optional):

I):

This form is for use by the named entity only. Only persons who are authorized by the above Official(s) of the named entity may make changes to it. If you proceed to make changes to this form or any information on it, you will be certifying under penalty of perjury that you are authorized to make those changes, and that everything on the form is true and correct. In addition, persons who file documents with the commissioner that are known to the person to be false in material respects are guilty of a class A misdemeanor. Continuation means you have read this and understand it.

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	omise	sion	s i	n t	he

.45.180(a) & KPB 5.12.040 (A) require that a person receiving a Notice of Assessment must advise the Assessor of errors e assessment of the person's property, or of disputes in assessed value or taxable status of the property, within C 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: OR	10/15/2021
BOARD OF EQUALIZATI WILL BEGIN MEETING:	-	1st INSTALLMENT DUE: 2nd INSTALLMENT DUE:	

APPEAL PROCEDURE AND IMPORTANT TAX INFORMATION ON REVERSE SIDE

Appellant's Exhibits

2021 NOTICE OF ASSESSMENT Annual - Real Property

P1 T1



(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):01726564

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

Address Service Requested

SALT LAKE CITY UT 84107-1404

Tax Authority: 53 - NIKISKI FIRE

Legal Description: T 06N R 12W SEC 12 SEWARD MERIDIAN KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 38

2021 Assessed Values

Land:	26,800	Improvements*:	0			
Total Assessed KPB:	26,800	Exempt Value KPB:	0	Total Taxable KPB:	26,800	
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0	

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LE 31-19/63



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 <u>begin</u> on the date shown on the front of this notice — <u>each property owner will be notified of</u> 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:

è'

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.

Tax Year 2021
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, 2021**.

Filing Fee: Must be included with this appeal form.

For Commercial Property: Please include Attachment A

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:	01726565	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:		Kenai Gravel Products, LLC
Legal Description:		
Physical Address of Property:		NA

Contact information for all correspondence relating to this appeal:

Mailing Address:	4255 comme	rce Drive Salt Lake city	, Utah 84107	
Phone (daytime):	(801) 558-955	0 Phone (evening)	:	
Email Address:	kbalaska@co	mcast.net	I AGREE TO BE S	ERVED VIA EMAIL
Year Property was Purche Has the property been a		Appellant's Opinion of Va Price Paid: \$ 1,000.0 appraiser within the past 3-yea past 3-years?	0	
Comparable Sales:	PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE
	01708039	see attached		
	01708037	н		
	01708036	0		

Appellant's Exhibits

APP 269

Borough Clerk's Office Kenai Peninsula Borough
For Official Use Only
Fees Received: \$ Cash Check # payable to Kenai Peninsula Borough

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

RECEIVED

MAR 2 9 2021

 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 <u>NOT</u> 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.

3 comps are 1.29 Acre+/- with KPB Rd Main. HEA Electric service, Gravel Homesite/Driveway

My property is 1.29 Acre+/- "NO" HEA Electric, "NO" KPB rd main, NO homesite/driveway

Electric service cost is \$5500+, KPB Borough rd upgrade cost is \$4000, site work \$7500 total

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

Check the following statement that applies to your intentions:

- I intend to submit additional evidence within the required time limit of 15 days prior to the hearing date.
- X My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

Check the following statement that applies to who is filing this appeal:

I am the **owner of record** for the account/parcel number appealed.

I am the **attorney for the owner of record** for the account/parcel number appealed.

The owner of record for this account is a business, trust or other entity for which I am an **owner or officer**, **trustee**, **or otherwise authorized** to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

I am **not the owner of record** for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

Signature of Appellant / Agent / Representative

3/15/202

Printed Name of Appellant / Agent)/ Representative

Property Details

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Property Details

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Change	e of Address		Document / Book Page							
Owner	(5)			Acreage				1.2900		
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Land Assd \$28,4	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16
Imp Assd	0 \$0	\$0	\$0	\$0	\$0	\$1,500	\$1,500	
Total Assd \$28,400	\$16,200	\$16,200	\$16.200	\$16,200	\$1,6,200	\$17,700	\$17,700	\$16
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Improvements do not exist for this account.

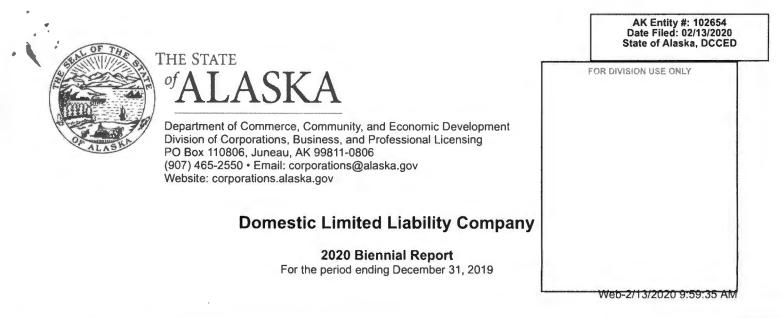
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3152 JOEY LN			Transfer Date		5/30/2013	
GRAND JUNCTION CO 8150	4-5534		Document / Bo	ook Page	20130051330	
Change of Address			Acreag	e	1.2900	
Owner(s)		•	Tax Authority Group		53 - NIKISKI FIRE	
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Year	2021	2020	2019	2018	2017	2016	2015	2014	201.
Reason	Main Roll Certification	Main F Certifica							
and Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
Imp Assd	\$8,600	\$8,600	\$8,400	\$8,800	\$9,300	\$9,600	\$8,200	\$9,900	\$3
Total Assd	\$37,000	\$26,500	\$26,300	\$26,700	\$27,200	\$27,500	\$26,100	\$27,800	\$21
									*



Due Date: This report along with its fees are due by January 2, 2020

Fees: If postmarked before February 2, 2020, the fee is \$100.00. If postmarked on or after February 2, 2020 then this report is delinquent and the fee is \$137.50.

Entity Name: Kenai Gravel Products LLC

Entity Number: 102654

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 37211 Skywagon St, Soldotna, AK 99669

Mailing Address: 4255 COMMERCE DR STE 4, MURRAY, UT 84107 **Registered Agent** information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

Name: Kent Bangerter

Physical Address: 40250 Arrowhead Ave, Soldotna,, AK 99669

Mailing Address: PO Box 2737, Soldotna, AK 99669

Officials: The following is a complete list of officials who will be on record as a result of this filing.

· Provide all officials and required information. Use only the titles provided.

- Mandatory Members: this entity must have at least one (1) Member. A Member must own a %. In addition, this entity must provide all Members who own 5% or more of the entity. A Member may be an individual or another entity.
- Manager: If the entity is manager managed (per its articles or amendment) then there must be at least (1) Manager provided. A Manager may be a Member if the Manager also owns a % of the entity.

Full Legal Name	Complete Mailing Address	% Owned	Member
Kent C Bangerter	PO BOX 2737, SOLDOTNA, AK 99669	100.00	x

If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

Purpose: Selling gravel, sand and topsoil

NAICS Code: 212321 - CONSTRUCTION SAND AND GRAVEL MINIG

New NAICS Code (optional):

This form is for use by the named entity only. Only persons who are authorized by the above Official(s) of the named entity may make changes to it. If you proceed to make changes to this form or any information on it, you will be certifying under penalty of perjury that you are authorized to make those changes, and that everything on the form is true and correct. In addition, persons who file documents with the commissioner that are known to the person to be false in material respects are guilty of a class A misdemeanor. Continuation means you have read this and understand it.

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

Address Service Requested

LE 31-20/63 P1 T1

STAN PENIASSIE

السبالي المالية المعالية المعا KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY UT 84107-1404

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):01726565

Tax Authority: 53 - NIKISKI FIRE

Legal Description: T 06N R 12W SEC 12 SEWARD MERIDIAN KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 39

2021 Assessed Values

Land:	23,600	Improvements*:	0		
Total Assessed KPB:	23,600	Exempt Value KPB:	0	Total Taxable KPB:	23,600
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0

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: OR	10/15/2021
BOARD OF EQUALIZATI WILL BEGIN MEETING:		1st INSTALLMENT DUE: 2nd INSTALLMENT DUE:	

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 <u>begin</u> on the date shown on the front of this notice — <u>each property owner will be notified of</u> 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.

Tax Year	2021	RECLIVED
Real Property Assessmer Kenai Peninsul Office of the Bo	MAR 2 2 2021 Borough Clerk's Office Kenal Peninsula Borough	
144 N. Binkley Street Soldotna, Alaska 99669-7599	Phone: (907) 714-2160 Toll Free: 1-800-478-4441	For Official Use Only
Applications must be postmarked or received authorized office in Homer or Seward by: 5:00 p		Fees Received: \$_30 (8)
Filing Fee: Must be included with this appeal for	<u>rm</u> .	Check # 472 payable to Kenai Peninsula Borough
For Commercial Property: Please include Attac	hment A	CREDIT CARDS NOT ACCEPTED FOR FILING FEES
FILING FEE BAS	ED ON TOTAL ASSESSED VALUE PER PARCEL	

Assessed Value from Assessment Notice	Filing Fee		1995) 1997 1997
Less than \$100,000	\$30		
\$100,000 to \$499,999	\$100	-4	
\$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:	01726566	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	Kenai	Gravel Products, LLC
Legal Description:		
Physical Address of Property:		NA

Contact information for all correspondence relating to this appeal:

Mailing Address:	4255 commer	ce Drive Salt Lake city ,	Utah 84107	
Phone (daytime):	(801) 558-9550) Phone (evening):		
Email Address:	kbalaska@coi	mcast.net		ERVED VIA EMAIL
	ased: 2008	Appellant's Opinion of Valu Price Paid: \$ 1,000.00 appraiser within the past 3-year past 3-years?)	
Comparable Sales:	PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE
	01708039	see attached		
	01708037	n		
	01708036	п		

Appellant's Exhibits

283

AFAEIVI

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 <u>NOT</u> 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.

3 comps are 1.29 Acre+/- with KPB Rd Main. HEA Electric service, Gravel Homesite/Driveway

My property is 1.29 Acre+/- "NO" HEA Electric, "NO" KPB rd main, NO homesite/driveway

Electric service cost is \$5500+, KPB Borough rd upgrade cost is \$4000, site work \$7500 total

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

Check the following statement that applies to your intentions:

- I intend to submit additional evidence within the required time limit of 15 days prior to the hearing date.
- X My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

Check the following statement that applies to who is filing this appeal:

- I am the owner of record for the account/parcel number appealed.
- I am the **attorney for the owner of record** for the account/parcel number appealed.

The owner of record for this account is a business, trust or other entity for which I am an **owner or officer**, **trustee**, **or otherwise authorized** to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). If you are not listed by name as the owner of record for this account, this is *REQUIRED* for confirmation of your right to appeal this account.

□ I am **not the owner of record** for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

Signature of Appellant / Agent / Representative

3 15 2021

Printed Name of Appellant / Agent + Representative

Kenai Peninsula Borough, Alaska Assessing Department

Property Search

Property Details

Print Report

QT, K. PP at 1

Property Taxes

Property ID 01708039 **Property Owner:** BARNUM TIM Address BARNUM KIM 44517 OPAL ST 9/18/2015 **Transfer Date** KENAI AK 99611-9789 Document / Book Page 20150082700 Change of Address 1.2900 Acreage Owner(s) Tax Authority Group 53 - NIKISKI FIRE

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 12

Go Back

ner

Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main I Certifica
and Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
mp Assd	\$2,000	\$3,900	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3
otal Assd	\$30,400	\$21,800	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21
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Kenai Peninsula	Borough, Alaska		
Assessing Department	Com P	H	2

Property Details

	Go Back	Property Search	Print Report	Property Taxes	
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roperty Owner:	nder all delet deservingsterrick i servende ener i	danna transmini ini diser segenye dati da danakana ye di di i	Property	ID	01708037
LANCHARD REBECCA			Address	5	44627 OPAL ST
ASILOF AK 99610-0881			Transfer D	ate	10/30/2020
Change of Address			Document / Bo	ok Page	20200107430
Owner(s)			Acreage	e	1.2900
			Tax Authority	Group	53 - NIKISKI FIRE

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 10

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2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main F Certifica							
Land Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16
Imp Assd	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500	\$1,500	
Total Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$1,6,200	\$17,700	\$17,700	\$16
									*

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Improvements do not exist for this account.

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Kenai Peninsula Borough, Alaska Assessing Department

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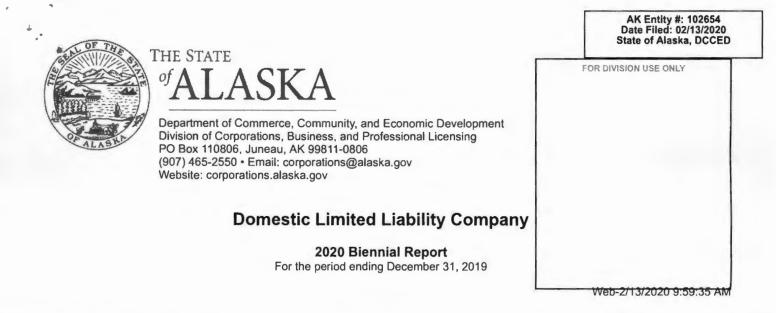
	Go Back	Property Search	Print Report	Property Taxes	
- Di	and a fill a fill and a start of the				
operty Owner:	dem a standard da va da a strandarde da marenda		Property		01708036
ASTLICK DALE A			Address		44661 OPAL ST
152 JOEY LN			Transfer D	ate	5/30/2013
RAND JUNCTION CO 81504-553 Change of Address	4		Document / Bo	ok Page	20130051330
change of Address			Acreage		1.2900
Owner(s)		•	Tax Authority	Group	53 - NIKISKI FIRE

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 9

-

Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main F Certifica							
and Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
Imp Assd	\$8,600	\$8,600	\$8,400	\$8,800	\$9,300	\$9,600	\$8,200	\$9,900	\$3
Fotal Assd	\$37,000	\$26,500	\$26,300	\$26,700	\$27,200	\$27,500	\$26,100	\$27,800	\$21



Due Date: This report along with its fees are due by January 2, 2020

Fees: If postmarked before February 2, 2020, the fee is \$100.00. If postmarked on or after February 2, 2020 then this report is delinquent and the fee is \$137.50.

Entity Name: Kenai Gravel Products LLC

Entity Number: 102654

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 37211 Skywagon St, Soldotna, AK 99669

Mailing Address: 4255 COMMERCE DR STE 4, MURRAY, UT 84107 **Registered Agent** information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

Name: Kent Bangerter

Physical Address: 40250 Arrowhead Ave, Soldotna,, AK 99669

Mailing Address: PO Box 2737, Soldotna, AK 99669

Officials: The following is a complete list of officials who will be on record as a result of this filing.

· Provide all officials and required information. Use only the titles provided.

- Mandatory Members: this entity must have at least one (1) Member. A Member must own a %. In addition, this entity must provide all Members who own 5% or more of the entity. A Member may be an individual or another entity.
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Full Legal Name	Complete Mailing Address	% Owned	
Kent C Bangerter	PO BOX 2737, SOLDOTNA, AK 99669	100.00	X

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Purpose: Selling gravel, sand and topsoil

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

Address Service Requested

2021 NOTICE OF ASSESSMENT Annual - Real Property

P1 T1



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.

LE 31-21/63

Property ID (PIN):01726566

Tax Authority: 53 - NIKISKI FIRE

Legal Description: T 06N R 12W SEC 12 SEWARD MERIDIAN KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 40

2021 Assessed Values

Land:	27,200	Improvements*:	0		
Total Assessed KPB:	27,200	Exempt Value KPB:	0	Total Taxable KPB:	27,200
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0

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.

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APPEAL DEADLINE:	3/31/2021	TAXES DUE IN FULL: OR	10/15/2021
BOARD OF EQUALIZATION WILL BEGIN MEETING:		1st INSTALLMENT DUE: 2nd INSTALLMENT DUE:	

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Assessed value	Filing
Less than \$100,000	\$30
\$100,000 to \$499,999	\$100
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Board of Equalization hearings will <u>begin</u> on the date shown on the front of this notice — <u>each property owner will be notified of</u> the scheduled date of their hearing at least 30 days in advance.

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

Tax Year 202 Real Property Assessment V Kenai Peninsula Office of the Borou	RECEIVED MAR 2 5 2021 Borough Clerk's Office	
144 N. Binkley Street Soldotna, Alaska 99669-7599	Phone: (907) 714-2160 Toll Free: 1-800-478-4441	For Official Use Only
Applications must be postmarked or received at it authorized office in Homer or Seward by: 5:00 p.m. o Filing Fee: <u>Must be included with this appeal form</u> . For Commercial Property: Please include Attachmen	Fees Received: \$ 30 Cash Check # 143 payable to Kenoi Peninsula Borough CREDIT CARDS NOT ACCEPTED FOR FILING FE	
FILING FEE BASED O	IN TOTAL ASSESSED VALUE PER PARCEI ust be accompanied by a separate fi	
Assessed Value from Assessment Notice	Fill	ng 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:	01726567	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	Kenai	Gravel Products, LLC
Legal Description:		
Physical Address of Property:		NA

Contact information for all correspondence relating to this appeal:

Mailing Address:	4255 comme	rce Drive Salt Lake city	, Utah 84107	
Phone (daytime):	(801) 558-955) Phone (evening)	:	
Email Address:	kbalaska@co	mcast.net	I AGREE TO BE	SERVED VIA EMAIL
Year Property was Purche Has the property been a		Price Paid: \$OOO.C appraiser within the past 3-ye	00	
Comparable Sales:	PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE
	01708039	see attached		
	01708037	н		
	01708036	11		

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)
- X My property was valued incorrectly. (Improperly)
- My property has been undervalued.
- My property value is unequal to similar properties.

The following are <u>NOT</u> 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.

3 comps are 1.29 Acre+/- with KPB Rd Main. HEA Electric service, Gravel Homesite/Driveway

My property is 1.29 Acre+/- "NO" HEA Electric, "NO" KPB rd main, NO homesite/driveway

Electric service cost is \$5500+, KPB Borough rd upgrade cost is \$4000, site work \$7500 total

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

Check the following statement that applies to your intentions:

I intend to submit <u>additional evidence</u> within the required time limit of 15 days prior to the hearing date.

X My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

Check the following statement that applies to who is filing this appeal:

I am the **owner of record** for the account/parcel number appealed.

I am the **attorney for the owner of record** for the account/parcel number appealed.

The owner of record for this account is a business, trust or other entity for which I am an **owner or officer**, **trustee**, **or otherwise authorized** to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

□ I am **not the owner of record** for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

Signature of Appellant / Agent / Representative

Printed Name of Appellant / Agent / Representative

3/15/2021

REVISED: 1/20/2021 TS

Kenai Peninsula Borough, Alaska Assessing Department Comp #1 Go Back **Property Search** Print Report **Property Taxes Property ID** 01708039 **Property Owner:** BARNUM TIM Address BARNUM KIM 44517 OPAL ST Transfer Date 9/18/2015 KENAI AK 99611-9789

Document / Book Page

Acreage

Change of Address

Owner(s)

Tax Authority Group

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 12

1116

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main F Certifica							
and Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
Imp Assd	\$2,000	\$3,900	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3
otal Assd	\$30,400	\$21,800	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21
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53 · NIKISKI FIRE

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PENIAS		Peninsula Department	Borough, A Cor	Alaska n p HZ	
	Go Back	Property Search	Print Report	Property Taxes	

roperty Owner:	Property ID	01708037
CANCHARD REBECCA	Address	44627 OPAL ST
ASILOF AK 99610-0881	Transfer Date	10/30/2020
Change of Address	Document / Book Page	20200107430
Owner(s)	Acreage	1.2900
	Tax Authority Group	53 - NIKISKI FIRE

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 10

12

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main F Certifica							
and Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16
Imp Assd	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500	\$1,500	
otal Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$17,700	\$17,700	\$16
			*						•

Improvements do not exist for this account.

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PENIA

3/15/2021

Kenai Peninsula Borough, Alaska

Assessing Department

Comp#3

	Go Back	Property Search	Print Report	Property Taxes	
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Property Owner:	angenerate et alle folgetionenen e	 r s summaanninkukumaanninkukumaanin 	Property I		01708036
ASTLICK DALE A			Address		44661 OPAL ST
3152 JOEY LN			Transfer Da	ate	5/30/2013
GRAND JUNCTION CO 81504-5534	4		Document / Boo	ok Page	20130051330
Change of Address			Acreage		1.2900
Owner(s)		*	Tax Authority	Group	53 - NIKISKI FIRE

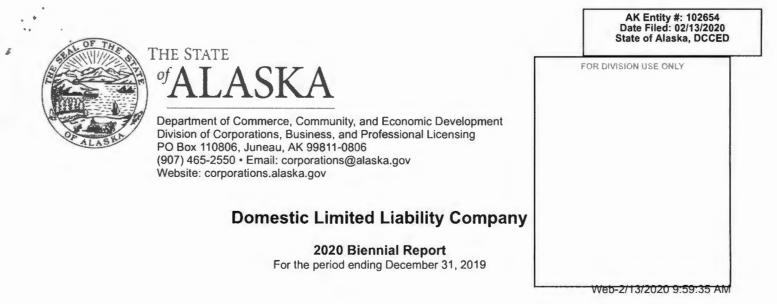
Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 9

3 e

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main F Certifica
and Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
Imp Assd	\$8,600	\$8,600	\$8,400	\$8,800	\$9,300	\$9,600	\$8,200	\$9,900	\$3
Total Assd	\$37,000	\$26,500	\$26,300	\$26,700	\$27,200	\$27,500	\$26,100	\$27,800	\$21
					x				•
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Due Date: This report along with its fees are due by January 2, 2020

Fees: If postmarked before February 2, 2020, the fee is \$100.00. If postmarked on or after February 2, 2020 then this report is delinquent and the fee is \$137.50.

Entity Name: Kenai Gravel Products LLC

Entity Number: 102654

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 37211 Skywagon St, Soldotna, AK 99669

Mailing Address: 4255 COMMERCE DR STE 4, MURRAY, UT 84107 **Registered Agent** information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

Name: Kent Bangerter

Physical Address: 40250 Arrowhead Ave, Soldotna,, AK 99669

Mailing Address: PO Box 2737, Soldotna, AK 99669

Officials: The following is a complete list of officials who will be on record as a result of this filing.

· Provide all officials and required information. Use only the titles provided.

- Mandatory Members: this entity must have at least one (1) Member. A Member must own a %. In addition, this entity must provide all Members who own 5% or more of the entity. A Member may be an individual or another entity.
- Manager: If the entity is manager managed (per its articles or amendment) then there must be at least (1) Manager provided. A
 Manager may be a Member if the Manager also owns a % of the entity.

Full Legal Name	Complete Mailing Address	% Owned	Member
Kent C Bangerter	PO BOX 2737, SOLDOTNA, AK 99669	100.00	x

If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

Purpose: Selling gravel, sand and topsoil

NAICS Code: 212321 - CONSTRUCTION SAND AND GRAVEL MINIG

New NAICS Code (optional):

This form is for use by the named entity only. Only persons who are authorized by the above Official(s) of the named entity may make changes to it. If you proceed to make changes to this form or any information on it, you will be certifying under penalty of perjury that you are authorized to make those changes, and that everything on the form is true and correct. In addition, persons who file documents with the commissioner that are known to the person to be false in material respects are guilty of a class A misdemeanor. Continuation means you have read this and understand it.

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

Address Service Requested

2021 NOTICE OF ASSESSMENT Annual - Real Property

P1 T1



SALT LAKE CITY UT 84107-1404

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.

LE 31-22/63

Property ID (PIN):01726567

Tax Authority: 53 - NIKISKI FIRE

Legal Description: T 06N R 12W SEC 12 SEWARD MERIDIAN KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 41

2021 Assessed Values

Land:	27,200	Improvements*:	0		
Total Assessed KPB:	27,200	Exempt Value KPB:	0	Total Taxable KPB:	27,200
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0

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: OR	10/15/2021
BOARD OF EQUALIZAT		1st INSTALLMENT DUE: 2nd INSTALLMENT DUE:	

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 <u>begin</u> on the date shown on the front of this notice — <u>each property owner will be notified of</u> 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.

Tax Year 2021 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, 2021**.

Filing Fee: Must be included with this appeal form.

For Commercial Property: Please include Attachment A

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

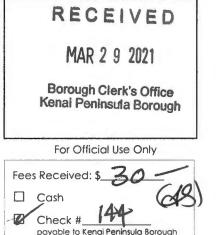
Per KPB 5.12.050(B), if the appeal is withdrawn before evidence is due, or if the appellant or agent of the appellant is present for the appellant's hearing before the BOE or participates telephonically pursuant to KPB 5.12.060(T) then the filing fee shall be fully refunded within 30 days after the hearing date.

Account / Parcel Number:	01726568	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:		Kenai Gravel Products, LLC
Legal Description:		
Physical Address of Property:		NA

Contact information for all correspondence relating to this appeal:

Mailing Address:	4255 comme	rce Drive Salt Lake city	, Utah 84107	
Phone (daytime):	(801) 558-955	0 Phone (evening)):	
Email Address:	kbalaska@co	mcast.net		ERVED VIA EMAIL
	ased: 2000	Appellant's Opinion of Vo Price Paid: \$ 1,000.0 appraiser within the past 3-ye past 3-years?		
Comparable Sales:	PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE
	01708039	see attached		
	01708037	н		
	01708036	11		

Appellant's Exhibits



CREDIT CARDS NOT ACCEPTED FOR FILING FEES

APP 293

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 <u>NOT</u> 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.

3 comps are 1.29 Acre+/- with KPB Rd Main. HEA Electric service, Gravel Homesite/Driveway

My property is 1.29 Acre+/- "NO" HEA Electric, "NO" KPB rd main, NO homesite/driveway

Electric service cost is \$5500+, KPB Borough rd upgrade cost is \$4000, site work \$7500 total

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

Check the following statement that applies to your intentions:

I intend to submit additional evidence within the required time limit of 15 days prior to the hearing date.

X 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.

3 15/202 Signature of Appellant / Agent / Representative

Printed Name of Appellant / Agenty Representative

Kenai Peninsula Borough, Alaska **Assessing Department** Comp #1 Go Back **Property Search Print Report Property Taxes Property ID** 01708039 **Property Owner:** BARNUM TIM Address BARNUM KIM 44517 OPAL ST 9/18/2015 **Transfer Date** KENAI AK 99611-9789 Document / Book Page 20150082700 **Change of Address** 1.2900 Acreage Owner(s) **Tax Authority Group** 53 - NIKISKI FIRE 1 > 11.0 Description T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 12 mer 2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021 tis 2014 201. 2021 2017 2016 2015 2020 2019 Year 2018 Main Roll Main Roll Main Roll Main F Main Roll Main Roll Main Roll Main Roll Main Roll Reason Certification Certification Certification Certification Certification Certifica Certification Certification Certification \$17,900 \$17,900 \$17,900 \$17 \$17,900 \$17,900 \$17,900 \$17,900 Land Assd \$28,400 \$3 \$3,400 \$3,400 Imp Assd \$2,000 \$3,900 \$3,400 \$3,400 \$3,400 \$3,400 \$21,300 \$21,300 \$21 \$21,300 \$21,300 Total Assd \$30,400 \$21,800 \$21,300 \$21,300 ٠ 115

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FORM FORMATING AND A

Kenai Peninsula Borough, Alaska Assessing Department

Go Back **Print Report Property Search Property Taxes Property ID** 01708037 **Property Owner:** BLANCHARD REBECCA Address 44627 OPAL ST PO BOX 881 KASILOF AK 99610-0881 **Transfer Date** 10/30/2020 **Change of Address** Document / Book Page 20200107430 Acreage 1.2900 Owner(s) Tax Authority Group 53 - NIKISKI FIRE 1. 1. 19111 Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 10

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2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main F Certifica							
and Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16
Imp Assd	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500	\$1,500	
Total Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$1,6,200	\$17,700	\$17,700	\$16
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Improvements do not exist for this account.

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Property Details

* 54'

Kenai Peninsula Borough, Alaska

Assessing Department

Comp#3

	Go Back	Property Search	Print Report	Property Taxes	
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Property Owner:	applicande annesitions formines appression	no. 1944 ar - ar an anna da mana an	Property I	D	01708036
STLICK DALE A			Address		44661 OPAL ST
3152 JOEY LN GRAND JUNCTION CO 81504-5	634		Transfer D	ate	5/30/2013
Change of Address	534		Document / Bo	ok Page	20130051330
change of Address			Acreage		1.2900
Owner(s)		•	Tax Authority	Group	53 - NIKISKI FIRE

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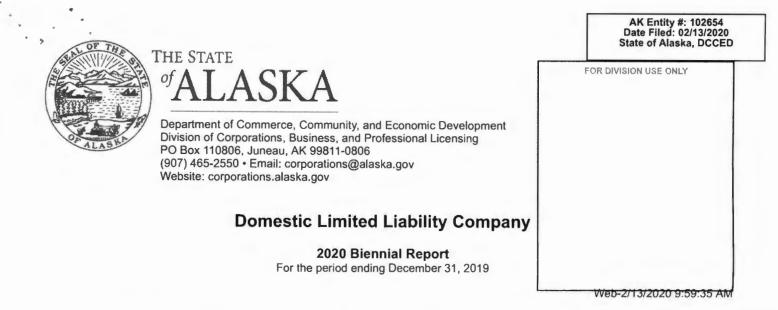
Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 9

13111 -

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

	2018	2019	2020	2021	Year
Main Roll Main Roll Main Roll Main Roll Main Roll Main F Certification Certification Certification Certification Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Reason
\$17,900 \$17,900 \$17,900 \$17,900 \$17,900 \$17	\$17,900	\$17,900	\$17,900	\$28,400	and Assd
\$8,800 \$9,300 \$9,600 \$8,200 \$9,900 \$3	\$8,800	\$8,400	\$8,600	\$8,600	mp Assd
\$26,700 \$27,200 \$27,500 \$26,100 \$27,800 \$21	\$26,700	\$26,300	\$26,500	\$37,000	otal Assd
,					



Due Date: This report along with its fees are due by January 2, 2020

Fees: If postmarked before February 2, 2020, the fee is \$100.00. If postmarked on or after February 2, 2020 then this report is delinquent and the fee is \$137.50.

Entity Name: Kenai Gravel Products LLC

Entity Number: 102654

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 37211 Skywagon St, Soldotna, AK 99669

Mailing Address: 4255 COMMERCE DR STE 4, MURRAY, UT 84107

Registered Agent information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

Name: Kent Bangerter

Physical Address: 40250 Arrowhead Ave, Soldotna,, AK 99669

Mailing Address: PO Box 2737, Soldotna, AK 99669

Officials: The following is a complete list of officials who will be on record as a result of this filing.

· Provide all officials and required information. Use only the titles provided.

- Mandatory Members: this entity must have at least one (1) Member. A Member must own a %. In addition, this entity must provide all Members who own 5% or more of the entity. A Member may be an individual or another entity.
- Manager: If the entity is manager managed (per its articles or amendment) then there must be at least (1) Manager provided. A Manager may be a Member if the Manager also owns a % of the entity.

		% Owned	mber	
Full Legal Name	Complete Mailing Address	% Owned	Mei	
Kent C Bangerter	PO BOX 2737, SOLDOTNA, AK 99669	100.00	x	

If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

Purpose: Selling gravel, sand and topsoil

NAICS Code: 212321 - CONSTRUCTION SAND AND GRAVEL MINIG

New NAICS Code (optional):

This form is for use by the named entity only. Only persons who are authorized by the above Official(s) of the named entity may make changes to it. If you proceed to make changes to this form or any information on it, you will be certifying under penalty of perjury that you are authorized to make those changes, and that everything on the form is true and correct. In addition, persons who file documents with the commissioner that are known to the person to be false in material respects are guilty of a class A misdemeanor. Continuation means you have read this and understand it.

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Appellant's	Exhibits

2021 NOTICE OF ASSESSMENT Annual - Real Property

P1 T1

LE 31-23/63

۱) KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY UT 84107-1404

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

Address Service Requested

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):01726568

Tax Authority: 53 - NIKISKI FIRE

Legal Description: T 06N R 12W SEC 12 SEWARD MERIDIAN KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 42

2021 Assessed Values

Land:	28,400	Improvements*:	0			
Total Assessed KPB:	28,400	Exempt Value KPB:	0	Total Taxable KPB:	28,400	
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0	

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: OR	10/15/2021
BOARD OF EQUALIZATION WILL BEGIN MEETING:		1st INSTALLMENT DUE: 2nd INSTALLMENT DUE:	

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 <u>begin</u> on the date shown on the front of this notice — <u>each property owner will be notified of</u> 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.

For Commercial Property: Please include Attachme		CREDIT CARDS NOT ACCEPTED FOR FILING FEES
For Commercial Property: Plages include Attachma	ant A	
Filing Fee: Must be included with this appeal form.	Check # payable to Kenai Peninsula Borough	
Applications must be postmarked or received at authorized office in Homer or Seward by: 5:00 p.m.	Fees Received: \$ 30 - (18)	
Soldotna, Alaska 99669-7599	For Official Use Only	
144 N. Binkley Street	Borough Clerk's Office Kenai Peninsula Borough	
Office of the Borou	Borough Clerk's Office	
Kenai Peninsula	MAR 2 9 2021	
Real Property Assessment \	RECEIVED	
Tax Year 20	RECEIVED	

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:	01726569	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	Kena	i Gravel Products, LLC
Legal Description:		
Physical Address of Property:		NA

Contact information for all correspondence relating to this appeal:

Mailing Address:	Utah 84107				
Phone (daytime):	(801) 558-955	0 Pho	ne (evening):		
Email Address:	kbalaska@co	mcast.net		I AGREE TO BE S	ERVED VIA EMAIL
Value from Assessment N Year Property was Purcho Has the property been ap	otice: \$ 27, 700 ased: 2008 opraised by a private fee	Price Pai	d: \$ 1,000.00		3
Has property been adver	tised FOR SALE within the	past 3-years?		Yes 🗌 No 🛛	2
Comparable Sales:	PARCEL NO.	ADDR	ESS	DATE OF SALE	SALE PRICE
	01708039	see atto	ached		
	01708037	11			
	01708036				

Appellant's Exhibits

307

S:\WPWIN\DATA\TEMPLATES\Application REAL PROPERTY ASSESSMENT VALUATION APPEAL mlt.docx

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 <u>NOT</u> 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.

3 comps are 1.29 Acre+/- with KPB Rd Main. HEA Electric service, Gravel Homesite/Driveway

My property is 1.29 Acre+/- "NO" HEA Electric, "NO" KPB rd main, NO homesite/driveway

Electric service cost is \$5500+, KPB Borough rd upgrade cost is \$4000, site work \$7500 total

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

Check the following statement that applies to your intentions:

I intend to submit additional evidence within the required time limit of 15 days prior to the hearing date.

X My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

Check the following statement that applies to who is filing this appeal:

I am the **owner of record** for the account/parcel number appealed.

I am the **attorney for the owner of record** for the account/parcel number appealed.

The owner of record for this account is a business, trust or other entity for which I am an **owner or officer**, **trustee**, **or otherwise authorized** to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

□ The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). If you are not listed by name as the owner of record for this account, this is *REQUIRED* for confirmation of your right to appeal this account.

□ I am **not the owner of record** for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

Signature of Appellant / Agent / Representative

3 15/2021

hent hangerter

Printed Name of Appellant / Agent / Representative

	Kenai Pe Assessing D		Borough, Alaska Comp	+1
	Go Back	Property Search	Print Report Property Taxe	25
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roperty Owner:	99.99.99.99.99.99.99.99.99.99.99.99.99.	. Salapine singlet period a superior superior	, Property ID	01708039
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RNUM TIM RNUM KIM 517 OPAL ST		-		01708039 9/18/2015
ARNUM TIM ARNUM KIM 4517 OPAL ST ENAI AK 99611-9789		. bologionariante angla angla angla angla angla	Address	
			Address Transfer Date	9/18/2015

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 12

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2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Reason Certifi			lain Roll	Main Roll	Main Roll	Main Dall	Main Dall	Main Dall	
	icution cert	ification Ce	rtification	Certification	Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main F Certifica
and Assd \$2	28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
Imp Assd	\$2,000	\$3,900	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3
Total Assd \$3	30,400	\$21,800	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21
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Property	Details
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01708037 Property ID Property Owner: BLANCHARD REBECCA 44627 OPAL ST Address PO BOX 881 KASILOF AK 99610-0881 Transfer Date 10/30/2020 **Change of Address** Document / Book Page 20200107430 1.2900 Acreage Owner(s) 53 - NIKISKI FIRE Tax Authority Group

a a sea a manimulita any

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 10

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main F Certifica							
Land Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16
Imp Assd	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500	\$1,500	
Total Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$17,700	\$17,700	\$16
				*			>		

15

Improvements do not exist for this account.

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a TOOM - Provide State

Assessing Department

Property Details

Kenai Peninsula Borough, Alaska Com off3

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3152 JOEY LN			Transfer D	Date	5/30/2013
GRAND JUNCTION CO 81504	-5534		Document / Bo	ook Page	20130051330
Change of Address			Acreag	e	1.2900

Owner(s)

Description

Tax Authority Group

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 9

1. . . .

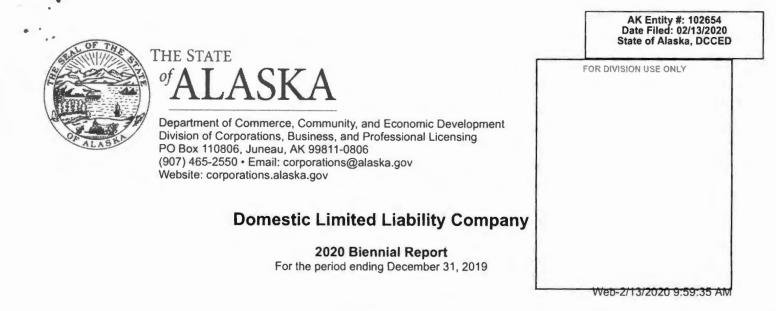
2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201
Reason	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main I Certifica
Land Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
Imp Assd	\$8,600	\$8,600	\$8,400	\$8,800	\$9,300	\$9,600	\$8,200	\$9,900	\$3
Total Assd	\$37,000	\$26,500	\$26,300	\$26,700	\$27,200	\$27,500	\$26,100	\$27,800	\$21
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Appellant's Exhibits

OPAL ST

53 - NIKISKI FIRE



Due Date: This report along with its fees are due by January 2, 2020

Fees: If postmarked before February 2, 2020, the fee is \$100.00. If postmarked on or after February 2, 2020 then this report is delinquent and the fee is \$137.50.

Entity Name: Kenai Gravel Products LLC

Entity Number: 102654

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 37211 Skywagon St, Soldotna, AK 99669

Mailing Address: 4255 COMMERCE DR STE 4, MURRAY, UT 84107 **Registered Agent** information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

Name: Kent Bangerter

Physical Address: 40250 Arrowhead Ave, Soldotna,, AK 99669

Mailing Address: PO Box 2737, Soldotna, AK 99669

Officials: The following is a complete list of officials who will be on record as a result of this filing.

Provide all officials and required information. Use only the titles provided.

- Mandatory Members: this entity must have at least one (1) Member. A Member must own a %. In addition, this entity must provide all Members who own 5% or more of the entity. A Member may be an individual or another entity.
- Manager: If the entity is manager managed (per its articles or amendment) then there must be at least (1) Manager provided. A Manager may be a Member if the Manager also owns a % of the entity.

Full Legal Name	Complete Mailing Address	% Owned	Member
Kent C Bangerter	PO BOX 2737, SOLDOTNA, AK 99669	100.00	×

If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

Purpose: Selling gravel, sand and topsoil

NAICS Code: 212321 - CONSTRUCTION SAND AND GRAVEL MINIG

New NAICS Code (optional):

This form is for use by the named entity only. Only persons who are authorized by the above Official(s) of the named entity may make changes to it. If you proceed to make changes to this form or any information on it, you will be certifying under penalty of perjury that you are authorized to make those changes, and that everything on the form is true and correct. In addition, persons who file documents with the commissioner that are known to the person to be false in material respects are guilty of a class A misdemeanor. Continuation means you have read this and understand it.

Appellant's Exhibits

2021 NOTICE OF ASSESSMENT Annual - Real Property

P1 T1

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

Address Service Requested

SALT LAKE CITY UT 84107-1404

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.

LE 31-24/63

Property ID (PIN):01726569

Tax Authority: 53 - NIKISKI FIRE

Legal Description: T 06N R 12W SEC 12 SEWARD MERIDIAN KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 43

2021 Assessed Values

Land:	27,700	Improvements*:	0		
Total Assessed KPB:	27,700	Exempt Value KPB:	0	Total Taxable KPB:	27,700
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0

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: OR	10/15/2021
BOARD OF EQUALIZATION WILL BEGIN MEETING:		1st INSTALLMENT DUE: 2nd INSTALLMENT DUE:	

APPEAL PROCEDURE AND IMPORTANT TAX INFORMATION ON REVERSE SIDE



APP 307

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.

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Board of Equalization hearings will <u>begin</u> on the date shown on the front of this notice — <u>each property owner will be notified of</u> 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

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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.

. Tax Year 202 Real Property Assessment V	RECEIVED	
Kenai Peninsula I Office of the Borou	MAR 2 9 2021	
144 N. Binkley Street Soldotna, Alaska 99669-7599	Phone: (907) 714-2160 Toll Free: 1-800-478-4441	Borough Clerk's Office Kenai Peninsula Borough For Official Use Only
Applications must be postmarked or received at t authorized office in Homer or Seward by: 5:00 p.m. c	Fees Received: \$ 30	
Filing Fee: Must be included with this appeal form.	Check # 160 payable to Kenai Peninsula Borough	
For Commercial Property: Please include Attachmer	nt A	CREDIT CARDS NOT ACCEPTED FOR FILING FEE
	N TOTAL ASSESSED VALUE PER PARCEL ist be accompanied by a separate fil	
Assessed Value from Assessment Notice	Filli	na Fee

Assessed value from Assessment Notice	riling ree
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:	01726571	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:		Kenai Gravel Products, LLC
Legal Description:		
Physical Address of Property:		NA

Contact information for all correspondence relating to this appeal:

01708036

Mailing Address:	4255 Comme	erce Drive	Ste 4 Salt Lake	city, UT 84107	
Phone (daytime):	(801) 558-955	0	Phone (evening):		
Email Address:	kbalaska@cc	omcast.ne	t		SERVED VIA EMAIL
Value from Assessment No Year Property was Purchas Has the property been ap Has property been advert	sed: 2008 praised by a private fee	Price appraiser w			
Comparable Sales:	PARCEL NO.		ADDRESS	DATE OF SALE	SALE PRICE
	01708039	see	attached		
	01708037		11		

THE ONLY GROUNDS FOR APPEAL ARE: UNEQUAL, EXCESSIVE, IMPROPER, OR UNDER VALUATION OF T	HE 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 <u>NOT</u> 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 3 Comparable properties have Borough Maintained road

My property Does "Not" have borough road maintenance and cannot be bank fiananced

Cost to get borough road maintenance is in excess of \$5000

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

Check the following statement that applies to your intentions:

I intend to submit additional evidence within the required time limit of 15 days prior to the hearing date.

My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

Check the following statement that applies to who is filing this appeal:

I am the **owner of record** for the account/parcel number appealed.

I am the **attorney for the owner of record** for the account/parcel number appealed.

The owner of record for this account is a business, trust or other entity for which I am an **owner or officer**, **trustee**, **or otherwise authorized** to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

□ The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

□ I am **not the owner of record** for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

Signature of Appellant / Agent

3 15 2021

Printed Name of Appellant / Agent / Representative

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		Peninsula f Department	Borough, Alaska Comp	年1
	Go Back	Property Search	Print Report Property T	axes
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			and the second	
			Transfer Date	9/18/2015
ST7 OPAL ST			Document / Book Page	9/18/2015 20150082700
RNUM KIM 517 OPAL ST NAI AK 99611-9789 Change of Address Owner(s)		Ļ		

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 12

2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

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Year	2021	2020	2019	2018	2017	2016	2015	2014	201.
Reason	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main F Certifica
Land Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17
Imp Asse	\$2,000	\$3,900	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$ 3
Total Assd	\$30,400	\$21,800	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21
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3/14/2021

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Property Ow	ner:		NAN KARANGERARKA (K. 1997) - PE	ali -146555	Propert	ty ID		01708037	
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KASILOF AK	99610-0881				Transfei	Date		10/30/2020	
Change	of Address				Document /	Book Page		20200107430	
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		CERTIFIED V	ALUES FOR 20	21 WILL NOT	BE AVAILABI	LE UNTIL JUN	E 1, 2021		
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Year	2021	2020	2019	2018	2017	2016	2015	2014	201.
Reason	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main F Certifica
Land Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	516
imp Assd	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500	\$1,500	
Total Assd	\$28,400	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200	\$17,700	\$17,700	\$16
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Improvements do not exist for this account.

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Kenai Peninsula Borough, Alaska Assessing Department

Comp#3

	Go Back	Property Search	Print Report	Property Taxes	
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perty Owner:	6 mile dip mane in a prime in	· · ··································	Property ID		01708036
STLICK DALE A STLICK LYNETTE M			Address		4466 OPAL ST
52 JOEY LN AND JUNCTION CO 81504-	1534		Transfer Dat	te	5/30/2013
Change of Address	777		Document / Bool	Page	20130051330
			Acreage		1.2900
Owner(s)		•	Tax Authority G	roup	53 - NIKISKI FIRE

Description

T 06N R 12W SEC 12 Seward Meridian KN 2010006 PRINCESS LAKE ESTATES PHASE 2 L OT 9

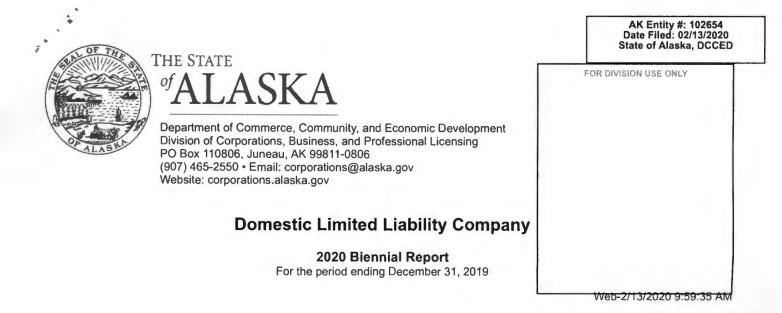
2021 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL CERTIFIED VALUES FOR 2021 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2021

Year	2021	2020	2019	2018	2017	2016	2015	2014	201.
Reason	Main Roll Certification	Main F Certifica							
Land Assd	\$28,400	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$17,900	\$+7,900	\$17-
Imp Assd	\$8,600	\$8,600	\$8,400	\$8,800	\$9,300	\$9,600	\$8,200	\$9,900	\$3
Total Assd	\$37,000	\$26,500	\$26,300	\$26,700	\$27,200	\$27,500	\$26,100	\$27,800	521
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Due Date: This report along with its fees are due by January 2, 2020

Fees: If postmarked before February 2, 2020, the fee is \$100.00. If postmarked on or after February 2, 2020 then this report is delinquent and the fee is \$137.50.

Entity Name: Kenai Gravel Products LLC

Entity Number: 102654

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 37211 Skywagon St, Soldotna, AK 99669

Mailing Address: 4255 COMMERCE DR STE 4, MURRAY, UT 84107 **Registered Agent** information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

Name: Kent Bangerter

Physical Address: 40250 Arrowhead Ave, Soldotna,, AK 99669

Mailing Address: PO Box 2737, Soldotna, AK 99669

Officials: The following is a complete list of officials who will be on record as a result of this filing.

· Provide all officials and required information. Use only the titles provided.

- Mandatory Members: this entity must have at least one (1) Member. A Member must own a %. In addition, this entity must provide all Members who own 5% or more of the entity. A Member may be an individual or another entity.
- Manager: If the entity is manager managed (per its articles or amendment) then there must be at least (1) Manager provided. A Manager may be a Member if the Manager also owns a % of the entity.

Full Legal Name	Complete Mailing Address	% Owned	Member
Kent C Bangerter	PO BOX 2737, SOLDOTNA, AK 99669	100.00	x

If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

Purpose: Selling gravel, sand and topsoil

NAICS Code: 212321 - CONSTRUCTION SAND AND GRAVEL MINIG

New NAICS Code (optional):

This form is for use by the named entity only. Only persons who are authorized by the above Official(s) of the named entity may make changes to it. If you proceed to make changes to this form or any information on it, you will be certifying under penalty of perjury that you are authorized to make those changes, and that everything on the form is true and correct. In addition, persons who file documents with the commissioner that are known to the person to be false in material respects are guilty of a class A misdemeanor. Continuation means you have read this and understand it.

Entity #Appelant's Exhibits

5 5 0	2021 NOTICE OF ASSESSMENT Annual - Real Property
KENAI PENINSULA BOROUGH	A and a real reporty
ASSESSOR'S OFFICE	
144 N. BINKLEY STREET	
SOLDOTNA, AK 99669-7520	
Address Service Requested	



SALT LAKE CITY UT 84107-1404

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

P1 T1

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

LE 31-25/63

Property ID (PIN):01726571

Tax Authority: 53 - NIKISKI FIRE

Legal Description: T 06N R 12W SEC 12 SEWARD MERIDIAN KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 118

2021 Assessed Values

Land:	33,800	Improvements*:	0		
Total Assessed KPB:	33,800	Exempt Value KPB:	0	Total Taxable KPB:	33,800
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0

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: OR	10/15/2021
BOARD OF EQUALIZATI WILL BEGIN MEETING:		1st INSTALLMENT DUE: 2nd INSTALLMENT DUE:	

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 <u>begin</u> on the date shown on the front of this notice — <u>each property owner will be notified of</u> 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.

Tax Year Real Property Assessme	RECEIVED	
Kenai Peninsu	MAR 2 2 2021	
Office of the Bo	Borough Clerk's Office Kenai Peninsula Borough	
144 N. Binkley Street Soldotna, Alaska 99669-7599	Phone: (907) 714-2160 Toll Free: 1-800-478-4441	For Official Use Only
Applications must be postmarked or receive authorized office in Homer or Seward by: 5:00	Fees Received: \$ 100	
Filing Fee: Must be included with this appeal fo	Check # payable to Kenai Peninsula Borough	

For Commercial Property: Please include Attachment A

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

(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:	01726577	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.				
Property Owner:	Kenai Gravel Products, LLC					
Legal Description:	scription: T 06N R 12W SEC 12 SEWARD MERIDIAN KN 2016001 PRINCESS LAKE ESTATES PHASE 5 TRACT					
Physical Address of Property:	52412 Treasure Chest Ave					

Contact information for all correspondence relating to this appeal:

Mailing Address:	4255 Comme	4255 Commerce Drive Ste 4 Salt Lake city , UT 84107					
Phone (daytime):	(801) 558-955	0 1	Phone (evening):				
Email Address:	kbalaska@cc	kbalaska@comcast.net			I AGREE TO BE SERVED VIA EMAIL		
Value from Assessment No Year Property was Purcha Has the property been ap Has property been advert	sed: 2008 praised by a private fee	Price appraiser with	nt's Opinion of Valu Paid: \$ <u>12,800.0</u> hin the past 3-year	0			
Comparable Sales:	PARCEL NO.	A	DDRESS	DATE OF SALE	SALE PRICE		
	01521006	see a	ttached				
	01516111		11				

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Appellant's Exhibits

APP 317

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 <u>NOT</u> 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.

2 Comparable Material site properties KPB tax value @ \$1698/acre average

15.76 acre subject property Material site should have comparable value @ \$1698/Acre

Tax value should be adjusted to \$26,760.00

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

Check the following statement that applies to your intentions:

I intend to submit additional evidence within the required time limit of 15 days prior to the hearing date.

My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

Check the following statement that applies to who is filing this appeal:

I am the **owner of record** for the account/parcel number appealed.

I am the **attorney for the owner of record** for the account/parcel number appealed.

➤ The owner of record for this account is a business, trust or other entity for which I am an owner or officer, trustee, or otherwise authorized to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). If you are not listed by name as the owner of record for this account, this is *REQUIRED* for confirmation of your right to appeal this account.

□ I am **not the owner of record** for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.

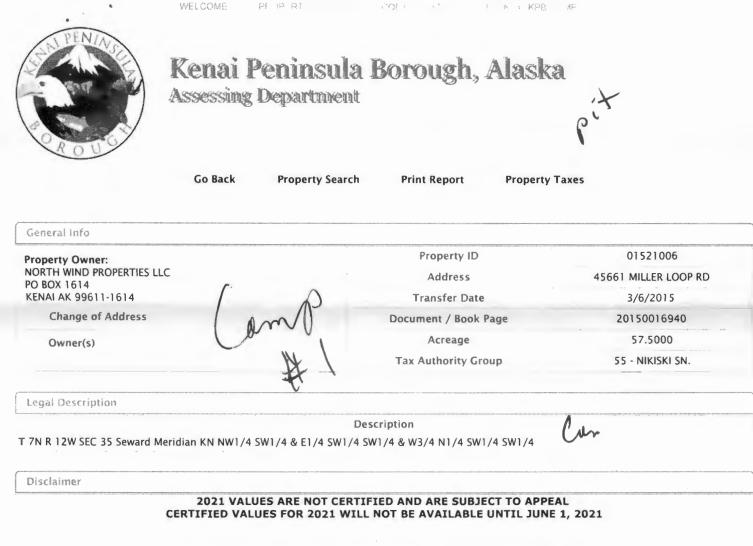
Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

Signature of Appellant / Agent / Representative Vancerter

Printed Name of Appellant / Agent / Representative

3/15/2021

Property Details

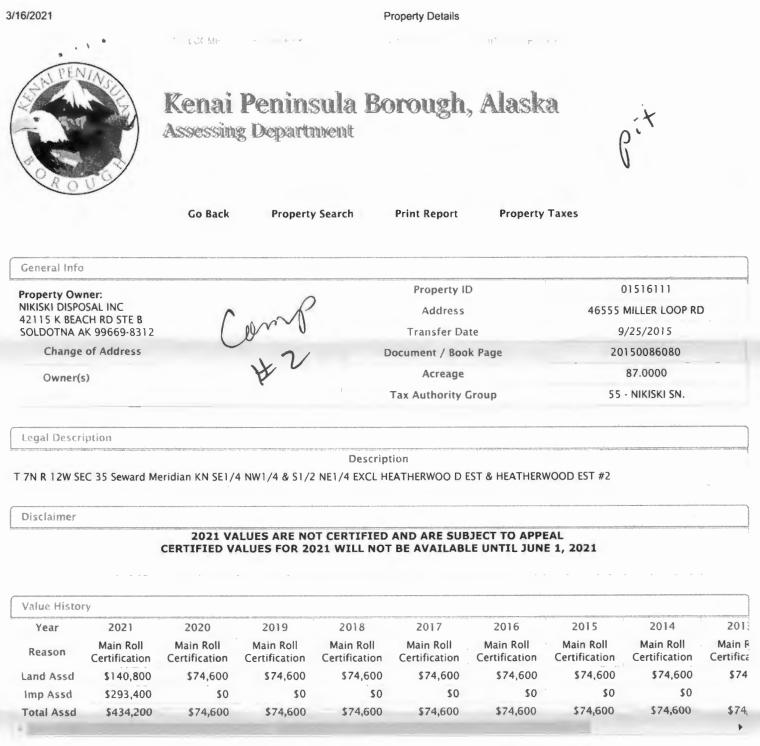


Year	2021	2020	2019	2018	2017	2016	2015	2014	2013
Reason	Main Roll Certification	Main R Certifica							
Land Assd	\$104,600	\$60,700	\$60,700	\$60,700	\$60,700	\$60,700	\$60,700	\$60,700	\$60,
Imp Assd	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Assd	\$104,600	\$60,700	\$60,700	\$60,700	\$60,700	\$60,700	\$60,700	\$60,700	\$60,
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Improvemen	nts		Y	nater	-ial	2170	#		

Improvements do not exist for this account.

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Privacy Statement Terms Of Use



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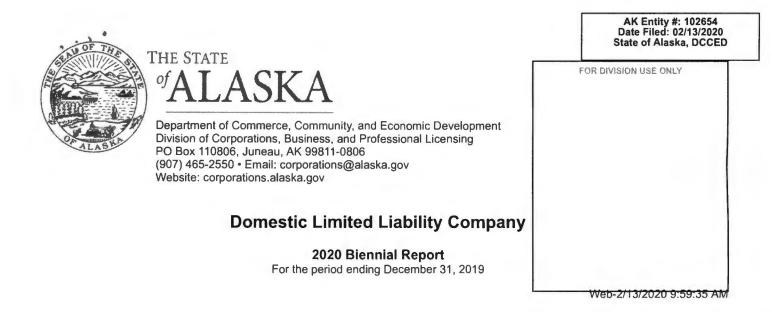
C01

Roofing Cover 2 Metal Stories 1 EQUIPBLD Exterior Wall 340 Stud -Metal Siding

Appellant's Exhibits

APP 320

- 1 Kanai ananamant auhlinganananaw am/Proparty Saarah/Proparty/Dataile asny?n=01516111&a=95450&m=



Due Date: This report along with its fees are due by January 2, 2020

Fees: If postmarked before February 2, 2020, the fee is \$100.00. If postmarked on or after February 2, 2020 then this report is delinquent and the fee is \$137.50.

Entity Name: Kenai Gravel Products LLC

Entity Number: 102654

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 37211 Skywagon St, Soldotna, AK 99669

Mailing Address: 4255 COMMERCE DR STE 4, MURRAY, UT 84107 **Registered Agent** information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

Name: Kent Bangerter

Physical Address: 40250 Arrowhead Ave, Soldotna,, AK 99669

Mailing Address: PO Box 2737, Soldotna, AK 99669

Officials: The following is a complete list of officials who will be on record as a result of this filing.

· Provide all officials and required information. Use only the titles provided.

- Mandatory Members: this entity must have at least one (1) Member. A Member must own a %. In addition, this entity must provide all Members who own 5% or more of the entity. A Member may be an individual or another entity.
- Manager: If the entity is manager managed (per its articles or amendment) then there must be at least (1) Manager provided. A Manager may be a Member if the Manager also owns a % of the entity.

Full Legal Name	Complete Mailing Address	% Owned	Member
Kent C Bangerter	PO BOX 2737, SOLDOTNA, AK 99669	100.00	X

If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

Purpose: Selling gravel, sand and topsoil

NAICS Code: 212321 - CONSTRUCTION SAND AND GRAVEL MINIG

New NAICS Code (optional):

al).

This form is for use by the named entity only. Only persons who are authorized by the above Official(s) of the named entity may make changes to it. If you proceed to make changes to this form or any information on it, you will be certifying under penalty of perjury that you are authorized to make those changes, and that everything on the form is true and correct. In addition, persons who file documents with the commissioner that are known to the person to be false in material respects are guilty of a class A misdemeanor. Continuation means you have read this and understand it.

2021 NOTICE OF ASSESSMENT Annual - Real Property

P1 T1

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

Address Service Requested

Requested

material material



KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY UT 84107-1404

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.

LE 31-30/63

Property ID (PIN):01726577

Tax Authority: 53 - NIKISKI FIRE

Parcel Address: 52412 TREASURE CHEST AVE

Legal Description: T 06N R 12W SEC 12 SEWARD MERIDIAN KN 2016001 PRINCESS LAKE ESTATES PHASE 5 TRACT B1

2021 Assessed Values

Lands	407 500	las anno 10 ta ta	2 000			
Land:	127,500	Improvements*:	2,000			
Total Assessed KPB:	129,500	Exempt Value KPB:	0	Total Taxable KPB:	129,500	
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0	

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: OR	10/15/2021
BOARD OF EQUALIZATI WILL BEGIN MEETING:		1st INSTALLMENT DUE: 2nd INSTALLMENT DUE:	

APPEAL PROCEDURE AND IMPORTANT TAX INFORMATION ON REVERSE SIDE

IMPORTANT APPEAL and TAX INFORMATION - RETAIN FOR YOUR RECORDS

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

Appellant's Exhibits

ASSESSOR'S DESCRIPTION ANALYSIS AND RECOMMENDATION

APPELLANT: Bangerter, Kent

PROPERTY ADDRESS OR GENERAL LOCATION:	Sterling
LEGAL DESCRIPTION:	See Below
ASSESSED VALUE TOTAL:	\$0
RAW LAND:	\$
SWL (Sewer, Water, Landscaping):	\$
IMPROVEMENTS	\$
ADDITIONS	\$
OUTBUILDINGS:	\$

LAND SIZE See Below Acres

LAND USE AND GENERAL DESCRIPTION

1) Utilities Electricity: No Water: None

Gas: No Sewer: None

2) Site Improvements:

Street: Gravel Unmaintained

3) Site Conditions

Topography: Rolling View: Limited Drainage: Adequate Easements: Typical for the Kenai Peninsula Borough

HIGHEST AND BEST USE: As Currently Improved

ZONING: None

The Following narrative is for all of the parcels below:

NAME	PIN	LEGAL	LAND VAL	IMP	TOTAL
ACREAGE	INFLUENCES			VAL	VAL
Bangerter,	05803248	T 5N R 10W SEC 13 Seward	\$107,100	\$8,000	\$115,100
Kent		Meridian KN NW1/4 SE1/4			
40	ELEC YES, GAS	S YES, LIMITED VIEW, LIMITED	ACCESS, TOP	O WETLAN	DS,
Bangerter,	05803258	T 5N R 10W SEC 13 Seward	\$329,400	\$2,000	\$331,400
Kent		Meridian KN - PW NE1/4 & NE1/4 SE1/4 PER PW RES			
		97-21 REC @510/985			
200		S YES, LIMITED VIEW, PLATTED			
200	EASEMENT		ACCL33, TOP	O WEILAN	103, FOND,
Bangerter,	05803259	T 5N R 10W SEC 13 Seward	\$84,400	\$0	\$84,400
Kent		Meridian KN - PW E1/2			
		NW1/4 PER PW RES 97-21			
		REC @510/985			
80	ELEC NO, GAS	NO, LIMITED VIEW, LIMITED	ACCESS, TOPO) WETLAND	DS, POND
Bangerter,	05803282	T 05N R 10W SEC 13	\$34,500	\$0	\$34,500
Kent		Seward Meridian KN			
		2015072 PARADISE			
		AIRPARK ADDN NO 1 LOT 3			
1.84	ELEC NO, GAS	NO, LIMITED VIEW, GRAV UN	M		1
Bangerter,	05803283	T 05N R 10W SEC 13	\$28,600	\$0	\$28,600
Kent		Seward Meridian KN			
		2015072 PARADISE			
		AIRPARK ADDN NO 1 LOT 4			
1.78	ELEC NO, GAS	S NO, LIMITED VIEW, GRAV UN	M		

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

Land Comments:

Subject properties range from 1.0 to 200.0 acre parcels located in the Sterling area. The influences for each parcel are listed in the above table.

The current land model was reviewed by Land Appraiser, Matt Bruns. These properties are being valued fairly and equitably with surrounding like-kind properties.

For the Sterling market area (#160), 122 sales from the last three years were analyzed. The median ratio for all of the sales is 94.32% and Coefficient of Dispersion (COD) is 18.36, all ratios are within acceptable ranges as set by International Association of Assessing Officers (IAAO).

Ratio Sum	113.49			Excluded	0
Mean	93.02%	Earliest Sale 1	1/13/2017	# of Sales	122
Median	94.32%	Latest Sale 7	/10/2020	Total AV	\$ 4,201,500
Wtd Mean	89.43%	Outlier Infor	mation	Total SP	\$ 4,697,852
PRD:	1.04	Range	1.5	Minimum	28.69%
COD:	18.36%	Lower Boundary	38.02%	Maximum	147.83%
St. Dev	0.2228	Upper Boundary	149.98%	Min Sale Amt	\$ 4,000
COV:	23.95%			Max Sale Amt	\$ 200,000

For 2021, the market area boundary for the Ridgeway and Sterling areas were adjusted to more accurately reflect market conditions. Previously properties on one side of Jim Dahler Road were in one market area, while the other side of the road was in another area. To be fair and equitable, these boundaries were adjusted so that all of the properties accessed off of Jim Dahler are in the same market area and being valued the same.

Specific recommended value changes:

- **05803248** is a 40 acre parcel valued with no wetlands. After inspection it has been determined that there are 11.01 acres of topo wetland. The department is recommending the parcel value be adjusted to account for this wetland, reducing the overall property value from \$115,100 to \$104,000.
- 05803258 is a 200 acre parcel that was valued at 50 acres of wetlands. After inspection it has been determined that there are 63.63 acres of topo wetland. The department is recommending the parcel value be adjusted to update the size of the wetland from 50 acres, reducing the overall property value from \$331,400 to \$318,800.
- **05803259** is an 80 acre parcel valued with 40 acres of topo wetlands. After inspection it has been determined that there are 41.73 acres of topo wetland. The department is recommending the parcel value be adjusted to update the size of the wetland from 40 acres, reducing the overall property value from \$84,400 to \$71,000.
- **05803282** is a 1.84 acre parcel valued with no wetlands. After inspection it has been determined that there are 1.42 acres of topo wetland. The department is recommending the parcel value be adjusted to reflect the topo wetland and unmaintained access, reducing the overall property value from \$34,500 to \$16,100.
- **05803283** is a 1.78 acre parcel valued with no wetlands. After inspection it has been determined that there are 0.81 acres of topo wetland. The department is recommending the parcel value be adjusted to reflect the topo wetland, reducing the overall property value from \$28,600 to \$22,600.

Improvement Comments:

The improvements for 058-032-48 are a \$2,000 driveway, \$4,000 for a well, and \$2,000 greenhouse.

The improvement value on 058-032-58 is a \$2,000 driveway.

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 properties are 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 did a physical on-site inspection to ensure all land influences were applied correctly.

ASSESSOR'S RECOMMENDATION:

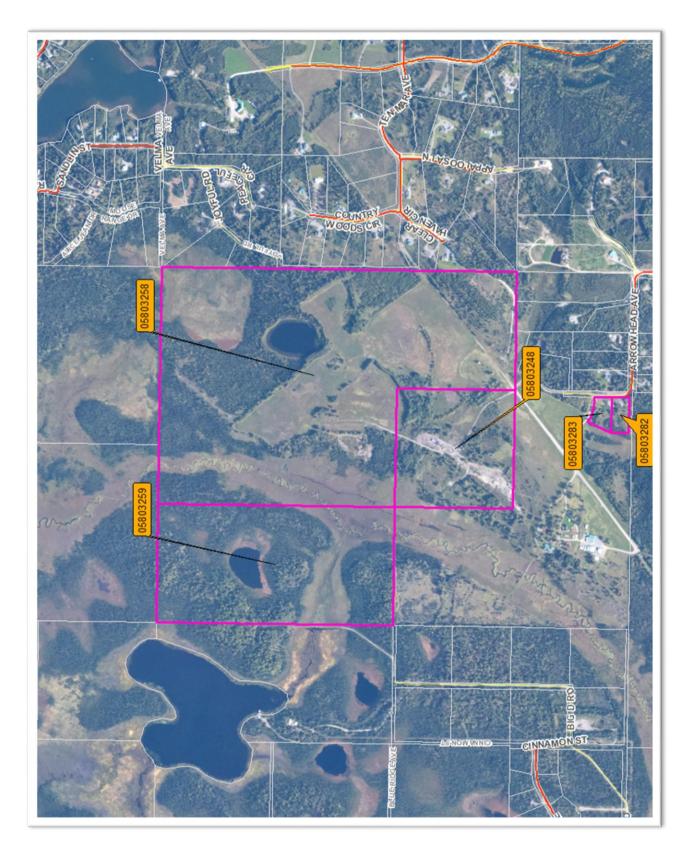
APPELLANT: Bangerter, KentPARCEL NUMBER:See BelowLEGAL DESCRIPTION:See Below

TOTAL: See Below

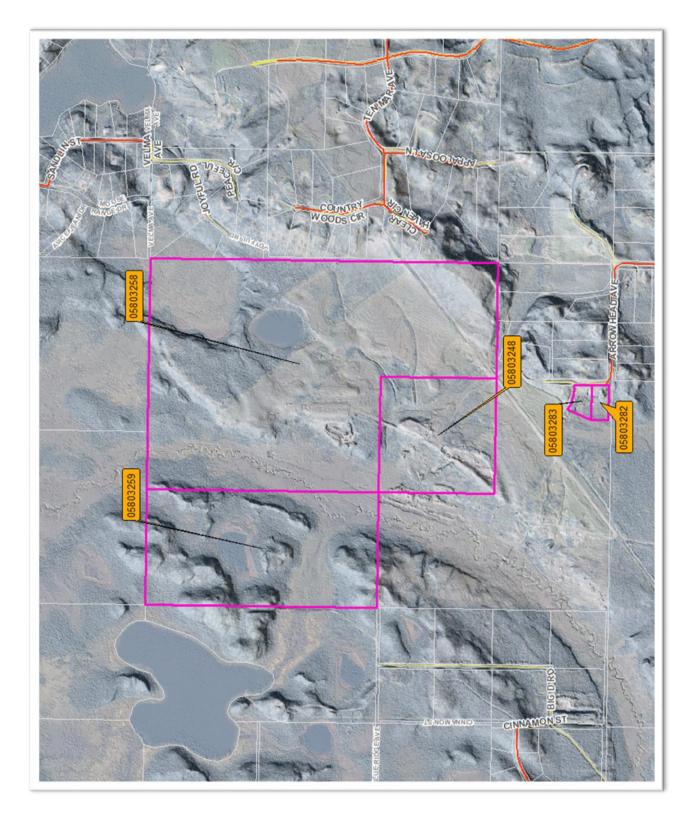
BOARD ACTION: See Below

NAME ACREAGE	PIN	LEGAL	TOTAL VAL
BANGERTER, KENT	05803248	T 5N R 10W SEC 13 Seward Meridian KN NW1/4 SE1/4	\$104,000
40	Board Acti	on:	
BANGERTER, KENT	05803258	T 5N R 10W SEC 13 Seward Meridian KN - PW NE1/4 & NE1/4 SE1/4 PER PW RES 97-21 REC @510/985	\$318,800
200	Board Acti	ion:	
BANGERTER, KENT	05803259	T 5N R 10W SEC 13 Seward Meridian KN - PW E1/2 NW1/4 PER PW RES 97-21 REC @510/985	\$71,000
80	Board Acti	ion:	
BANGERTER, KENT	05803282	T 05N R 10W SEC 13 Seward Meridian KN 2015072 PARADISE AIRPARK ADDN NO 1 LOT 3	\$16,100
1.84	Board Acti	ion:	
BANGERTER, KENT	05803283	T 05N R 10W SEC 13 Seward Meridian KN 2015072 PARADISE AIRPARK ADDN NO 1 LOT 4	\$22,600
1.78	Board Acti	ion:	

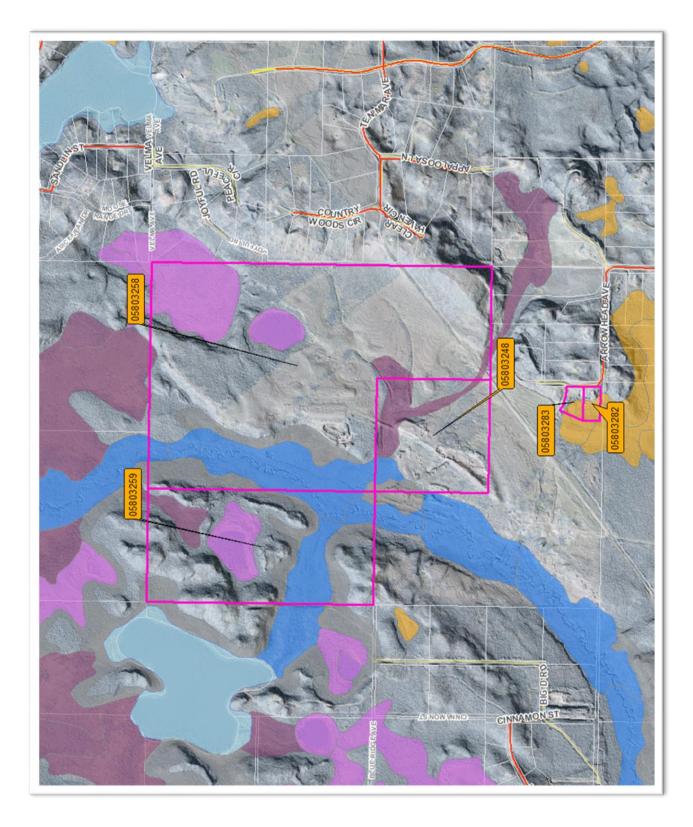
SUBJECT MAP



SUBJECT MAP



SUBJECT MAP



A					1	1				058-032-48	32-48
85 2021 21341	37381	37381 SKYWAGON ST	ST							ŭ	Card R02
Ministrative information Meighborhood: X 160 Central Peninsula - Sterling	LEGAL DESCRIPTION: T 5N R 10W SEC 13 Seward Meridian KN NW1/4 SE1/4	eward Meridian k	KN NW1/4 SE1	ACRES: 40.00 /4		PRIMARY OWNER BANGERTER KENT C 4255 S COMMERCE SALT LAKE CITY, UT	PRIMARY OWNER BANGERTER KENT C 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404	TE 4 7-1404			
軽operty Class: の 190 Residential Accessory Bldg											
TAG: 58 - CENTRAL EMERGENCY SERVICES			Residential Accessory Bldg	tial Ace	Cess(ory Ble	bp				
EXEMPTION INFORMATION				VALUATION RECORD	RECOR	Ð					
	Assessment Year	2016	50	2017	2018		2019		2020	0	Worksheet
	Land	75,800		75,800	75,800		75,800		83,400	0	107,100
	Improvements Total	<u>7,800</u> 83,600		<u> </u>	<u>7.400</u> 83,200		<u>7,400</u> 83,200		91,600		115,100
		LAND D	LAND DATA AND CALCULATIONS	ICULATION	6						
<u>Type</u> Method	Use	<u>Acres</u> BaseRate	AdjRate	ExtValue InfluenceCode - Description	nceCode	e - Descripti	<u>on \$ or %</u>	Adi	AdjAmt	Va	Value
Residential Rural/Res T 49 User Definable Land Formul	e Land Formul	40.00 2,760	2,760	110,400 6 X	View Limited Elec Yes	nited	45	4	49,680	107,	107,100
				⊾ ≥	Gas Yes Limited/I	Gas Yes Limited/NA - Access	s -48	ų	-52,992		
		ASSESSEL	ASSESSED LAND VALUE (Rounded) :	(Rounded) :				'	-3,312	107,100	100
MEMOS							LAND INFLUENCES	NCES			
Building Notes				Community	z ×	View	N L G	ш	S	Street Access	
04/12 BA REVIEWED W/ OWNER SHED IS COLLAPSING N/V	S COLLAPSING N/V			Gas		CCRs	Airstrip			Grv Maint Grv Unmain	ìrv Unmain
U6/19 IB & COMP REFL COMMON WALL W/ N/V SHED	L W/ N/V SHED			El ectri c		НОА	For Sale		PLAT	TRAIL	NONE
Obtaind Notes Obtained Notes Across Property Line	INE			Public H20		Hwy Fnt	Ag Right			WATERFRONT	
3:				I AND TVDF	00#00		Other		Dond	Dedicated Boat Launch	Lake Launch
33				TOPO	Steep		Other We	Wetlands			טטמו במעוויריו

ORIGINAL

04/07/2021

			R02 058-032-48	2-48
PHYSICAL CHARACTERISTICS Style: N/A Socupancy Story Height:	80		Construction BaseArea floor FinArea	Value
Construction of the second sec		5	TOTAL BASE	
S E		8	INTERIOR Frame/Siding/Roof/Dorme	0
POOFING			Loft/Cathedral	0 0
				0
Eramina: Stafor class		(1300)	Basement finish	0 0
Ditoh: Not available				
			Firenlaces/woodstoves	
FOUNDATION			Other (Ex.Liv, AC, Attic,)) O
Footing: N/A Walls: N/A		1	LOTAL INT	0
DORMERS			EXT FEATURES GARAGES	
None				0
			Att Carport	0
			Bsmt Garage:	0
FLOORING			Ext Features	0
				, ,
EXTERIOR COVER			Quality Class/Grad	•
	058-032-48	48 R02	GRADE ADJUSTED VALUE (rounded)	0
	SPECIAL FEATURES		DF IMPROVEMENTS	
INTERIOR WALLS	Description	Improvement or Ht Grade Const Count Rate R	Adj W L Size/ Comp Pys Obs Fnc L Rate Area Value Depr Depr RDF ,	Loc % Adj Comp Value
	03 SWL-PRV 1 4,000	01 GRNHSEFS 0.00 Avg 1996 2002 8.86	8.86 26 50 1,300 11,520 78 0	80 2,000
		DRIVE 0.00 Avg 3000 3000 2,000.00 2,	0 0 1 2,000 0 0 0	
		SWL 0.00 Avg 3000 3000	0 0 1 4,000 0 0 0	
			TOTAL IMPROVEMENT VALUE (for this card)	8,000
~				
Antipaths: 0 0 0 2-Ext Baths: 0 0 0				
0 0 Extra fix:				
0 0 TOTAL fix:				
	_			

2021 21351								0	058-032-58
ADMINISTRATIVE INFORMATION	LEGAL DESCRIPTION:			AC AC	ACRES: 200.00	PRIMARY OWNER	WNER		
Netthborhood: 1600 Central Peninsula - Sterling	T 5N R 10W SEC 13 Seward Meridian KN - PW NE1/4 & NE1/4 SE1/4 PER PW RES 97-21 REC @510/985	13 Seward 5 97-21 RE	Meridian Kh C @510/985	n - Pw Nei	/4 & NE1/4	4255 S COM SALT LAKE C	4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404	E 4 -1404	
Property Class: 1055 Residential Improved Land									
TAG: 58 - CENTRAL EMERGENCY SVS			E	Reside	ntial Im	 Residential Improved Land	pup		
EXEMPTION INFORMATION					VALUATIO	VALUATION RECORD			
	Assessment Year	ear	2016		2017	2018	2019	2020	Worksheet
	Land	ú	207,100	207	207,100 0	207,100 0	207,100 0	227,800	329,400
	Total	 ^	207,100	207	207,100	207,100	207,100	229,800	331,400
	-			LAND	DATA AND	LAND DATA AND CALCULATIONS	0		
Type Method	d	Acres	BaseRate	AdjRate	ExtValue Infl	ExtValue InfluenceCode - Description \$ or %	ription \$ or %	AdjAmt	Value
ential Rural/Res T	befinable Land Formul	150.00	1,335	1,335	200,200	Waterfront Pond	75	150,150	322,300
					9	View Limited	45	90,090	
					×				
					∟	Gas Yes			
					t	Topo Wetlands			
					0	Easement	-15	-30,030	
					>	Platted	-44	-88,088	
Remaining/Wetlands 49 User D	49 User Definable Land Formuli	50.00	142	142	7,100	None			7,100
MEMOS			ASSESSED	LAND VALU	ASSESSED LAND VALUE (Rounded) :			122,122	329,400
Building Notes 06/19 TR ACCESS ACROSS 05/	58-032-48								
Jand Notes	0								Ļ
60%/19 TB SOLDOTNA CREEK CROSSES PARCEL	CROSSES PARCEL								
6 33									
35									

Last inspected 08/10/2020 by TBTJ; Code: M; Data Entry by cmchood

05/04/2021

R S S S S S S S S S S S S S S S S S S S	-			2 2 2)))		
2021 21352	2								0	058-032-59
	MATION	LEGAL DESCRIPTION:			٩	ACRES: 80.00	PRIMARY OWNER	NER 		
Ne kt hborhood: 11 1. Ridgeway		T 5N R 10W SEC 13 Seward Meridian KN - PW E1/2 NW1/4 PER PW RES 97-21 REC @510/985	3 Sewarc C @510/9	l Meridian K 85	N - PW E1,	'2 NW1/4 PER	AUGENTER NENT C 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404	AERCE DR STI MERCE DR STI IY, UT 84107-	E 4 1404	
Property Class:	ant									
TAG: 58 - CENTRAL EMERGENCY SVS	ency svs				Re	sidentic	 Residential Vacant			
EXEMPTION INFORMATION	ATION					VALUATION RECORD	N RECORD			
		Assessment Year	a	2016		2017	2018	2019	2020	Worksheet
		Land		56,200		56,200 0	56,200	56,200 0	61,800 0	84,400 0
		Total		56,200		56,200	56,200	56,200	61,800	84,400
		_			IAND	DATA AND	LAND DATA AND CALCULATIONS			
Type	Method	Use	Acres	BaseRate	AdjRate	<u>ExtValue</u> Influ	ExtValue InfluenceCode - Description	otion <u>5 or %</u>	AdjAmt	Value
Residential Rural/Res T	49 User Definable Land Formul	le Land Formuli	40.00	3,003	3,003	120,100	Waterfront Pond	20	24,020	78,100
						9	View Limited	15	18,015	
						t	Topo Wetlands			
						≻	Elec No	-15	-18,015	
						>	Platted	-25	-30,025	
						0	Gas No	-30	-36,030	
Remaining/Wetlands	49 User Definable Land Formul	le Land Formuli	40.00	158	158	6,300	None			6,300
				ASSESSED	LAND VALI	SSESSED LAND VALUE (Rounded)			-42,035	84,400
MEMOS									ORIGINAL	
ļ										
ASG										
33										
6										

Last inspected 09/02/2020 by LC; Code: M; Data Entry by cmchood

05/04/2021

2021 102558						0	058-032-82
	LEGAL DESCRIPTION:		ACRES: 1.84				
Netethborhood: 1400-Central Peninsula - Sterling	T 05N R 10W SEC 13 Seward Meridian KN 2015072 PARADISE AIRPARK ADDN NO 1 1 OT 3	d Meridian KN 2015(3	072 PARADISE	BANGERIEK KENI C 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404	ERCE DR STE (, UT 84107-	: 4 1404	
Protection Class:							
IAG: 58 - CENTRAL EMERGENCY SVS		Å	Residential Vacant	- Vacant			
EXEMPTION INFORMATION			VALUATION RECORD	RECORD			
	Assessment Year	2016	2017	2018	2019	2020	Worksheet
	Land	40,600 0	40,600	26,200 0	26,200 0	28,800 0	34,500 0
	Total			26,200	26,200	28,800	34,500
		LAN	LAND DATA AND CALCULATIONS	ALCULATIONS			
Type	Use Acres	BaseRate AdjRate	ExtValue Influen	ExtValue InfluenceCode - Description \S or $\%$	ion \$ or %	AdjAmt	Value
ential Rural/Res T 44				View Limited	45	12,420	34,500
			s s	Gravel Main			
					0 0	0977-	
		SSESSED LAND VALUE (Rounded) :			2	6,900	34,500
MEMOS						ORIGINAL	
ASG 337							

05/04/2021

	KENAI PENINSU	ULA BOROUGH ASSESSING DEPARTMENT	DUGH A	SSESSIN	IG DEF	ARTME	NT
2021 102559						0	058-032-83
TIVE	LEGAL ACRES: DESCRIPTION: 1.78 T 05N R 10W SEC 13 Seward Meridian KN 2015072 PARADISE AIRPARK ADDN NO 1 LOT 4	d Meridian KN 2015(ACRES: 1.78 372 PARADISE	PRIMARY OWNER BANGERTER KENT C 4255 S COMMERCE SALT LAKE CITY, UT 8	PRIMARY OWNER BANGERTER KENT C 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404	1404	
		Å	Residential Vacant	Vacant			
EXEMPTION INFORMATION	Assessment Year	2016	VALUATION RECORD 2017 2018	RECORD 2018	2019	2020	Worksheet
	Land		40,000	25,800 0	25,800 0	28,400 0	28,600 0
	Total		40,000	25,800	25,800	28,400	28,600
	-	LAN	LAND DATA AND CALCULATIONS				
<u>Iype</u> Method	<u>Use</u> <u>Acres</u>	<u>BaseRate</u> <u>AdjRate</u>	<u>ExtValue</u> Influe	ExtValue InfluenceCode - Description \$ or %	ption \$ or %	AdjAmt	<u>Value</u>
Residential Rural/Res T 49 User Definable Land Formul		15,281 15,281	27,200 6	View Limited	45	12,240	28,600
			≻	Elec No	-10	-2,720	
			0 +	Gas No	-10	-2,720	
				Gravel Unimain	07-	-3,440	
		ASSESSED LAND VALUE (Rounded) :	LUE (Rounded) :			1,360	28,600
MEMOS						ORIGINAL	
ASG 338							

05/04/2021

A									058-032-48	32-48
2021 21341	3738	37381 SKYWAGON ST	ST						ŭ	Card R02
Meighborhood: X 160 Central Peninsula - Sterling	LEGAL AC DESCRIPTION: T 5N R 10W SEC 13 Seward Meridian KN NW1/4 SE1/4	jeward Meridian K	N NW1/4 SE1	ACRES: 40.00		PRIMARY OWNER BANGERTER KENT C 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404	E DR STE 4 84107-14	04		
堅operty Class: の 190 Residential Accessory Bldg										
TAG: 58 - CENTRAL EMERGENCY SERVICES			Residential Accessory Bldg	tial Ace	_ cessor)	/ Bldg				
EXEMPTION INFORMATION				VALUATION RECORD	RECORD					
	Assessment Year	2016	20	2017	2018	7	2019	2020	50	Worksheet
	Land	75,800		00	75,800	75,	75,800	83,400	0	96,000
	Improvements Total	7,800 83,600		<u>7,500</u> 33,300	<u>7,400</u> 83,200	83,	<u>7,400</u> 83,200	8,200 91,600	 	8,000 104,000
		LAND D	LAND DATA AND CALCULATIONS	ICULATION	S					
<u>Type</u> Method	Use	<u>Acres</u> BaseRate	AdjRate	ExtValue InfluenceCode - Description	enceCode - De		\$ or %	AdjAmt	Va	Value
Residential Rural/Res T 49 User Definable Land Formul	le Land Formult	28.99 3,298	3,298	95,600 6 X	View Limited Elec Yes	-	45	43,020	92,	92,700
				ro≩	Gas Yes Easement Limited /NA - Access		48	-45 888		
Remaining/Wetlands 49 User Definable Land Formult	le Land Formult	11.01 300	300	3,300	None		2		с, С	3,300
		ASSESED	ASSESSED LAND VALUE (Rounded)	(Rounded) :				-2,868	66	96,000
MEMOS						LAND	LAND INFLUENCES			
Building Notes				Community	Y N View	z	в В		Street Access	
04/12 BA REVIEWED W/ OWNER SHED IS COLLAPSING N/V	IS COLLAPSING N/V			Gas	CCRs		Airstrip	Paved	Grv Maint Grv Unmain	irv Unmain
V0/19 18 % COMP REFL COMMON WALL W/ N/V SHEU	LL W/ N/V SHEU			Electric	НОА		For Sale	PLAT	TRAIL	NONE
Obding roles 006/19 TB ACCESS ACROSS PROPERTY LINE	LINE			Public H20	HW	Hwy Fnt Ag	Ag Right		WATERFRONT	T
33					RR#20 OTH		5	Pond	Dedicated Boat Launch	soat Launch
39				торо		Ravine Other	Wetlands			Π

			R02	058-032-48	-
PHYSICAL CHARACTERISTICS Style: N/A Sccupancy Mory Height:	8		Construction BaseArea floor FinArea	or FinArea Value	e
G nished Area		1	TOTAL BASE	SE	1
۵ ۲ ۲ ۲ ۲ ۲ ۲ ۲ ۲ ۲ ۲		2	INTERIOR Frame/Siding/Roof/Dorme	coof/Dorme	0
K OOFING			Loft/Cathedral		0
Material: NONE		Gruhse FS	Interior finish		0
		(1300)	Basement finish	_	0 0
 ດ			Heating		0
Pitch: Not available			Plumbing	-	0 0
FOUNDATION			Fireplaces/woodstoves	odstoves	0 0
Footing: N/A Walls: N/A					o o
Ř			EXT FEATURES	GARAGES	1
None				Att Garage	0
				Att Carport	0
				Bsmt Garage:	0
FLOORING				Ext Features	0
					'
			TOTAL GA	?/EXT FEAT	0
EXTERIOR COVER			SUB-IOIAL Quality Class/Gradi		0
	058-032-48	48 R02	GRADE AD ILISTED VALUE (rounded)		0
	SPECIAL FEATURES		SIIMMARY OF IMPROVEMENTS		
		Story Yr.Blt. Eff	۵	Fnc	
INTERIOR WALLS		Improvement or Ht Grade Const Const Const	Rate Area Value Depr Depr	r Depr RDF Adj Comp	np Value
	03 SWL-PRV 1 4,000	01 GRNHSEFS 0.00 Avg 1996 2002 8.86	8.86 26 50 1,300 11,520 78 0	0	0 2,000
		DRIVE	0 0	0	0 2,000
		03 SWL 0.00 Avg 3000 3000 0.00 0	0.00 0 0 1 4,000 0 0	0 0 100	0 4,000
			TOTAL IMPROVEMENT VALUE (for this card)	this card)	8,000
HFATING AND PIIIMBING					
Soft Staths: 0 0 Kit sink: 0 0 3 Eivt Baths: 0 0 3 Eivt Baths: 0 0 Water Htr. 0 0					
0 0 Extra fix:					
0 0 TOTAL fix:					
	_	_			

05/04/2021

R S S S S S S S S S S S S S S S S S S S					2		Ē
2021 21351						0	058-032-58
ADMINISTRATIVE INFORMATION	LEGAL DESCRIPTION:		ACRES: 200.00	PRIMARY OWNER	(NER		
Netathborhood: 1600 Central Peninsula - Sterling	T 5N R 10W SEC 13 Seward Meridian KN - PW NE1/4 & NE1/4 SE1/4 PER PW RES 97-21 REC @510/985	ard Meridian K 1 REC @510/985	N - PW NE1/4 & NE1/4 5	4255 S COMI SALT LAKE CI	4255 S COMMERCE DR STE 4 SALT LAKE CITY , UT 84107-1404	E 4 1 404	
Property Class:							
TAG: 58 - CENTRAL EMERGENCY SVS		_	 Residential Improved Land	 proved La	pu		
EXEMPTION INFORMATION			VALUATIO	VALUATION RECORD			
	Assessment Year	2016	5	2018	2019	2020	Worksheet
	Land	207,100	207,100 0	207,100 0	207,100	227,800	316,800
	Total	207,100	207,100	207,100	207,100	229,800	318,800
	_		LAND DATA AND CALCULATIONS	CALCULATIONS			
Iype	<u>Use</u> <u>Acres</u>	es BaseRate	AdjRate ExtValue Infl	ExtValue influenceCode - Description \S or $\%$	ption \$ or %	AdjAmt	Value
Residential Rural/Res T 49 User Definable Land Formul	le Land Formulk 136.37		1,406 191,800 1	Waterfront Pond	75	143,850	308,800
			9	View Limited	45	86,310	
			×	Elec Yes			
			ď	Gas Yes			
			t	Topo Wetlands			
			0	Easement	-15	-28,770	
			>	Platted	-44	-84,392	
Remaining/Wetlands 49 User Definable Land Formuli	le Land Formult 63.63	63 126	126 8,000	None			8,000
MEMOS Building Notes 06/19 TB ACCESS ACROSS 058-032-48 Jand Notes 06/19 TB SOLDOTNA CREEK CROSSES PARCEL 0	48 S PARCEL	ASSESSED	ASSESSED LAND VALUE (Rounded) :			116,998	316,800
1							

Last inspected 08/10/2020 by TBTJ; Code: M; Data Entry by mbruns

05/04/2021

Loo Solo	Ł	KENAI PENINSU	NINS)	トロクラン	HJJEJJ	- DZ	7 1 1	LA BOROUGH ASSESSING DEPARIMENI	
2021 21352										0	058-032-59
AD MINISTRATIVE INFORMATION	ATION	LEGAL DESCRIPTION:			A	ACRES: BO OD	PRIMARY	PRIMARY OWNER			
Ne G hborhood: 11 <mark>A</mark> Ridgeway		T 5N R 10W SEC 13 Seward Meridian KN - PW E1/2 NW1/4 PER PW RES 97-01 REC @510/985	3 Seward 0 @510/9	l Meridian K 85	N - PW E1,	/2 NW1/4 PER		BANGERTER KENT C 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404	DR STE 4 84107-14	04	
Property Class:	+										
TAG:											
58 - CENTRAL EMERGENCY SVS	ICY SVS				Re	sidentic	Residential Vacant	ţ			
EXEMPTION INFORMATION	TION					VALUATIO	VALUATION RECORD				
		Assessment Year	ar	2016		2017	2018	20	2019	2020	Worksheet
		Land		56,200		56,200	56,200	56,200	00	61,800	71,000
		Improvements Total		56,200		56,200	56,200	56,200	 8	0 61,800	000,17
					P	DATA AND	LAND DATA AND CALCULATIONS	SNC			
Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue Infl	ExtValue InfluenceCode - Description \$ or %	escription \$ (AdjAmt	Value
Residential Rural/Res T	49 User Definable Land Formul		38.27	3,065	3,065	117,300	Waterfront Pond	puc		23,460	64,500
						9	View Limited		15	17,595	
						t	Topo Wetlands	ds			
						>	, Elec No		-15	-17,595	
						0) Gas No		-30	-35,190	
						N	V Limited/NA - Access	Access	-35	-41,055	
Remaining/Wetlands	49 User Definable Land Formul	le Land Formuli	41.73	156	156	6,500	None				6,500
				ASSESSED	SSESSED LAND VALUE	UE (Rounded)				-52.785	21 000



	Ĩ	KENAI PENINSU	NINS		ORO	UGH /	LA BOROUGH ASSESSING DEPARTMENT	IG DEF	ARTME	NT
2021 102558									U	058-032-82
AD MINISTRATIVE INFORMATION	AATION	LEGAL DESCRIPTION:			Ă	ACRES: 1.84	PRIMARY OWNER	VNER		
Neghborhood: 140 Central Peninsula - Sterling	Sterling	T 05N R 10W SEC 13 Seward Meridian KN 2015072 PARADISE AIRPARK ADDN NO 110T 3	13 Seward	l Meridian	<pre></pre>	2 PARADISE	BANGERTER KENT C 4255 S COMMERCE SALT LAKE CITY, UT 8	BANGERTER KENT C 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404	E 4 1404	
Proxerty Class: 40 Residential Vacant	tu) - - -							
TAG:										
58 - CENTRAL EMERGENCY SVS	ACY SVS				Re	sidentic	Residential Vacant			
EXEMPTION INFORMATION	VIION					VALUATION RECORD	N RECORD			
		Assessment Year	ŭ	2016		2017	2018	2019	2020	Worksheet
		Land		40,600		40,600	26,200	26,200	28,800	16,100
		Improvements Total		40,600	40	40,600	26,200	26,200	28,800	16,100
		_			LAND	DATA AND	LAND DATA AND CALCULATIONS			
Type	Method	<u>Use</u>	Acres	<u>BaseRate</u>	<u>AdjRate</u>	<u>ExtValue</u> Influ	<u>ExtValue</u> InfluenceCode - Description \$ or %	iption <u></u> \$ or <u>%</u>	<u>AdjAmt</u>	<u>Value</u>
Residential Rural/Res T	49 User Definable Land Formul	vie Land Formulı	0.42	33,810	33,810	14,200 6	View Limited	45	6,390	14,900
						0	Gas No	-10	-1,420	
						~	Elec No	-10	-1,420	
						F	Gravel Unmain	-20	-2,840	
Remaining/Wetlands	49 User Definable Land Formul	ole Land Formuli	1.42	845	845	1,200	None			1,200
				ASSESSED	LAND VALU	ASSESSED LAND VALUE (Rounded)			710	16,100
MEMOS										

ASG 343

05/04/2021

	-	KENAI PENINSU	IINSU		ORO	UGH ⊿	LA BOROUGH ASSESSING DEPARTMENT	NG DEF	ARTME	NT
2021 102559									U	058-032-83
AD MINISTRATIVE INFORMATION	ATION	LEGAL DESCRIPTION:			Ā	ACRES: 1.78		VNER		
Netthorhood: 1600 Central Peninsula - Sterling	Sterling	T 05N R 10W SEC 13 Seward Meridian KN 2015072 PARADISE AIRPARK ADDN NO 1 LOT 4	3 Seward 0 1 LOT 4	Meridian k	(N 201507)	2 PARADISE	BANGERIER KENLO 4255 S COMMERCE SALT LAKE CITY, UT 8	BANGERIER RENI C 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404	E 4 1404	
Property Class:	±									
TAG:										
38 - CENIKAL EMERGENUT 3V3					Re	sidentia	Residential Vacant			
EXEMPTION INFORMATION	TION					VALUATION RECORD	I RECORD			
		Assessment Year	_	2016		2017	2018	2019	2020	Worksheet
		Land		40,000		40,000	25,800	25,800	28,400	22,600
		Total		40,000	40	40,000	25,800	25,800	28,400	22,600
		_			IAND	DATA AND	LAND DATA AND CALCULATIONS			
Type	Method	<u>Use</u>	Acres B	BaseRate	<u>AdjRate</u>	<u>ExtValue</u> Influe	<u>ExtValue</u> InfluenceCode - Description \$ or %	iption <u></u> \$ or <u>%</u>	<u>AdjAmt</u>	Value
Residential Rural/Res T	49 User Definable Land Formul	ole Land Formul	0.97	21,340	21,340	20,700 6	View Limited	45	9,315	21,700
						≻	Elec No	-10	-2,070	
						0	Gas No	-10	-2,070	
						F	Gravel Unmain	-20	-4,140	
Remaining/Wetlands	49 User Definable Land Formul	ole Land Formuli	0.81	1,111	1,111	006	None			006
				ASSESSED I	AND VALU	ASSESSED LAND VALUE (Rounded) :			1,035	22,600
MEMOS										

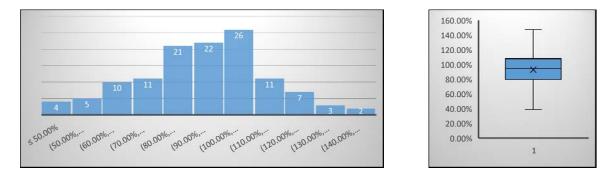
ASG 344

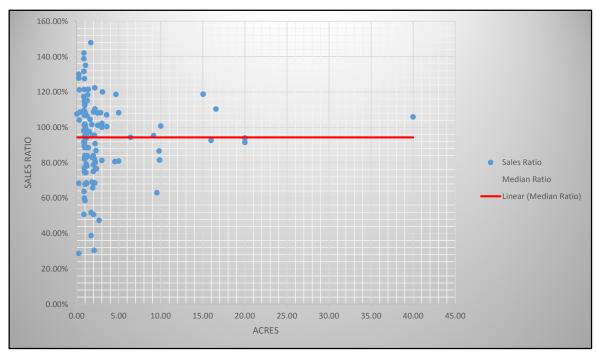
05/04/2021



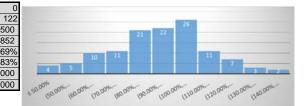
160 ORIG

Ratio Sum	113.49			Excluded	0
Ratio Sum	115.49				0
Mean	93.02%	Earliest Sale 11	L/13/2017	# of Sales	122
Median	94.32%	Latest Sale 7/	10/2020	Total AV	\$ 4,201,500
Wtd Mean	89.43%	Outlier Inforr	mation	Total SP	\$ 4,697,852
PRD:	1.04	Range	1.5	Minimum	28.69%
COD:	18.36%	Lower Boundary	38.02%	Maximum	147.83%
St. Dev	0.2228	Upper Boundary	149.98%	Min Sale Amt	\$ 4,000
COV:	23.95%			Max Sale Amt	\$ 200,000





LAND SALES RATIO STUDY



Ratio Sum	113.49		2.66	Excluded	
Mean	93.02%	Earliest Sale	11/13/2017	# of Sales	1
Median	94.32%	Latest Sale	7/10/2020	Total AV	\$ 4,201,50
Wtd Mean	89.43%	Outlier In	formation	Total SP	\$ 4,697,85
PRD:	1.04	Range	1.5	Minimum	28.69
COD:	18.36%	Lower Boundary	38.02%	Maximum	147.83
St. Dev	0.2228	Upper Boundary	149.98%	Min Sale Amt	\$ 4,00
COV:	23.95%			Max Sale Amt	\$ 200,00

NBH

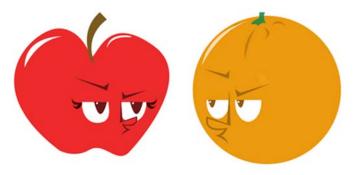
noighborhee	nyfor date	Iren	DIN	Total Acres	Curre	nt land Vel		Salo Prico	andTues	SaloCel	0020 Cort Long	Patio
neighborhoo 160	c pxfer_date 2/10/20	lrsn 21360	PIN 05803267	Total Acres 3.08	Surre \$	ent Land Val 34,800	\$	Sale Price 29.000	LandType 20	V SaleCd	2020 Cert Land \$35,400	Ratio 120.00%
160	2/10/20 2/11/19	21360 21434	05803267	3.08 40.00	\$ \$	34,800 52,900	\$ \$	29,000 49,995	20	V	\$35,400 \$25,300	120.00% 105.81%
160	6/25/19	21434	05813212	1.07	э \$	21,600	\$	16,000	20	V	\$17,100	135.00%
160	3/31/20	21753	05813303	2.85	э \$	48,700	ֆ \$	44,990	20	Z	\$35,200	108.25%
160	6/14/18	22148	05824023	0.93	\$	20,300	\$	19,000	20	Č	\$16,000	106.84%
160	6/13/19	22609	05836001	15.04	\$	136,500	\$	115,000	20	č	\$64,000	118.70%
160	4/6/18	22632	05836024	2.02	\$	28,800	\$	56,870	20	Z	\$46,900	50.64%
160	11/16/18	22636	05836028	1.74	\$	26,900	\$	52,000	20	v	\$43,600	51.73%
160	7/10/20	22639	05836031	1.62	\$	52,200	\$	50,000	20	V	\$68,600	104.40%
160	8/5/19	22640	05836032	2.02	\$	57,600	\$	53,000	20	V	\$69,300	108.68%
160	3/27/18	22641	05836033	1.81	\$	54,800	\$	54,000	20	V	\$69,000	101.48%
160	3/13/20	22647	05836039	2.23	\$	60,200	\$	75,000	20	V	\$69,600	80.27%
160	5/8/20	22652	05836044	2.00	\$	28,700	\$	42,000	20	V	\$46,600	68.33%
160	5/26/20	22653	05836045	2.00	\$	28,700	\$	38,250	20	V	\$46,600	75.03%
160	7/18/18	88437	05836061	1.00	\$	51,500	\$	47,700	20	С	\$57,800	107.97%
160	5/8/20	88438	05836062	1.00	\$	30,500	\$	45,000	20	С	\$49,500	67.78%
160	9/28/18	88456	05836080	1.00	\$	51,500	\$	88,000	20	C	\$66,000	58.52%
160	4/24/19	88471	05836095	1.00	\$	51,500	\$	47,500	20	Z	\$57,800	108.42%
160	3/29/18	22660	05836104	0.94	\$	20,400	\$	16,000	20	C C	\$16,000 \$15,700	127.50%
160 160	6/7/19 4/29/19	22666 25776	05836110 06301301	0.91 20.00	\$ \$	20,100 70,400	\$ \$	17,500 75,000	20 20	C	\$15,700 \$70,400	114.86% 93.87%
160	6/3/19	25776	06301301	20.00	\$	70,400	э \$	75,000	20	C	\$70,400	93.87%
160	5/21/18	25799	06301413	9.54	\$	46,300	\$	73,500	20	Z	\$46,300	62.99%
160	2/19/19	90451	06301413	0.96	φ \$	40,300	э \$	13,500	20	C	\$40,300	106.67%
160	10/29/19	25883	06301511	10.00	\$	100,600	\$	99,900	20	V	\$100,600	100.70%
160	4/15/19	25914	06301705	1.01	\$	4,200	\$	4,750	13	Ċ	\$4,200	88.42%
160	6/25/19	25961	06301752	1.25	\$	4,600	\$	4,000	13	č	\$4,600	115.00%
160	11/22/19	25967	06301758	1.02	\$	4,200	\$	5,000	13	č	\$4,200	84.00%
160	5/16/18	26007	06301820	0.92	\$	18,200	\$	15,000	20	С	\$18,200	121.33%
160	4/30/19	26066	06302131	0.94	\$	20,800	\$	21,940	20	С	\$20,800	94.80%
160	5/14/18	26264	06306208	0.87	\$	19,700	\$	21,500	20	С	\$19,700	91.63%
160	8/23/19	26341	06307211	0.87	\$	11,100	\$	8,000	20	С	\$11,100	138.75%
160	8/30/18	26385	06307406	0.87	\$	7,100	\$	14,000	20	V	\$7,100	50.71%
160	8/26/19	26386	06307407	0.87	\$	15,800	\$	12,000	20	С	\$15,800	131.67%
160	10/25/19	92287	06308206	0.87	\$	7,100	\$	5,000	20	С	\$7,100	142.00%
160	11/13/18	94530	06309186	1.91	\$	25,300	\$	26,500	20	Z	\$25,300	95.47%
160	3/2/18	26514	06309329	1.00	\$	21,000	\$	25,000	20	С	\$21,000	84.00%
160 160	5/29/20 10/29/18	26515 26557	06309330	0.95 6.40	\$ \$	20,500	\$ \$	25,000 59,000	20 20	C C	\$20,500	82.00%
160	5/22/19	88526	06309415 06309580	2.68	э \$	55,700 22,200	ъ \$	46,900	20	V	\$55,700 \$22,200	94.41% 47.33%
160	5/15/19	91891	06309591	3.00	\$	54,000	\$	54,000	20	V	\$54,000	100.00%
160	2/10/20	93026	06309625	1.74	\$	12,900	\$	33,307	20	Č	\$12,900	38.73%
160	5/30/19	101024	06309651	3.59	\$	75,300	\$	75,000	20	V	\$75,300	100.40%
160	4/18/19	90856	06309801	1.97	\$	31,900	\$	38,000	20	ċ	\$31,900	83.95%
160	10/31/19	90861	06309806	2.01	\$	32,300	\$	41,000	20	C	\$32,300	78.78%
160	12/21/18	90862	06309807	1.89	\$	31,400	\$	37,900	20	С	\$31,400	82.85%
160	6/26/20	26880	06315069	3.01	\$	52,800	\$	65,000	20	С	\$52,800	81.23%
160	7/20/18	99637	06315085	1.28	\$	29,100	\$	30,000	20	С	\$29,100	97.00%
160	9/10/18	99638	06315086	0.98	\$	26,000	\$	29,000	20	С	\$26,000	89.66%
160	8/27/19	99641	06315089	0.92	\$	25,400	\$	33,000	20	V	\$25,400	76.97%
160	12/13/18	94140	06317050	1.14	\$	22,300	\$	32,500	20	С	\$22,300	68.62%
160	11/28/18	26992	06318103	2.29	\$	106,800	\$	139,500	20	C	\$106,800	76.56%
160	6/13/19	27169	06328033	1.07	\$ ¢	21,600	\$ ¢	23,100	20	Z V	\$21,600 \$166,400	93.51%
160 160	6/29/18 1/29/18	27191	06329011 06329133	0.98 0.92	\$ \$	166,400	\$ \$	200,000 83,000	20 20	C	\$166,400	83.20%
160	7/22/19	27258 27287	06329213	1.10	ծ Տ	90,900 94,200	ծ Տ	126,750	20	C	\$90,900 \$94,200	109.52% 74.32%
160	5/6/20	27445	06335122	0.96	э \$	25,100		33,500	20	Z	\$94,200 \$25,100	74.0004
160	2/18/20	27528	06338015	0.99	\$	57,500		56,500	20	Z	\$94,100	74.93% 101.77%
160	2/20/18	27584	06341004	1.84	\$	27,600	\$	40,000	20	Č	\$27,600	69.00%
160	4/3/18	27720	06345316	0.26	\$	11,500	\$	9,000	20	č	\$11,500	127.78%
160	4/9/18	27761	06345410	2.19	\$	47,200	\$	42,750	5	C	\$47,200	110.41%
160	3/25/20	27871	06348050	1.93	\$	19,700		30,000	20	C	\$19,700	65.67%
160	11/22/17	27998	06351001	1.21	\$	22,900	\$	24,300	20	Z	\$22,900	94.24%
160	4/11/19	94318	06355074	1.03	\$	14,900	\$	18,000	20	С	\$14,900	82.78%
160	3/9/18	28293	06357027	20.00	\$	52,500		57,400	20	Z	\$52,500	91.46%
160	2/12/18	104883	06357059	4.54	\$	28,200	\$	35,000	20	С	\$28,200	80.57%
160	2/1/19	28399	06359010	3.58	\$	28,900		27,000	20	С	\$28,900	107.04%
160	7/17/18	28408	06359020	0.92	\$	18,200	\$	18,000	20	C	\$18,200	101.11%
160	6/27/18	28456	06360030	1.23	\$	20,800		25,000	20	C	\$20,800	83.20%
160	4/18/18	91885	06360044 06363036	2.14	\$ ¢	27,200	\$ ¢	28,500	20	Z	\$27,200	95.44%
160	9/19/18	28561		0.97	\$ ¢	124,200	\$ ¢	110,000	20	C	\$124,200 \$83,000	112.91%
160 160	4/23/19 4/3/19	28578 28601	06363053 06364007	4.67 2.36	\$ \$	83,000 22,200	\$ \$	70,000 29,000	20 20	V V	\$83,000 \$22,200	118.57% 76.55%
160	6/12/19	28617	06365006	2.36	э \$	22,200	э \$	36,000	20	C	\$22,200 \$29,500	81.94%
160	11/22/17	28689	06368007	0.92	φ \$	29,300		22,000	20	V	\$20,200	91.82%
160	8/15/19	28770	06371001	16.00	\$	73,100		79,000	20	Ċ	\$73,100	92.53%
	2 5, 10				÷	. 5,.00	÷	,	_•	÷	÷,	

LAND SALES RATIO STUDY

neighborhooc	pxfer_date	Irsn	PIN	Total Acres	Curre	nt Land Val	S	ale Price	LandType	SaleCd	2020 Cert Lanc	Ratio
160	8/31/18	28823	06373009	9.14	\$	56,800	\$	59,600	20	С	\$56,800	95.30%
160	7/16/19	28853	06373041	1.21	\$	8,200	\$	12,000	20	С	\$8,200	68.33%
160	3/21/19	28854	06373042	1.21	\$	8,200	\$	10,500	20	С	\$8,200	78.10%
160	9/11/19	28868	06374013	2.20	\$	24,500	\$	27,000	20	С	\$24,500	90.74%
160	8/22/18	28930	06376046	0.98	\$	20,800	\$	18,500	20	С	\$20,800	112.43%
160	8/7/18	28944	06376060	0.92	\$	20,200	\$	22,600	20	С	\$20,200	89.38%
160	10/3/19	28975	06378005	2.09	\$	7,600	\$	25,000	89	V	\$7,600	30.40%
160	11/13/17	28983	06378013	5.00	\$	43,300	\$	40,000	20	С	\$43,300	108.25%
160	8/9/19	98449	06384027	2.31	\$	28,200	\$	32,500	20	Z	\$28,200	86.77%
160	6/7/19	29126	06386034	1.31	\$		\$	18,000	20	Z	\$21,300	118.33%
160	6/19/19	29216	06388024	0.93	\$	16,200	\$	27,000	20	С	\$16,200	60.00%
160	10/8/19	29259	06388067	1.00	\$	37,200	\$	36,750	20	V	\$37,200	101.22%
160	1/15/20	29264	06388072	1.00	\$	37,200	\$	50,000	20	С	\$37,200	74.40%
160	3/7/18	29264	06388072	1.00	\$	37,200	\$	50,000	20	С	\$37,200	74.40%
160	10/8/19	29265	06388073	1.00	\$	37,200	\$	36,750	20	V	\$37,200	101.22%
160	12/14/17	29402	06504217	0.26	\$	6,900	\$	24,050	20	Z	\$6,900	28.69%
160	3/7/18	29408	06504223	0.26	\$	10,400	\$	8,000	20	Z	\$10,400	130.00%
160	9/5/19	29413	06504228	0.26	\$	4,100	\$	6,000	20	С	\$4,100	68.33%
160	7/19/19	29438	06505020	0.34	\$	10,300	\$	8,500	20	Z	\$10,300	121.18%
160	1/22/20	29497	06507040	9.87	\$	52,900	\$	65,000	20	С	\$52,900	81.38%
160	6/13/18	101344	06507529	2.50	\$	25,400	\$	23,500	20	С	\$25,400	108.09%
160	3/16/20	91168	06507644	2.16	\$	13,700	\$	20,000	20	С	\$13,700	68.50%
160	4/15/19	91184	06507660	2.16	\$	20,800	\$	17,000	20	С	\$20,800	122.35%
160	7/5/18	29775	06510211	1.07	\$	21,600	\$	21,600	20	С	\$21,600	100.00%
160	4/10/20	94557	06511127	0.93	\$	20,300	\$	19,000	20	С	\$20,300	106.84%
160	8/24/18	30006	06516116	1.69	\$	17,000	\$	11,500	20	Z	\$17,000	147.83%
160	9/13/18	30025	06516214	1.38	\$	35,200	\$	29,000	20	Z	\$35,200	121.38%
160	12/29/17	30039	06516228	1.51	\$	22,800	\$	23,400	20	Z	\$22,800	97.44%
160	11/16/17	82577	06516514	3.02	\$	31,700	\$	31,000	20	С	\$31,700	102.26%
160	11/16/17	81840	06516515	2.52	\$	29,300	\$	29,000	20	С	\$29,300	101.03%
160	9/30/19	30235	06518062	16.56	\$	34,200	\$	31,000	20	С	\$34,200	110.32%
160	6/30/20	30460	06522006	0.89	\$	79,600	\$	125,000	20	V	\$79,600	63.68%
160	10/2/18	30804	06531055	0.33	\$	12,800	\$	12,300	20	Z	\$12,800	104.07%
160	9/25/18	30902	06532224	5.00	\$	18,200	\$	22,500	20	Z	\$18,200	80.89%
160	3/23/18	31079	06537012	9.81	\$	52,800	\$	61,000	20	Z	\$52,800	86.56%
160	5/16/18	31120	06544032	0.40	\$	7,600	\$	7,000	20	С	\$7,600	108.57%
160	5/29/20	89012	06544065	1.24	\$	20,800	\$	22,000	20	С	\$20,800	94.55%
160	5/20/19	31320	06550006	0.86	\$	19,600	\$	20,000	20	С	\$19,600	98.00%
160	3/20/19	31326	06550012	0.86	\$	17,600	\$	15,000	20	С	\$17,600	117.33%
160	1/28/19	31365	06550051	0.96	\$	12,400	\$	13,500	20	Z	\$12,400	91.85%
160	11/22/17	99647	06550060	1.15	\$	20,200	\$	25,500	20	V	\$20,200	79.22%
160	10/26/18	99649	06550062	1.24	\$	23,100	\$	21,700	20	С	\$23,100	106.45%
160	11/15/19	99653	06550066	1.28	\$	23,500	\$	28,000	20	V	\$23,500	83.93%
160	1/8/18	99657	06550070	1.29	\$	23,500	\$	24,000	20	С	\$23,500	97.92%
160	6/25/18	99451	06552011	1.41	\$	33,600	\$	38,000	20	Z	\$33,600	88.42%
160	4/1/19	31538	06557009	0.04	\$	10,000	\$	9,300	92	Z	\$10,000	107.53%

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 <u>29.45.060</u>, and <u>29.45.230</u>. The full and true value is the estimated price that the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer, both conversant with the property and with prevailing general price levels.

BURDEN OF PROOF

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

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

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 indicated 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.

ASSESSOR'S DESCRIPTION ANALYSIS AND RECOMMENDATION

APPELLANT: Kenai Gravel Products, LLC	PARCEL NUMBER: 017-265-77					
PROPERTY ADDRESS OR GENERAL LOCATION:	52412 Treasure Chest Ave					
LEGAL DESCRIPTION:	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 TRACT B1					
ASSESSED VALUE TOTAL:	\$129,500					
RAW LAND:	\$127,500					
SWL (Sewer, Water, Landscaping):	\$					
IMPROVEMENTS	\$2,000 DRIVE					
ADDITIONS						
OUTBUILDINGS:	\$					
LAND SIZE 15.76 Acres						
LAND USE AND GENERAL DESCRIPTION 1) Utilities Electricity: Yes Water: None	Gas: No Sewer: None					

2) Site Improvements:

Street: Gravel Unmaintained

3) Site Conditions

Topography: Level View: None Drainage: Adequate 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 improvements; the sum of the two is the assessed value. This application is in accordance with State of Alaska AS 29.45.110.

Land Comments:

Subject property is a 15.76 acre parcel located in the Princess Lake Estates subdivision of Nikiski. Property has gravel unmaintained access, electric utility, no view, and no natural gas utility.

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 NBH E adjustment was removed from this parcel as it is being used primarily as a material site, resulting in a reduction in value. NBH E adjustment is an adjustment added to all of the residential lots located in the Princess Lake Subdivision This adjustment is based on reported sales data from this subdivision. With this change, the property is being valued fairly and equitably with surrounding like-kind properties.

For the 2021 assessment year, KPB Assessing Department updated the land values in the Nikiski area, and 2013 was the last time land values were updated in this market area. There were 116 qualified sales from the last three years used to update the Nikiski market area land model. The median ratio for all of the sales used to calibrate the new land model is 91.18% and Coefficient of Dispersion (COD) is 18.64, all ratios are within acceptable ranges as set by International Association of Assessing Officers (IAAO).

Mean	90.81%		3.00	Excluded	0	
Median	90.00%	Earliest Sale	9/6/2017	# of Sales	116	
WtdMean	87.27%	Latest Sale	9/4/2020	Total AV	\$2,291,000	
PRD:	1.04	Outlier Inform	nation	Total SP	\$2,625,291	
PRB:	0.01	Range	1.5	Minimum %	45.45%	
COD:	18.64	Lower Boundary	26.22%	Maximum %	140.81%	
St.Dev	0.2117	Upper Boundary	153.47%	Min Sale Amt	\$ 3,000	
COV:	23.31			Max Sale Amt	\$ 198,000	

The Appellant has cited two parcels as comparable properties. Parcel 015-210-06 is a 57.5 acre parcel, with natural gas, electric utility, gravel maintained access and no view. The updated 2021 value is \$104,600. Parcel 015-161-11 is an 87.0 acre parcel, with natural gas, electric utility, paved access and no view with an updated 2021 value is \$140,800. Both of these parcels are being valued the same as the subject and show that all three properties are being assessed uniformly and equitably.

Improvement Comments:

The only improvement on this property is a driveway valued at \$2,000.

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 property.
- 3. The Assessing Department uses standardized mass appraisal procedures and techniques to specify and calibrate market models which are applied uniformly to value property within the borough. The modeled values are statistically tested to ensure a level of accuracy and equity of assessment that meets the guidelines established by the Alaska Association of Assessing Officers and the International Association of Assessing Officers, and in compliance with State Statutes.
- 4. The Assessing Department did a physical on-site inspection to ensure all land influences were applied correctly.

ASSESSOR'S RECOMMENDATION:

APPELLANT: Kenai Gravel Products, LLC

PARCEL NUMBER: 017-265-77

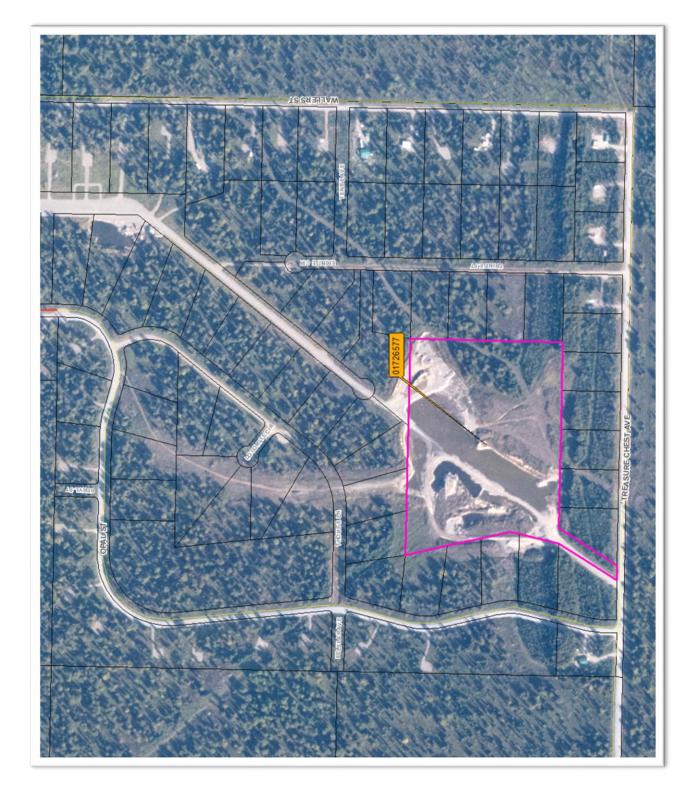
LEGAL DESCRIPTION: T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 TRACT B1

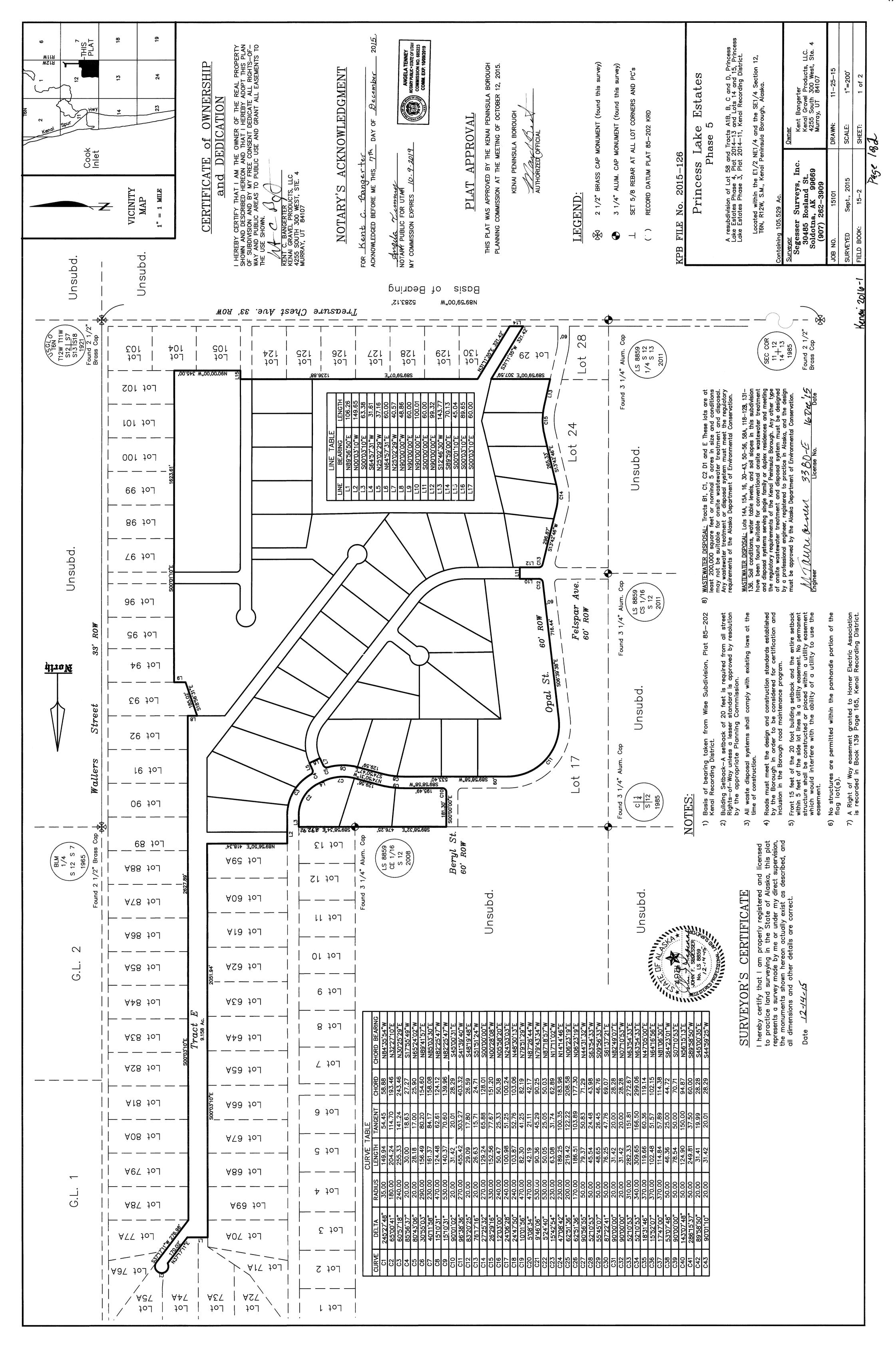
TOTAL: \$33,300

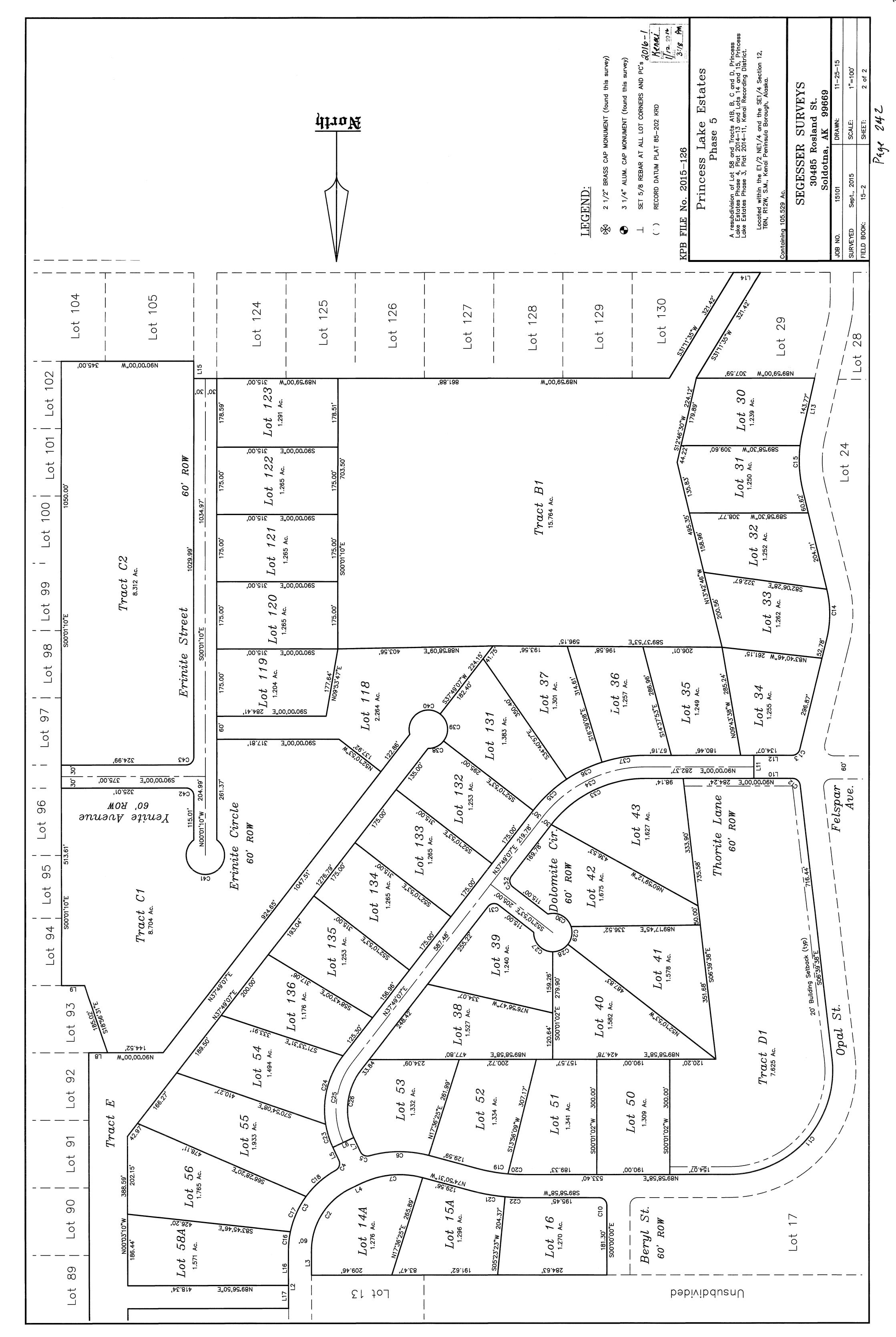
BOARD ACTION:

LAND: _	IMPROVEMENTS	: TOTAL:	
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SUBJECT MAP







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	KENAI PENINSULA BO	ULA BOROUGH ASSESSING DEPARTMENT	SESSING DE	PARTME	NT
103201 Social Service Assessor's	52412 TREASURE CHEST AVE			0	017-265-77 Card C01
	LEGAL DESCRIPTION:	ACRES: 15.76	PRIMARY OWNER KENAI GRAVEL PRODUCTS LLC	CTS LLC	
gineighborhood: 140 Central Peninsula - Nikiski Property Class:	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 TRACT B1	N 2016001 PRINCESS	4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404	c STE 4 07-1404	
305 Commercial Improved Land TAG: 53 - NIKISKI FIRE	ŭ	Commercial Improved Land	proved Land		
EXEMPTION INFORMATION	Assessment Year	VALUATION RECORD 2017 2018	RECORD 2018 2019	2020	Worksheet
	Land Improvements	62,500 62, 3,000 3	62,500 62,500 3.000 3.000	62,500 4,000	127,500 2,000
	Total	65,500 65,	65,500 65,500	66,500	129,500
Iype Method Residential Rural/Res 49 User Definable Land Formul	Use Acres BaseRo 15.76 3,05	TA AND CALCULA E Extvalue Line# 48,100 1	<mark>de - Description</mark> ood Adj E A Main	<u>\$ or %</u> AdjAmt 180 86,580	<mark>Value</mark> 127,500
			Q View None O Gas No	-15 -7,215	
	ASSESSED L	ASSESSED LAND VALUE (Rounded) :		79,365	127,500
MEMOS				ORIGINAL	
ASG 3					

ASG 358

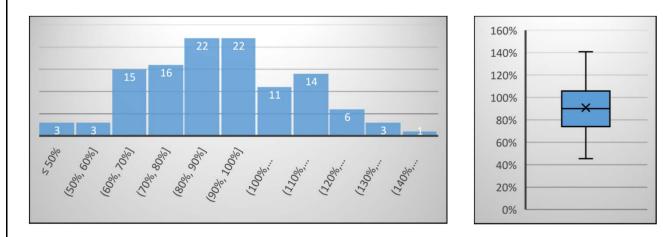
2021 Irsn = 103201	, 2	2412 TREASUI	52412 TREASURE CHEST AVE				017-265-77 C01	10;
RHYSICAL CHARACTERISTICS EAR ROOFING: WALL / FRAME:				5				
SPRINKLER SYSTEM		017-265-77	COI					
HFATING AND PILIMBING	SPECIAL FEATURES Description Size Value	Improvement	Story Story or Ht Grade Const Const Cond	MMARY OI Base Rate	SUMMARY OF IMPROVEMENTS Base Adj L W Size or ond Rate Rate L W Area	Comp Value	Comp Pys Total % Value Depr Depr Comp	Value
		01 DRIVE	0.0 Avg 3000 3000 AV 2000.00		2000.00 0 0 1 2,000 0 0 1 TOTAL IMPROVEMENT VALUE (for this card)	1 2,000 ENT VALUE	0 0 100 (for this card)	2,000 2,000
ASG 359								

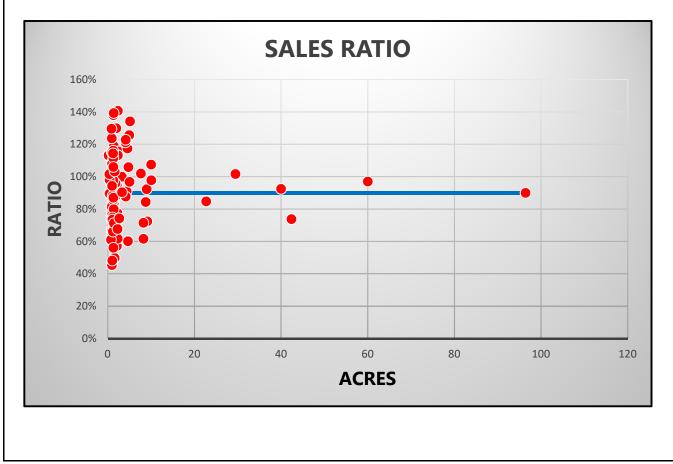
A		KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT	BOROUGH A	SSESSING D	EPARTM	ENT
SSessor's	21 103201	52412 TREASURE CHES	E CHEST AVE			017-265-77 Card C01
s ADMINISTRATIVE Stighborhood 140 Central Po Property Class: 305 Commerci		LEGAL ACRES: 15.76 DESCRIPTION: ACRES: 15.76 T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 TRACT B1	ACRES: 15.76 aridian KN 2016001 PRINCESS	PRIMARY OWNER KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404	DUCTS LLC DR STE 4 34107-1404	
53 - NIKISKI FIRE	I FIRE		Commercial Improved Land	nproved Land		
EXEMPTION	EXEMPTION INFORMATION	Assessment Year	VALUATION RECORD 2017 2018	N RECORD 2018 2019	2020	0 Worksheet
		Land Improvements Total	62,500 3.000 65,500	42,500 42,500 3.000 3.000 65,500 65,500	66,500 66,500 66,500	0 31,300 2,000 33,300
<u>Ivpe</u> Residential	Iype Method Residential Rural/Res 49 User Definable Land Formul	Use Acres BaseRo 15.76 3,05	ND DATA A Adirate 3,052	ND CALCULATIONS ExtValue Line# Infl.Code - Description 48,100 1 X Elec Yes 1 Q View None 1 O Gas No 1 T Gravel Unmain	\$ or % AdjAmt -15 -7,215 -20 -9,620	Value 31,300
		ASS	ASSESSED LAND VALUE (Rounded) :		- 16,835	31,300
AS	MEMOS				RECOMMENDED	JDED

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2021 Isn = 103201	ΪG -	52412 TREASURE CHEST AVE	-	017-265-77 C01	5
RHYSICAL CHARACTERISTICS SEAR Poofing: ROOFING:		2			
WALL / FRAME:					
SPRINKLER SYSTEM		017-265-77 C01			
HEATING AND PLUMBING	SPECIAL FEATURES Description Size Value	story or Ht Grade Const Const C	Y OF IMPROVEMENTS Adj L W Size or Rate L W Area	Pys Total Depr Depr Cc	Value
		01 DRIVE 0.0 Avg 3000 3000 AV 2000.00	0 2000.00 0 0 1 2.000 0 0 TOTAL IMPROVEMENT VALUE (for this card)	6 0 0 100 E (for this card)	2,000 2,000
ASG 361					

Mean	90.81%		3.00	Excluded		C
Median	90.00%	Earliest Sale	9/6/2017	# of Sales		116
WtdMean	87.27%	Latest Sale	9/4/2020	Total AV	\$2	2,291,000
PRD:	1.04	Outlier Inform	nation	Total SP	\$2	2,625,291
PRB:	0.01	Range	1.5	Minimum %		45.45%
COD:	18.64	Lower Boundary	26.22%	Maximum %		140.81%
St.Dev	0.2117	Upper Boundary	153.47%	Min Sale Amt	\$	3,000
COV:	23.31			Max Sale Amt	\$	198,000





NBH	SALE DATE	PIN	ACRES	L	AND VAL	S/	ALE PRICE	RATIO
140	9/24/2018	01201012	4.93	\$	53,300	\$	42,400	125.71%
140	11/8/2019	01203026	5.14	\$	22,400	\$	16,681	134.28%
140	1/23/2019	01204015	0.19	\$	3,400	\$	3,000	113.33%
140	7/8/2019	01211112	1.07	\$	7,700	\$	12,000	64.17%
140	11/1/2017	01214118	1.02	\$	7,900	\$	12,500	63.20%
140	10/16/2017	01214138	0.92	\$	7,500	\$	11,200	66.96%
140	8/21/2018	01235005	1.59	\$	10,400	\$	14,900	69.80%
140	6/10/2019	01235007	1.23	\$	8,800	\$	10,500	83.81%
140	6/12/2018	01236002	1.43	\$	7,400	\$	8,900	83.15%
140	8/14/2018	01236006	1.45	\$	7,500	\$	8,900	84.27%
140	3/8/2019	01236013	1.42		7,400	\$	8,000	92.50%
140	10/17/2018	01236038	1.48		9,900	\$	12,950	76.45%
140	4/23/2018	01236039	1.96	\$	11,700	\$	13,000	90.00%
140	12/29/2017	01242019	1.96	\$	9,000	\$	9,000	100.00%
140	12/19/2017	01243107	0.95	\$	20,000	\$	44,000	45.45%
140	11/9/2018	01301015	40	\$	64,800	\$	70,000	92.57%
140	9/27/2017	01309119	1.57	\$	22,400	\$	45,000	49.78%
140	5/29/2018	01309274	0.95	\$	8,900	\$	11,500	77.39%
140	9/9/2019	01309275	1.3	\$	13,000	\$	16,200	80.25%
140	1/8/2018	01314010	1.49	\$	14,500	\$	16,320	88.85%
140	6/8/2020	01314051	29.45	\$	53,900	\$	53,000	101.70%
140	3/12/2019	01314131	1.17	\$	4,500	\$	6,200	72.58%
140	8/22/2018	01314306	22.71	\$	50,900	\$	60,000	84.83%
140	7/18/2018	01317015	0.93	\$	18,000	\$	20,000	90.00%
140	11/12/2019	01317023	1.4		23,200	\$	19,500	118.97%
140	8/22/2018	01320014	0.7	\$	3,300	\$	3,300	100.00%
140	5/19/2020	01320161	0.92	\$	7,500	\$	12,000	62.50%
140	11/20/2017	01321432	0.92		7,500	\$	6,500	115.38%
140	5/29/2020	01321442	0.92		7,500	\$	8,500	88.24%
140	9/3/2019	01321525	0.92	\$	11,900	\$	15,000	79.33%
140	12/9/2019	01321538	0.92		13,600	\$	15,000	90.67%
140	10/17/2017	01321549	0.92		7,500	\$	6,500	115.38%
140 140	7/3/2018	01321612	96.42		178,400	\$ \$	198,000	90.10%
140	3/18/2019	01321616 01321635	2.42 2.42	\$ \$	13,300 13,300	⊅ \$	11,500	115.65% 115.65%
140	10/25/2019 1/8/2019	01321655	2.42		6,300	⊅ \$	11,500 7,000	90.00%
140	11/27/2018	01321652	2.26		6,800	₽ \$	6,000	113.33%
140	10/13/2017	01321654	2.20	.⊅ \$	6,800	.⊅ \$	6,000	113.33%
140	6/25/2019	01321655	2.31	.₽ \$	6,800	₽ \$	7,500	90.67%
140	9/14/2017	01321655	2.31	.⊅ \$	6,800	.⊅ \$	6,000	113.33%
140	2/25/2019	01321833	2.22		6,700	₽ \$	8,638	77.56%
140	5/2/2019	01324014	0.93		8,800	.₽ \$	12,000	73.33%
140	8/15/2018	01329004	9.12		8,700	\$	12,000	72.50%
140	6/25/2019	01330057	2.39	\$	10,100	↓ \$	9,999	101.01%
140	2/25/2019	01332033	1	\$	6,000	\$	6,400	93.75%
140	10/24/2017	01334049	1.13		9,900	↓ \$	9,000	110.00%
140		0,00-0-0	1.15	Ψ	5,500	Ψ	5,000	110.0070

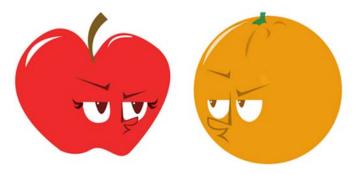
NBH	SALE DATE	PIN	ACRES	L	AND VAL	S	ALE PRICE	RATIO
140	7/13/2018	01335011	8.98	\$	48,000	\$	52,000	92.31%
140	6/8/2018	01336010	1.96	\$	10,400	\$	8,000	130.00%
140	1/19/2018	01336012	1.26	\$	9,000	\$	7,750	116.13%
140	8/30/2018	01336013	1.12	\$	8,300	\$	14,000	59.29%
140	8/21/2018	01336033	0.92	\$	5,700	\$	7,000	81.43%
140	12/12/2018	01337031	1.06	\$	14,700	\$	14,000	105.00%
140	4/2/2018	01338007	2.07	\$	14,200	\$	15,000	94.67%
140	7/8/2020	01339004	3.24	\$	12,100	\$	12,100	100.00%
140	7/31/2018	01340037	0.93	\$	19,800	\$	16,000	123.75%
140	11/1/2019	01343011	1.39	\$	11,200	\$	13,000	86.15%
140	10/4/2018	01344005	10.04	\$	51,400	\$	52,500	97.90%
140	5/7/2019	01348016	1.26	\$	9,000	\$	8,000	112.50%
140	10/7/2019	01350037	1.76	\$	14,800	\$	15,400	96.10%
140	5/4/2018	01351020	4.54	\$	19,400	\$	16,500	117.58%
140	3/1/2019	01359006	2.27	\$	12,800	\$	17,500	73.14%
140	9/6/2017	01359021	2.08	\$	14,300	\$	25,000	57.20%
140	8/7/2020	01364009	2.33	\$	38,300	\$	27,200	140.81%
140	9/29/2017	01370206	4.64	\$	47,400	\$	78,800	60.15%
140	10/29/2019	01373119	1.28	\$	13,400	\$	9,700	138.14%
140	3/12/2020	01373130	1.04	\$	6,100	\$	9,800	62.24%
140	6/12/2019	01373201	0.99	\$	10,500	\$	9,700	108.25%
140	8/26/2020	01373308	1.07	\$ ¢	6,200	\$	9,800	63.27%
140	8/11/2020	01373309	1.09	\$ ¢	6,300	\$	9,800 6,400	64.29%
140 140	1/9/2018	01408012	0.85	\$ \$	8,300 16,900	\$ \$	6,400	129.69%
140	2/15/2018 9/28/2018	01412006 01412017	1.25	Դ \$	25,700	⊅ \$	17,500 30,000	96.57% 85.67%
140	9/18/2019	01412017	1.25	۹ \$	25,700	۹ \$	38,000	67.63%
140	2/15/2018	01412017	4.09	۰ \$	18,200	.⊅ \$	15,000	121.33%
140	7/26/2018	01413311	4.13	\$	21,500	ֆ \$	17,500	122.86%
140	7/24/2018	01413327	8.24		17,900	.₽ \$	25,000	71.60%
140	2/19/2019	01413328	8.24		17,900	\$	29,000	61.72%
140	8/21/2018	01413429	1	↓ \$	9,200	↓ \$	10,029	91.73%
140	1/3/2020	01418069	-	\$	124,300	\$	128,000	97.11%
140	2/28/2020	01418208	1.27	\$	17,100	\$	17,500	97.71%
140	3/28/2019	01418303	2.27	\$	6,800	\$	11,000	61.82%
140	11/14/2019	01418312	4.34		10,000	\$	11,000	90.91%
140	9/26/2019	01418320	4.77		10,600	\$	10,000	106.00%
140	8/9/2019	01419012	8.73	\$	30,400	\$	36,000	84.44%
140	3/16/2020	01420006	9.98	\$	12,800	\$	11,900	107.56%
140	9/28/2018	01426005	1.83	\$	11,900	\$	13,500	88.15%
140	2/3/2020	01428018	1.28	\$	9,600	\$	11,000	87.27%
140	4/13/2020	01431026	0.96	\$	15,300	\$	20,000	76.50%
140	2/28/2018	01501009	0.73	\$	11,000	\$	18,000	61.11%
140	2/24/2020	01508005	0.38	\$	5,400	\$	5,500	98.18%
140	9/29/2017	01508024	0.81	\$	35,600	\$	40,500	87.90%
140	2/2/2018	01510011	0.37	\$	6,100	\$	6,000	101.67%

NBH	SALE DATE	PIN	ACRES	L	AND VAL	S/	ALE PRICE	RATIO
140	9/21/2017	01511004	1.37	\$	48,800	\$	35,000	139.43%
140	10/2/2019	01511004	1.37	\$	48,800	\$	61,000	80.00%
140	9/9/2019	01511021	0.4	\$	23,300	\$	26,000	89.62%
140	9/9/2019	01511023	0.4	\$	23,300	\$	26,000	89.62%
140	4/15/2020	01518005	4.13	\$	21,500	\$	24,500	87.76%
140	9/24/2019	01519215	1.27	\$	10,600	\$	9,500	111.58%
140	6/7/2018	01519254	1.09	\$	9,700	\$	11,000	88.18%
140	5/21/2019	01524066	1.05	\$	11,400	\$	15,225	74.88%
140	1/3/2019	01524067	1.05	\$	11,400	\$	15,499	73.55%
140	5/18/2020	01702002	5	\$	21,800	\$	22,500	96.89%
140	11/21/2017	01702105	7.65	\$	45,900	\$	45,000	102.00%
140	1/17/2019	01703025	1	\$	13,600	\$	14,400	94.44%
140	3/5/2020	01708080	1.17	\$	25,800	\$	39,000	66.15%
140	8/16/2018	01711139	1.21	\$	10,300	\$	9,000	114.44%
140	7/11/2018	01724109	1.03	\$	16,900	\$	35,000	48.29%
140	3/15/2019	01726527	1.39	\$	27,400	\$	38,400	71.35%
140	8/2/2019	01726555	1.57	\$	30,900	\$	29,900	103.34%
140	10/26/2018	01726557	1.3	\$	24,300	\$	22,900	106.11%
140	7/16/2019	01726558	1.27	\$	24,300	\$	27,900	87.10%
140	11/7/2019	01726571	2.26	\$	33,800	\$	49,900	67.74%
140	6/30/2020	01726576	1.29	\$	24,100	\$	42,900	56.18%
140	9/4/2020	01726588	2.65	\$	37,100	\$	49,900	74.35%
140	1/8/2020	01727046	3.26	\$	21,700	\$	24,000	90.42%
140	5/24/2019	01732901	42.4	\$	36,900	\$	50,000	73.80%

*Moved from #180 Market Area to #140 Market Area

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 <u>29.45.060</u>, and <u>29.45.230</u>. The full and true value is the estimated price that the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer, both conversant with the property and with prevailing general price levels.

BURDEN OF PROOF

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

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

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 indicated 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.

ASSESSOR'S DESCRIPTION ANALYSIS AND RECOMMENDATION

APPELLANT: Kenai Gravel Products, LLC

PROPERTY ADDRESS OR GENERAL LOCATION:	Nikiski, Princess Lake Estates
LEGAL DESCRIPTION:	See Below
ASSESSED VALUE TOTAL:	\$0
RAW LAND:	\$
SWL (Sewer, Water, Landscaping):	\$
IMPROVEMENTS	\$
ADDITIONS	\$
OUTBUILDINGS:	\$
LAND SIZE See Below Acres	
LAND USE AND GENERAL DESCRIPTION 1) Utilities Electricity: No Water: None	Gas: No Sewer: None
2) Site Improvements:	

Street: Gravel Unmaintained

3) Site Conditions

Topography: Level View: None Drainage: Adequate Easements: Typical for the Kenai Peninsula Borough

HIGHEST AND BEST USE: As Currently Improved

ZONING: None

ASSESSOR'S DESCRIPTION ANALYSIS AND RECOMMENDATION

APPELLANT: Kenai Gravel Products, LLC	PARCEL NUMBER: 017-265-22
PROPERTY ADDRESS OR GENERAL LOCATION:	44229 Wallers Street
LEGAL DESCRIPTION:	T 6N R 12W SEC 12 Seward Meridian KN 2014013 PRINCESS LAKE ESTATES PHASE 4 LOT 97
ASSESSED VALUE TOTAL:	\$82,000
RAW LAND:	\$27,400
SWL (Sewer, Water, Landscaping):	\$2,000
IMPROVEMENTS	\$48,400
ADDITIONS	•
OUTBUILDINGS:	\$4,200
TOTAL ABOVE GRADE FLOOR AREA:	Card One 960 Sq. Ft.
TOTAL FINISHED LIVING AREA:	Card One 960 Sq. Ft.
Card One, First Level 960 Sq. Ft.	Card One, Second Level Sq. Ft.
Card One, Basement Unfin. Sq. Ft.	Card One, Basement Finished Sq. Ft.
LAND SIZE 1.39 Acres	GARAGE Sq. Ft.
LAND USE AND GENERAL DESCRIPTION 1) Utilities	
Electricity: Yes	Gas: No
Water: Private Well	Sewer: Private Septic

2) Site Improvements:

Street: Gravel Unmaintained

3) Site Conditions

Topography: Level View: None

Drainage: Adequate Easements: Typical for the Kenai Peninsula Borough

HIGHEST AND BEST USE: As Currently Improved

ZONING: None

The Following narrative is for all of the parcels below:

NAME	PIN	LEGAL	LAND	IMP	TOTAL
			VAL	VAL	VAL
ACREAGE	INFLUENCES				
Kenai Gravel	01726503	T 6N R 12W SEC 12 Seward	\$81 <i>,</i> 500	\$14,000	\$95,500
Products LLC		Meridian KN 2014011			
		PRINCESS LAKE ESTATES PHASE			
		3 LOT 17			
9.81	ELEC NO, GAS	S NO, VIEW NONE, GRAV UNM, NB	H ADJ E		
Kenai Gravel	01726504	T 6N R 12W SEC 12 Seward	\$57,600	\$4,000	\$61,600
Products LLC		Meridian KN 2014011			
		PRINCESS LAKE ESTATES PHASE			
		3 LOT 24			
5.52	ELEC NO, GAS	NO, VIEW NONE, GRAV UNM, NE	SH ADJ E		
Kenai Gravel	01726521	T 6N R 12W SEC 12 Seward	\$27,400	\$ 2,000	\$29,400
Products LLC		Meridian KN 2014013			
		PRINCESS LAKE ESTATES PHASE			
		4 LOT 96			
1.39	ELEC YES, GAS	S NO, VIEW NONE, GRAV UNM, NI	BH ADJ E		
Kenai Gravel	01726522	T 6N R 12W SEC 12 Seward	\$27,400	\$54,600	\$82,000
Products LLC		Meridian KN 2014013			
		PRINCESS LAKE ESTATES PHASE			
		4 LOT 97			
1.39	ELEC NO, GAS	NO, VIEW NONE, GRAV UNM, NE	SH ADJ E	•	
Kenai Gravel	01726529	T 6N R 12W SEC 12 Seward	\$28,400	\$3,600	\$32,000
Products LLC		Meridian KN 2014013			
		PRINCESS LAKE ESTATES PHASE			
		4 LOT 104			
1.47	ELEC YES, GAS	S NO, VIEW NONE, GRAV UNM, NI	BH ADJ E	•	I
Kenai Gravel	01726543	T 06N R 12W SEC 12 Seward	\$23,600	\$0	\$23,600
Products LLC		Meridian KN 2016001			
		PRINCESS LAKE ESTATES PHASE			
		5 LOT 35			
1.25	ELEC NO. GAS	NO, VIEW NONE, GRAV UNM, NE	SH ADJ E	•	

NAME	PIN	LEGAL	LAND VAL	IMP VAL	TOTAL VAL
ACREAGE	INFLUENCES				
Kenai Gravel	01726549	T 06N R 12W SEC 12	\$ 23,900	\$0	\$23,900
Products LLC		Seward Meridian KN			
		2016001 PRINCESS LAKE			
		ESTATES PHASE 5 LOT 134			
1.27	ELEC NO, GAS	NO, VIEW NONE, GRAV UN	M, NBH ADJ	E	
Kenai Gravel	01726552	T 06N R 12W SEC 12	\$26,300	\$ O	\$26,300
Products LLC		Seward Meridian KN			
		2016001 PRINCESS LAKE			
		ESTATES PHASE 5 LOT 54			
1.49	ELEC NO, GAS	NO, VIEW NONE, GRAV UN	M, NBH ADJ	E	
Kenai Gravel	01726553	T 06N R 12W SEC 12	\$30,600	\$0	\$30,600
Products LLC		Seward Meridian KN			
		2016001 PRINCESS LAKE			
		ESTATES PHASE 5 LOT 55			
1.93	ELEC NO, GAS	NO, VIEW NONE, GRAV UNI	M, NBH ADJ	E	
Kenai Gravel	01726538	T 06N R 12W SEC 12	\$23,600	\$0	\$23 <i>,</i> 600
Products LLC		Seward Meridian KN			
		2016001 PRINCESS LAKE			
		ESTATES PHASE 5 LOT 30			
1.24	ELEC NO, GAS	NO, VIEW NONE, GRAV UNI	M, NBH ADJ	1	
Kenai Gravel	01726539	T 06N R 12W SEC 12	\$23,600	\$ O	\$23,600
Products LLC		Seward Meridian KN			
		2016001 PRINCESS LAKE			
		ESTATES PHASE 5 LOT 31			
1.25	ELEC NO, GAS	NO, VIEW NONE, GRAV UNI	M, NBH ADJ	<u>E</u>	
Kenai Gravel	01726540	T 06N R 12W SEC 12	\$23,600	\$0	\$23,600
Products LLC		Seward Meridian KN			
		2016001 PRINCESS LAKE			
		ESTATES PHASE 5 LOT 32			
1.25	ELEC NO, GAS	NO, VIEW NONE, GRAV UN	M, NBH ADJ	Ε	

NAME	PIN	LEGAL	LAND VAL	IMP VAL	TOTAL VAL
ACREAGE	INFLUENCES				
Kenai Gravel	01726541	T 06N R 12W SEC 12	\$23,900	\$0	\$23,900
Products LLC		Seward Meridian KN			
		2016001 PRINCESS LAKE			
		ESTATES PHASE 5 LOT 33			
1.26	ELEC NO, GAS	NO, VIEW NONE, GRAV UN	M, NBH ADJ E	-	
Kenai Gravel	01726542	T 06N R 12W SEC 12	\$23,900	\$0	\$23 <i>,</i> 900
Products LLC		Seward Meridian KN			
		2016001 PRINCESS LAKE			
		ESTATES PHASE 5 LOT 34			
1.26	ELEC NO, GAS	NO, VIEW NONE, GRAV UN	M, NBH ADJ E	-	
Kenai Gravel	01726544	T 06N R 12W SEC 12	\$23,900	\$0	\$23,900
Products LLC		Seward Meridian KN			
		2016001 PRINCESS LAKE			
		ESTATES PHASE 5 LOT 36			
1.26	ELEC NO, GAS	S NO, VIEW NONE, GRAV UN	IM, NBH ADJ E		
Kenai Gravel	01726545	T 06N R 12W SEC 12	\$24,300	\$0	\$24,300
Products LLC		Seward Meridian KN			
		2016001 PRINCESS LAKE			
		ESTATES PHASE 5 LOT 37			
1.3	ELEC NO, GAS	NO, VIEW NONE, GRAV UN	M, NBH ADJ E		
Kenai Gravel	01726546	T 06N R 12W SEC 12	\$25,200	\$0	\$25,200
Products LLC		Seward Meridian KN			
		2016001 PRINCESS LAKE			
		ESTATES PHASE 5 LOT			
		131			
1.38	ELEC NO, GAS	S NO, VIEW NONE, GRAV UN	IM, NBH ADJ E		
Kenai Gravel	01726547	T 06N R 12W SEC 12	\$23,600	\$0	\$23,600
Products LLC		Seward Meridian KN			
		2016001 PRINCESS LAKE			
		ESTATES PHASE 5 LOT			
		132			
1.25	ELEC NO, GAS	S NO, VIEW NONE, GRAV UN	IM, NBH ADJ E		

NAME	PIN	LEGAL	LAND VAL	IMP VAL	TOTAL VAL	
ACREAGE	INFLUENCES				VAL	
Kenai Gravel	01726548	T 06N R 12W SEC 12 Seward	\$23,900	\$0	\$23,900	
Products LLC		Meridian KN 2016001 PRINCESS				
		LAKE ESTATES PHASE 5 LOT 133				
1.27	ELEC NO, GAS	NO, VIEW NONE, GRAV UNM, NBH	ADJ E	·		
Kenai Gravel	01726550	T 06N R 12W SEC 12 Seward	\$23,600	\$0	\$23,600	
Products LLC		Meridian KN 2016001 PRINCESS				
		LAKE ESTATES PHASE 5 LOT 135				
1.25	ELEC NO, GAS	NO, VIEW NONE, GRAV UNM, NBH	ADJ E		•	
Kenai Gravel	01726551	T 06N R 12W SEC 12 Seward	\$23,000	\$0	\$23,000	
Products LLC		Meridian KN 2016001 PRINCESS				
		LAKE ESTATES PHASE 5 LOT 136				
1.18	ELEC NO, GAS	NO, VIEW NONE, GRAV UNM, NBH	ADJ E		•	
Kenai Gravel	01726554	T 06N R 12W SEC 12 Seward	\$29,300	\$0	\$29,300	
Products LLC		Meridian KN 2016001 PRINCESS				
		LAKE ESTATES PHASE 5 LOT 56				
1.77	ELEC NO, GAS	NO, VIEW NONE, GRAV UNM, NBH	ADJ E		•	
Kenai Gravel	01726559	T 06N R 12W SEC 12 Seward	\$ 70,000	\$0	\$70,000	
Products LLC		Meridian KN 2016001 PRINCESS				
		LAKE ESTATES PHASE 5 TRACT D1				
7.63	ELEC NO, GAS	ELEC NO, GAS NO, VIEW NONE, GRAV UNM, NBH ADJ E				
Kenai Gravel	01726560	T 06N R 12W SEC 12 Seward	\$24,300	\$0	\$24,300	
Products LLC		Meridian KN 2016001 PRINCESS				
		LAKE ESTATES PHASE 5 LOT 50				
1.31	ELEC NO, GAS	NO, VIEW NONE, GRAV UNM, NBH	ADJ E			

NAME	PIN	LEGAL	LAND	IMP	TOTAL
ACREAGE	INFLUENCES		VAL	VAL	VAL
Kenai Gravel	01726561	T 06N R 12W SEC 12 Seward	\$24,800	\$0	\$24,800
Products LLC		Meridian KN 2016001			
		PRINCESS LAKE ESTATES PHASE			
		5 LOT 51			
1.34	ELEC NO, GAS	S NO, VIEW NONE, GRAV UNM, NB	H ADJ E		
Kenai Gravel	01726562	T 06N R 12W SEC 12 Seward	\$24,500	\$ O	\$24,500
Products LLC		Meridian KN 2016001			
		PRINCESS LAKE ESTATES PHASE			
		5 LOT 52			
1.33	ELEC NO, GAS	NO, VIEW NONE, GRAV UNM, NB	H ADJ E		
Kenai Gravel	01726563	T 06N R 12W SEC 12 Seward	\$ 24,500	\$ O	\$24,500
Products LLC		Meridian KN 2016001			
		PRINCESS LAKE ESTATES PHASE			
		5 LOT 53			
1.33	ELEC NO, GAS	NO, VIEW NONE, GRAV UNM, NB	H ADJ E		
Kenai Gravel	01726564	T 06N R 12W SEC 12 Seward	\$26 <i>,</i> 800	\$0	\$26,800
Products LLC		Meridian KN 2016001			
		PRINCESS LAKE ESTATES PHASE			
		5 LOT 38			
1.53	ELEC NO, GAS	NO, VIEW NONE, GRAV UNM, NB	H ADJ E		
Kenai Gravel	01726565	T 06N R 12W SEC 12 Seward	\$23 <i>,</i> 600	\$0	\$23,600
Products LLC		Meridian KN 2016001			
		PRINCESS LAKE ESTATES PHASE			
		5 LOT 39			
1.24	ELEC NO, GAS	NO, VIEW NONE, GRAV UNM, NB			
Kenai Gravel	01726566	T 06N R 12W SEC 12 Seward	\$27,200	\$ O	\$27,200
Products LLC		Meridian KN 2016001			
		PRINCESS LAKE ESTATES PHASE			
		5 LOT 40			
1.58	ELEC NO, GAS	S NO, VIEW NONE, GRAV UNM, NB	H ADJ E		

NAME	PIN	LEGAL	LAND VAL	IMP VAL	TOTAL VAL
ACREAGE	INFLUENCES		VAL	VAL	
Kenai Gravel	01726567	T 06N R 12W SEC 12 Seward	\$27,200	\$0	\$27,200
Products LLC		Meridian KN 2016001			. ,
		PRINCESS LAKE ESTATES			
		PHASE 5 LOT 41			
1.58	ELEC NO, GAS	NO, VIEW NONE, GRAV UNM,	NBH ADJ E		
Kenai Gravel	01726568	T 06N R 12W SEC 12 Seward	\$28,400	\$0	\$28,400
Products LLC		Meridian KN 2016001			
		PRINCESS LAKE ESTATES			
		PHASE 5 LOT 42			
1.68	ELEC NO, GAS	NO, VIEW NONE, GRAV UNM,	NBH ADJ E	-	
Kenai Gravel	01726569	T 06N R 12W SEC 12 Seward	\$27,700	\$0	\$27,700
Products LLC		Meridian KN 2016001			
		PRINCESS LAKE ESTATES			
		PHASE 5 LOT 43			
1.63	ELEC NO, GAS	NO, VIEW NONE, GRAV UNM,	NBH ADJ E		
Kenai Gravel	01726571	T 06N R 12W SEC 12 Seward	\$33,800	\$ O	\$33,800
Products LLC		Meridian KN 2016001			
		PRINCESS LAKE ESTATES			
		PHASE 5 LOT 118			
2.26	-	NO, VIEW NONE, GRAV UNM,			1
Kenai Gravel	01708082	T 6N R 11W SEC 12 Seward	\$31,900	\$4,100	\$36,000
Products LLC		Meridian KN 2011090			
		PRINCESS LAKE ESTATES			
		2011 REPLAT LOT 78A			
1.67	ELEC YES, GAS	NO, VIEW NONE, GRAV UNM,	NBH ADJ E	, AIRSTRIP	1
Kenai Gravel	01708085	T 6N R 11W SEC 12 Seward	\$32 <i>,</i> 100	\$2,000	\$34,100
Products LLC		Meridian KN 2011090			
		PRINCESS LAKE ESTATES			
		2011 REPLAT LOT 81A			
1.68	ELEC YES, GAS	S NO, VIEW NONE, GRAV UNM,	NBH ADJ E	, AIRSTRIP	

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.

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 deprecation (RCN-D). That value is then adjusted by a statistically tested market adjustment.

Land Comments:

Subject properties range from 1.0 to 10.0 acre parcels located in the Princess Lake Estates subdivision of Nikiski. Most parcels have gravel unmaintained access, no electric, no view, and no natural gas utility.

A physical inspection of the land was completed by the Assessing Department and the current land model was reviewed by Land Appraiser, Matt Bruns. These properties are being valued fairly and equitably with surrounding like-kind properties.

For the 2021 assessment year, KPB Assessing Department updated the land values in the Nikiski area, 2013 was the last time land values were updated in this market area. One hundred sixteen qualified sales from the last three years were used to update the Nikiski market area land model. The median ratio for all of the sales used to calibrate the new land model is 90.00% and Coefficient of Dispersion (COD) is 18.64, all ratios are within acceptable ranges as set by International Association of Assessing Officers (IAAO).

Mean	90.81%		3.00	Excluded	0
Median	90.00%	Earliest Sale	9/6/2017	# of Sales	116
WtdMean	87.27%	Latest Sale	9/4/2020	Total AV	\$2,291,000
PRD:	1.04	Outlier Information		Total SP	\$2,625,291
PRB:	0.01	Range	1.5	Minimum %	45.45%
COD:	18.64	Lower Boundary	26.22%	Maximum %	140.81%
St.Dev	0.2117	Upper Boundary	153.47%	Min Sale Amt	\$ 3,000
COV:	23.31			Max Sale Amt	\$ 198,000

NBH E Adjustment

Upon review of eight reported sales specifically in the Princess Lake Subdivision, sales data indicated that values were below an acceptable range with a median of 18.29%.

Mean	18.44%		1.86	Excluded	0
Median	18.29%	Earliest Sale	10/26/2018	# of Sales	8
WtdMean	17.55%	Latest Sale	9/4/2020	Total AV	\$ 52,800
PRD:	1.05	Outlier Inform	mation	Total SP	\$ 300,800
PRB:	0.01	Range	1.5	Minimum %	11.19%
COD:	22.64	Lower Boundary	3.44%	Maximum %	30.43%
St.Dev	0.0590	Upper Boundary	31.41%	Min Sale Amt	\$ 22,900
COV:	31.99			Max Sale Amt	\$ 49,900

An additional market adjustment was applied to this subdivision and the updated median is 72.85% after the NBH E Adjustment is added.

Mean	79.04%		1.86	Excluded	0
Median	72.85%	Earliest Sale	10/26/2018	# of Sales	8
WtdMean	75.70%	Latest Sale	9/4/2020	Total AV	\$ 227,700
PRD:	1.04	Outlier Inform	nation	Total SP	\$ 300,800
PRB:	0.01	Range	1.5	Minimum %	56.18%
COD:	18.79	Lower Boundary	17.45%	Maximum %	106.11%
St.Dev	0.1807	Upper Boundary	148.38%	Min Sale Amt	\$ 22,900
COV:	22.86			Max Sale Amt	\$ 49,900

Improvement Comments:

A few parcels are improved solely by driveways valued at \$2,000 each.

Parcel 01708082 has a 20'x30' concrete pad with a value of \$2,100, \$2,000 driveway for a total improvement value of \$4,100.

Parcel 01726522 was inspected was performed on 5/3/2021 by Bill Anderson, Appraiser III and Tom Johnson, Appraiser I. Upon inspection the percent complete and the effective age were reduced. While the property does have a well, it was removed as the casing was exposed and no pump was installed. A septic system was added and the woodstove was removed from the property record.

Specific recommended value changes:

- **01726503** is a 9.81 acre parcel with current seven (7) separate driveways valued. The department is recommending those driveways be valued as low quality RV sites instead reducing the overall property value from \$95,500 to \$85,400.
- **01726529** is a 1.47 acre parcel that was valued with gravel maintained access, this was corrected to reflect gravel unmaintained access and the developmental fill was removed. This reduced the overall property value from \$34,300 to \$30,400.
- **01726522** is a 1.39 acre parcel, no changes to the land were made. After inspection of the improvements, the improvement value has been reduced to \$44,100.

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 property.
- 3. The Assessing Department uses standardized mass appraisal procedures and techniques to specify and calibrate market models which are applied uniformly to value property within the borough. The modeled values are statistically tested to ensure a level of accuracy and equity of assessment that meets the guidelines established by the Alaska Association of Assessing Officers and the International Association of Assessing Officers, and in compliance with State Statutes.
- 4. The Assessing Department did a physical onsite inspection to ensure all land influences were applied correctly.

ASSESSOR'S RECOMMENDATION:

APPELLANT: Kenai Gravel Products, LLC

PARCEL NUMBER: See below

LEGAL DESCRIPTION: See Below

TOTAL: See Below

BOARD ACTION: See Below

NAME	PIN	LEGAL	TOTAL VAL
ACREAGE	Board Action:		
Kenai Gravel	01726503	T 6N R 12W SEC 12 Seward Meridian KN 2014011	\$85,400
Products LLC		PRINCESS LAKE ESTATES PHASE 3 LOT 17	
9.81	Board Act	ion:	
Kenai Gravel Products LLC	01726504	T 6N R 12W SEC 12 Seward Meridian KN 2014011 PRINCESS LAKE ESTATES PHASE 3 LOT 24	\$61,600
5.52	Board Act	ion:	
Kenai Gravel Products LLC	01726521	T 6N R 12W SEC 12 Seward Meridian KN 2014013 PRINCESS LAKE ESTATES PHASE 4 LOT 96	\$29,400
1.39	Board Act	ion:	
Kenai Gravel Products LLC	01726522	T 6N R 12W SEC 12 Seward Meridian KN 2014013 PRINCESS LAKE ESTATES PHASE 4 LOT 97	\$71,500
1.39	Board Act	ion:	
Kenai Gravel Products LLC	01726529	T 6N R 12W SEC 12 Seward Meridian KN 2014013 PRINCESS LAKE ESTATES PHASE 4 LOT 104	\$30,400
1.47	Board Act	ion:	
Kenai Gravel Products LLC	01726543	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 35	\$23,600
1.25	Board Act	ion:	
Kenai Gravel Products LLC	01726549	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 134	\$23,900
1.27	Board Act	ion:	
Kenai Gravel Products LLC	01726552	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 54	\$26,300
1.49	Board Act	ion:	_1
Kenai Gravel Products LLC	01726553	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 55	\$30,600
1.93	Board Act	ion:	

NAME	PIN	LEGAL	TOTAL VAL
ACREAGE	Board Action:		
Kenai Gravel Products LLC	01726538	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 30	\$23,600
1.24	Board Act	ion:	
Kenai Gravel Products LLC	01726539	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 31	\$23,600
1.25	Board Act	ion:	
Kenai Gravel Products LLC	01726540	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 32	\$23,600
1.25	Board Act	ion:	
Kenai Gravel Products LLC	01726541	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 33	\$23,900
1.26	Board Act	ion:	
Kenai Gravel Products LLC	01726542	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 34	\$23,900
1.26	Board Act	ion:	
Kenai Gravel Products LLC	01726544	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 36	\$23,900
1.26	Board Act	ion:	
Kenai Gravel Products LLC	01726545	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 37	\$24,300
1.3	Board Act	ion:	
Kenai Gravel Products LLC	01726546	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 131	\$25,200
1.38	Board Act	ion:	
Kenai Gravel Products LLC	01726547	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 132	\$23,600
1.25	Board Act	ion:	

NAME	PIN	LEGAL	TOTAL VAL		
ACREAGE	Board Action:				
Kenai Gravel Products LLC	01726548	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 133	\$23,900		
1.27	Board Action:				
Kenai Gravel Products LLC	01726550	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 135	\$23,600		
1.25	Board Action:				
Kenai Gravel Products LLC	01726551	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 136	\$23,000		
1.18	Board Action:				
Kenai Gravel Products LLC	01726554	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 56	\$29,300		
1.77	Board Action:				
Kenai Gravel Products LLC	01726559	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 TRACT D1	\$70,000		
7.63	Board Action:				
Kenai Gravel Products LLC	01726560	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 50	\$24,300		
1.31	Board Action:				
Kenai Gravel Products LLC	01726561	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 51	\$24,800		
1.34	Board Action:				
Kenai Gravel Products LLC	01726562	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 52	\$24,500		
1.33	Board Action:				
Kenai Gravel Products LLC	01726563	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 53	\$24,500		
1.33	Board Act	ion:			

NAME	PIN	LEGAL	TOTAL VAL		
ACREAGE	Board Action:				
Kenai Gravel Products LLC	01726564	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 38	\$26,800		
1.53	Board Action:				
Kenai Gravel Products LLC	01726565	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 39	\$23,600		
1.24	Board Action:				
Kenai Gravel Products LLC	01726566	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 40	\$27,200		
1.58	Board Action:				
Kenai Gravel Products LLC	01726567	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 41	\$27,200		
1.58	Board Action:				
Kenai Gravel Products LLC	01726568	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 42	\$28,400		
1.68	Board Action:				
Kenai Gravel Products LLC	01726569	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 43	\$27,700		
1.63	Board Action:				
Kenai Gravel Products LLC	01726571	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 118	\$33,800		
2.26	Board Action:				
Kenai Gravel Products LLC	01708082	T 6N R 11W SEC 12 Seward Meridian KN 2011090 PRINCESS LAKE ESTATES 2011 REPLAT LOT 78A	\$36,000		
1.67	Board Action:				
Kenai Gravel Products LLC	01708085	T 6N R 11W SEC 12 Seward Meridian KN 2011090 PRINCESS LAKE ESTATES 2011 REPLAT LOT 81A	\$34,100		
1.68	Board Act	ion:			

SUBJECT PHOTOS





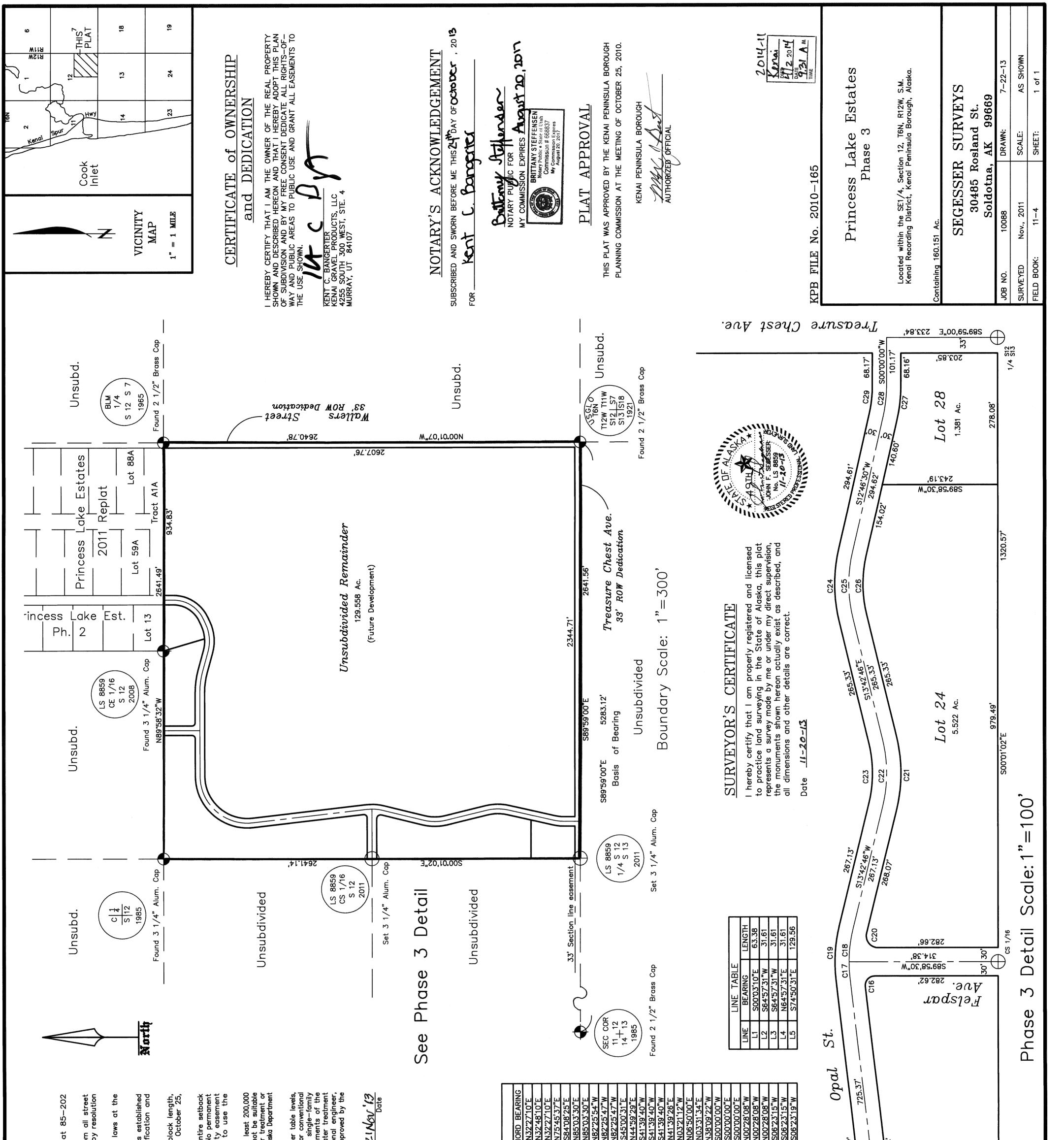
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SUBJECT PHOTOS



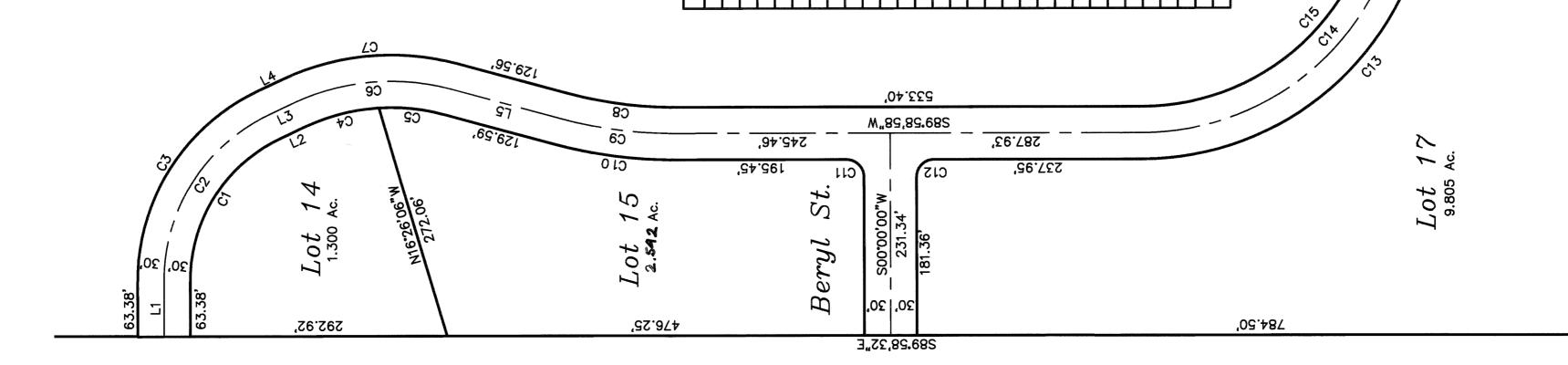




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RECORD DATUM PLAT 85-202 KRD

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- Roads must meet the design and construction standards established by the Borough in order to be considered for certification and inclusion in the Borough road maintenance program. 4
 - exception to KPB 20.20.160, maximum allowable block length, granted by the Plat Committee at the meeting of October 25, 2010. An was 5)
- Front 15 feet of the 20 foot building setback and the entire setback within 5 feet of the side lot lines is a utility easement. No permanent structure shall be constructed or placed within a utility easement which would interfere with the ability of a utility to use the easement. Front within (9
 - Lots 17 and 24 These lots are at 1 15 acres in size and conditions may no treatment and disposal. Any wastewater neet the regulatory requirements of the Alash <u>WASTEWATER DISPOSAL:</u> L square feet or nominal 5 for onsite wastewater tree disposal system must meet of Environmental Conserv $\widehat{}$

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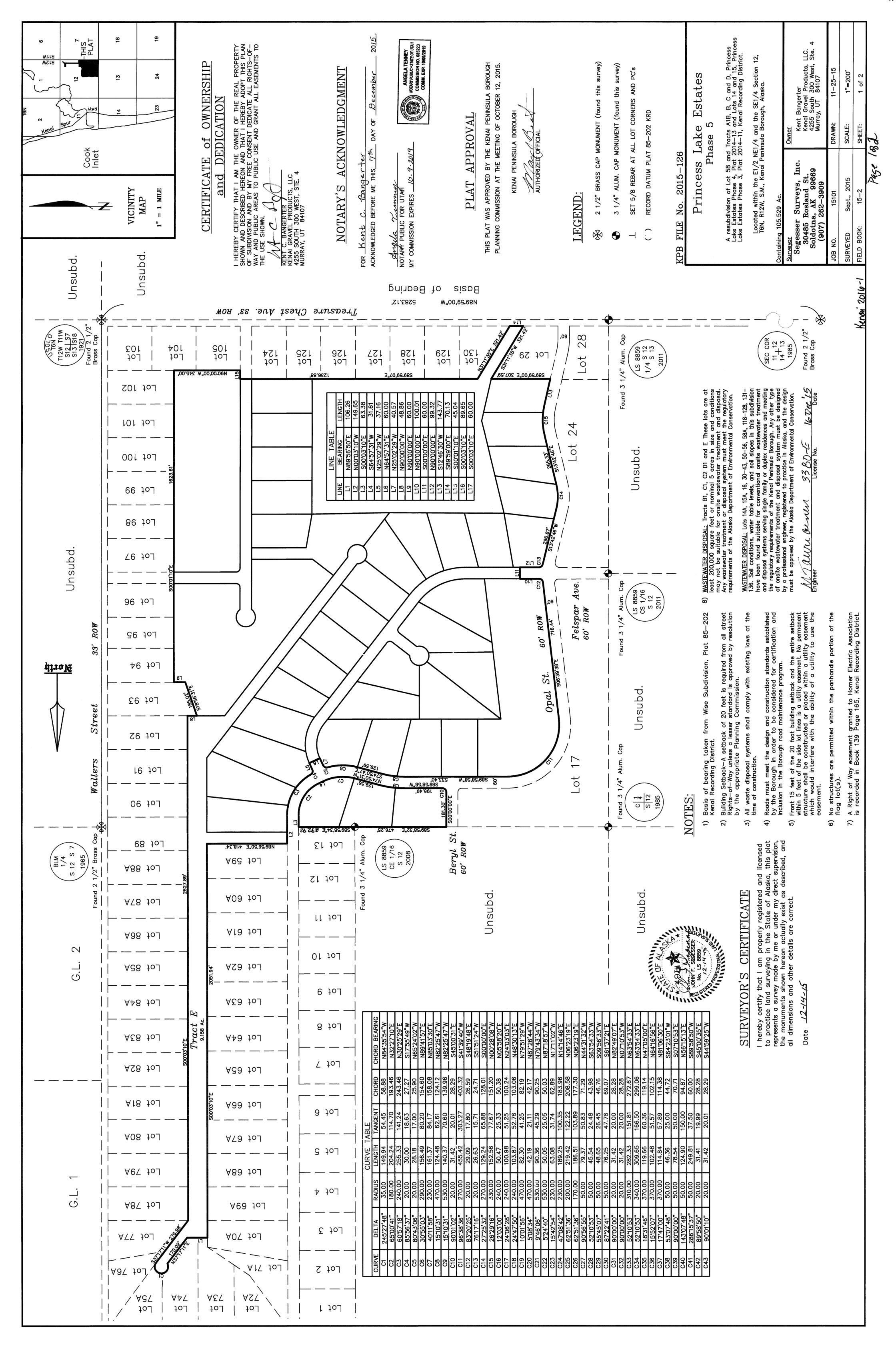
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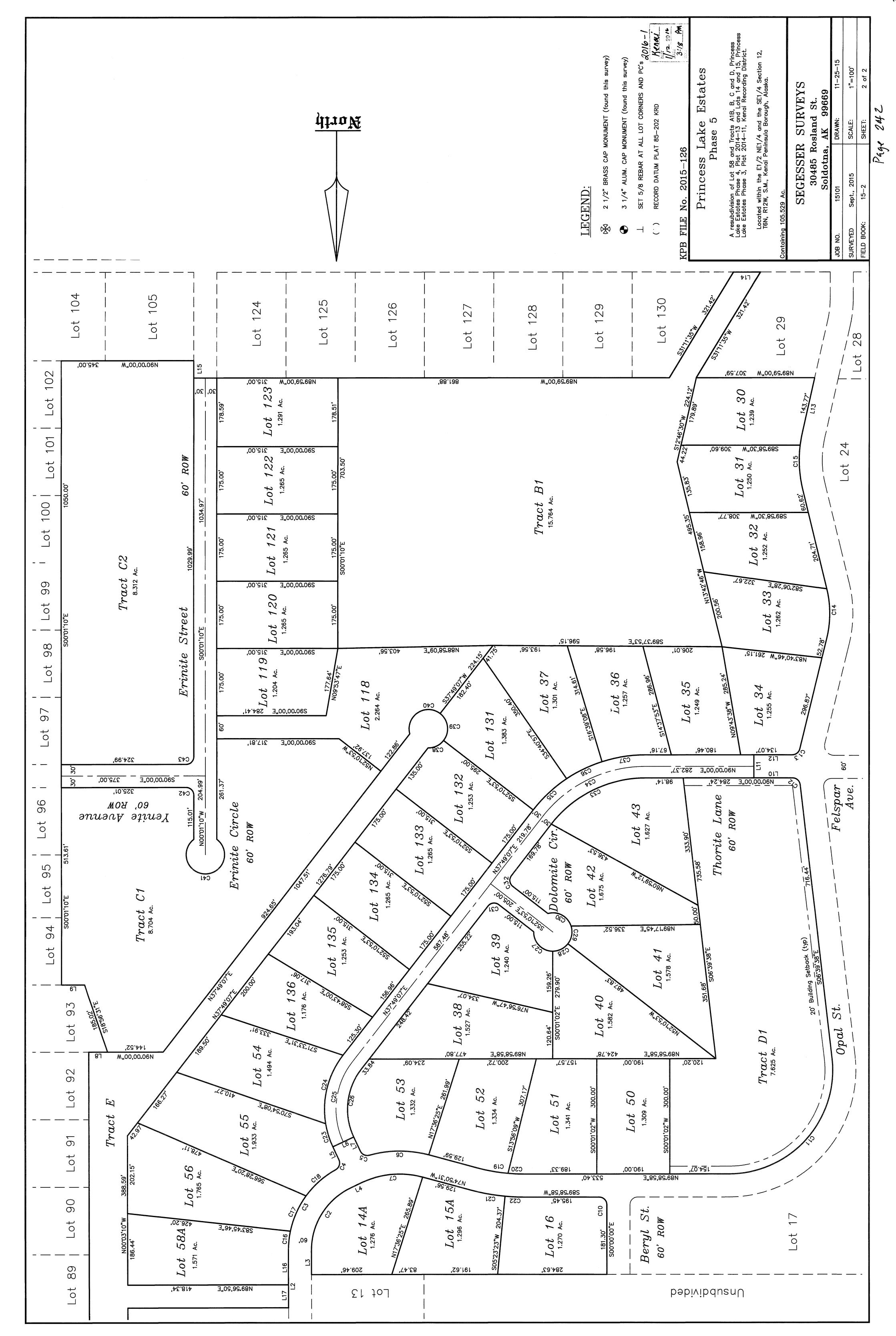
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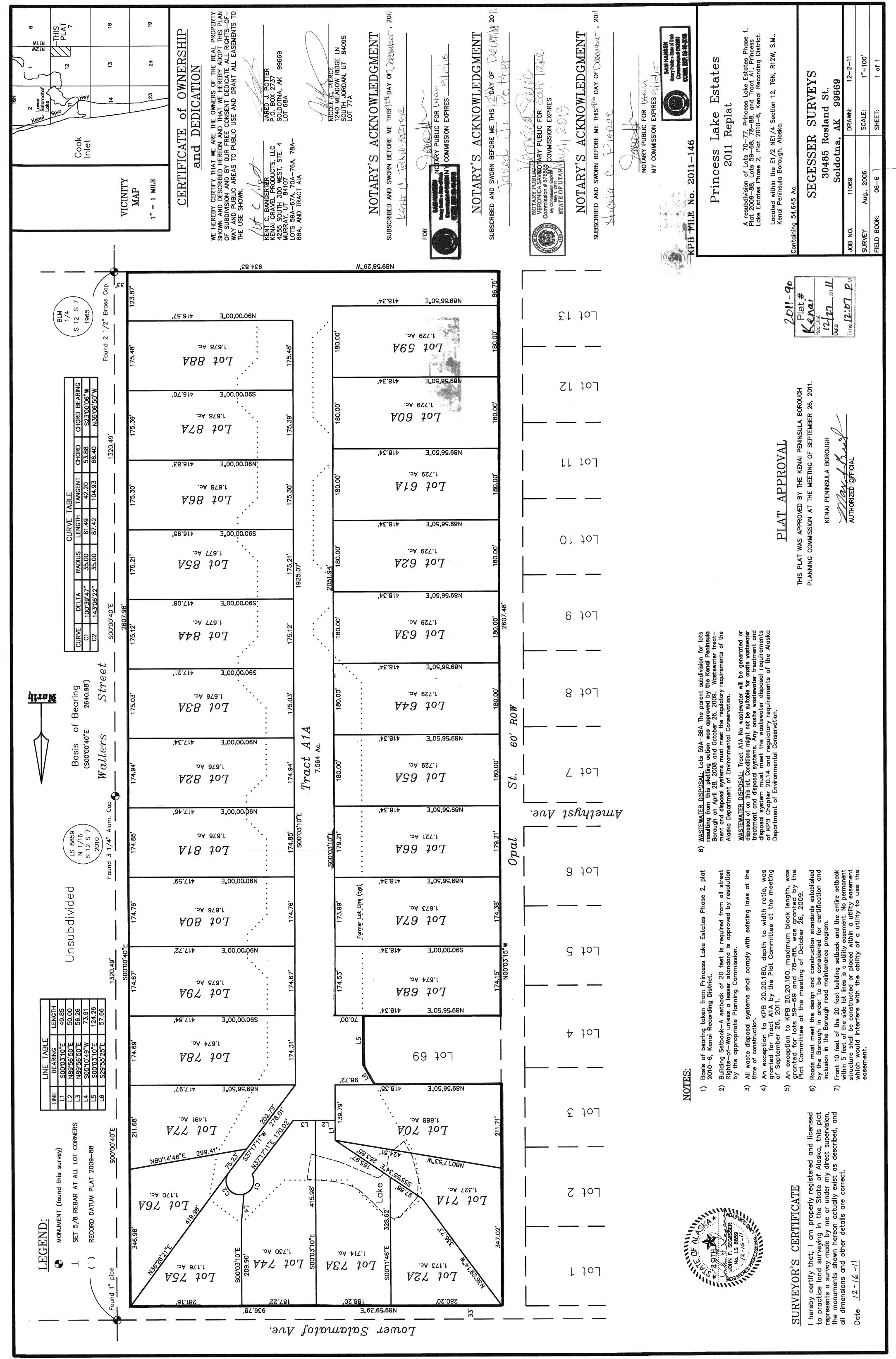
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OVER Exifectures Exifectures Exifectures OVER OVER OTAL GAREXT FEAT 0 OVER 017-080-82 R01 StepEratives 0 SFECIAL FEATURES 017-080-82 R01 CRADE ADUSTED VALUE forunded) 0 ALIS 0 0 0 0 0 0 ALIS 0 0 0 1 StepEratives 0 ALIS 0 0 0 1 StepEratives 0 ALIS 0 0 0 1 StepEratives 0 ALIS 0 0 0 1 2000 0 1 ALIS 0 0 0 0 1 2000 0 ALIS 0 0 0 0 1 2000 0 ALIS 0 0 0 0 0 0 0 ALIS 0 0 0 0 </td <td>OUR Exifectures Description OUR 017-08-32 R01 OUR 017-08-32 R01 OUR 017-08-32 R01 OUR 017-08-32 R01 SFECIAL FEATURES Caral Count with Class Class Class 0 Out in Class Class Caral Count with Class Class 0 Intervent Sinter Count with Class Class 0 Description Dipervent Count Rate Rate O Statistic 0 0 0 0 O Sintervent 0 0 0 0 0 O Caral Count Rate Rate Value Explore Description 1 O Sintervent 0 0 0 0 0 0 O Caral Count Rate Rate Value Explore Description 1 O Caral Count Rate Rate Value Explore Description 0 O Caral Count Rate Caral Count Rate Rate Value Explore Description O Caral Count Rate Caral Count Rate Caral Count Pasce Caral Count Pasce Description O Caral Count Rate Caral Count Pasce Caral Count</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>Bsmt Garage:</td> <td>0</td> <td></td>	OUR Exifectures Description OUR 017-08-32 R01 OUR 017-08-32 R01 OUR 017-08-32 R01 OUR 017-08-32 R01 SFECIAL FEATURES Caral Count with Class Class Class 0 Out in Class Class Caral Count with Class Class 0 Intervent Sinter Count with Class Class 0 Description Dipervent Count Rate Rate O Statistic 0 0 0 0 O Sintervent 0 0 0 0 0 O Caral Count Rate Rate Value Explore Description 1 O Sintervent 0 0 0 0 0 0 O Caral Count Rate Rate Value Explore Description 1 O Caral Count Rate Rate Value Explore Description 0 O Caral Count Rate Caral Count Rate Rate Value Explore Description O Caral Count Rate Caral Count Rate Caral Count Pasce Caral Count Pasce Description O Caral Count Rate Caral Count Pasce Caral Count								Bsmt Garage:	0	
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OVER 017-080-82 R01 Condity Class/Gradity 0 ALLS SPECIAL FEATURES Condity Class/Gradity 0	OVER DB-101AL Out-000AL R01 ALLS 017-080-82 R01 CRADE ADJUSTED VALUE (rounded) 0 SPECIAL FEATURES SPECIAL FEATURES CRADE ADJUSTED VALUE (rounded) 0 ALLS SPECIAL FEATURES SUMMARY OF IMPROVEMENTS CRADE ADJUSTED VALUE (rounded) 0 ALLS Improvement or HI Grade Const Count Rate Rate Value Dept Pepr Pepr Rep Adj Comp Value Dept Pepr Rep Adj Comp Value Dept Pepr Pepr Rep Adj Comp ALL undefined 01 DRIVE 000 2003 3000 20000 2480 10 0 ALL undefined 01 DRIVE 000 2003 30 2000 2480 15 0 0 100 O C Ktrishk: 0 0 1 2000 2000 2480 15 0 0 100 O C Ktrishk: 0 0 1 2000 2000 2480 15 0 0 100 O C Mont Rise 0 0 0 1 2000 2480 15 0 100 O C Mont Rise 0 0 0 2 2000 2480 15 0 100 O C Mont Rise 0 0 0 0 <td></td>										
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SPECIAL FEATURES SUMMARY OF IMPROVEMENTS UNABLE ADJUSTED VALUE frommed) U ALLS Description Improvement or HI Grade Const Const Count Rate Rate N is Comp Pix Obs Fire Adj Comp Viation 1000000000000000000000000000000000000	SPECIAL FEATURES Summary number of the forde const		017-080-8							4	
SFECIAL FEALURES STOMMATY OF IMPTY	ALLS SPECIAL FEALURES SUMMARY OF IMPROVEMENTS ALLS Description Mapping Start Start Start Start Loc Loc </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>ALUE (rounded)</td> <td>5</td> <td></td>								ALUE (rounded)	5	
Image: Second state in the second s	01 DRIVE 0.00 300 3000 2,000.00 0	ERIOR WALLS	SPECIAL FEATURES Description	Improvement		SUMMARY Dount Base Ar	dj W L Size/ te Area	ΟΦ	Fnc Depr	i Comp	Value
VD PLUMBING 03 CONCP 0.00 2014 2017 0.00 20 30 00 0 0 0 10 VD PLUMBING If undefined	MPLUMBING 03 CONCP 0.00 20 30 600 2480 15 0 0 100 MPLUMBING 11: Undefined 11: Undefined 107AL IMPROVEMENT VALUE (for this cord) 100 100 100 11: Undefined 0 0 11: Undefined 10 11: Undefined 10: Conditioned 10: Conditioned <td></td> <td></td> <td></td> <td>Avg 3000</td> <td>2.000.00 2.000.</td> <td>0</td> <td></td> <td>0</td> <td>100</td> <td>2,000</td>				Avg 3000	2.000.00 2.000.	0		0	100	2,000
VD PLUMBING TOTAL IMPROVEMENT VALUE (for this card) If: Undefined If: Undefined 0 Kit sink: 0 0 Extra fix: 0 0 TOTAL fix: 0	VD PLUMBING TOTAL IMPROVEMENT VALUE (for this card) If: Undefined If: Undefined 0 0 Kit sink: 0 0 If: Stra fix: 0 0 0 TOTAL fix: 0 If: Stra fix: 0				Avg 2016	0.00 0.00	20 30	2,480	0	100	2,100
VD PLUMBING at: undefined 0 0 Kit sink: 0 0 0 Water Htr: 0 0 0 Extra fix: 0 0 TOTAL fix:	VD PLUMBING at: undefined 0 0 Kit sink: 0 0 0 Water Htr: 0 0 0 Extra fix: 0 0 TOTAL fix:						TOTAL IMPROV	/EMENT VALUE (1	for this card)		4,100
ND PLUMBINGat: undefined0000000000101AL fix:	VD PLUMBING at: undefined 0 0 Kit sink: 0 0 0 Water Htr: 0 0 0 Extra fix: 0 0 TOTAL fix:										
 xI: Undefined 0 Kit sink: 0 0 Water Htr: 0 0 Extra fix: 0 O TOTAL fix: 	 xI: Undefined 0 Kit sink: 0 0 Water Htr: 0 0 Extra fix: 0 1 TOTAL fix: 	ATING AND PLUMBING									
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		0 0 Extra fix:									
	_										

	KENAI PENINSU		LA BOROUGH ASSESSING DEPARTMENT	ASSESSIN	NG DEI	ARTME	NT
2021 97244						0	017-080-85
ADMINISTRATIVE INFORMATION Neighborhood: 140 Central Peninsula - Nikiski Property Class: 975 Residential Improved Land 53 - NIKISKI FIRE 53 - NIKISKI FIRE	LEGAL ACRES: DESCRIPTION: 1.68 T 6N R 11W SEC 12 Seward Meridian KN 2011090 PRINCESS LAKE ESTATES 2011 REPLAT LOT 81A	4 Meridian KN 20 LOT 81A	ACRES: 1.68 011090 PRINCESS	PRIMARY OWNER KENAI GRAVEL PF 4255 S COMMERC SALT LAKE CITY, U	PRIMARY OWNER KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404	1404	
		Re	Residential Improved Land	Iproved Lo	and		
EXEMPTION INFORMATION			VALUATIC	VALUATION RECORD			
	Assessment Year	2016	2017	2018	2019	2020	Worksheet
	Land	20,400 5 300	20,400 5 300	20,400 5 300	20,400 5 300	20,400 5 RDD	32,100
	Total	25,700	25,700	25,700	25,700	26,200	34,100
	-		LAND DATA AND CALCULATIONS		0		
Iype Method	Use Acres	BaseRate AdjRate		ExtValue InfluenceCode - Description $\$$ or $\%$	ription \$ or %	AdjAmt	Value
ential Rural/Res T			~	NBHood Adj E	180	22,680	32,100
					10	1.260	
			C		2		
			ν×				
			C		215	-1 890	
			· –		-20	-2,520	
		ASSESSED LANI	ASSESSED LAND VALUE (Rounded) :			19,530	32,100
MEMOS Building Notes 3/20 TB NV RV ON PARCEL PER REVISED MH POLICY	VISED MH POLICY					ORIGINAL	
ASG 394							
ŀ							

04/13/2021

	KENAI PENINSU		LA BOROUGH ASSESSING DEPARTMENT	ASSESSIN	IG DEI	ARTME	NT
2021 100752						0	017-265-03
TIVE Dod: Dod: ass: entia	LEGAL ACRES: DESCRIPTION: 9.81 T 6N R 12W SEC 12 Seward Meridian KN 2014011 PRINCESS LAKE ESTATES PHASE 3 LOT 17 LAKE ESTATES PHASE 3 LOT 17 D.0.14011 PRINCESS	17 17	ACRES: 9.81 4011 PRINCESS	PRIMARY OWNER KENAI GRAVEL PF 4255 S COMMERO SALT LAKE CITY, U SALT LAKE CITY, U	PRIMARY OWNER KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404	1404	
		Nesi		proved LC			
EXEMPTION INFORMATION			VALUATIO	VALUATION RECORD			
	Assessment Year	2016	2017	2018	2019	2020	Worksheet
	Land Improvements	20,100 10,500	20,100 10,500	20,100 10,500	20,100 10,500	20,100 14,000	81,500 14,000
	Total	30,600	30,600	30,600	30,600	34,100	95,500
	-		LAND DATA AND CALCULATIONS	CALCULATIONS			
<u>Ivpe</u> Method	<u>Use</u> <u>Acres</u>	<u>BaseRate</u> AdjRate		ExtValue InfluenceCode - Description \S or $\%$	iption 5 or %	AdjAmt	Value
Residential Rural/Res T 49 User Defina	49 User Definable Land Formuli	3,690 3,690	90 36,200 5	NBHood Adj E	180	65,160	81,500
			Ø				
			0		-15	-5,430	
			Г	Gravel Unmain	-20	-7,240	
			7	Elec No	-20	-7,240	
		ASSESSED LAND V	ASSESSED LAND VALUE (Rounded) :			45,250	81,500
MEMOS						ORIGINAL	
ASG 395							

	KENAI PENINSU		LA BOROUGH ASSESSING DEPARTMENT	SSESSIN	IG DEF	ARTME	NT
2021 100753						0	017-265-04
ADMINISTRATIVE INFORMATION	LEGAL DESCRIPTION:		ACRES: 5.52		/NER	(
Neghborhood: 140Central Peninsula - Nikiski	T 6N R 12W SEC 12 Seward Meridian KN 2014011 PRINCESS LAKE ESTATES PHASE 3 LOT 24	d Meridian KN 20140 T24	11 PRINCESS	4255 S COMI SALT LAKE CI	AENAI GRAVEL PRODUCIS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404	5 LLC 5 4 1 404	
Property Class:	nd						
TAG: 53 - NIKISKI FIRE		Resid	Residential Improved Land	 oroved La	pu		
EXEMPTION INFORMATION			VALUATION RECORD	RECORD			
	Assessment Year	2016	2017	2018	2019	2020	Worksheet
	Land	15,000	15,000	15,000	15,000	15,000	57,600
	Improvements	3,000	3,000	3,000	3,000	4,000	4,000
	Total	18,000	18,000	18,000	18,000	19,000	61,600
	-	[A]	LAND DATA AND CALCULATIONS				
<u>Type</u> Method	<u>od</u> <u>Use Acres</u>	<u>BaseRate</u> <u>AdjRate</u>	<u>ExtValue</u> Influe	<u>ExtValue</u> <u>InfluenceCode - Description</u> <u>\$ or %</u>	ption <u></u> 5 or <u>%</u>	AdjAmt	Value
Residential Rural/Res T 49 User		4,638 4,638	25,600 5	NBHood Adj E	180	46,080	57,600
			Ø	View None			
			0	Gas No	-15	-3,840	
			Т	Gravel Unmain	-20	-5,120	
			≻	Elec No	-20	-5,120	
		ASSESSED LAND VALUE (Rounded) :	ALUE (Rounded) :			32,000	57,600
MEMOS						ORIGINAL	
ASC							

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04/13/2021

	KENAI PENINSU		LA BOROUGH ASSESSING DEPARTMENT	SSESSIN	IG DEF	ARTME	NT
2021 100775			44275 WALLERS ST	S ST		0	017-265-21
ADMINISTRATIVE INFORMATION Neighborhood: 14MCentral Peninsula - Nikiski Property Class: 14G5 Residential Improved Land 53 - NIKISKI FIRE 53 - NIKISKI FIRE	LEGAL ACRES: DESCRIPTION: 1.39 T 6N R 12W SEC 12 Seward Meridian KN 2014013 PRINCESS LAKE ESTATES PHASE 4 LOT 96 Residential L	Meridian KN 201. 96 Resi	ACRES: 1.39 KENAI GRAVEL PR. KENAI GRAVEL PR. 4255 S COMMERC SALT LAKE CITY, UT SALT LAKE CITY, UT Residential Improved Land	PRIMARY OWNER KENAI GRAVEL PR 4255 S COMMERC SALT LAKE CITY, U SALT LAKE CITY, U	PRIMARY OWNER KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404 SVed Land	LLC 1404	
EXEMPTION INFORMATION	:		VALUATION RECORD	RECORD			
	Assessment Year	2016 18 600	2017 18 600	2018 18 600	2019 18 600	2020 18 600	Worksheet
	Improvements	3,100	3,100	6,400	6,400	6,900	2,000
	Total	21,700	21,700	25,000	25,000	25,500	29,400
			LAND DATA AND CALCULATIONS	CALCULATIONS			
<u>Iype</u> <u>Method</u>	<u>Use</u> <u>Acres</u>	<u>BaseRate</u> AdjRate		<u>ExtValue</u> <u>InfluenceCode - Description</u> <u>\$ or %</u>	ption <u></u> 5 or %	AdjAmt	<u>Value</u>
Residential Rural/Res T 49 User Defin	49 User Definable Land Formulk 1.39	8,058 8,058	58 11,200 5	NBHood Adj E	180	20,160	27,400
			Ø	View None			
			×	Elec Yes			
			0	Gas No	-15	-1,680	
			μ	Gravel Unmain	-20	-2,240	
		ASSESSED LAND /	ASSESSED LAND VALUE (Rounded) :			16,240	27,400
MEMOS Building Notes 10/17 TB AK 8323PW 01/96 NO UTILITIES 16X24 STR N/V 03/20 PS R01 N/V PER MANUAL OUTBLDGS N/V DS SS 266	ILITIES 16X24 STR N/V UTBLDGS N/V					ORIGINAL	

Last inspected 03/31/2020 by PS; Code: M; Data Entry by MIS

									017-265-22	65-22
82021 100776	44229 V	44229 WALLERS ST							Ŭ	Card R01
	LEGAL DESCRIPTION:		4	ACRES: 1.39		OWNER		(
Keighborhood: ¥140 Central Peninsula - Nikiski	T 6N R 12W SEC 12 Seward ESTATES PHASE 4 LOT 97	d Meridian KN 2014013 PRINCESS LAKE	2014013 PRI	NCESS LAKI		KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404	ODUCTS E DR STE 84107-1	LC 404		
Recently Class: 0110 Residential Dwelling - single										
TAG: 53 - NIKISKI FIRE		Re	 Residential Dwelling - single	al Dwe	- Guili	single	4			
EXEMPTION INFORMATION			>	VALUATION RECORD	RECORD					
Residential Exemption - Borough	Assessment Year	2016	2017	2	2018		2019	20	2020	Worksheet
	Land	18,600	18,600	0	18,600	18	18,600	18,600	00	27,400
	Improvements	55,100	49,00	2	47,400	5C	50,500	49,800	8	54,600
	Total	73,700	67,600		66,000	69	69,100	68,400	 8	82,000
	_	LAND DATA	LAND DATA AND CALCULATIONS							
<u>Tvpe</u> Method	Use Acres	BaseRate	<u>AdjRate</u> Ex	<u>tValue</u> Influe	ExtValue InfluenceCode - Description		\$ or %	AdjAmt	Va	Value
Residential Rural/Res T 49 User Definat	49 User Definable Land Formulk 1.39	9 8,058	8,058	11,200 5 Q	NBHood Adj E View None	ш	180	20,160	27	27,400
				×	Elec Yes		L T	000		
) –	Gravel Unmain	Ę	-20	- 1,000 -2,240		
		ASSESSED LA	ASSESSED LAND VALUE (Rounded)	(papunos) :				16,240	27	27,400
MEMOS						LAND	LAND INFLUENCES	S		Π
Building Notes			<u> </u>	Community	Y N View	z	L G	E	Street Access	s
11/15 ES LTP 27/36 BS NIOT ABLE TO DETERMAINE LE THERE IS SWILPHE TO SNOW :			<u> </u>	Gas	CCRs		Airstrip	Paved	Grv Maint Grv Unmain	Srv Unmain
SUBJECT ACCESS. LTP CHECK NEXT CA	anvass for swl & % comp	SOME		Electric	HOA		For Sale	PLAT	TRAL	NONE
DINFO PER 2015 INPUT, INSPECTED FROM ROAD PER COVID-19	M ROAD PER COVID-19		<u>+ u</u>	Public H2U Public Sewer	Easemer		Ag kight Other	Ocean	River	Lake
39				LAND TYPE	RR#20 OTHER:			Pond	Dedicated	Dedicated Boat Launch
8				TOPO	Steep Ravine	ne Other	Wetlands	spu		

Last inspected 03/31/2020 by PS; Code: M; Data Entry by MIS

04/22/2021

405

ORIGINAL

2021 Irsn: 100776	_				- - -		55-22	
PHYSICAL CHARACTERISTICS Style: 1 L FRAME Occupancy Single Family Story Height: 1.0	01 03 04				Construction B Wood Frame	BaseArea floor FinArea me 960 1.0 960	Value 77,930	
G hished Area 960 Artic: None		q				TOTAL BASE	77,930	
s E		2			INTERIOR	Frame/Siding/Roof/Dorme	610	
MOOFING						Loft/Cathedral	00	
Reference Reference Bartence Gable	<u>ā</u>	1 SFr				II II TI TI II II II II II II II II II I		
 D		(096)				Heating	-2,470	
Pitch: Medium 5/12 to 8/12						Plumbing	3,120	
FOUNDATION						Fireplaces/woodstoves	950 0	
Footing: ^{Piers} Walls: Piers-no wall							2,210	
DORMERS					EXT FEATURES	GARAGES		
None					Description	Att Garage	0	
						Att Carport		
						Bsmt Garage	ē i	
FLOORING 1.0 Plywd sub Base Allowance						Ext Features		
						TOTAL GAR/EXT FEAT	0	
EXTERIOR COVER						SUB-TOTAL Quality Class/Grady	80,140 F- 86	
1.0 T111 plywd	017-265-22	2 R01			GRADI	GRADE ADJUSTED VALUE (rounded)		
	SPECIAL FEATURES			SUMMAR	SUMMARY OF IMPROVEMENTS	ENTS		
INTERIOR WALLS	Description	Improvement	Story Yr.Blt. Eff or Ht Grade Const Cons	_{it} Count Base	Adj W L Size/ Rate Area	Comp Pys Obs Fnc Value Depr Depr Depr	Loc % RDF Adj Comp	Value
1.0 Normal for Class	D WDSTOVE 1 950.00	D DWELL	1.0 F- 2015 2018	8 0.00 0.00	0	68,920 2 0 0 100 128	128 56	48,400
			3000	2,000.00 2,	0	0 0 0		2,000
			2015	14.65	16 12	20 0	100	2,300
		04 SHEDGP	10.00 Avg 2018 2018	8 15.03 15.03		12 12 14 2,160 11 0 0 TOTAL MAPPOVEMENT VALLE (for this correl)	100	1,900
HEATING AND PLUMBING PMmary Heat: Space heater Myrt.Baths: 0 0 Kit sink: 1 1								54,600
3-55xt.Baths: 1 3 Water Htr: 1 1 456xt.Baths: 0 0 Extra fix: 0 5-554 Baths: 0 0 TOTAL fix: 5								

Last inspected 03/31/2020 by PS; Code: M; Data Entry by MIS

04/22/2021

	KENAI PENINSU		LA BOROUGH ASSESSING DEPARTMENT	ASSESSI	AG DE	ARTME	NT
2021 100783						0	017-265-29
ADMINISTRATIVE INFORMATION	LEGAL DESCRIPTION:		ACRES: 1.47		WNER	(
Netthborhood: 140.Central Peninsula - Nikiski *	T 6N R 12W SEC 12 Seward Meridian KN 2014013 PRINCESS LAKE ESTATES PHASE 4 LOT 104	d Meridian KN 2014 0T104	4013 PRINCESS	4255 S CON SALT LAKE C	AENAL GRAVEL FROUDLIS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404	5 LL() E 4 -1 404	
Property Class: 45 Residential Improved Land 5							
TAG: 53 - NIKISKI FIRE		Resi	Residential Improved Land	- proved Lo	pup		
EXEMPTION INFORMATION			VALUATIO	VALUATION RECORD			
	Assessment Year	2016	2017	2018	2019	2020	Worksheet
	Land	19,100	19,100	19,100	19,100	19,100	30,700
	Improvements	3,100 22,200	3.100 22,200	3,100 22,200	<u>3,100</u> 22,200	<u>3,600</u> 22,700	34,300
			LAND DATA AND CALCULATIONS	CALCULATION:			
<u>Type</u> Method	<u>Use</u> <u>Acres</u>	<u>BaseRate</u> <u>AdjRate</u>		ExtValue InfluenceCode - Description $\$$ or $\%$	ription <u></u> 5 or <u>%</u>	AdjAmt	<u>Value</u>
Residential Rural/Res T 49 User Defi	49 User Definable Land Formult 1.47	7,891 7,891		NBHood Adj E	180	20,880	30,700
			Ø				
			× v	Elec Yes Cravel Main			
					-15	-1 740	
		ASSESSED LAND	ASSESSED LAND VALUE (Rounded) :		2	19,140	30.700
MEMOS						ORIGINAL	
AS							
G							

Last inspected 06/24/2014 by TJ; Code: M; Data Entry by cmchood

05/03/2021

407

G 400

10 × 00 × 00				c	
2021 103162				5	017-265-38
	LEGAL DESCRIPTION:	ACRES: 1.24		() 3±C	
Ne G hborhood: 14 0 Central Peninsula - Nikiski	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 30	(N 2016001 PRINCESS	AENAL GRAVEL FRODUCIS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404	- 15 LLC STE 4 37-1404	
Property Class:					
TAG:					
53 - NIKISKI HIKE		Residential Vacant	Vacant		
EXEMPTION INFORMATION		VALUATION RECORD	RECORD		
	Assessment Year	2017	2018 2019	2020	Worksheet
	Land	17,500	15,900 15,900 0	12,000	23,600 0
	Total		15,90	12,000	23,600
		LAND DATA AND CALCULATIONS	ALCULATIONS		
<u>Iype</u> Method	<u>Use Acres BaseRate</u>	<u>AdjRate</u> <u>ExtValue</u> Influen	<u>ExtValue</u> <u>InfluenceCode - Description</u> <u>\$ or %</u>	AdjAmt	Value
Residential Rural/Res T 49 User Definable Land Formul	1.24	8,468 10,500 5 N	NBHood Adj E 180 View None		23,600
		0	Gas No -15	-1,575	
		Т	Gravel Unmain -20		
			Elec No -20		
	ASSESSED L	ASSESSED LAND VALUE (Rounded) :		13,125	23,600
MEMOS				ORIGINAL	
ASG 401					

Last inspected 09/02/2020 by LC; Code: M; Data Entry by MIS

408

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

2021 103163					Ō	017-265-39
ADMINISTRATIVE INFORMATION Neighborhood: 14MCentral Peninsula - Nikiski Property Class: MO Residential Vacant TAG:	LEGAL ACRES: DESCRIPTION: 1.25 T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 31	ACRES: 1.25 KN 2016001 PRINCESS	PRIMARY OWNER KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404	ODUCTS LLC E DR STE 4 . 84107-1404		
53 - NIKISKI FIRE		Residential Vacant	Vacant			
EXEMPTION INFORMATION		VALUATION RECORD				
	Assessment Year Land			2019 16,000	2020 12,000	Worksheet 23,600
	Improvements Total	17,600	16,000 16	0 16,000	12,000	23,600
		LAND DATA AND CALCULATIONS	ALCULATIONS			
<u>Type</u> <u>Method</u> Residential Rural/Res T 49 User Definable Land Formult	Use <u>Acres BaseRate</u> le Land Formul _k 1.25 8,400	AdjRate ExtValue Influer 8,400 10,500 5 n Q V	ExtValue InfluenceCode - Description S or 20 10,500 5 NBHood Adj E 180 Q View None	A	AdjAmt 18,900	<mark>Value</mark> 23,600
		0 + >	Gas No Gravel Unmain Elec No	-15 -20 -20	-1,575 -2,100 -2,100	
	ASSESSED	ASSESSED LAND VALUE (Rounded) :		-	13,125	23,600
MEMOS					ORIGINAL	
ASG 402						

Last inspected 09/02/2020 by LC; Code: M; Data Entry by MIS

04/13/2021

	KENAI PENINSULA BORG	LA BOROUGH ASSESSING DEPARTMENT	SESSING) DEP	ARTME	ИТ
2021 103164					0	017-265-40
ISTRATIVE I Sorhood: entral Peni ty Class: Residentia IIKISKI FIRE	LEGAL ACREs: DESCRIPTION: 1.25 T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 32 Residention	ACRES: 1.25 1.25 RENAI GRA 4255 S CON SALT LAKE Residential Vacant	PRIMARY OWNER KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404 SALT LAKE CITY, UT 84107-1404	R PRODUCTS RCE DR STE UT 84107-1	404 404	
EXEMPTION INFORMATION	Assessment Year Land Improvements Total	VALUATION RECORD 2017 2018 17,600 16,000 0 0 17,600 16,000		2019 16,000 16,000	2020 12,000 12,000	Worksheet 23,600 23,600
	TA					
<u>Type Method</u> Residential Rural/Res T 49 User Definat	Method Use Acres BaseRate AdjRate 49 User Definable Land Formult 1.25 8,400 8,400	0	ExtValue InfluenceCode - Description S or % 10,500 5 NBHood Adj E 180 Q View None -15 O Gas No -15 T Gravel Unmain -20	n 5 or % 180 -15 -20	AdjAmt 18,900 -1,575 -2,100	<mark>Value</mark> 23,600
	ASSESSED LAND VALUE (Rounded) :			07-	-2,100 13,125	23,600
MEMOS					ORIGINAL	
ASG 403						

Last inspected 09/02/2020 by LC; Code: M; Data Entry by MIS

04/13/2021

	KENAI PENINSULA BORC	LA BOROUGH ASSESSING DEPARTMENT	SESSING	G DEP	ARTME	NT
2021 103165					0	017-265-41
TIVE I TIVE I Dod: Dod: I Penia ass: entia	LEGAL ACREs: DESCRIPTION: 1.26 T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 33	ACRES: 1.26 001 PRINCESS	PRIMARY OWNER KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404	FR PRODUCTS ERCE DR STE , UT 84107-	404 404	
	Ř	Residential Vacant	Vacant			
EXEMPTION INFORMATION	Assessment Year	VALUATION RECORD 2017 2018	tecord 2018	2019	2020	Worksheet
		17,600 1 0		16,000 0	12,000 0	23,900 0
			16,000	16,000	12,000	23,900
	LAN	LAND DATA AND CALCULATIONS	ALCULATIONS			
Iype	<u>Use Acres BaseRate AdiRate</u>	ExtValue Influenc	ExtValue InfluenceCode - Description \S or $\%$	on \$ or %	AdjAmt	Value
Residential Rural/Res T 49 User Definab	1.26 8,413	10,600 5 O	NBHood Adj E View None	180	19,080	23,900
			Gas No	-15	-1,590	
		Υ	Elec No	-20	-2,120	
		ТG	Gravel Unmain	-20	-2,120	
	ASSESSED LAND VALUE (Rounded) :	ALUE (Rounded) :			13,250	23,900
MEMOS					ORIGINAL	
ASG 404						

	KENAI PENINSULA BOR	LA BOROUGH ASSESSING DEPARTMENT	SSESSIN	G DEF	ARTME	NT
2021 103166					0	017-265-42
ITVE I Dod: Dod: Il Peni Il Peni ass: entia	LEGAL ACREs: DESCRIPTION: 1.26 T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 34 Residenti	ACRES: 1.26 1.26 1.26 KENAI GRA 4255 S CON SALT LAKE (SALT LAKE (Residential Vacant	PRIMARY OWNER KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404 SALT LAKE CITY, UT 84107-1404	LPRODUCTS ERCE DR STE 7, UT 84107-	1404 1404	
EXEMPTION INFORMATION	Assessment Year	VALUATION RECORD 2017 2018	RECORD 2018	2019	2020	Worksheet
	Land Improvements Total		16,000	16,000 16,000	12,000 12,000	23,900 23,900 23,900
	[A AND C	ALCULATIONS			
Type Method	Use Acres BaseRate AdiRate		ExtValue InfluenceCode - Description 5 or %	ion 5 or %	AdiAmt	Value
ential Rural/Res T	1.26 8,413	~	NBHood Adj E View None	180	19,080	23,900
		0	Gas No	-15	-1,590	
			Gravel Unmain	-20	-2,120	
	ASSESSED LAND V	↑ E ASSESSED LAND VALUE (Rounded) :	Elec No	07-	-2,120 13,250	23,900
MEMOS					ORIGINAL	
ASG 405						

	KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT	UGH AS	SESSING) DEP	ARTME	NT
2021 103167					0	017-265-43
ADMINISTRATIVE INFORMATION Neighborhood: 14ACentral Peninsula - Nikiski Property Class: 14AC Property Class: 14AC 14AC 53 - NIKISKI FIRE 53 - NIKISKI FIRE	LEGAL ACRES: DESCRIPTION: 1.25 T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 35 Residenti	ACRES: 1.25 1.25 RENAI GRA 4255 S CON SALT LAKE (SALT LAKE (Residential Vacant	PRIMARY OWNER KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404 SALT LAKE CITY, UT 84107-1404	R PRODUCTS RCE DR STE UT 84107-1	404 1LC	
EXEMPTION INFORMATION	Assessment Year 2 Land 17, Improvements 77,	VALUATION RECORD 2017 2018 17,600 11,800 17,600 11,800		2019 11,800 11,800	2020 11,800 11,800	Worksheef 23,600 23,600
	LAND	LAND DATA AND CALCULATIONS	ICULATIONS			
<u>Iype</u> Residential Rural/Res T 49 User Definat	MethodUseAcresBaseRateAdjRate49 User Definable Land Formult1.258,4008,400	ExtValue Influend 10,500 5 N Q Vi	ExtValueInfluenceCode - DescriptionS or %10,5005NBHood Adj E180QView None0	<u>n \$ or %</u> 180	AdjAmt 18,900	<mark>Valve</mark> 23,600
			Gas No Gravel Unmain Elec No	-15 -20 -20	-1,575 -2,100 -2,100	
	ASSESSED LAND VALUE (Rounded) :				13,125	23,600
MEMOS					ORIGINAL	
ASG 406						

04/13/2021

2021 103168					0	017-265-44
ADMINISTRATIVE INFORMATION	LEGAL DESCRIPTION:	ACRES: 1.26	FRIMARY OWNER KENALGRAVEL PRODUCTS ILC	PRODUCTS		
Ne G hborhood: 1400Central Peninsula - Nikiski	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 36	KN 2016001 PRINCESS	4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404	RCE DR STE UT 84107-1	404	
Property Class:						
TAG:						
33 - NIKISKI FIKE		Residential Vacant	Vacant			
EXEMPTION INFORMATION		VALUATION RECORD	RECORD			
	Assessment Year	2017	2018	2019	2020	Worksheet
	Land	17,600	11,800	11,800	11,800	23,900 0
	Total	17,600		11,800	11,800	23,900
	-	LAND DATA AND CALCULATIONS	ALCULATIONS			
Type	Use Acres BaseRate	AdjRate ExtValue Influe	ExtValue InfluenceCode - Description $\$$ or $\%$	on \$ or %	AdjAmt	Value
ential Rural/Res T 44	1.26	~	NBHood Adj E Viaw Nona	180	19,080	23,900
			Gas No	-15	-1.590	
			Gravel Unmain	-20	-2,120	
		7	Elec No	-20	-2,120	
	ASSESSED	ASSESSED LAND VALUE (Rounded) :			13,250	23,900
MEMOS					ORIGINAL	
A						
SG 40						
)7						

Last inspected 09/02/2020 by LC; Code: M; Data Entry by MIS

04/13/2021

	KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT	UGH A	SESSING	G DEF	ARTME	NT
2021 103169					0	017-265-45
IIVE I Dod: Dod: ass: entia FIRE	LEGAL ACRES: DESCRIPTION: 1.30 T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 37 LAKE ESTATES PHASE 5 LOT 37	ACRES: 1.30 1.30 RENAI GRA 4255 S CON 8ALT LAKE (8ALT LAKE (8	PRIMARY OWNER KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404 SALT LAKE CITY, UT 84107-1404	FR PRODUCTS ERCE DR STE , UT 84107-	LLC 404	
EXEMPTION INFORMATION	Assessment Year 2 Land 18, Improvements 18, Total 18,	VALUATION RECORD 2017 2018 18,000 12,000 18,000 12,000		2019 12,000 12,000	2020 12,000 12,000	Worksheet 24,300 24,300
	LAND	LAND DATA AND CALCULATIONS	ALCULATIONS			
Type Method Residential Rural/Res T 49 User Definat	MethodUseAcresBaseRateAdiRate49 User Definable Land Formuly1.308,3088,308	ExtValue Influen 10,800 5 N Q V	ExtValue InfluenceCode - Description S or % 10,800 5 NBHood Adj E 180 Q View None	on <u>\$ or %</u> 180	<mark>AdjAmt</mark> 19,440	<mark>Value</mark> 24,300
			Gas No Gravel Unmain	-15 -20	-1,620 -2,160	
			Elec No	-20	-2,160	
	ASSESSED LAND VALUE (Rounded) :	JE (Rounded) :			13,500	24,300
MEMOS					ORIGINAL	
ASG 408						

04/13/2021

	LEGAL DESCRIPTION:	ACRES: 1.38	PRIMARY OWNER			
ikiski	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 131	6001 PRINCESS	4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404	ERCE DR STE , UT 84107-1	404	
Property Class:						
TAG:						
53 - NIKISKI FIRE		Residential Vacant	Vacant			
EXEMPTION INFORMATION		VALUATION RECORD	RECORD			
Asse	Assessment Year	2017	2018	2019	2020	Worksheet
Land	Land Improvements	18,500	12,300 0	12,300 0	12,300 0	25,200 0
Total			12,300	12,300	12,300	25,200
-	Γ	LAND DATA AND CALCULATIONS	ALCULATIONS			
<u>Type</u> <u>Method</u>	<u>Use Acres BaseRate AdiRate</u>		ExtValue InfluenceCode - Description \$ or %	<u>on \$ or %</u>	AdjAmt	Value
Residential Rural/Res T 49 User Definable Land Formul	ormulk 1.38 8,116 8,116	11,200 5	NBHood Adj E	180	20,160	25,200
				L -		
			Gas No	<u>, 0</u>	-1,680	
		- >	Gravel Unimain	NZ-	-2,240	
			EIEC NO	NZ-	-2,240	
	ASSESSED LAND VALUE (Kounded) :	ALUE (Kounded) :			14,000	25,200

ASG 409

2021 103171					O	017-265-47
ADMINISTRATIVE INFORMATION Neighborhood: 14ACentral Peninsula - Nikiski Proverty Class: Broot TAG: TAG:	LEGAL ACRES: DESCRIPTION: 1.25 T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 132	ACRES: 1.25 KN 2016001 PRINCESS	PRIMARY OWNER KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404	RODUCTS L CE DR STE 4 IT 84107-14	IJ	
53 - NIKISKI FIRE		Residential Vacant	Vacant			
EXEMPTION INFORMATION		VALUATION RECORD				
	Assessment Year	2017	2018	2019	2020	Worksheet
	Land Improvements	17,600 0	16,000 16 0	16,000 0	12,000 0	23,600 0
	Total			16,000	12,000	23,600
		LAND DATA AND CALCULATIONS	ALCULATIONS			
<u>Iype</u> <u>Method</u> Residential Rural/Res T 49 User Definab	Method Use Acres BaseRate 49 User Definable Land Formult 1.25 8,400	AdjRate ExtValue Influer 8,400 10,500 5 1	ExtValue InfluenceCode - Description <u>5 or %</u> 10,500 5 NBHood Adj E 180 O Viaw None	•	AdjAmt 18,900	<mark>Value</mark> 23,600
			Gas No	-15	-1,575	
		н х Н	Gravel Unmain	-20	-2,100	
	ASSESSED	••	ELEC NO	07-	-2,100 13,125	23,600
MEMOS					ORIGINAL	
ASG 410						

Last inspected 09/02/2020 by LC; Code: M; Data Entry by MIS

04/13/2021

2021 103172					Õ	017-265-48
	LEGAL DESCRIPTION:	ACRES: 1.27				
Ne ta hborhood: 14 0 Central Peninsula - Nikiski	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS	016001 PRINCESS	RENAI GRAVEL PRODUCIS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404	CE DR STE 4 T 84107-140	v 4	
Property Class:						
		Residential Vacant	Vacant			
EXEMPTION INFORMATION		VALUATION RECORD	ECORD			
	Assessment Year	2017	2018	2019	2020	Worksheet
	Land	17,700	16,100 16 0	16,100	12,000	23,900
	Total			16,100	12,000	23,900
		LAND DATA AND CALCULATIONS	ALCULATIONS			
<u>Type</u> Method	<u>Use Acres BaseRate AdjRate</u>		ExtValue InfluenceCode - Description \$ or %		AdjAmt	<u>Value</u>
Residential Rural/Res T 49 User Definable Land Formul	1.27 8,346	8,346 10,600 5 N	NBHood Adj E	180	19,080	23,900
			Gas No	-15	-1.590	
			Gravel Unmain		-2,120	
		Υ	Elec No		-2,120	
	ASSESSED LAND	ASSESSED LAND VALUE (Rounded) :		I	13,250	23,900
MEMOS					ORIGINAL	
ASG 411						

Last inspected 09/02/2020 by LC; Code: M; Data Entry by MIS

04/13/2021

	KENAI PENINSULA B	LA BOROUGH ASSESSING DEPARTMENT	ASSESSIN	G DEF	ARTME	NT
2021 103173					0	017-265-49
ITVE I Dod: ass: entia FIRE	LEGAL ACREs: DESCRIPTION: 1.27 T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 134 Residention	ACRES: 1.27 N 2016001 PRINCESS RENAI GRA 4255 S CON SALT LAKE O SALT LAKE O	PRIMARY OWNER KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404 SALT LAKE CITY, UT 84107-1404	NER EL PRODUCTS AERCE DR STI Y, UT 84107-	1404	
EXEMPTION INFORMATION		VALUATION RECORD	N RECORD			
	Assessment Year	2017	2018	2019	2020	Worksheet
	Land Improvements	17,700 0	16,100 0	16,100 0	12,000 0	23,900 0
	Total	17,700	16,100	16,100	12,000	23,900
		LAND DATA AND CALCULATIONS	CALCULATIONS			
Iype	Use <u>Acres BaseRate</u>	AdjRate ExtValue Influ	ExtValue InfluenceCode - Description \S or $\%$	tion <u>5 or %</u>	AdjAmt	Value
Residential Rural/Res T 49 User Definab	49 User Definable Land Formult 1.27 8,346	8,346 10,600 5 Q	NBHood Adj E View None	180	19,080	23,900
		0	Gas No	-15	-1,590	
		F	Gravel Unmain	-20	-2,120	
		7	Elec No	-20	-2,120	
	ASSESED L	ASSESSED LAND VALUE (Rounded) :			13,250	23,900
MEMOS					ORIGINAL	
ASG 412						

	KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT	OUGH AS	SESSIN	G DEF	ARTME	NT
2021 103174					0	017-265-50
ISTRATIVE I borhood: entral Peni rty Class: Residentia IIKISKI FIRE	LEGAL ACRES: DESCRIPTION: 1.25 T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 135 LAKE ESTATES PHASE 5 LOT 135 Recidentia	ACRES: 1.25 1.24	PRIMARY OWNER KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404 SALT LAKE CITY, UT 84107-1404	LER PRODUCTS ERCE DR STE (, UT 84107- (, UT 84107-	LLC 44 1404	
EXEMPTION INFORMATION	Assessment Year	VALUATION RECORD 2017 2018	RECORD 2018	2019	2020	Worksheet
	Land Improvements	17,600	16,000	16,000	12,000	23,600
			16,000	16,000	12,000	23,600
	FAN	LAND DATA AND CALCULATIONS	ALCULATIONS			
Iype	Use Acres BaseRate AdiRate	ExtValue Influence	ExtValue InfluenceCode - Description \S or $\%$	ion \$ or %	AdjAmt	Value
Residential Rural/Res T 49 User Definat	1.25 8,400		NBHood Adj E View None	180	18,900	23,600
			Gas No	-15	-1,575	
		⊡ ⊢	Gravel Unmain	-20	-2,100	
		ΥE	Elec No	-20	-2,100	
	ASSESSED LAND VALUE (Rounded) :	LUE (Rounded) :			13,125	23,600
MEMOS					ORIGINAL	
ASG 413						

04/13/2021

2021 103175					0	017-265-51
ADMINISTRATIVE INFORMATION Neghborhood: 14ACentral Peninsula - Nikiski Proterty Class: 14G: 7AG:	LEGAL ACRES: DESCRIPTION: 1.18 T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 136	ACRES: 1.18 KN 2016001 PRINCESS	PRIMARY OWNER KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404	R PRODUCTS RCE DR STE UT 84107-1	404 404	
53 - NIKISKI FIRE		Residential Vacant	Vacant			
EXEMPTION INFORMATION		VALUATION RECORD	RECORD			
	Assessment Year	2017	2018	2019	2020	Worksheet
	Land Improvements	17,100 0	15,500 1 0	15,500 0	12,000 0	23,000 0
	Total	17,100		15,500	12,000	23,000
	-	LAND DATA AND CALCULATIONS	ALCULATIONS			
<u>Type</u> <u>Method</u> Residential Rural/Res T 49 User Definable Land Formult	Use Acres BaseRate le Land Formult 1.18 8,644	AdjRate ExtValue Influer 8,644 10,200 5 1	ExtValue InfluenceCode - Description \$ or % 10,200 5 NBHood Adj E 180	<u>n 5 or %</u> 180	AdjAmt 18,360	<mark>Value</mark> 23,000
		Ø	View None			
		0	Gas No	-15	-1,530	
		μ >	Gravel Unmain Elec No	-20 -20	-2,040 -2,040	
	ASSESSED	ASSESSED LAND VALUE (Rounded) :			12,750	23,000
MEMOS					ORIGINAL	
ASG 414						

Last inspected 09/02/2020 by LC; Code: M; Data Entry by MIS

	KENAI PENINSULA BO	LA BOROUGH ASSESSING DEPARTMENT	SESSING	DEP,	ARTMEI	۲
2021 103176					0	017-265-52
TIVE I TIVE I Dod: Dod: I Peni ass: entia	LEGAL DESCRIPTION: 1.49 T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 54	ACRES: 1.49 1.49 KENAI GRA 4255 S CON SALT LAKE G SALT LAKE G	PRIMARY OWNER KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404	ODUCTS LI E DR STE 4 84107-14	0, 2	
EXEMPTION INFORMATION	Assessment Year	VALUATION RECORD 2017 2018		2019	2020	Worksheet
	Land			17,400	12,000	26,300
	Improvements Total	19,200	0 17,400 17,		0 12,000	26,300
		LAND DATA AND CALCULATIONS	VICULATIONS			
Type Method	Use Acres BaseRate AdiRate		ExtValue InfluenceCode - Description 5 or %		AdiAmt	Value
ential Rural/Res T	1.49 7,852		NBHood Adj E View None		21,060	26,300
			Gas No	-15	-1,755	
		U L	Gravel Unmain	-20	-2,340	
		ΥE	Elec No	-20	-2,340	
	ASSESSED LAN	ASSESSED LAND VALUE (Rounded) :			14,625	26,300
MEMOS					ORIGINAL	
ASG 415						

2021 103177							0	017-265-53
ADMINISTRATIVE INFORMATION	LEGAL DESCRIPTION:		Ā	ACRES: 1.93	PRIMARY OWNER KENALGRAVEL PRODUCTS ILC	L PRODIICTS		
Netathborhood: 1400-Central Peninsula - Nikiski	T 06N R 12W SEC 1 LAKE ESTATES PHA	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 55	n KN 201600	1 PRINCESS	4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404	ERCE DR STE Y, UT 84107-	1404	
Property Class:								
53 - NIKISKI FIRE			Re	Residential Vacant	Vacant			
EXEMPTION INFORMATION				VALUATION RECORD	RECORD			
	Assessment Year	'n		2017	2018	2019	2020	Worksheet
	Land		21	21,800 0	19,800 0	19,800 0	12,000	30,600
	Total		21		19,800	19,800	12,000	30,600
	-		IAND	DATA AND C	LAND DATA AND CALCULATIONS			
Iype	Use	Acres BaseRate	AdjRate	ExtValue Influer	ExtValue InfluenceCode - Description $\$$ or $\%$	tion \$ or %	AdjAmt	Value
ential Rural/Res T	49 User Definable Land Formul		7,047	13,600 5 1 Q	NBHood Adj E View None	180	24,480	30,600
				0	Gas No	-15	-2,040	
				F	Gravel Unmain	-20	-2,720	
				- ~	Elec No	-20	-2,720	
		ASSESSE	ASSESSED LAND VALUE (Rounded)	IE (Rounded) :			17,000	30,600
MEMOS							ORIGINAL	
ASG 416								

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2021 103178)	0	017-265-54
ADMINISTRATIVE INFORMATION Neighborhood: 14ACentral Peninsula - Nikiski Proverty Class: 14G: 14G:	LEGAL ACRES: DESCRIPTION: 1.77 T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 56	ACRES: 1.77 DOI PRINCESS	PRIMARY OWNER KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404	ER FRODUCTS ERCE DR STE , UT 84107-	LLC 4 1404	
53 - NIKISKI FIRE	Re	Residential Vacant	Vacant			
EXEMPTION INFORMATION		VALUATION RECORD	ECORD			
	sment Year		2018	2019	2020 12 000	Worksheet
	vements		0	- 000,7	000/21	0
	Total	21,000	19,000	19,000	12,000	29,300
	FAN	LAND DATA AND CALCULATIONS	ICULATIONS			
<u>Type</u> Method	<u>Use Acres BaseRate AdjRate</u>	<u>ExtValue</u> Influenc	ExtValue InfluenceCode - Description $3 \text{ or } \%$	ion <u>\$ or %</u>	<u>AdjAmt</u>	Value
Residential Rural/Res T 49 User Definable Land Formul	le Land Formulk 1.77 7,345 7,345	13,000 5 N Q VI	NBHood Adj E View None	180	23,400	29,300
		0	Gas No	-15	-1,950	
		⊢ ≻	Elec No	-20	-2,600	
			Gravel Unmain	-20	-2,600	
	ASSESSED LAND VALUE (Rounded) :	LUE (Rounded) :			16,250	29,300
MEMOS					ORIGINAL	
ASG 417						

Last inspected 09/02/2020 by LC; Code: M; Data Entry by MIS

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2021 103183					0	017-265-59
	LEGAL DESCRIPTION:	ACRES: 7.63		NER	(
Ne kt hborhood: 14 H .Central Peninsula - Nikiski	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 TRACT D1	KN 2016001 PRINCESS	KENAI GRAVEL PRODUCIS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404	il producis Aerce dr Sti Y, ut 84107-	1404	
Property Class:						
I.A.G. 53 - NIKISKI FIRE		Residential Vacant	I Vacant			
EXEMPTION INFORMATION		VALUATION RECORD	N RECORD			
	Assessment Year	2017	2018	2019	2020	Worksheet
	Land Improvements	43,500 0	39,300 0	39,300 0	39,300 0	70,000 0
	Total	43,500	39,300	39,300	39,300	70,000
		LAND DATA AND CALCULATIONS	CALCULATIONS			
Type Method	Use Acres BaseRate	AdiRate ExtValue Influ	ExtValue InfluenceCode - Description \$ or %	tion 5 or %	AdiAmt	Value
ential Rural/Res T 49	7.63		NBHood Adj E View None	180	55,980	70,000
		0	Gas No	-15	-4,665	
		Т	Gravel Unmain	-20	-6,220	
		7	Elec No	-20	-6,220	
	ASSESSED	ASSESSED LAND VALUE (Rounded)			38,875	70,000
MEMOS					ORIGINAL	
ASG 418						

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	KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT	UGH AS	SESSING) DEP	ARTME	NT
2021 103184					0	017-265-60
Abyinistrative information Neghborhood: 140 Central Peninsula - Nikiski Property Class: 60 Residential Vacant 53 - NIKISKI FIRE 53 - NIKISKI FIRE	LEGAL ACREs: DESCRIPTION: 1.31 T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 50 Residenti	ACRES: 1.31 1.31 KENAI GRA 4255 S CON 8ALT LAKE (SALT LAKE (Residential Vacant	PRIMARY OWNER KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404 Vacant	R PRODUCTS RCE DR STE UT 84107-1	404 404	
EXEMPTION INFORMATION	Assessment Year 2 Land 18, Improvements 18, Total 18,	VALUATION RECORD 2017 2018 18,100 16,300 18,100 16,300		2019 16,300 <u>0</u> 16,300	2020 12,000 0 12,000	Worksheet 24,300 24,300 24,300
	LAND	LAND DATA AND CALCULATIONS	ICULATIONS			
<u>Type</u> <u>Method</u> Residential Rural/Res T 49 User Definat	MethodUseAcresBaseRateAdiRate49 User Definable Land Formuly1.318,2448,244	ExtValue Influend 10,800 5 N Q V	ExtValue InfluenceCode - Description S or % 10,800 5 NBHood Adj E 180 Q View None	<u>n \$ or %</u> 180	<mark>AdjAmt</mark> 19,440	<mark>Value</mark> 24,300
		_	Gas No Gravel Unmain	-15 -20	-1,620 -2,160	
	۲ ASSESSED LAND VALUE (Rounded) :		Elec No	-20	-2,160 13,500	24,300
MEMOS					ORIGINAL	
ASG 419						

	KENAI PENINSULA BOR	LA BOROUGH ASSESSING DEPARTMENT	SESSING	DEP,	ARTMEN	T
2021 103185					Ö	017-265-61
TIVE I Dod: I Penia ass: entia	LEGAL ACRES: DESCRIPTION: 1.34 T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 51	ACRES: 1.34 16001 PRINCESS	PRIMARY OWNER KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404	ODUCTS LI CE DR STE 4 T 84107-14	0 <u>4</u>	
		Residential Vacant	Vacant			
EXEMPTION INFORMATION	Assessment Year	VALUATION RECORD 2017 2018		2019	2020	Worksheet
	Land Improvements	18,300 0		16,500 0	12,000 0	24,800 0
	Total		16,500 16	16,500	12,000	24,800
		LAND DATA AND CALCULATIONS	ACULATIONS			
Iype	<u>Use Acres BaseRate AdiRate</u>		ExtValue InfluenceCode - Description \S or $\%$		AdjAmt	Value
Residential Rural/Res T 49 User Definable Land Formul	1.34 8,209	0 11,000 5 O	NBHood Adj E View None	180	19,800	24,800
			Gas No	-15	-1,650	
		чС	Gravel Unmain	-20	-2,200	
			Elec No	-20	-2,200	
	ASSESSED LAND	ASSESSED LAND VALUE (Rounded) :			13,750	24,800
MEMOS					ORIGINAL	
ASG 420						

	KENAI PENINSULA B	LA BOROUGH ASSESSING DEPARTMENT	SSESSINC	G DEP	ARTME	NT
2021 103186					0	017-265-62
TIVE I TIVE I Peni ass: entia FIRE	LEGAL ACREs: DESCRIPTION: 1.33 T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 52 Residenti	ACRES: 1.33 RENAI GRA RENAI GRA RENAI GRA SALT LAKE G SALT LAKE G Residential Vacant	PRIMARY OWNER KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404 SALT LAKE CITY, UT 84107-1404	PRODUCTS PRODUCTS RCE DR STE UT 84107-	4 4 404	
EXEMPTION INFORMATION	Assessment Year Land Improvements Total	VALUATION RECORD 2017 2018 18,200 16,400 18,200 16,400		2019 16,400 16,400	2020 12,000 12,000	Worksheet 24,500 0 24,500
		LAND DATA AND CALCULATIONS	ALCULATIONS			
Type Method Residential Rural/Res T 49 User Definat	Method Use Acres BaseRate 4 49 User Definable Land Formulk 1.33 8,195	AdjRate ExtValue Influe 8,195 10,900 5 Q	ExtValueInfluenceCode - DescriptionS or %10,9005NBHood Adj E180QView None0	<mark>on <u>\$ or %</u> 180</mark>	<mark>AdjAmt</mark> 19,620	<mark>Value</mark> 24,500
			Gas No Gravel Unmain Hec No	-15 -20 -20	-1,635 -2,180 -2,180	
	ASSESSED L	ASSESSED LAND VALUE (Rounded) :		1	13,625	24,500
MEMOS					ORIGINAL	
ASG 421						

3021 103187					017-265-63
ISTRATIVE	LEGAL	ACRES:	PRIMARY OWNER		
Neighborhood: 140 Central Peninsula - Nikiski	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS	1.33 (N 2016001 PRINCESS	KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4	DUCTS LLC E DR STE 4	
Property Class:	LAKE ESIAIES PHASE 5 LOI 53			04-07-1404	
TAG: 53 - NIKISKI FIRE					
		kesidentiai vacant	vacant		
EXEMPTION INFORMATION		VALUATION RECORD	RECORD		
	Assessment Year	2017	2018 20	2019 2020	Worksheet
	Land	18,200 0	16,400 16,4 0	16,400 12,000 0	24,500 0
	Total	18,200	16,400 16,400	12,00	24,50
		LAND DATA AND CALCULATIONS	ALCULATIONS		
Tvoe Method	Use Acres BaseRate	AdiRate ExtValue Influe	ExtValue InfluenceCode - Description 5 or %	or % AdiAmt	Value
ential Rural/Res T 44	1.33 8,195		NBHood Adj E View None		24,500
		0	Gas No	-15 -1,635	
		F	Gravel Unmain	-20 -2,180	
		7	Elec No	-20 -2,180	
	ASSESSED I	ASSESSED LAND VALUE (Rounded) :		13,625	24,500
MEMOS				ORIGINAL	Ţ
ASG 422					

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1COC					0	017-265-64
BOZ I 103188						
ADMINISTRATIVE INFORMATION	LEGAL DESCRIPTION:	ACRES: 1.53		x	(
Negahborhood: 1400Central Peninsula - Nikiski	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS	in kn 2016001 princess	KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404	RODUCIS I CE DR STE UT 84107-1	-LC 4 404	
Protectly Class:						
TAG: 53 - NIKISKI FIRE						
		Residential Vacant	Vacant			
EXEMPTION INFORMATION		VALUATION RECORD	RECORD			
	Assessment Year	2017	2018	2019	2020	Worksheet
	Land	19,500 0	17,700 1	17,700	12,000	26,800 0
	Total	19,500		17,700	12,000	26,800
	-	LAND DATA AND CALCULATIONS	CALCULATIONS			
Type Method	Use Acres BaseRate	AdiRate	ExtValue InfluenceCode - Description 5 or %	n S or %	AdiAmt	Value
ential Rural/Res T 44	1.53	7,778	NBHood Adj E View None	180	21,420	26,800
		0	Gas No	-15	-1,785	
		Т	Gravel Unmain	-20	-2,380	
		7	Elec No	-20	-2,380	
	ASSESS	ASSESSED LAND VALUE (Rounded) :			14,875	26,800
MEMOS					ORIGINAL	
ASG 423						



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

Road Road Road Road Road Road Road Road	KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT	DUGH A	SSESSING	G DEF	ARTME	NT
2021 103189					D	017-265-65
TIVE Dod: I Pen ass: entic	LEGAL ACREs: DESCRIPTION: 1.24 T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 39	ACRES: 1.24 301 PRINCESS	PRIMARY OWNER KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404	FR PRODUCTS ERCE DR STE , UT 84107-	LLC 4 1404	
	Re	Residential Vacant	Vacant			
EXEMPTION INFORMATION	Assessment Year	VALUATION RECORD	RECORD	2019	0000	Worksheet
				15,900 0	12,000	23,600
			15,900	15,900	12,000	23,600
	FAN	LAND DATA AND CALCULATIONS	ALCULATIONS			
<u>Type</u> Method	<u>Use Acres BaseRate AdiRate</u>	ExtValue Influen	ExtValue InfluenceCode - Description \S or $\%$	on <u></u> \$ or %	AdjAmt	Value
Residential Rural/Res T 49 User Definat	1.24 8,468	10,500 5 N Q V	NBHood Adj E View None	180	18,900	23,600
		0	Gas No	-15	-1,575	
		⊢	Gravel Unmain	-20	-2,100	
		⊢ ×	Elec No	-20	-2,100	
	ASSESSED LAND VALUE (Rounded) :	LUE (Rounded) :			13,125	23,600
MEMOS					ORIGINAL	
ASG 424						

2021 103190					0	017-265-66
AD MINISTRATIVE INFORMATION	LEGAL DESCRIPTION:	ACRES: 1.58				
Ne rc hborhood: 14 0 Central Peninsula - Nikiski	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 40	lian KN 2016001 PRINCESS	KENAI GRAVEL PRODUCIS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404	CE DR STE 4 JT 84107-14	0 6	
Protection Class:						
I AG: 53 - NIKISKI FIRE						
EXEMPTION INFORMATION		VALUATION RECORD	RECORD			
	Assessment Year	2017	2018	2019	2020	Worksheet
	Land Improvements	19,800	18,000 18 0	18,000	12,000	27,200 0
	Total	19,800		18,000	12,000	27,200
	-	LAND DATA AND CALCULATIONS	CALCULATIONS			
Tvpe Method	Use Acres BaseRate	AdiRate	ExtValue InfluenceCode - Description 5 or %		AdiAmt	Value
ential Rural/Res T 49	1.58	7,658	NBHood Adj E View None	-	21,780	27,200
		0	Gas No	-15	-1,815	
		T	Gravel Unmain	-20	-2,420	
		Y	Elec No	-20	-2,420	
	ASSES	ASSESSED LAND VALUE (Rounded) :			15,125	27,200
MEMOS					ORIGINAL	
ASG 425						

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	KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT	DUGH A	SSESSIN	G DEF	ARTME	NT
2021 103191					0	017-265-67
ITIVE Dod: Pen Pen Cass: entia	LEGAL ACREs: DESCRIPTION: 1.58 T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 41 Residenti	ACRES: 1.58 RENAI GRA RENAI GRA 4255 S CON SALT LAKE O SALT LAKE O Residential Vacant	PRIMARY OWNER KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404 SALT LAKE CITY, UT 84107-1404	Lercducts Lerce dr Ste 1, ut 84107-	LLC 1404	
EXEMPTION INFORMATION	Assessment Year Land Improvements Total	VALUATION RECORD 2017 2018 19,800 18,000 0 18,000	RECORD 2018 18,000 18,000	2019 18,000 18,000	2020 12,000 12,000	Worksheet 27,200 0 27,200
	LAN I	LAND DATA AND CALCULATIONS	ALCULATIONS			
<u>Type</u> Method Residential Rural/Res T 49 User Definat	MethodUseAcresBaseRateAdiRate49 User Definable Land Formula1.587,6587,658	ExtValue Influen 12,100 5 N Q V	ExtValueInfluenceCode - DescriptionS or %12,1005NBHood Adj E180QView None0	iion <u>\$ or %</u> 180	AdjAmt 21,780	<mark>Value</mark> 27,200
		0 -	Gas No Gravel Unmain	-15 -20	-1,815 -2,420	
		×	Elec No	-20	-2,420	
	ASSESSED LAND VALUE (Rounded) :	LUE (Rounded) :			15,125	27,200
MEMOS					ORIGINAL	
ASG 426						

	KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT	UGH AS	SESSING	DEPAR	TMEN	F
2021 103192					01	017-265-68
ADMINISTRATIVE INFORMATION Negahborhood: 14AACentral Peninsula - Nikiski Property Class: 20 Residential Vacant 53 - NIKISKI FIRE 53 - NIKISKI FIRE	LEGAL ACREs: DESCRIPTION: 1.68 T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 42 Residenti	ACRES: 1.68 1.68 16001 PRINCESS 84255 S CON 84255 S CON 8425 S	PRIMARY OWNER KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404 Cacant	DDUCTS LLC E DR STE 4 84107-1404		
EXEMPTION INFORMATION	VAI Assessment Year 2017 Land 20,400 Improvements 20,400 Total 20,400			2019 18,400 0 18,400	2020 12,000 12,000	Worksheet 28,400 28,400
Iype Method Residential Rural/Res T 49 User Defina	Method Use Acres BaseRate AdjRate E 49 User Definable Land Formult 1.68 7,500 7,500	LAND DATA AND CALCULATIONS ate ExtValue 500 12,600 5 0 View None	DATA AND CALCULATIONS ExtValue InfluenceCode - Description S or % 12,600 5 NBHood Adj E 180 Q View None 0 515	i or <u>%</u> AdjAmt 180 22,680 -15 -1 890		<mark>Value</mark> 28,400
	⊤ ⊤ ∀ ASSESSED LAND VALUE (Rounded) :		Gravel Unmain Elec No	I		28,400
SOM ASG 427				OXI	ORIGINAL	

2021 103193					0	017-265-69
ADMINISTRATIVE INFORMATION	LEGAL DESCRIPTION:	ACRES: 1.63		R	(
Ne rc hborhood: 1400-Central Peninsula - Nikiski	T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 43	KN 2016001 PRINCESS	KENAI GRAVEL PRODUCIS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404	RCE DR STE UT 84107-	LLC 4 1404	
Property Class:						
53 - NIKISKI FIRE		Residential Vacant	Vacant			
EXEMPTION INFORMATION		VALUATION RECORD	RECORD			
	Assessment Year	2017	2018	2019	2020	Worksheet
	Land Improvements	20,200	13,400	13,400 0	13,400	27,700 0
	Total	20,200		13,400	13,400	27,700
		LAND DATA AND CALCULATIONS	CALCULATIONS			
Type Method	Use Acres BaseRate	AdiRate ExtValue Influe	ExtValue InfluenceCode - Description S or %	on Sor %	AdiAmt	Value
ential Rural/Res T 49	1.63		NBHood Adj E View None	180	22,140	27,700
		0	Gas No	-15	-1,845	
		L	Gravel Unmain	-20	-2,460	
		7	Elec No	-20	-2,460	
	ASSESSEI	ASSESSED LAND VALUE (Rounded) :			15,375	27,700
MEMOS					ORIGINAL	
ASG 428						

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

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2021 103195)	0	017-265-71
ADMINISTRATIVE INFORMATION Netchborhood: 140.Central Peninsula - Nikiski Proverty Class: 140.Residential Vacant 50.	LEGAL ACRES: DESCRIPTION: 2.26 T 06N R 12W SEC 12 Seward Meridian KN 2016001 PRINCESS LAKE ESTATES PHASE 5 LOT 118	ACRES: 2.26 01 PRINCESS	PRIMARY OWNER KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404	ER PRODUCTS ERCE DR STE , UT 84107-	LLC 4 1404	
53 - NIKISKI FIRE	Resi	Residential Vacant	/acant			
EXEMPTION INFORMATION		VALUATION RECORD	ECORD			
	Assessment Year 20	2017	2018	2019	2020	Worksheet
	Land 23,6 Improvements	23,600 1. 0	15,800 0	15,800 0	15,800 0	33,800 0
			15,800	15,800	15,800	33,800
		LAND DATA AND CALCULATIONS	LCULATIONS			
	Use Acres BaseRate AdiRate	Influe E	eCode - Descripti	<u>on \$ or %</u>	AdjAmt	Value
kesiaeniiai kurai/kes i 47 user Deiinapie Lana Formui			NBHOOD ADJ E View None	180	21,000	33,800
		й 0	Gas No	-15	-2,250	
			Gravel Unmain	-20	-3,000	
			Elec No	-20	-3,000	
	ASSESSED LAND VALUE (Rounded) :	E (Rounded) :			18,750	33,800
MEMOS					ORIGINAL	
ASG 429						

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

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KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

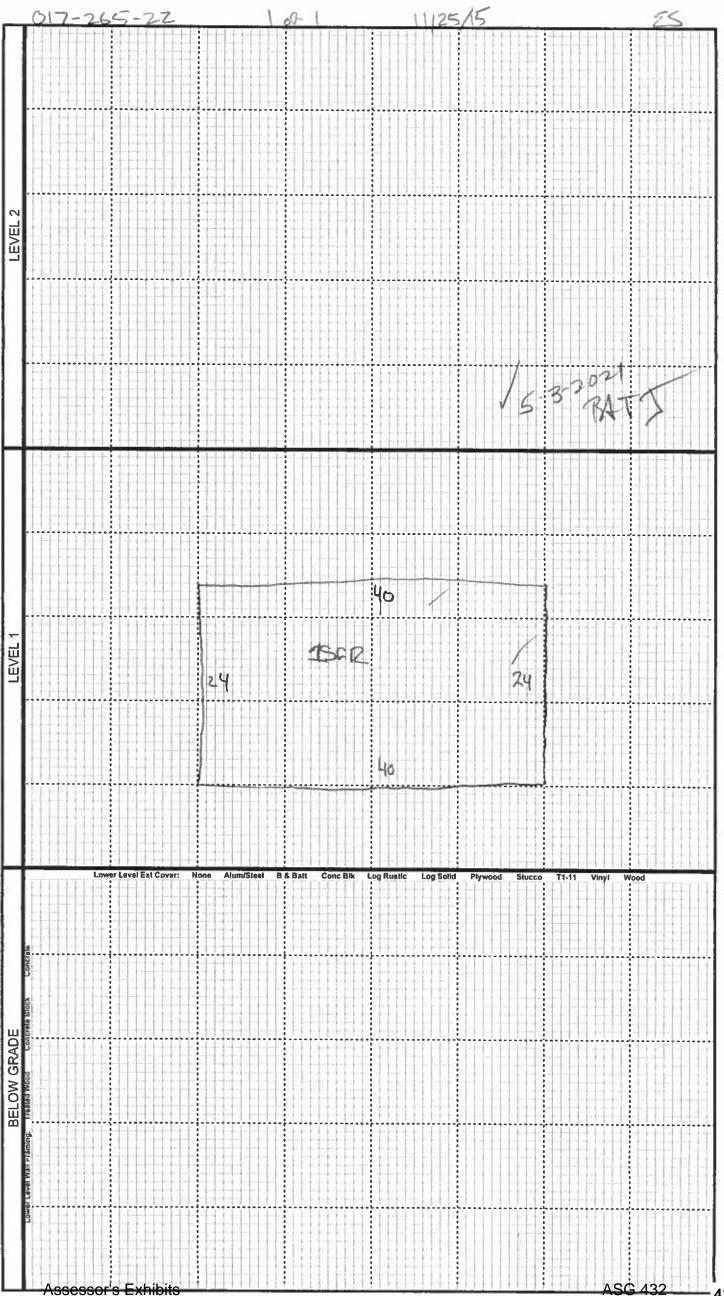
21

STR. OVERRIE	DE V	ALU	E			_																			
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	Prop	orty	Class				2.84		2 6.6	(066	uper	10Y		192			Тур		14					
VA 100		Con	do 140		/		Sing	e Fa	mily		X	Con			/			LEE	oriali	the second se		QU	ilityi		
VA(Lnd imp)105		AB 1			\square	1	Dupl					Tow	nhou	se				Fram	ie y		abin			G	
RS 110	X		VC 300 Lndlmp				Triple 4-6 F					Yr 8	-		20	15		Log Mas	+		P			VG EX	
RS 112 RC 120		-	350	1/305	,		4-0 r Multi			-		Eff				573	and the second s	IVIdS		╉──	<u>–</u> Е			HVI	
MH 130			/A/600				Othe		<u>.</u>				Com	p.	4	3					ĀV	<u> </u>		IVI	
VIH (only) 131			LndImp		5		12.	ч.		End.	tra L	Wind	Unit	1 . Co.		1.0									
MH 132		Othe	ər				Desi	gned				Con	verte	d											
Foundati	on			0.04	Roof				Roof I	ЛП	niai				HO	at		331		- Aller	HB	nbli	11	1.1.1.	ines.
Pootings	20		Туре					Buill					Hot		91				litche	n / :		er htr			1
Normal for class		X	Gable Gambi				X		ipSh to pSh 24			_	No F Radi		Ceilin				2-fix 3-fix		4-11X 5-fix	ture			⊢
Piers - no wall Mono slab			Flat or		1				ip Roll		<u>.</u>				Floor	<u>y</u>				lixture	·				\vdash
None			A-Fran					Met				\overline{X}	Elec							mbin					
Poundation Wal			Compl	ex				Oth					Ford							el Pil	nit	11			
Formed Concrete	•		min i					<u> </u>	ke-sh i		_		Spa	ce H	eater			- C	Hot Ti		1.				\vdash
Piers - no wall Chemonite		X	Pitch Low to	4/12	1000	1224	NO. TOTAL	Woo	od shin	<u> </u>		1000	1111	(1) () (1.c	10.00	127 244		Sauna Nhirle	Bath	rint	HLIOI)	/		\vdash
Cinder block			Med 5				X	Bsrr	nt Gara				1C		2C		3C			1000		£.,	550		1357
Mono slab - ло w	all		High 9	_					ess Wi		1					Mor	itor			ace	and the owner where the party is not the	0			
None								MH	Found	1. (El	n Ft)		_						Stov	9				
Rub Deuten	EX		1.75		A Dor	and shifts			Floor	The	-	interio interio	1	1 6	1.75	_				Ailis	1	1.5	1.75	2	A
Ext. Cover None		1.5	1.75		She			/	Plywo			J)	Ż	1.8	1.75	~	~		i. lor c		17	1.5	1.75	<u> </u>	f
Alum or Steel					Gab	le		1	Slab			1						None	Э		<u> </u>				
Board & Batten									Other									Log							L
Log Rustic					Non	stria	HH	1.443	Finia None		111.00	in the second	1	1.5	1.75	2	A	Pane Plyw	A le	G		<u> </u>	├──	<u> </u>	┢
Log Solid Plywood (OSB)	+	\vdash			NOI	7	/	L	Base	Allo	wan	ce	X	-					atrock	;	-		<u> </u>		⊢
Stucco	1				Dat	e fri	itre	0.8M	Conci				<u> </u>	-						in fii fii	1	1.5	1.75	2	A
T1-11 Economy	X				Wall	/			Carpe											class	X				F
Vinyl	ľ			_	Covi				Cerar	nic	Tile			<u> </u>				· ·	pende ustic						┢
Wood Masonry Veneer	┢					er			Vinyl Hard	Wnr	nd					⊢		Plyw		i lie		⊢	\vdash	\vdash	⊢
Hardi-Plank	+-				5.5		18 A. 18	1200	Pergo			al							etrock	(\vdash			┢
																		Woo							
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Cistern			ate Sej				-	inini	inity	Y	N	and the owner of the local division of the l	ew.	N		G	E	1		T	not /			-	1
Septic(3-4plex)	-	1	d Point	1			Gas		····-				Rs			strip	<u> </u>		ived	G	rv Ma	aint	1	Unr	
Crib	+	Spri	ng ate Wa		0 0	1	Elec	tric ic H2		-4	₩		Fnt		101	Sale lights		PI	LAT			Denis	_	NON	2
Septic (dup)	+	-	Holdin			1		ic nz		\vdash	<u> </u>		seme			Dthei	-	0	cean		Rive			Lake	
LT# RC#2	┼─		1#20		ther#		the second second	PO	Ster	90	Ba	vine	1	her	· · · · ·	etlan			ond	De	dica			AT La	_
LAND NOTES:	1								0.0.	op	1 14														
	V0102	SEL	2 0530	100	ADD	lante	NIST,	51	AND74	140	Ni-I	ET.	UO	UU:	E8	126.3	21556	Page 1	tine by			12751	Ties .	SIL	122
Code			Qual	4	Tr Blt	E	ff <u>Yr</u>	<u> </u>	oof Ma	ıt.		Heat	t		Ext C	ove	r		Size				Valu	8	
	_			-	1	-		┢			-							<u> </u>							
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			a har	_	DELE	_		EXIE			UT B					Ø	N		13/3	Factor			1211		
Code Drive			Qual	+	Yr Blt		ff Yr	┼──	Siz	e		\vdash	Va	lue				8		Feat	Jreş	1.00			_
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			AI	- 6	2020	1	9,		Com	P	10	h	49	1	Je	11	1	140	-	50	y f	205	ell		-
NOTES: DON.			AI	- 6	2020	1	9,	<u>, (</u>	<u> </u>	R	,	h	<u>a 9</u>	1	Je	10	K	148	-1	56	×	205	eil		22
DOM.	0		RI	- 6	2020	1	9,	, <u>e</u>	<u>com</u>	1	,	h	<u>a 9</u>	2	Je		k	<u>) ut</u>	- 1	50	×1	205	eil		20

KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

		_	5	5] [Completion Es	Estimate		%
Ê	mean = 70%		mean = 85%		mean = 100%		mean = 115%		mean = 135%		mean = 165%		Plans Permits & Surveying	eying	Ч	~
ι, Γ		•	FAIR Provent	•	AVERAGE	•	GOOD	•	0		EXCELLENT	•	Water/Sewer Rough-in		9 9	2 0
NONE or low grade	pw grade	2.25	Below average	2.70	so - Iuo7e Average	3.15	110 - 120% above	3.60	Very Good, upper-end	4.35	Excellent high-quality	5.40	Excavation, Forms, & Backtill Foundation	Backfill	10	м со
no subli	on sublioor (no	2.10	grade covering on	2.55	builder-grade	3.00	average grade	3.45		4.05	throughout	4.95	Rough Framing		- e	5
padding, etc)	ig, etc)	1.95	Subfloor	2.40	floar cavering	2.85	floor covering	3.30	throughout	3.75		4.50	Windows & Exterior Doors	Doors	d	~
NONE or	NONE or low grade	3.00	Below average	3.60	Average	4.20	Upper end builder-	4.80	Very Good cabinets	5.80	Excellent high-quality	7.20	Roof Cover		67	
(may be or	(may be owner-built)	2.80	commercial type	3.40	builder-grade	4.00	grade quality (double	4.60	and countertops	5.40	throughout	6.60	Plumbing Rough-in		0	4
		2.60		320		3.80	vanities, etc)	4.40	(double vanities, etc)	5.00		6.00	Insulation		0	-
NONE or	NONE or low grade	2.25	Below average	2.70	Average	3.15	Upper end	3.60	Very Good, high	4.35	Excellent high-quality	5.40	Electrical Rough-in		M	6
BOV o	ROV only (no	2.10	builder-grade	2.55	builder-grade	3.00	builder-grade	3.45	quality appliance	4.05	throughout	4.95	Heating		อ	ц
dishwasher, etc)	Ì	-1.95-	package	2.40	package	2.85	package	-3.30-	package	3.75-		- 4.50 -	Exterior Cover & Paint	1	0	9
		2.25	Lower grade	2.70	Builder-grade stock	3.15	Upper end	3.60	Very Good grade	4.35	Excellent high-quality	5.40	Int. Drywall .Tape & Texture	exture	0	80
Plumbing/Lighting NONE or iow grade		2.10	commorcial type	-2.555	item fixtures	-3.00-	builder-grade	-3.45 -	płumbing & lighting	4.05	throughout	- 4.95 -	Int. Cabinets, Doors, 1	Trim Etc.	0	13
		1.95	fixtures	2.40-		2.85	fixtures	3.30	fixtures throughout	3.75		4.50	Plumbing Fixtures		0	ъ
NONE, or	NONE, owner-built	1.50		1.80		2.10	Above average	2.40	Very Good quality 2	2.90	Excellent high-quality,	3.60	Floor Covers		0	т
or photo finish	o linish	1.40	Mahogany doors	1.70	Average wood	2.00	quality doors and	2.30	custom doors and	2.70	exotic woods, Hand-	3.30	Built in Appliances		0	3
		1.30 a	and photo finish trim		* doors and trim	1.90	wood trim	2.20	sculptured good wood	2.50	finished unique	3.00	Light Fixtures & Finish Hardware	h Hardware	0	~
									trim		designs		Painting & Decorating		0	4
		7.50		9.00	Textured sheetrock	10.5	Textured sheetrock	12.0	High quality walipaper, 1	14.5	Excellent high quality	18.0	Total Completion		-13	
NONE or	LE or	7.00	Below average	8.50	and/or average	10.0	with good quality	11.5	wood paneling and/or	13.5	walipaper, wood	16.5				
Plywoo	Plywood/OSB	6.50 p	paneling / sheetrock		paneling	9.50	walipaper and/or	11.0	wainscoting, etc	12.5	paneling and/or	15.0	OUALITY			
					1		wood paneling				wainscoting, etc		CBN - 70	70% of P		Ġ
NONE,		3.75	Acoustic tile or	4.50	Textured sheetrock	5.25	Textured sheetrock	6.00	Same as before but	7.25	Same as before but	9.00	CBN 80	80% al P		J
Plywood	Plywood/OSB or	3.50 s	sheetrock and full 8'	4.25	& standard B'	5.00	9' or 10' ceiling	5.75	may include good 6	6.75	may be unique in	8.25	CBN + B0	90% of P		t t
below 8	below 8' height	3.25	ceiling height		celling height	4.75	height. Vaulted or	5.50	wood paneling on	6.25	design, detail	7.50	ċ	< 40%		VG- 125%
							cathedral ceiling		open-beam ceiling		and effect		٩	50%		VG 135%
Minimal si	Minimal single-pane		Smaller than	18.0	Ample average	21.0	Good quality, larger	24.0	Abundant Very Good	29.0	Same as before but	36.0	Ъ+	60%		VG+ 145%
low grade	low grade sliders or	14.0	average sliding or	Q.7	quality sliding or	20.0	than average. Some	23.0	quality windows	27.0	may be unique in	33.0	-	65%		EX- 150%
FENESTRATION non-op	non-opening	13.0	crank-out w/storm	16.0	crank-out thermo	19.0	round, half-round,	22.0	(Low "E" reflective,	25.0	design, detail and	30.0	L L	70%		EX 165%
			windows		pane		octagon, etc		etc)		effect		L+	75%		EX+ 180%
Low cost, poor	poor		Below average		Average		Above average		Very Good workman-		Excellent high		(<u> </u>	80%		HVIE
quality workmanship		37.5	workmanship but	45.0	workmanship,	52.5	workmanship with	60.0	ship. Good attention 7	72.5	quality workman-	90.06		85%		HVI 190%
and design. Below		35.0	meets minimum	42.5	meets or exceeds	50.0	some attention to	57.5	to interior refinements 6	67.5	ship, finishes and	82.5	F+	90%		HVI+ 195%
minimum standard.	itandard.	32.5	standards. 3 X 4	40.0 0.04) minimum standard.	47.5	design and detail.	55.0	and detail; exterior has 6	62.5	appointments and	75.0	A-	95%	_	HVII 200%+
No design or detail	or detail	<u> </u>	construction.		2 X 6 construction		2 X 6 construction		some custom design		attention to detail.		×	100%		

<u> 0</u>0



	KENAI PENINSU	ULA BOROUGH ASSESSING DEPARTMENT	⊿ HÐUC	SSESSIN	IG DEI	ARTME	ENT 017-265-03
Abinistrative Information Neighborhood: 14A Central Peninsula - Nikiski Prozerty Class: 25 Residential Improved Land 53 - NIKISKI FIRE	LEGAL ACRES: DESCRIPTION: 9.81 T 6N R 12W SEC 12 Seward Meridian KN 2014011 PRINCESS LAKE ESTATES PHASE 3 LOT 17 LAKE ESTATES PHASE 3 LOT 17 Recidentical L	4 Meridian KN 20140	ACRES: 9.81 11 PRINCESS	ACRES: 9.81 PRIMARY OWNER 9.81 KENAI GRAVEL PR 4255 S COMMERC SALT LAKE CITY, UI SALT LAKE CITY, UI	PRIMARY OWNER KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404	5 LLC E 4 -1404	
EXEMPTION INFORMATION			VAIIIATION RECORD	L RECORD			
	Assessment Year	2016	2017	2018	2019	2020	Worksheet
	Land Improvements	20,100 10.500	20,100 10.500	20,100 10.500	20,100 10.500	20,100 14,000	81,500 3.900
	Total		30,600	30,600	30,600	34,100	85,400
	_	LAN	ND DATA AND	LAND DATA AND CALCULATIONS			
<u>Ivpe</u> Method	<u>Use</u> <u>Acres</u>	BaseRate AdjRate	ExtValue Influe	ExtValue InfluenceCode - Description \S or $\%$	ption \$ or %	AdjAmt	Value
Residential Rural/Res T 49 User Defina				NBHood Adj E	180	65,160	81,500
			30	Gas No	-15	-5,430	
			⊢	Gravel Unmain	-20	-7,240	
			7	Elec No	-20	-7,240	
		ASSESSED LAND VALUE (Rounded) :	.LUE (Rounded) :			45,250	81,500
MEMOS						RECOMMENDED	ED
ASG 433							

Roal A								017-265-22	65-22
2021 100776	44229 W	44229 WALLERS ST						Ŭ	Card R01
	LEGAL DESCRIPTION:		ACRES: 1.39		PRIMARY OWNER	NER			
Keighborhood: ¥140 Central Peninsula - Nikiski	T 6N R 12W SEC 12 Seward Meridian KN 2014013 PRINCESS LAKE ESTATES PHASE 4 LOT 97	Meridian KN 201	4013 PRINCESS		VAI GRAVE 55 S COMA LT LAKE CIT	kenai Gravel Producis llc 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404	5 LLC E 4 - 1404		
Repeat Class: 0110 Residential Dwelling - single									
TAG: 53 - NIKISKI FIRE		Resi	 Residential Dwelling - single	wellin	g - sin	gle			
EXEMPTION INFORMATION			VALUAT	VALUATION RECORD	RD				
Residential Exemption - Borough	Assessment Year	2016	2017	2018	80	2019	20	2020	Worksheet
	Land	18,600	18,600	18,600	0	18,600	18,600	00	27,400
	Improvements	55,100	49,000	47,400	0	50,500	49,800	00	44,100
	Total	73,700	67,600	66,000		69,100	68,400	8	71,500
	_	LAND DATA A	LAND DATA AND CALCULATIONS	ONS					
<u>Tvpe</u> Method	<u>Use</u> <u>Acres</u>	BaseRate AdjRate		nfluenceCo	ExtValue InfluenceCode - Description	tion <u>\$ or %</u>	AdjAmt	<u>Va</u>	Value
Residential Rural/Res T 49 User Definab	49 User Definable Land Formul	8,058 8	8,058 11,200 5 Q		NBHood Adj E View None	180	20,160	27	27,400
					Se	ļ			
				T Gravall	Gas No Gravel Hemain	61- 0 <i>C</i> -	-1,680 -2 240		
		ASSESSED LAND VALUE (Rounded):	VALUE (Round€				16,240	27	27,400
MEMOS						LAND INFLUENCES	CES		
Building Notes			Community	ty Y N	View	N L G	Ш	Street Access	s
04/21 BA/TJ HAS WELL BUT IS EXPOSED & NO PUMP INSTALLED N.V.	d & no pump installed n.v.		Gas		ccRs	Airstrip	Paved	Grv Maint Grv Unmain	Grv Unmain
Keinspect 2024			Electric		НОА	For Sale	PLAT	TRAIL	NONE
·			Public H20 Public Sewer	0 Mer	Hwy Fnt Fasement	Ag Right Other	Orean	WATERFRONT River	JT Lake
43			LAND TYPE	E RR#20			Pond	Dedicated	Dedicated Boat Launch
4			TOPO	Steep	Ravine	Other Wetl	Wetlands		

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

RECOMMENDED

05/03/2021

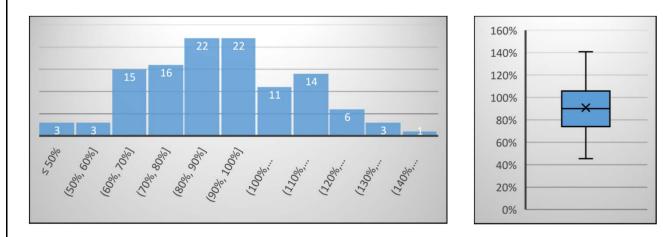
2021 Isn: 100776 FHYSICAL CHARACTERISTICS FHYSICAL CHARACTERISTICS FHYSICAL CHARACTERISTICS FHYSICAL CHARACTERISTICS FHYSICAL CHARACTERISTICS FHYSICAL CHARACTERISTICS FOOD Height: 1.0 FOOD Height: 1.0
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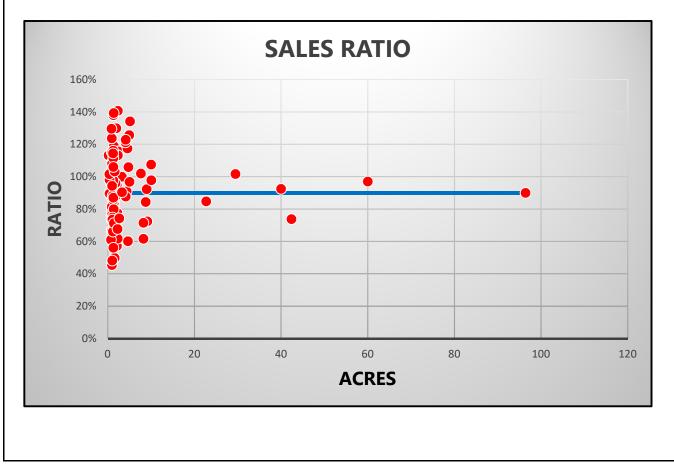
Last inspected 05/03/2021 by BATJ; Code: B; Data Entry by Jenny

05/03/2021

	KENAI PENINSU		LA BOROUGH ASSESSING DEPARTMENT	SSESSIN	IG DEF	ARTME	NT
2021 100783						0	017-265-29
ADMINISTRATIVE INFORMATION Neighborhood: 14MCentral Peninsula - Nikiski Prozerty Class: 14G5 Residential Improved Land 53 - NIKISKI FIRE 53 - NIKISKI FIRE	LEGAL ACRES: DESCRIPTION: 1.47 T 6N R 12W SEC 12 Seward Meridian KN 2014013 PRINCESS LAKE ESTATES PHASE 4 LOT 104 LAKE ESTATES PHASE 4 LOT 104 Residential II	104 Resid	ACRES: 1.47 1.47 KENAI GRAVEL PR. KENAI GRAVEL PR. 4255 S COMMERC SALT LAKE CITY, UT SALT LAKE CITY, UT SALT LAKE CITY, UT Residential Improved Land	PRIMARY OWNER KENAI GRAVEL PF 4255 S COMMERC SALT LAKE CITY, U SALT LAKE CITY, U	PRIMARY OWNER KENAI GRAVEL PRODUCTS LLC 4255 S COMMERCE DR STE 4 SALT LAKE CITY, UT 84107-1404 SALT LAKE CITY, UT 84107-1404	1404 ILC	
EXEMPTION INFORMATION	Assessment Year	2016	VALUATION RECORD 2017 2018	RECORD 2018	2019	2020	Worksheet
	Land Improvements Total	19,100 3,100 22,200	19,100 <u>3,100</u> 22,200	19,100 3,100 22,200	19,100 3,100 22,200	19,100 <u>3,600</u> 22,700	28,400 2,000 30,400
	-	Γ	LAND DATA AND CALCULATIONS	CALCULATIONS			
<u>Type</u> Method	<u>Use</u> <u>Acres</u>	<u>BaseRate</u> AdjRate	<u>ExtValue</u> Influe	ExtValue InfluenceCode - Description \$ or %	ption <u>5 or %</u>	AdjAmt	Value
Residential Rural/Res T 49 User Definc	49 User Definable Land Formulk 1.47	7,891 7,891	11,600 5 Q X	NBHood Adj E View None Flac Yas	180	20,880	28,400
			: 0	Gas No	-15	-1,740	
			Т	Gravel Unmain	-20	-2,320	
		ASSESSED LAND VALUE (Rounded) :	vLUE (Rounded) :			16,820	28,400
MEMOS						RECOMMENDED	Q
ASG 436							

Mean	90.81%		3.00	Excluded		0
Median	90.00%	Earliest Sale	9/6/2017	# of Sales		116
WtdMean	87.27%	Latest Sale	9/4/2020	Total AV	\$2	2,291,000
PRD:	1.04	Outlier Inform	nation	Total SP	\$2	2,625,291
PRB:	0.01	Range	1.5	Minimum %		45.45%
COD:	18.64	Lower Boundary	26.22%	Maximum %		140.81%
St.Dev	0.2117	Upper Boundary	153.47%	Min Sale Amt	\$	3,000
COV:	23.31			Max Sale Amt	\$	198,000





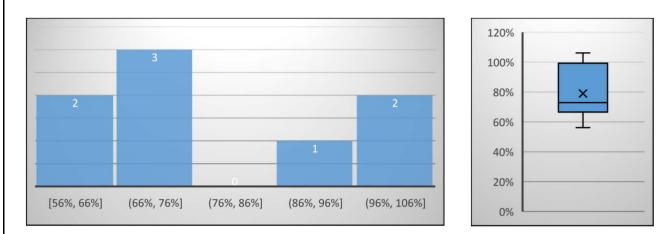
NBH	SALE DATE	PIN	ACRES	L	AND VAL	S/	ALE PRICE	RATIO
140	9/24/2018	01201012	4.93	\$	53,300	\$	42,400	125.71%
140	11/8/2019	01203026	5.14	\$	22,400	\$	16,681	134.28%
140	1/23/2019	01204015	0.19	\$	3,400	\$	3,000	113.33%
140	7/8/2019	01211112	1.07	\$	7,700	\$	12,000	64.17%
140	11/1/2017	01214118	1.02	\$	7,900	\$	12,500	63.20%
140	10/16/2017	01214138	0.92	\$	7,500	\$	11,200	66.96%
140	8/21/2018	01235005	1.59	\$	10,400	\$	14,900	69.80%
140	6/10/2019	01235007	1.23	\$	8,800	\$	10,500	83.81%
140	6/12/2018	01236002	1.43	\$	7,400	\$	8,900	83.15%
140	8/14/2018	01236006	1.45	\$	7,500	\$	8,900	84.27%
140	3/8/2019	01236013	1.42	\$	7,400	\$	8,000	92.50%
140	10/17/2018	01236038	1.48	\$	9,900	\$	12,950	76.45%
140	4/23/2018	01236039	1.96	\$	11,700	\$	13,000	90.00%
140	12/29/2017	01242019	1.96	\$	9,000	\$	9,000	100.00%
140	12/19/2017	01243107	0.95	\$	20,000	\$	44,000	45.45%
140	11/9/2018	01301015	40	\$	64,800	\$	70,000	92.57%
140	9/27/2017	01309119	1.57	\$	22,400	\$	45,000	49.78%
140	5/29/2018	01309274	0.95	\$	8,900	\$	11,500	77.39%
140	9/9/2019	01309275	1.3	\$	13,000	\$	16,200	80.25%
140	1/8/2018	01314010	1.49	\$	14,500	\$	16,320	88.85%
140	6/8/2020	01314051	29.45	\$	53,900	\$	53,000	101.70%
140	3/12/2019	01314131	1.17	\$	4,500	\$	6,200	72.58%
140	8/22/2018	01314306	22.71	\$	50,900	\$	60,000	84.83%
140	7/18/2018	01317015	0.93	\$	18,000	\$	20,000	90.00%
140	11/12/2019	01317023	1.4		23,200	\$	19,500	118.97%
140	8/22/2018	01320014	0.7	\$	3,300	\$	3,300	100.00%
140	5/19/2020	01320161	0.92		7,500	\$	12,000	62.50%
140	11/20/2017	01321432	0.92	\$	7,500	\$	6,500	115.38%
140	5/29/2020	01321442			7,500	\$	8,500	88.24%
140	9/3/2019	01321525	0.92	\$	11,900	\$	15,000	79.33%
140	12/9/2019	01321538	0.92		13,600	\$	15,000	90.67%
140	10/17/2017	01321549	0.92		7,500	\$	6,500	115.38%
140	7/3/2018	01321612	96.42		178,400	\$	198,000	90.10%
140	3/18/2019	01321616	2.42	\$ ¢	13,300	\$	11,500	115.65%
140	10/25/2019	01321635	2.42		13,300	\$	11,500	115.65%
140	1/8/2019	01321651	2		6,300	\$ ¢	7,000	90.00%
140	11/27/2018	01321652	2.26		6,800	\$	6,000	113.33%
140 140	10/13/2017	01321654 01321655	2.3	\$ \$	6,800	\$ \$	6,000	113.33%
	6/25/2019		2.31		6,800	⊅ \$	7,500	90.67%
140 140	9/14/2017	01321655 01321831	2.31 2.22	\$ ¢	6,800 6,700	≯ \$	6,000 8,638	113.33% 77.56%
140	2/25/2019 5/2/2019	01321031	0.93	⊅ \$	8,700 8,800	⊅ \$	12,000	73.33%
140	8/15/2019	01324014	9.12		8,800	⊅ \$	12,000	73.33%
140	6/25/2019	01329004	2.39		10,100	⊅ \$	9,999	101.01%
140	2/25/2019	01332037	2.59	⊅ \$	6,000	⊅ \$	6,400	93.75%
140	10/24/2017	01332033	1.13		9,900	⊅ \$	9,000	110.00%
140	10/24/2017	01334043	1.15	φ	9,900	φ	9,000	110.0070

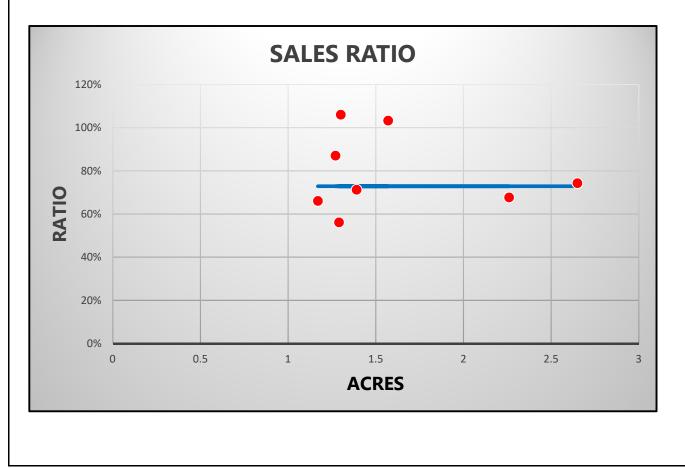
NBH	SALE DATE	PIN	ACRES	L	AND VAL	S	ALE PRICE	RATIO
140	7/13/2018	01335011	8.98	\$	48,000	\$	52,000	92.31%
140	6/8/2018	01336010	1.96	\$	10,400	\$	8,000	130.00%
140	1/19/2018	01336012	1.26	\$	9,000	\$	7,750	116.13%
140	8/30/2018	01336013	1.12	\$	8,300	\$	14,000	59.29%
140	8/21/2018	01336033	0.92	\$	5,700	\$	7,000	81.43%
140	12/12/2018	01337031	1.06	\$	14,700	\$	14,000	105.00%
140	4/2/2018	01338007	2.07	\$	14,200	\$	15,000	94.67%
140	7/8/2020	01339004	3.24	\$	12,100	\$	12,100	100.00%
140	7/31/2018	01340037	0.93	\$	19,800	\$	16,000	123.75%
140	11/1/2019	01343011	1.39	\$	11,200	\$	13,000	86.15%
140	10/4/2018	01344005	10.04	\$	51,400	\$	52,500	97.90%
140	5/7/2019	01348016	1.26	\$	9,000	\$	8,000	112.50%
140	10/7/2019	01350037	1.76	\$	14,800	\$	15,400	96.10%
140	5/4/2018	01351020	4.54	\$	19,400	\$	16,500	117.58%
140	3/1/2019	01359006	2.27	\$	12,800	\$	17,500	73.14%
140	9/6/2017	01359021	2.08	\$	14,300	\$	25,000	57.20%
140	8/7/2020	01364009	2.33	\$	38,300	\$	27,200	140.81%
140	9/29/2017	01370206	4.64	\$	47,400	\$	78,800	60.15%
140	10/29/2019	01373119	1.28	\$	13,400	\$	9,700	138.14%
140	3/12/2020	01373130	1.04	\$ ¢	6,100	\$	9,800	62.24%
140	6/12/2019	01373201	0.99	\$ ¢	10,500	\$ ¢	9,700	108.25%
140 140	8/26/2020 8/11/2020	01373308 01373309	1.07 1.09	\$ \$	6,200 6,300	\$ \$	9,800 9,800	63.27% 64.29%
140	1/9/2018	01373309	0.85	⊅ \$	8,300	⊅ \$	9,800 6,400	129.69%
140	2/15/2018	01412006	0.62	.⊅ \$	16,900	₽ \$	17,500	96.57%
140	9/28/2018	01412017	1.25	\$	25,700	↓ \$	30,000	85.67%
140	9/18/2019	01412017	1.25	\$	25,700	\$	38,000	67.63%
140	2/15/2018	01413308	4.09	\$	18,200	\$	15,000	121.33%
140	7/26/2018	01413311	4.13	\$	21,500	\$	17,500	122.86%
140	7/24/2018	01413327	8.24		17,900	\$	25,000	71.60%
140	2/19/2019	01413328	8.24		17,900	\$	29,000	61.72%
140	8/21/2018	01413429	1	\$	9,200	\$	10,029	91.73%
140	1/3/2020	01418069	60	\$	124,300	\$	128,000	97.11%
140	2/28/2020	01418208	1.27	\$	17,100	\$	17,500	97.71%
140	3/28/2019	01418303	2.27	\$	6,800	\$	11,000	61.82%
140	11/14/2019	01418312	4.34	\$	10,000	\$	11,000	90.91%
140	9/26/2019	01418320	4.77	\$	10,600	\$	10,000	106.00%
140	8/9/2019	01419012	8.73	\$	30,400	\$	36,000	84.44%
140	3/16/2020	01420006	9.98	\$	12,800	\$	11,900	107.56%
140	9/28/2018	01426005	1.83	\$	11,900	\$	13,500	88.15%
140	2/3/2020	01428018	1.28		9,600	\$	11,000	87.27%
140	4/13/2020	01431026	0.96	\$	15,300	\$	20,000	76.50%
140	2/28/2018	01501009	0.73	\$	11,000	\$	18,000	61.11%
140	2/24/2020	01508005	0.38	\$	5,400	\$	5,500	98.18%
140	9/29/2017	01508024	0.81	\$	35,600	\$	40,500	87.90%
140	2/2/2018	01510011	0.37	\$	6,100	\$	6,000	101.67%

NBH	SALE DATE	PIN	ACRES	L	AND VAL	S/	ALE PRICE	RATIO
140	9/21/2017	01511004	1.37	\$	48,800	\$	35,000	139.43%
140	10/2/2019	01511004	1.37	\$	48,800	\$	61,000	80.00%
140	9/9/2019	01511021	0.4	\$	23,300	\$	26,000	89.62%
140	9/9/2019	01511023	0.4	\$	23,300	\$	26,000	89.62%
140	4/15/2020	01518005	4.13	\$	21,500	\$	24,500	87.76%
140	9/24/2019	01519215	1.27	\$	10,600	\$	9,500	111.58%
140	6/7/2018	01519254	1.09	\$	9,700	\$	11,000	88.18%
140	5/21/2019	01524066	1.05	\$	11,400	\$	15,225	74.88%
140	1/3/2019	01524067	1.05	\$	11,400	\$	15,499	73.55%
140	5/18/2020	01702002	5	\$	21,800	\$	22,500	96.89%
140	11/21/2017	01702105	7.65	\$	45,900	\$	45,000	102.00%
140	1/17/2019	01703025	1	\$	13,600	\$	14,400	94.44%
140	3/5/2020	01708080	1.17	\$	25,800	\$	39,000	66.15%
140	8/16/2018	01711139	1.21	\$	10,300	\$	9,000	114.44%
140	7/11/2018	01724109	1.03	\$	16,900	\$	35,000	48.29%
140	3/15/2019	01726527	1.39	\$	27,400	\$	38,400	71.35%
140	8/2/2019	01726555	1.57	\$	30,900	\$	29,900	103.34%
140	10/26/2018	01726557	1.3	\$	24,300	\$	22,900	106.11%
140	7/16/2019	01726558	1.27	\$	24,300	\$	27,900	87.10%
140	11/7/2019	01726571	2.26	\$	33,800	\$	49,900	67.74%
140	6/30/2020	01726576	1.29	\$	24,100	\$	42,900	56.18%
140	9/4/2020	01726588	2.65	\$	37,100	\$	49,900	74.35%
140	1/8/2020	01727046	3.26	\$	21,700	\$	24,000	90.42%
140	5/24/2019	01732901	42.4	\$	36,900	\$	50,000	73.80%

*Moved from #180 Market Area to #140 Market Area

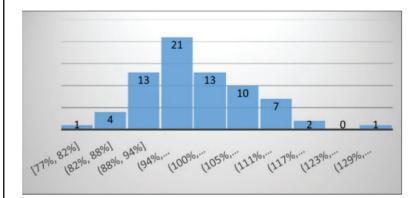
Mean	79.04%		1.86	Excluded	0
Median	72.85%	Earliest Sale	10/26/2018	# of Sales	8
WtdMean	75.70%	Latest Sale	9/4/2020	Total AV	\$ 227,700
PRD:	1.04	Outlier Inforr	nation	Total SP	\$ 300,800
PRB:	0.01	Range	1.5	Minimum %	56.18%
COD:	18.79	Lower Boundary	17.45%	Maximum %	106.11%
St.Dev	0.1807	Upper Boundary	148.38%	Min Sale Amt	\$ 22,900
COV:	22.86			Max Sale Amt	\$ 49,900

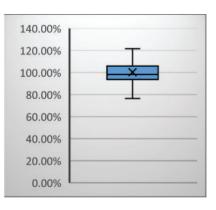




NBH	SALE DATE	PIN	ACRES	LA		SA	ALE PRICE	RATIO
140	3/5/2020	01708080	1.17	\$	25,800	\$	39,000	66.15%
140	3/15/2019	01726527	1.39	\$	27,400	\$	38,400	71.35%
140	8/2/2019	01726555	1.57	\$	30,900	\$	29,900	103.34%
140	10/26/2018	01726557	1.3	\$	24,300	\$	22,900	106.11%
140	7/16/2019	01726558	1.27	\$	24,300	\$	27,900	87.10%
140	11/7/2019	01726571	2.26	\$	33,800	\$	49,900	67.74%
140	6/30/2020	01726576	1.29	\$	24,100	\$	42,900	56.18%
140	9/4/2020	01726588	2.65	\$	37,100	\$	49,900	74.35%

NBH #	140		HT	SFR	POST
RATIO SUM:	72.23		2.88	# OF SALES:	72
MEAN:	100.32%	Earliest Sale	12/4/2017	TOTAL AV:	\$ 16,410,400
MEDIAN:	98.27%	Latest Sale	10/22/2020	TOTAL SP:	\$ 16,443,125
WTD MEAN:	99.80%	Outlier Infor	mation	MINIMUM:	76.50%
PRD:	100.52%	Range	1.5	MAXIMUM:	134.30%
COD:	7.58%	Lower Boundary	75.34%	MIN SALE AMT:	\$ 80,000
St. Dev:	9.75%	Upper Boundary	124.21%	MAX SALE AMT:	\$ 499,000
COV:	9.72%				







RATIO STUDY

RATIO SUM:	72.23		2.88	# OF SALES:	72
MEAN:	100.32%	Earliest Sale	12/4/2017	TOTAL AV:	\$ 16,410,400
MEDIAN:	98.27%	Latest Sale	10/22/2020	TOTAL SP:	\$ 16,443,125
WTD MEAN:	99.80%	Outlie	er Info	MINIMUM:	76.50%
PRD:	100.52%	Range	1.50	MAXIMUM:	134.30%
COD:	7.58%	Lower Bounda	75.34%	IN SALE AMT:	\$ 80,000
St. Dev:	0.0975	Upper Bounda	124.21%	X SALE AMT:	\$ 499,000
COV:	9.72%				\$ -

SALE DATE:	2021
HOUSE TYPE:	SFR
MKT AREA:	140

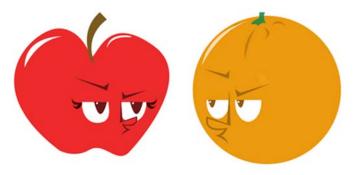
% POST 0 0

PIN	AREA		IMPS	L	AND		AV		SP	RATIO	HTYPE	DATE	QUAL
01214115	140	\$	128,800	\$	7,700	\$	136,500	\$	142,000	96.13%	11	8/15/2018	A+
01217033	140	\$	126,900	\$	21,600	\$	148,500	\$	155,000	95.81%	25	9/12/2018	A-
01228005	140	\$	248,900	\$	9,000	\$	257,900	\$	265,000	97.32%	11	2/11/2020	А
01238026	140	\$	431,100	\$	25,200	\$	456,300	\$	499,000	91.44%	11	4/30/2019	VG-
01241007	140	\$	194,300	\$	8,800	\$	203,100	\$	167,000	121.62%	11	2/16/2018	А
01241026	140	\$	230,700	\$	8,900	\$	239,600	\$	256,000	93.59%	61	2/28/2018	А
01241028	140	\$	162,200	\$	8,700	\$	170,900	\$	197,000	86.75%	11	3/16/2020	А
01241051	140	\$	152,000	\$	11,400	\$	163,400	\$	170,000	96.12%	11	5/21/2019	А
01302042	140	\$	69,200	\$	12,500	\$	81,700	\$	80,000	102.13%	11	9/3/2019	F-
01302102	140	\$	121,500	\$	16,600	\$	138,100	\$	155,000	89.10%	11	9/14/2018	А
01320061	140	\$	189,300	\$	9,300	\$	198,600	\$	195,000	101.85%	11	3/2/2020	A+
01322013	140	\$	274,500	\$	10,700	\$	285,200	\$	317,500	89.83%	11	7/10/2020	A
01326013	140	\$	165,200	\$	12,500	\$	177,700	\$	152,500	116.52%	11	8/15/2018	F+
01327016	140	\$	321,500	\$	21,000	\$	342,500	\$	326,526	104.89%	11	12/22/2017	G-
01334019	140	\$	229,700	\$	23,300	\$	253,000	\$	269,500	93.88%	15	1/3/2020	A-
01334052	140	\$	470,500	\$	34,800	\$	505,300	\$	445,000	113.55%	11	11/2/2018	A+
01338002	140	\$	256,000	\$	15,200	\$	271,200	\$	354,500	76.50%	41	10/16/2020	G+
01342004	140	\$	130,000	\$	9,900	\$	139,900	\$	140,000	99.93%	11	10/4/2019	A
01345017	140	\$	106,800	\$	9,600	\$	116,400	\$	100,000	116.40%	11	5/8/2020	F+
01343017	140	ې \$	193,500	ې \$	9,000	ې \$	202,500	ې \$	205,000	98.78%	41	12/14/2017	A
01348020	140	\$	223,800	\$ \$	13,600	\$	202,300	\$	203,000	95.00%	15	4/29/2019	G-
01348023	140	ې \$	143,000	ې \$	19,800	ې \$	162,800	ې \$	163,000	95.00%	41	6/29/2019	G- A-
01351008	140	\$ \$		\$ \$				\$ \$			41	1/22/2020	A- A+
			232,400		32,000	\$	264,400		284,000	93.10%			
01355010	140 140	\$ \$	287,200	\$ \$	19,500	\$ ¢	306,700 292,300	\$ \$	301,000	101.89%	41 21	6/28/2019	A-
01355017			260,100		32,200	\$,		297,900	98.12%		4/5/2019	
01358024	140	\$	397,100	\$	21,200	\$	418,300	\$	425,000	98.42%	11	6/1/2020	G-
01362006	140	\$	312,000	\$	20,700	\$	332,700	\$	295,000	112.78%	11	1/9/2018	G-
01366008	140	\$	268,900	\$	24,300	\$	293,200	\$	264,900	110.68%	11	4/23/2019	A+
01368001	140	\$	349,200	\$	39,500	\$	388,700	\$	330,000	117.79%	11	4/27/2020	A+
01370084	140	\$	342,300	\$	34,700	\$	377,000	\$	335,000	112.54%	21	4/15/2020	G
01370098	140	\$	143,600	\$	28,800	\$	172,400	\$	192,500	89.56%	11	2/15/2018	F+
01410007	140	\$	212,500	\$	8,200	\$	220,700	\$	215,000	102.65%	21	12/20/2019	A+
01412007	140	\$	222,500	\$	17,600	\$	240,100	\$	220,000	109.14%	11	3/2/2018	A-
01413147	140	\$	223,400	\$	12,800	\$	236,200	\$	229,000	103.14%	31	11/27/2019	A+
01413170	140	\$	182,500	\$	6,900	\$	189,400	\$	179,000	105.81%	41	3/10/2020	A-
01413256	140	\$	128,200	\$	22,200	\$	150,400	\$	145,000	103.72%	41	10/8/2019	F+
01416052	140	\$	216,800	\$	9,200	\$	226,000	\$	214,000	105.61%	11	3/2/2020	A
01419034	140	\$	199,200	\$	11,000	\$	210,200	\$	187,000	112.41%	11	3/31/2020	A-
01419037	140	\$	207,200	\$	13,600	\$	220,800	\$	205,500	107.45%	11	6/19/2018	G-
01419039	140	\$	169,700	\$	15,000	\$	184,700	\$	195,000	94.72%	31	7/31/2018	A-
01423015	140	\$	144,000	\$	7,500	\$	151,500	\$	160,000	94.69%	41	7/3/2019	А
01426013	140	\$	254,000	\$	19,400	\$	273,400	\$	295,000	92.68%	31	10/29/2018	G-
01427010	140	\$	251,500	\$	14,500	\$	266,000	\$	243,000	109.47%	11	8/12/2019	А
01431005	140	\$	248,000	\$	21,100	\$	269,100	\$	316,000	85.16%	11	3/25/2020	A+
01432006	140	\$	188,800	\$	8,800	\$	197,600	\$	190,000	104.00%	61	3/27/2018	А
01511036	140	\$	264,300	\$	20,200	\$	284,500	\$	247,500	114.95%	21	8/2/2019	А
01511040	140	\$	203,600	\$	25,200	\$	228,800	\$	225,000	101.69%	11	10/22/2020	А
01516114	140	\$	190,500	\$	9,300	\$	199,800	\$	206,000	96.99%	11	10/31/2019	A+
01516121	140	\$	148,900		8,900		157,800		149,000	105.91%	11	12/4/2017	G-
01516128	140	\$	167,100		9,200		176,300		180,000	97.94%	11	7/2/2019	G
01516130	140	\$	158,300			\$	167,200		189,999	88.00%	11	8/21/2020	G-
01510150	140	\$	167,100		10,000		177,100		195,000	90.82%	11	5/29/2020	A+
01517218	140	\$	254,200		11,300			\$	280,000	94.82%	21	4/28/2020	A
01517540	140	\$	116,100		13,900		130,000		142,500	91.23%	41	6/17/2019	F+
01519119	140	\$	251,000		10,100		261,100		260,000	100.42%	31	4/24/2019	A
01519255	140		208,800		8,800		261,100			92.79%			A A-
01521008		\$	208,800						234,500 230,000		31	1/7/2020	
	140	\$,			\$	249,300		,	108.39%	31	7/30/2019	A+
01522006	140	\$	171,400		41,200		212,600		192,000	110.73%	15	9/3/2019	A
01524022	140	\$	145,900		15,300		161,200		188,000	85.74%	11	3/22/2019	A-
	140	\$	186,200		16,300		202,500		210,000	96.43%	11	8/22/2018	G-
01524042				C	0 000	S	253,700	S	259,000	97.95%	11	6/28/2019	G-
01524051	140	\$	244,900		8,800								
	140 140 140	\$ \$ \$	231,000 202,700	\$	8,500		239,500		236,500 216,500	101.27% 97.88%	31 11	7/26/2019 6/29/2018	AG

PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
01702009	140	\$ 191,000	\$ 24,200	\$ 215,200	\$ 223,000	96.50%	21	12/19/2018	А
01702009	140	\$ 191,000	\$ 24,200	\$ 215,200	\$ 243,000	88.56%	21	3/6/2020	А
01702033	140	\$ 237,700	\$ 12,400	\$ 250,100	\$ 269,500	92.80%	31	1/24/2020	A
01711144	140	\$ 207,900	\$ 8,800	\$ 216,700	\$ 225,000	96.31%	11	8/25/2020	A+
01725123	140	\$ 143,700	\$ 9,700	\$ 153,400	\$ 159,900	95.93%	11	5/15/2018	A+
01725505	140	\$ 189,000	\$ 7,000	\$ 196,000	\$ 179,000	109.50%	11	8/16/2019	А
01725545	140	\$ 249,900	\$ 9,100	\$ 259,000	\$ 260,000	99.62%	11	2/26/2019	A+
01726505	140	\$ 106,900	\$ 27,400	\$ 134,300	\$ 100,000	134.30%	11	4/17/2020	A-

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 <u>29.45.060</u>, and <u>29.45.230</u>. The full and true value is the estimated price that the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer, both conversant with the property and with prevailing general price levels.

BURDEN OF PROOF

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

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

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 indicated 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.