

Kenai Peninsula Borough

144 North Binkley Street Soldotna, AK 99669

Meeting Agenda Board of Equalization

Barbara Belluomini, Chair Brent Johnson, Vice Chair Dale Bagley Tyson Cox Steve Ford Wenda Kennedy Brett DeMeter

Tuesday, May 25, 2021

9:00 AM

Betty J. Glick Assembly Chambers

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

CALL TO ORDER

ROLL CALL

SWEAR-IN ASSESSORS, APPELLANTS AND WITNESSES

APPEALS

BOE Appellant: Suvi Bayly 2021-301 Parcel No.: 17717419

Appellant's Exhibits pages: APP1 - APP56 Assessor's Exhibits pages: ASG57 - ASG115

Legal Description(s): T 6S R 13W SEC 20 Seward Meridian HM

0003415 OSCAR MUNSON SUB LOT 82

Reason for Appeal: Improper, Under and Unequal

- 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: Bayly Appellant's Exhibits

Bayly Assessor's Exhibits

BOE Appellant: Matthew Freund

2021-302 Parcel No.: 17359442

Owner: Matthew and Danielle Freund

Appellant's Exhibits pages: APP1 - APP 8 Assessor's Exhibits pages: ASG 9 - ASG 56

Legal Description(s): T 6S R 13W SEC 8 Seward Meridian HM 0760104 BAYVIEW GARDENS SUB ADDN NO 1 LOT 42 BLK 6

Reason for Appeal: Excessive, Improper and Unequal

• 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: Freund Appellant's Exhibits

Freund Assessor's Exhibits

BOE Appellant: Richard Hoover

2021-303 Parcel No.: 17405901

Owners: Richard and Kay Hoover

Appellant's Exhibits pages: APP1 - APP51 Assessor's Exhibits pages: ASG52 - ASG102

Legal Description(s): T 06S R 13W SEC 10 Seward Meridian HM 2018007 CANYON TRAILS AMENDED LOT 1

Reason for Appeal: Excessive

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

Page 2 Printed on 5/21/2021

• Sur Rebuttal by Appellant (Time reserved)

DELIBERATIONS [Clerk's Note: Deliberations may be held in public

or in adjudicative session.]

Attachments: Hoover Appellant's Evidence

Hoover Assessor's Exhibits

Appellant: Catherine Moll 2021-306 Parcel No.: 01732806

Appellant's Exhibits pages: APP1 - APP87 Assessor's Exhibits pages: ASG88 - ASG393

Legal Description(s): T 7N R 11W SEC 35 Seward Meridian KN 0860203 KONOVALOF LAKE SUB AMENDED TRACT 33

Reason for Appeal: Excessive

- 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.]

of in adjudicative session

Attachments: Moll Appellant's Exhibits

Moll Assessor's Exhibits

Appellant: Phillip Lopez 2021-304 Parcel No.: 15944008

Appellant's Exhibits pages: APP1 - APP2 Assessor's Exhibits pages: ASG3 - ASG32

Legal Description(s): T 2S R 14W SEC 32 Seward Meridian HM 0760106 SEACLIFF SUB UNIT 1 BLK 1 TRACT 8

Reason for Appeal: Excessive

- Appellant's Presentation (15 minutes)
- Assessor's Presentation (15 minutes)

Page 3 Printed on 5/21/2021

• 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.]

<u>Attachments:</u> <u>Lopez Appellant's Exhibits</u>

Lopez Assessor's Exhibits

BOE Appellant: M. Heather Lewis

2021-305 Parcel No.: 17722077

Owners: Del Masterhan and M. Lewis

Appellant's Exhibits pages: APP1 - APP26 Assessor's Exhibits pages: ASG27 - ASG80

Legal Description(s): T 6S R 13W SEC 17 Seward Meridian HM

0730552 ANDERSON 1973 SUB LOT 5 BLK 5

Reason for Appeal: Excessive

• 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: Masterhan Lewis Appellant's Exhibits

Masterhan Lewis Assessor's Exhibits

BOE Appellant: Ehren Rickman 2021-307 Parcel No.: 13108041

Owner: Ehren and Heather Rickman

Appellant's Exhibits pages: APP1 - APP22 Assessor's Exhibits pages: ASG23 - ASG44

Legal Description(s): T 4N R 11W SEC 21 Seward Meridian KN

2014039 TOTE VIEW SUB 2014 ADDN LOT 5A

Page 4 Printed on 5/21/2021

Reason for Appeal: Excessive

- 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:

Rickman Appellant's Exhibits

Rickman Assessor's Exhibits

ADJOURN

Page 5 Printed on 5/21/2021

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

RECEIVED

MAR 1 2 2021

Borough Clerk's Office Kenai Peninsula Borough

For Official Use Only

Fees Received: \$\frac{30}{20} \tag{90}\$

Cash

Check #\frac{90-3418}{222}

payable to Kenai Peninsula Berough

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:	17717419	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.	
Property Owner:		Suvi M. Bayly	
Legal Description:		Residential	
Physical Address of Property:	82	824 Ocean Drive Loop, Homer, AK 99603	

Contact information for all correspondence relating to this appeal:

Mailing Address:	824 Ocean Drive Loop, Homer, AK 99603		
Phone (daytime):	907-885-5340	Phone (evening):	907-885-5340
Email Address:	suvibayly@gmail.com	1	I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$55,\$00 Appellant's Opinion of Value: \$165,000

Year Property was Purchased: 2016 Price Paid: \$35,000

Has the property been appraised by a private fee appraiser within the past 3-years? Yes □ No ☒

Has property been advertised FOR SALE within the past 3-years? Yes □ No ☒

Comparable Sales:

PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE
17717416	882 Ocean Drive Loop	current value	\$118,000
17717420	804 Ocean Drive Loop	current value	\$130,000
17718010	751 Ocean Drive Loop	current value	\$110,800

(E))	ONLY GROUNDS FOR APPEAL ARE: UNEQUAL, EXCESSIVE, IMP . Mark reason for appeal and provide a detailed explanation necessary)	toper, or under valuation of the property (KPB 5.12.050 below for your appeal to be valid. (Attach additional sheets
	My property value is excessive. (Overvalued)	The following are <u>NOT</u> grounds for appeal:
X	My property was valued incorrectly. (Improperly)	→The taxes are too high.
X	My property has been undervalued.	→The value changed too much in one year.
X	My property value is unequal to similar properties.	→You cannot afford the taxes.
	u must provide specific reasons and provide evidence	
M	y property has been built to code: plumbing, electri	cal, nat. gas, structural from national and AK code
M	y property is assessed lower than other properties	which have NO built structure, no water, no gas, r
ele	ectrical or driveway permit. One of the properties is	matchstick with only exterior plywood.
	** THE APPELLANT BEARS THE BURDEN	I OF PROOF (AS 29.45.210(b)) **
Ch	eck the following statement that applies to your intentio	ons:
X	I intend to submit <u>additional evidence</u> within the requi	red time limit of 15 days prior to the hearing date.
	My appeal is complete. I have provided all the evidence be reviewed based on the evidence submitted.	ce that I intend to submit, and request that my appeal
Ch	eck the following statement that applies to who is filing	this appeal:
×	I am the owner of record for the account/parcel numb	per appealed.
	I am the attorney for the owner of record for the accord	unt/parcel number appealed.
	The owner of record for this account is a business, trustee, or otherwise authorized to act on behalf of the to act on behalf of this entity (i.e., copy of articles of ir officer, written authorization from an officer of the contrustee). If you are not listed by name as the owner of reof your right to appeal this account.	e entity. I have attached written proof of my authority accorporation or resolution which designates you as an apany, or copy from trust document identifying you as
	The owner of record is deceased and I am the person proof of my authority to act on behalf of this individual representative documentation). If you are not listed by REQUIRED for confirmation of your right to appeal this of	and/or his/her estate (i.e., copy of recorded personal y name as the owner of record for this account, this is
	I am not the owner of record for this account, but I wish notarized Power of Attorney document signed by the owner of record for this account, this is REQUIRED for co	owner of record. If you are not listed by name as the
	th of Appellant: I hereby affirm that the foregoing information and correct.	mation and any additional information that I submit is
4	Luci Boulu	03/12/2021
Sign	nature of Appellant, Agent / Representative	Date
	ivi M. Bayly Ited Name of Appellant / Agent / Representative	

REVISED: 1/20/2021 TS

From: Shassetz, Tatyanah

Sent: Friday, March 12, 2021 2:41 PM

To: 'Suvi Bayly'

Cc: Anderson, William; Blankenship, Johni

Subject: RE: <EXTERNAL-SENDER>824 Ocean Drive Loop, Homer, AK 96603

Good afternoon Suvi,

Per our telephone conversation, I will hold on to this appeal (attached from email below) until the original appeal form and filing fee is received. At that time, it will be processed and sent to Bill Anderson in Assessing.

If you have further questions, do not hesitate to call.

Thank you,

Tatyanah Shassetz

Borough Clerk Administrative Assistant (907) 714-2164 direct

KENAI PENINSULA BOROUGH 144 North Binkley Street Soldotna, Alaska 99669

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

From: Suvi Bayly <suvibayly@gmail.com> Sent: Friday, March 12, 2021 2:29 PM

To: Shassetz, Tatyanah <TShassetz@kpb.us>; Anderson, William <WAnderson@kpb.us>

Subject: <EXTERNAL-SENDER>824 Ocean Drive Loop, Homer, AK 96603

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

Dear Tatyana,

Appellant's Exhibits APP 3

Please let me know you received this email and I will mail a hard copy and check to the address on the appeal application form.

Please confirm that \$30.00 is the accurate amount to mail the check for how much I think my property is worth.

Thank you. Sincerely,

Suvi Bayly 907-885-5340

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

Received
3/12/2021
via email.

For Official Use Only

Fee	s Received: \$
	Cash
	Check #payable to Kenai Peninsula Borough

(Each parcel/account appealed must be accompo	arried by a separate filling 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 filling fee shall be fully refunded within 30 days after the hearing date.

Account / Parcel Number:	17717419	7717419 NOTE: A SEPARATE FORM IS REQUIRED FOR EACH	
Property Owner:		Suvi M. Bayly	
Legal Description:		Residential	
Physical Address of Property:	824 Ocean Drive Loop, Homer, AK 99603		

Contact information for all correspondence relating to this appeal:

Mailing Address:	824 Ocean Drive Loop, Homer, AK 99603		
Phone (daytime):	907-885-5340 Phone (evening):		907-885-5340
Email Address:	suvibayly@gmail.com		I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$55,000 Appellant's Opinion of Value: \$165,000

Year Property was Purchased: 2016 Price Paid: \$35,000

Has the property been appraised by a private fee appraiser within the past 3-years?

Yes No No

Has property been advertised FOR SALE within the past 3-years?

Yes 🗌 No 🛛

Comparable Sales:

PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE
17717416	882 Ocean Drive Loop	current value	\$118,000
17717420	804 Ocean Drive Loop	current value	\$130,000
17718010	751 Ocean Drive Loop	current value	\$110,800

(E)). Mark reason for appeal and provide a detailed explanation beloas necessary)	ow for your appeal to be valid. (Attach additional sheets
☐ My property value is excessive. (Overvalued)	The following are <u>NOT</u> grounds for appeal:
My property was valued incorrectly. (Improperly)	⇒The taxes are too high.
My property has been undervalued.	⇒The value changed too much in one year.
My property value is unequal to similar properties.	⇒You cannot afford the taxes.
You must provide specific reasons and provide evidence sup	porting the item checked above.
My property has been built to code: plumbing, electrical	
My property is assessed lower than other properties wh	ich have NO built structure, no water, no gas, r
electrical or driveway permit. One of the properties is m	atchstick with only exterior plywood.
** THE APPELLANT BEARS THE BURDEN O	F 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 be reviewed based on the evidence submitted.	that I intend to submit, and request that my appeal
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 trustee, or otherwise authorized to act on behalf of the enterprise to act on behalf of this entity (i.e., copy of articles of inconficer, written authorization from an officer of the compositrustee). If you are not listed by name as the owner of record your right to appeal this account.	ntity. I have attached written proof of my authority orporation or resolution which designates you as an any, or copy from trust document identifying you as
The owner of record is deceased and I am the personal re proof of my authority to act on behalf of this individual an representative documentation). If you are not listed by ne REQUIRED for confirmation of your right to appeal this acc	nd/or his/her estate (i.e., copy of recorded personal ame as the owner of record for this account, this is
I am not the owner of record for this account, but I wish to notarized Power of Attorney document signed by the ow owner of record for this account, this is REQUIRED for conf	oner of record. If you are not listed by name as the
Oath of Appellant: I hereby affirm that the foregoing informative and correct.	ition and any additional information that I submit is
Suri Bauly	03/12/2021
	ate

From: Suvi Bayly <suvibayly@gmail.com>
Sent: Suvi Bayly <suvibayly@gmail.com>
Thursday, March 18, 2021 7:49 AM

To: Shassetz, Tatyanah

Subject: <EXTERNAL-SENDER>Fwd:

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

This article I wanted included in my packet too.

https://www.ktoo.org/2021/02/22/shipping-container-kitchen-could-lower-construction-costs-for-rural-alaska/

Appellant's Exhibits APP 7

From:

Suvi Bayly <suvibayly@gmail.com>

Sent:

Monday, March 22, 2021 12:57 PM

To:

Shassetz, Tatyanah

Subject:

<EXTERNAL-SENDER > Delivered

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

Looks like the envelope arrived today? Please make sure that my intent is to have my property reclassified as a standard home, not a modular home or whatever the specific classification it is currently under.

Thank you. Sincerely,

Suvi Bayly 907-885-5340

Appellant's Exhibits APP 8

Shasse	tz, Tat	vanah

From:	Suvi Bayly <suvibayly@gmail.com></suvibayly@gmail.com>
Sent:	Monday, March 22, 2021 9:55 AM
To:	Shassetz, Tatyanah
Subject: Attachments:	Re: <external-sender>Re: USPS</external-sender>
Attachments:	image001.png
providing information. l	originated from outside of the KPB system. Please use caution when responding or Do not click on links or open attachments unless you recognize the sender, know the expecting the communication.
Wonderful, thank you.	
On Mon, Mar 22, 2021,	10:54 AM Shassetz, Tatyanah < TShassetz@kpb.us > wrote:
Perfect! I will let	you know when I receive it.
Thank you,	
Tatyanah Shasset	z
Borough Clerk Admi	inistrative Assistant
(907) 714-2164 dire	ect
A Printings and indicate National residence is abled to the Anthon Association storeth principles	
	LAW DISCLOSURE: This email and responses to this email may be one of Alaska Statutes and may be made available to the public upon

Appellant's Exhibits APP 9

From: Suvi Bayly <suvibayly@gmail.com>
Sent: Monday, March 22, 2021 9:53 AM
To: Shassetz, Tatyanah <TShassetz@kpb.us>
Subject: Re: <EXTERNAL-SENDER>Re: USPS

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

You'll be receiving it today.

On Mon, Mar 22, 2021, 9:26 AM Suvi Bayly <<u>suvibayly@gmail.com</u>> wrote:

Yes, I did.

On Mon, Mar 22, 2021, 9:26 AM Shassetz, Tatyanah < TShassetz@kpb.us > wrote:

Did you sent to 144 N. Binkley St. Soldotna, AK 99669?

We have our doors open from 8am-5pm Monday through Friday.

Tatyanah Shassetz

Borough Clerk Administrative Assistant

(907) 714-2164 direct

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

Appellant's Exhibits APP 10

From: Suvi Bayly <suvibayly@gmail.com>
Sent: Monday, March 22, 2021 3:57 AM
To: Shassetz, Tatyanah <TShassetz@kpb.us>
Subject: <EXTERNAL-SENDER>Re: USPS

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

They attempted to deliver but could not access your mailbox. I will call them first thing in the morning during business hours.

On Mon, Mar 22, 2021, 4:54 AM Suvi Bayly < suvibayly@gmail.com> wrote:

The tracking said the delivery failed. Any suggestions?

Appellant's Exhibits APP 11

From: Suvi Bayly <suvibayly@gmail.com>
Sent: Monday, March 22, 2021 9:53 AM

To: Shassetz, Tatyanah

Subject: Re: <EXTERNAL-SENDER>Re: USPS

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

You'll be receiving it today.

On Mon, Mar 22, 2021, 9:26 AM Suvi Bayly < suvibayly@gmail.com > wrote: Yes, I did.

On Mon, Mar 22, 2021, 9:26 AM Shassetz, Tatyanah < TShassetz@kpb.us > wrote:

Did you sent to 144 N. Binkley St. Soldotna, AK 99669?

We have our doors open from 8am-5pm Monday through Friday.

Tatyanah Shassetz

Borough Clerk Administrative Assistant

(907) 714-2164 direct

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

Appellant's Exhibits APP 12

From: Suvi Bayly <suvibayly@gmail.com>
Sent: Monday, March 22, 2021 3:57 AM
To: Shassetz, Tatyanah <TShassetz@kpb.us>
Subject: <EXTERNAL-SENDER>Re: USPS

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

They attempted to deliver but could not access your mailbox. I will call them first thing in the morning during business hours.

On Mon, Mar 22, 2021, 4:54 AM Suvi Bayly < suvibayly@gmail.com> wrote:

The tracking said the delivery failed. Any suggestions?

Appellant's Exhibits APP 13 18

From: Sent: Suvi Bayly <suvibayly@gmail.com> Monday, March 22, 2021 8:28 AM

To:

Shassetz, Tatyanah

Subject:

Re: <EXTERNAL-SENDER>Re: USPS

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

I'll call the Soldotna USPS when they open.

On Mon, Mar 22, 2021, 9:26 AM Suvi Bayly <<u>suvibayly@gmail.com</u>> wrote: Yes, I did.

On Mon, Mar 22, 2021, 9:26 AM Shassetz, Tatyanah < TShassetz@kpb.us > wrote:

Did you sent to 144 N. Binkley St. Soldotna, AK 99669?

We have our doors open from 8am-5pm Monday through Friday.

Tatyanah Shassetz

Borough Clerk Administrative Assistant

(907) 714-2164 direct

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Appellant's Exhibits APP 14

From: Suvi Bayly <suvibayly@gmail.com>
Sent: Monday, March 22, 2021 3:57 AM
To: Shassetz, Tatyanah <TShassetz@kpb.us>
Subject: <EXTERNAL-SENDER>Re: USPS

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

They attempted to deliver but could not access your mailbox. I will call them first thing in the morning during business hours.

On Mon, Mar 22, 2021, 4:54 AM Suvi Bayly < suvibayly@gmail.com> wrote:

The tracking said the delivery failed. Any suggestions?

Appellant's Exhibits APP 15

From: Suvi Bayly <suvibayly@gmail.com>
Sent: Monday, March 22, 2021 3:57 AM

To: Shassetz, Tatyanah

Subject: <EXTERNAL-SENDER>Re: USPS

Attachments: Screenshot_20210322-045541_Chrome.jpg

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

They attempted to deliver but could not access your mailbox. I will call them first thing in the morning during business hours.

On Mon, Mar 22, 2021, 4:54 AM Suvi Bayly <<u>suvibayly@gmail.com</u>> wrote: The tracking said the delivery failed. Any suggestions?

Appellant's Exhibits APP 16

From: Suvi Bayly <suvibayly@gmail.com>
Sent: Monday, March 22, 2021 3:55 AM

To: Shassetz, Tatyanah

Subject: <EXTERNAL-SENDER>USPS

Attachments: Screenshot_20210322-045258_Google.jpg

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

The tracking said the delivery failed. Any suggestions?

Appellant's Exhibits APP 17



Alaska Peninsula Plumbing and Mechanical

Company: Alaska Peninsula Plumbing and Mechanical

Contactor License Number: 145090
Business License Number: 145090
Bond Number: 64561649
Gen. Liability Number: GC982476
Mechanical Administrator Number: 143636
Journeyman Plumber License Number: 20060048

Work Scope: Inspection of plumbing systems for a single-family residence.

Address: 824 Ocean Drive Loop, Homer AK, 99603

Client: Suvi Bayly

Structure Description:

Metal structure elevated approx. 6' sitting atop piling. Wooden deck with stairs affixed to front of residence.

Domestic Water System Description:

Water system accesses the residence through a vertical insulated chase from ground to bottom of structure. Majority of potable system is plumbed in Pex-a materials and all visible appurtenances appear to meet "Potable Water Lead" requirements.

Hot water is supplied by a Rinnai instantaneous natural gas water heater.

Domestic Water System Deficiencies:

No anti-scald or tempering device on water heater

Waste and Vent:

Building drain accesses the residence through a vertical insulated chase from the ground to the bottom of the structure. All waste and vent is plumbed in ABS material.

Domestic Water System Deficiencies:

• No clean out located at the kitchen sink

Note: No other deficiencies noted for domestic water, waste, vent or natural gas piping.

Appellant's Exhibits APP 18

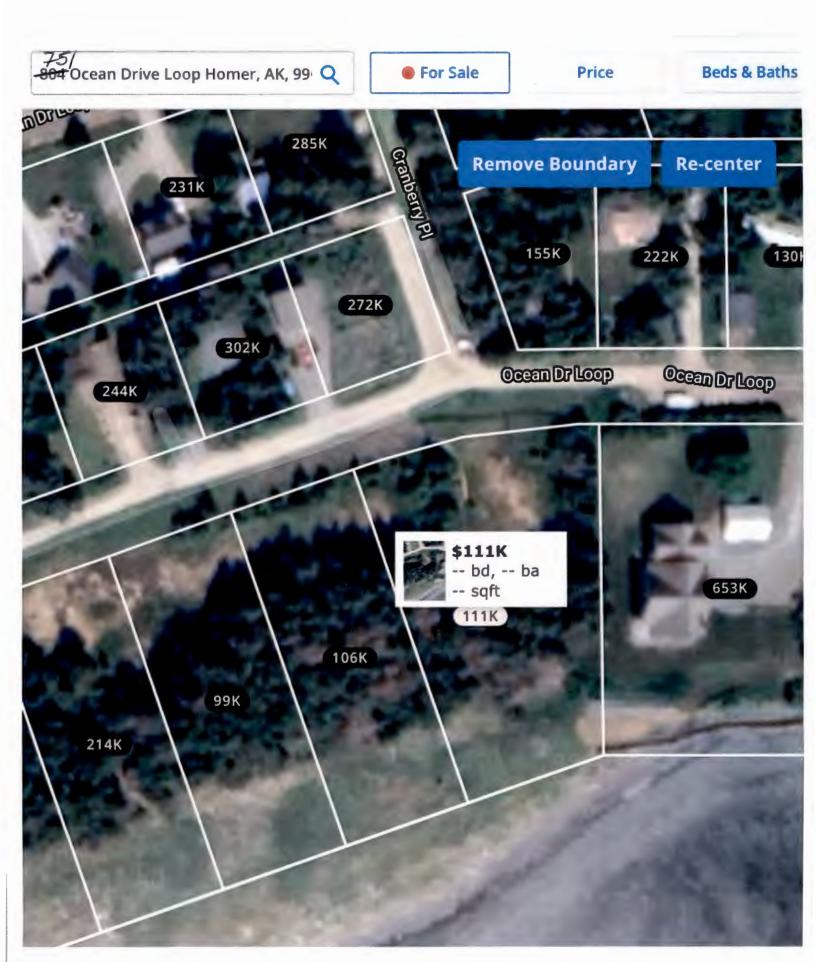
Parcel #	Address	Current Value		KPB TAX ASSESSED VALUE
∞	882 Ocean Dirive Loop	\$118,000	Tent like structure less than 470 sq ft.	\$77,300
∞	804 Ocean Drive Loop	\$130,000	Basic construction/plywood exterior siding No larger than 400 square feet.	\$87,400
_	751 Ocean Drive Loop	\$110,800	Plat of land-No development. No utilities. No city water, electric, natural gas.	\$111,800
			Has city water/sewer, Homer electric, Enstar Natural gas all underground. Completely insulated w/spray foam, drywall, stucco interior. Complete tile: floor to ceiling bathroom, washer & dryer, floor to ceiling wardrobe closet. Gas stove, Full size refrigerator, hot/cold water dish sink, state of the art German shower. Large exterior 640 sq. ft deck.	
-	824 Ocean Drive Loop	\$165,000	(\$120,000-\$160,000) Zillow	\$68,100





Appellant's Exhibits

APP 21



Appellant's Exhibits APP 22



Kitchens & Baths Chefs, Grooming **Experts, and Other Pros Share Their Spaces**

Island Escape An Architect's Dream Retreat on a Chilean Islet

Bold Perspectives

Reimagining the Home



all following images are built from slipping containers: aka connex Appellant's Exhibiting interior images from my residence. 824 OD Loop APP 23





Appellant's Exhibits APP 24













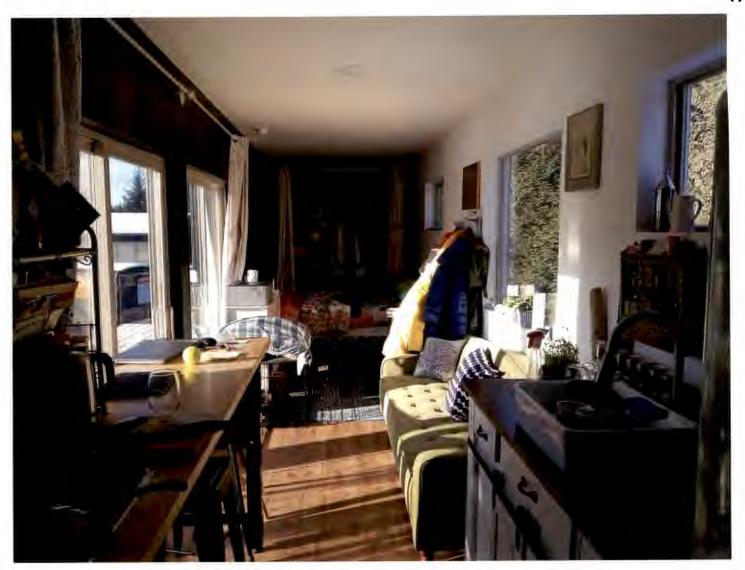




APP 27



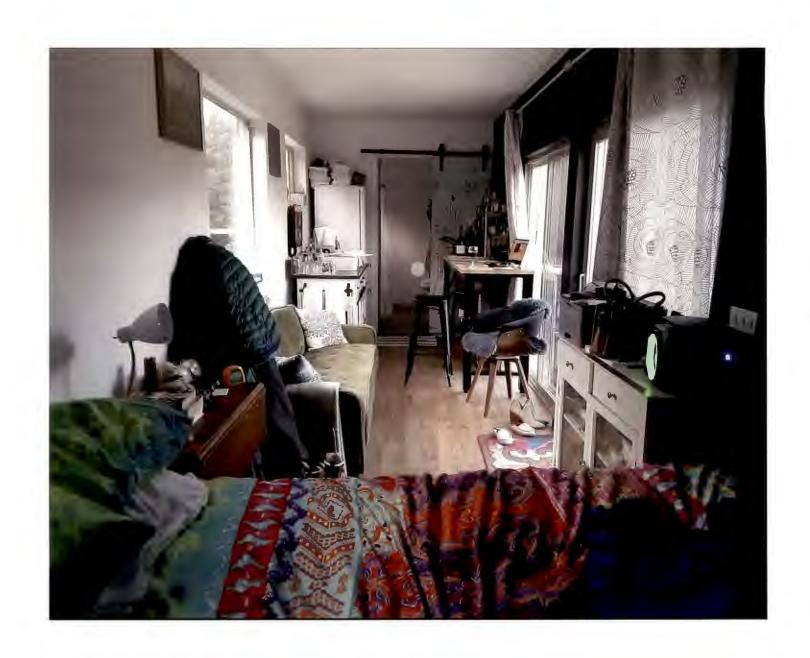




Ocean Drive Loop



Ocean Drive Loop



Appellant's Exhibits APP 31

(https://www.ktoo.org/)

Housing [https://www.ktoo.org/category/news/topics/economy-2/housing/] | Interior [https://www.ktoo.org/category/news/alaska/interior/]

Shipping container kitchen could lower construction costs for rural Alaska

February 22, 2021 by Dan Bross, KUAC - Fairbanks [https://www.ktoo.org/author/kuac-fairbanks/]



A shipping container provides the basic structure for the kitchen-bathroom module. (Courtesy of Cold Climate Housing Research Center)

A shipping container outfitted as a kitchen and bathroom unit will be incorporated into a home built in the Norton Sound community of Unalakleet. The module is central to a small house project aimed at lowering the cost of residential construction in remote villages.

The National Renewable Energy Lab's Cold Climate Housing Research Center in Fairbanks is working with the Native village of Unalakleet to build the prototype kitchen-bathroom module inside an 8-by-20-foot steel shipping container.

"Basically, looking at how a container could be used to make a semi-modular home in rural Alaska," said Aaron Cooke, architect and project manager. He says the idea is to prefabricate the two parts of a house that require the most specialized materials and expertise so they can be shipped out whole.

"Then the container holding the bathroom and the kitchen will just be plugged into the house like a cassette. And then the rest of the house will be built around it and roofed," he said.

Cooke says that's important to preserve local construction jobs. Native Village of Unalakleet housing director Kari Duame says having the kitchen and bathroom components completed offsite gets around the need to bring in skilled trades people.

"Once you do get somebody out here you're paying so much for the cost of their flights and all their equipment and tools and their housing - the cost is just astronomical,"

Duame says avoiding these costs will make federal Indian housing block grant dollars go further in the community.

The high costs of rural housing have real effects in how people live in rural Alaska, says Thomas Simonsson, a community development coordinator with the Norton Sound Economic Development Corporation. He's also part of a regional group formed to help find solutions to the housing shortage.

"Overcrowded housing is so common. It's so expensive for people to get out of their parents' or their grandparents' house and get their own," he said.

Simonsson sees the shipping container small house project as a model that could help more people get their own places.

"I know how important it could be to just have your own little space but also have it efficient and make it work," he said. "Not just four walls and roof, but can you actually have it be meaningful and functional?"

The shipping container kitchen-bathroom unit is being outfitted at the Cold Climate Housing Research Center facility in Fairbanks and will be barged to Unalakleet in the spring, then plugged into the rest of the home built on-site there this summer. The Native Village of Unalakleet will conduct an application process to select a recipient for the new home based on income and other qualifications.

READ NEXT



(https://www.ktoo.org/2021/03/12/alaskas-pandemic-housing-boom-driven-by-interest-rates-tight-inventory-and-shifting-attitudes/)

Alaska's pandemic housing boom driven by interest rates, tight inventory and shifting attitudes

(https://www.ktoo.org/2021/03/12/alaskas-pandemic-housing-boom-driven-by-interest-rates-tight-inventory-and-shifting-attitudes/)

March 12, 2021

At the same time, many Alaskans are really struggling, and experiencing housing insecurity.



(https://www.ktoo.org/2021/02/08/alaska-housing-orgs-are-prepping-more-than-200-million-in-rent-relief/)

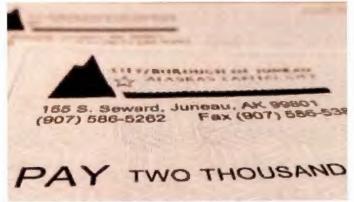
Alaska housing orgs are prepping more than \$200 million in rent relief (https://www.ktoo.org/2021/02/08/alaska-housing-orgs-are-prepping-more-than-200-million-in-rent-relief/)

February 8, 2021

The bucket of federal cash is so big, state housing officials think there's enough to pay rent for everyone eligible -- for a year.

(https://www.ktoo.org/2021/01/12/juneau-assembly-holds-off-on-decisions-on-local-pandemic-relief-programs-after-feds-act/)

Juneau Assembly holds off on decisions on local pandemic relief programs after feds act



(https://www.ktoo.org/2021/01/12/juneau-assembly-holds-off-on-decisions-on-local-pandemic-relief-programs-after-feds-act/)

January 12, 2021

"We do want to make sure we're trying to get it into the right hands ... quickly, but not so quickly that we rush ourselves into additional mistakes," Assembly member Michelle Hale said.



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Alaska Public Media (http://www.alaskapublic.org/television/)/PBS
(http://www.pbs.org/)

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Defining a shipping container home

Shipping container architecture is a form of architecture using steel intermodal containers as a structural element. It is also referred to as:

- Cargotecture
- Portmanteau of cargo with architecture
- or "arkitainer"
- 1. Are container homes (aka shipping containers or connex) legal in my area?
 - States that allow and permit shipping container homes include:
 - Texas, California, ALASKA, Tennessee, Louisiana, Missouri, and Oregon.
 - The International Code Council (ICC)
 - Offers guidance on acceptable codes and standards for states that permit container homes.
 - You can construct your container home provided you comply with the building code and zoning requirements in your area.
 - 824 Ocean Drive Loop construction has been permitted and meets all city setbacks and guidelines
- 2. Do shipping container homes need a foundation?
 - A shipping container must be connected to a:
 - o Permanent foundation with utility hookups to be classified as a house.
 - If the shipping container doesn't have a permanent foundation, you won't be able to get a mortgage.
 - 824 OCEAN DRIVE LOOP IS CONNECTED TO A PERMANENT FOUNDATION AND CITY UTILITIES.
 - You will always **need a foundation** for your **shipping container home**.
 - This is because the ground moves a considerable amount.
 - The ground can rise, sink or slide.
 - This movement can be sporadic and/or slow.
 - 824 Ocean Drive Loop has a foundation from Helical piers also known as Pilings.
 - Shipping container homes always need and require a foundation
 - The ground moves considerably over time and is in a constant flux

■ The ground can rise, sink or slide

Appellant's Exhibits APP 39

This movement can be sporadic and unpredictable

The Essential Guide to Shipping Container Home Design:

From preliminary guides, to lists of trusted companies, to exemplary floor plans, these resources will get you started on your own shipping container home.

As a building block, shipping containers are both durable and versatile—convert one into a tiny home or a backyard office, or stack and arrange them to create a bold residence like this film producer's starburst-shaped retreat in the desert. In addition to saving on construction costs, upcycling an old container can be an eco-friendly alternative to building from the ground up. Start here to learn more about building your own shipping container home, from design inspiration to practical guides.

Guides to Building a Shipping Container Home

Before you embark on your build-out, take a look at the resources and inspiration below.

How to Buy a Shipping Container:



While shopping for containers, owner
Stacey Hill was instantly drawn to this one's
existing blue color and chose to buy it and
leave it as is. Architect Jim Poteet added
floor-to-ceiling sliding doors to allow light in,
as well as a cantilevered overhang to shade a
window on the left side, which houses a small
garden storage area.

How to Stay Cool by Living in a Shipping Container



Atelier Riri devised creative ways to make living inside a shipping container in Indonesia's tropical climate both comfortable and economical. The architects layered recycled pine, glass wool, and planter mesh on top of the home to help keep temperatures down.

20 Ideas on What You Can Do With Old Shipping Containers



Little Box on the Prairie is a 700-square-foot house made from two recycled shipping containers. It's situated on 10-acres of rolling prairie, just north of Livingston Montana, and blends rustic coziness with clean, modern design. Many of the finishes, such as the redwood flooring and plywood wall panels, were salvaged off-site, recycled, and reused. The outside deck is perfect for chatting over morning coffee, enjoying an evening glass of wine, or gazing at the Absaroka Mountains while deer or antelope pass by. The house comfortably sleeps two, and a third can sleep on the sofa if needed.

Shipping Container Companies and Floor Plans

There are a ton of companies with impressive, out-of-the-box designs, and most are customizable to fit your needs.

<u>5 of Our Favorite Shipping Container Companies</u> <u>in North America</u>



Anchored into a rock outcropping, Tomecek Studio's Container House in Nederland, Colorado is a 1,500-square-foot residence completed in 2010 that comprises two insulated shipping containers clad in fireproof plank siding. The dwelling is powered by rooftop photovoltaic panels, draws warmth from a pellet stove, and takes advantage of passive solar strategies to keep energy

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demands to a minimum.

10 Shipping Container Homes You Can Buy Right Now



The H4 is HONOMOBO's most efficient shipping container home. At just over 700 square feet, the home has two bedrooms, a living room, a dining room, a full kitchen, and one bathroom.

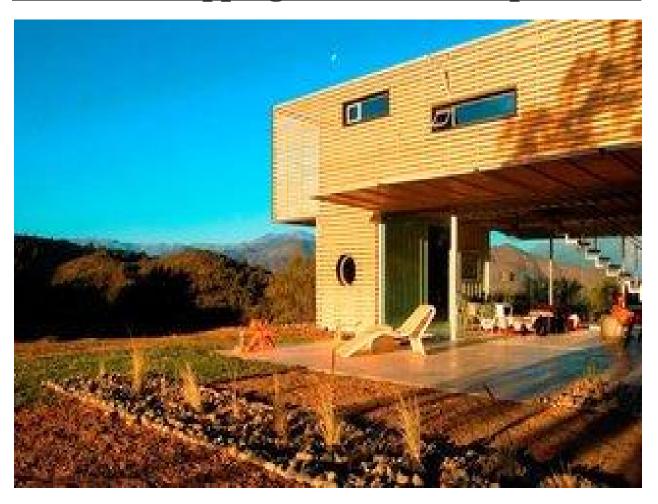
16 Prefab Shipping Container Home Companies in the U.S.



A prefabricated kit house, the Quik House by Adam Kalkin is designed from recycled shipping containers. Its 2,000-square-foot plan includes three bedrooms and two-and-a-half baths. The shell can be assembled in one day, and the entire home built in three months or less.

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10 Prefab Shipping Container Companies in



Europe

From Madrid, Spain, James & Mau is widely experienced in design and on-site building and permitting. They have a strong focus on modular industrialized architecture and construction, applying bioclimatic and sustainable concepts.

Appellant's Exhibits APP 44

11 Shipping Container Home Floor Plans That <u>Maximize Space</u>



Made of two 40-foot-long shipping containers offset from one another, the Model 6 by IndieDwell offers 640 square feet of living space.

Appellant's Exhibits APP 45

Best Examples of Shipping Container Homes

Draw inspiration from a diverse assortment of customized shipping container homes.

<u>Dwell's Top 10 Upcycled Shipping Containers of</u> **2017**



Nestled on a family farm, this South African shipping-container cabin is completely off the grid. Located on owner Lucas Steyn's family farm in Botrivier, a 90-minute drive from Capetown, Copia is an eco-retreat comprised of two shipping-container cabins in the South African countryside.

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12 Shipping Container Homes That Challenge the Meaning of Shelter



Two San Francisco art and travel addicts overhauled a loft—and customized a pair of shipping containers—to accommodate their collection and reflect their passions. The shipping containers were stacked, joined with steel tubes, and lashed to reinforced floor joints to make them earthquake-safe.

10 Beautiful Island-Style Shipping Container Homes



The open-concept Coromandel Bach is a container home that reinterprets the New Zealand building tradition of crafting wood.

Located on the North Island's Coromandel Peninsula, this container house captures the beautiful simplicity of living with nature.

Natural timber provides a seamless connection to its surroundings. Designed by Crosson Clarke Carnachan Architects, this unique

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holiday home can be easily boxed up when not in use. A simple mechanism opens the deck upon arrival. The house has a simple rectangular open plan that extends the interior space to the outside and the ocean beyond.

<u>9 Modern Homes Made Out of Shipping</u> <u>Containers</u>



Made of scraps taken from the containers' sides, the roof creates a sense of openness from the inside and ushers in sunlight. Its slanted design creates a wind tower effect, providing natural ventilation that negates the need for air conditioning.

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Shipping Containers in Commercial or Hospitality Projects

Shipping container architecture isn't just limited to residential—these hotels and storefronts bring the industrial aesthetic into the commercial and hospitality space.

<u>5 Public Buildings in South Korea Made Out of</u> <u>Shipping Containers</u>



for the city of Anyang.

Eight shipping containers, shifted and cut along a 45-degree angle, are combined in a fishbone pattern to create a sculptural, arrow-shaped volume that's raised almost 10 feet above ground. Designed by New York firm LOT-EK, the building serves as an art school near the Hakwoon park pedestrian walkway in Anyang, as well as a focal point and landmark structure

6 Modern Hotels Around the World Made Out of Shipping Containers



These 20-foot shipping containers are repurposed into stunning luxurious hotel rooms. Australia-based firm Contained specializes in transforming vessels that originally hauled heavy cargo all over the world into well-designed lodgings. The portable structures have the unique ability to travel almost anywhere. Each 20-foot container easily

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opens up, flips out, and unfolds into an individual hotel room that opens up to the surrounding landscape, wherever that may be.

As the story goes, Contained directors Anatoly Mezhov and Irene Polo envisioned these as ephemeral accommodations placed where there were no previous options. Born out of their love of traveling, the idea was to create a portable hotel room for short stays that can be set up anywhere.

5 Best Retailers in Upcycled Shipping Containers



Located at The Proxy in Hayes Valley, San Francisco,
AETHERsf is a concept space constructed from three
40-foot shipping containers stacked on top of each other. In
addition to a curated selection of design-focused outerwear,
the space features a custom, glass-encased cantilevered
lounge, reclaimed oak floors, and a belt-driven "dry
cleaner"-style conveyor system.

Currently 824 Ocean Drive Loop is classified as MHS. Following are definitions for the options of MHS: mobile home, mobile home subdivision, manufactured home, manufactured home subdivision.

MOBILE HOME:

Is a movable or portable dwelling built on a chassis, (the base frame of a motor vehicle or other wheeled conveyance), connected to utilities designed **without a permanent foundation** and intended for year round living.

MOBILE HOME SUBDIVISION:

Is a residential subdivision where lots are offered for sale for use exclusively by mobile home.

MANUFACTURED HOME:

Is a home **built entirely in the factory under a federal building CODE** administered by the U.S. Department of Housing and Urban Development.

MANUFACTURED HOME SUBDIVISION:

Is a subdivision of **land specifically created to accommodate mobile homes** on individual lots which are sold in fee simple.

824 ocean drive loop is NOT a mobile home

824 ocean drive loop is NOT a manufactured home

824 ocean drive loop is NOT a subdivision

824 ocean drive loop is **NOT** a mobile home or manufactured home in a subdivision

824 ocean drive loop has a **FIXED/PERMANENT foundation** built from helical piers

What are HELICAL PIERS?

A **helical pier** is a manufactured steel foundation pin that is driven into the soil to a depth below frost line using hydraulic machinery. **Helical piers** are primarily used in heavy commercial work, but they're also well-suited for backyard decks, additions, and foundations.

HOW ARE THEY INSTALLED?

A Techno Metal Post helical pier (or helical pile) is a giant metal screw that is installed in the ground by a certified technician until the exact bearing capacity for your structure is reached. They are screwed into the ground using proprietary machinery specifically designed by engineers to provide an accurate measurement which is tested and validated right on site, ensuring the foundation of the structure is solid and secure. Techno Metal Post's helical piers are manufactured right here in North America. The posts are designed, engineered, and tested to the highest standards to ensure they withstand the toughest loads and conditions possible.

Concerned about frost-heaving? That problem has been solved with a heavy-duty polyethylene sleeve that has been specially designed to encase the post and prevent it from being affected by ground movement. With Techno Metal Post your projects and/or structures are completely supported in a cost-effective, easy-to-install manner. The helical piers are perfect for all kinds of applications: Decks, Cottages, Boardwalks, Buildings, and and many more.

WHY USE THEM?

- No excavation
- No concrete
- Ready to build
- Resistant to frost heave
- Minimal environmental impact
- Minimal site disturbance no vibration
- Minimal installation time cost-effective

If my home/house were mobile I would not have these utilities installed to a fixed building. All utilities are designated in the City of Homer, by the City of Homer.

Homer City Water & Sewage (all underground plumbing connecting to City Water and Sewage) https://www.cityofhomer-ak.gov/finance/pay-your-watersewer-bill-here

Account #: 5.5570.01

Homer Electric Association (all underground City Electrical Lines) https://www.homerelectric.com/

• Account #: 93586

Enstar Natural Gas (all underground Gas Lines)

https://myenstarscm.enstarnaturalgas.com/portal/Dashboard.aspx

• Account #: 0561597940

All utilities are installed underground from the street **Ocean Drive Loop**, to the Property: **824 Ocean Drive Loop**, **Homer**, **AK 99603**.

File No. **20165**

Borrower	NA				
Property Address	824 Ocean Drive Lp				
City	Homer	County Kenai Peninsula Borough	State AK	Zip Code 99603	
Lender/Client	NA				

Whitmore Appraisal Services P.O. Box 1984 Homer, AK 99603 907-299-7717

Kenai Peninsula Borough Clerk 144 North Binkley St Soldotna, AK 99669

Re: 824 Ocean Drive Loop, Homer AK 99603

At the request of the property owner, I have inspected the dwelling located at 824 Ocean Drive Loop, Homer AK. The purpose of the inspection was to determine if the construction method of the dwelling meets the criteria for a manufactured home.

The Kenai Peninsula Borough has classified the dwelling as a MHS (manufactured home, single-wide) because, <u>as a basis for their comparison</u>, it is more like a manufactured home than a traditional site-built stick-frame home. The dwelling is built from a shipping container, permanently affixed to a steel structure that is welded to steel pilings: not typical construction but also not a manufactured home.

According to the Dictionary of Real Estate Appraisal a manufactured home is "a factory-built house manufactured under the Federal Manufactured Home Construction and Safety Standards Act of 1976, commonly known as the HUD Code". Manufactured homes are assigned a HUD Data Plate/Compliance Certificate that includes the manufacturer's name, trade/model name, year manufactured and serial number.

The dwelling at 824 Ocean Drive Loop does not have a HUD Data Plate/Compliance Certificate: it is atypically constructed, site-built, and permanently affixed to a foundation. It does not meet the industry standard criteria for a manufactured home.

My opinion is based on a physical analysis of the improvements. My determination was developed and reported in accordance with the Uniform Standards of Professional Appraisal Practice.

Nancy S. Whitmore, SRA Certified Residential Appraiser

Nanen S. Whitmore

Signature		Signature	
Name		Name	
Date Signed 05/07/2021		Date Signed	
State Certification # 677	State AK	State Certification #	State
Or State License # Appellant's Exhibits	State	Or State License #	ADD C 4State
Appellant's Exhibits			APP 54



May 8, 2021

Kenai Peninsula Borough Clerk PO Box 1984 Homer, AK 99603

RE: Project

824 Ocean Drive Loop, Homer AK 99603

At the request of Suvi Bayly, the property owner, I have conducted a review of her dwelling located at 824 Ocean Drive Loop, Homer AK. The purpose of the review is to determine if the dwelling is a manufactured home (or mobile home) as defined by the 2018 International Residential Code (IRC) and manufactured in accordance with the *Manufactured home Construction and Safety Standards* as promulgated by HUD. Or if it is considered a site built, single-family home that would typically be governed by the 2018 IRC.

From the 2018 Residential Code Section R202 and AE201:

Manufactured home. A *Manufactured home* means a structure, transportable in one or more sections, that in the traveling mode is 8 body feet (2438 body mm) or more in width or 40 body feet (12 192 body mm) or more in length, or, where erected on site, is 320 square feet (30 m²) or more, and that is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation where connected to the required utilities, and includes the plumbing, heating, air-conditioning and electrical systems contained therein; except that such term shall include any structure that meets all the requirements of this paragraph except the size requirements and with respect to which the manufacturer voluntarily files a certification required by the secretary (HUD) and complies with the standards established under this title. For mobile homes built prior to June 15, 1976, a label certifying compliance to the Standard for Mobile Homes, NFPA 501, in effect at the time of manufacture is required. For the purpose of these provisions, a mobile home shall be considered to be a manufactured home.

Manufactured Homes are manufactured in accordance with the *Manufactured home Construction and Safety Standards* as promulgated by HUD.

The "Discover Container' website provides additional regulatory details:

All manufactured homes are built to the Manufactured Home Construction and Safety Standards, 24 CFR Part 3280. Manufactured homes are transported in one or more sections on a permanent chassis and display a red certification label on the exterior of each transportable section.



Shipping containers that are converted into housing units are subject to state and local building codes like modular and site-built homes. Converted shipping containers cannot be accepted as a HUD-code manufactured home unless they are provided with a permanent chassis and are transported to the site on their own running gear and otherwise comply with all HUD Standards and Regulations for manufactured homes.

For the majority of container homes that are intended for installation on a permanent foundation, the IRC will apply just like for any other house. This is spelled out in this HUD FAQ which we'll quote here:

Shipping containers that are converted into housing units are subject to state and local building codes like modular and site-built homes. Converted shipping containers cannot be accepted as a HUD-code manufactured home unless they are provided with a permanent chassis and are transported to the site on their own running gear and otherwise comply with all HUD Standards and Regulations for manufactured homes.

Z Architects Findings:

The structure located at 824 Ocean Drive Loop does not meet the definition of a manufactured home and is considered a site built single family dwelling, with a modular structural steel element (a shipping container), typically regulated under the 2018 IRC, for the following reasons:

- It is not built on a permanent chassis.
- It was not manufactured off site in accordance with the *Manufactured home Construction and Safety Standards* as promulgated by HUD.
- It is not built to the Manufactured Home Construction and Safety Standards, 24 CFR Part 3280.
- In jurisdictions where 2018 IRC is enforced this home would be regarded as a single-family residence and regulated by that code as such.
- The 2018 IRC does not rule out the use of premanufactured steel structural elements such as a shipping container. Once the steel structure is set on site and affixed to a permanent foundation, as is the case at 824 Ocean Drive Loop, the remaining elements of the home are site built like a conventionally constructed house.

Please feel free to contact me with any additional questions.

Sincerely,

Marco Zaccaro, AIA, NCARB, NFPA

Principal

Z Architects

ASSESSOR'S DESCRIPTION ANALYSIS AND RECOMMENDATION

APPELLANT: Suvi Bayly PARCEL NUMBER: 177-174-19

PROPERTY ADDRESS OR GENERAL 824 Ocean Drive Loop **LOCATION:** Homer, AK 99603

LEGAL DESCRIPTION: T 6S R 13W SEC 20 Seward Meridian HM 0003415

OSCAR MUNSON SUB LOT 82

ASSESSED VALUE TOTAL: \$57,800

RAW LAND: \$38,300

SWL (Sewer, Water, Landscaping): \$

IMPROVEMENTS \$19,500

ADDITIONS \$
OUTBUILDINGS: \$

TOTAL ABOVE GRADE FLOOR AREA: Card One **320** Sq. Ft. **TOTAL FINISHED LIVING AREA:** Card One **320** Sq. Ft.

Card One, First Level 320 Sq. Ft. Card One, Second Level Sq. Ft.

Card One, Basement Unfin. Sq. Ft. Card One, Basement Finished Sq. Ft.

LAND SIZE 0.32 Acres GARAGE Sq. Ft.

LAND USE AND GENERAL DESCRIPTION

1) Utilities

Electricity: Yes Gas: Yes Water: Public Sewer: Public

2) Site Improvements:

Street: 824 Ocean Drive Loop Homer, AK 99603

3) Site Conditions

Topography: Drainage:

View: Limited Easements: Typical for the Kenai Peninsula Borough

HIGHEST AND BEST USE: As Currently Improved **ZONING:** None

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

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

Land Comments

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

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

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

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

Improvement Comments

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

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

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

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

References

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

RECONCILIATION AND FINAL VALUE CONCLUSION

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

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

ASSESSOR'S RECOMMENDATION:

APPELLANT: Suvi Bayly

PARCEL NUMBER: 177-174-19

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

MUNSON SUB LOT 82

TOTAL: \$57,800

BOARD ACTION:

LAND: _____ IMPROVEMENTS: ____ TOTAL: ____





Assessor's Exhibits ASG 61





Assessor's Exhibits ASG 62





Assessor's Exhibits ASG 63





Assessor's Exhibits ASG 64





Assessor's Exhibits ASG 65





Assessor's Exhibits ASG 66



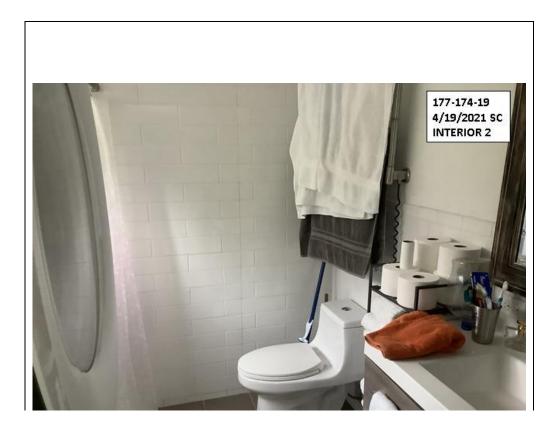


Assessor's Exhibits ASG 67





Assessor's Exhibits ASG 68





Assessor's Exhibits ASG 69





Assessor's Exhibits ASG 70

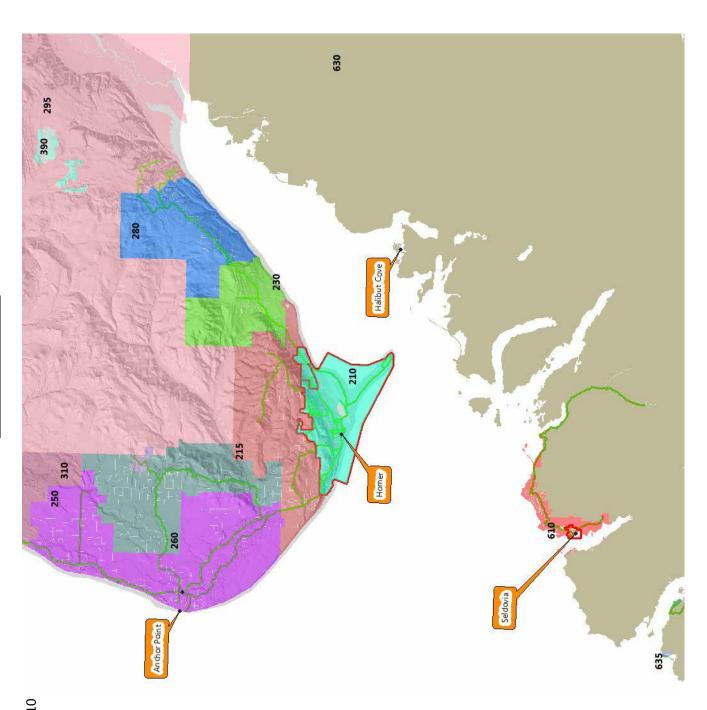




Assessor's Exhibits ASG 71



Assessor's Exhibits ASG 72



Market Area 210

Assessor's Exhibits ASG 73

177-174-19

Card R01 PRIMARY OWNER **ACRES:** 0.32 824 OCEAN DRIVE LOOP

BAYLY SUVI 824 OCEAN DRIVE LOOP HOMER, AK 99603-7920 T 6S R 13W SEC 20 Seward Meridian HM 0003415 OSCAR MUNSON SUB LOT82 LEGAL DESCRIPTION: Kalighborhood: 1 x 210 Homer - Core Area 1 y 210 Homer - Core Area 1 30 Residential Mobile Home SS 2021 62894 SS MINISTRATIVE INFORMATION

Residential Mobile Home

20 - HOMER CITY

TAG:

29,800 68,100 **Worksheet** 55,800 2020 37,900 17,900 37,900 64,200 02,100 2019 **VALUATION RECORD** 2018 37,300 37,300 32,900 32,900 2017 31,700 31,700 2016 **Assessment Year** mprovements Land Total **EXEMPTION INFORMATION**

38,300

Value

LAND DATA AND CALCULATIONS

38,300 <u>AdjAmt</u> ExtValue InfluenceCode - Description \$ or % Elec Yes Gas Yes 38,300 P 119,688 **AdjRate** 119,688 BaseRate 0.32 Acres Use Residential City/Residential 49 User Definable Land Formula

P/Water Yes

P/Sewer Yes ASSESSED LAND VALUE (Rounded):

View Limited

9

Gravel Main

38,300 0

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

ASG 74

Grv Maint Grv Unmain Dedicated Boat Launch NONE Lake WATERFRONT Street Access TRAIL River Ocean PLAT Pond Paved Wetlands LAND INFLUENCES U U Ag Right For Sale Airstrip Other Other Easement Hwy Fnt OTHER: Ravine View CCRs НОА RR#20 Steep **Public Sewer** Community LAND TYPE Public H20 Electric TOPO Gas

ORIGINAL

Value 16,700

BaseArea floor FinArea

Construction MHome 560

Frame/Siding/Roof/Dorme

INTERIOR

Loft/Cathedral nterior finish

16,700

TOTAL BASE

-597

Fireplaces/woodstoves Other (Ex.Liv, AC, Attic, ...

Plumbing Heating

Basement finish

-37

TOTAL INT

Irsn: 62894 2021

PHYSICAL CHARACTERISTICS Scupancy Single Family Spory Height: 1.0 **G**nished Area Style: MHS

None :i oa₹s

MOFING Material: Metal

Framing: Std for class Flat or Shed

Low 4/12 or less Pitch:

Footing: None FOUNDATION

None Walls:

DORMERS

FLOORING

0000

Bsmt Garage Ext Features

Att Garage Att Carport

GARAGES

EXT FEATURES Description 16,663

TOTAL GAR/EXT FEAT

F 1.00

16,660

GRADE ADJUSTED VALUE (rounded)

Quality Class/Grade

SUB-TOTAL

EXTERIOR COVER

AI/St siding

INTERIOR WALLS



HEATING AND PLUMBING

0 Water Htr: 1 1 Extra fix: Rymary Heat: Space heater ZGixt.Baths: 0 0 Kit sink: 3Axt.Baths: 1 3 **4** xt.Baths: 0 0

2

TOTAL fix:

5-Fixt.Baths: 0 0

9 CONEX (g) 9 8 28.2 MH (320) 9 58 5

R04 177-174-19

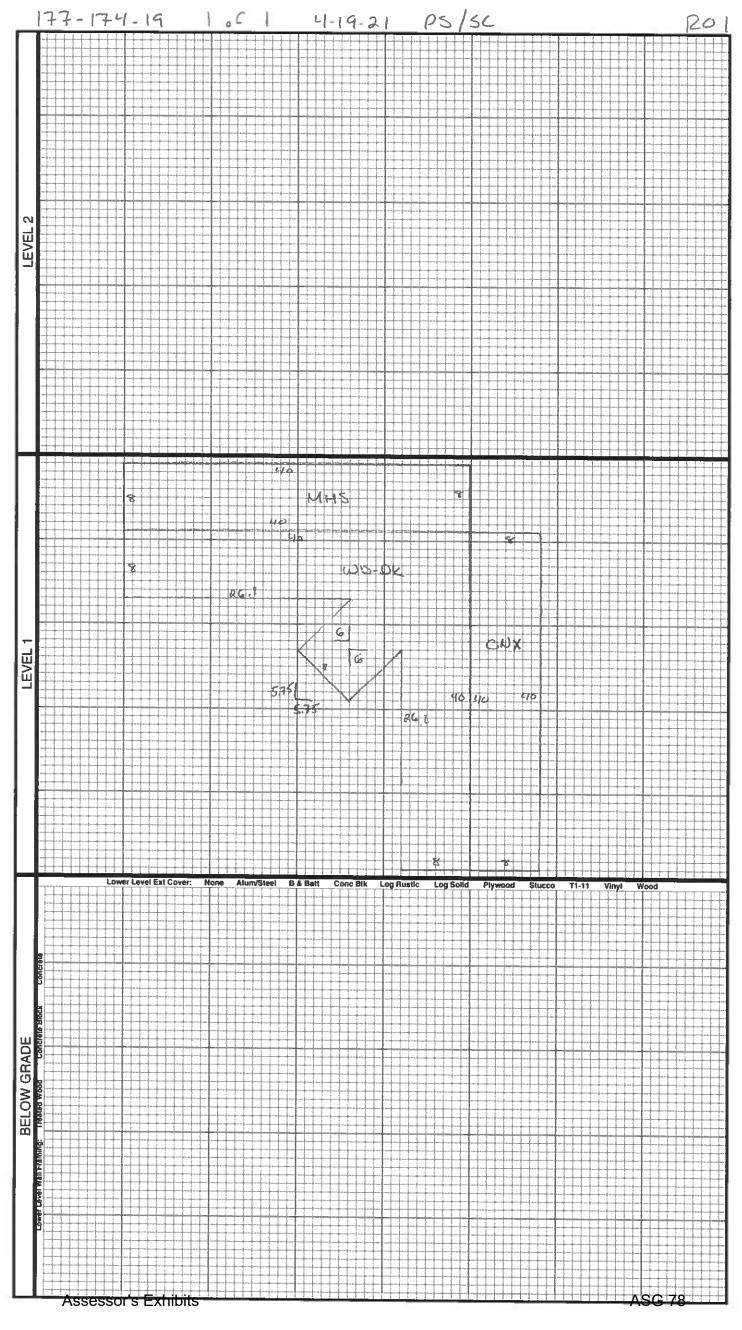
	SPECIAL FEATURES	EATU	ES							SUMA	SUMMARY OF IMPROVEMENTS	Ϋ́	P 80	VEME	SIN:						
Desc	Description			_ Impr	mprovement		Ğe Ge	:Blt. onst C	Eff Const C	Story Yr.Blt. Eff Base Adj W L Size/ Comp or Ht Grade Const Count Rate Rate Area Value	Adj Rate	≥	_	Size/ Area	Comp	Pys Depr	Pys Obs Depr Depr	Fnc Depr	Loc % RDF Adj Comp	% Comp	Value
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!													Completi	Completion Estimate		%
	mean = 70%		mean = 85%		mean = 100%		mean = 115%		mean = 135%		mean = 165%		Plans Permits & Surveying	& Surveying		21
QUALITY	LOW	9	FAIR	+	AVERAGE	•	GOOD	*	VERY GOOD	+	EXCELLENT (Water/Sewer Rough-in	lough-in		23
	65 - 75%		80 - 90%		95 - 105%		110 - 120%		125 - 145%		\dashv		Excavation, Fo	Forms, & Backfill		2
FLOOR	NONE or low grade	2.25	Below average	2.70	Average	3.15	10 -20% above	3.60	Very Good, upper-end	4.35	Excellent high-quality	5.40	Foundation		_	во
COVER	on subfloor (no	2.10	grade covering on	2.55	builder-grade	900	average grade	3.45	floor coverings	4.05	throughout	4.95	Rough Framing		_	21
	padding, etc)	1.95	Subfloor	2.40	floor covering	2.85	floor covering	3.30	Ihroughout	3.75	,	4.50	Windows & Extenor Doors	tenor Doors		2
CABINETS &	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	7.20	Roof Cover			6
COUNTER TOPS	(may be owner-built)	2.80	commercial type	3.40	builder-grade	8	grade quality (double	4.60	and countertops	5.40	throughout	09.9	Plumbing Rough-in	th-in	_	ব
		2.60		3.20		3.80	vanities, etc)	4.40	(double vanities, etc)	5.00	-	9.00	Insulation			-
KITCHEN	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	h-in		9
APPLIANCES	ROV only (no	2.10	builder-grade	2.55	builder-grade	8	builder-grade	3.45	quality appliance	4.05	throughout ,	4.95	Heating			5
	dishwasher, etc)	38.	package	2.40	package	2.85	package	3.30	package	3.75		4.50	Exterior Cover & Paint	& Paint	-	9
FIXTURES			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	pe & Texture		8
Plumbing/Lighting	NONE or low grade	2.10	commercial type	2.55	item fixtures	9	builder-grade	3.45	— plumbing & lighting	-4.05	throughout	4.95	Int. Cabinets, Doors, Trim Etc	Joors, Trim Etc.		13
		1.95	fixtures	2.40		2.85	fixtures	3.30	fixtures throughout	3.75	•	4.50	Plumbing Fixtures	res	_	ın
INTERIOR	NONE, owner-built	1.50		1.80		2.10	Above average	2.40	Very Good quality	2.90	Excellent high-quality,	3.60	Floor Covers			m
Door/Window	or photo finish	1.	Mahogany doors	1.70	Average wood	8	quality doors and	2.30	custom doors and	2.70	exotic woods. Hand-	3.30	Built in Appliances	ces		e
Trim		1.30	and photo finish trim	1.60	doors and trim	1.90	wood trim	2.20	sculptured good wood	2.50	finished unique	3.00	Light Fixtures &	Light Fixtures & Finish Hardware		οı
									trim		designs		Painting & Decorating	orating		4
		7.50		9.00	Textured sheetrock	10.5	Textured sheetrock	12.0	High quality wallpaper,	14.5	Excellent high quality	18.0	Total Completion		1,00/	
INTERIOR	NONE or	7.00	Below average	8.50	and/or average	9	with good quality	11.5	wood paneling and/or	13.5	wallpaper, wood	16.5				
Partition Walls	Plywood/OSB	6.50	paneling / sheetrock	8.00	paneling	9.50	wallpaper and/or	11.0	wainscoting, etc	12.5	paneling and/or	15.0	QUALITY			
							wood paneling				wainscoting, etc		CBN-	70% of P		க்
	NONE,	3.75	Acoustic tile or	4.50	Textured sheetrock	5.25	Textured sheetrock	00.9	Same as before but	7.25	Same as before but	9.00	CBN	80% of P		ŋ
CEILINGS	Plywood/OSB or	3.50	sheetrock and full 8'	4.25	& standard 8°	2.00	9' or 10' ceiling	5.75	may include good	6.75	may be unique in	8.25	CBN+	90% of P		ģ
	below 8' height	3.25	ceiling height	4.00	ceiling height	4	height. Vaulted or	5.50	wood paneling on	6.25	design, detail	7.50	٩.	< 40%		VG-
							cathedral ceiling		open-beam ceiling		and effect		D.	20%		٧G
	Minimal single-pane			18.0	Ample average	21.0	Good quality, larger	24.0	Abundant Very Good	29.0	Same as before but	36.0	P+	60%		+5 NG+
WINDOW	low grade sliders or	14,0	average sliding or	17.0	quality sliding or	8)	than average. Some	23.0	quality windows	27.0	may be unique in	33.0	ن	65%		岀
FENESTRATION	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		20%		EX
			windows		pane		octagon, etc		etc)		effect		r+	75%		EX+
	Low cost, poor		Below average		Average		Above average		Very Good workman-	-	Excellent high		ű.	80%		HVI-
	quality workmanship	37.5	_	45.0	workmanship,	52.5	workmanship with	90.09	ship. Good attention	72.5	quality workman-	0.06	<u>(</u>	85%		HVI
OVERALL	and design. Below	35.0		42.5	meets or exceeds	0.0	some attention to	57.5	to interior refinements	67.5	Ship, finishes and	82.5	ţ.	%06		HVI+
WORKMANSHIP	minimum standard.	32.5	standards. 2 X 4)	40.0	minimum standard.	47.5	design and detail.	55.0	and detail; exterior has	62.5		75.0	-V	95%		HVII
	No design or detail		construction.		2 X 6 construction)	2 X 6 construction		some custom design		attention to detail.		4	100%	\dashv	
			Minimal design	7			Energy Eff, Package		and omamentation		Unique in design, etc		A+	105%	1	



177-174-19

Card R01

BAYLY SUVI 824 OCEAN DRIVE LOOP HOMER, AK 99603-7920 PRIMARY OWNER Residential Mobile Home **ACRES:** 0.32 T 6S R 13W SEC 20 Seward Meridian HM 0003415 OSCAR MUNSON SUB LOT82 824 OCEAN DRIVE LOOP LEGAL DESCRIPTION: Kalighborhood: 1 x 210 Homer - Core Area 1 y 210 Homer - Core Area 1 30 Residential Mobile Home SS 2021 62894 SS MINISTRATIVE INFORMATION 20 - HOMER CITY TAG:

LAND DATA AND CALCULATIONS

38,300

37,900 64,200 02,100

32,900

31,700

Worksheet

2020 37,900 17,900

2019

2018 37,300

2017

2016

Assessment Year

EXEMPTION INFORMATION

mprovements

Total

Land

VALUATION RECORD

57,800 19,500

55,800

37,300

32,900

31,700

38,300

Value

<u>AdjAmt</u>

ExtValue InfluenceCode - Description \$ or % Gas Yes 38,300 P 119,688 **AdjRate** 119,688 BaseRate 0.32 Acres Use Residential City/Residential 49 User Definable Land Formula

View Limited Elec Yes 9 P/Water Yes P/Sewer Yes ASSESSED LAND VALUE (Rounded):

Gravel Main

38,300 0

Grv Maint Grv Unmain

Street Access

LAND INFLUENCES

U U

View CCRs НОА

Community

Gas

NONE

TRAIL

PLAT

Paved

Airstrip

WATERFRONT

Ag Right

Other

Easement Hwy Fnt

Public Sewer

Public H20 Electric

OTHER: Ravine

> RR#20 Steep

LAND TYPE

TOPO

For Sale

Boat Launch

Dedicated

Pond

Wetlands

Other

Lake

River

Ocean

MEMOS

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

ASG 79

RECOMMENDED

Value 16,700

BaseArea floor FinArea

Construction

MHome

16,700

TOTAL BASE

Frame/Siding/Roof/Dorme

INTERIOR

-off/Cathedral nterior finish

R01

PHYSICAL CHARACTERISTICS Myle:

Irsn: 62894

2021

Scoupancy Single Family To Height: 1.0 None inished Area MHS :i otr's

Framing: Std for class MOFING Material: Metal Motion: Gable Gable

Low 4/12 or less Pitch:

FOUNDATION

Footing: None None Walls:

DORMERS

FLOORING

EXTERIOR COVER

AI/St siding

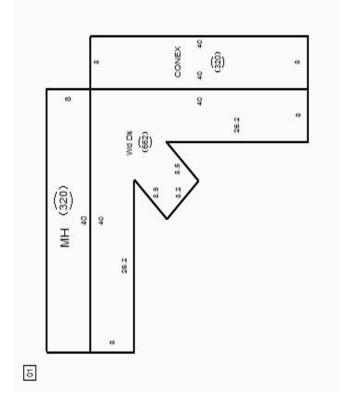
INTERIOR WALLS

Water Htr: 1 1 Rymary Heat: Space heater **HEATING AND PLUMBING** ZGixt.Baths: 0 0 Kit sink: 39 xt.Baths: 1 3

0 2

TOTAL fix: Extra fix:

5-Fixt.Baths: 00 **B**xt.Baths: 0 0



-597

Fireplaces/woodstoves Other (Ex.Liv, AC, Attic, ...

Plumbing Heating

Basement finish

-37

TOTAL INT

0000

Bsmt Garage Ext Features

Att Garage Att Carport

GARAGES

EXT FEATURES Description 16,663

TOTAL GAR/EXT FEAT

F 1.00

16,660

GRADE ADJUSTED VALUE (rounded)

Quality Class/Grade

SUB-TOTAL

R04 177-174-19

SPECIAL FEATURES

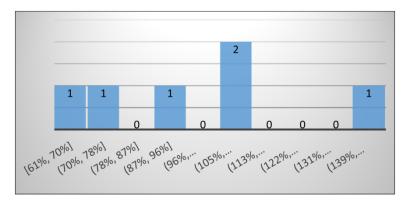
Description

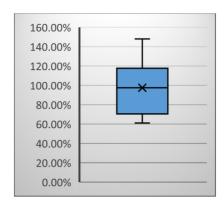
						SUMM	SUMMARY OF IMPROVEMENTS	IMP	2	VEME	SNTS						
<u>E</u>	nprovement	Story or Ht Grade		Yr.Blt. Const	Eff Const C	Count Rate	Adj Rate	≥	_	W L Size/ Area	Comp Value	Pys C Depr D	Obs Depr	Fnc Depr	Loc % RDF Adj Comp	% Comp	Value
Σ	MHOME	0.00	ш	2000	2005	52.17	52.17	∞	40	320	16,660	50	0	0	100 90	100	12,000
0	DRIVE	0.00	Avg	3000	3000	2,000.00	2,000.00	0	0	_	2,000	0	0	0	0	100	2,000
07	_	0.00 Avg	۸۷g	3000	3000	2,500.00	2,500.00	∞	40	-	2,500	0	0	0	0	90	2,500
8		0.00 Cbn+	;bn+	2018	2019	0.00	0.00	40	40	662	3,180	7	0	7 0 0	0	901	3,000

19,500 3,000 2,500

TOTAL IMPROVEMENT VALUE (for this card)

NBH #	210		HT	91-92	POST	
RATIO SUM:	5.85	12/1/2017	2.01	# OF SALES:		6
MEAN:	97.54%	Earliest Sale	10/30/2018	TOTAL AV:	\$	611,500
MEDIAN:	97.50%	Latest Sale	11/3/2020	TOTAL SP:	\$	651,000
WTD MEAN:	93.93%	Outlier Info	rmation	MINIMUM:		61.08%
PRD:	103.84%	Range	1.5	MAXIMUM:		148.00%
COD:	23.50%	Lower Boundary	-0.38%	MIN SALE AMT:	\$	75,000
St. Dev:	30.62%	Upper Boundary	188.53%	MAX SALE AMT:	\$	140,000
COV:	31.39%					



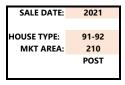


86



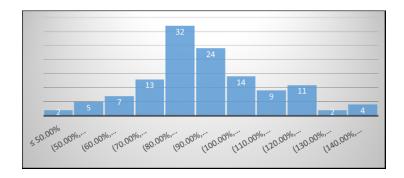
Assessor's Exhibits ASG 81

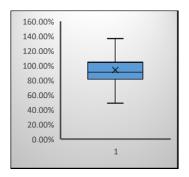
RATIO SUM:	5.85	12/1/2017	2.01	# OF SALES:	6
MEAN:	97.54%	Earliest Sale	10/30/2018	TOTAL AV:	\$ 611,500
MEDIAN:	97.50%	Latest Sale	11/3/2020	TOTAL SP:	\$ 651,000
WTD MEAN:	93.93%	Outlier	Info	MINIMUM:	61.08%
PRD:	103.84%	Range	1.50	MAXIMUM:	148.00%
COD:	23.50%	Lower Boundary	-0.38%	N SALE AMT:	\$ 75,000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

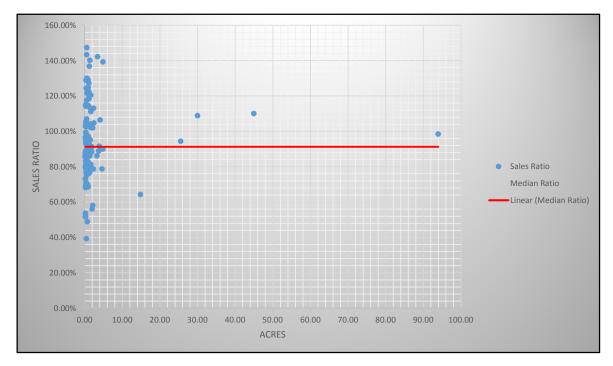


PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
17405222	210	\$ 72,500	\$ 56,600	\$ 129,100	\$ 120,000	107.58%	92	9/30/2019	Α
17405225	210	\$ 70,400	\$ 54,500	\$ 124,900	\$ 140,000	89.21%	92	8/6/2020	Α
17419006	210	\$ 25,300	\$ 48,000	\$ 73,300	\$ 120,000	61.08%	91	10/30/2018	Α
17429408	210	\$ 32,200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

Ratio Sum	115.65			Excluded	0
Mean	94.02%	Earliest Sale 1	1/9/2017	# of Sales	123
Median	91.27%	Latest Sale 1	.0/12/2020	Total AV	\$ 10,460,100
Wtd Mean	91.57%	Outlier Info	rmation	Total SP	\$ 11,422,674
PRD:	1.03	Range	1.5	Minimum	39.27%
COD:	17.38%	Lower Boundary	47.24%	Maximum	147.25%
St. Dev	0.2093	Upper Boundary	139.12%	Min Sale Amt	\$ 10,000
COV:	22.26%			Max Sale Amt	\$ 740,000

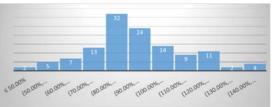






LAND SALES RATIO STUDY

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



NBH

			NBH								
neighborhooc	pxfer date	Irsn	PIN	Total Acres	Current	Land Val	Sale Price	LandType	SaleCd	2020 Cert Lanc	Ratio
210	4/25/19	57974	17305443	1.24	\$	38,200	\$ 39,900	2	V	\$37,700	95.74%
210	11/15/18	57977	17305446	1.21	\$	37,900	\$ 31,000	2	V	\$37,500	122.26%
210	10/25/19	81670	17307107	1.68	\$	53,000	\$ 44,000	2	С	\$52,600	120.45%
210	2/26/19	82602	17307108	1.66	\$	52,900	\$ 47,600	2	V	\$52,400	111.13%
210	9/19/19	82224	17307113	3.76	\$	40,000	\$ 45,000	2	V	\$39,600	88.89%
210	8/31/18	58031	17308005	1.46		125,000	\$ 120,000	2	С	\$123,900	104.17%
210	3/6/20	58034	17308008	1.11		116,400	\$ 113,500	2	С	\$115,300	102.56%
210	4/23/19	58038	17308012	1.31		124,200	\$ 109,500	2	С	\$123,100	113.42%
210	8/30/19	58046	17308020	1.06		115,100	\$ 130,000	2	C Z	\$114,000	88.54%
210 210	12/9/19 10/11/18	58047 58058	17308021 17308032	1.27 1.21	\$ \$	120,600 23,300	\$ 158,000 25,000	2	C	\$119,500 \$23,000	76.33% 93.20%
210	5/11/18	58062	17308032	1.42		107,200	\$ 76,500	2	Z	\$103,400	140.13%
210	8/9/18	58285	17324112	1.08	\$	7,900	\$ 10,000	2	C	\$7,800	79.00%
210	1/9/18	58324	17324151	1.55	\$	80,800	\$ 85,000	2	V	\$80,100	95.06%
210	4/15/20	58819	17359302	0.48	\$	83,100	\$ 86,000	2	С	\$82,100	96.63%
210	5/25/18	58821	17359304	0.53	\$	85,200	\$ 68,500	2	С	\$84,200	124.38%
210	3/2/18	58835	17359414	0.54	\$	83,400	\$ 78,000	2	С	\$82,700	106.92%
210	8/17/20	58854	17359433	0.91	\$	83,500	\$ 97,550	2	С	\$82,700	85.60%
210	2/5/19	58866	17359445	0.65	\$	89,700	\$ 69,000	2	V	\$88,900	130.00%
210	10/12/20	59187	17369001	1.03	\$	46,700	\$ 45,000	2	C	\$46,300	103.78%
210 210	9/25/20 6/25/18	59195 59410	17369010 17402306	2.39 0.92	\$ \$	45,200 58,000	\$ 40,000 45,000	2	V C	\$44,800 \$57,400	113.00%
210	6/27/18	59411	17402306	1.06	\$ \$	60,100	\$ 50,000	2	C	\$59,600	128.89% 120.20%
210	7/9/20	59434	17403001	1.64		111,300	\$ 109,000	2	V	\$110,200	102.11%
210	2/27/20	104589	17403034	3.33		123,200	\$ 143,000	2	ž	\$122,000	86.15%
210	9/11/20	59482	17404030	4.90	\$	52,900	\$ 38,000	2	C	\$52,400	139.21%
210	8/29/18	59577	17405216	1.86	\$	84,700	\$ 92,800	2	Z	\$83,900	91.27%
210	11/13/17	98087	17405901	0.97	\$	76,700	\$ 79,000	2	V	\$75,900	97.09%
210	2/15/19	98096	17405910	0.51	\$	64,800	\$ 79,900	2	V	\$64,200	81.10%
210	4/30/18	98110	17405924	1.14		106,600	\$ 130,000	2	V	\$105,600	82.00%
210	11/9/17	98117	17405931	0.97	\$	76,700	\$ 79,900	2	С	\$75,900	95.99%
210	1/17/20	82934	17406301	1.38	\$	78,400	\$ 102,000	2	V	\$105,500	76.86%
210	6/26/19	59703	17408006	3.92 1.04	\$ \$	121,300 52,000	\$ 132,500	2	Z V	\$83,600 \$51,500	91.55%
210 210	5/3/19 10/22/19	101294 59792	17409030 17411218	1.19	\$ \$	83,500	\$ 50,000 70,500	2	Z	\$51,500 \$82,800	104.00% 118.44%
210	12/20/18	59807	17411306	1.00	\$	46,400	\$ 40,500	2	Č	\$45,900	114.57%
210	12/1/17	94709	17412029	0.99	\$	51,400	\$ 56,400	2	V	\$50,900	91.13%
210	4/16/18	59852	17413023	0.73	\$	68,900	\$ 141,000	2	Z	\$68,200	48.87%
210	7/30/18	82870	17421040	93.95		629,800	\$ 640,000	2	С	\$626,700	98.41%
210	5/14/18	60251	17427002	0.55	\$	58,700	\$ 50,000	2	С	\$58,100	117.40%
210	11/6/19	60265	17427016	0.61	\$	58,900	\$ 40,000	2	V	\$67,200	147.25%
210	4/5/19	60331	17429410	1.17		101,800	\$ 80,000	2	C	\$100,900	127.25%
210	10/22/19 11/8/19	60683	17445016	0.97	\$	51,100 99,500	\$ 41,000	2	Z V	\$50,600	124.63%
210 210	7/30/19	91997 92000	17501065 17501068	3.46 4.11	\$ \$	99,500	\$ 70,000 86,000	2	Č	\$98,600 \$90,500	142.14% 106.40%
210	10/25/19	60785	17502059	1.26	\$	82,100	\$ 60,000	2	Č	\$75,900	136.83%
210	4/11/19	61028	17508110	4.65		161,300	\$ 205,000	2	Č	\$121,800	78.68%
210	2/20/19	61204	17510208	0.31	\$	60,800	\$ 59,200	2	Č	\$60,200	102.70%
210	2/14/20	106812	17510253	25.56	\$	438,800	\$ 465,000	2	С	\$199,400	94.37%
210	12/19/17	61222	17510310	0.24	\$	56,800	\$ 65,000	2	V	\$56,300	87.38%
210	3/29/18	61240	17510328	0.25	\$	57,400	\$ 49,999	2	С	\$57,000	114.80%
210	2/20/18	61246	17510334	0.28	\$	47,400	\$ 45,000	2	С	\$46,800	105.33%
210	4/10/18	61266	17510354	0.31	\$	60,800	\$ 63,000	2	С	\$60,200	96.51%
210	4/24/19	61312	17511302	0.23	\$	35,100	\$ 40,000	2	٧	\$34,800	87.75% 95.79%
210 210	12/10/19 4/19/18	61341 61396	17511415 17512402	0.23 0.23	\$ \$	38,600 35,100	\$ 45,000 48,000	2	C	\$38,300 \$34,800	85.78% 73.13%
210	4/19/16	61819	17512402	2.46		125,600	120,000	2	C	\$124,300	104.67%
210	6/22/18	61820	17524017	2.13		127,300	\$ 125,000	2	Č	\$124,300	104.87 %
210	4/4/18	61880	17524155	0.37	\$	43,800	\$ 61,500	2	C	\$33,500	71.22%
210	7/27/18	61947	17526020	0.42	\$	41,100	\$ 40,000	2	Č	\$40,700	102.75%
210	6/25/18	94008	17527039	0.25	\$	35,900	\$ 52,500	2	Č	\$35,600	68.38%
210	6/21/19	106001	17527048	0.32	\$	38,300	\$ 56,251	2	С	\$37,900	68.09%
210	6/25/18	91922	17529066	2.00	\$	42,000	\$ 75,000	2	С	\$41,500	56.00%
210	12/28/17	62083	17701001	45.00		814,300	\$ 740,000	2	C	\$267,500	110.04%
210	6/28/19	62185	17702046	0.83	\$	46,600	\$ 66,700	2	Z	\$46,200	69.87%
210	8/28/19	105949	17702104	0.46	\$	96,800	\$ 109,000	2	С	\$95,900	88.81%
210	12/11/18	105950	17702105	0.31	\$	87,400 83,500	\$ 100,000	2	C V	\$86,500 \$82,600	87.40%
210 210	7/14/20 5/24/19	105951 105953	17702106 17702108	0.26 0.33	\$ \$	83,500	\$ 104,000 105,000	2	C	\$82,600 \$87,900	80.29% 84.57%
210	6/18/19	105954	17702108	0.52	\$	99,800	\$ 105,000	2	C	\$98,900	95.05%
210	6/24/20	105958	17702109	0.36	\$	90,900	\$ 109,000	2	C	\$89,900	83.39%
210	1/25/19	105959	17702114	0.26	\$	83,500	\$ 94,000	2	Č	\$82,600	88.83%
210	8/24/20	105960	17702115	0.30	\$	86,700	\$ 104,000	2	V	\$85,800	83.37%
210	4/30/19	105961	17702116	0.48	\$	98,000	\$ 100,000	2	V	\$96,800	98.00%
210	11/15/19	105962	17702117	0.39	\$	92,700	\$ 99,000	2	V	\$91,800	93.64%
210	5/29/19	105963	17702118	0.34	\$	89,500	\$ 90,000	2	С	\$88,600	99.44%

LAND SALES RATIO STUDY

neighborhoo		Irsn	PIN	Total Acres	nt Land Val	Sale Price	LandType		2020 Cert Lanc	Ratio
210	12/21/18	105964	17702119	0.40	\$ 93,400	\$ 100,000	2	С	\$92,500	93.40%
210	8/21/20	105965	17702120	0.34	\$ 89,500	\$ 95,000	2	V	\$88,600	94.21%
210	6/24/20	90443	17705311	0.20	\$ 27,100	\$ 52,500	2	С	\$26,900	51.62%
210	5/3/19	62337	17705403	0.46	\$ 42,100	\$ 45,000	2	С	\$41,700	93.56%
210	12/9/19	62447	17709207	0.52	\$ 41,200	\$ 55,000	2	С	\$40,900	74.91%
210	11/21/19	62464	17710114	0.14	\$ 34,000	\$ 39,700	2	Z	\$33,700	85.64%
210	6/6/19	62876	17717318	1.90	\$ 91,400	\$ 103,500	2	С	\$90,500	88.31%
210	4/12/19	62892	17717417	0.32	\$ 38,300	\$ 55,000	2	С	\$37,900	69.64%
210	5/31/19	62906	17717431	0.96	\$ 40,800	\$ 59,500	2	С	\$40,400	68.57%
210	9/24/18	62925	17717612	0.32	\$ 38,300	\$ 48,500	2	Z	\$37,900	78.97%
210	5/31/19	62942	17717807	0.49	\$ 42,800	\$ 109,000	2	С	\$42,400	39.27%
210	4/20/18	63292	17730105	1.65	\$ 101,600	\$ 125,000	2	С	\$100,500	81.28%
210	8/9/18	63338	17730231	0.37	\$ 43,800	\$ 34,000	2	С	\$43,300	128.82%
210	3/30/18	63375	17730277	0.28	\$ 33,300	\$ 35,000	2	С	\$32,900	95.14%
210	7/18/18	63440	17732019	0.23	\$ 38,600	\$ 40,000	2	С	\$38,300	96.50%
210	4/24/18	63470	17901024	2.33	\$ 41,700	\$ 53,000	2	С	\$41,300	78.68%
210	2/20/20	63475	17901029	14.84	\$ 172,100	\$ 268,000	2	С	\$128,500	64.22%
210	3/6/18	63478	17902005	30.00	\$ 119,700	\$ 110,000	2	С	\$118,600	108.82%
210	2/28/19	63503	17902046	1.39	\$ 64,500	\$ 75,000	2	С	\$63,900	86.00%
210	2/4/20	63504	17902048	1.75	\$ 113,200	\$ 125,000	2	С	\$82,600	90.56%
210	8/6/20	88634	17902105	0.23	\$ 45,600	\$ 85,000	2	С	\$45,200	53.65%
210	6/28/19	88638	17902109	0.29	\$ 67,100	\$ 72,000	2	С	\$66,600	93.19%
210	7/8/19	88639	17902110	0.29	\$ 67,100	\$ 130,000	2	С	\$66,600	51.62%
210	6/8/18	88641	17902112	0.46	\$ 54,700	\$ 62,000	2	С	\$54,200	88.23%
210	7/10/18	88642	17902113	0.39	\$ 52,400	\$ 58,900	2	С	\$51,900	88.96%
210	6/28/19	88643	17902114	0.38	\$ 52,000	\$ 63,650	2	С	\$51,600	81.70%
210	6/26/20	88644	17902115	0.36	\$ 51,400	\$ 64,966	2	С	\$50,800	79.12%
210	6/19/20	88654	17902125	0.46	\$ 75,800	\$ 110,000	2	С	\$75,100	68.91%
210	8/23/18	88654	17902125	0.46	\$ 75,800	\$ 87,000	2	С	\$75,100	87.13%
210	9/20/19	88655	17902126	0.46	\$ 96,800	\$ 99,000	2	С	\$95,900	97.78%
210	6/13/19	92332	17902134	0.38	\$ 92,000	\$ 119,900	2	С	\$91,300	76.73%
210	4/23/18	92336	17902138	0.46	\$ 75,800	\$ 61,000	2	V	\$75,100	124.26%
210	5/18/18	92337	17902139	0.46	\$ 75,800	\$ 90,000	2	С	\$75,100	84.22%
210	5/18/18	92338	17902140	0.46	\$ 75,800	\$ 90,000	2	С	\$75,100	84.22%
210	6/17/20	92341	17902143	0.36	\$ 51,400	\$ 45,000	2	С	\$70,400	114.22%
210	5/18/20	92342	17902144	0.42	\$ 53,400	\$ 65,000	2	V	\$52,900	82.15%
210	3/15/18	92346	17902148	0.34	\$ 70,000	\$ 88,000	2	С	\$69,300	79.55%
210	2/28/20	63551	17903021	4.85	\$ 85,400	\$ 95.000	2	V	\$123.000	89.89%
210	5/13/19	63599	17904004	0.54	\$ 43,000	\$ 30,000	2	С	\$42,600	143.33%
210	8/7/20	63641	17906302	0.63	\$ 50,300	\$ 41,358	2	Z	\$72,300	121.62%
210	6/14/19	63999	17919301	1.63	\$ 131,600	\$ 165,000	2	С	\$130,300	79.76%
210	7/20/18	64135	17924011	0.92	\$ 30,200	\$ 36,500	2	Č	\$30,600	82.74%
210	1/22/18	64166	17927002	0.24	\$ 28,400	\$ 27,500	2	Č	\$28,200	103.27%
210	4/19/18	104567	17927023	0.26	\$ 36,300	\$ 42,000	2	Č	\$35,900	86.43%
210	8/13/18	91113	17930043	0.47	\$ 38,100	\$ 44,500	2	Ž	\$37,700	85.62%
210	8/12/19	97009	17936026	2.19	\$ 174,200	\$ 300,000	2	V	\$172,500	58.07%
210	9/14/18	64454	17938017	0.53	\$ 48,100	\$ 55,000	2	v	\$47,500	87.45%

From: Anderson, William
To: Story, Paul

Subject: FW: <EXTERNAL-SENDER>824 Ocean Drive Loop

Date: Tuesday, May 04, 2021 4:26:18 PM

From: Suvi Bayly <suvibayly@gmail.com> **Sent:** Friday, March 12, 2021 1:42 PM

To: Anderson, William <WAnderson@kpb.us>

Subject: <EXTERNAL-SENDER>824 Ocean Drive Loop

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

Dear Bill,

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

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

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

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

Thank you. Sincerely,

Suvi Bayly 907-885-5340

Assessor's Exhibits ASG 86

From: Anderson, William
To: Story, Paul

 Subject:
 FW: <EXTERNAL-SENDER>824

 Date:
 Tuesday, May 04, 2021 4:21:50 PM

Sent: Tuesday, March 23, 2021 10:26 PM

From: Suvi Bayly <suvibayly@gmail.com>

To: Anderson, William < WAnderson@kpb.us>; Shassetz, Tatyanah < TShassetz@kpb.us>

Subject: <EXTERNAL-SENDER>824

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

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

Thank you. Sincerely,

Suvi Bayly 907 885 5340

Assessor's Exhibits ASG 87

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

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

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





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

Assessor's Exhibits **ASG 88**

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

Assessor's Exhibits ASG 89

177-174-16

31,100 77,300 46,200 Worksheet Card R01 **Value** 31,100 OLSON RICHARD J KELLY JACKMAN TRUST PO BOX 3145 30,800 42,400 2020 73,200 HOMER, AK 99603-3145 30,800 37,400 68,200 2019 Residential Dwelling - single PRIMARY OWNER **VALUATION RECORD** 37,900 30,200 68,100 2018 LAND DATA AND CALCULATIONS **ACRES:** 0.34 T 6S R 13W SEC 20 Seward Meridian HM 0003415 OSCAR MUNSON SUB LOT 85 29,800 43,400 73,200 2017 882 OCEAN DRIVE LOOP 32,500 49,600 82,100 2016 **Assessment Year** mprovements LEGAL DESCRIPTION: Land Total Meighborhood:
x210 Homer - Core Area
y
x210 Homer - Core Area
y
x110 Residential Dwelling - single SS 2021 62891 Residential Exemption - Borough **EXEMPTION INFORMATION** 20 - HOMER CITY TAG:

<u>AdjAmt</u> ExtValue InfluenceCode - Description \$ or % 38,900 K P/Water Yes P/Sewer Yes Elec Yes Gas Yes ۵ 114,412 **AdjRate** 114,412 BaseRate 0.34 Acres Use Residential City/Residential 49 User Definable Land Formula

ASSESSED LAND VALUE (Rounded):

LAND INFLUENCES

31,100

-7,780 -7,780

-20

Gravel Main

View None

MEMOS Building Notes

ASG 90

						CALLED IN EQUIPMENT	-			
Community Y N	γ		View	N	L	G	E		Street Access	SS
Gas			CCRs		Airstrip	ip		Paved	Grv Maint	Paved Grv Maint Grv Unmain
Electric			НОА		For Sale	ale		PLAT	TRAIL	NONE
Public H20			Hwy Fnt		Ag Right	ght			WATERFRONT	NT
Public Sewer			Easement		Other			Ocean	River	Lake
LAND TYPE	RR#	‡20	RR#20 OTHER:					Pond	Dedicated	Pond Dedicated Boat Launch
торо	Ste	ep	Steep Ravine Other	Other		Wetlands	spu			

COMPARABLE 01

Value 44,420

300

Frame/Siding/Roof/Dorme

INTERIOR

-off/Cathedral nterior finish

44,420

TOTAL BASE

-1,200 3,120

Basement finish

Fireplaces/woodstoves Other (Ex.Liv, AC, Attic, ...

Plumbing Heating

2,220

TOTAL INT

R01

Construction BaseArea floor FinArea

Wood Frame

PHYSICAL CHARACTERISTICS CABIN Xtyle:

Irsn: 62891

2021

Single Family 468 None ory Height: 1.0 inished Area :i Otr's

Framing: Std for class MOFING Material: Metal Motion Gable Gable

Low 4/12 or less

Pitch:

FOUNDATION

Monolithic slab-no wall Footing: Monolithic slab Walls:

DORMERS

0000

Bsmt Garage Ext Features

Att Garage Att Carport

GARAGES

EXT FEATURES Description 46,640

TOTAL GAR/EXT FEAT

F- .86

40,110

GRADE ADJUSTED VALUE (rounded)

Quality Class/Grade

SUB-TOTAL

Base Allowance **FLOORING** 1.0 Slab

EXTERIOR COVER

T111 plywd

INTERIOR WALLS

Description 느

7

1.0 Normal for Class

HEATING AND PLUMBING

0 Water Htr: 1 1 Extra fix: Rigmary Heat: Space heater ZGixt.Baths: 0 0 Kit sink: 39 xt.Baths: 1 3 Kar.Baths: 00

TOTAL fix:

5-Fixt.Baths: 0 0

R04 177-174-16

SPECIAL FEATURES	ATUR	ES						SUMN	SUMMARY OF IMPROVEMENTS	FIMP	õ	/EME	NTS						
cription			Impr	mprovement	Story Yr.BIt. or Ht Grade Const	Yr.Blt. Const	Eff Const C	Eff Count Base Adj Const Count Rate Rate	Adj Rate	W L Size/ Comp Area Value	٠ -	Size/ Area	_	ys (epr	Pys Obs Depr Depr	Fnc Depr	Loc % RDF Adj Comp		Value
	112 3.80	3.80												.				- 1	
:	l		Ω	DWELL	1.0 F-	2003	2010	0.00 0.00	0.00	0	0 0 0	0	40,110 10 0 0	9	0	0	100 177 68	7	43,500
			0	DRIVE	0.00 Avg	3000	3000	2,000.00	2,000.00	0	0	_	2,000	0	0	0	0 100		2,000
			05	SHEDGP	10.00 Low	1990	1997		10.71	6 14	4	84	900	8	0	0	0 100		200
			04	SHEDGP	10.00 Avg	1990	1997	15.61	19.41	4	ω	112	2,170	8	0	0	0 100	0	400
			05	CNPY/	0.00 Avg	2012	2013	0.00	0.00	14 9 16	6	16	190 33 0 0	33	0	0	0	0	100
										TOTAL	. IMP	ROVE	OTAL IMPROVEMENT VALUE (for this card)	LUE (or thi	s card)		4	46,200

03/04/2021



144-081-03

Card R01

PRIMARY OWNER **ACRES:** 0.56 TINRIW SEC 27 Seward Meridian SW 0000024 FOLZ SUB **11621 RAVEN LN** REVISED LOT 82 & 83 LEGAL DESCRIPTION: x510 Seward and Vicinity Heighborhood: SS 2021 44681 57 - BEAR CREEK FIRE TAG:

SEWARD, AK 99664-1829 DRISCOLL BEVERLY J PO BOX 1829

Residential Mobile Home

VALUATION RECORD

EXEMPTION INFORMATION Senior Citizen

Assessment Year mprovements Land Total Residential Exemption - Borough

LAND DATA AND CALCULATIONS

18,700 **BaseRate** 0.56 Acres

Use

42 User Override Site Value

Primary Site

18,700 <u>AdjRate</u>

18,700 L Local Adjustment Modifie 25 ExtValue InfluenceCode - Description \$ or % ASSESSED LAND VALUE (Rounded):

4,675 4,675

23,400 23,400

Value

AdjAmt

23,400 29,900 53,300

> 31,100 54,500

21,500

18,700 31,900 50,600

119,100 18,700

18,700 64,900 83,600

137,800

52,400

Worksheet

2020 23,400

2019

2018

2017

2016

MEMOS

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

Grv Maint Grv Unmain

Street Access

LAND INFLUENCES

U U

View CCRs НОА

z

Community

Gas

NONE

TRAIL

PLAT

For Sale Ag Right

Paved

Airstrip

WATERFRONT

Boat Launch

Dedicated

Pond

Wetlands

Other

Steep RR#20

OdOl

COMPARABLE

Lake

River

Ocean

Other

Easement Hwy Fnt

Public Sewer

Public H20 Electric

LAND TYPE

OTHER: Ravine

ASG 92

05/07/2021

19,510 Value

890

Frame/Siding/Roof/Dorme

INTERIOR

-off/Cathedral nterior finish

19,510

TOTAL BASE

BaseArea floor FinArea

Construction MHome

05/07/2021

PHYSICAL CHARACTERISTICS

Irsn: 44681

2021

Scoupancy Single Family Ory Height: 1.0 inished Area MHS Ztyle:

POFING POFING Paterial: Metal :i Oat′s

None

Framing: Std for class Flat or Shed . ¥oe:

Low 4/12 or less Pitch:

Footing: None **FOUNDATION**

None Walls:

DORMERS

FLOORING

EXTERIOR COVER

AI/St siding

INTERIOR WALLS



SPECIAL FEATURES

SWL 4,000 3,000 925.00 WDSTOVE **SWL-TANK** SWL-PRV Description

HEATING AND PLUMBING

Rimary Heat: Space heater Edixt.Baths: 0 0 Kit sink: **39**xt.Baths: 1 3

0 2 Water Htr: 1 1 TOTAL fix: Extra fix: 5-Fixt.Baths: 0 0 ***Xt.Baths: 0 0

510 (186) Shed GP (29) I N OFF

925

Fireplaces/woodstoves Other (Ex.Liv, AC, Attic, ...

Plumbing Heating

1,815

TOTAL INT

GARAGES

EXT FEATURES

000

Basement finish

Bsmt Garage: Ext Features Att Garage Att Carport TOTAL GAR/EXT FEAT Description

0000

21,325 21,330 Low 1.00 GRADE ADJUSTED VALUE (rounded) **Quality Class/Grade SUB-TOTAL**

% Comp	9	90
Loc Adj	8	
Loc RDF Adj	100	0
Fnc Depr	0	0
Obs	0	73 0
Pys Depr 1	38	73
Comp Value [21,330	2,610
Size/ Area	510	291
_	51	20
≷	10	18 20
Adj Rate	38.25	8.96
Base Count Rate	38.25	13.79
Eff Const Co	1990	2004
Yr.Blt. Const	1980	2000
Story or Ht Grade C	0.00 Low	10.00 Low
rovement	MHOME	SHEDGP

SUMMARY OF IMPROVEMENTS

700 7,000 2,000 2,500 700 2,600 200 400 700 400

> 8 8 8 8 8 9 8 8

11,900 Value

MHOME	0.00 Low		1990	38.25		10	51	510	21,330	38	0	0
SHEDGP	10.00 Low	2000	2004	13.79	8.96	18	20		2,610	73	0	0
SWL	0.00 Avg		3000	0.00		0	0		7,000	0	0	0
DRIVE	0.00 Avg		3000	2,000.00		0	0	-	2,000	0	0	0
CONEX	0.00 Avg		3000	2,500.00		_∞	40		2,500	0	0	0
SHEDGP	10.00 F		2002	14.17		7	20		3,180	78	0	0
FLATCP	0.00 Low		2008	11.31		15	36		6,110	27	0	0
FLATCP	0.00 Low		2007	11.31		10	12		1,360	19	0	0
HAYCOVER	10.00 F		2005	5.24		12	20		1,260	9	0	0
FLATCP	0.00 Low	2000	2005	11.31		_∞	27	216	2,440	9	0	0

12 13 15 91 17 8 19 29,900

TOTAL IMPROVEMENT VALUE (for this card)

1,220

8 12

12.72

15.90

2005

2000

10.00 F

SHEDGP

Additional improvements on next page.

Desk change 3/12/2018 by BA

Last inspected 04/30/2014 by TJ; ; Data Entry by cmchood

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

CONTINUATION PAGE FOR IMPROVEMENTS

144-081-03

<u> </u>	
144-08	Card R01

Card R01	90	200
Ö	Value	
	Pys Obs Fnc Loc % Depr Depr RDF Adj Comp	100
	Loc Adj	100
	RDF	0
	Fnc Depr	0
	Obs Depr	0
	Pys Depr	73
	Comp Value	31 6 186 1,850 73 0 0 0
	Size/ Area	186
	≯	9
	_	31
	Adj Rate	0.00
MENTS	base ount Rate	0.00
APROVE	Eff Const ^C	2004
AL IN	Yr.Blt. Const	1999
ADDITIONAL IMPROVEMENTS	Story Yr.Blt. Eff or Ht Grade Const Count	0.00 Cbn 1999 2004
	nprovement	OFP
S	=	12
ADDITIONAL FEATURES	Addn features on next paç	



177-174-20

38,300 49,100 87,400 **Worksheet** Card R01 37,900 50,600 88,500 2020 MCNAMARA DONALD THOMAS HOMER, AK 99603-9468 37,900 52,200 FAULKNER DONNA RAE 90,100 2019 PRIMARY OWNER 58508 E END RD Residential Mobile Home **VALUATION RECORD** 37,300 54,000 91,300 2018 **ACRES:** 0.32 T 6S R 13W SEC 20 Seward Meridian HM 0003415 OSCAR MUNSON SUB LOT81 36,500 56,400 92,900 2017 804 OCEAN DRIVE LOOP 31,700 44,500 76,200 2016 **Assessment Year** mprovements LEGAL DESCRIPTION: Total Meighborhood: x210 Homer - Core Area Meigenty Class: 6 130 Residential Mobile Home SS 2021 62895 **EXEMPTION INFORMATION** 20 - HOMER CITY TAG:

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Value	38,300						38,300
AdjAmt							0
\$ or %							
ExtValue InfluenceCode - Description	38,300 6 View Limited	K P/Water Yes	P Gas Yes	S Gravel Main	X Elec Yes	N P/Sewer Yes	: (pə
ExtValue	38,30						E (Round
AdjRate	119,688						ASSESSED LAND VALUE (Rounded) :
BaseRate	119,688 119,688						ASSESSED
Acres	0.32						
<u>Method</u> <u>Use</u>	Residential City/Residential 49 User Definable Land Formuk						
Type	Resic						

MEMOS

Building Notes

02/16 TB MH APPEARS TO HAVE AND EXTERIOR INSULATATED 2X 4 WALL AROUND IT. PICKED UP WITH POLEBLDG (ALL SIDES CLOSED) **ASG 95**

New N L G E					1			2			
CCRs Airstrip Pa	Community	Å	N	View	Ν	L	9	E		Street Access	SS
HOA For Sale Hwy Fnt Ag Right Easement Other Other Steen Ravine Other Wetlands	Gas			CCRs		Ai rs tr	ip			Grv Maint	Grv Maint Grv Unmain
Hwy Fnt Ag Right (Control of the Agrands Control of the Control of the Agrands Control of the Contro	Electric			НОА		For Sa	ıle		PLAT	TRAIL	NONE
Easement Other C C C C C C C C C C	Public H20			Hwy Fnt		Ag Rig	ght			WATERFRONT	NT
TYPE RR#20 OTHER: Wetlands Steen Ravine Other Wetlands	Public Sewer			Easement		Other			Ocean	River	Lake
Steen Bayine Other	LAND TYPE	₽B	‡50	OTHER:					Pond	Dedicated	Pond Dedicated Boat Launch
	TOPO	эţS	də	Ravine	Other		Wetla	spu			

COMPARABLE 02

Value 38,720

R01

Construction BaseArea floor FinArea

MHome

PHYSICAL CHARACTERISTICS Irsn: 62895 2021

Scupancy Single Family Spory Height: 1.0 Style: MHS

None **g G**nished Area

:i oa₹s

Framing: Std for class Flat or Shed MOFING Material: Metal

Low 4/12 or less Pitch:

FOUNDATION

Footing: None None Walls:

DORMERS

FLOORING

EXTERIOR COVER

AI/St siding

R04

177-174-20

INTERIOR WALLS

Psimary Heat: Forced hot air **HEATING AND PLUMBING**

0 Water Htr: 1 1 TOTAL fix: Extra fix: **Exist.** Baths: 0 0 Kit sink: 3Axt.Baths: 1 3 Water H **4**xt.Baths: 0 0 . 5-Fixt.Baths: 0 0 .

979 80 I Z M DM (数) 5

-1,220

Fireplaces/woodstoves Other (Ex.Liv, AC, Attic, ...

Plumbing Heating

Basement finish

1,580

Frame/Siding/Roof/Dorme

INTERIOR

Loft/Cathedral nterior finish

38,720

TOTAL BASE

0			
	39,080	Avg+ 1.05	41,030
TOTAL GAR/EXT FEAT	SUB-TOTAL	Quality Class/Grade Avg	GRADE ADJUSTED VALUE (rounded)

0000

Bsmt Garage: Ext Features

Att Garage Att Carport

GARAGES

EXT FEATURES Description

TOTAL INT

	SPECIAL FEATURES	EATURES						SUMM	SUMMARY OF IMPROVEMENTS	F M	õ	ÉMEI	ZIS						
De	Description		<u> </u>	orovement	Story Yr.Blt. Eff Base Improvement or Ht Grade Const Count Rate	Yr.Blt. Const	Eff Const ⁶	Base Count Rate	Hadi W L Size/ Comp Pys Obs Area Value Depr Depr	>		ize/	Comp F	ys C	Obs epr	Fnc Depr	Loc % RDF Adi Comp	% Somp	Value
0 0	IF 576 5.34	576 5.34		M MHOME	0.00 Avg+ 1984	1984	1992	39.55	41.53	15	15 68 979	979	41,030 34 0	34	. 0	. 0	100 %	8	24,400
5	WDSIOVE	700.00		DETGAR	0.00 F	2004	2007	28.61	33.95	24	24	576	20,250	24	0	0	0	100	15,400
			05	DRIVE	0.00 Avg	3000	3000	2,000.00	0 2,000.00	0 0	0	_	2,000	0	0	0	0	100	2,000
			07	EFP	0.00 Cbn-	1998	2003	0.00	0.00	6 10		09	1,150	76	0	0	0	0	300
			80	WDDK-R	0.00 Cbn+	2003	2010	0.00	0.00	80	9	48	099	47	0	0	0	0	400
			60	POLEBLDG	, 0.00 Avg	1998	2003	28.10	28.10	89	68 15 978	978	27,480 76 0	76	0	0	0	901	9,600
										TOTA	- IMP	ROVEA	OTAL IMPROVEMENT VALUE (for this card)	LUE (f	or this	s card)			49,100

03/04/2021



177-180-10

2021 62954	751 0	751 OCEAN I	DRIVE LOOP	OP					Card R01
ADMINISTRATIVE INFORMATION	LEGAL DESCRIPTION:				ACRES: 0.92	PRIMARY OWNER			
Neighborhood: X 210 Homer - Core Area	T 6S R 13W SEC 29 Seward Meridian HM 0003415 OSCAR MUNSON SUB LOT 31	Seward M 31	Ieridian HM	4 0003415	OSCAR	Christiansen sue ellen PO BOX 3 HOMER, AK 99603-0003	JE ELLEN 33-0003		
平 perty Class: p 190 Residential Accessory Bldg									
TAG: 20 - HOMER CITY				esider	ntial Acce	 Residential Accessory Bldg	ס		
EXEMPTION INFORMATION					VALUATION RECORD	CORD			
	Assessment Year	=	2016	2	2017	2018	2019	2020	Worksheet
	Land		83,000	86	98,100 10,	105,200 1	110,300	110,300	111,400
	Total		83,000	86			110,900	110,800	111,800
			LAND DA	TA AND C	LAND DATA AND CALCULATIONS				
<u>Iype</u> Method	Use	Acres	BaseRate	AdjRate	ExtValue Influenc	ExtValue InfluenceCode - Description	\$ or %	AdjAmt	Value
Residential City/Residential 49 User Definable Land Formula	le Land Formul	0.92	54,783	54,783	50,400 A Vi	View Excellent	100	50,400	111,400
					> □	Waterfront Ocean	82	42,840	
						Gas Yes			
					/A A	P/Water Yes			
					Z	P/Sewer Yes			
					S	Gravel Main			

MEMOS

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

Land Notes

ASG 97

COMPARABLE_03

Wetlands

Other

Ravine

Dedicated Boat Launch

Lake

River

Ocean Pond

Grv Maint Grv Unmain

Street Access

60,984 -32,256

-64

Topo Wetlands

ASSESSED LAND VALUE (Rounded)

LAND INFLUENCES D N NONE

TRAIL

PLAT Paved

CCRs НОА

View

z

Community

Gas

WATERFRONT

Ag Right For Sale Airstrip

Other

Easement Hwy Fnt

Public Sewer

Public H20 Electric

OTHER:

RR#20 Steep

LAND TYPE

OdOl

1000				KOI -//I RO-10	2 -	
FHYSICAL CHARACTERISTICS	ă (ģ)		Construction	BaseArea floor FinArea	Value	
Sccupancy Sport Height: Shished Area				TOTAL BASE		
			(0/9 - 0/1-10/1-10/1-10/1-10/1-10/1-10/1-10/	C	
E			NERIOR	Frame/siging/Root/Dorme)	
POOFING				Lott/Cathedral) (
<u></u>				Interior finish	0 (
₩De: NONE				Basement finish	0	
 Ö				Heating	0	
Pitch: Not available				Plumbing	0	
NO FEMALES				Fireplaces/woodstoves	0	
				Other (Ex.Liv, AC, Attic,)	0	
Walls: N/A				TOTAL INT	0	
DORMERS			EXT FEATURES	GARAGES		
None			Description	A#+ GOLDGA	C	
) C	
				All Calpal Bsmt Garage	o c	
FLOORING				Ext Features	0	
				TOTAL GAR/EXT FEAT	0	
EXTEDIOD COVED				SUB-TOTAL	0	
	177-180-10	10 R01				
			GRADI	GRADE ADJUSTED VALUE (rounded)	0	
	SPECIAL FEATURES	;	OF IMPRO	Č	1	
INTERIOR WALLS	Description	Story Yr.Blt. Eff Base , Improvement or Ht Grade Const Count Rate R	Adj W L Size/ Rate Area	Comp Pys Obs Fnc Value Depr Depr Depr	Loc % RDF Adj Comp Value	ne
		01 WDDK 0.00 F 2005 2005 0.00 0.0	0.00 3 30 90	1,430 70 0 0 0	0 40	400
				TOTAL IMPROVEMENT VALUE (for this card)	4	400
HEATING AND PLUMBING						
Rimary Heat: Undefined						
0 Water Htr:						
0 0 Extra fix:						
0 0 TOTAL fix:						
:						

03/04/2021

049-180-32

33,700 50,100 83,800 Worksheet Card R03 2020 77,300 50,700 26,600 LASHBROOK MICHAEL CROPLEY CHESAPEAKE, VA 23323-6623 LASHBROOK SANDRA JOY 26,600 2019 48,600 75,200 Commercial Mobile Hm Park PRIMARY OWNER 1145 WEST RD **VALUATION RECORD** SP 38 2018 26,600 49,000 75,600 LAND DATA AND CALCULATIONS T 5N R 10W SEC 8 Seward Meridian KN 2008132 HIGHLANDS SUB **ACRES: 2.52** 26,600 49.400 76,000 2017 **5120 SILVER SALMON DR** 26,600 41.100 67,700 2016 HIGHLAND PRIDE PARK TRACT B Assessment Year Improvements LEGAL DESCRIPTION: 320 Commercial Mobile Hm Park Social space and a 120 Central Peninsula-Kenai **EXEMPTION INFORMATION** ANeighborhood: 120 Central Peni giProperty Class: 30 - KENAI CITY TAG:

Method Use Acres BaseRate AdjRate ExtValue InfluenceCode - Description \$ or % AdjAmt 49 User Definable Land Formulk 2.52 15,754 15,754 39,700 Ø view None R AdjAmt X Elec Yes X Elec Yes X Elec Yes X Elec Yes X ASSESSED LAND VALUE (Rounded) : P/Waler No 15 -5,955	Value	33,700							33,700
Use Acres BaseRate AdiRate ExtValue InfluenceCode - Description 2.52 15,754 15,754 39,700 G View None R Paved X Elec Yes R P/Water Yes N P/Sewer Yes	AdjAmt							-5,955	-5,955
Use Acres BaseRate AdiRate ExtValue InfluenceCode - Description 2.52 15,754 15,754 39,700 G View None R Paved X Elec Yes R P/Water Yes N P/Sewer Yes	\$ or %							-15	
Use Acres BaseRate AdiRate 2.52 15,754 15,754 ASSESSED LAND VALUE	uenceCode - Description	View None	Paved	Elec Yes	P/Water Yes	P/Sewer Yes	Gas Yes	P/Waler No	
USB ACTRS B 2.52	ExtValue Influ	39,700 Q	2	×	\checkmark	Z	٩	7	JE (Rounded)
USB ACTRS B 2.52	<u>AdiRate</u>	15,754							LAND VAL
USB AG	BaseRate	15,754							ASSESSED
	Acres	2.52							
<u>Method</u> 49 User Definable Land Formul	Use	_=							
<u>Type</u> Residential City/Residential:		Residential City/Residential 49 User Definable Land Formula							

MEMOS

EFF AGE REFLECTS NEW DOOR, WINDOWS & ROOF, QUAL FOR HOME-MADE 04/19 C01 NO CHANGE.R01:SP43 EFF AGE REFLECTS REMODEL R02:SP42 CABINETRY R03;SP38 QUAL & EFF AGE REFLECTS MH IS ATCO R04;SP44 EFF AGE REFLECTS SOME NEW WINDOWS & ROOF.SHEDGP IS OLD MH R05:SP40 EFF AGE REFLECTS REMODEL

09/19 AW FROM DESK REMOVED R04 WDDK N/V DUE TO AGE

ASG 99

				LAN	D INF	LAND INFLUENCES	ES			
Community	Y	z	View	Z	1	ŋ	E		Street Access	\$5
Gas			CCRs		Airstrip	ip		Paved	Gry Maint	Grv Maint Grv Unmain
Electric			ноя		For Sale	ale		PLAT	TRAIL	NONE
Public H20			Hwy Fnt		Ag Right	ght			WATERFRONT	NT
Public Sewer			Easement		Other			Ocean	River	Lake
LAND TYPE	RR	RR#20	OTHER:					Pond	Dedicated	Dedicated Boat Launch
TOPO	Ste	Steep	Ravine	Other		Wetlands	ands			

COMPARABLE PRC

Desk change 9/11/2019 by AW

3,900 500 3,300 Value

RDF Adj Comp

L Size/ Comp Pys Obs Area Value Depr Depr

≥

Adj Rate

Story Yr.Bit. Eff Base or HI Grade Const Count Rate

Improvement

Description

INTERIOR WALLS

AI/St siding

8 8 8

0-32	Value 18,250	18,250	810	0	00	0	0	810	0	0	0	0	0	19,060		19,060	
R03 049-180-32	n BaseArea floor FinArea	TOTAL BASE	Frame/Siding/Roof/Dorme Loff/Cathedral	Basement finish	Heating Plumbing	Fireplaces/woodstoves	Other (Ex.Liv, AC, Attic,)	TOTAL INT	GARAGES Att Garage	Att Carport	Bsmt Garage	Ext Features	TOTAL GAR/EXT FEAT	SUB-TOTAL	Quality Class/Grade	GRADE ADJUSTED VALUE (rounded)	ENTS
	Construction MHome		INTERIOR						EXT FEATURES Description							GRADE	SUMMARY OF IMPROVEMENTS
			MH (460)	Wd Dk-r (40) 5													SUMMARY
			Z	1 s Fr 3W/S	ţ,										000		
	SPACE 38			18 F											040 180 33	10-201-240	SPECIAL FEATURES

MH (460)	
Style: MHS Occupancy Single family Story Height: 1.0 Finished Area Affic: None Affic: None Style: None Finished Area Finished Area Finished Area Finished Area Finished Area Affic: None Finished Affi	FOUNDATION FOOTING: None Walk: None DORMERS None FLOORING EXTERIOR COVER

Irsn: 92959

COMPARABLE 1 PHOTO



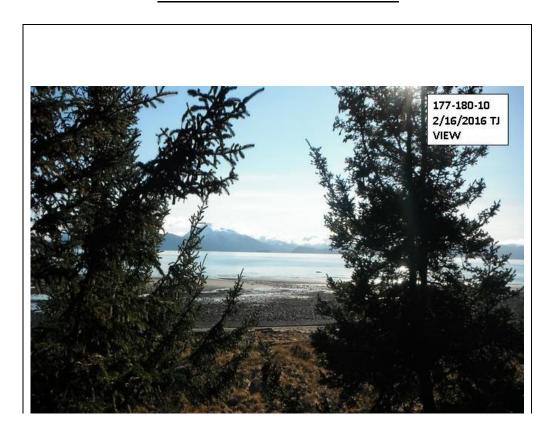
Assessor's Exhibits ASG 101

COMPARABLE 2 PHOTO



Assessor's Exhibits ASG 102

COMPARABLE 3 PHOTO



Assessor's Exhibits ASG 103









2021 NOTICE OF ASSESSMENT Annual - Real Property

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

Address Service Requested

PENIA SIL

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

AA 10226-1/1 P35 T30

CHARLIE PIERCE BOROUGH MAYOR

(907) 714-2230 Fax: 714-2393

(800) 478-4441

Toll free within Kenai Peninsula borough only

THIS IS NOT A TAX BILL

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

Property ID (PIN):17717419 Tax Authority: 20 - HOMER CITY

Parcel Address: Legal Description:

824 OCEAN DRIVE LOOP T 6Š R 13W SEC 20 SEWARD MERIDIAN HM 0003415 OSCAR

MUNSON SUB LOT 82

2021 Assessed Values

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

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

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

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

APPEAL DEADLINE: 3/31/2021 TAXES DUE IN FULL: 10/15/2021

OR

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

APPEAL PROCEDURE AND IMPORTANT TAX INFORMATION ON REVERSE SIDE

Assessor's Exhibits ASG 108 113

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

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 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.

Assessor's Exhibits ASG 109

OUTBUILDINGS CONTINUED

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

Features:

Concrete Floor adds value, (record size).

Loft adds value for a secondary level. (record size)

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

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

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

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

Features:

1SO adds value for three sheathed sides.

2SO adds value for two sheathed sides. 3SO adds value for one sheathed side. 4SO does not value any sheathing.

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

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

GRoten I:\Projects\Manual.doc

12/24/2008

ASG 110 Assessor's Exhibits

Shipping container

From Wikipedia, the free encyclopedia

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

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





$Re\text{-use} \ \ [\text{ edit}\,]$

Main article: Shipping container architecture

The widespread availability and relative cheapness of used intermodal shipping containers meant that architects began to consider them as an alternative to traditional building materials. ^[8] Used shipping containers have been converted for use in housing, and as retail and office spaces. ^{[10][11]} Examples of its use include the Cité A Docks student housing project in Le Havre, France. ^[12] the Wenckehof container village in Amsterdam. ^[13] the portable Puma City store in US cities. ^{[14][15]} the food and retail Boxpark in London. ^[16] the Dordoy Bazaar in Bishkek, Kyrgyzstan. ^[17] the temporary mall Re:START in Christchurch, New Zealand built after the 2011 Christchurch earthquake, ^[16] and as intensive-care units in temporary hospitals during the COVID-19 pandemic. ^[19]

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



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

Assessor's Exhibits ASG 111 116

From: <u>Aaron Swanson</u>
To: <u>Wilcox, Adeena</u>

Subject: <EXTERNAL-SENDER>RE: Question

Date: Friday, March 12, 2021 2:14:46 PM

Attachments: image002.png

image004.png image005.png

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

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

Aaron Swanson, Mortgage Planning Specialist NMLS #194627

44384 Sterling Hwy. Suite #102 Soldotna, AK 99669

907.260.9705 Office 907.252.3069 Cell 907.260.9727 Fax Email: swansona@residentialmtg.com | Proprietary & Confidential





Apply online www.AaronSwanson.co



117

Click here to send me a secure file

From: Wilcox, Adeena <AWilcox@kpb.us> Sent: Friday, March 12, 2021 2:09 PM

To: Aaron Swanson <swansona@RESIDENTIALMTG.com>

Subject: Question

▲ EXTERNAL MESSAGE – Think Before You Click

Hi Aaron,

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

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

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

Assessor's Exhibits ASG 112

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

Assessor's Exhibits ASG 113 118

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).

Assessor's Exhibits ASG 114 119

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.

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.

Commercial Branch a Blaces Include Attachment A

RECEIVED

MAR 2 2 2021

Borough Clerk's Office Kenai Peninsula Borough

For Omcial use Only
Fees Received: \$ 100
☐ Cash
Check # 0099 payable to Kenai Peninsula Borough

FILING FEE BASED ON TOTAL ASSESS [Each parcel/account appealed must be accompo	
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

173-594-42 Account / Parcel Number: NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL. MATTHEW AND DANIBUE FREUDO Property Owner: TG5 R 13W SEC 8 SEWARD MERIDIAN HM 0760104 Legal Description:

Physical Address of Property: BAYVIAN CALDENS SUB ADON NO! LOT 42 BLKG

Contact information for all correspondence relating to this appeal:

Mailing Address:	375 Paintbrush St, Homer AK 99603					
Phone (daytime):	(316) 640-9393	Phone (evening):				
mail Address: mdfreund@gmail.com		ail.com	I AGREE TO BE SERVED VIA EMAIL			

Value from Assessment Notice: \$ 458000 Appellant's Opinion of Value: \$ 290,000 Price Paid: \$ 47,000 Year Property was Purchased: 2015

Yes No 🛛 Has the property been appraised by a private fee appraiser within the past 3-years?

Has property been advertised FOR SALE within the past 3-years? Yes No 🛛

PARCEL NO. DATE OF SALE **ADDRESS** SALE PRICE

Comparable Sales:

APP 1

THE ONLY GROUNDS FOR APPEAL ARE: UNEQUAL , EXCESSIVE , IMPROP (E)). Mark reason for appeal and provide a detailed explanation beloas necessary)	
My property value is excessive. (Overvalued)	The following are <u>NOT</u> grounds for appeal:
My property was valued incorrectly. (Improperty)	™The taxes are too high.
My property has been undervalued.	➡The value changed too much in one year. ➡You cannot afford the taxes.
My property value is unequal to similar properties.	4 Too Carinot allora the taxes.
You must provide specific reasons and provide evidence sup	porting the item checked above.
SEE ATTACHED	
** THE APPELLANT BEARS THE BURDEN OF	PROOF (AS 29.45.210(b)) **
Check the following statement that applies to your Intentions:	
l 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 to be reviewed based on the evidence submitted.	hat I intend to submit, and request that my appeal
Check the following statement that applies to who is filing this	appeal:
am the owner of record for the account/parcel number	appealed.
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 of trustee, or otherwise authorized to act on behalf of the end to act on behalf of this entity (i.e., copy of articles of incomposition of the composition of the c	ntity. I have attached written proof of my authority rporation or resolution which designates you as an ny, or copy from trust document identifying you as
The owner of record is deceased and I am the personal re proof of my authority to act on behalf of this individual and representative documentation). If you are not listed by no REQUIRED for confirmation of your right to appeal this acc	d/or his/her estate (i.e., copy of recorded personal ame as the owner of record for this account, this is
I am not the owner of record for this account, but I wish to notarized Power of Attorney document signed by the ow owner of record for this account, this is REQUIRED for confi	ner of record. If you are not listed by name as the
Oath of Appellant: I hereby affirm that the foregoing informative and correct.	tion and any additional information that I submit is
ME	$\frac{3}{12}$ /2021
	ate /
MATTHEW FREND	
Printed Name of Appellant / Agent / Representative	

My property value is unequal to similar properties.

17359301 is a comparable property a couple doors down with excellent view, but with a flat lot, better siding and architectural features. It has a usable garage. It's valued at \$289K.

17374032 was sold at \$310,000 after 116 days on market. It has a similar view, size and configuration (~2000 sq ft 3 br 3 ba). It has a better lot, nearly 2.5 acres, and is flat.

My property was valued incorrectly.

If the residential sales ratio was used to derive the value for this property, the conclusions from the data are flawed. There are only 11 data points in the scatter plot above \$468,000, out of 150. That puts our property in the 93rd percentile for valuation. Though it is not annotated on the ratio information, the average value appears to be around \$313,000, with the median value even lower.

The escalation factor of 38% is arbitrary and ridiculous in this case.

My property value is excessive.

Thanks to the steep grade of our lot, the driveway and garage is unusable from October-April. We park at our unoccupied neighbors to stay out of the way of the plow, since there is no off-road parking available on our lot.

Our lot has no sewer.

It is finished for 3-season living, with forced-air heat only (no in-floor heating).

The land amount is absurdly overvalued. We paid \$47K for it ca 2015.

Appellant's Exhibits APP 3

Back Contact Agent

41030 Solstice Drive

Homer, AK 99603

3 beds 3 baths 1,920 SF • #20-3849

\$310,000



1/8

Overview **Description**

Enjoy this park like setting. Fully remodeled, complete with new septic in 2012. New roof, windows, & boiler in 2017. Converted to natural gas & assessment paid in full. World class view from the tons of windows. Sunsets you will love to come home to. Arctic entry, space for a den-office, Master Suite and guest half bath on main level. Laundry moved to garage-Wood-stove backup.

Features Reports ADOM

116

Appellant's Exhibits

HIDE

APP 4

1 - Southcentral Alaska Region

Borough/Census Area

1B - Kenai Peninsula Borough

Area

488 - Diamond Ridge/Skyline

Closest USPS Town

Homer

Grid # (Muni Anch)

N/A

Tax Map #-Mat-Su

N/A

Tax ID

17374032

School-Elementary

Paul Banks/Homer

School-Middle

Homer

School-High

Homer

Legal

Diamond View Est L39 #2

Sold Info

Date-Pending

July 17, 2020

Date-Closing

August 25, 2020

Property Info

Realtor.com Type

Residential - Single Family

Beds

3

Baths

3

SF-Res

1,920

Year Built

1984

Year Remodeled

2012

Year Updated

2017

Garage #

1

SF-Gar

296

Carport #

0

SF-Lot

108,464.4

Lot Area Source

Tax Authority

Acres

2.49

Zoning

UNZ - Not Zoned

Remarks and Directions

Directions

North of Homer, Right on Diamond Ridge Rd., Left on Solstice (across from Volcano View) . 4th driveway on the Right.

Appellant's Exhibits

APP 6

No

Residential Type
Single Family Res
Association Info
Association Name

Diamond View Estates HOA

Dues-Amount

120

Dues-Frequency

Yearly

Mobile Home Features

Arctic Entry

Construction Type

Wood Frame

Exterior Finish

Wood

Roof Type

Metal

Foundation Type

All Weather Wood

Floor Style

Two-Story Tradtnl

Garage Type

Attached, Heated

Carport Type

None

Heat Type

Baseboard, Radiant, Stove

Fuel Type

Natural Gas, Wood

Sewer Type

Septic Tank

Water-Type

Well

Dining Room Type

Area

Features-Interior

Arctic Entry, BR/BA on Main Level, Ceiling Fan(s), CO Detector(s), Dishwasher, Electric, Gas Cooktop, Range/Oven, Refrigerator, Smoke Detector(s), Washr&/Or Dryer Hkup, Window Coverings, Wood Stove, Solid Surface Counter

Flooring

Carpet, Laminate Flooring

Features-Additional

Private Yard, Covenant/Restriction, Deck/Patio, Fire Service Area, Garage Door Opener, Home Owner Assoc., Landscaping, Road Service Area, Satellite Dish, View

Access Type

Gravel, Maintained

Appellant's Exhibits

APP 7

Topography Level Wtrfrnt-Frontage None Wtrfrnt-Access Near None New Finance (Terms)

Mortgage Info
EM Minimum Deposit

3,500

Docs Avl for Review As-Built, CC&R's, Docs Posted on MLS

AHFC, Cash, Conventional, FHA, VA

More Info

Show Less

List Office Name

Kachemak Group Real Estate

Information is deemed to be reliable, but is not guaranteed.

Contact Agent
DF Debbie Fanatia
Homer Real Estate
Name
Email

Email

Phone

Message Indicates required field Cancel Send

Email Listing Cancel

110

- 1

SHARE

ASSESSOR'S DESCRIPTION ANALYSIS AND RECOMMENDATION

APPELLANT: Freund, Matthew & PARCEL NUMBER: 173-594-42

Danielle

PROPERTY ADDRESS OR GENERAL 375 Paintbrush Street Homer, AK 99603

LOCATION:

LEGAL DESCRIPTION: T 6S R 13W SEC 8 SEWARD MERIDIAN HM 0760104

BAYVIEW GARDENS SUB ADDN NO 1 LOT 42 BLK 6

ASSESSED VALUE TOTAL: \$458,000

RAW LAND: \$90,100

SWL (Sewer, Water, Landscaping): \$6,500

IMPROVEMENTS \$361,400 DRIVE(\$2,000) DWELLING(\$359,400)

ADDITIONS \$
OUTBUILDINGS: \$

TOTAL ABOVE GRADE FLOOR AREA: Card One **2,000** Sq. Ft. **TOTAL FINISHED LIVING AREA:** Card One **3,000** Sq. Ft.

Card One, First Level 1,000 Sq. Ft. Card One, Second Level 1,000 Sq. Ft.

Card One, Basement Unfin. Sq. Ft. Card One, Basement Finished 1,000 Sq. Ft.

LAND SIZE 0.66 Acres **GARAGE** Sq. Ft.

LAND USE AND GENERAL DESCRIPTION

1) Utilities

Electricity: Yes Gas: Yes

Water: Public Sewer: Private Septic

2) Site Improvements:

Street:

3) Site Conditions

Topography: Sloping Drainage: Adequate

View: Excellent Easements: Typical for the Kenai Peninsula Borough

HIGHEST AND BEST USE: As Currently Improved **ZONING:** None

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

According to Property Assessment Valuation, the first step in developing a cost approach is to estimate the land value at its highest and best use. KPB does this by reviewing, analyzing, and statistically testing reported land sales in a given market area. That updated land value is then combined with the value of all 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

The subject property is a .66 acre parcel with an excellent view, electric and gas utility, gravel maintained road, and public water.

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

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

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

Improvement Comments

The subject property is a two level frame construction style home over a basement garage with a forced air heating system and a formed concrete foundation. The dwelling was built in 2019, the roofing material is metal and the roof type is shed style. The property has a septic tank system and is hooked up to city water.

An exterior-only inspection was performed on 4/8/21 by Paul Story, Appraiser and Stephen Carmichael, Appraiser II. The inspection resulted in changes to the exterior siding, basement cover, primary heat, quality, and the sketch was edited. The quality was downgraded from Good (G) to Average (A) to reflect the construction grade and the seasonal lack of driveway and garage utility. The changes made resulted in decreasing the value by \$50,400. No interior inspection was allowed to the Assessing Department, the appellant was informed of KPB code 5.12.060(P) "if access is denied, the appellant shall be precluded from offering evidence regarding the interior condition of the evidence." The quality and primary heat change was ascertained based upon the information given by the appellant and the exterior inspection details.

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

For the Homer market area (#210), 150 sales from the last three years were analyzed. The median ratio for all of the sales is 99.57% and Coefficient of Dispersion (COD) is 8.35%, all ratios are within acceptable ranges as set by International Association of Assessing Officers (IAAO).

RATIO SUM:	147.93		# OF SALES:	150	
MEAN:	98.62%	Earliest Sale	TOTAL AV:	\$ 46,498,700	
MEDIAN:	99.57%	Latest Sale 9/8/2020		TOTAL SP:	\$ 47,007,025
WTD MEAN:	98.92%	Outlie	MINIMUM:	73.38%	
PRD:	99.70%	Range	1.50	MAXIMUM:	129.87%
COD:	8.35%	Lower Bounda	70.95%	N SALE AMT:	\$ 169,000
St. Dev:	0.1050	Upper Bounda	X SALE AMT:	\$ 800,000	
COV:	10.65%				\$ -

References

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

RECONCILIATION AND FINAL VALUE CONCLUSION

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

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

ASSESSOR'S RECOMMENDATION:

APPELLANT: Freund, Matthew & Danielle

PARCEL NUMBER: 173-594-42

LEGAL DESCRIPTION: Error! Reference source not found.

TOTAL: \$407,600

BOARD ACTION:

LAND: _____ IMPROVEMENTS: ____ TOTAL: ____





Assessor's Exhibits ASG 13





Assessor's Exhibits ASG 14



Assessor's Exhibits ASG 15 135



Assessor's Exhibits ASG 16 136



Assessor's Exhibits ASG 17



Assessor's Exhibits ASG 18



Assessor's Exhibits ASG 19



JAN 02 2020

ADEO

State of Alaska Department of Environmental Conservation Documentation of Construction

Processed by: REP
Date: 1-28-20
SEPTS Kev #:

Cenai Area Cena

Part I. General Information

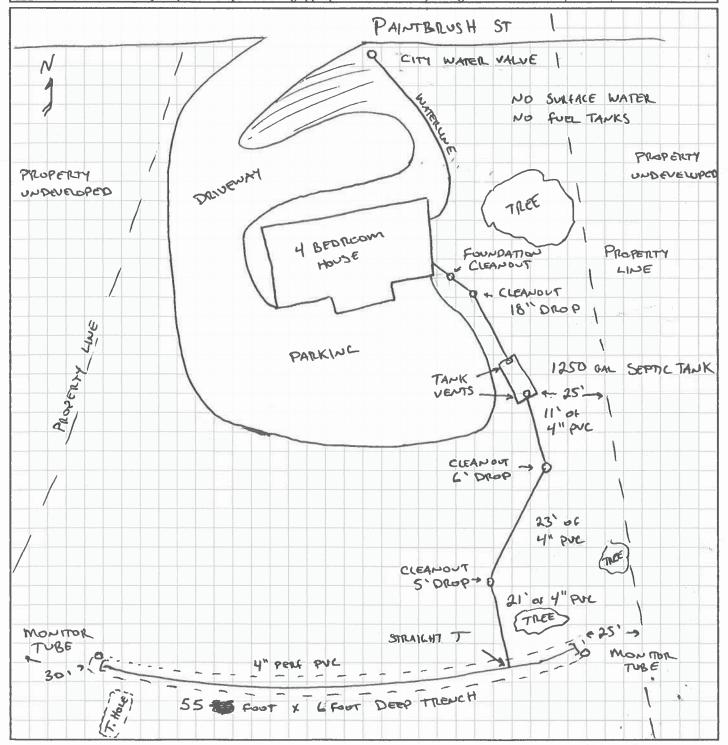
Legal Descriptio	BAYVIEW G	MRDENS SUB	ADDN	NolL	57 42 L PA	N or Tax ID#:	
Street Address	375 PAINTB					est community):	HOMER
Coordinates	Latitude:		Longitu	de:		Datum:	<select one=""></select>
Installer Name, Email, & Phone	# CHRISTOPHER I	NADE JOHNSUA	ے د.	wadej	ohnson @ho	tmail.com	107 - 399-7/99
***	G 2	Part II. Wastew	ater Di	sposal S	System		
- · · · · · · · · · · · · · · · · · · ·	Private Residence - #	· · · · · · · · · · · · · · · · · · ·			of Units:	Total # Beds	ooms: 4
Facility Served	Small Commercial Facility (< 500 gpd) show design flow calculations in Comments section below Total Design Flow (gpd):						
New System	Repair/Replace Exist					n results of existing	components):
System Installed	By: Certified Installer	Approved Home	owner	Notifi	cation Date: C	OCT 23 20	19
	neer/Supervision or Inspe			Date I	nstalled: Oc	- 14 12	9
Septic Tank	Capacity (gal): 1250	# of Compartmen			STEEL	Manufacturer:	
Lift Station	Manufacturer:			e/model):			arms: Yes No
Type of Field	Deep Trench	Shallow Trench	Lea	ch Pit	Bed	5-Wide	
Soils – Visual	Classification: 5th	Application Rate (sq. ft./be	droom):	150 Per	rcolation Rate (m	in/inch): 2.6
and Perc Test	Attach percolation test resul	ts or other soils report se	aled by reg	sistered pro	fessional engineer a	s applicable.	•
Soil Absorption	Length (ft): 55	Width (ft): 2 Rock		Rock Dep	Depth: 6 FEET Effective Area (sq ft): 660		
System Details	Rock Grade: 12"-3"	Graveless Media: # Units: Unit Area: N			Manufacturer:		
		Septic Tank		A	bsorption Area		Sewer Lines
Freeze Protection	Soil Cover (feet)	3		4		2	4-6
·-	Insulation (inches)	2				2	
Cleanout Pipes	# Cleanout(s): 4	# Septic Tank	Vents:	2	# Leach Fi	eld Monitor Tube	es: 2
Vertical Separation	on Distance from Botton	n of Soil Absorption	System	to: Gro	undwater 4' +	Impermeab	le Soils 6 +
Horizontal	list distances to all neare	st: Private Well	Publi	ic Well	Waterline	Surface Wate	r Property Line
Separation	Septic Ta	nk CITY WAT	EL		40"	100 +	- 25`
Distances	Soil Absorption Syste	em ((100'	100 +	
(measured from nearest edge to	Lift Statio						
nearest edge)	Sewer Line	(s)	1		20	Registered Pro	ofessional Engineer Seal
Horizontal Sepai	ration Distance from Soi	l Absorption System	to Slope	e exceedi			
Comments/Crite	Comments/Criteria used to size commercial facility (state type of facility, # people, gpd/person, etc.):						
		· · · · · · · · · · · · · · · · · · ·					
I certify that the	information provided in	Parts I, II, III and I			er hade		
Signature	VICK.	Printed N	ame		Mon Man	4	
	tion No. 2019 - 23.		Date 12		19		
NOTE: Certified Insta	llers or Approved Homeowners:	must sign and date. Profess	sional Engir	ieers must s	eai, sign, and date.	1	

Legal Description:

Part III. Plan View Diagram

Instructions for Diagram: (use space below or attach additional pages as necessary; engineers may attach separate sealed drawings)

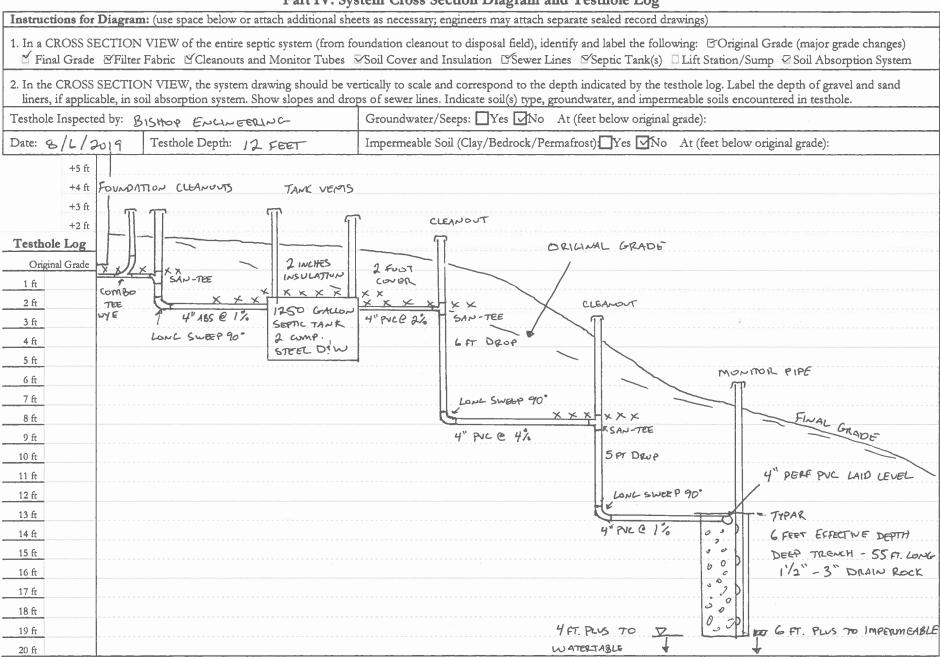
- 1. In a PLAN VIEW, identify and label all of the following: © On Lot Drinking Water Source © Waterline(s) Surface Water © Septic Tank Soil Absorption System Fuel Tank(s) (identify above or below ground and size) Property Line(s) Testhole All Sewer Lines and Perforated Pipe Wall Cleanouts and Monitor Tubes All Structures Slopes >25% and >10 feet in height © Closest Well on Adjacent Properties (identify classification) Closest Septic Tank and Soil Absorption System on Adjacent Properties
- 2. In the PLAN VIEW, label the horizontal separation distances, to the nearest half foot, between well(s), water lines, and surface water high water boundary to all potential sources of contamination listed above in accordance with Section 40.06 Typical Site Plan in the Onsite Wastewater System Installation Manual. Label separation distance between soil absorption system and slopes exceeding 25%. Label the size of each septic system component using appropriate units. Identify fittings used at bends and junctions.



Street Address:

375 PAINTBRUSH ST.

Part IV. System Cross Section Diagram and Testhole Log





Address: PO Box 2501, Homer, AK 99603-2501 • Telephone: (907) 299-7609 • Website: www.bishop-engineering.com

TECHNICAL MEMORANDUM

Bayview Gardens Sub Addn No 1 Lot 42 Block 6 (375 Paintbrush Street, Homer)
On-site Wastewater Absorption Field Study and Recommendations

A soil test pit was excavated, and one percolation test performed on the above referenced parcel on August 6, 2019 to determine the feasibility and design parameters for an on-site wastewater soil absorption system. The following observations were made during the site investigation:

- 1. Approximately 80 feet south of the residence under construction and at the toe of the driveway embankment, 18 inches consist of very loose, silty sand with roots, sod and some organics. From 18 inches below the ground surface (bgs) to 38 inches bgs, soil consists of loose silty sand with no organics. From 38 inches bgs to 132 inches bgs, soil consists of soft sandy silt with slightly increasing density with lower depth. From 132 inches bgs to the bottom of the test pit at 144 inches bgs, soil is very firm silt with clay in a blocky but fractured form.
- 2. Groundwater was not encountered in the test pit but there was rust mottling at 132 inches bgs indicating groundwater has likely existed at this depth in the past.
- 3. The sandy silt percolates at the rate of 2.6 minutes per inch.
- 4. Existing slope within the proposed absorption field area is slightly less than 25% down to the south.

Based upon the observations itemized above, the following soil absorption field design parameters are recommended:

- 1. The recommended soil absorption system consists of a deep trench with 6-foot effective depth with the invert of the perforated distribution pipe placed at the ground surface (bottom of drainrock no lower than 72 inches bgs).
- 2. Minimum side face absorptive area per bedroom shall be 150 square feet.
- 3. The residence is anticipated to have 4 bedrooms. Therefore, provide 600 square feet of side face area or install 50 feet of trench length based on the 6-foot effective depth.
- 4. Minimum septic tank size is 1250 gallons with a possible additional 250 gallons for food waste grinder.
- 5. Installation of the system, including septic tank, piping, cleanouts, inspection ports, monitor tubes, cover and insulation, and filter fabric shall adhere to the latest ADEC Installers Manual.



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Assessor's Exhibits ASG 23

PERCOLATION TEST LOG - TEST HOLE NO. 1

Property legal description:	Bayview Gardens	Sub Addn No	1 Lot 42 Block 6
-----------------------------	-----------------	-------------	------------------

Test performed by: PKR/John Bishop, PE

Date of test: 8/6/2019

Precipitation preceding 7 days: 0.0 inch

Depth of percolation test (inch bgs): 45 Hole diameter (inch): 7

SOIL PROFILE

Ground line

SM-SILTY SAND, SOME ORGANICS, ECCTS, SCID, "THROW", LOOSE

SM-LOCSE SILTY SAND

ML-SALDY SILT, SOFT TO MEDIUM FIRMMESS WITH DOPTH

-132" -144"

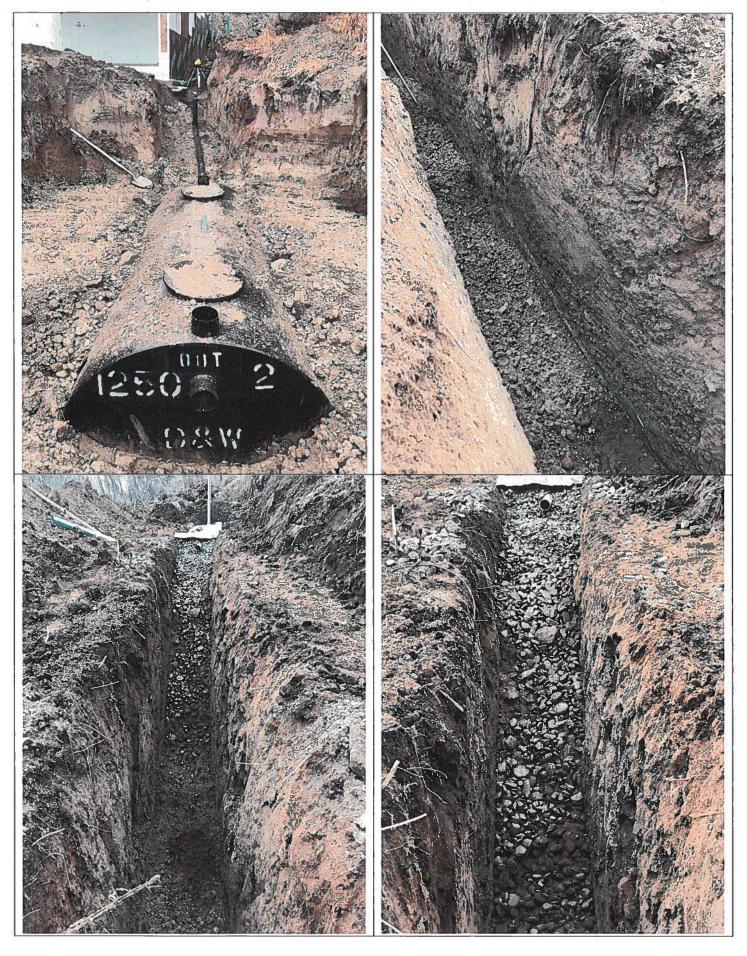
ML-CL - "HARD PAN" BLOCKY, FRACTIRED, MOTHING, WATER PERMEABLE BY JOINTS

NO GROUNDWARER ENCOUNTERED

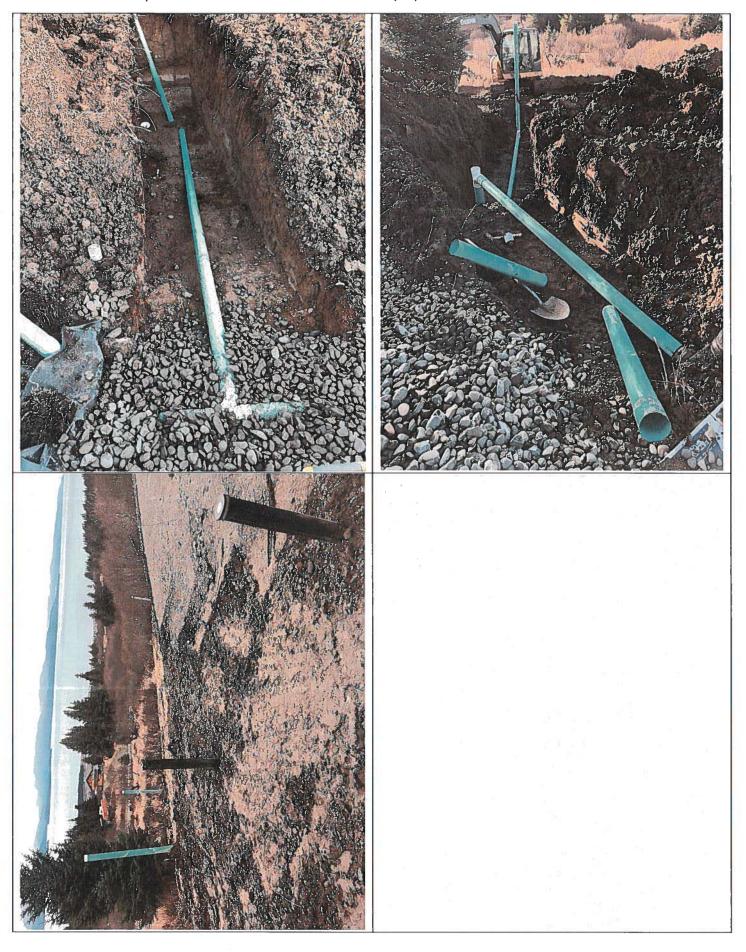
PERCOLATION TEST RESULTS

12:58 1	:mm) (m :01 3	in) Star 3 14.00		(inch)	(min/inch)	Remarks
	:01	14.00				
		1 14.00	00 15.750	1.750	1.7	
1:02 1	:05	3 13.75	0 15.375	1.625	1.8	
1:06 1	:09	3 14.06	3 15.375	1.312	2.3	
1:10 1	:13	3 14.06	3 15.313	1.250	2.4	Steady State

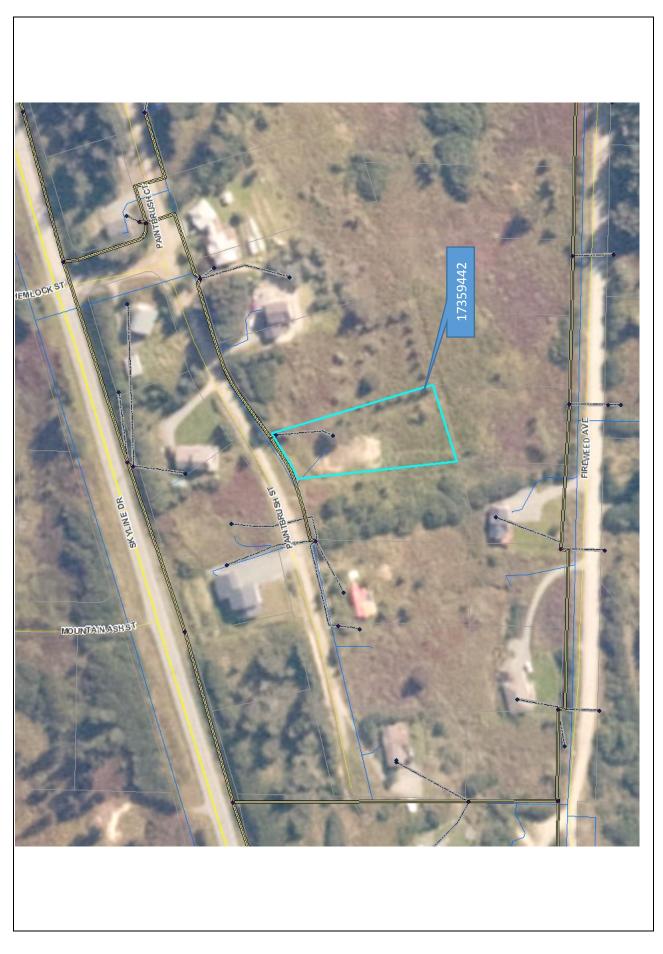
Assessor's Exhibits ASG 24



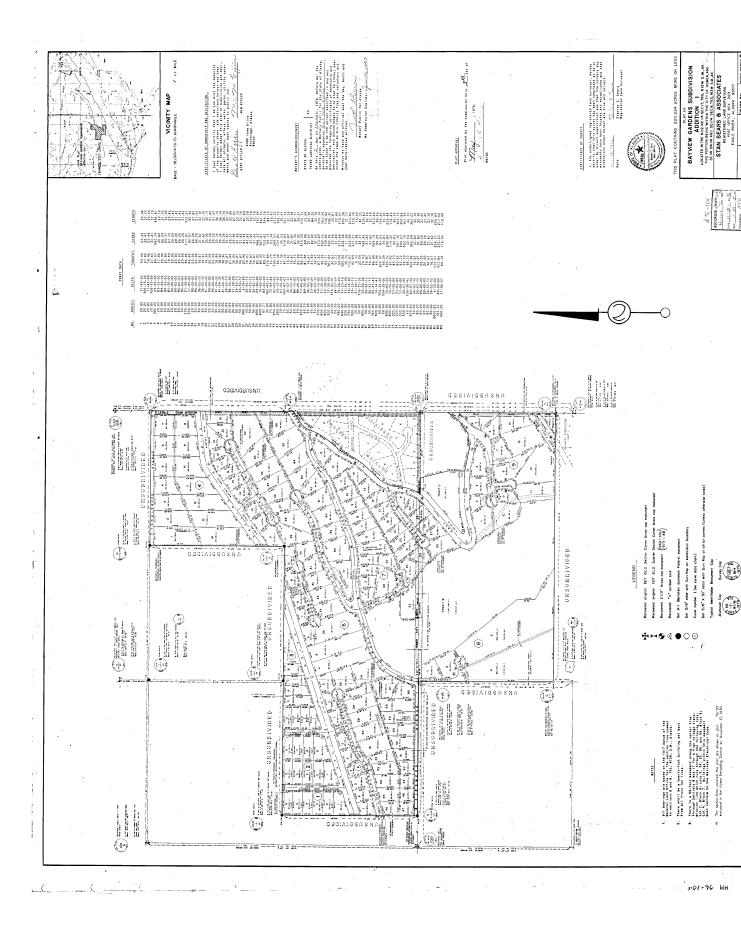
Assessor's Exhibits ASG 25



Assessor's Exhibits ASG 26 146



Assessor's Exhibits ASG 27



Assessor's Exhibits ASG 28



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

173-594-42

Card R01

12 LAKERIDGE DR GODDARD, KS 67052-9254 FREUND MATTHEW FREUND DANIELLE PRIMARY OWNER **ACRES:** 0.66 T 6S R 13W SEC 8 Seward Meridian HM 0760104 BAYVIEW GARDENS SUB ADDN NO 1 LOT 42 BLK 6 **375 PAINTBRUSH ST** LEGAL DESCRIPTION: Meighborhood:
x210 Homer - Core Area
y
x210 Homer - Core Area
y
x110 Residential Dwelling - single SS 2021 58863 SMINISTRATIVE INFORMATION 20 - HOMER CITY TAG:

Residential Dwelling - single

130,600 2020 89,300 89,300 2019 **VALUATION RECORD** 2018 86,000 79,200 2017 57,200 2016 **Assessment Year** mprovements Land **EXEMPTION INFORMATION**

90,100 Worksheet

367,900 458,000

219,900

89,300

86,000

79,200

57,200

Total

LAND DATA AND CALCULATIONS

46,200 AdjAmt 100 \$ or % ExtValue InfluenceCode - Description 46,200 A View Excellent P/Water Yes 70,000 <u>AdjRate</u> 70,000 **BaseRate** 99.0 Acres Use Residential City/Residential 49 User Definable Land Formula

90,100

Value

Gravel Main P/Sewer No Elec Yes Gas Yes

43,890 -2,310 ņ

ASSESSED LAND VALUE (Rounded):

90,100

Grv Maint Grv Unmain

Street Access

LAND INFLUENCES

N N

View CCRs НОА

Community

Gas

NONE

TRAIL

PLAT

For Sale

Ag Right

Other

Easement Hwy Fnt

Public Sewer

Public H20 Electric

LAND TYPE

OTHER: Ravine

Paved

Airstrip

WATERFRONT

Boat Launch

Dedicated

ORIGINAL

Wetlands

Other

Steep RR#20

TOPO

Lake

River

Ocean Pond

MEMOS

Building Notes 11/20 ERS EST FROM RD PER COVID-19

ASG 29

Value 28,790

Construction BaseArea floor FinArea

1000 B

120,970 91,020

1,000

1,000

1000 2.0

Wood Frame Wood Frame Concrete

2,310

Frame/Siding/Roof/Dorme

INTERIOR

Loft/Cathedral nterior finish

240,780

TOTAL BASE

5,530

Fireplaces/woodstoves Other (Ex.Liv, AC, Attic, ...

Plumbing Heating

32,960

TOTAL INT

4,120 21,000

Basement finish

Irsn: 58863 2021

PHYSICAL CHARACTERISTICS Scoupancy Single Family Spory Height: 2.0 Mished Area 2,000 **2 L FRAME** None tyle: :i otr's

Framing: Std for class Flat or Shed MOFING Material: Metal

Medium 5/12 to 8/12

Pitch:

Footing: Normal for class **FOUNDATION**

Formed concrete Walls:

DORMERS None

Base Allowance Base Allowance None Plywd sub Plywd sub FLOORING Slab 0. 2.0

EXTERIOR COVER

Wood siding

0.

Wood siding None 2.0

INTERIOR WALLS

Normal for Class Normal for Class None 0. 2.0 B

HEATING AND PLUMBING

Water Htr: 1 1 0 12 TOTAL fix: Extra fix: Rigmary Heat: Radiant-floor **Edi**xt.Baths: 0 0 Kit sink: 3Axt.Baths: 2 6 5-Fixt.Baths: 0 0 **E**xt.Baths: 1 4

	22	12 RFX Wel Dk-r 10 (320)
RFX (Upper) (216) 12 18 18 8 Wd Dk (190) 12 18	2 s Fr Bsmt G (1000)	16 5
	8	10

R01	
173-594-42	SPECIAL FEATURES

18,520

TOTAL GAR/EXT FEAT

292,260

G.90

263,030

GRADE ADJUSTED VALUE (rounded)

SUMMARY OF IMPROVEMENTS

Quality Class/Grade

SUB-TOTAL

18,520

Ext Features

Bsmt Garage

6,280 2,940 4,240

> 3 WDDK 4 RFX/

2 RFX/

1 WDDK-R

Att Garage Att Carport

GARAGES

EXT FEATURES Description

0.00 0.00 0 0 0 263,030 1 0 0 100 138 100 3,2,000,00 2,000,00 0 0 1 2,000 0 0 0 0 0 100 100 100 0,00 0.00 0 0 0 1 6,500 0 0 0 0 100 100 100 100 100 100 100
0 0 0 263,030 1 0 0 0 0 0 0 0 0 0 0 1 2,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
0 0 1 2,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
0 0 1 6,500 0 0 0 0 0 1 TOTAL INADPONENTAL VALUE (for this correl)
LAND OVENERNT VALUE 160r 450r



I of InspDate 4/8/21 Appraiser 4 +P5 Parcel # 173594 42 Cd# STR. OVERRIDE VALUE Redraw: (Y) N Reinspect: Y (N) Yr. Supp. Roll: Y (N) Insp Reason: **Property Class** Occupancy Type: Quality VA 100 Condo Condo 140 Single Family VA(Lnd Imp)105 AB 190 Townhouse Cabin G Duplex Frame **AS** 110 CM VC 300 Р VG Triplex Log Yr Blt EX RS 112 CM(Lndlmp) 305 4-6 Family 2019 Mas F **PC 120** Eff Yr HVI CM 350 Multi-family <u> 2020</u> Pct.Comp. MH 130 LH VA 600 Other ΑV HVII 100% Extra Living Units LH (Lndlmp) 605 MH (only) 131 MH 132 Other Designed Converted **Roof Material** Foundation Roof Heat Plumbing **Footings** Hot Water (<u>|</u> (<u>)</u> Туре Built up kitchen water htr Normal for class Gable CompSh to 235 No Heat 2-fix 4-fixture 2) 5-fixture Piers - no wall Gambrel CompSh 240-260 Radiant Ceiling 3-fix Comp Roll Mono slab Flat or Shed Radiant Floor Extra fixtures No Plumbing None A-Frame Metal Electric BB Foundation Walls Forced Air **Special Plumbing** Complex Other Formed Concrete Shake-sh med Space Heater Hot Tub Sauna Bath (Interior) Pitch Wood shingles Piers - no wall ement & Monitor Low to 4/12 Features - Ba Whirlpool Chemonite Cinder block Med 5/12 - 8/12 Bsmt Garage Fireplace Fireplace M Egress Win # Monitor Mono slab - no wall High 9/12 & up G MH Found. (Lin Ft) Wood Stove None EXTERIOR DETAIL INTERIOR DETAIL Floor Type Ext. Cover A Dormers: A Interior-Walls 1 | 1.5 | 1.75 | 2 1 1.5 1.75 2 1 | 1.5 | 1.75 2 Plywood (OWJ) Norm. for class None Shed Alum or Steel Slab None Other Board & Batten Log Log Rustic A G Electricity **Finish** 1 1.5 1.75 2 Δ Panel Log Solid Non None Plywood Base Allowance Sheetrock Plywood (OSB) Colling Finish Basement: 1.5 1.75 Stucco Concrete 2 Α Carpet Norm, for class T1-11 Economy Ceramic Tite Suspended Vinyl Vinyl Acoustic Tile Wood Alumystel Hard Wood Masonry Veneer Plywood Sheetrock Hardi-Plank Pergo or Equal Wood LAND INFLUENCES 8WL Community View L G Street Acce Ν Cistern Private Septic Grv Unmain Airştrip Paved **Grv Maint** Sand Point **CCRs** Septic(3-4plex) Gas HOA For Sale PLAT NONE Electric Crib Spring Public H20 Water Front Ag (Rights Septic (dup) Private Water Hwy Fnt Public Sewer Sep(Holding)Tk Easement* Other* Ocean River Lake **BOAT Launch** TOPO Steep Dedicated Other# Ravine Other Wetlands Pond LT# RC#2 RR#20 LAND NOTES: ADDITIONS/STAND ALONE STRUCTURES Ext Cover Yr Blt Eff Yr Roof Mat. Code Qual Heat DELETE ALL EXISTING OUTBUILDINGS? Features Qual Code $\mathbb{I}(\mathbb{I})$ Drive NOTES: Quality reflects four Construction and lack of driveway + Garage utility

		Total	2	4	9	14	35	37	40	44	45	51	99	62	70	83	88	91	94	96	100		
į	e e	%	2	2	2	8	21	2	3	4	+	9	5	9	8	13	5	3	3	2	4		
			/													_			/)	/00	
		Completion Estimate	Plans Permits & Surveying	Water/Sewer Rough-in	Excavation, Forms, & Backfill	Foundation	Rough Framing	Windows & Exterior Doors	Roof Cover	Plumbing Rough-in	Insulation	Electrical Rough-in	Heating	Exterior Cover & Paint	Int. Drywall , Tape & Texture	Int. Cabinets, Doors, Trim Etc.	Plumbing Fixtures	Floor Covers	Built in Appliances	Light Fixtures & Finish Hardware	Painting & Decorating	Total Completion	
				#)	5.40	4.95	4.50	7.20	9.60	6.00	5.40	4.95	4.50	5.40	4.95	4.50	3.60	3.30	3.00		18.0	_
	801 - Infinity		mean = 165%	EXCELLENT	150 - 180%	Excellent high-quality	throughout		Excellent high-quality	throughout		Excellent high-quality	throughout		Excellent high-quality	throughout		Excellent high-quality,	exotic woods. Hand-	finished unique	designs	Excellent high quality	
	8				$\overline{}$	35	05	75	80	8	8	ജ	90	75	35	50	75	8	02	20		15.	-

Size Ranges	Cabin	"	0 - 500 s.f.		Cottage]e =	501 - 800 s.f.		Res.	85	801 - Infinity	Г		1
													Completic	Completion Estimate
	mean = 70%		mean = 85%		mean = 100%	G gre	mean = 115%		mean = 135%		mean = 165%		Plans Permits & Surveying	Surveying
QUALITY	LOW 65 - 75%	3	FAIR 80 - 90%	**	AVERAGE 95 - 105%	→	GOOD 110 - 120%	3	VERY GOOD 125 - 145%	+	EXCELLENT 150 - 180%	+	Water/Sewer Rough-in Excavation, Forms, & E	er Rough-in Forms, & Backfill
FLOOR	NONE or low grade	2.25	Below average	2.70	Average	3.15	10 -20% above	3.60	Very Good, upper-end	4,35	Excellent high-quality	5.40	Foundation	
COVER	on subfloor (no	2.10	grade covering on	2.55	builder-grade		average grade	3.45	floor coverings	4.05	throughout	4.95	Rough Framing	
	padding, etc)	1,95	Subfloor	2.40	floor covering	2.85	floor covering	3.30	throughout	3.75		4.50	Windows & Exterior Doors	arior Doors
CABINETS	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	
COUNTER TOPS	(may be owner-built)	2.80	commercial type	3.40	builder-grade	8	grade quality (double	4.60	and countertops	5,40	throughout	9.60	Plumbing Rough-in	-in
		2.60		3.20		3.80	vanities, etc)	4.40	(double vanities, etc)	5.00		6.00	Insulation	
KITCHEN	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	rin
APPLIANCES	ROV anly (na	2.10	builder-grade	2.55	bu der-grade		builder-grade	3.45	quality appliance	4.05	throughout	4.95	Heating	
	dishwasher, etc)	1,95	package	2,40	package	2.85	package	3.30	package	3.75		4.50	Exterior Cover & Paint	Paint
FIXTURES	7	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	e & Texture
Plumbing/Lighting	NONE or low grade	2.10	commercial type	2.55	item fixtures	8	builder-grade	3.45	plumbing & lighting	4.05	throughout	4.95	Int. Cabinets, Doors, Trim Etc.	oors, Trim Etc.
		1.95	fixtures	2.40		2.BS	fixtures	3.30	fixtures throughout	3.75		4.50	Plumbing Fixtures	SS
INTERIOR	NONE, owner-built	1.50		1.80		2.10	Above average	2.40	Very Good quality	2.90	Excellent high-quality,	3.60	Floor Covers	
Door/Window	or photo finish	1.40	Mahogany doors	1,70	Average wood	(g)	quality doors and	2.30	custom doors and	2.70	exotic woods. Hand-	3.30	Built in Appliances	es
Tria		1.30	and photo finish trim	1.60	doors and trim	<u>-</u> 8	wood trim	2.20	sculptured good wood	2.50	finished unique	3.00	Light Fixtures & Finish Hardware	Finish Hardwan
									trim		designs		Painting & Decorating	rating
		7.50		9.00	Textured sheetrock	10.5	Textured sheetrock	12.0	High quality wallpaper,	14.5	Excellent high quality	18.0	Total Completion	no
INTERIOR	NONE or	7.00	Below average	8.50	and/or average	E	with good quality	11.5	wood paneling and/or	13.5	wallpaper, wood	16.5		
Partition Walls	Plywood/OSB	6.50	paneling / sheetrock	8.00	paneling	9.50	wallpaper and/or	11.0	wainscoling, etc	12.5	paneling and/or	15.0	QUALITY	
							wood paneling				wainscoting, etc		CBN-	70% of P
	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% of P
CEILINGS	Plywood/OSB or	3.50	sheetrock and full 8	4.25	& standard 8'	8	9' or 10' ceiling	5.75	may include good	6.75	may be unique in	8.25	CBN +	90% of P
	below 8' height	3.25	celling height	4.00	ceiling height	4.75	height. Vaulted or	5.50	wood paneling on	6.25	design, detail	7.50	ď	< 40%
							cathedral ceiling		open-beam celling		and effect		۵	20%
	Minimal single-pane	15.0	Smaller than	18.0	Ample average	21.0	Good quality, larger	24.0	Abundant Very Good	29.0	Same as before but	36.0	ф.	%09
WINDOW	low grade sliders or	14.0	average sliding or	17,0	quality sliding or		трап ауегаде. Ѕоте	23.0	quality windows	27.0	may be unique in	33.0	ů	65%
FENESTRATION	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		20%
		_]	windows		pane		octagon, etc		etc)		effect		L+	75%
	Low cast, poor		Below average		Average		Above average		Very Good workman-		Excellent high		ů	80%
	quality workmanship	37.5	workmanship but	45.0	workmanship,	52.5	workmanship with	60.0	ship. Good attention	72.5	quality workman-	90.0	u.	85%
OVERALL	and design. Below	35.0	meets minimum	42.5	meets or exceeds		some attention to	57.5	to interior refinements	67.5	ship, finishes and	82.5	÷	%06
WORKMANSHIP	minimum standard.	32.5	standards: 2 X 4	40.0	minimum standard.	47.5	design and detail.	55.0	and detail; exterior has	62.5	appointments and	75.0	-A	%56
	No design or detail		construction		2 X 6 construction		2 X 6 construction		some custom design		attention to detail.		1	100%
		_]	Minimal design				Energy Eff. Package		and omamentation		Unique in design, etc		++	105%

120% 125% 135% 145%

4 VG-YG+ Ä a a Η £

165%

150%

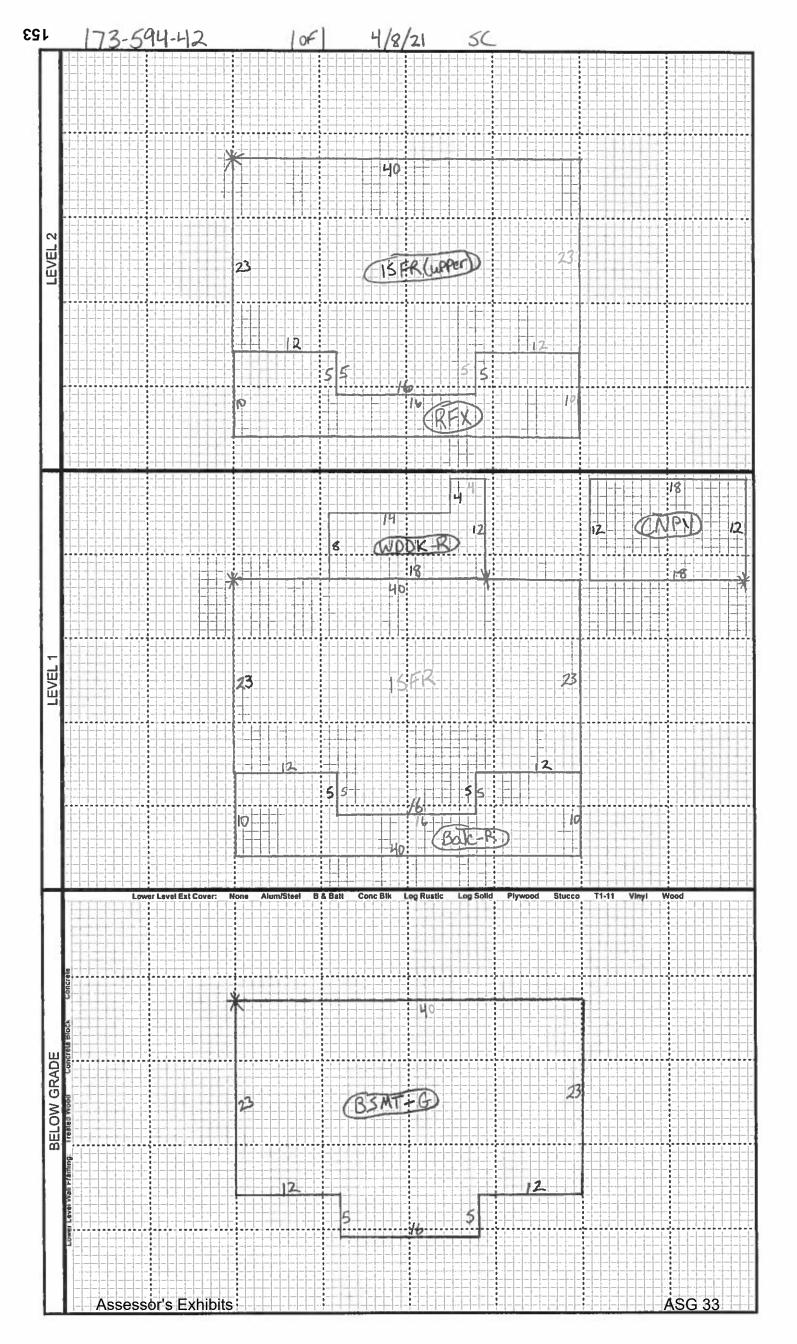
200%+

HVI+ Ξ

190% 195%

185

KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM





KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

173-594-42

Card R01 12 LAKERIDGE DR GODDARD, KS 67052-9254 Residential Dwelling - single FREUND MATTHEW FREUND DANIELLE PRIMARY OWNER **ACRES:** 0.66 T 6S R 13W SEC 8 Seward Meridian HM 0760104 BAYVIEW GARDENS SUB ADDN NO 1 LOT 42 BLK 6 **375 PAINTBRUSH ST** LEGAL DESCRIPTION: Heighborhood: x210 Homer - Core Area Heigherty Class: 6 110 Residential Dwelling - single MDMINISTRATIVE INFORMATION 58863 20 - HOMER CITY TAG:

LAND DATA AND CALCULATIONS

90,100 317,500 407,600

130,600

89,300

79,200

57,200

219,900

89,300

86,000

79,200

57,200

Worksheet

2020 89,300

2019

2018 86,000

2017

2016

Assessment Year

EXEMPTION INFORMATION

mprovements

Total

VALUATION RECORD

90,100						90,100
46,200					-2,310	43,890
100					သု	
View Excellent	P/Water Yes	Gravel Main	Elec Yes	Gas Yes	P/Sewer No	
46,200 A	\checkmark	S	×	△	Σ	ASSESSED LAND VALUE (Rounded):
70,000						LAND VALL
70,000						ASSESSED
99.0						
≚						
sidential City/Residential 49 User Definable Land Formu						
	70,000 46,200 A View Excellent 100 46,200	0.66 70,000 70,000 46,200 A View Excellent 100 46,200 K P/Water Yes	0.66 70,000 70,000 46,200 A View Excellent 100 46,200 K P/Water Yes S Gravel Main	0.66 70,000 70,000 46,200 A View Excellent 100 46,200 K P/Water Yes S Gravel Main X Elec Yes	0.66 70,000 70,000 46,200 A View Excellent 100 46,200 K P/Water Yes S Gravel Main X Elec Yes P Gas Yes	0.66 70,000 70,000 46,200 A View Excellent 100 46,200 K P/Water Yes S Gravel Main X Elec Yes P Gas Yes M P/Sewer No -5 -2,310

MEMOS

03/21 PD / PS QUALITY REFLECTS POOR CONSTRUCTION & LACK OF **Building Notes** 11/20 ERS EST FROM RD PER COVID-19

				LAN	LAND INFLUENCES	.UENC	ES			
Community Y N	٨		View	z	1	9	3		Street Access	SS
Gas			CCRs		Airstrip	ip		Paved	Grv Maint	Grv Maint Grv Unmain
Electric			НОА		For Sale	ale		PLAT	TRAIL	NONE
Public H20			Hwy Fnt		Ag Right	ght			WATERFRONT	NT
Public Sewer			Easement		Other			Ocean	River	Lake
LAND TYPE	RR	#20	RR#20 OTHER :					Pond	Dedicated	Pond Dedicated Boat Launch
торо	Ste	dəə	Steep Ravine	Other		Wetlands	ands			

RECOMMENDED

Value 94,730 72,730 21,830

1,000 1,000

1000 1.0 1000 2.0

Wood Frame Wood Frame Concrete

1000 B

1,630

Frame/Siding/Roof/Dorme

INTERIOR

-off/Cathedral nterior finish

189,290

TOTAL BASE

13,100

2,550 17,280

Fireplaces/woodstoves Other (Ex.Liv, AC, Attic, ...

Plumbing Heating

Basement finish

Construction BaseArea floor FinArea

2 L FRAME

Style:

Scoupancy Single Family inished Area 2,000 None ory Height: 2.0 :i Ootr's

POFING POFING Paterial: Metal

Framing: Std for class Flat or Shed : Ege:

Low 4/12 or less

Pitch:

Footing: Normal for class FOUNDATION

DORMERS

Formed concrete

Walls:

None

FLOORING

Base Allowance Base Allowance None Plywd sub Plywd sub Slab 0. 2.0

EXTERIOR COVER

Wood siding Wood siding AI/St siding 0. 2.0

INTERIOR WALLS

02

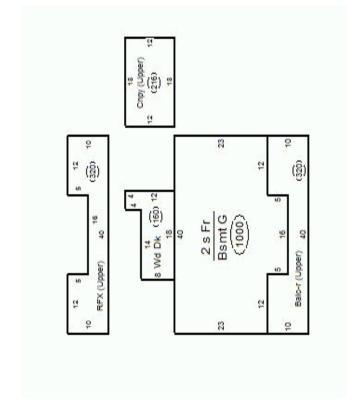
Description

Normal for Class Normal for Class None 0. 2.0 B

SWL

02

Water Htr: 1 1 0 12 TOTAL fix: Extra fix: Rejmary Heat: Forced hot air **HEATING AND PLUMBING** Kit sink: **25.5**ixt.Baths: 0 0 **Ext.Baths:** 1 4 5-Fixt.Baths: 0 0 3Axt.Baths:



8 173-594-42

SPECIAL FEATURES	EATURES						SUM	SUMMARY OF IMPROVEMENTS	FIMP	ROV	'EME	NTS						
ription		dwl	provement	Story ment or Ht Grade	Yr.Blt. Const	Eff Const C	Base Count Rate	Adj Rate	W L Size/ Area	S A		Comp Value	Pys O Depr De	Obs F	Fnc Depr	Loc RDF Adj	% Comp	Value
BGAR2C	0 2,550		DWELL	2.0 Avg	2019	2020	0.00	0.00	0	0 0		226,190 1 0 0	-	0		100 138	8	309,000
アドトンドア	006,9	0	DRIVE	0.00 Avg	3000	3000	2,000.00	2,000.00 2,000.00	0 0 1	0	_	2,000	2,000 0 0 0	0	0	0	901	2,000

19,620

TOTAL GAR/EXT FEAT

226,190

Avg 1.00

Quality Class/Grade

SUB-TOTAL

226,190

GRADE ADJUSTED VALUE (rounded)

19,620

Bsmt Garage: Ext Features

5,080

2,560

4 CNPY/

9,510 2,470

1 BALC-R/

2 WDDK 3 RFX/

Att Garage Att Carport

GARAGES

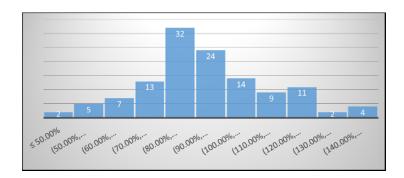
EXT FEATURES Description

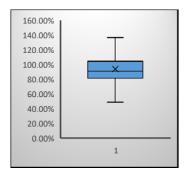
TOTAL INT

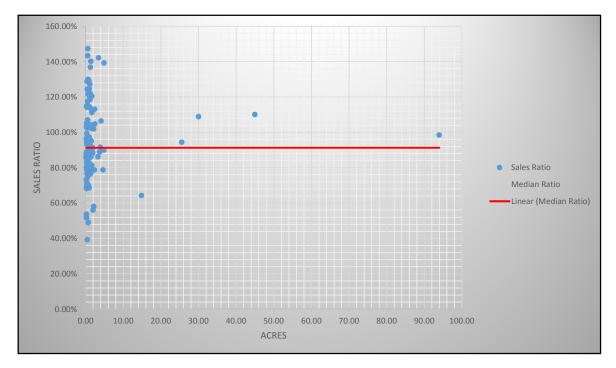
317,500 2,000 6,500 9 9 0 0 TOTAL IMPROVEMENT VALUE (for this card) 0 6,500 2,000 0 0 0 2,000.00 2,000.00 0.00 0.00 3000 3000 3000 3000 0.00 Avg 0.00 Avg

04/29/2021

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

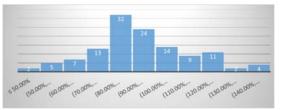






LAND SALES RATIO STUDY

Ratio Sum	115.65		2.93	Excluded	0
Mean	94.02%	Earliest Sale	11/9/2017	# of Sales	123
Median	91.27%	Latest Sale	10/12/2020	Total AV	\$ 10,460,100
Wtd Mean	91.57%	Outlier In	formation	Total SP	\$ 11,422,674
PRD:	1.03	Range	1.5	Minimum	39.27%
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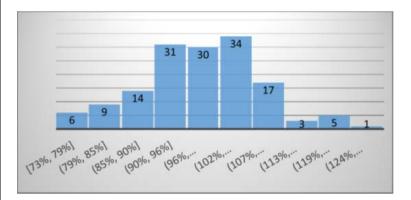
NBH

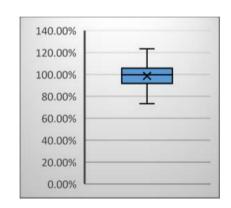
neighborhoo		Irsn	PIN	Total Acres		ent Land Val		Sale Price	LandType		2020 Cert Lanc	Ratio
210	4/25/19	57974	17305443	1.24	\$	38,200	\$	39,900	2	V	\$37,700	95.74%
210	11/15/18	57977	17305446	1.21	\$	37,900	\$	31,000	2	V	\$37,500	122.26%
210 210	10/25/19 2/26/19	81670 82602	17307107	1.68	\$	53,000 52,900	\$	44,000 47,600	2	C V	\$52,600 \$52,400	120.45%
210	9/19/19	82224	17307108 17307113	1.66 3.76	\$ \$	40,000	\$	45,000	2	V	\$39,600	111.13% 88.89%
210	8/31/18	58031	17308005	1.46	\$	125,000	\$	120,000	2	Č	\$123,900	104.17%
210	3/6/20	58034	17308003	1.11	\$	116,400	\$	113,500	2	C	\$115,300	102.56%
210	4/23/19	58038	17308012	1.31	\$	124,200	\$	109,500	2	Č	\$123,100	113.42%
210	8/30/19	58046	17308020	1.06	\$	115,100	\$	130,000	2	Č	\$114,000	88.54%
210	12/9/19	58047	17308021	1.27	\$	120,600	\$	158,000	2	Ž	\$119,500	76.33%
210	10/11/18	58058	17308032	1.21	\$	23,300	\$	25,000	2	С	\$23,000	93.20%
210	5/11/18	58062	17308036	1.42	\$	107,200	\$	76,500	2	Z	\$103,400	140.13%
210	8/9/18	58285	17324112	1.08	\$	7,900	\$	10,000	2	С	\$7,800	79.00%
210	1/9/18	58324	17324151	1.55	\$	80,800	\$	85,000	2	V	\$80,100	95.06%
210	4/15/20	58819	17359302	0.48	\$	83,100	\$	86,000	2	С	\$82,100	96.63%
210	5/25/18	58821	17359304	0.53	\$	85,200	\$	68,500	2	С	\$84,200	124.38%
210	3/2/18	58835	17359414	0.54	\$	83,400	\$	78,000	2	С	\$82,700	106.92%
210	8/17/20	58854	17359433	0.91	\$	83,500	\$	97,550	2	С	\$82,700	85.60%
210	2/5/19	58866	17359445	0.65	\$	89,700	\$	69,000	2	V	\$88,900	130.00%
210	10/12/20	59187	17369001	1.03	\$	46,700	\$	45,000	2	C	\$46,300	103.78%
210	9/25/20	59195	17369010	2.39	\$	45,200	\$	40,000	2	V	\$44,800	113.00%
210 210	6/25/18 6/27/18	59410 59411	17402306 17402307	0.92 1.06	\$	58,000	\$	45,000 50,000	2	C	\$57,400 \$50,600	128.89% 120.20%
210	7/9/20	59411	17402307	1.64	\$ \$	60,100 111,300	\$	109,000	2	V	\$59,600 \$110,200	120.20%
210	2/27/20	104589	17403001	3.33	\$	123,200	\$	143,000	2	Z	\$122,000	86.15%
210	9/11/20	59482	17404030	4.90	\$	52,900	\$	38,000	2	C	\$52,400	139.21%
210	8/29/18	59577	17405216	1.86	\$	84,700	\$	92,800	2	Z	\$83,900	91.27%
210	11/13/17	98087	17405901	0.97	\$	76,700	\$	79,000	2	V	\$75,900	97.09%
210	2/15/19	98096	17405910	0.51	\$	64,800	\$	79,900	2	V	\$64,200	81.10%
210	4/30/18	98110	17405924	1.14	\$	106,600	\$	130,000	2	V	\$105,600	82.00%
210	11/9/17	98117	17405931	0.97	\$	76,700	\$	79,900	2	С	\$75,900	95.99%
210	1/17/20	82934	17406301	1.38	\$	78,400	\$	102,000	2	V	\$105,500	76.86%
210	6/26/19	59703	17408006	3.92	\$	121,300	\$	132,500	2	Z	\$83,600	91.55%
210	5/3/19	101294	17409030	1.04	\$	52,000	\$	50,000	2	V	\$51,500	104.00%
210	10/22/19	59792	17411218	1.19	\$	83,500	\$	70,500	2	Z	\$82,800	118.44%
210	12/20/18	59807	17411306	1.00	\$	46,400	\$	40,500	2	С	\$45,900	114.57%
210	12/1/17	94709	17412029	0.99	\$	51,400	\$	56,400	2	V	\$50,900	91.13%
210	4/16/18	59852	17413023	0.73	\$	68,900	\$	141,000	2	Z	\$68,200	48.87%
210 210	7/30/18	82870	17421040	93.95 0.55	\$ \$	629,800	\$	640,000 50,000	2	C	\$626,700	98.41%
210	5/14/18 11/6/19	60251 60265	17427002 17427016	0.61	\$	58,700 58,900	\$	40,000	2	V	\$58,100 \$67,200	117.40% 147.25%
210	4/5/19	60331	17429410	1.17	\$	101,800	\$	80,000	2	Č	\$100,900	127.25%
210	10/22/19	60683	17445016	0.97	\$	51,100	\$	41,000	2	Z	\$50,600	124.63%
210	11/8/19	91997	17501065	3.46	\$	99,500	\$	70,000	2	V	\$98,600	142.14%
210	7/30/19	92000	17501068	4.11	\$	91,500	\$	86,000	2	Ċ	\$90,500	106.40%
210	10/25/19	60785	17502059	1.26	\$	82,100	\$	60,000	2	C	\$75,900	136.83%
210	4/11/19	61028	17508110	4.65	\$	161,300	\$	205,000	2	С	\$121,800	78.68%
210	2/20/19	61204	17510208	0.31	\$	60,800	\$	59,200	2	С	\$60,200	102.70%
210	2/14/20	106812	17510253	25.56	\$	438,800	\$	465,000	2	С	\$199,400	94.37%
210	12/19/17	61222	17510310	0.24	\$	56,800	\$	65,000	2	V	\$56,300	87.38%
210	3/29/18	61240	17510328	0.25	\$	57,400	\$	49,999	2	С	\$57,000	114.80%
210	2/20/18	61246	17510334	0.28	\$	47,400	\$	45,000	2	С	\$46,800	105.33%
210	4/10/18	61266	17510354	0.31	\$	60,800	\$	63,000	2	C	\$60,200	96.51%
210 210	4/24/19 12/10/19	61312 61341	17511302	0.23 0.23	\$	35,100	\$	40,000	2	V C	\$34,800	87.75% 85.78%
210	4/19/18	61341	17511415 17512402	0.23	\$ \$	38,600 35,100	\$	45,000 48,000	2	C	\$38,300 \$34,800	73.13%
210	4/19/18	61819	17512402	2.46	\$	125,600		120,000	2	C	\$124,300	104.67%
210	6/22/18	61820	17524017	2.13	\$	123,000	\$	125,000	2	C	\$124,300	101.84%
210	4/4/18	61880	17524155	0.37	\$	43,800	\$	61,500	2	C	\$33,500	71.22%
210	7/27/18	61947	17526020	0.42	\$	41,100	\$	40,000	2	č	\$40,700	102.75%
210	6/25/18	94008	17527039	0.25	\$	35,900	\$	52,500	2	Č	\$35,600	68.38%
210	6/21/19	106001	17527048	0.32	\$	38,300	\$	56,251	2	C	\$37,900	68.09%
210	6/25/18	91922	17529066	2.00	\$	42,000	\$	75,000	2	С	\$41,500	56.00%
210	12/28/17	62083	17701001	45.00	\$	814,300	\$	740,000	2	С	\$267,500	110.04%
210	6/28/19	62185	17702046	0.83	\$	46,600	\$	66,700	2	Z	\$46,200	69.87%
210	8/28/19	105949	17702104	0.46	\$	96,800	\$	109,000	2	С	\$95,900	88.81%
210	12/11/18	105950	17702105	0.31	\$	87,400	\$	100,000	2	С	\$86,500	87.40%
210	7/14/20	105951	17702106	0.26	\$	83,500	\$	104,000	2	V	\$82,600	80.29%
210	5/24/19	105953	17702108	0.33	\$	88,800	\$	105,000	2	С	\$87,900	84.57%
210	6/18/19	105954	17702109	0.52	\$	99,800	\$	105,000	2	С	\$98,900	95.05%
210 210	6/24/20 1/25/19	105958	17702113 17702114	0.36	\$ \$	90,900 83,500	\$	109,000	2	C C	\$89,900 \$82,600	83.39%
210	8/24/20	105959 105960	17702114	0.26 0.30	\$	86,700	\$	94,000 104,000	2	V	\$82,600 \$85,800	88.83% 83.37%
210	4/30/19	105960	17702115	0.48	\$	98,000	\$	104,000	2	V	\$96,800	98.00%
210	11/15/19	105962	17702110	0.39	\$	92,700	\$	99,000	2	V	\$91,800	93.64%
210	5/29/19	105963	17702117	0.34	\$		\$	90,000	2	Č	\$88,600	99.44%
210	3,23/10	. 55555	52110	3.04	Ψ	20,000	Ψ	55,000	-	•	455,000	33.1-70

LAND SALES RATIO STUDY

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

NBH #	210		HT	SFR	РО	ST
RATIO SUM:	147.93		2.76	# OF SALES:		150
MEAN:	98.62%	Earliest Sale	12/4/2017	TOTAL AV:	\$	46,498,700
MEDIAN:	99.57%	Latest Sale	9/8/2020	TOTAL SP:	\$	47,007,025
WTD MEAN:	98.92%	Outlier Infor	mation	MINIMUM:		73.38%
PRD:	99.70%	Range	1.5	MAXIMUM:		129.87%
COD:	8.35%	Lower Boundary	70.95%	MIN SALE AMT:	\$	169,000
St. Dev:	10.50%	Upper Boundary	126.33%	MAX SALE AMT:	\$	800,000
COV:	10.65%					





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Assessor's Exhibits ASG 39

RATIO SUM:	147.93		2.76	# OF SALES:	150
MEAN:	98.62%	Earliest Sale	12/4/2017	TOTAL AV:	\$ 46,498,700
MEDIAN:	99.57%	Latest Sale	9/8/2020	TOTAL SP:	\$ 47,007,025
WTD MEAN:	98.92%	Outlie	er Info	MINIMUM:	73.38%
PRD:	99.70%	Range	1.50	MAXIMUM:	129.87%
COD:	8.35%	Lower Bounda	70.95%	N SALE AMT:	\$ 169,000
St. Dev:	0.1050	Upper Bounda	126.33%	X SALE AMT:	\$ 800,000
COV:	10.65%				\$ -

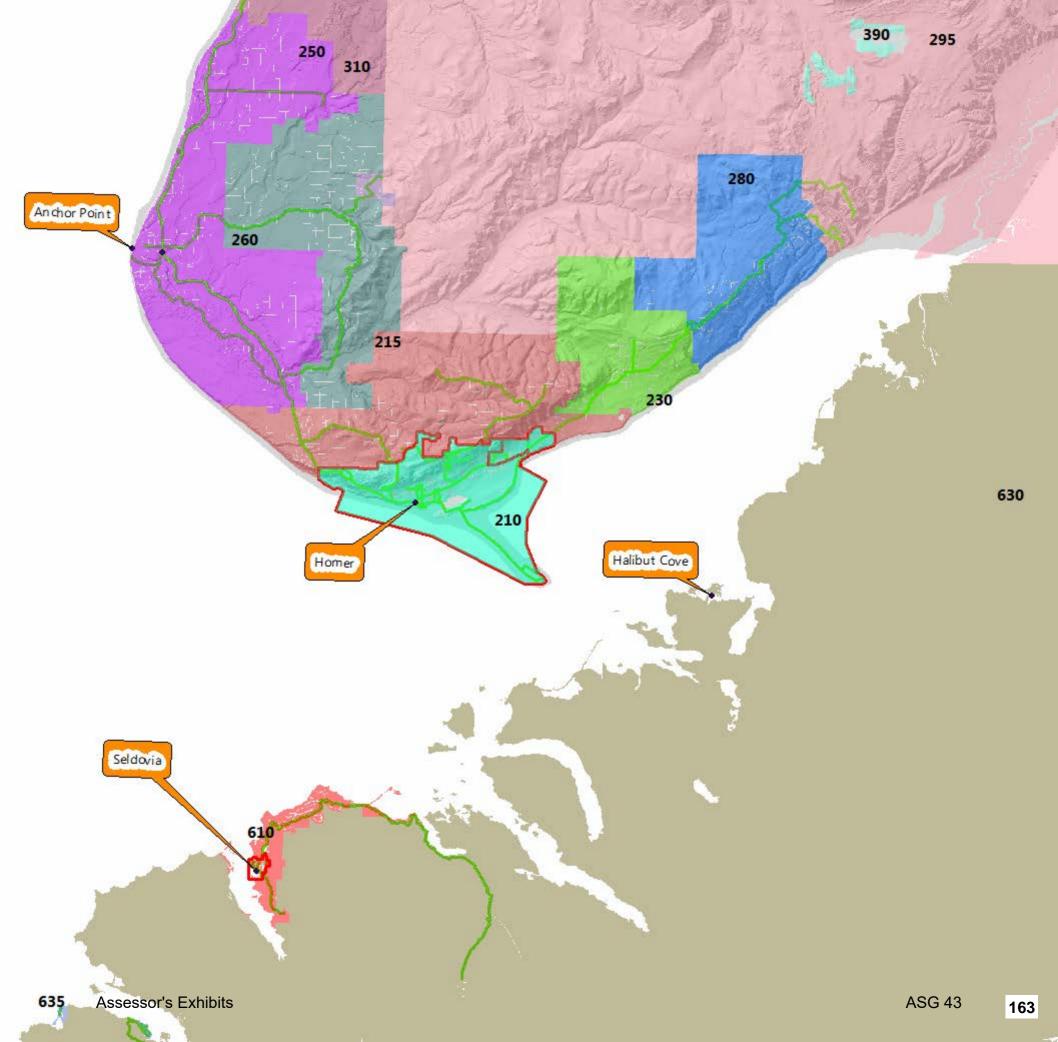


PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
17305427	210	\$ 324,500	\$	\$ 364,600	\$ 314,000	116.11%	11	5/8/2018	A+
17305433	210	\$ 244,200	\$ 38,800	\$ 283,000	\$ 297,900	95.00%	21	3/2/2018	A+
17305441	210	\$ 279,300	\$	\$ 319,300	\$ 301,000	106.08%	11	6/15/2018	G-
17305447	210	\$ 206,000	\$ 37,800	\$ 243,800	\$ 250,000	97.52%	41	5/4/2018	A+
17307112	210	\$ 249,300	\$	\$ 309,500	\$ 279,900	110.58%	11	9/20/2019	G-
17307116	210	\$ 276,100	\$ 65,100	\$ 341,200	\$ 319,000	106.96%	21	12/14/2018	A+
17308009	210	\$ 543,200	\$ 119,700	\$ 662,900	\$ 605,000	109.57%	21	4/27/2018	G+
17308013	210	\$ 437,600	\$ 125,200	\$ 562,800	\$ 617,000	91.22%	25	6/14/2019	G+
17324018	210	\$ 265,200	\$ 36,900	\$ 302,100	\$ 245,000	123.31%	21	12/12/2017	Α
17324106	210	\$ 163,500	\$ 47,500	\$ 211,000	\$ 235,000	89.79%	11	4/24/2019	A+
17324137	210	\$ 183,200	\$ 47,100	\$ 230,300	\$ 191,000	120.58%	11	4/30/2018	A+
17324138	210	\$ 227,100	\$ 48,200	\$ 275,300	\$ 285,000	96.60%	21	6/9/2020	G-
17324147	210	\$ 222,700	\$ 46,700	\$ 269,400	\$ 285,000	94.53%	21	11/20/2019	G+
17348010	210	\$ 258,500	\$ 70,800	\$ 329,300	\$ 379,000	86.89%	21	10/11/2019	A+
17359421	210	\$ 325,100	\$	\$ 404,900	\$ 389,000	104.09%	11	9/28/2018	G-
17359434	210	\$ 654,000	\$ 87,600	\$ 741,600	\$ 799,000	92.82%	11	1/10/2020	G+
17359463	210	\$ 551,200	\$ 100,400	\$ 651,600	\$ 650,000	100.25%	41	7/19/2019	VG-
17359509	210	\$ 431,500	\$	\$ 521,200	\$ 496,500	104.97%	11	2/4/2020	G+
17359512	210	\$ 237,100	\$ 	\$ 336,900	\$ 400,000	84.23%	21	9/8/2020	G
17365011	210	\$ 201,700	\$	\$ 300,800	\$ 329,000	91.43%	11	7/22/2019	A+
17365011	210	\$ 302,800	\$	\$ 388,100	\$ 389,000	99.77%	21	5/24/2019	G
17369012	210	\$ 227,600	\$	\$ 261,200	\$ 259,000	100.85%	11	4/26/2019	G-
17369046	210	\$ 213,000	\$	\$ 262,700	\$ 302,500	86.84%	41	6/4/2018	G
17369049	210	\$ 269,900	\$	\$ 315,500	\$ 325,000	97.08%	41	8/7/2019	A
17369076	210	\$ 214,300	\$	\$ 240,600	\$ 259,900	92.57%	11	3/20/2020	A+
17372001	210	\$ 242,200	\$	\$ 289,400	\$ 250,000	115.76%	41	9/11/2018	G-
17403031	210	\$ 227,000	\$	\$ 317,200	\$ 355,000	89.35%	41	9/5/2018	G-
17405053	210	\$ 249,800	\$ 78,600	\$ 328,400	\$ 322,000	101.99%	31	10/29/2018	A+
17405219	210	\$ 179,800	\$ 54,500	\$ 234,300	\$ 232,000	100.99%	21	7/9/2018	Α
17405213	210	\$ 258,000	\$ 50,900	\$ 308,900	\$ 310,000	99.65%	21	4/30/2019	G
17405909	210	\$ 218,300	\$ 64,800	\$ 283,100	\$ 355,000	79.75%	11	3/24/2020	A+
17405928	210	\$ 339,900	\$ 59,700	\$ 399,600	\$ 399,000	100.15%	11	11/27/2019	G-
17405929	210	\$ 331,000	\$ 75,200	\$ 406,200	\$ 399,000	101.80%	11	1/4/2018	G
17409007	210	\$ 305,000	\$ 74,200	\$ 379,200	\$ 415,000	91.37%	21	8/3/2020	A+
17409030	210	\$ 221,400	\$ 52,000	\$ 273,400	\$ 300,000	91.13%	21	5/29/2020	G
17410001	210	\$ 222,400	\$ 118,900	\$ 341,300	\$ 340,000	100.38%	11	8/28/2020	A
17411117	210	\$ 170,000	\$ 72,100	\$ 242,100	\$ 230,000	105.26%	49	1/24/2018	F+
17413061	210	\$ 271,600	\$ 43,800	\$ 315,400	\$ 314,900	100.16%	11	9/21/2018	Α
17419237	210	\$ 360,300	\$ 104,700	\$ 465,000	\$ 388,300	119.75%	11	7/5/2019	A+
17429119	210	\$ 704,200	\$ 126,500	\$ 830,700	\$ 800,000	103.84%	21	5/23/2018	EX-
17429402	210	\$ 105,600	\$	\$ 165,800	\$ 200,000	82.90%	21	9/8/2020	A
17445001	210	\$ 270,700	\$ 100,000	\$ 370,700	\$ 330,000	112.33%	21	7/31/2018	A
17445102	210	\$ 199,300	\$ 	\$ 305,300	\$ 285,000	107.12%	41	7/13/2018	A
17445102	210	\$ 469,800	\$ 171,100	\$ 640,900	\$ 690,000	92.88%	11	10/10/2019	G+
17445109	210	\$ 234,400	\$	\$ 404,800	\$ 395,000	102.48%	45	5/30/2019	A+
17502028	210	\$ 249,900	\$ 114,800	\$ 364,700	\$ 349,000	102.48%	41	9/18/2018	A+
17502028	210	\$ 358,300	\$	\$ 415,600	\$ 395,000	104.30%	25	11/4/2019	A
17503032	210	\$ 498,400	\$ 100,100	\$ 598,500	\$ 554,000	103.22%	11	7/14/2019	G-
17503032	210	\$ 519,800	54,400	574,200	565,000	108.03%	41	6/13/2018	VG-
17503038	210	\$ 147,700	100,800	248,500	304,000	81.74%	41	7/8/2020	F+
17503039	210	\$ 376,800	90,900	467,700	437,500	106.90%	11		G-
		\$	\$	260,900	264,000			3/10/2020	
17505421 17505422	210 210	\$ 216,100	42,500 38,200	254,300	255,000	98.83%	21 31	3/29/2019 10/31/2018	A- A
		\$				99.73%		5/7/2019	
17508134 17508157	210 210	\$ 134,800 336,100	56,900 36,100	191,700	250,000 334,625	76.68% 111.23%	21 41	3/16/2020	A G-
17508157	210	\$ 297,200	36,100 114,000	372,200 411,200	334,625	111.23%	41	3/16/2020 2/18/2020	G- G+
17508163	210	\$ 84,600			297,000		41		G+ G
		-	\$ 141,300	225,900 398,700		76.06% 102.23%		4/13/2020	
17510221	210	\$ 337,400 449,400	\$ 61,300		 390,000		21 21	5/29/2020	G- G-
17510238	210	\$ -	\$ 62,200	511,600	470,000	108.85%		4/20/2018	
17510239	210	\$ 303,600	83,600	387,200	365,000	106.08%	11	7/17/2019	G
17510244	210	\$ 268,500	\$ 66,900	335,400	385,000	87.12%	21	3/19/2019	G-
17510327	210	\$ 264,600	57,400	322,000	265,000	121.51%	11	2/8/2019	A+
17510336	210	\$	\$ 59,700	383,200	369,000	103.85%	21	5/25/2018	G+
17510339	210	\$ 333,400	57,400	390,800	367,000	106.49%	11	4/21/2020	G-
17510347	210	\$ 338,900	58,600	397,500	399,500	99.50%	11	9/30/2019	G+

PIN	AREA		IMPS		LAND		AV		SP	RATIO	HTYPE	DATE	QUAL
17510353	210	\$	238,900	\$	61,300	\$	300,200	\$	280,000	107.21%	21	2/28/2020	A+
17511112	210	\$	215,800	\$	34,500	\$	250,300	\$	339,000	73.83%	21	12/17/2018	G-
17511220	210	\$	208,400	\$	35,100	\$	243,500	\$	276,500	88.07%	31	5/31/2019	A-
17511220	210	\$	208,400	\$	35,100	\$	243,500	\$	252,000	96.63%	31	3/28/2018	A-
17511310	210	\$	168,500	\$	38,600	\$	207,100	\$	220,000	94.14%	11	6/5/2018	Α
17511311	210	\$	214,400	\$	38,600	\$	253,000	\$	275,000	92.00%	11	6/30/2020	A
17511312 17511315	210 210	\$ \$	168,000 163,700	\$	38,600 38,600	\$	206,600 202,300	\$	225,000 204,000	91.82% 99.17%	11 61	8/6/2019 3/31/2020	G- A
17511315	210	\$	223,200	\$	38,600	\$	261,800	\$	272,500	96.07%	11	1/24/2020	A
17516056CO07	210	\$	252,600	\$	33,300	\$	285,900	\$	310,000	92.23%	41	2/1/2019	G-
17518314	210	\$	114,900	\$	31,200	\$	146,100	\$	180,000	81.17%	11	8/29/2019	A-
17524186	210	\$	297,500	\$	35,900	\$	333,400	\$	310,000	107.55%	21	10/31/2019	G
17526018	210	\$	268,200	\$	44,500	\$	312,700	\$	295,000	106.00%	11	5/4/2020	G-
17526026	210	\$	266,300	\$	39,500	\$	305,800	\$	272,000	112.43%	11	6/13/2019	G-
17526029	210	\$	229,800	\$	37,300	\$	267,100	\$	267,000	100.04%	11	3/20/2020	A+
17527018 17527032	210 210	\$ \$	198,400 185,300	\$ \$	58,400 39,500	\$ \$	256,800 224,800	\$ \$	255,000 240,000	100.71% 93.67%	11 11	7/15/2020 12/10/2018	A+ A+
17527032	210	\$	257,100	\$	35,100	\$	292,200	\$	225,000	129.87%	21	12/4/2017	A+
17527042	210	\$	286,400	\$	38,300	\$	324,700	\$	360,000	90.19%	11	1/31/2020	G-
17530010	210	\$	145,100	\$	39,500	\$	184,600	\$	202,500	91.16%	41	8/9/2019	A
17530016	210	\$	142,300	\$	37,700	\$	180,000	\$	175,000	102.86%	21	12/7/2017	A-
17530031	210	\$	218,600	\$	37,700	\$	256,300	\$	260,000	98.58%	31	11/20/2018	Α
17701044	210	\$	225,400	\$	69,000	\$	294,400	\$	359,000	82.01%	21	9/21/2018	G-
17701048	210	\$	216,300	\$	138,900	\$	355,200	\$	350,000	101.49%	45	9/5/2019	A+
17701055	210	\$	250,400	\$	88,400	\$	338,800	\$	310,000	109.29%	21	9/30/2019	G
17701055 17701059	210 210	\$	250,400 388,100	\$	88,400 92,200	\$	338,800 480,300	\$	382,500 439,000	88.58% 109.41%	21 11	6/30/2020 5/25/2018	G G+
17701039	210	\$	377.600	\$	66,600	\$	444,200	\$	450,000	98.71%	61	3/29/2019	VG-
17705114	210	\$	197,800	\$	33,000	\$	230,800	\$	242,500	95.18%	11	10/4/2019	G-
17705120	210	\$	149,100	\$	34,300	\$	183,400	\$	206,300	88.90%	11	12/5/2017	A+
17705121	210	\$	278,200	\$	33,400	\$	311,600	\$	293,000	106.35%	11	3/15/2019	G-
17705138	210	\$	249,000	\$	33,000	\$	282,000	\$	260,000	108.46%	21	5/25/2018	A+
17705152	210	\$	233,300	\$	43,400	\$	276,700	\$	275,000	100.62%	21	6/14/2019	Α
17707027	210	\$	269,300	\$	31,500	\$	300,800	\$	299,000	100.60%	11	7/3/2018	A+
17707028	210	\$	280,400	\$	31,700	\$	312,100	\$	289,000	107.99%	11	3/6/2018	A+
17707041 17707041	210 210	\$ \$	119,600 119,600	\$	37,300 37,300	\$	156,900 156,900	\$	169,000 190,000	92.84% 82.58%	21 21	12/8/2017 3/28/2019	A A
17707041	210	\$	189,200	\$	41,500	\$	230,700	\$	208,000	110.91%	11	10/19/2018	A
17710115	210	\$	223,400	\$	34,000	\$	257,400	\$	230,000	111.91%	31	3/6/2020	A-
17710116	210	\$	176,300	\$	34,000	\$	210,300	\$	221,000	95.16%	11	3/29/2019	Α
17710116	210	\$	176,300	\$	34,000	\$	210,300	\$	198,000	106.21%	11	1/30/2018	Α
17710301	210	\$	195,100	\$	34,500	\$	229,600	\$	235,000	97.70%	11	5/8/2018	Α
17717603	210	\$	153,200	\$	26,000	\$	179,200	\$	239,000	74.98%	21	4/30/2019	A+
17721007 17726023	210 210	\$ \$	331,900	\$	49,600	\$	381,500	\$	395,000	96.58%	11 21	6/14/2019	G G-
17726023	210	\$	322,300 216,400	\$	40,300 41,800	\$	362,600 258,200	\$	325,000 245,000	111.57% 105.39%	11	6/20/2019 12/26/2018	G- A-
17727011	210	\$	222,200	\$	45,500	\$	267,700	\$	265,000	101.02%	11	4/20/2018	A
17727059	210	\$	319,800	\$	86,900	\$	406,700	\$	372,000	109.33%	11	3/5/2020	Α
17727077	210	\$	291,900	\$	44,700	\$	336,600	\$	357,000	94.29%	21	7/30/2018	Α
17730203	210	\$	255,000	\$	44,700	\$	299,700	\$	274,900	109.02%	11	9/25/2018	A+
17730228	210	\$	214,400		41,000		255,400	\$	266,900	95.69%	21	3/22/2018	G-
17730261	210	\$	210,400		29,000		239,400	\$	264,000	90.68%	31	4/9/2020	A
17732008 17902091	210 210	\$ \$	325,000 232,000		35,800 145,400	\$	360,800 377,400	\$	345,000 395,000	104.58% 95.54%	21 11	12/4/2018 7/21/2020	G- A+
17902091	210	\$	232,000		46,700		270,400	\$	329,000	95.54% 82.19%	11	4/23/2019	G-
17902101	210	\$		\$		\$	446,700	\$	430,000	103.88%	21	4/30/2019	VG-
17902120	210	\$	265,500	\$	70,000		335,500	\$	359,000	93.45%	21	1/25/2019	G
17902141	210	\$	371,700	\$	89,500	\$	461,200	\$	500,000	92.24%	21	12/7/2018	G+
17906220	210	\$	204,900		27,400		232,300		266,000	87.33%	11	3/19/2019	Α
17912403	210	\$	176,200		34,700			\$	233,000	90.52%	11	7/23/2019	Α
17912430	210	\$	225,000		33,400			\$	272,000	95.00%	31	8/12/2019	G-
17912431 17914023	210 210	\$ \$	315,500 265,700		33,000 36,600	\$	348,500 302,300	\$	334,000 304,000	104.34% 99.44%	21 41	11/12/2019 3/8/2019	G A
17914023 17915047CO2	210	\$	154,600		138,600		293,200		304,000	99.44%	45	8/28/2019	A
17913047602	210	\$	185,600			\$	215,800	\$	258,000	83.64%	21	7/19/2019	A+
17928029	210	\$	278,000		36,000		314,000	\$	276,000	113.77%	41	6/22/2018	G
17929006	210	\$		\$	46,500	\$	215,400	\$	238,250	90.41%	11	4/27/2020	Α
17929009	210	\$	230,300		41,800			\$	260,000	104.65%	11	11/25/2019	Α
17929015	210	\$	137,100		45,200	\$	182,300	\$	212,000	85.99%	11	4/29/2020	A-
17930032	210	\$	165,800		31,600		197,400	\$	215,000	91.81%	11	5/29/2020	A+
17930036	210	\$		\$	32,000	\$	233,800	\$	225,000	103.91%	21	12/15/2017	A+
17931011 17931021	210 210	\$ \$	183,000 111,500		38,200 31,200	\$	221,200 142,700	\$	259,000 183,250	85.41% 77.87%	11 41	2/4/2020 9/26/2018	A A-
17931021	210	\$	176,000		31,200			\$	223,000	92.91%	11	1/22/2018	A+
17931023	210	\$	184,600		27,800		212,400		198,000	107.27%	11	4/30/2019	A
		Ψ.	,000	7	_,,550	7	,	7	,000			., = 5, = 5 = 5	

RATIO STUDY

PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
17932007	210	\$ 128,700	\$ 32,000	\$ 160,700	\$ 169,000	95.09%	11	4/3/2018	Α
17932029	210	\$ 175,800	\$ 31,200	\$ 207,000	\$ 215,000	96.28%	11	12/28/2018	A+
17937012	210	\$ 119,900	\$ 29,800	\$ 149,700	\$ 204,000	73.38%	41	3/11/2020	F+
17937030	210	\$ 214,300	\$ 27,100	\$ 241,400	\$ 249,000	96.95%	11	6/12/2019	A+
17937030	210	\$ 214,300	\$ 27,100	\$ 241,400	\$ 229,000	105.41%	11	1/31/2018	A+
17937031	210	\$ 131,900	\$ 27,100	\$ 159,000	\$ 182,000	87.36%	11	3/13/2020	Α
17937034	210	\$ 147,800	\$ 29,800	\$ 177,600	\$ 189,900	93.52%	11	12/6/2018	Α
17938001	210	\$ 175,100	\$ 32,000	\$ 207,100	\$ 196,500	105.39%	11	4/23/2019	A-
17938008	210	\$ 195,900	\$ 35,100	\$ 231,000	\$ 223,000	103.59%	31	11/2/2018	Α
17938018	210	\$ 291,600	\$ 50,300	\$ 341,900	\$ 280,000	122.11%	41	2/1/2018	Α



From: <u>Matt Freund</u>
To: <u>Story, Paul</u>

Subject: <EXTERNAL-SENDER>Re: 173-594-42 Property record card

Date: Thursday, April 08, 2021 7:57:29 AM

Attachments: <u>image001.png</u>

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

Hi Paul,

Looks like I'm going to need to be at work this morning, please give my wife Danielle a call at 316-640-4652 if you need anything on your visit.

I trust you'll be able to see:

- vinyl siding has blown off
- driveway and garage is unusable
- there is no on-site parking
- it's a nice place for the summer!

Take care,

Matt

On Thu, Mar 11, 2021 at 1:46 PM Story, Paul < PStory@kpb.us > wrote:

Good morning Matt,

Attached is an Appeal form should you choose to appeal, your 2021 property record card, and a ratio study we used to come up with the market value. On your 2021 property record card I highlighted Comp Value, Physical Depreciation, and Local Adjustment. Comp Value is the cost new to build, Physical Depreciation is depreciation applied to the cost new, and Local Adjustment is the adjustment we use to bring it to market value. On the ratio study attachment, AV=Assessed Value, SP=Sales Price, HT=House Type. Assessed value is at the time of sale.

Paul Story

Appraiser

Kenai Peninsula Borough Assessing Dept.

Phone: (907) 714-2230

Email: pstory@kpb.us

Assessor's Exhibits ASG 44

		1			
Date	Time	Name of	Account #	Contact #	Comments / Notes
₩	-	Contact _{,T}	₩	▼	▼
3/10/21	4:14 PM	Matthew Freund	173-594-42	(316) 640-9393	Left message to call back for updated value
3/11/21	9:35 AM	Matthew Freund	173-594-42	(316) 640-9393	Reviewed file with Matt and emailed a sales ratio study, 2021 PRC, and Appeal form in the event that he feels like he needs to appeal
3/23/21	3:47 PM	Matthew Freund	173-594-42	(316) 640-9393	Left message saying we received his formal appeal
4/1/21	4:31 PM	Matthew Freund	173-594-42	(316) 640-9393	Left message to set up a time to inspect
4/2/21	9:14 AM	Matthew Freund	173-594-42	(316) 640-9393	Matt called in and we scheduled inspection for 4/8/21 11:00-12:00. I let Matt know our process of inspecting and he said he does not want an interior done. I let him know we can still inspect exterior and land however he will not be able to use % comp and quality and anything dealing with interior in a BOE hearing. He said he was fine with that.

Assessor's Exhibits ASG 45

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

173-594-01

Card R01 35555 KENAI SPUR HWY SOLDOTNA, AK 99669-7674 TSOU DENNIS YUNCHENG Residential Dwelling - single PRIMARY OWNER PMB 436 **ACRES:** 0.46 T 6S R 13W SEC 8 Seward Meridian HM 0760104 BAYVIEW GARDENS SUB ADDN 1 LOT 1 BLK 6 **430 PAINTBRUSH CT** LEGAL DESCRIPTION: Meighborhood: x210 Homer - Core Area Homer - Core Area Homer - Core Area Matter - Core Area Matter - Core Area SS 2021 58824 SMINISTRATIVE INFORMATION 20 - HOMER CITY TAG:

LAND DATA AND CALCULATIONS

256,000

222,600 173,100 49,500 2016

55,400 200,600

61,000 228,800

60,500 219,000

289,800

285,200

279,500

Worksheet

2020 60,500 224,700

2019

2018 58,900 193,400 252,300

2017

Assessment Year

EXEMPTION INFORMATION

mprovements

Total

VALUATION RECORD

<u>Type</u> <u>Method</u>	Use	Acres	BaseRate	<u>AdjRate</u>	ExtValue Influ	ExtValue InfluenceCode - Description	\$ or %	AdjAmt	Value
Residential City/Residential 49 User Definable Land Formula	ř	0.46	91,522	91,522	42,100 9	42,100 9 View Good	20	21,050	61,000
					△	Gas Yes			
					S	Gravel Main			
					×	Elec Yes			
					\checkmark	P/Water Yes			

ASSESSED LAND VALUE (Rounded):

61,000

18,945 -2,105

ιŅ

M P/Sewer No

Grv Maint Grv Unmain Dedicated Boat Launch NONE Lake WATERFRONT Street Access TRAIL River Ocean Pond PLAT Paved Wetlands LAND INFLUENCES U U Ag Right For Sale Airstrip Other Other Easement Hwy Fnt OTHER: Ravine View CCRs НОА Steep RR#20 z **Public Sewer** Community LAND TYPE Public H20 Electric TOPO Gas

APPELLANT COMPARABLE 01

Real Estate Listing on File 07/16 ERS GRNHSE N/V **Building Notes**

MEMOS

ASG 46

R01

Value 55,920 80,660

446 864

446 1.0 864 2.0

Construction BaseArea floor FinArea

Wood Frame Wood Frame 6,010

Frame/Siding/Roof/Dorme

INTERIOR

-off/Cathedral nterior finish

136,580

TOTAL BASE

Irsn: 58824 2021

PHYSICAL CHARACTERISTICS Scupancy Single Family Spory Height: 2.0 inished Area 1,310 **2 L FRAME** None Style: :i otr's

MOOFING Moterial: Comp sh to 235# Moterial: Gable Framing: Std for class

Footing: Monolithic slab FOUNDATION

Medium 5/12 to 8/12 Pitch:

DORMERS

Monolithic slab-no wall

Walls:

None

FLOORING 1.0 Slab

Base Allowance Base Allowance Plywd sub 2.0

EXTERIOR COVER

Hardi-Plank

0.

R04

173-594-01

Hardi-Plank 2.0

INTERIOR WALLS

Description

Normal for Class Normal for Class 0.1

G01 G01 04

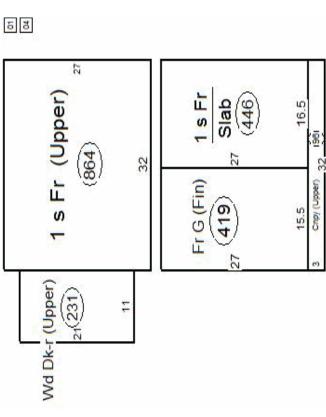
0 Water Htr: 1 1 Rigmary Heat: Forced hot air Extra fix: **Edi**xt.Baths: 0 0 Kit sink: 3Axt.Baths: 2 6 xt.Baths: 0 0

HEATING AND PLUMBING

ω

TOTAL fix:

5-Fixt.Baths: 0 0



19,950 0 0 6,290	26,240 181,430 G .90	63,290
Att Garage 1,250 Att Carport 5,040 Bsmt Garage: Ext Features	TOTAL GAR/EXT FEAT 26,240 SUB-TOTAL 181,430 Quality Class/Grade G .90	GRADE ADJUSTED VALUE (rounded) 163,290
Description 1 CNPY/ 2 WDDK-R/		GRADE
S.		

18,610

TOTAL INT

GARAGES

EXT FEATURES

12,600

Fireplaces/woodstoves Other (Ex.Liv, AC, Attic, ...

Plumbing Heating

Basement finish

Fnc Depr			Fnc Depr 0	Fhc Depr 0 0
0	Fnc	0 0	0 0 0	0000
163,290 4	W L Size/ Comp Pys Obs	163,290 4 0 19,950 0 0	163,290 4 9 19,950 0 2,000 0	163,290 4 19,950 0 2,000 0 10,500 0
0 0 0	W L Size/	0 0 0 0 16 27 419	0 0 0 16 27 419 0 0 1	0 0 0 16 27 419 0 0 1 0 0 1
	Adj	0.00 0.00 35.45 47.61	0.00 47.61 2,000.00	0.00 47.61 2,000.00
2.0 G 2014 2016	Story Yr.Blt. Eff Gaint Base	2014	G 2014 3 0 0 Avg 3000 3	G 2014 0 0 Avg 3000 0
	Story	Ū	ATGAR (DRIVE (
	intion		0	419 9.29 C



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

	0010
A LANGE OF THE PARTY OF THE PAR	1008

250 PAINTBRUSH ST

173-593-01

404 58818		•		<u>.</u>		
ADMINISTRATIVE INFORMATION	LEGAL DESCRIPTION:		ACRES: 0.53	PRIMARY OWNER	F3I GF CIVI	
Neighborhood: 21AHomer - Core Area	T 6S R 13W SEC 8 Seward Meridian HM 0760104 BAYVIEW GARDENS SUB ADDN NO 1 LOT 1 BLK 5	ridian HM 07601 OT 1 BLK 5	04 BAYVIEW	12245 WINDY CIR ANCHORAGE, AK 99516-2547	99516-2547	
Pro p erty Class:						
1 8 6						
20 - HOMER CITY		_	Residential Vacant	Vacant		
EXEMPTION INFORMATION			VALUATION RECORD	RECORD		
	Assessment Year	2016	2017	2018	2019 2020	Worksheet

LAND DATA AND CALCULATIONS

85,200

84,200

84,200

81,700 081,700

58,200

85,200

84,200

84,200

0 27,770 77,700

58,200

Land Improvements Total

Value	85,200						85,200
AdjAmt	43,700					-2,185	41,515
\$ or %	100					-5	
ExtValue InfluenceCode - Description $\$$ or $\%$	43,700 A View Excellent	X Elec Yes	P Gas Yes	S Gravel Main	K P/Water Yes	M P/Sewer No	ASSESSED LAND VALUE (Rounded) :
AdjRate	82,453						LAND VALUE
BaseRate	82,453						ASSESSED
Acres	0.53						
<u>Use</u>	JUK						
Method	Residential City/Residential 49 User Definable Land Formult						
Type	Resid						

MEMOS

APPELLANT COMPARABLE_02

ASG 48

168

Code: D; Appr Date: by



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

173-740-32

Card R01

A						1-5/1
\$2021 59350	41030 SOLSTICE DR	TICE DR				J
MD MINISTRATIVE INFORMATION	LEGAL DESCRIPTION:		ACRES: 2.49		WNER	
Meighborhood: x 215 HOMER NON-CITY	T 6S R 14W SEC 4 & 9 Seward Meridian HM 0830115 DIAMOND VIEW ESTATES SUB UNIT 2 LOT 39	Meridian HM 0. 39	830115 DIAMOND	PO BOX 34492 JUNEAU, AK 99	JOSETN SEAN ANTHONY PO BOX 34492 JUNEAU, AK 99803-4492	
म्यूoperty Class: ज 110 Residential Dwelling - single						
TAG: 81 - KACHEMAK EMERGENCY SERVICES	S	Resid	 Residential Dwelling - single	 Iing - sir	ngle	
EXEMPTION INFORMATION			VALUATION RECORD	RECORD		
	Assessment Year	2016	2017	2018	2019	2020

LAND DATA AND CALCULATIONS

58,000 **Worksheet**

58,000

59,800 271,600 331,400

59,800 257,000 316,800

58,500

290,600 232,100

212,900 270,500 57,600

Improvements

Total

347,200 289,200

242,800 300,800

<u>AdjAmt</u> Value	58,000				000′85
ExtValue InfluenceCode - Description \$ or %	View Limited	S Gravel Main	Elec Yes	Gas Yes	
ExtValue Infli	58,000 6	S	×	△	ASSESSED LAND VALUE (Rounded):
<u>AdjRate</u>	23,293				LAND VAL
BaseRate	23,293				ASSESSED
Acres	2.49				
<u>Method</u>	49 User Definable Land Formula				
Type	Residential Rural/Res T				

MEMOS

08/16 DM OUTBLDGS NV;FLOORS FAILING **Building Notes** 10/13 SF COMPL REMODEL PER LISTING

D11/20 BA INSP FROM RD DUE TO COVID-19

O'Real Estate Listing on File
O'Sale Inspection

D20200027190 \$310,000 BUYER SEAN JOSLYN & SELLER ALLISON BANKS

				LAN	D INF	LAND INFLUENCES	ES			
Community Y N	Y	z	View	Ν	1	9	E		Street Access	SS
Gas			CCRs		Airstrip	di		Paved	Grv Maint	Grv Maint Grv Unmain
Electric			НОА		For Sale	ale		PLAT	TRAIL	NONE
Public H20			Hwy Fnt		Ag Right	ght			WATERFRONT	NT
Public Sewer			Easement		Other			Ocean	River	Lake
LAND TYPE	RR#	#20	RR#20 OTHER :					Pond	Dedicated	Pond Dedicated Boat Launch
торо	Ste	dəa	Steep Ravine Other	Other		Wetlands	spu			
	I	I					I			

APPELLANT COMPARABLE 03

173-740-32

R01

146,930 Value

> 1,262 658

1262 1.0 658 2.0

Wood Frame Wood Frame

Construction BaseArea floor FinArea

62,160

2,250

Frame/Siding/Roof/Dorme

INTERIOR

Loft/Cathedral nterior finish

209,090

TOTAL BASE

3,960 18,900 1,350

Basement finish

26,460

TOTAL INT

Fireplaces/woodstoves Other (Ex.Liv, AC, Attic, ...

Plumbing Heating

15,480

Att Garage

GARAGES

EXT FEATURES Description Att Carport

Irsn: 59350 2021 PHYSICAL CHARACTERISTICS **2 L FRAME** tyle:

Scopancy Single Family Spory Height: 2.0 inished Area 1,920 :i otr's

None

POFING POFING Paterial: Metal

Framing: Std for class Complex : Ege:

Medium 5/12 to 8/12 Pitch:

FOUNDATION

Chemonite-Treated wood Footing: Normal for class Walls:

DORMERS

None

FLOORING

Base Allowance Base Allowance Plywd sub Plywd sub 2.0 0.

EXTERIOR COVER

Wood siding Wood siding 0. 2.0

Description

0.1

G01

Normal for Class Normal for Class INTERIOR WALLS

HEATING AND PLUMBING

Water Htr: 1 1 0 TOTAL fix: Extra fix: Kit sink: Rejmary Heat: Hot Water **Efi**xt.Baths: 0 0 **3A**xt.Baths: 3 9 5-Fixt.Baths: 0 0 **Xt.Baths: 0 0

5 B	27.77
	20 (€1) 2 (€1)
pper)	1 S Fr (1262) the Day (1000) the Day
15 Fr (Up	M

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32	
40-32	
\sim	
က်	
\sim	

19,490

TOTAL GAR/EXT FEAT

255,040

G- .86

219,330

GRADE ADJUSTED VALUE (rounded)

Quality Class/Grade

SUB-TOTAL

4,010

Ext Features

Bsmt Garage:

1,140 420

1 WDDK 2 WDDK 2,450

3 WDDK-R

SPECIAL FEATURES	IRES							SUMM	SUMMARY OF IMPROVEMENTS	FIM	RO	VEME	NTS						
cription		<u>m</u>	rovement	Story or Ht Gra	de Co	BH. nst C	Eff onst Co	Story Yr.Bit. Eff Base or Ht Grade Const Count Rate	Base Adj Rate Rate	≥	_ `	Size/ Area	W L Size/ Comp Pys Obs Area Value Depr Depr	Pys -		Fnc Depr	Loc % RDF Adj Comp	Comp	Value
WDSTOVE 1 1,350 D DWELL	1,350		DWELL	2.0 (2.0 G- 1984 2005	984	2005	0.00	0.00	0	0 0	0	219,330 16 0	. 9	- 1	0	100 125 100	. 81	230,300
796 E	70.7 00.0	8	ATTGAR	0.00		0	0	40.13	52.29	12	25	296	15,480	0	0	0	0	100	0
PRIVSEPT 1	77.7	0	DRIVE	0.00 Avg		3000	3000	2,000.00	2,000.00	0	0	_	2,000	0	0	0	0	100	2,000
SWL-PRV 1	4,000	05	SWL	0.00 Avg		3000	3000	00.00	0.00	0	0	0 0 1	10,500 0 0	0	0	0	0	100	10,500
										TOTA	L IMP	ROVE	fOTAL IMPROVEMENT VALUE (for this card)	ILUE (for thi.	s card)			242,800

COMPARABLE PHOTOS





Assessor's Exhibits ASG 51

COMPARABLE PHOTOS





Assessor's Exhibits ASG 52

PIN	HOUSE TYPE QUALITY EFF AGE FIN SF	QUALITY	EFF AGE	FIN SF	ACRES	LAN	LAND VAL	BASE RATE/AC	LAND INFLUENCES	NOTES	Ratio
As										listed at \$330,000 in	
sse									GOOD VIEW=+50%,	2017, 2021 A/V @	
17859401	2L FRAME	G	2016	1310	0.46	\$	\$ 61,000 \$		91,522 P/SEWER NO=-5%	\$289,800	87.8%
or's	or's									215 market area, built in	
εE									NO VALUE CHANGING	1985, sold for \$310,000	
1 \(\overline{2}\) 74032	2L FRAME	G-	2002	1920	2.49	Ş	58,000 \$		23,293 INFLUENCE	in 2020	97.0%
bits	bits								EXCELLENT VIEW=+100%,		
17359301 VACANT	VACANT				0.53	\$	85,200 \$		82,453 P/SEWER NO=-5%		
	ר איני רי	•		000	, ,	٠	00		EXCELLENT VIEW=+100%,		
1/329442	1/359442 2L FRAIVIE	А	2020	2000	0.00	ᠬ	\$ 00T,08		70,000 P/SEWER NO=-5%		

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

Assessor's Exhibits ASG 54

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).

Assessor's Exhibits ASG 55

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.

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

RECEIVED

MAR 1 8 2021

Borough Clerk's Office Kenai Peninsula Borough

	For Official Use Only
Fee	es Received: \$ 100 (db)
	Cash
	Check #_340 payable to Kenai Peninsula Borough

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

FILING FEE BASED ON TOTAL ASSESS (Each parcel/account appealed must be accompa	
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:	17405901	NOTE: A SEF	PARATE FORM IS REQUIF	RED FOR EACH PARCEL.
Property Owner:	RICHARD + KA	ry Hoover		
Legal Description:	TOGSR BWSE	10 Sewand Moude	an Hm 20182	007 Canyon Tacal
Physical Address of Property:	2995 Golde	n Plover A	ave	
Contact information for all co	rrespondence relating to this	appeal:		
Mailing Address:	Po. Box 30	33, Homen	, AR	99603
Phone (daytime):	907 227-1674	Phone (evening):	Same	
Email Address:	rallenhoo@ yo	hoo com	TAGREE TO BE S	SERVED VIA EMAIL
Value from Assessment Notice: Year Property was Purchased:		ellant's Opinion of Value: \$		
Has the property been apprais	ed by a private fee appraiser	within the past 3-years?	Yes No	
Has property been advertised	FOR SALE within the past 3-ye	ars?	Yes No	
Comparable Sales:	PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE

THE ONLY GROUNDS FOR APPEAL ARE: UNEQUAL, EXCESSIVE, IMPROPER, OR U (E)). Mark reason for appeal and provide a detailed explanation below for your as necessary)	,
My property value is excessive. (Overvalued)	The following are <u>NOT</u> grounds for appeal:
My property was valued incorrectly. (Improperly)	→The taxes are too high.
My property has been undervalued.	⇒The value changed too much in one year.
My property value is unequal to similar properties.	→You cannot afford the taxes.
You must provide specific reasons and provide evidence supporting	4 , .
A referance en 2020 shouls an a	sessmen of 400.000.
There's a difference of 62,0	980 ⁹⁰ ,
** THE APPELLANT BEARS THE BURDEN OF PROO	F (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 lin	nit of 15 days prior to the hearing date.
My appeal is complete. I have provided all the evidence that I in be reviewed based on the evidence submitted.	tend to submit, and request that my appeal
Check the following statement that applies to who is filing this appear	il:
I am the owner of record for the account/parcel number appear	led.
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 othe trustee , or otherwise authorized to act on behalf of the entity. I he to act on behalf of this entity (i.e., copy of articles of incorporation officer, written authorization from an officer of the company, or of trustee). If you are not listed by name as the owner of record for the of your right to appeal this account.	ave attached written proof of my authority on or resolution which designates you as an copy from trust document identifying you as
The owner of record is deceased and I am the personal represen proof of my authority to act on behalf of this individual and/or his representative documentation). If you are not listed by name as REQUIRED for confirmation of your right to appeal this account.	/her estate (i.e., copy of recorded personal
I am not the owner of record for this account, but I wish to appear notarized Power of Attorney document signed by the owner of owner of record for this account, this is REQUIRED for confirmation	record. If you are not listed by name as the
Oath of Appellant: I hereby affirm that the foregoing information an true and correct.	d any additional information that I submit is
Signature of Appellant / Agent / Representative Date Richard Hoover	1/12/21
Signature of Appellant / Agent / Representative Date	
Kichard Hoover	

Appellant's Exhibits

Printed Name of Appellant / Agent / Representative

REVISED: 1/20/2021 TS

2021 NOTICE OF ASSESSMENT Annual - Real Property

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

Address Service Requested



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

AA 8905-1/1

P32 T27

իժվուդի/Որըկոնվում[[ըիփըդիսիժիրդ[ՈւՄբյելժոհի RICHARD A HOOVER KAY HOOVER PO BOX 3033 HOMER AK 99603-3033

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): 17405901

Tax Authority: 20 - HOMER CITY

Parcel Address:

Legal Description:

2995 GOLDEN PLOVER AVE

T 06S R 13W SEC 10 SEWARD MERIDIAN HM 2018007 CANYON

TRAILS AMENDED LOT 1

2021 Assessed Values

Land:	76,700	Improvements*:	387,300		
Total Assessed KPB:	464,000	Exempt Value KPB:	350,000	Total Taxable KPB:	114,000
Total Assessed City:	464,000	Exempt Value City:	170,000	Total Taxable City:	294,000

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.

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

APPEAL DEADLINE:

3/31/2021

TAXES DUE IN FULL:

10/15/2021

OR

BOARD OF EQUALIZATION

WILL BEGIN MEETING: 5/24/2021

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

9/15/2021

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APPEAL PROCEDURE AND IMPORTANT TAX INFORMATION ON REVERSE SIDE

Appellant's Exhibits APP 3

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

File No. AK0020-117

APPRAISAL OF



LOCATED AT:

2995 Golden Plover Ave Homer, AK 99603

FOR:

Credit Union 1 2995 Golden Plover Ave Homer, AK, 99603

BORROWER:

Richard A. & Kay Hoover

AS OF:

June 3, 2020

BY:

Gretchen Druhot

File No. AK0020-117

	be etten amittet	ien y appraisai	I OP OF T TO	S TO PLOA	ide ine lender.	CHE	it with an i	accurat	te, and adequa	tely supp	ortea,	opinion of the	MISTAKET AS	time of the s	unlest broker
Property Add	ress 2995	Golden Plo	ver Av	е					Homer			St	ate AK	Zlp Code 99	9603
Borrower R	ichard A.	& Kay Hoo	ver		Own	er of F	ublic Recor	rd Ric	k & Kay Hoo	over		C	ounty Ker	nai Penins	ula
Legal Descri	ption T 069	R 13W SE	C 10 S	Seware	Meridian I	HM	2018007	CAN	YON TRAIL	SAME	NDE	D LOT 1			
Assessor's P	arcel# 174	405901						Tax \	Year 2019				E. Taxes \$		1,91
Neighborhoo	d Name Ho	omer						Map	Reference 0212	22C211	5E	Ce	ensus Track	0011.00	
Occupant	X Owner	Tenant	Vacan	nt	Spec	tal As	sessments	\$0			□ P	UD HOAS O		Der year	per moi
Property Rig	ints Appraised	X Fee Sin	nple	Lease			escribe)								
Assignment	Type P	urchase Transac	etion 2	X Refina	nce Transaction		Other (de:	scribe)							
Lender/Cllen	t Credit U	nion 1			Addr	ess 2	995 Gol	lden F	Plover Ave, I	Homer,	AK S	99603			
is the subject	t property cur	rently offered for	sale or h	as Il beer	offered for sale	In th	e twelve mo	onths pri	or to the effective	date of th	is appr		Yes X		
Report data	source(s) use	d, offering price(s), and da	ate(s).	R.E. Taxes	abo	ve are d	discou	inted by \$32	15 per	KPB	tax record,	actual to	otal \$5126	without
discount.															
I Jana (did not an	alyze the contra	ct for sale	o for the s	ubject purchase	trans	action. Expl	tain the i	results of the ana	llysis of th	e contra	act for sale or why	the analys	als was not pe	riomed.
5															
Contract Pric	28 \$	Da	ate of Con	niract		k	the property	y seller t	the owner of publ	ic record?		Yes No	Data Sour		
is there any t	(Inancial assi	stance (loan char	ges, sale	concess	ions, gillt or down	npayr	nent assista	ance, etc	c.) to be paid by a	ny party o	n beha	it of the barrower	7	Yes No)
If Yes, report	t the total doll	ar amount and d	escribe in	he Rems t	o be paid.										
		al composition		ighborhe	ood are not app	raisa									
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	Urban	X Suburban	Rura	al	Property Value	3	Incre asing		X Stable	Declinic		PRICE	AGE	One-Unit	60
-	Over 75%				Demand/Suppl			$\overline{}$	X in Balance	_	-	\$(000)	(yrs)	2-4 Unit	5
Growth	Rapid	X Stable	Slow		Marketing Time					Over 6	$\overline{}$	144 Low	1	Multi-Family	5
Neighborhoo	od Boundarie	North - U	ndevel	oped fo	orest lands	Sk	yline Rd.	., Sou	th - Kachen	nak Bay	1.	799 High		Commercial	
East-Mc	Neil Cany	on, West- D	Diamon	nd Ridg	e/ Sterling	Hw	/ Cook	Inlet				330 Pred	20	Other vac	ant 10
Heighbarhoo	d Description	The neigh	borho	od is k	cated withi	in th	e Home	rcity	limits to the	east of	town	n, in the MLS	Area k	nown as	Homer
									homes. Thi						
views of	the water	and mount	ains, a	and res	idential. Ma	any	homes a	bove	predominat	e in Ho	mer	market and	are not	listed for s	sale.
									unit housing						
MLS #492	: total (76) Sales (1+bd	rm, 1+b	baths),	mean \$330.	3k, r	nedian \$3	311.5	k (shown), (1:	1) Pendi	ng lis	tings, mean S	346.9k,	median \$2	99k, and (36
		1 \$438.9k, m			. ADOM (10	23). (06/20								
Dimensions	131.7' x 2	202.3' x 127	.2' x 23	37.4'	Area 42	079	sf		Shape I	rregula	Г		View B	:WtrMtn;R	Res
Specific Zoni	ing Classifica	tion RR			Zoning De	escrip	ton Rura	I Res	idential						
Zoning Com	pliance X	Legal DL	egal Non	ncomformi	ng (Grandfather	ed Us	e) N	lo Zonin	ng lillegal	(describe)					
is the highes	t and best us	e of the subject p	property a	es improvi	ed (of as propos	ed pe	e plans and	specific	cations) the prese	nt use?	X	Yes No	II No, des	orbe. Subj	ect propert
is at high	est and b	est use as	resider	ntial on	effective d	lata									
STATISTAL						ale	or obser	rvatio	n.						
Utilities	Public	Other (descri	be)			iale	Or obser Publi		n. ther (describe)			Off-site improv	ements-	Туре Р	Public Priva
Electricity	Public	7	c/ Typi	ical	Water	late				gy		Off-site improv			Public Priva
Electricity Gas	X	Public Nat C	c/ Typi as/Ty	pical	Water Sanitary Se	ewer	Publi		ther (describe)						
Electricity Gas	X	Public	c/ Typi as/Ty	pical	Water Sanitary Se	ewer	Publi		Public //	ypical	C211	Street Grave	l/ Typic		X [
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Actual Age	2		16			3,500			-		17			3,80
Condition	C2		C3			6,000			-	-6.000				6,00
Above Grade	Total Bdm	ns. Baths	Total Bdrms	Bath	8	0,000	Total 8dms	Baths			Total Bdm	Baths		0,00
Room Count	5 3		6 3	2.0	\rightarrow	0	6 4	2.1		-3.000	6 3	2.0		
Bross Living Area 60	1	1,508 sq. ft.		1,929	-	-25,300	-	1,842 st	2.8	-20,000		2,124 s		-37,00
Basement & Finished	15089	f0sfwo	1028sf1			-8,600		.,0 12 0	***	37,700			_	-20,40
Rooms Below Grade	1.5005		1π0br1		- 1	-6,000	30,			57,750		.0ba2o		20,71
Functional Utility	Typica	/ Average	Superio		-		Superio	r GLA	1	0	Superio			
leating/Cooling	FWA (HWBB				FWA				WFA C			3,00
nergy Efficient Items	5*+ EF		Dbl Par		is		5*+ ER		7	-		ne Wnd	s	3,00
arage/Carport	2ga2d		2ga2gd		-		2ga2dw		-		2gd1cp			-3,0
Porch/Patio/Deck		try/Deck	Deck		-		CvdEnt				Patio/D			5,50
Addit Amenity	None		F/P			-2,000					1 W/S			
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Tax parcel #	17405	901	172450				174059				175020	45		
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FEATURE		SUBJECT		OMPARA	BLE	SALE NO. 4	CO	MPARAB	LE S/	ALE NO. 5	C	DMPARABL	E SAL	£ NO. 6
2995 Golden Plove		0000001		orest C	_		759 Sou					Rolling M		
Address Homer, AK				. AK 99			Homer,			•		AK 996		omo ria
Proximity to Subject	I		-	iles SV	_		3.94 mil				5.86 m			
Sale Price	2		1.00 11	1100 01	Te.	360,000	0.04 11111	00 011	2	445,000	0.00 111	1001112		415,000
Sale Price/Gross Liv. Area	1	0.00 sn.8	\$ 241	94 an 8	1	555,555	\$ 237.0	08 an #	-	110,000	\$ 240	16 sq. ft.		110,000
Data Source(s)						30;DOM 49				2;DOM 174		\$ #20-32	46:D	OM 55
Vertication Source(s)						/ Public Rcds				ublic Rcds		v/Realto		
VALUE ADJUSTMENTS	DE	SCRIPTION		CRIPTION	_	+(+) \$ Adjustment		RIPTION	<u> </u>	+(-) \$ Adjustment		RIPTION	-	+(-) \$ Adjustment
Sale or Financing		00141 11011	ArmLt				Listing	11014	_		Listing	11010	-	C
Concessions			Conv:				:0				:0		1	0
Date of Sale/Time				;c01/20			Active		-	-11.971				-11,164
Location	N:Res	:	N:Res				N:Res:				N:Res:			
Leasehold/Fee Simple	-	imple	Fee Si				Fee Sim	mle	_		Fee Sir	nnle	_	
Site	42079		13939		_	10,000	10890 s			10,000	2.16 ac	-	_	(
View		Mtn;Res		rtlWtrN	Atn	-	B;WtrMt		-	10,000	N:Wtr:			6,000
Design (Style)	$\overline{}$);Ranch	DT1:R		2611		DT1.0;HI		h	0	_	raditional	+	0,000
Quality of Construction	Q3	- Carron	Q3	ariori		-	Q3	Januarica	-		Q3	darcional	+	
Actual Age	2		1			0	8		_	1,500				3,300
Condition	C2	-	C1			-6,000			_	6,000			_	6,000
Above Grade	Total Box	ms. Bails	Total Bdm	s. Bath	6	0,000	Total Bolims.	Baths			Total Bdrms	Baths		C
Room Count	5 3		5 3	-			6 3		\rightarrow		5 3		1	-3.000
Gross Living Area 60	-	1,508 sq.f		1,488	-	0	-	.877 st		-22,100		1,728 sq.	e.	-13,200
Basement & Finished	15089	sf0sfwo	Osf	,,,,,,,	20,111		1836sf6			-20,200				-1,200
Rooms Below Grade						,	1rr1br1.				1m0br1			-6,000
Functional Utility	Typic	al/ Average	Similar	/Inferio	r	0	Superior		1		Superio			0
Heating/Cooling	FWA		-	t CFan	_		Radiant				Radian			-5,000
Energy Efficient Items	5*+ E		5*+ EF				6* ER/H			-2,000		-		3,000
Garage/Carport	2ga2d		1ga2d			10,000	2ga2dw				1gd1gd	3dw		C
Porch/Patio/Deck	CvdE	ntry/Deck		try/Dec	k		Porch/D	eck		0	Porch/D			0
Addlt Amenity	None		None	-			None				None			
Addlt Amenity	None		None				None					rnHouse		-3,000
Tax parcel #	17405		17527)47		0	1751035	58		0	172450	36		
Net Adjustment (Total)			X+		1	58,700	+	XI-	8	49,771	+	X -		24,264
Adjusted Sale Price			Net Adj.	16.3%			Net Adi	11.2%			Net Adj.	-5.8%		
of Comparables			Gross Adl	22.4%	:	418,700	Gross Adl.	19.0%	8	395,229	Gross Adl.	14.7%	3	390,736
ITEM	-	5	UBJECT			COMPARABLE SA	E NO. 4	C	OMP/	ARABLE SALE NO.	5	COMPARA	BLE	SALE NO. 6
Date of Prior Sale/Transfer		11/13/201	7											
Price of Prior Sale/Transfer		79,900												
Data Source(s)		AK Multi L	ist/ Public	Rods	AH	(Multi List/ Pul	olic Rcds	AKN	Aulti	List/ Public R	cds A	Multi Li	st/ P	ublic Rods
Effective Date of Data Sour	rce(s)	06/03/202	0		06	/03/2020		06/03	3/20	20	06	/03/2020		
Summary of Sales Compar data in report (97.3	rison Appr	oach Active	e listing #	5 & Pei	ndir	ng listing #6, ha	ive a SP/	LP adj	ustn	nent (-2.69%)	based (on marke	t su	mmary

view, distance from town amenities, ect. In my opinion it is difficult to determine the individual values required to make individual adjustments for a site's view and location and I believe that these types of adjustments are highly subjective. My methodology involves the analysis of the difference in overall site value by using comparable sales data of Arm's Length Transactions, which takes all of the various features and factors into consideration. I then account for the view adjustment taken for each comp to determine the final site adjustment. I also take the tax assessed values into review. Subject site value base value is \$75,000, comps are adjusted to that value. Fannie Mae Form 1004 March 2005 1004_05UAO 12182015 UAD Version 9/2011 Produced using ACI software, 800.234.8727 www.achireb.com Appellant's Exhibits

File No. AK0020-117

Comparable sales older than six months and further than two miles			
similar transactions available. There is no market data available to	show any decline in market activity or value dr	op in local ar	ea. The
appraiser has noticed longer exposure times on higher range (>\$3	50k) and median price and shorter ADOM within	n lower price	ranges
(<\$275k).			
Some of the adjustments to the comparable sales may be greater	than those specified by investor quidelines (not	t groop eite	volue
etc.) yet these are the best comparisons in the local market. Select			
die, yet mese are the best compansons in the local market. Select	ing other comparable sales would result in eve	n larger aujus	Stillelits.
The local population is spread over a wide area. Buyers typically c	onsider homes in neighborhoods that are many	miles apart.	
Therefore, comparable sales in our market are drawn from a wider			rea.
Quality and Condition comments:			
In some cases adjustments have been made to the quality and con			
condition rating. In many cases quality and condition ratings are s	uperior or inferior to one another within the sam	ne rating and	currently
there are no designations to make these distinctions.	W		
	The state of the s		
		=11.11	
	IE (not required by Fannie Mae)		
Provide adequate information for the lender/client to replicate the below cost figures and calcula	tions.	cimilar sizad	recent
Provide adequate information for the lender/client to replicate the below cost figures and calcula Support for the opinion of site value (summary of comparable tand sales or other methods for ex	Nons. The appraiser has researched		
Provide adequate information for the lender/client to replicate the below cost figures and calcular Support for the opinion of site value (summary of comparable tand sales or other methods for ex- vacant land sales in this market area (0.52ac 1.26ac). (7) comparable tand sales in this market area.	tions. The appraiser has researched able sales in the past three year that ranged from	om \$60k - \$1	00k,
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May 4th 2021

RECEIVED

MAY - 7 2021

Borough Clerk's Office Kenai Peninsula Borough

rallenhoo@yahoo.com (907) 227-1674

Re: Parcel No# 17405901 2995 Golden Plover Avenue, Homer 99603

Dear Johni Blankenship,

Please see attached copy of prior Assessment, from the office of Robert P Olchin, concerning the above referenced property. We are submitting this documentation for the Board of Equalization hearing, scheduled for May 25th 2021.

Please note the highlighted orange areas on the Robert Olchin Assessment, showing a home value of \$399,700. This is a difference of \$62,200, in comparison to the Kenai Borough Assessment of \$462,200.

We look forward to hearing from you at the hearing date.

Sincerely

Rick and Kay Hoover



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 23, 2021

Richard & Kay Hoover
Email: rallenhoo@yahoo.com

RE: Parcel No(s): 17405901: Owner of Record and Appellant: Richard & Kay Hoover

Mr. & Mrs. Hoover:

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 **Tuesday, May 25, 2021 at 9:00 a.m.**

Any additional evidence or documentation you intend to use during the hearing must be <u>received</u> by the Borough Clerk no later than **5:00 p.m. on May 10, 2021**. Your evidence may be mailed, e-mailed, 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: <a href="https://library.municode.com/ak/kenai peninsula borough/codes/code of ordinances?nodeld="https://library.municode.com/ak/kenai peninsula borough/co

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, unless good cause is shown for filing a late request. If your case is called and you are not available we will try reaching you at a later time and if we are still unable to reach you that day, the Board may elect to decide your case based solely on the written material you have presented.

Sincerely.

Johni Blankenship, MMC

Borough Clerk

jblankenship@kpb.us

cc: Borough Assessor Adeena Wilcox

Tax Year 2020 Real Property Assessment Valuation Appeal Kenai Peninsula Borough Office of the Borough Clerk

Applications must be postmarked or received at the Office of the Borough Clerk or

144 North Binkley Street Soldotna, AK 99669-7599 Phone: (907) 714-2160 Toll Free: (800) 478-4441

Fees Received: \$_____

For Official Use Only

payable to Kenal Peninsuta Borough

Filing Fee: <u>Must be included with this appeal form</u>.

authorized office in Homer or Seward by: 5:00 p.m. on March 30, 2020.

For Commercial Property: Please include Attachment A

CREDIT CARD	S NOT	ACCEPTE	FOR F	LING FEES
		QHAP.	187.4	

Check #

FILING FEE BASED ON TOTAL ASSESS (Each parcel/account appealed must be accomp	SED VALUE PER PARCEL anled by a separate filipg 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

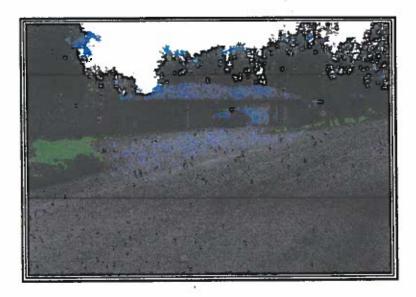
Per KPB 5.12.050(B), if the appeal is withdrawn before evidence is due, or if the appellant or agent of the appellant is present for the appellant's hearing before the BOE or participates telephonically pursuant to KPB 5.12.060(T), then the filling fee shall be fully refunded within 30 days after the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

		7		
Account / Parcel Number:	A	NOTE: A SI	EPARATE FORM IS REQUIR	ED FOR EACH PARCEL.
Property Owner:	Rick Hoor	ser Kay Hoove	r	7
Legal Description:	T065 R 1	SET KAY HOOUS CANYON TEALLS HAD 3W SEC 10 SEWARD O	Meridian H	m 2018007
Physical Address of Proper		olden Diover 4		
Contact information for al	Correspondence rela	ating to this appeal:		
Mailing Address:	Po Box	3033, Homer	AR 9	9603
Phone (daytime):	907 23	つ - 16つy Phone (evening):		
Email Address:		00 yohoo. com	☐ 1 AGREE TO BE S	ERVED VIA EMAIL
Value from Assessment Not	ice: \$ 462, 20	Appellant's Opinion of Value:	400.00	0/
Year Property was Purchase	ed: 20/8	Price Paid: \$		
Has the property been app	oraised by a private fe	ee appraiser within the past 3 years?	Yes 🗹 No 🛚	ן כ
Has property been advertis			Yes No.	3
Comparable Sales:	PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE
Comparable sales.				

THE ONLY GROUNDS FOR APPEAL ARE: UNEQUAL, EXCESSIVE, IMPROPER, O (E)). Mark reason for appeal and provide a detailed explanation below for as necessary)	you appear to be remark,
My property value is excessive. (Overvalued)	The following are <u>NOT</u> grounds for appeal:
My property was valued incorrectly. (Improperly)	⇒The taxes are too high.
My property has been undervalued.	 The value changed too much in one year. You cannot afford the taxes.
My property value is unequal to similar properties.	
You must provide specific reasons and provide evidence support	ing the item checked above.
Assessed value as of 6/3/20. shows	a defluence of 62,200.
1755 ESSEL PALLE OS 19 47 5/14 SE	70
** THE APPELLANT BEARS THE BURDEN OF PR	OOF (AS 29.45.210(b)) **
Check the following statement that applies to your intentions:	
intend to submit additional evidence within the required time	e limit of 15 days prior to the hearing date.
My appeal is complete. I have provided all the evidence that be reviewed based on the evidence submitted.	l I intend to submit, and request that my appeal
Check the following statement that applies to who is filing this ap	
I am the owner of record for the account/parcel number ap	
am the attorney for the owner of record for the account/pa	
The owner of record for this account is a business, trust or a trustee, or otherwise authorized to act on behalf of the entity to act on behalf of this entity (i.e., copy of articles of incorporation, written authorization from an officer of the company trustee). If you are not listed by name as the owner of record of your right to appeal this account.	oration or resolution which designates you as an or copy from trust document identifying you as for this account, this is REQUIRED for confirmation
☐ The owner of record is deceased and I am the personal reproof of my authority to act on behalf of this individual and/representative documentation). If you are not listed by nan REQUIRED for confirmation of your right to appeal this according	ne as the owner of record for this account, this is unt.
I am not the owner of record for this account, but I wish to a notarized Power of Attorney document signed by the owner owner of record for this account, this is REQUIRED for confirm	nation of your right to appeal this account.
Oath of Appellant: I hereby affirm that the foregoing information true and correct.	on and any additional information that I submit is
Signature of Appellant / Agent / Representative Date	04/30/2021
Signature of Appellant / Agent / Representative Da	te T
KICK Troover King MOTOLINGE	
Printed Name of Appellant / Agent / Representative	

File No. AK0020-117

APPRAISAL OF



LOCATED AT:

2995 Golden Plover Ave Homer, AK 99803

FOR:

Credit Union 1 2995 Golden Plover Ave Homer, AK, 99603

BORROWER:

Richard A. & Kay Hoover

AS OF:

June 3, 2020

BY:

Gretchen Druhot

There we 6 comp	arable properties correctly	offered for eate to the subt	ect milphborhood rang	lag to price from \$ 3	909,000 to 1	575,000 .	3 1
There are 19 comp	graphy sales to the exhibit	reichborhood within the pu	est beging mostlys rest			bi 495,500	
FEATURE 2985 Golden Plov	SUBJECT	COMPARABLE			SLESALE NO. 2	COMPARABLE	
Address Horner, AK		54705 Rolling M	eadows	2930 Golden F		4550 Emerald C	
Proximity to Subject	provide character	Homer, AK 9960	3	Homer, AK 99		Homer, AK 9960)3
Sale Price		5.83 miles NE	465,000	0.09 miles NW		4.38 miles SW	
Sato Price/Gross Litt. Area	8 0.00 sq.f	8 241.06 m.t.	400,000	\$ 216.61 m.t.	1 399,000	. 185 07	395,000
Data Source(s)		AK MLS #19-91	86:DOM 258	AK MLS#18-1		AK MLS #19-10	249-0004-440
Vertication Source(s)	Commission of the	ExtObsy/Realtor		ExtObsy/OffRed		ExtObsy/Realton	PhicRode
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION	+(+) 1 Adjutant	DESCRIPTION	+() I Atheteent	DESCRIPTION	-(1) Adjustment
Sale or Financing	STATE OF STATE	ArmLth		ArmLth		Amulth	0
Concessions	彩和数据的图100 0	Conv:0	0	Conv;6000	-6,000	Cash;0	0
Date of Sale/Time	A CALL DOWN OF PERSON	s08/20;c04/20	. 0	s12/19;c10/19	0	s11/19;c10/19	. 0
Location	N;Res;	N;Res;	-	N;Res;		N;Res;	
Leasehold/Fee Simple Site	Fee Simple 42079 sf	Fee Simple 2.30 sc	 	Fee Simple		Fee simple	
View	B:WirMtn:Res	B:Wir:Mtn		16117 of B:Wtr:Mtn		2.26 ac N;Mtn;Wtr	0 000
Design (Style)	DT1.0;Ranch	DT1:Hisd Rench		DT1:Ranch		DT2:LogTrad	6,000
Coulty of Construction	Q3	03	- ×	Q3	-	Q4	9,875
Actual Age	2	16	3,500			17	3,800
Condition	C2	C3	6,000		-6,000		6,000
Above Grade	Telal Bárne Baba	Tetal Borns Cats	0	Total Stres. Buts	0	Total Rives Butte	. 0
Room Count	5 3 2.0	6 3 2.0	0	8 4 2.1			0
Gross Using Area 60	1,508 sq.t			1,842 #		2,124 m.	
Basement & Finished	1508sf0sfwo	1028sf1028sfwo		Osf	37,700	1292sf1292sfwc	100
Rooms Below Grade Functional Utility	Typical/ Average	Superior	-8,000	Compdes Cl 1	-	1rr0br0.0ba2o	- 0
Heating/Cooting	FWA CFen	HW88 None		Superior GLA	0	Superior	0 000
Energy Efficient Hems	5"+ ER	Dbl Pane Wads		FWA 5*+ ER	- 0	WFA CFans Obl Pane Winds	3,000
Garage Carport	2gs2dw	2gs2gd4dw	-20,000	2gg2dw		20d1cp2dw	-3,000
Porch/Patto/Deck	CvdEntry/Deck	Deck	0	CvdEntry/Deck		Patio/Deck	0,000
Addit Amenity	None	F/P	-2,000	None		1 W/S	Ö
Addit Amenity	None	Basement Kitch		Gas FP	-2,000	Shed	0
Tax parcel #	17405901	17245038		17405928		17502045	0
Hat Adjustment (Total)	12 3 24 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	[] [X] 1	52,400				28,725
Affected Sale Price of Comparables		Net Adl -11.3%	440.000	Hei Adl. 0.2% Gross Adl. 18.7%		HistAdl7.3% GrossAdl. 23.3% (355,275
Data source(s) Alaska	MLS, office files,	sales or transfers of the sob KPB public records sales or transfers of the cor	3				
Data source(s) Aleeka	MLS, office files,	KPB public records proved or transfer histor					
ITEM		SUBJECT	COMPARABLESA		OMPARABLE SALE NO		BLESALE NO. 3
Date of Prior Sale/Transfe	11/13/201						
Price of Prior Sale/Transfe							
Data Source(s)		ist/ Public Rode A					et/ Public Rods
Effective Date of Data Son Anatonic of origination or to			6/03/2020 The sub		3/2020	06/03/2020	
		iproperty and comparable : MLS for eale, no se		s, arms length t	as purchased on 1	waer. Rosed on a	onversation
with the owner and	d review of informs	tion researched, th	e prior sale acc	ears to be arms	s length transaction	on, and not imper	ted by
concessions. Alus	ka is a non-disclos	ure state with limite	ed public Inform	ation on prior sa	eles and seller co	ncessions. If MLS	concessions
were noted, effort	was made to gath	er accurate dollar vi	alue, and then c	ieducted from a	ale price. Top line	does not allow f	
		e. between \$359.9					
		are the most similar an					
		dza. Situ values vary in I based on opinion of s					
		p. Baths are not act from					
		er condition rating of UA					
to subject. Quality adj.	when shown, adj. at 2	5% of sale price, subje	ect is on the low sid	e of Q3, based on	exterior and interior fi	inishes, GLA \$60 SF.	Garp \$10k/bay.
Carport \$3k/bay, full b	ath \$6k, 1/2 bath \$3k.	Sold comps adi. @ \$25	O year to compens	sate for building ma			
		based on location, buve					
Implicated Value by Sales				comments in ad			_
Indicated Value by: Sal			Cost Approach filde	veloped): 4	100,000 Income Ap	proach (II developed) 1	U of all a
		basis for valuation, of used or applicab					
comments.	E LINDOSCH MES II	At Asset of applicato	A dha to the M	en ur buildibili 9	area di Temes bio	Per Ups. 000 8008	IIOUIII
			The second secon		h	ummeta kona kana aum	
This appraisal is made	X as is, □ sublect	to completion per place and	i specifications on the	basis of a invocinence	i edimendu kim ma kum	AGINGINZ URLE DESIL CONT	olated.
		to completion per placs and he basis of a hypothetical c				cobject to the follow	
subject to the informing impraction based on the co	grapaira or alterations on I		is que entition that the repai	m or afferations have b		cubject to the follow	log required
subject to the following inspection based on the ex date whown.	g repairs or alterations on i craordinary assumption fo	he basis of a hypothetical c al the condition of dedicienc	omiliton that the repair ry does not require all	ra or afferations have be watton or repair:	ean completed, or Subject property is	cubject to the follows approximed "As In	ing required on effective
subject to the following impaction based on the code ahown. Based on a complete v	grepaire or alterations on i or acromary assumption fo Iswal Inspection of the	he basis of a hypothetical c at the condition of deficient interior and exterior are	entition that the repair by does not require all oss of the subject p	rs or alterations have to waithn or repair:	een complited, or Subject property is sope of work, stateme	milject to the follows appraised "As is not of secuniptions as	ing required Tom effective d limiting
subject to the following impaction based on the code ahown. Based on a complete v	grepaire or alterations on i or acromary assumption fo Iswal Inspection of the	he basis of a hypothetical c at the condition or deficient interior and exterior ar (our) opinion of the mar	colition that the repair by does not require all eas of the subject p ricet value, as defin	rs or alterations have to waithn or repair:	seen completed, or Subject property is sope of work, statems erty that is the subjec	milject to the follows appraised "As is not of secuniptions as	ing required on effective

Rie No. AK0020-117

Property Address 2995 Golde		An biching mis laugh	School GIR! ON SPECK	its, and adequately su	PPOLISO COURSE OF RE	market value of th	is subject property.
10000 CERT TO SEE SEE SEE SEE SEE SEE SEE SEE SEE SE	ก Ployer Av		City	Homer		the AK Zho Code	
Boroser Richard A. & Kay	Hoover	Own	er at Public Record Ri	k & Kay Hoover	Co	ony Kenal Pen	losula
Legal Description T 06S R 13 Assessor's Parcel # 17405901	W SEC 10 8	seward Meridian					Wild Read of the Control of the Cont
Histophood Name Homer				Year 2019 Reference 02122C21	R.	Taxes t	1,911
Occupant X Durage Ten	mt Vacon	San San	cial Assessments # O	HAMBRICA UZ 122UZ	DPUD HOAR O	nous Tract 0011.0	
Property Rights Assessmed (X)	Fee Streets	Lazurieki Tor	her (describe)		L Jrou mont o		Year Der month
Andparent Type Punchase	itamanton 2	Refinance Transactor	Other (describe)				
LesterChet Credit Union 1		Add	ress 2995 Golden	Ployer Ave. Home	r, AK 99603		
In the subject grouperly correctly offe	end for subject to	as 2 been offered for sal	e in the tester mouths p	for to the effective date of	this approlast?	(es X) No	
Report data source(s) used, offering discount.	price(s), and di	de(s). R.E. Taxes	above are disco	unted by \$3215 pe	r KPB tex record,	actual total \$51	126 without
	contract for cuts	deaths subback combany	transation Poster the				
t did did not analyze the	CHINASTER IST. STIM	son and semilers bracers	a strategic Edicin de	LETHER OF AND SUSPENSES OF I	us country for sale or mal	ins analysis was no	d performed.
Contract Price \$	Date of Con	red.	is the property safer	the owner of public record	7 Yes Mo	Data Source(s)	
is there any financial assistance (lo	an charges, sale	concessions, gift or dos	mpayment assistance, e	c.) to be paid by any party	on behalf of the borrower	☐ Yea ☐	No
If Yea, report the total dotter emoun						198	
						2500	20 (0)
Note: Sees and the solution	bet des						
Note: Race and the recial compo	enium of IAB nel Ictoristics	enborkeed are not are		nd Trainda	One-Unit Hou	that the par	ent Land Use %
	aban Rara			X Stable Dectr		AGE One-Uni	
Both-Up Over 75% X 25-7		# 25% Demand/Sune	M Shortana	X in Balance Over		(yes) 2-4 Unit	
Growth Rapid X State		Marketing Tim	Under 3 mins	X 3-8 miles Over I	imfis 144 Low	1 Moto-Far	
Heighborhood Boundaries North	- Undevelo	oped forest lands	Skyline Rd., So	uth - Kachemak Ba	v. 799 High	50 Commen	
East-McNell Canyon, We	st-Diamon	d Ridge/ Sterling	Hwy/ Cook Inlet		330 Pred.	20 Other V	scent 10 %
Heighborhood Description The	neighborho	od is located with	in the Homer city	limits to the east of	of town, in the MLS	Area known	as Homer
#490, Housing ranges fro	om small co	ttages and cabin	s to large, custon	homes. This is a	developed residen	dial area with I	beneficial
views of the water and m	ountains, e	nd residential. M	any homes above	predominate in H	omer market and	tre not listed fo	or sale.
Market Conditions (Including suppor	it for the above o	conclusions) In the p	sest 12 months one	unit housing reflec	ts Homer ML5 #490,	Kachemak City	/Fritz Creek
MLS #492: total (76) Sales (k (shown), (11) Pen	ding listings, meen 5	346.9k, median	5299k, and (36)
Active listings, mean \$438.0 Dimensions 131.7 x 202.3 x			079 sf	Shape irregul	lar .	View B;WtrMtt	π.Dee
Specific Zoning Clarestication RR			escription Rural Res			ANA D'AARIWR	II, res
Zoring Compitance X Legal		contraving (Georgitative	red Use) No Zon	no Diberat (describe	0		-
to the highest and best use of the co						I No. describe. Si	ublect property
is at highest and best up							
Utilities Public Other (D-LH- (
Electricity (X)			Public ((ther (describe)	Off-elts Improv	ements—Type	Pablic Private
	Public/ Typi		X	Public /Typ	Street Grave		Patrilic Private
Gas X	Nat Gas/Ty	pical Santary S	y y	Public/Typ Public/Typics	Street Grave Alley None	V Typicel	ă B
Gas X I	Nat Ges/Ty	pical Santary S No FENA Fixed Zer	every X	Public/Typics FEMA Map # 02122	Street Grave Alley None CC2115E FEI	V Typical	0/2016
Gas X FEMA Special Flood Hazard Area Are the offittes and off-site improve	Nat Gae/Ty: Yes (X) ments bolical by	pical Sentary S No FENA Flood Zer the market area?	PWD X	Public/Typica Public/Typica FEMA Map # 02122 describe. Public ws	Street Grave Allay None CC2115E FEI ster & sewer is ava	V Typical A Map Date 10/2 Nable in this a	0/2016 rea.
Gas FEHA Special Flood Hazard Area Are the utilities and off-sile improve Are there any adverse site condition	Net Gee/Ty Yes (X) ments bolical for the of external lac	pical Sentary S No FENA Fined Zer the market area? fora (easements, encros	ewer (X) in D X)Yes (No Wh) ichnesis, environmental	Public /Tvp Public/ Tvpics FEMA Map# 02122 a describe. Public was conditions, land uses, etc.	Street Grave Alley None CC2115E FEI ster & sewer is ava 37	V Typical A Map Date 10/2 Nable in this a	0/2016 rea.
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GES X FEHA Special Flood Hazard Ares Are for editions and off-size improve Are there any adverse the condition observation no noted each	Net Gen/Tv: Ves (X) ments traical for the or external fac- verse site or THOM	pical Santary 6 No FEMA Flood Zer the market area? Stora (easuments, encro- conditions, or nega-	X X X X X X X X X X X X X X X X X X X	Public/Typica Fema May # 0212/ a describe. Public was contitons, land case, etc one affecting this size EXTERIOR DESCRIPTION.	Street Grave Alley None 2C2115E FEI after & server is says 37 Yes X No to were observed.	V Typical A May Daty 10/2: Subje In this as If Yes, describe.	0/2016 rea. At time of
GES X FEHA Special Flood Hazard Ares Are the utilities and off-size improve Are there any adverse site condition observation no noted adv GENERAL DESCRIP Units XIOns One with	Net Gen/Tv: Ves (X) ments traical for the or external fac- verse site or THOM	No FEMA Floot Zer the market area? Four	X www X n D X/yes	Public / Typics Funding / Typics FEMA Map # 02122 a describe. Public we condition, and uses, size affecting this size affecting this size affecting this size affecting was presented the size affecting this size affecting the size affe	Street Grave Alley None 2C2115E FEI after & server is ava 37	V Typical IA May Daly 10/2 lipide in this at II Yes, describe. IMPERIOR Floors VI	0/2016 Pea. All time of http://doi.org/10/10/10/10/10/10/10/10/10/10/10/10/10/
FEHA Special Flood Hazard Ares Are the offittee and off-size improve Are there may adverse site condition observation no noted adverse and the second state of the second	Nat Gee/Ty: Yes (X) meds total by s of otternal lac yerse site or TION	pical Santary 5 No FENA Flood Zer the market area? clore (exsements, encoro conditions, or nega-	X PARTICAL TOTAL TOT	Public / Typica Fublic/ Typica FEMA Map # 02122 a describe. Public was contition, and user, als one affecting this si Extension DESCRIPTI Foundation Wate Extension Wate Ex	Street Grave Alley None 2C2115E FEI Itler & server is ava 3? Yes [X] No is were observed. ON material-confide CoamBillyC2 Bidinal C2	V Typical A May Daty 10/2: Isobie in this at B Yes, describe. IMPERIOR VI Wath Proper VI	O/2016 Pea. All time of https://www.dise. https
FEHA Special Flood Hazard Ares Are the offittee and off-size improve Are there may adverse site condition observation no noted adverse and noted adverse adverse and noted adverse adverse adverse and noted adverse adve	Nat Gen/Ty/ Yes (X) meris bolical for me or external fac- yerme site or THOM Accessory Unit	pical Santary 5 No FENA Flood Zer the market area? clore (easements, encoro conditions, or nega- FOU Concrete State X Fett Resement to Basement Area	X PARTICAL PAR	Public/Typica Public/Typica Public/Typica FEMA Map # 02122 a describe. Public was consition, land uses, at- pure affecting this size Extension description Foundation Wate Extension Wate Extension Wate Extension Wate Foundation Wate	Street Grave Allay None 2C2115E FEI alor & sever is ava 3? Yes X No to were observed. ON material-tondida CoamBik/C2 Siding/ C2 satisfishingle/C2	V Typical A May Daly 10/2 Bable In this at B Yes, describe. INTERIOR VI Wath Pi Tito/Fishh Pi	0/2016 rea. Al time of historial/condition myPlank/Tile/C2 alnetdDyeal/C2 alnetdDyeal/C2
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GES X FEMA Special Flood Hazard Ares Are the offittes and off-site improve Are there are adverse site condition observation no noted ach GENERAL DESCRIP Units X One One with 4 of Stories 1.0 X Edesting Proposed Design (Strie) Rangel	Nat Gen/Ty/ Yes (X) meris bolical for me or external fac- yerme site or THOM Accessory Unit	No FEMA Flood Zer The market area? Item (easements, encrous onditions or negations) Concrete Steb Concrete Steb Concrete Steb Concrete Steb Resument Area Resument Area Resument Area Resument Area X Outside Entry(Ext.)	X ANNO X N N N N N N N N N N N N N N N N N	Public/Typica FeMAMap / 0212: a describe. Public was condition, and uses, at core affecting this size affecting this size affecting was presented with Foundation Water States of Control o	Street Grave Alley None 2C2115E Filter & server is ava 2P	V Typical A Nap Date 10/2 illable in this ar If Yes, describe. INTERIOR VI Ploor VI Wath Pr Bath Floor Ti Eati Watnered F	At time of historial condition with the condition of th
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Comparable sales older than six months and further than two miles similar transactions available. There is no market data available to appraiser has noticed longer exposure times on higher range (>\$35	show any decline in m	narket activ	ACCORD BUILDING OF STREET	local area. The
(\$275k).	SOIC) sello friedriani price	MINO MINORAL	I ALCON WITHIN IOW	er prica ranges
Some of the adjustments to the comparable sales may be greater to the sole.) yet these are the best comparisons in the local market, Select				
The local population is spread over a wide area. Buvers typically on Therefore, comparable sales in our market are drawn from a wider	onsider homes in neig	hborhoods	that are many mile	a apart.
Quality and Condition comments:				
In some cases adjustments have been made to the quality and cor condition rating. In many cases quality and condition ratings are a there are no designations to make these distinctions.				
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Borrower: Richard A. & Kay Hoover	File No.	b.: AK0020-117
Property Address: 2905 Golden Ployer Ave	Case	No.;
City: Homer	State: AK	Zis: 99803
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offering similar uses, similar utility and similar function can be purchased within reasonable time limits that the buyer's market demands. In other words, the market value of a property is set by the price of acquiring a substitute property, which could provide the owner with similar and competitive utility characteristics.

Final Reconciliation VALUATION CONCLUSION:

Appraisal is completed "As is". The appraiser has considered appropriate adjustments for all factors and applied them to each of the comparable sales. Location and site adjustments, if indicated, are based on the opinion of different site sizes and values as vacant as they relate to the opinion of their market value in the Homer comparable areas used in this analysis with their influence on market appeal to prospective buyer. Consideration to all comparables is given, as they combine to bracket the specifics of the subject. The appraiser has tried to show similar construction quality & style, age, GLA size, site, condition, location, and view when possible.

The availability of comparable properties was limited with of comparable style, GLA size, room counts, age, condition, landscaping, etc. The appraiser is of the opinion that because each home is unique, the potential for more adjustments than a typical appraisal in a metropolitan area. The net and gross adjustments and the bracketing parameters exceed the recommended limits due in part to the equalization of above/ below grade improvements & garages to subject. Thus the adjustments can be proportionately large. Subject property is a typical/ average GLA home. Realtors advertise and show homes with all GLA included, (above & below grade) but for the purpose of analysis the appraiser separates the different levels as required.

The sales comparison approach is the most reliable indicator of the marketability of the subject. This method utilizes recent sales of similar properties in similar locations to indicate the market range for the subject property. Adjustments are made to these sales to bracket a value for the subject based on the combination of size, location, and view appeal of the sites and features of these houses. The adjustments are market derived, based on paired sales over time and from communication with peers in the local market real estate profession.

Opinion of value is derived with review and consideration of the following data indicators:

- 1) The mean of the adjusted range of all comparables (\$366.3k \$418.7k) is \$397.2k
- 2) The adjusted sold comparables (#1- #4k) have mean of \$399.3k
- 3) Median adjusted comparables are \$406.2k
- 4) Most similar sold adjusted property (not including the unfinished basement) from the qualitative analysis (#2) is adjusted to \$399.7k.
- 5) ACI Weighted Value Calculator \$397k
- 6) Cost approach at \$400k

Taking these factors into consideration, along with subject's good market appeal from homes available of present inventory in price range and size, very good overall condition rating, strong sales season for the first quarter of the 2020 season, indicated stable values in the area, the appraiser is of the opinion that the indicated market value of \$400,000 "As Is" for a defined marketing period of 3 - 6 months is supported through this analysis. The appraiser has shown opinion of value mid range M/L of above data points with consideration to the most similar comparable (not including the unfinished basement for comparison of GLA), and the mean of the adjusted sold comparables. Current supply in this price range as well as it's desirable location that is located in close proximity to town amenities. The subject property would have good appeal to potential buyer looking for mid/upper level home as a primary/ secondary residence with a close to town location.

Borrower: Richard A & Key Hoover	File No.:	AK0020-117
Property Address: 2005 Golden Plover Ave	Case No.:	79-1
City: Homer	State: AK	Zio: 99603
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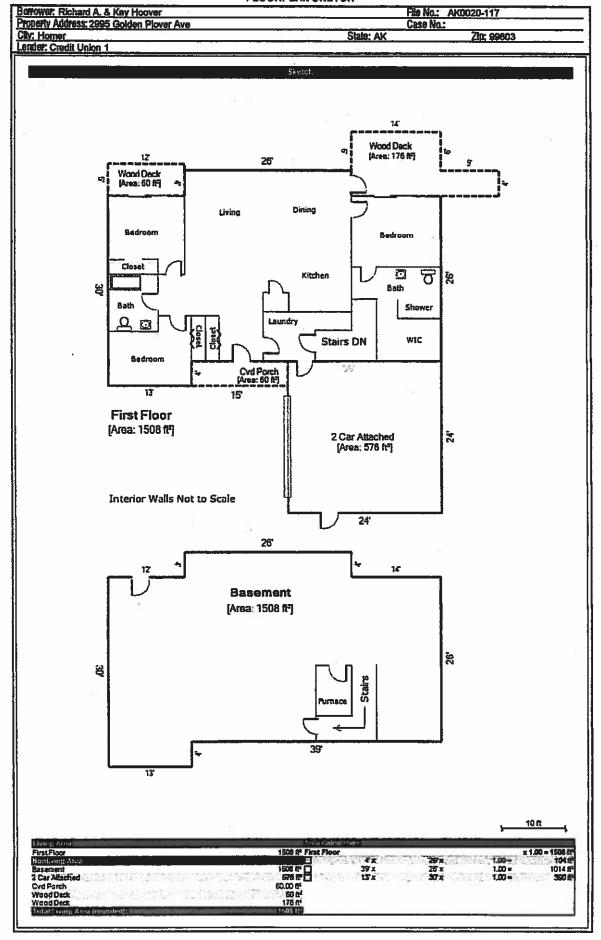
Cost Approach Comments:

See sketch for area calculations. The cost values were calculated and indicated lower (<1%) per Marshall & Swift handbook. It is given consideration to the final opinion of market value. There is minimum physical depreciation of the subject improvements as viewed at time of observation.

income Approach Comments:

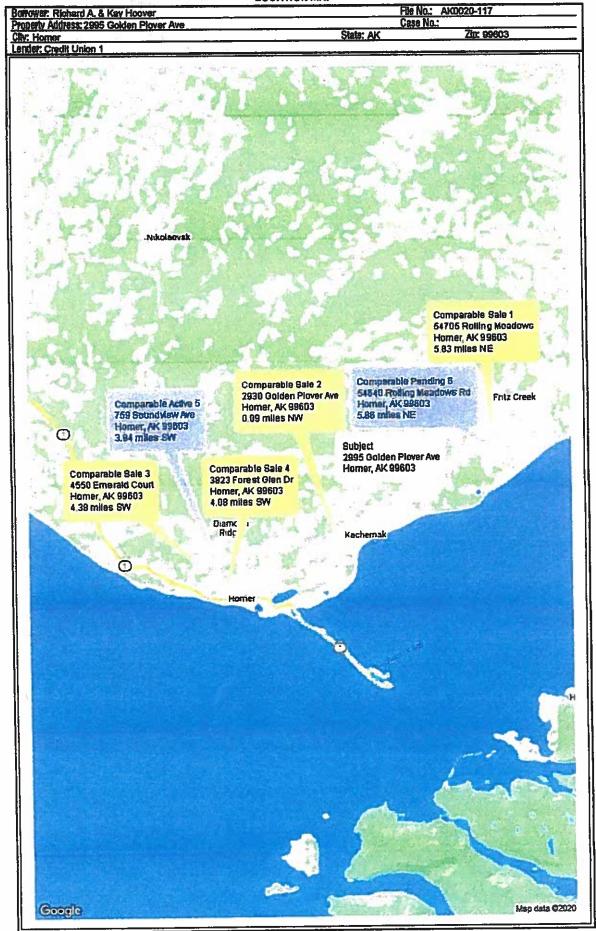
This approach to value is based on the monthly rental income of a property. In this case, the Income Approach could not be used because of the lack of sufficient sales of single-family rental properties. Single-family homes in Homer areas are generally not purchased as income properties. The subject property is not assumed or reported to be used for income or agricultural income at time of observation.

FLOORPLAN SKETCH



Square Foot Cost For		FINN AK	0020-117
SUBJECT PROPERTY			
Amendad to Condit Links of			
Appressed for Credit Union 1 Property Owner Rick & Key Hoover		-	- 0
Properly Aldress 2995 Golden Ployer Ave			
Cby Horner State/Province AK Zip/Postat C	lode <u>99603</u>	Date 06/06	V2020
Appraise: Gretchen Druhot			
DUODED TO WELL ON A SELECTION OF A S	-		
TYPE QUALITY STYLE EXTERIOR WALLS	ROOFCO	veo	BALCONY AREA
Single Family X Low	_		DALUUM AMER
Mustiple Fair Bi-level Steero	☐ Wood Shin	ote or Shake	PORCH/BRZWY AREA
Town House 🔲 Average 🔲 Spill Level 🔲 Stilling or Stilling	⊠ Clay Tibs		(a) <u>Cvd Porch</u> X (b) <u>Back Deck</u> X
Row House Good X 1-1/2 story - Fis. Meannry Veneer	Concrete T		
Manufactured Very Good 1-1-1/2 story - Ust. Common Brick Excellent 2-1/2 story - Fin. Face Brick or Stone	State Metal	=	GARAGETYPE
Gabin, Dome, etc. 2-1/2 story - Ust. Concrete Block			Attached 🔯
FLOOR AREA HIGH VALUE End Row MANUFACTURED	NUMBER	OF PLUMBING	Bada-An 🔲
1st 1,508.0 Class I Inside Row HOUSING WALLS	Flatures 9	•	Subterranean
2nd Class II HYTERIOR WALL Akm., Ribbed	ROUGH-IN BASEME		Carpori 🗀
Total 1,508.0 Class IV HEIGHT varies 11. Alum., Lep Skiling Total 1,508.0 Class IV NUMBER OF MULTIPLE Hardboard		1,508.0	(Gabie, Shed or Flat)
UNITS 1.03 Plyrood	☐ An. —	0.0	GARAGE AREA
	-		576.0
AGE 2 CONDITION Good/C3_ CLIMATE: NAL Moderate	no 🔀 REG	3ION: Western X	Central Eastern
COMPULATIONS			THE RESERVE AND ADDRESS.
	or Quantity	Cost	Extension
Wall Height Roor Selected		400.00	400 400 50
1. COMPUTE RESIDENCE BASIC COST: Factor x Area x Sq. Fl. Cost1	03 1,508.00	108,25	1 168,138,23
SQUARE FOOT ADJUSTMENTS: Specify type, quality, condition, age, etc.			
Recting Composite Shingle (Base is wood shingle)	1,508.00	-1.85	-2,789.80
3. Subtloor	1,508,00		0.00
4. Flor Cover Basa Allowance	1,508,00	6.09	
5. Pizster Interior 6. Hesting/Cooking (Base is FWA)	1,508,00		0.00
Hesting/Cooling (Base is FWA) Energy Adjustment Extreme Alaska	1,508.00		
8. Foundation Seismic Zone 3/4 (\$3,30)	1,508.00	3,30	
	The state of the said		STATE OF THE PARTY
LUMP BUM ADJUSTMENTE: Specify type, quality, condition, age, etc.	200	2,360.00	4 700 00
9. Plumbler (Base 11) 10. Frenksce	2.00	2,360.00	-4,720.00
10. Freplaces 11. Buth-In Appliances Base Allowance	1.00	6,100.00	6,100.00
12. Miscellangous (Dormers)			
13. SUBTOTAL ADJUSTED RESIDENCE COST: Line 1 plus or minus Lines 2-12			184,537.91
14. BASEMENT, UNFINISHED Unfinished 1	.00 1,508.00	21,98	33,145.84
15. Add for basement biterfor finish	400		
16. Add for basement outside entraces	1.00	1,740.00	1,740,00
17. Add for basement gazege: Single Double			
18. PORCH/BREEZEWAY, describe Covered porch (\$8.32 concrete slab + \$18.43 roof)	60.00	26,75	1,605.00
18. Deck (60 of @ \$36.50 and 176sf @ \$22.88)	1.00		
The state of the s	,,,,,,		
20. SUBTOTAL RESIDENCE COST: Total of Lines 13-19			227,245,63
L	F70.00	24.42	47 000 00
21. GARAGE OR CARPORT - sq. ft. ares x selected sq. ft. cost	578.00	31.13	17,930.88
22. Miscalianeous (rooting adjustment)			
23. SUBTOTAL GARAGE COST: Line 21 plus or minus Line 22		G.	17,930.88
24. SUBTOTAL OF ALL BUILDING IMPROVEMENTS: Sum of Lines 29 and 23 25. Current Cost Multiplier 1.05 x Local Multiplier 1.28			1 245,176,51
25. Gurrent Cost Multiplier 1.05 x Local Multiplier 1.28	Kenal Peninsul		1,34
OC TOTAL BUILDING COST NEW 1 04 - 95			1 328,538.52
28. TOTAL BUILDING COST NEW: Line 24 x 25 27. Depreciation: Physical/Functional Lite Exp. 55.00 Ett. Age 1.0	O Deduction	1.00 % of Line 29	3,285,37
28. Economic anti/or Excessive Functional Obsolescence	79,500		
29. Depreciated cost of building Improvements: Line 28 less Lines 27 and 28			: 325,251.15
30. Yard Improvements cost: List, total, apply multiplier and depreciate on page 2			
31. Kincelaneous: (Landacaping) It local cost, do not apply any multipliers	Nes.		75,000.00
32. Let or Land Value as vacant			10,000.00
33. TOTAL INDICATED VALUE: Total of Lines 29-32			1 400,000

LOCATION MAP



ACI WEIGHTED VALUE CALCULATOR and COMPARABLE LAND SALES (used for site value analysis)

Bowlower: Richard A. & Kay Hoover File No.: AK0020-117
Property Address: 2965 Golden Plover Ave Gase No.:
City: Homer State: AK Zin: 89603
Lender: Credit Union 1

Weighted Value Calculator

Use the checiboxes to remove a comparable from the weighted value calculation. Select import to use the weighted value as the, "Indicated Value by Sales Comparison Approach." The weighted value is calculated using the formulas below and rounded to the nearest 1000th.

Neight = (100 - ((Comp Gross % / Taxal Gross %) x 100) / (8 of Comps -1) Suggested Value = (Adj Price Comp1 x Weight Comp1) = (Adj Price Comp2 x Weight Comp2) + (Adj Price Comp3 x Weight Comp3) .

Туре	Address	Price \$	Met Art 3	18	Gross Ad \$1	4	Adj Value 5	Weight	Adj Mily PA
10	2995 Golden Player Ave							Beset	
	54705 Rolling Meadows	465,000	52,400	-11.3%	77,190	16.6%	412,600	17,1%	70,555
⊡ s	2930 Golden Ployer Ave	399,000	700	0.2%	74,613	18.7%	399,700	16.7%	66,760
E2 S	4550 Emerald Court	395,000	28,725	-7.3%	92,035	23.3%	366,275	15.9%	58,238
E s	3823 Forest Glen Dr	350,000	59,700	16,3%	80,640	22.4%	418,700	16.1%	67,411
EL	759 Soundriew Ave	445,000	49,771	-11 2%	84,550	19,0%	395,229	15 7%	66,003
8 L	54510 Rolling Meadows R	415,000	24,264	-5.0%	61,005	14,7%	290.736	17.4%	57.988
230			7, 4014		24 E			13.5%	STATE.

Value Using the Weighted Sales Method: \$ 397,900

MIS#	Date	Price	SF-Lot	Street	Acres		Legs
	12/27/17	\$75,000	22651.2	Candlelight			Stream Hill Park #1 L7
18-2460	2/5/19	\$69,000	28314	Paintbrush			Bayview Gardens Addn 1 L45 B6
18-6214		\$100,000	44431.2	Island View	1.02	17727031	Island View L6 B4
17-6916	5/23/18	\$90,000		Forest Glen	1.17	17526002	Forest Glen #1 L2 B2
19-3225	10/25/19			East End			Scenic View Plat of A3A & A3B LA3A
16-1692	11/4/17	\$85,000		Crested Crane			Upper Winding Trails L2
19-6395	10/25/19	\$60,000		Highland	1.26	17502059	Emerald Highland Estates #S L5

Minimum: \$60,000 Average: \$78,786 Maximum: \$100,000 Median: \$75,000

Market Conditions Addendum to the Appraisal Report 78: No. AK0020-117

e purpose of this addendum is to provide the lender/classi Membron by all assential reports with an effective date of t	or other April 1, 2009.				State AK	7to Code	99603
pety Address 2995 Golden Plover Ava		City Home			JIEST PUL	200	
nower Richard A. & Key Hoover structions: The appraiser ment use the information rec	maked on this trees on the b	casts for his hand court	raines, and must twee	the support for the	se conclusion	ns, receniir	g housing trends o
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ment be seed by a promective buyer of the subject in	roperty. The spotalizer man	pentin sin same	ten in the data. Histo.	A STATE OF THE PARTY.	OF THE ROLL	STREET, ST	eclesures, etc.
entory Analysis	Prior 7-12 Months	Prior 4-6 Months	Current Months	1	UNER	40 (1140)	Declining
ni if al Comparable Sales (Sattled)	9	4	- 6	Increasing	X Sta		Declining
capilon Rate (Total Sales/Months)	1.50	1.33	2.00	Increasing X Deciritor	51 (B)		Increasing
d Fot Comparable Active Listings	7 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	5	3.00	X Decirity	Su	-	distribution .
the of Housing Supply (Total Listings/Ab.Rate)	(空前 4.67 声声等	375 Prior 4-8 Months	Current - 3 Months	N. Dellarad	_	red Treat	
Harr Sale Willet Price, IT DM, Ballat List S	395,000	445,500	391,000	Increasing	X 82		Declining
itan Comparable Sale Price Itan Comparable Sales Days en Market	28	142	91	Declining	X 8a	úle	Increasing
Em Comparable Etd Price	417,000	445,000	468,950	Intropolog	XB	and in column 2 is not as the	Dicking
Dan Comparable Listings Days on Market	183	174	68	Destrong	XX		legresons
Itan Sale Price us % of List Price	97,00%	97.00%	97.00%	Increasing	X St		Destrong
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elable. The appraiser checks with listin cordingly. The market has corrected so a stable market shows with increasing	ome in past twelve	months with pri	ce lowering tro	m buyar anau	BUILDING SEC	Marie design	es. Indication
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what value Often these distressed on	voerties are then its	ced and reson	at a prost. The	STOLE STRIKE	tourist/red	creations	al area the
ajority of foreclosure sales (which are f	ew in number) are	not considered	arm's length to	eneaction.			
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Robert Olchin, Certified Appraiser Ph (907) 399-0955 Fax (877) 364 -1955 e-mail: rpolchin@gmail.com

		File No. AK0020-1

File Number: AKOC2	0-117	
No AMC Credit Union 1 2995 Golden Plove Homer, AK 99603	r Ave	
Borrower:	Richard A. & Kay Hoover	
Invoice #: Order Date : Reference/Case #: PO Number :		
2995 Golden Plove Homer, AK 99603	er Ave	
20		A 005 00
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	invoice Total State Sales Tax @ included Deposit Deposit	\$ 825.00 \$ 0.00 (\$)
	Amount Due	\$ 825.00
Terms:		
Please Make Chec	ck Payable To:	
Robert P Olchin, Box 39463 Ninlichik, AK 996	Certified Appraiser	
Fed. I.D. #: 84-15		

This report form is designed to report an appraisal of a one-unit property or a one-unit property with an accessory unit; including a unit in a planned unit development (PUD). This report form is not designed to report an appraisal of a manufactured home or a unit in a condominium or cooperative project.

This appraisal report is subject to the following scope of work, intended user, intended user, definition of market value, statement of assumptions and limiting conditions, and certifications. Modifications, additions, or deletions to the intended user, intended user, definition of market value, or assumptions and limiting conditions are not permitted. The appraisar may expand the scope of work to include any additional research or analysis necessary based on the complexity of this appraisal assignment. Modifications or deletions to the certifications are also not permitted. However, additional certifications that do not constitute material alterations to this appraisal report, such as those required by law or those related to the appraisar's continuing education or membership in an appraisal organization, are permitted.

SCOPE OF WORK: The scope of work for this appraisal is defined by the complexity of this appraisal assignment and the reporting requirements of this appraisal report form, including the following definition of market value, statement of assumptions and limiting conditions, and certifications. The appraiser must, at a minimum: (1) perform a complete visual inspection of the interior and exterior areas of the subject property, (2) inspect the neighborhood, (3) inspect each of the comparable sales from at least the street, (4) research, verify, and analyze data from reliable public and/or private sources, and (5) report his or her analysis, opinions, and conclusions in this appraisal report.

INTENDED USE: The intended use of this appraisal report is for the lender/client to evaluate the property that is the subject of this appraisal for a mortgage finance transaction.

INTENDED USER: The intended user of this appraisal report is the lender/client.

DEFINITION OF MARKET VALUE: The most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeably and assuming the price is not affected by undue stimutus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby: (1) buyer and seller are typically motivated; (2) both parties are well informed or well advised, and each acting in what he or she considers his or her own best interest; (3) a reasonable time is allowed for exposure in the open market; (4) payment is made in terms of cash in U. S. dollars or in terms of financial arrangements comparable thereto; and (5) the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions* granted by anyone associated with the sale.

"Adjustments to the comparables must be made for special or creative financing or sales concessions. No adjustments are necessary for those costs which are normally paid by sellers as a result of tradition or law in a market area; these costs are readily identifiable since the seller pays these costs in virtually all sales transactions. Special or creative financing adjustments can be made to the comparable property by comparisons to financing terms offered by a third party institutional lender that is not already involved in the property or transaction. Any adjustment should not be calculated on a mechanical dollar for dollar cost of the financing or concession but the dollar amount of any adjustment should approximate the market's reaction to the financing or concessions based on the appraiser's judgment.

STATEMENT OF ASSUMPTIONS AND LIMITING CONDITIONS: The appraiser's certification in this report is subject to the following assumptions and limiting conditions:

- The appraiser will not be responsible for matters of a legal nature that affect either the property being appraised or the title
 to it, except for information that he or she became awars of during the research involved in performing this appraisal. The
 appraiser assumes that the title is good and marketable and will not render any opinions about the title.
- The appraiser has provided a sketch in this appraisal report to show the approximate dimensions of the improvements. The sketch is included only to assist the reader in visualizing the property and understanding the appraiser's determination of its size.
- The appraiser has examined the available flood maps that are provided by the Federal Emergency Management Agency (or other data sources) and has noted in this appraisal report whether any portion of the subject sits is located in an identified Special Flood Hazard Area. Because the appraiser is not a surveyor, he or she makes no guarantees, express or implied, regarding this determination.
- The appraiser will not give testimony or appear in court because he or she made an appraisal of the property in question, unless specific arrangements to do so have been made beforehand, or as otherwise required by law.
- 5. The appraiser has noted in this appraisal report any adverse conditions (such as needed repairs, deterioration, the presence of hazardous wastes, toxic substances, etc.) observed during the inspection of the subject property or that he or she became aware of during the research involved in performing this appraisal. Unless otherwise stated in this appraisal report, the appraiser has no knowledge of any hidden or unapparent physical deficiencies or adverse conditions of the property (such as, but not limited to, needed repairs, deterioration, the presence of hazardous wastes, toxic substances, adverse environmental conditions, etc.) that would make the property less valuable, and has essumed that there are no such conditions and makes no guarantees or warranties, express or implied. The appraiser will not be responsible for any such conditions that do exist or for any engineering or testing that might be required to discover whether such conditions exist. Because the appraiser is not an expert in the field of environmental hazards, this appraisal report must not be considered as an environmental assessment of the property.
- The appraiser has based his or her appraisal report and valuation conclusion for an appraisal that is subject to satisfactory completion, repairs, or alterations on the assumption that the completion, repairs, or alterations of the subject property will be performed in a professional manner.

APPRAISER'S CERTIFICATION: The Appraiser certifies and agrees that:

- 1. I have, at a minimum, developed and reported this appraisal in accordance with the scope of work requirements stated in this appraisal report.
- 2. I performed a complete visual inspection of the interior and exterior areas of the subject property. I reported the condition of the improvements in factual, specific terms. I identified and reported the physical deficiencies that could affect the livability. soundness, or structural integrity of the property.
- 3. I performed this appraisal in accordance with the requirements of the Uniform Standards of Professional Appraisal Practice that were adopted and promulgated by the Appraisal Standards Board of The Appraisal Foundation and that were in place at the time this appraisal report was prepared.
- 4. I developed my opinion of the market value of the real property that is the subject of this report based on the sales comparison approach to value. I have adequate comparable market data to develop a reliable sales comparison approach for this appraisal assignment. I further certify that I considered the cost and income approaches to value but did not develop them, unless otherwise indicated in this report.
- 5. I researched, verified, analyzed, and reported on any current agreement for sale for the subject property, any offering for sale of the subject property in the twelve months prior to the effective date of this appraisal, and the prior sales of the subject property for a minimum of three years prior to the effective date of this appraisal, unless otherwise indicated in this report.
- 6. I researched, verified, analyzed, and reported on the prior sales of the comparable sales for a minimum of one year prior to the date of sale of the comparable sale, unless otherwise indicated in this report.
- I selected and used comparable sales that are locationally, physically, and functionally the most similar to the subject property.
- 8. I have not used comparable sales that were the result of combining a land sale with the contract purchase price of a home that has been built or will be built on the land.
- 9. I have reported adjustments to the comparable sales that reflect the market's reaction to the differences between the subject property and the comparable sales.
- 10. I verified, from a disinterested source, all information in this report that was provided by parties who have a financial interest in the sale or financing of the subject property.
- I have knowledge and experience in appraising this type of property in this market area.
- 12. I am aware of, and have access to, the necessary and appropriate public and private data sources, such as multiple listing services, tex assessment records, public land records and other such data sources for the area in which the property is located.
- 13. I obtained the information, estimates, and opinions furnished by other parties and expressed in this appraisal report from reliable sources that I believe to be true and correct.
- 14. I have taken into consideration the factors that have an impact on value with respect to the subject neighborhood, subject property, and the proximity of the subject property to adverse influences in the development of my opinion of market value. I have noted in this appraisal report any adverse conditions (such as, but not limited to, needed repairs, deterioration, the presence of hazardous wastes, toxic substances, adverse environmental conditions, etc.) observed during the inspection of the subject property or that I became aware of during the research involved in performing this appraisal. I have considered these adverse conditions in my analysis of the properly value, and have reported on the effect of the conditions on the value and marketability of the subject
- 15. I have not knowingly withheld any significant information from this appraisal report and, to the best of my knowledge, all statements and information in this appraisal report are true and correct.
- 16. I stated in this appraisal report my own personal, unbiased, and professional analysis, opinions, and conclusions, which are subject only to the assumptions and limiting conditions in this appraisal report.
- 17. I have no present or prospective interest in the properly that is the subject of this report, and I have no present or prospective personal interest or bias with respect to the participants in the transaction. I did not base, either partially or completely, my analysis and/or opinion of market value in this appraisal report on the race, color, religion, sex, age, markal status, handicap, familial status, or national origin of either the prospective contents or occupants of the subject property or of the present contents of the properties in the vicinity of the subject property or on any other basis prohibited by law.
- 18. My employment and/or compensation for performing this appraisal or any future or anticipated appraisals was not conditioned on any agreement or understanding, written or otherwise, that I would report (or present analysis supporting) a predetermined specific value, a predetermined minimum value, a range or direction in value, a value that favors the cause of any party, or the attainment of a specific result or occurrence of a specific subsequent event (such as approval of a pending mortgage loan application).
- 19. I personally prepared all conclusions and opinions about the real estate that were set forth in this appraisal report. If I relied on significant real property appraisal assistance from any individual or individuals in the performance of this appraisal or the signaturant real property appraisal assistance from any individual or individuals in the performance of this appraisal or the preparation of this appraisal report, I have named such individual(s) and disclosed the specific tasks performed in this appraisal report. I certify that any individual so named is qualified to perform the tasks. I have not authorized anyone to make a change to any item in this appraisal report; therefore, any change made to this appraisal is unauthorized and I will take no responsibility for it.
- 20. I identified the lender/client in this appraisal report who is the individual, organization, or agent for the organization that ordered and will receive this appraisal report.
- 21. The lender/client may disclose or distribute this appraisal report to: the borrower; another lender at the request of the borrower; the mortgages or its successors and assigns; mortgage insurers; government sponsored enterprises; other secondary market participants; data collection or reporting services; professional appraisal organizations; any department, agency, or instrumentality of the United States; and any state, the District of Columbia, or other jurisdictions; without having to obtain the appraiser's or supervisory appraiser's (if applicable) consent. Such consent must be obtained before this appraisal report may be disclosed or distributed to any other party (including, but not limited to, the public through advertising, public relations, news, sales, or other media).

- 22. I am aware that any disclosure or distribution of this appraisal report by me or the lender/client may be subject to certain laws and regulations. Further, I am also subject to the provisions of the Uniform Standards of Professional Appraisal Practice that pertain to disclosure or distribution by me.
- 23. The borrower, another lender at the request of the borrower, the mortgagee or its successors and assigns, mortgage insurers, government sponsored enterprises, and other secondary market participants may rely on this appraisal report as part of any mortgage finance transaction that involves any one or more of these parties.
- 24. If this appraisal report was transmitted as an "electronic record" containing my "electronic signature," as those terms are defined in applicable federal and/or state laws (excluding audio and video recordings), or a facsimile transmission of this appraisal report containing a copy or representation of my signature, the appraisal report shall be as effective, enforceable and valid as if a paper version of this appraisal report were delivered containing my original hand written signature.
- 25. Any intentional or negligent misrepresentation(s) contained in this appraisal report may result in civil liability and/or criminal penalties including, but not limited to, fine or imprisonment or both under the provisions of Title 18, United States Code, Section 1001, et seq., or similar state laws.

Appraisers Certification, Item #2 Disclosure. Interior observation was performed by State Certified Appraiser: Gretchen Druhot (#154299). The ACI program used for this report does not allow for the boiler plate Appraisers Certification to be modified based on the Appraisers and Clients agreed upon Scope of Work. As per USPAP Standard Rule 1-1, 1-2, AO 2, and AO 23: I am certifying that the degree of observation performed is adequate to develop a credible appraisal as per USPAP

SUPERVISORY APPRAISER'S CERTIFICATION: The Supervisory Appraiser certifies and agrees that:

- I directly supervised the appraiser for this appraisal assignment, have read the appraisal report, and agree with the appraiser's analysis, opinions, statements, conclusions, and the appraiser's certification.
- I accept full responsibility for the contents of this appraisal report including, but not limited to, the appraiser's analysis, opinions, statements, conclusions, and the appraiser's certification.
- The appraiser identified in this appraisal report is either a sub-contractor or an employee of the supervisory appraiser (or the appraisal firm), is qualified to perform this appraisal, and is acceptable to perform this appraisal under the applicable state law.
- This appraisal report complies with the Uniform Standards of Professional Appraisal Practice that were adopted and
 promulgated by the Appraisal Standards Board of The Appraisal Foundation and that were in place at the time this appraisal
 report was prepared.
- 5. If this appraisal report was transmitted as an "electronic record" containing my "electronic signature," as those terms are defined in applicable federal and/or state laws (excluding audio and video recordings), or a facsimile transmission of this appraisal report containing a copy or representation of my signature, the appraisal report shall be as effective, enforceable and valid as if a paper version of this appraisal report were delivered containing my original hand written signature.

APPRAISER	SUPERVISORY APPRAISER (ONLY IF REQUIRED)
	Signature Name Robert Okchin
Signature Hotales Drubation	Signature PAP OKA:
At Darker Durker	Name Robert Olchin
Name Gretchen Druhot Company Name Robert P. Olchin, Certified Appraiser	Company Name Robert P. Ochist, Celulist Appraison
Company Name Robert F. Comm. Continue Capacita	Company Address P.O. Box 39463
Company Address P.O. Box 39463	Ninitchik, AK 99639
Ninikhik, AK 99639	Telephone Number 907-399-0955
Telephone Number 907-399-0955	Email Address roolchin@gmail.com
Email Address molchin@gmail.com	Date of Signature 05/06/2020
Date of Signature and Report 06/06/2020	State Certification # 687
Effective Date of Appraisal 06/03/2020	or State License #
State Certification # 154299	Cirle AV
or State License # State #	Expiration Date of Certification or License 06/30/2021
or Other (describe) State #	Capacitan Data of Constitution
01-10 AV	
Expiration Date of Certification or License 06/30/2021	
ADDRESS OF PROPERTY APPRAISED	SUBJECT PROPERTY
2995 Golden Plover Ave	Did not inspect subject property
Homer, AK 99603	Did inspect exterior of subject property from street
TOTAL TAX	Date of Ingraction
APPRAISED VALUE OF SUBJECT PROPERTY \$ 400,000	Did inspect Interior and exterior of subject property
APPRAISED VALUE OF GODILLO TOTAL	Date of Inspection
LENDER/CLIENT	COMPARABLE SALES
Name No AMC	COMPAKABLE SALES
Compony Name Credit Union 1	Did not inspect exterior of comparable sales from street
Company Address 2995 Golden Plover Ave	Did inspect exterior of comparable sales from street
Homer, AK 99803	Date of Inspection
Email Address	*
	Comparison

Condition Ratings and Definitions

C1 The improvements have been very secently constructed and have not previously been occupied. The entire structure and all components are new and the dwelling leatures no physical depreciation."

"Note: Newly constructed improvements that feature recycled materials and/or components can be considered new dwellings provided that the dwelling is placed on a 100% new foundation and the recycled materials and the recycled components have been rehabilitated/re-manufactured into the new condition. Recently constructed improvements that have not been proviously occupied are not considered "new" if they have any significant physical depreciation (i.e., newly constructed divellings that have been vacant for an extended period of time without adequate maintanance or upleep).

C2 The improvements feature no deterred maintenance, title or no physical depreciation, and require no repairs. Virtually all building components are new or have been recently repaired, refinished, or rehabilisted. All oudsted components and this has have been updated and/or replaced with components that ment current standards. Dwellings in this category either are almost naw or have been recently completely recovated and are similar in condition to naw construction.

"Note: The improvements represent a relatively new property that is well maintained with no delerred maintenance and little or no physical depreciation, or an older property that has been recently completely renovated.

C3 The improvements are well maintained and feature limited physical depreciation due to normal wear and tear. Some components, but not every major building component, may be updated or recently rehabilitated. The structure has been well maintained.

"Note: The improvement is in its first-cycle of replacing short-lived building components (appliances, floor coverings, HVAC, etc.) and is being well maintained. Its estimated effective age is less than its actual age. It also may reflect a property in which the majority of short-lived building components have been replaced but not to the level of a complete renovation.

C4 The improvements testure some minor deterred maintenance and physical deterioration due to normal wear and test. The dwelling has been adequately maintained and requires only minimal repairs to building components/machanical systems and cosmetic repairs. All major building components was been adequately maintained and are functionally adequate.

"Note: The estimated effective age may be close to or equal to its actual age. It reflects a property in which some of the short-lived building components have been replaced, and some short-lived building components are at or near the end of their physical life expectancy; however, they still function adequately. Most minor repairs have been addressed on an ongoing basis resulting in an adequately maintained property.

C5 The improvements is abuse obvious deterred maintenance and are in need of some significant repairs. Some building components need repairs, rehabilitation, or updating. The functional utility and overall Brability is somewhat diminished due to condition, but the dwelling remains useable and functional as a residence.

"Note: Some significant repairs are needed to the improvements due to the lack of adequate maintenance. It reflects a property in which many of its short-lived building components are at the end of or have exceeded their physical life expectancy but remain functions

C6 The improvements have substantial damage or deterred maintenance with deficiencies or detects that are severe enough to attent the salety, soundness, or structural integrity onto. The improvements are in need of substantial repairs and rehabilitation, including many or most major components.

"Note: Substantial repairs are needed to the improvements due to the lack of adequate maintenance or property damage. It reflects a property with conditions severe enough to affect the salety, soundness, or structural integrity of the improvements.

Quality Ratings and Definitions

- Q1 Dwellings with this quality rating are usually unique structures that are individually designed by an architect for a specified user. Such residences typically are constructed from detailed architectural plans and specifications and is saure an exceptionally high level of workmanning and exceptionally high-grade materials throughout the interior and exterior of the structure. The design issures exceptionally high-quality exterior retinaments and creamentation, and exceptionally high-quality interior retinaments. The workmanship, materials, and linishes throughout the dwelling are of exceptionally high quality.
- Q2 Dwellings with this quality rating are often custom designed for construction on an individual property owner's site. However, dwellings in this quality rating are often custom designed for construction on an individual property owner's site. However, dwellings in this quality rating The design of the second second second residence of the mortane property which was not provided the second second
- Dwellings with this quality rating are residences of higher quality bulk from individual or readily available designer plans in above-standard residential tract developments or on an individual property owner's site. The design includes significant exterior ornamentation and interiors that are well finished. The workmanship exceeds acceptable standards and many materials and finishes throughout the dwelling have been upgraded from "stock" standards.
- Q.4 Dwellings with this quality rating meet or exceed the requirements of applicable building codes. Standard or modified standard building plans are utilized and the design includes adequate tenestration and some exterior ornamentation and interior retinements. Materials, workmanship, finish, and equipment are of stock or builder grade and may leature some upgrades.
- Q5 Dwellings with this quality rating trailing economy of construction and basic functionality as main considerations. Such dwellings teature a plain design using readily available or basic floor plans leaturing minimal ensuration and basic floor plans leatured minimal ensuration and basic floor plant leatured minimal ensuration and bas constructed with inexpensive, stock materials with limited relinements and approduct.
- Dwellings with this quality rating are of basic quality and lower cost; some may not be suitable for year-round occupancy. Such dwellings are often built with simple plans or without plans, often utilizing the lowest quality building materials. Such dwellings are often built or expanded by persons who are professionally unshilled or possess only minimal or construction skills. Electrical, plumbing, and other mechanical systems and equipment may be minimal or non-existent. Other dwellings may feature one or more substandard or construction skills. Electrical, plumbing, and other mechanical systems and equipment may be minimal or non-existent. Other dwellings may feature one or more substandard or non-conforming additions to the original structure.

Definitions of Not Updated, Updated, and Remodeled

Not Updated

Little or no updating or modernization. This description includes, but is not limited to, new homes.

Little or no updating or modernization. This description includes, but is not little to, new nomes.
Restlential properties of little nyears of age or less often reflect an original condition with no updating, it so major composents have been replaced or updated. Those over littles may see also considered not updated if the appliances, littless, and finishes are predominantly dated. As area that is Not Updated in may self be well maintained and tudy functional, and this rating does not necessarily imply deterred maintenance or physical functional deterioration.

The area of the home has been modified to meet current market expectations. These modifications are limited in terms of both scope and cost.

An updated area of the home should have an improved took and feet, or functional utility. Changes that constitute updates include refurthshment and/or replacing components to meet. existing market expectations. Updates do not include significant effections to the existing structure.

Significant finish and/or structural changes have been made that increase utility and appeal through complete replacement and/or expansion.

A semodeled area reliects fundamental changes that include multiple alterations. These alterations may include some or all of the indowing: replacement of a major component A semodeled area reliects fundamental changes that include multiple alterations. These alterations may include some or all of the indowing: replacement of a major component (cabinet(s), bathtub, or bathroom tite), relocation of plumbing/gas includes/appliances, significant structural alterations (relocating walls, and/or the addition of square toolsge). This would include a complete guitting and rebuild.

Explanation of Bathroom Count

The number of full and half baths is reported by separating the two values by a period. The full bath is represented to the left of the period. The fail bath count is represented to the right of the period. Three-quarter baths are to be counted as a full bath in all cases. Quarter baths (baths that teature only tollet) are not to be included in the bathroom count.

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Borrower: Richard A. & Kay Hoover	File	No.: AK0020-117
Property Address: 2005 Golden Plover Ave	Cas	No.
City: Horner	State: AK	Zirx 99803
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Digital Signature:

The appraiser's digital signature is password-protected against unauthorized use.

Appraisal Observation:

The visual observation of accessible areas of this property was for the sole purpose of valuation. This appraisal report is not intended as a 'home inspection' or a 'building code' inspection, and it cannot be relied upon as such.

Purpose

The purpose of the appraisal is to provide a basis for underwriting decisions by researching, organizing, and presenting the relevant information available about the subject site and building improvements, and, through analysis of the current market and current construction costs, by forming an opinion of the value of the fee simple interest. The date of valuation is the date of interior and exterior observation.

Qualifications:

The appraiser is qualified to perform this assignment by market area familiarization, membership to alaska mls, prior experience, education, and Alaska state certification.

Conformity:

The appraiser certifies and agrees that this appraisal was prepared in accordance with the requirements of Title XI of the Financial institutions, Reform, Recovery, and Enforcement Act (FIRREA) of 1989, as amended (12 U.S.C. 331 et seq.), and any applicable implementing regulations in effect at the time the appraiser signs the appraisal certification. It conforms with Uniform Standards of Professional Appraisal Practice (USPAP).

Scope:

The scope of work includes a thorough physical observation of the property and research of all available market data. All approaches to value were considered, and the final value conclusion was reached by the most appropriate method using standard appraisal techniques. In this case, the final value opinion was based primarily on the market approach with secondary consideration given to the cost approach. Appraisal is completed "As Is".

Zoning:

City of Homer Zoning Code - 21.12 Rural Residential.

21.12.010 Purpose - The purpose of the Rural Residential District is primarily to provide an area in the City for low-density, primarily residential, development, allow for limited agricultural pursuits; and allow for other uses as provided in this chapter. [Ord. 08-29, 2008].

Neighborhood Description:

Subject is located to the inside the city limits of Homer to the east of town. This parcel offers beneficial views of the water and mountains, and residential.

Homer is a small incorporated city with residential housing, commercial businesses including restaurants, retail stores, places of public worship, convenience stores spread out over areas including acreage sites. Home owners wanting in town locations, or bay and mountain view sites, closer to recreational areas frequent homes in this area. Homer is primarily a residential, recreational and service oriented community. Major areas of employment within the City of Homer, include government, school system, heath care/ hospital, service, and visitor industries. Many Homer residents work outside the city in oil, gas, mining, and commercial fishing. Therefore, these industries greatly affect the economy of the area while not being major sources of employment within Homer itself.

Homer- 5,003 (2010 U.S. Census Population)

Location:

Homer is located on the north shore of Kachemak Bay on the southwestern edge of the Kenai

File No.: AK0020-117 Borrower, Richard A. & Key Hoover Case No.: Property Address: 2995 Golden Ployer Ave Zip: 99803 State: AK City: Homer Lender: Credit Union 1

Peninsula. The Homer Spit, a 4.5-mile long bar of gravel, extends from the Homer shoreline. It is 227 road miles south of Anchorage, at the southern-most point of the Sterling Highway. It lies at approximately 59.642500 North Latitude and -151.548330 West Longitude. (Sec. 19, T006S, R013W, Seward Meridian.) Homer is located in the Homer Recording District. The area encompasses 10.6 sq. miles of land and 14.9 sq. miles of water. Homer lies in the maritime climate zone. During the winter, temperatures range from 14 to 27 °F; summer temperatures vary from 45 to 65 °F. Average annual precipitation is 24 inches, with 55 inches of snow.

History:

The Homer area has been home to Kenaitze Indians for thousands of years. In 1895, the U.S. Geological Survey arrived to study coal and gold resources. Prospectors bound for Hope and Sunrise disembarked at the Homer Spit. The community was named for Homer Pennock, a gold mining company promoter, who arrived in 1896 and built living quarters for his crew of 50 on the spit. Their plans were to mine the beach sands along Cook Inlet, from Homer to Ninlichik. The Homer Post Office opened shortly thereafter. In 1899, Cook Injet Coal Fields Company built a town and dock on the spit, a coal mine at Homer's Bluff Point, and a 7-mile-long railroad that carried the coal to the end of Homer Spit. Various coal mining operations continued until World War I, and settlers continued to trickle into the area, some to homestead in the 1930s and 40s, others to work in the canneries built to process Cook Inlet fish. Coal provided fuel for homes, and there is still an estimated 400 million tons of coal deposits in the vicinity of Homer. The city government was incorporated in March 1964. After the Good Friday Earthquake in 1964, the Homer Spit sunk approximately 4 to 6 feet, and several buildings had to be relocated.

While commercial fishing has long been the mainstay of the Homer economy, tourism has become increasingly important. Homer is known as an arts community and is also a gateway community in relation to more remote destinations, such as Kachemak Bay State Park and Lake Clark National Park and Preserve. Activities and events, such as the Homer Jackpot Halibut Derby and Kachemak Bay Shorebird Festival, draw many participants.

Economy:

Homer is primarily a fishing, fish processing, and trade and service center, and it enjoys a considerable seasonal visitor industry. It has also become a popular retirement community. Approximately 10 cruise ships dock each summer. During summer months, the population swells with students and others seeking cannery or fishery employment. Sport fishing for halibut and salmon contribute significantly to the economy. In 2009, 549 area residents held commercial fishing permits. The fish dock is equipped with cold storage facilities, ice manufacturing, and a vacuum fish-loading system. The Alaska Islands and Ocean Visitor Center is popular for tourism and also serves as the headquarters for the Alaska Maritime National Wildlife Refuge and Kachemak Bay National Estuarine Research Reserve. The National Park Service maintains a regional office. Government and health care are major employers. Homer is a small incorporated city with residential housing, commercial businesses including restaurants, retail stores, places of public worship, convenience stores spread out over areas including acreage sites. Home owners wanting in town locations, or bay and mountain view sites, closer to recreational areas frequent homes in this area.

Facilities:

Over 90% of homes are fully plumbed. Water is supplied by a dam and 35-acre reservoir at Bridge Creek and is treated, stored in a 500,000-gallon tank, and piped to the majority of homes in the city. The system provides 2 million galions per day. Others residents use individual wells or have water delivered to home tanks. City sewage is piped to a deep shaft sewer treatment plant; capacity is 880,000 gallons per day. Refuse is collected by Peninsula Sanitation, a private firm, and hauled to the borough-operated Class 2 landfill and balefill in Homer, at mile 169.3 Sterling Highway. Homer Electric Association operates the Bradley Lake Hydroelectric Plant and is part owner of the Alaska Electric Generation & Transmission

Borrower: Richard A & Kay Hoover	File N	p.: AK0020-117
Property Address: 2995 Golden Player Ave	Case	No.:
City: Homer	State: AK	Zin: 99603
Lender, Credit Union 1		

Cooperative, which operates a gas turbine plant in Soldotna. It also purchases electricity from Chugach Electric.

Transportation:

Homer is accessible through the Sterling Highway. It is often referred to as "The End of the Road," because it lies at the terminus of the Sterling Highway. The state owns and operates the Homer Airport, with a 6,701' long by 150' wide asphalt runway and float plane basin and a seaplane base at Beluga Lake. The city is served by scheduled and chartered aircraft services. There are additional private landing strips in the vicinity. The Alaska Marine Highway and local ferry services provide water transportation. The deep-water dock can accommodate 30-foot drafts and 340-foot vessels. There is a cruise ship dock, a boat harbor with moorage for 920 vessels, and a 4-lane boat launch ramp.

Climate:

Homer lies in the maritime climate zone. During the winter, temperatures range from 14 to 27 °F; summer temperatures vary from 45 to 65 °F. Average annual precipitation is 24 inches, with 55 inches of snow.

Neighborhood Market Conditions:

Single-family inventory is presently in balance for this market segment. Interest rates continue to be favorable. Marketing times are normally under 180 days. The Homer area population is growing, especially outside city limits. Affordable starter homes are in demand and short supply. The market for lower to mid-price homes remains good. The upper price range (\$300K and above) is one of the weaker market segments with longer marketing times. Problem-free houses tend to sell at or near listing price due to the low inventory and steady demand. The listed comparables are a good indicator of current market conditions. All are somewhat similar with personal preferences such as view, location and floorplan being subjective amenities specific to the potential buyers.

Marketing Time:

3-6 months for subject at indicated opinion of market value. This is an opinion of the time required to sell the property, assuming it were placed on the market on the date of valuation. The marketing period looks forward in time and gives a projection of the market after the date of appraisal. In a stable market, exposure time and marketing time will be the same. Marketing times in Homer have generally been six months or less, with longer and shorter exceptions. The opinion of value is based on observations of this market, sales data from MLS, and from discussions with local realtors.

Responsibility For Street Addresses:

The U.S. Postal Service does not assign physical (street) addresses for properties. The complete authority for that task lies with the local municipality or county (in this case, the Kenai Borough). Also, the addresses shown on the USPS website are from a national database that tends to get out of date and out of sync with actual addresses as they are changed and updated by local governments. In short, the USPS website is not a reliable source of information for obtaining the official current and correct street address for a property.

Financing For Comps:

In selecting comparable properties, The appraiser has attempted to provide a mix of conventional, FHA, and VA sales insofar as was possible.

Home Inspection Report / Property Condition Report:

A home inspection report was not provided. I do not have the proper credentials to review or comment on inspection reports and it is not included in my scope of work. Utilities were on and functioning during site observation.

Borrower: Richard A. & Key Hoover	File No.: AK0020-117
Property Address: 2905 Golden Plover Ave	Case No.
City: Homer	Status: AK Zinx 99803
Lender: Credit Union 1	

As- Built Survey:

An as-built survey was not provided.

Highest And Best Use:

This refers to the most reasonable and probable use of the property, the one that will support the highest present value as of the date of the appraisal. Surrounding land use is residential, and the trend is toward residential. The improvements are proper for the site and provide will provide the highest return on the property. The appraiser therefore considers the highest and best use of the site to be residential.

GLA Size Variation Of Comparable Sales:

For the reason discussed above, comparable sales in our market almost always vary by much more than 100 square feet from the subject GLA. In general, Alaska has wide variations among residential properties. There is not the uniform size or design of homes found in more populated areas in the lower 48 states. There is no other choice for appraisers other than to select the most similar comparable sales in terms of location, GLA size, among several other factors. Subject improvements are a typical sized GLA home and is considered typical of this value range for improvement in the market area.

Size Of Adjustments:

Because of the wide parameters in residential construction in rural Alaska-quality, size, design, lot size, usable site area (due to slope, wetlands, etc.) Adjustments typically exceed FNMA guidelines. The appraiser has chosen the best available and current comparable properties for this report. This is an ongoing issue that lenders who frequently work in this area understand. The proximity to the distant Homer Airport does not results in any noise issues noted at the subject site.

Environmental Issues:

The appraiser is not qualified to be an environmental inspector. The appraiser is not an expert in the identification of hazardous substances or detrimental environmental conditions. The appraiser would advise the client to consult with environmental professionals for opinions in these matters.

Site Comments:

No noted adverse site conditions or external factors were observed at time of inspection. Flood zone definition as posted from Flood Insights: Zone D - An area of undetermined but possible flood hazards.

The site value for the subject is shown and supported in cost approach area. Adjustments are then made in the sales comparison (+/-) to equalize. This is necessary as many sites in this market are a considerations in the purchase of a home. In some cases the site value can exceed 30% with acreage, water frontage, or with very good views. All site values if shown include well/septic or city utility. Subject is a typical acreage site in market area offering average views.

Comments on Sales Comparison:

Relevant Listing Certification- The appraiser has considered relevant competitive listings and/or offerings in the performance of this appraisal and in the trending information reported in this section. If a trend is indicated, an attached addendum providing relevant listing /contract offering data is included if necessary as support.

Qualitative Analysis:

The appraiser has chosen four closed sales and one similar pending listing, and one similar active listings in close proximity to subject for this analysis. All offer somewhat similar location, age, and condition amenity from the choices of closed sales over past year. The appraiser has applied quantitative adjustments to the comparables and in addition will

File No.: AK0020-117 Borrower: Richard A. & Key Hoover Case No.: Property Address: 2995 Golden Plover Ave Zio: 99803 State: AK City: Homer Lender, Credit Union 1

describe expanded opinions from the Sales comparison grid areas in the form of a qualitative analysis.

A relative comparison analysis is the study of the relationships indicated by market data without recourse to quantification. It reflects the imperfect nature of real estate markets.

The appraiser has reviewed the comparable sales used and has indicated the opinion whether the comparables characteristics are inferior, superior, or similar to those of the subject property, though some opinion criteria are subtle. Allocation and MLS data were reviewed and considered to determine each of comparable site values, then adjusted M/L to opinion of subject if necessary. The appraiser has used his experience and depth of knowledge to help arrive at these figures and is of the opinion they would be reflective of the market.

Additional Amenity as listed below, and as described on two bottom lines of the grid pages of the quantitative analysis, can also include additional improvement features such as garage bays, basement areas, additional bathrooms, upgrades, etc.

Comp #1- Construction Quality - Similar, Condition - Inferior, GLA- Superior (above grade), Inferior (below grade, finished basement), Landscape- Similar, Addlt. Amenity - Superior, Location- Inferior (distance to town), View- Similar, Site Size- Superior, Overall- Superior to

Comp #2- Construction Quality- Similar, Condition- Superior, GLA- Superior (above grade), Inferior (below grade- no basement), Landscape- Similar, Addit. Amenity- Similar, Location-Similar, View-Similar, Site Size-Inferior, Overall-Inferior (no basement) to subject. Comp #3- Construction Quality-Inferior, Condition-Inferior, GLA- Superior (above grade), Inferior (below grade, finished basement), Landscape- Similar, Addlt. Amenity - Superior, Location- Similar, View- Inferior, Site Size- Superior, Overall- Superior to subject Comp # 4- Construction Quality- Similar, Condition- Superior, GLA- Similar (above grade), Inferior (below grade- no basement), Landscape- Similar, Addit. Amenity - inferior (garage size), Location-Superior (in town), View- Inferior, Site Size- Inferior, Overall- Inferior to subject.

Competing active/pending listings:

Active Listing Comp #5- Construction Quality- Similar, Condition- Inferior, GLA- Superior (above grade), Superior (below grade and partial finished basement), Landscape- Similar, Addlt. Amenity - Similar, Location-Superior (in town), View-Similar, Site Size-Inferior, Overall- Superior to subject

Pending Listing Comp #6- Construction Quality- Similar, Condition- Inferior, GLA- Superior (above grade), Inferior (below grade- finished basement) Landscape- Similar, Addlt. Amenity - Superior, Location- Inferior, View- Inferior, Site Size- Superior, Overall- Superior to subject

The appraiser has chosen properties in this comparison from the comparable sold properties from local Homer market area with similar amenities. The typical buyer in the comparable market would be looking for property with somewhat similar GLA, additional amenities, views, and market value range as the subject. Condition ratings and adjustments are based on upgrades and remodeled items include new electrical and plumbing fixtures, decorating, roofing, flooring, and exterior decking or porches. Comparable condition rating and adjustments are based on era construction and their present condition with remaining effective age opinion.

The appraiser is of the opinion the comparables used in this analysis bracket the subject in as many ways as possible, and the indicated market value is supported through the choice of these comparables. The comparables are a good overview of sales in the subject and comparable area. The comparative sales approach rests on the principle of substitution, which states that no commodity has a value greater than that for which a similar commodity -

USPAP ADDENDUM

Borrower: Richard A. & Kay Hoover			
Property Address: 2995 Golden Plover Ave Clar Homer County: Kenai Peninsula	State: AK Zip Code: 99603		
City: Homer County: Kenai Peninsula Lender: Credit Union 1			
APPRAISAL AND REPORT IDENTIFICATION			
This report was prepared under the following USPAP reporting o	ption:		
X Appraisal Report A written report prepared under Stand			
CD supplies the control of the contr	The state of the s		
Restricted Appraisal Report A written report prepared under Stand	Bus time c-z/ob		
	# **		
Reasonable Exposure Time	alue stated in this pennet is: 90-180 days		
My opinion of a reasonable exposure time for the subject property at the market ve			
Exposure Time: Estimated length of time that the property interests being appraised would have been offered on the market prior to the hypothetical consumption of a sale at market value on the effective date of the appraisal. Exposure time is a retrospective opinion based on an analysis of past events assuming a competitive and open market.			
	ì		
Additional Certifications			
Additional Certifications	and the property that is the published of this pennet within the three-very		
[X] I have performed NO services, as an appraiser or in any other capacity, region period immediately preceding acceptance of this assignment.	Manifallia harbark mer is me seeden on mas solone manus and an a harbark		
* 1. 1	a set of the subsection of the suppose within the three suppose		
☐ I HAVE performed services, as an appraiser or in another capacity, regarding period immediately preceding acceptance of this assignment. Those services	ng the property that is the subject of this report which the three-year is are described in the comments below.		
I am using the extraordinary assumption that the foundation and roof	have been determined to be safe and sound; if it is determined that		
I am using the extraordinary assumption that the foundation and test there are deficiencies it could change the opinion and conclusions.			
Extraordinary Assumptions are defined as follows: USPAP defines "Extraordinary Assumption" as "an assumption, directly related to a specific assignment, as of the effective date of the assignment results, which if found to be false, could alter the appraiser's opinion or conclusions."			
Hypothetical Conditions are defined as follows: USPAP defines Hypothetical Condition as "a condition, directly related to a specific assignment, which is contrary to what is known by the appraiser to exist on the effective date of the assignment results, but is used for the purpose of analysis".			
Additional Comments			
The intended user of this appraisal report is Credit Union 1. The interappraisal and to give the client an opinion of current market value for Work, purpose of the appraisal, requirements of this appraisal report are identified by the appraiser. There were no other intended users a the appraiser at the time of the assignment. However, there are those or the entire appraisal report that were not identified as intended use prepared to address any specific needs of those individuals or entitle to the client (s) identified in this report and not the appraiser. Ms. Grassisted with subject site inspection, analysis of property characteris	form, and Definition of Market Value. No additional intended users into their were no other intended uses communicated by the client to be individuals or entities that might choose to use or rely on a part of many the appraiser and the client(s) and this report has not been see. Questions or concerns a third party may have should be directed to the Device.		
value opinion.	the muhlest		
I have no present or prospective interest and no personal interest in	ine suojeci.		
APPRAISER:	SUPERVISORY APPRAISER (only if required):		
11 11 1 1 1	Signature: ks k all		
Signature: Hotalen Dreuhot	Signature: Name: Robert Olchin		
Name- Gretchen Druhot	Date Signed: 06/06/2020		
Date Signed: 06/06/2020	State Certification #: 687		
State Cordification #: 154299	or State License #:		
or State License #:State #:	State: AK		
Cuta AK	Expiration Date of Cartification or License: 06/30/2021		
Explication Data of Certification of License: 06/30/2021	Supervisory Appreciaes inspection of Subject Property:		
Effective Date of Appraisal: 06/03/2020	☑ Did Not ☐ Exterior-only from street ☐ Interior and Exterior		

SUBJECT PROPERTY PHOTO ADDENDUM

Bottower: Richard A. & Kay Hoover	File N	0.: AK0020-117	
Property Address: 2995 Golden Plover Ave	Case	Case No.:	
City: Homer	State: AK	Zip: 99603	
I pariet Condition 4		•	



FRONT VIEW OF SUBJECT PROPERTY

Appraised Date: June 3, 2020 Appraised Value: \$ 400,000



REAR VIEW OF SUBJECT PROPERTY



STREET SCENE

Appellant's Exhibits

SUBJECT PHOTOS

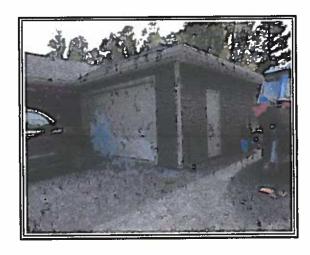
Borrower: Richard A. & Kay Hoover	File No	AK0020-117	
Property Address: 2995 Golden Plover Ave	Case	Case No.:	
City: Homer	State: AK	Zlp: 99603	
Lender: Credit Union 1			





Opposite street scene

Side of house and garage





Garage

Side of house



Covered porch
Appellant's Exhibits



Entry into house

SUBJECT PHOTOS

	File No.: AK0020-117	,	
Borrower: Richard A. & Kay Hoover			
Property Address: 2995 Golden Plover Ave	Case No.:	Case No.:	
	State: AK Zip: 94	2803	
CRy: Homer	<u> </u>		
Landon Condit I falso d			



Alternate view of entry area, laundry room on left



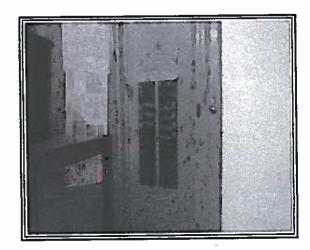
Laundry room



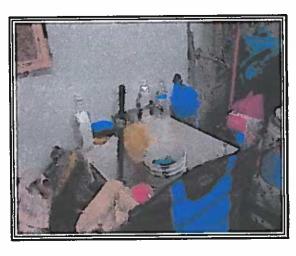
Garage



On demand hot water, and garage heater



Electric service panel
Appellant's Exhibits



Utility sink in garage

SUBJECT PHOTOS

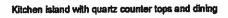
Borrower: Richard A. & Key Hoover	File	No.: AK0020-117	
Property Address: 2995 Golden Plover Ave	Ča:	Case No.:	
City; Homer	State: AK	Zhr: 99603	
Landate Condit Malon 4		34	



Living room

Kitchen and dining



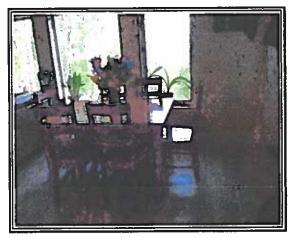




Stainless steel appliances, glass tile backsplash

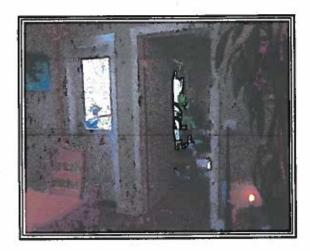


Alternate view of kitchen, and pantry closet Appellant's Exhibits



Dining area

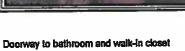
Bollower: Richard A. & Key Hoover	File No	L AK0020-117
Property Address: 2995 Golden Plover Ave	Casa I	
City: Homer	Stele: AK	Zip: 99603
Lender Credit Helen 1		



Door to deck on left, and door to bedroom on right

Bedroom







Bathroom



Vanity and toilet
Appellant's Exhibits



Walk in closet

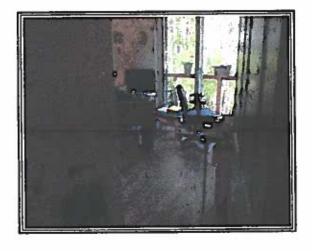
Borrower: Richard A. & Kay Hoover	File No.	: AK0020-117
Property Address: 2995 Golden Plover Ave	Case N	
City: Homer	State: AK	Zlg: 99603
Landate Condit Union 4		



Living room and hallway to bedrooms and bathroom



View from living room



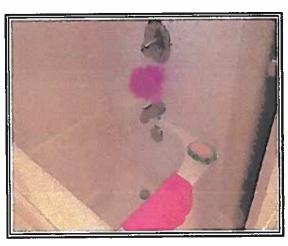
Bedroom on right side of hall, used as a office



Alternate view of bedroom



Bethroom Appellant's Exhibits

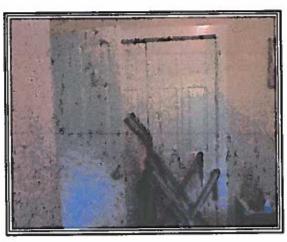


Bethtub

Borrower: Richard A. & Ksy Hoover	File No.:	AK0020-117
Property Address: 2995 Golden Plover Ave	Casa No.:	
	State: AK	Zip: 99603
City: Homer		
Legrer Coudt Lizion 1		



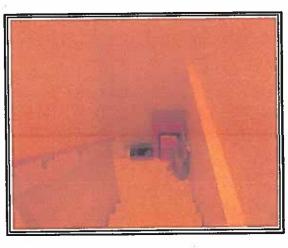
Bedroom on left of hallway



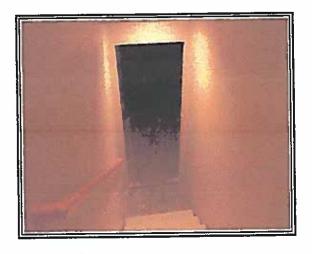
Alternate view of bedroom



Doorway to basement, located in laundry room



Basement stairs



States continue
Appellant's Exhibits



Unfinished basement

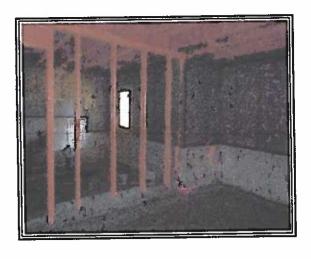
Borrower: Richard A. & Key Hoover	File No.: AK0020-117
Property Address: 2995 Golden Plover Ave	Case No.:
	State: AK Zip: 99603
City: Homer	Signs, Ar
Landay Cradit Union 1	



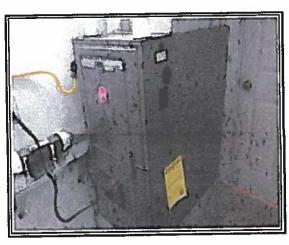
Stairs and door to furnace



Unfinished basement, no flooring or subfloor, vapor barrier installed



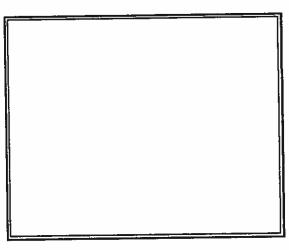
Door to outside



Furnace



Roof Appellant's Exhibits



COMPARABLE PROPERTY PHOTO ADDENDUM

Borrower: Richard A. & Kay Hoover	Fite No.: AK0020-117	_
Property Address: 2995 Golden Plover Ave	Case No.:	_ l
City: Homer	State: AK Zip: 99603	-1
Lendar, Credit Union 1		



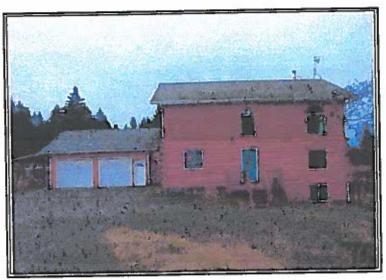
COMPARABLE SALE #1

54705 Rolling Meadows Homer, AK 99603 Sale Date: s06/20;c04/20 Sale Price: \$ 465,000



COMPARABLE SALE#2

2930 Golden Plover Ave Horner, AK 99603 Sale Date: s12/19;c10/19 Sale Price: \$ 399,000



COMPARABLE SALE #3

4550 Emerald Court Horner, AK 99603 Sala Data: s11/19;010/19 Sala Prica: \$ 395,000

Appellant's Exhibits

COMPARABLE PROPERTY PHOTO ADDENDUM

Borrower: Richard A. & Kay Hoover	File No.: AK0020-117	
Property Address; 2995 Golden Plover Ave	Case No.:	
City: Homer	State: AK Zip: 99603	
Landar: Credit Union 1		



COMPARABLE SALE#4

3823 Forest Glen Dr Horner, AK 99603 Sals Data; s02/20;c01/20 Sale Prica; \$ 360,000



COMPARABLE SALE #5

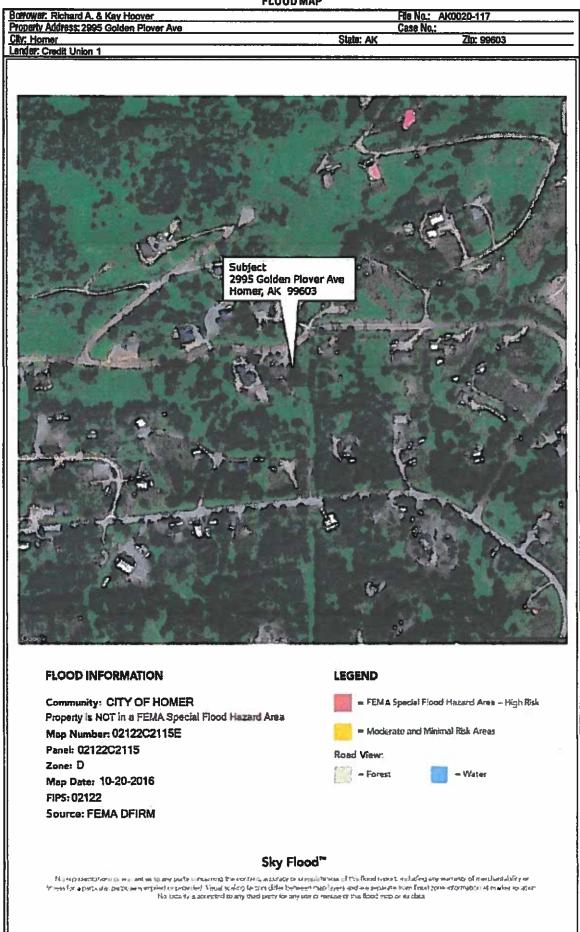
759 Soundview Ave Homer, AK 99603 Sals Dats: Active Sals Price: \$ 445,000

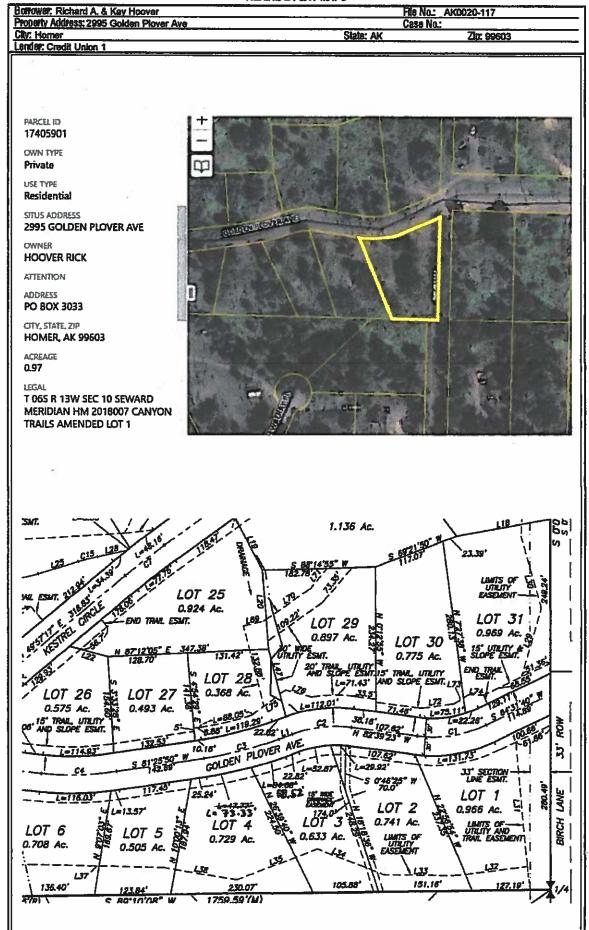


COMPARABLE SALE #6

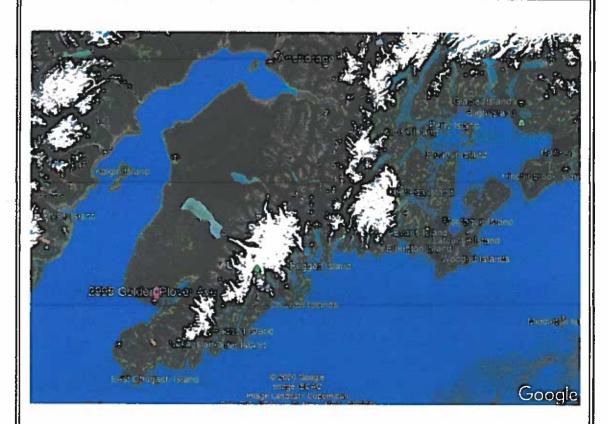
54640 Rolling Meadows Rd Homer, AK 99603 Sale Data: c05/20 Sale Price: \$ 415,000

Appellant's Exhibits





Borrower: Richard A. & Kay Hoover File No.: AK0020-117
Property Address; 2995 Golden Plover Ave Case No.:
City: Homer State: AK Zin: 99603
Lander: Credit Union 1



Summary Statistics

Statistics For Entire MLS As of Friday, June 5, 2020 3:38:46 PM From 6/3/2019 to 6/3/2020

Search Parameters: Property type Residential; Status of 'Active', 'Closed', 'Pending', Borough/Census Area of '18 - Kenai Peninsula Borough'; Area of '490 - Homer', '492 - Kachemak City/Fritz Creek'; Beds between 1 and 99; Baths between 1 and 99999.

	Total	Total List Volume	Median List Price	Average List Price	ADOM	Total Sold Volume	Median Sold Price A	worage Sold Price Si	PILP	SPYOLP
Sold	86	\$29,920,499	\$325,000	\$347,912	114	\$29,115,575	\$323,750	\$338,553 9	17.31	94.84
List/Sold	32	\$11,429,900	\$302,000	\$357,184	103	\$11,146,025	\$296,000	\$348,313 9	17.52	94,72
Co-Broker	54	\$18,490,599	\$342,000	5342,418	120	\$17,969,550	\$333,500	\$332,769 9	J7_18	94.91
New	99	\$46,004,780	\$359,000	\$454,694	93					
Pending	85	\$29,418,280	\$315,000	\$346,097	108					
Wähdram	- 1	\$265,000	\$265,000	\$265,000	31	4				
Cancelled	0	\$0	\$0	\$0	0					
Expired	6	\$2,290,800	\$387,000	\$381,800	440					
Back On Market	18	\$7,142,800	\$372,000	\$396,822	401					
Extended	11	\$3,264,200	\$249,900	\$296,745	222					
Active In Range	131	\$58,260,480	\$349,000	\$444,736	85					
Current Active	44	\$28,040,200	\$397,000	\$637,277	246					

File No	L: AK0020-117
	lo.:
State: AK	Zig: 99603
	Case I

Statistical Market Analysis

Status	-	List Volum e	Sold Volume		List Price	Sold Price	Sale/List Price	SF- Res	List Price Per SF-Res	Sold Price Per SF-Res	Agent Days on Market
Active	6	2,708,400	0	Low	309,000	0	00.0	1,475	118.54	0.00	3
	~	1 10		Avg	451,400	0	0.00	2,659	183.81	00.0	75
	l	=20	1	Med	468,950	0	0.00	2,738	184.19	0.00	55
	0.		ļ	High	575,000	l o	00.0	3,754	242.21	0.00	174
Pending	3	1,159,900	0	Low	359,900	0	0.00	1,551	160,11	0.00	3
	}	110	1	Avg	386,633	o	0.00	1,985	204.59	0.00	23
			•	Med	385,000	0	0.00	1,752	205.42	0.00	13
	1		1	High	415,000	0	0.00	2,592	248.23	0,00	55
Closed	19	7,945,000	7,700,800	Low	325,000	310,000	0.89	1,488	119.60	115,23	0
80	1			Avg	418,158	405,305	0.97	2,340	187.84	182,65	107
	1	,	1	Med	399,500	396,000	0.97	2,394	185.93	173.88	111
		Į		Hìgh	559,000	498,500	1.03	3,428	273.49	268,70	328
Overall	28	11,813,300	7,700,800	Low	309,000	310,000	0.89	1,475	118.54	115.23	0
				Avg	421,904	405,305	0,97	2,388	188.77	182.65	91
	1		1		404,750	1 .	l	2,384	189.91	173,88	62
	1	1		High	575,000	498,500	1,03	3,754	273.49	268,70	328

Selection Criteria for Comparable Properties

Specified listings from the following search: Property type Residential; Date-Listing between '6/3/2018' and '6/3/2020'; Borough', Census Area of '1B - Kenai Peninsula Borough'; Area of '490 - Homer', '492 - Kachemak City/Fritz Creek'; Status of 'Active', 'Closed', 'Pending', Beds between 1 and 99; Baths between 1 and 99999; SF-Res between 1400 and 3800; Date-Closing between '6/3/2019' and '8/3/2020'; Date-Pending between '6/3/2019' and '6/3/2020'.

LICENSE

F. Richard A. & Kay Hoo Address: 2995 Golden I	Ployer Ave	File No.: AKO020-117 Case No.:
mer	State:	
Credit Union 1		
	4.	
License & APRROAT Ellockive: (BUST 2019	STATE OF ALAS	KA
Expiriti 06/30/2021	Department of Continuence, Community, and Eco	nàmic Dévelopment
	Division of Corporations, Rusiness, and Profe Board of Certified Real Estate	
to a	Position certified Leaf Farm	Whitelease
Total Prince of	BERT PETER OLCHIN	
	Certified Residential Real Estate Appropria	1/
Status. Activ	e Contined Residential Real Estate April 6	PY
Note: Board approved sup	atylegi es of Thuristite	
1		
	58	
		£%.
License 3: 154200	State of Alaska	
License 3; 154296 Effective: 1/12/2020 Expres: 05/30/2021	STATE OF AIRSKA Department of Commerce, Community, and Econ Division of Corporations, Business, and Profes	
	Board of Certified Real Estate Ap	praisers
	HEN M. DRUHOT	
	tified Residential Real Estate — Copy -	
Status: Active		
	2.00	Commissioner Julie Anderson
= = 1 ** = **		

APPELLANT: Richard & Kay Hoover PARCEL NUMBER: 174-059-01

PROPERTY ADDRESS OR GENERAL 2995 Golden Plover Ave

LOCATION:

LEGAL DESCRIPTION: T 06S R 13W SEC 10 Seward Meridian HM 2018007

CANYON TRAILS AMENDED LOT 1

ASSESSED VALUE TOTAL: \$464,000

RAW LAND: \$76,700

SWL (Sewer, Water, Landscaping): \$

IMPROVEMENTS \$387,300

ADDITIONS \$
OUTBUILDINGS: \$

TOTAL ABOVE GRADE FLOOR AREA: Card One **1,508** Sq. Ft. **TOTAL FINISHED LIVING AREA:** Card One **1,508** Sq. Ft.

Card One, First Level 1,508 Sq. Ft. Card One, Second Level Sq. Ft.

Card One, Basement Unfin. 1,508 Sq. Ft. Card One, Basement Finished Sq. Ft.

LAND SIZE 0.97 Acres **GARAGE** 576 Sq. Ft.

LAND USE AND GENERAL DESCRIPTION

1) Utilities

Electricity: Yes Gas: Yes Water: Public Sewer: Public

2) Site Improvements:

Street: 2995 Golden Plover Ave

3) Site Conditions

Topography: Sloping Drainage: Adequate

View: Good Easements: Typical for the Kenai Peninsula Borough

HIGHEST AND BEST USE: As Currently Improved **ZONING:** None

Assessor's Exhibits ASG 52

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.

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

Land Comments

The subject property is a .97 acre parcel with good view, electric and gas utility, gravel maintained road, public sewer, and public water.

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

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

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

Improvement Comments

Paul Story, Appraiser, and Stephen Carmichael, Appraiser II, performed a complete physical inspection of the property on 4/05/2021. The subject property is a 1508 sq. ft. one level house with an unfinished basement and an attached garage. The house was built in 2018 with a quality grade of Good (G). After an interior and exterior inspection, the following changes were noted:

Assessor's Exhibits ASG 53

- (1) Quality was adjusted downward from G to G-
- (2) Primary heat was changed from Radiant In-Floor to Forced Air
- (3) Bath count was updated to reflect two 3-fixture bathrooms
- (4) Gas fireplace was removed

For the Homer market area (#210), 150 residential sales from the last three years were analyzed. The median ratio for all of the sales is 99.57% and Coefficient of Dispersion (COD) is 8.35%, indicating the properties are being appropriately assessed according to the IAAO standards.

RATIO SUM:	147.93		2.76	# OF SALES:	150
MEAN:	98.62%	Earliest Sale	12/4/2017	TOTAL AV:	\$ 46,498,700
MEDIAN:	99.57%	Latest Sale	9/8/2020	TOTAL SP:	\$ 47,007,025
WTD MEAN:	98.92%	Outli	MINIMUM:	73.38%	
PRD:	99.70%	Range	1.50	MAXIMUM:	129.87%
COD:	8.35%	Lower Bounda	70.95%	N SALE AMT:	\$ 169,000
St. Dev:	0.1050	Upper Bounda	126.33%	X SALE AMT:	\$ 800,000
COV:	10.65%				\$ -

References

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

Assessor's Exhibits ASG 54

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 reviewed all physical characteristics of the subject property to ensure all data was accurately captured.

ASSESSOR'S RECOMMENDATION:

APPELLANT: Richard & Kay Hoover

PARCEL NUMBER: 174-059-01

LEGAL DESCRIPTION: T 06S R 13W SEC 10 Seward Meridian HM 2018007 CANYON

TRAILS AMENDED LOT 1

TOTAL: \$432,300

BOARD ACTION:

LAND: _____ IMPROVEMENTS: ____ TOTAL: ____

Assessor's Exhibits ASG 55



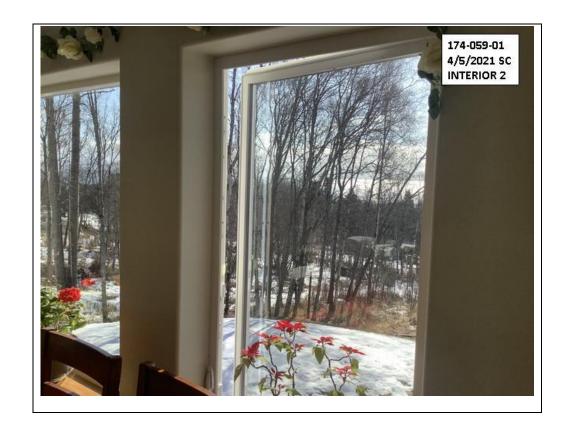






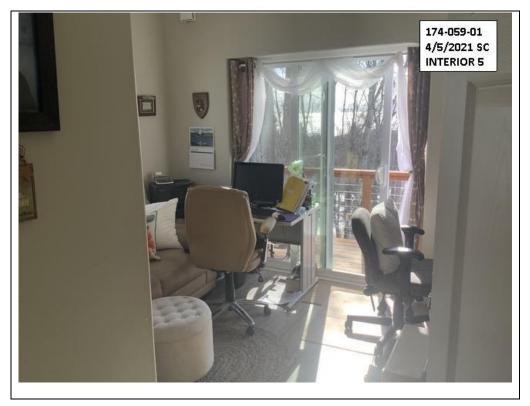








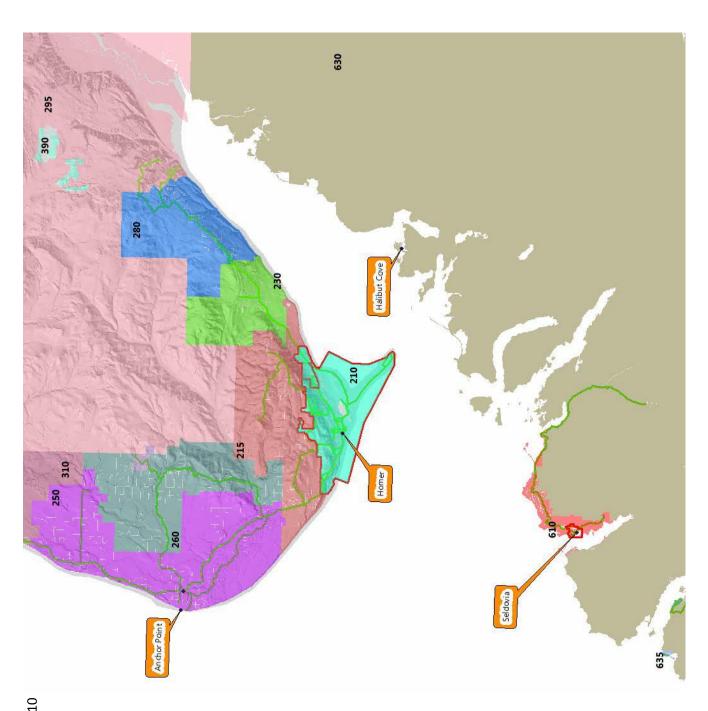












Market Area 210

Assessor's Exhibits ASG 63

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

A						-4/1	1/4-05%-01
2021 98087	2995 GOLDEN	IN PLOVER AVE	ш				Card R01
MD MINISTRATIVE INFORMATION	LEGAL DESCRIPTION:		ACRES: 0.97		OWNER		
Neighborhood: X210 Homer - Core Area	T 06S R 13W SEC 10 Seward TRAILS AMENDED LOT 1		Meridian HM 2018007 CANYON	HOOVER KICH HOOVER KAY PO BOX 3033	HOOVER RICHARD A HOOVER KAY PO BOX 3033		
Epperty Class: の110 Residential Dwelling - single				HOMER, A	HOMER, AK 99603-3033		
TAG: 20 - HOMER CITY		Resi	 Residential Dwelling - single	 relling - s	ingle		
EXEMPTION INFORMATION			VALUATIO	VALUATION RECORD			
Senior Citizen	Assessment Year	2016	2017	2018	2019	2020	Worksheet
kesidential Exemption - Borougn	Land	49,400	70,400	72,300	75,900	75,900	76,700
	Improvements	0	0	0	369,800	386,300	387,300
	Total	49,400	70,400	72,300	445,700	462,200	464,000
		LAND DATA	LAND DATA AND CALCULATIONS	NS			

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Value	76,700						76,700
AdjAmt	25,550						25,550
ion \$ or %	20						
ExtValue InfluenceCode - Description	51,100 9 View Good	S Gravel Main	P/Sewer Yes	P/Water Yes	Elec Yes	Gas Yes	
ExtValue Influ	51,100 9	S	Z	\checkmark	×	△	ASSESSED LAND VALUE (Rounded) :
AdjRate	52,680						LAND VALU
BaseRate	52,680						ASSESSED
Acres	0.97						
Use	ř						
Method	Residential City/Residential 49 User Definable Land Formule						
Type	Residentic						

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				LAN	D INF	LAND INFLUENCES	ES			
Community Y N	٨		View	Ν	7	9	E		Street Access	SS
Gas			CCRs		Airstrip	ıip.		Paved	Grv Maint	Grv Maint Grv Unmain
Electric			НОА		For Sale	ale		PLAT	TRAIL	NONE
Public H20			Hwy Fnt		Ag Right	ght			WATERFRONT	NT
Public Sewer			Easement		Other	L		Ocean	River	Lake
LAND TYPE	RR#	±20	RR#20 OTHER:					Pond	Dedicated	Pond Dedicated Boat Launch
торо	Ste	də	Steep Ravine Other	Other		Wetlands	nds			
				ĺ						

ORIGINAL

174-059-01

R01

170,490 39,640

1,508

1508 1.0

Wood Frame Concrete 9,600

Frame/Siding/Roof/Dorme

INTERIOR

-off/Cathedral nterior finish

210,130

TOTAL BASE

Value

Construction BaseArea floor FinArea

Irsn: 98087 2021 PHYSICAL CHARACTERISTICS L FRAME

Scupancy Single Family Spory Height: 1.0 inished Area 1,508

None

:i Otr's

MODEING

Material: Comp sh to 235#

Complex Framing: Std for class

Medium 5/12 to 8/12 Pitch:

FOUNDATION

Formed concrete Footing: Normal for class Walls:

DORMERS

None

FLOORING 1.0 Plywd s

Base Allowance None Plywd sub Slab

EXTERIOR COVER

Hardi-Plank 86 Wood siding 14 Hardi-Plank 0.

INTERIOR WALLS

None 0.

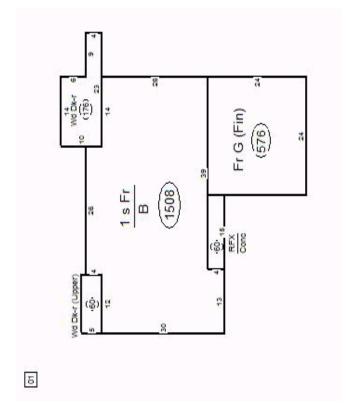
SPECIAL FEATURES BWIN FPG Description G01 G01 Normal for Class

2,525 2.87

1,000

HEATING AND PLUMBING

Water Htr: 1 1 0 TOTAL fix: Extra fix: Rigmary Heat: Radiant-floor **Epi**xt.Baths: 1 2 Kit sink: 5-Fixt.Baths: 0 0 **4** xt.Baths: 1 4 39 xt.Baths: 1 3



R01	
174-059-01	

Yr.Blt. Eff

34,210

TOTAL GAR/EXT FEAT

Quality Class/Grade

SUB-TOTAL

276,475 G. 9

7,260

Ext Features

300

1,180

4 RFX/

Bsmt Garage:

1,000

Fireplaces/woodstoves Other (Ex.Liv, AC, Attic, ...

Plumbing Heating

32,135

TOTAL INT

26,950

Att Garage

GARAGES

EXT FEATURES Description Att Carport

2,050 3,730

1 WDDK-R/ 2 WDDK-R 3 CONCP

3,110 18,900 2,525

3asement finish

Loc % RDF Adj Comp 9 9 100 100 158 0 TOTAL IMPROVEMENT VALUE (for this card) Fnc Depr Comp Pys Obs Value Depr Depr 0 2,000 26,950 248,830 L Size/ Area 24 576 0 0 0 0 2,000.00 2,000.00 Adj Rate 46.79 0.00 Story Yr.Blt. Eff Base or Ht Grade Const Const Count Rate 34.63 0.00 2019 0.00 Avg 3000 3000 2018 G 0.00 0. Improvement G01 ATTGAR DWELL 01 DRIVE

2,000 387,300

Value 385,300

KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM



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Normal for class Piers - no wall	\dashv		Gable Gamb				+	-		Sh 240						Ceilin	g	\neg	3-1		2	5-fix	ure			
Mono slab	4	_	Flat o	_	ed			_		p Roll				Radia	ant F	loor			_	tra fi						_
None		_	A-Fra				\perp	-	Meta		_	4	_	Elect						Plun			-N		957	200
Foundation Walls	3	-	Comp	lex	- "		\dashv		Othe	er ke-sh п	nod	\dashv		Force Space						ot Tu		HILL	ry	. /	COLC. NO.	377
Formed Concrete Piers - no wall	-	X	Pitch	William I	MARCH III		SERVICE SERVICE	\rightarrow	_	d shin	_	\dashv	-	Spac	, C 1110	Setor				una	_	(Inte	rior)			
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Cinder block			Med	5/12 -	8/12					t Gara				1C		2C	Mon	3C		repl repla			A C		1000	
Mono slab - no wa	ill		High	9/12	& up		+			ss Wi	_	_	긱			_	NJOTI	itor	_	ood	_	\leftarrow				_
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Alum or Steel					G	able				Slab			\dashv						None Log							_
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Masonry Veneer					١	امحر	1. 0	امس	لد	Hard \								<u> </u>	Plywo			<u> </u>			<u> </u>	L
Hardi-Plank	95				-	5/12	110	-		Pergo	or E	Equa	1						Sheet			⊢	 	┢	-	H
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		Sep	(Hold	ing)T	k	7	F	Publi	ic Se	ewer		J	Ea	seme	ent*	(Other	*	Oc	ean		Rive	r		Lake	
LAND TYPE	RR		ОТН					TO	PÖ	Stee	ер	Rav	/ine	Ot	her	W	etlar	nds	Po	nd	De	edica	ited	BO	AT La	ıun
LAND NOTES:																										_
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	Completion Estimate	Plans Permits & Surveying	Water/Sewer Rough-in Excavation, Forms, & Backfill	Foundation	Rough Framing	Windows & Exterior Doors	Roof Cover	Plumbing Rough-in	Insulation	Electrical Rough-in	Heating	Exterior Cover & Paint		Int. Cabinets, Doors, Trim Etc.	Plumbing Fixtures	Floor Covers	Built in Appliances	Light Fixtures & Finish Hardware	Painting & Decorating	Total Completion		QUALITY	CBN - 70% of P	CBN 80% of P	CBN + 90% of P	P. < 40%	P 50%	%09 +d	L- 65%	٦ 20%	L+ 75%	F- 80%	F 85%	£+ 80%	A- 95%	A 100%	A+ 105%
		E E		_	_		_			Ļ								3.00			_ 	15.0		9.00	8.25	7.50	_	36.0	33.0	30.0		_	0.06	82.5	75.0		_
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1 - Infinity		mean = 165%	EXCELLENT 150 - 180%	Excellent high-quality	throughout		Excellent high-quality	throughout		Excellent high-quality	throughout		Excellent high-quality	throughout		Excellent high-quality,	exotic woods, Hand-	finished unique	designs	Excellent high quality	wallpaper, wood	paneling and/or	wainscoting, etc	Same as before but	may be unique in	design, detail	and effect	Same as before but	may be unique in	design, detail and	effect	Excellent high	quality workman-	ship, finishes and	appointments and	attention to detail.	Unique in design, etc
= 801		П		4.35	4.05	3.75	5.80	5.40	9.00	-4.35	4.05	3,75	4.35	4.05	3,75	2.90	2.70	2,50		14.5	13.5	12.5		7.25	6.75	6.25		29.0	27.0	25.0			72.5	67.5	62.5		
Res.		mean = 135%	VERY GOOD	Verv Good, upper-end	floor coverings	throughout	Very Good cabinets	and countertops	(double vanities, etc)	Very Good, high	quality appliance	package	Very Good grade	plumbing & lighting	fixtures throughout	Very Good quality	custom doors and	sculptured good wood	trim	High quality wallpaper,	wood paneling and/or	wainscoting, etc.		Same as before but	may include good	wood paneling on	open-beam ceiling	Abundant Very Good		(Low "E" reflective,		Very Good workman-	ship. Good attention	to interior refinements	and detail, exterior has	some custom design	and omamentation
-			→	3.60	3.45	330	4.80	4.60	4.40	3.60	3.45	3.30	3.60	3.45	30	2.40	2.30	2.20		12.0	1.5	9		6.00	B	9.50		24.0	23.0	(22.0)			60.0	(12) (3)	55.0	X	
501 - 800 s.f.		mean = 115%	G000	10 -20% above	Sylverson oracle	floor covering	Upper end builder-	orada quality (double	vanities, etc)	Upper end	builder-grade	package	Upper end	builder-grade	fixtures	Above average	quality doors and	wood trim		Textured sheetrock	with good quality	wallpaper and/or	wood paneling	٦٣	1,736	7 E		ľ				Above average	workmanship with				Energy Eff. Package
11			3	A 153) [2 85	31 2) 4	3.80		3.00	2.85	3.15	3.00	2.85		2.00	1.90		10.5	10.0	9.50		5,25	5.00	4.75		21.0	20.0	19.0		L	52.5	50.0	_		\dashv
Cottage		mean = 100%	AVERAGE	25 - TU376	Avelage	Dunder-yrada	Average	operorablind	00000	Average	builder-grade	package	Builder-grade stock	ilem fixtures			Average wood	doors and trim		Textured sheetrock	and/or average	paneling		Textured sheetrock	& standard 8'	ceiling height		Ample average	quality sliding or	crank-out thermo	ana ana	Average	workmanship.	meets or exceeds	minimum standard	2 X 6 construction	
-	1		3	2,0	0.70	00.7	3.60	2000	3.20	2.70	2.55	2.40	2.70	2,55	2.40	1.80	1.70	1.60	3	00.6	8.50	8 00	3	4.50	4 25	4 00	3	18.0	17.0	16.0	2		45.0	42.5	40.0	?	
- 500 s.f.	-	%5% = aceam	FAIR	80 - 90%	Below average	grade covering on	Subfloor	Delow average	commercial type	Below average	builder-grade	package	Lower grade	commercial type	fixtures		Mahogany doors	and ohoto finish trim			Below average	nanaling / shaatmek	September 1	Acquetic tile or	cheetmack and full 8'	ceiling beight	- A	Smaller than	, e			Below average	,				Minimal design
100			3	000	2.25	2.10	 	20.00	2.60	2.25	2.10	1.95	2.25	2.10	1.95	1.50	1.40	130	3	7 50	7.00	5.50	3	2 7E	2.5	20.00	2.5	150		_	2		27.5		2 6	25.5	
Cabin		7002 - 2000	MOT I	65 - 75%	NONE or low grade	on subfloor (no	padding, etc)	NONE or low grade	(may be owner-built)	NONE or low grade	ROV only (no	dishwasher, etc)		NONE or low grade	•	NONE, owner-built	or abata finish				NONE or	aso/poorting	Liywoodi Cap	HACE A	NOME,	riywood/Osb or	neiow o meignt	Minimal cincipana	tow orade sliders or		Suluado-uou	Took tack too	Cow cost, poor	quedity wormanismy	מנות מפולוניים פוליים	Minimum standard.	
A Section 1	CORLEGE DATE		QUALITY	Ī		COVER		CABINETS &	COUNTER TOPS	KITCHEN	SHOWAL LOCA	AFFLIANCES	FIXTURES	polymetrical labina	RINGRAM	INTERIOR		Doorlywingow	ᄩ		GCIGATIN		Partition Walls		-	CELLINGS			SACCINISA		FENESTRATION				OVERALL	WORKMANSHIP	



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

174-059-01

2021 98087	2995 GOLDEN	EN PLOVER AVE	ш				Card R01
MD MINISTRATIVE INFORMATION	LEGAL DESCRIPTION:		ACRES: 0.97		OWNER		
Keighborhood: X 210 Homer - Core Area	T 06S R 13W SEC 10 Seward TRAILS AMENDED LOT 1	ırd Meridian HM 20	Meridian HM 2018007 CANYON	HOOVER RICH HOOVER KAY PO BOX 3033	HOOVEK RICHARD A HOOVER KAY PO BOX 3033		
平operty Class: の110 Residential Dwelling - single				HOMER, A	номек, АК 99603-3033		
TAG: 20 - HOMER CITY		Resi	 Residential Dwelling - single	 velling - s	ingle		
EXEMPTION INFORMATION			VALUATIC	VALUATION RECORD			
Senior Citizen	Assessment Year	2016	2017	2018	2019	2020	Worksheet
Residential Exemption - Borougn	Land	49,400	70,400	72,300	75,900	75,900	76,700
	Improvements	0	0	0	369,800	386,300	355,600
	Total	49,400	70,400	72,300	445,700	462,200	432,300
		LAND DATA	LAND DATA AND CALCULATIONS	SNO			

76,700						76,700
25,550						25,550
20						
51,100 9 View Good	S Gravel Main	N P/Sewer Yes	K P/Water Yes	X Elec Yes	P Gas Yes	ASSESSED LAND VALUE (Rounded) :
5,680						VALUE (R
						D LAND
52,680						ASSESSEI
0.97						
<u>~</u>						
idential City/Residential 49 User Definable Land Formul						
	52,680 52,680 51,100 9 View Good 50 25,550	0.97 52,680 52,680 51,100 9 View Good 50 25,550 S Gravel Main	0.97 52,680 51,100 9 View Good 50 25,550 S Gravel Main N P/Sewer Yes	0.97 52,680 51,100 9 View Good 50 25,550 S Gravel Main N P/Sewer Yes K P/Water Yes	0.97 52,680 51,100 9 View Good 50 25,550 S Gravel Main N P/Sewer Yes K P/Water Yes X Elec Yes	0.97 52,680 51,100 9 View Good 50 25,550 S Gravel Main N P/Sewer Yes K P/Water Yes X Elec Yes P Gas Yes

MEMOS	

Building Notes 04/21 PS/SC BSMT 0% FIN AS OF 04/05/2021

Grv Maint Grv Unmain

Street Access

LAND INFLUENCES 9 __ N NONE

TRAIL

PLAT Paved

Airstrip For Sale

HOA

View CCRs

z

Community

Gas

WATERFRONT

Ag Right

Other

Easement Hwy Fnt

Public Sewer

Public H20 Electric

OTHER: Ravine

RR#20 Steep

LAND TYPE

ООО

Dedicated Boat Launch

RECOMMENDED

Wetlands

Other

Lake

River

Ocean Pond

ASG 69

05/04/2021

170,490 39,640 Value

1,508

1508 1.0

Wood Frame Concrete 7,100

Frame/Siding/Roof/Dorme

INTERIOR

-off/Cathedral nterior finish

210,130

TOTAL BASE

Construction BaseArea floor FinArea

PHYSICAL CHARACTERISTICS L FRAME

Scupancy Single Family Spory Height: 1.00 inished Area 1,508

i: **ot**'s

None

ECOFING Material: Comp sh 240-260# Material: Complex

Medium 5/12 to 8/12 Framing: Std for class Pitch:

FOUNDATION

Formed concrete Footing: Normal for class Walls:

DORMERS

None

FLOORING 1.0 Plywd s

Base Allowance None Plywd sub Slab

EXTERIOR COVER

95 Wood siding 5 Hardi-Plank Hardi-Plank 0.

INTERIOR WALLS

None

Normal for Class 0.

Rigmary Heat: Forced hot air **HEATING AND PLUMBING Edi**xt.Baths: 0 0 Kit sink:

Water Htr: 1 1 TOTAL fix: Extra fix: 3Axt.Baths: 2 6 5-Fixt.Baths: 00 Axt.Baths: 00

0 ω

Fr G (Fin) (976) 1 s Fr 1508 B RFX Como (8) Md Dk-r (Upper) (8 5

8 174-059-01

SPECIAL FEATURES

GRADE ADJUSTED VALUE (rounded) 228,390
--

34,740

TOTAL GAR/EXT FEAT

Quality Class/Grade

SUB-TOTAL

265,570 G- .86

7,790

Ext Features

Bsmt Garage:

4,260 300

1,180

2,050

1 WDDK-R/ 2 WDDK-R/ 3 CONCP 4 RFX/

1,000

Fireplaces/woodstoves Other (Ex.Liv, AC, Attic, ...

Plumbing Heating

Basement finish

20,700

TOTAL INT

26,950

Att Garage

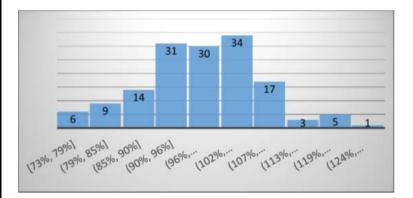
GARAGES

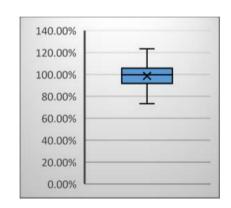
EXT FEATURES Description Att Carport

12,600

Description			Improvement	Story Yr.Blt. Eff Count or Ht Grade Const Const	Yr.Blt de Cons	t Const	Base t Count Rate	Adj Rate	≥	J 4	Size/ Yrea	W L Size/ Comp Pys Obs Fnc Area Value Depr Depr	ys (Obs Pepr		Loc % RDF Adj Comp	% omp	Value
3WIN	1	1,000	1 1,000 D DWELL		1.00 G- 2018	8 2019	00:00	0.00	0	0 0 0	0	228,390 2 0	2	0	0	0 100 158 100 353,600	00	53,600
100	576	70.7 00.0	GO1 ATTGAR	0.00	0	0 0	34.63	46.79	24	24 24	976	26,950	0	0	0	0	100	0
_	5	,	01 DRIVE	0.00 A	0.00 Avg 3000	0 3000		2,000.00 2,000.00		0	0 0 1	2,000 0 0	0	0	0	0	100	2,000
									TOTAL	L IMP	ROVEA	OTAL IMPROVEMENT VALUE (for this card)	LUE (1	for this	card)		က	355,600

NBH #	210		HT	SFR	POS	Т
RATIO SUM:	147.93		2.76	# OF SALES:		150
MEAN:	98.62%	Earliest Sale	12/4/2017	TOTAL AV:	\$	46,498,700
MEDIAN:	99.57%	Latest Sale	9/8/2020	TOTAL SP:	\$	47,007,025
WTD MEAN:	98.92%	Outlier Infor	mation	MINIMUM:		73.38%
PRD:	99.70%	Range	1.5	MAXIMUM:		129.87%
COD:	8.35%	Lower Boundary	70.95%	MIN SALE AMT:	\$	169,000
St. Dev:	10.50%	Upper Boundary	126.33%	MAX SALE AMT:	\$	800,000
COV:	10.65%					



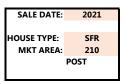


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Assessor's Exhibits ASG 71

RATIO SUM:	147.93		2.76	# OF SALES:	150
MEAN:	98.62%	Earliest Sale	12/4/2017	TOTAL AV:	\$ 46,498,700
MEDIAN:	99.57%	Latest Sale	9/8/2020	TOTAL SP:	\$ 47,007,025
WTD MEAN:	98.92%	Outlie	er Info	MINIMUM:	73.38%
PRD:	99.70%	Range	1.50	MAXIMUM:	129.87%
COD:	8.35%	Lower Bounda	70.95%	N SALE AMT:	\$ 169,000
St. Dev:	0.1050	Upper Bounda	126.33%	X SALE AMT:	\$ 800,000
COV:	10.65%				\$ -



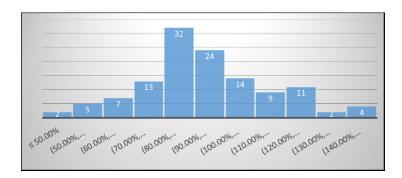
PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
17305427	210	\$ 324,500	\$	\$ 364,600	\$ 314,000	116.11%	11	5/8/2018	A+
17305433	210	\$ 244,200	\$ 38,800	\$ 283,000	\$ 297,900	95.00%	21	3/2/2018	A+
17305441	210	\$ 279,300	\$ 40,000	\$ 319,300	\$ 301,000	106.08%	11	6/15/2018	G-
17305447	210	\$ 206,000	\$ 37,800	\$ 243,800	\$ 250,000	97.52%	41	5/4/2018	A+
17307112	210	\$ 249,300	\$ 60.200	\$ 309,500	\$ 279,900	110.58%	11	9/20/2019	G-
17307116	210	\$ 276,100	\$ 65,100	\$ 341,200	\$ 319,000	106.96%	21	12/14/2018	A+
17308009	210	\$ 543,200	\$ 119,700	\$ 662,900	\$ 605,000	109.57%	21	4/27/2018	G+
17308013	210	\$ 437,600	\$ 125,200	\$ 562,800	\$ 617,000	91.22%	25	6/14/2019	G+
17324018	210	\$ 265,200	\$ 36,900	\$ 302,100	\$ 245,000	123.31%	21	12/12/2017	A
17324106	210	\$ 163,500	\$ 47,500	\$ 211,000	\$ 235,000	89.79%	11	4/24/2019	A+
17324137	210	\$ 183,200	\$ 47,100	\$ 230,300	\$ 191.000	120.58%	11	4/30/2018	A+
17324138	210	\$ 227,100	\$ 48,200	\$ 275,300	\$ 285,000	96.60%	21	6/9/2020	G-
17324147	210	\$ 222,700	\$ 46,700	\$ 269,400	\$ 285,000	94.53%	21	11/20/2019	G+
17348010	210	\$ 258,500	\$ 70,800	\$ 329,300	\$ 379,000	86.89%	21	10/11/2019	A+
17359421	210	\$ 325,100	\$ 79,800	\$ 404,900	\$ 389,000	104.09%	11	9/28/2018	G-
17359434	210	\$ 654,000	\$ 87,600	\$ 741,600	\$ 799,000	92.82%	11	1/10/2020	G+
17359463	210	\$ 551,200	\$ 100,400	\$ 651,600	\$ 650,000	100.25%	41	7/19/2019	VG-
17359509	210	\$ 431,500	\$ 89,700	\$ 521,200	\$ 496,500	104.97%	11	2/4/2020	G+
17359512	210	\$ 237,100	\$ 99,800	\$ 336,900	\$ 400,000	84.23%	21	9/8/2020	G
17335312	210	\$ 201,700	\$ 99,100	\$ 300,800	\$ 329,000	91.43%	11	7/22/2019	A+
17365011	210	\$ 302,800	\$ 85,300	\$ 388,100	\$ 389,000	99.77%	21	5/24/2019	G
17369012	210	\$ 227,600	\$ 33,600	\$ 261,200	\$ 259,000	100.85%	11	4/26/2019	G-
17369046	210	\$ 213,000	\$ 49,700	\$ 262,700	\$ 302,500	86.84%	41	6/4/2018	G
17369049	210	\$ 269,900	\$ 45,600	\$ 315,500	\$ 302,300	97.08%	41	8/7/2019	A
17369076	210	\$ 214,300	\$ 26,300	\$ 240,600	\$ 259,900	92.57%	11	3/20/2020	A+
17372001	210	\$ 242,200	\$ 47,200	\$ 289,400	\$ 250,000	115.76%	41	9/11/2018	G-
17403031	210	\$ 242,200	\$ 90,200	\$ 317,200	\$ 355,000	89.35%	41	9/5/2018	G-
17405053	210	\$ 249,800	\$ 78,600	\$ 328,400	\$ 322,000	101.99%	31	10/29/2018	G- A+
17405033	210	\$ 179,800	\$ 54,500	\$ 234,300	\$	101.99%	21		A
			,	,	232,000			7/9/2018	
17405228	210	\$ 258,000	\$ 50,900	\$ 308,900	\$ 310,000	99.65%	21	4/30/2019	G
17405909	210	\$ 218,300	\$ 64,800	\$ 283,100	\$ 355,000	79.75%	11	3/24/2020	A+
17405928	210	\$ 339,900	\$ 59,700	\$ 399,600	\$ 399,000	100.15%	11	11/27/2019	G-
17405929	210	\$ 331,000	\$ 75,200	\$ 406,200	\$ 399,000	101.80%	11	1/4/2018	G
17409007	210	\$ 305,000	\$ 74,200	\$ 379,200	\$ 415,000	91.37%	21	8/3/2020	A+
17409030	210	\$ 221,400	\$ 52,000	\$ 273,400	\$ 300,000	91.13%	21	5/29/2020	G
17410001	210	\$ 222,400	\$ 118,900	\$ 341,300	\$ 340,000	100.38%	11	8/28/2020	A
17411117	210	\$ 170,000	\$ 72,100	\$ 242,100	\$ 230,000	105.26%	49	1/24/2018	F+
17413061	210	\$ 271,600	\$ 43,800	\$ 315,400	\$ 314,900	100.16%	11	9/21/2018	A
17419237	210	\$ 360,300	\$ 104,700	\$ 465,000	\$ 388,300	119.75%	11	7/5/2019	A+
17429119	210	\$ 704,200	\$ 126,500	\$ 830,700	\$ 800,000	103.84%	21	5/23/2018	EX-
17429402	210	\$ 105,600	\$ 60,200	\$ 165,800	\$ 200,000	82.90%	21	9/8/2020	Α
17445001	210	\$ 270,700	\$ 100,000	\$ 370,700	\$ 330,000	112.33%	21	7/31/2018	A
17445102	210	\$ 199,300	\$ 106,000	\$ 305,300	\$ 285,000	107.12%	41	7/13/2018	Α
17445109	210	\$ 469,800	\$ 171,100	\$ 640,900	\$ 690,000	92.88%	11	10/10/2019	G+
17445113	210	\$ 234,400	\$ 170,400	\$ 404,800	\$ 395,000	102.48%	45	5/30/2019	A+
17502028	210	\$ 249,900	\$ 114,800	\$ 364,700	\$ 349,000	104.50%	41	9/18/2018	A+
17502045	210	\$ 358,300	\$ 57,300	\$ 415,600	\$ 395,000	105.22%	25	11/4/2019	Α
17503032	210	\$ 498,400	\$ 100,100	\$ 598,500	\$ 554,000	108.03%	11	7/14/2020	G-
17503038	210	\$ 519,800	54,400	574,200	565,000	101.63%	41	6/13/2018	VG-
17503039	210	\$ 147,700	100,800	248,500	304,000	81.74%	41	7/8/2020	F+
17503051	210	\$ 376,800	90,900		\$ 437,500	106.90%	11	3/10/2020	G-
17505421	210	\$	\$ 42,500	\$ 260,900	\$ 264,000	98.83%	21	3/29/2019	A-
17505422	210	\$ 216,100	38,200	254,300	\$ 255,000	99.73%	31	10/31/2018	Α
17508134	210	\$ 134,800	56,900	191,700	\$ 250,000	76.68%	21	5/7/2019	Α
17508157	210	\$ 336,100	36,100	372,200	\$ 334,625	111.23%	41	3/16/2020	G-
17508163	210	\$ 297,200	114,000	\$ 411,200	\$ 396,000	103.84%	41	2/18/2020	G+
17508236	210	\$ 84,600		\$ 225,900	\$ 297,000	76.06%	41	4/13/2020	G
17510221	210	\$ 337,400	\$ 61,300	398,700	\$ 390,000	102.23%	21	5/29/2020	G-
17510238	210	\$	\$ 62,200	511,600	\$ 470,000	108.85%	21	4/20/2018	G-
17510239	210	\$ 303,600	\$ 83,600	\$ 387,200	\$ 365,000	106.08%	11	7/17/2019	G
17510244	210	\$ 268,500	\$ 66,900	\$ 335,400	\$ 385,000	87.12%	21	3/19/2019	G-
17510327	210	\$ 264,600	\$ 57,400	\$ 322,000	\$ 265,000	121.51%	11	2/8/2019	A+
17510336	210	\$ 323,500	\$	\$	\$ 369,000	103.85%	21	5/25/2018	G+
17510339	210	\$ 333,400	57,400		\$ 367,000	106.49%	11	4/21/2020	G-
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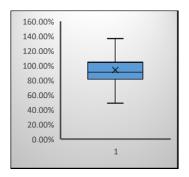
PIN	AREA		IMPS		LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
17510353	210	\$	238,900	\$	61,300	\$ 300,200	\$ 280,000	107.21%	21	2/28/2020	A+
17511112	210	\$	215,800	\$	34,500	\$ 250,300	\$ 339,000	73.83%	21	12/17/2018	G-
17511220	210	\$	208,400	\$	35,100	\$ 243,500	\$ 276,500	88.07%	31	5/31/2019	A-
17511220	210	\$	208,400	\$	35,100	\$ 243,500	\$ 252,000	96.63%	31	3/28/2018	A-
17511310	210	\$	168,500	\$	38,600	\$ 207,100	\$ 220,000	94.14%	11	6/5/2018	A
17511311	210	\$	214,400	\$	38,600	\$ 253,000	\$ 275,000	92.00%	11	6/30/2020	A
17511312	210	\$	168,000	\$	38,600	\$ 206,600	\$ 225,000	91.82%	11	8/6/2019	G- A
17511315	210	\$	163,700	\$	38,600	202,300	\$ 204,000	99.17%	61	3/31/2020	A
17511414 17516056CO07	210 210	\$ \$	223,200 252,600	\$	38,600 33,300	\$ 261,800 285,900	\$ 272,500 310,000	96.07% 92.23%	11 41	1/24/2020 2/1/2019	G-
17518314	210	\$	114,900	\$	31,200	\$ 146,100	\$ 180,000	81.17%	11	8/29/2019	A-
17524186	210	\$	297,500	\$	35,900	\$ 333,400	\$ 310.000	107.55%	21	10/31/2019	G
17526018	210	\$	268,200	\$	44,500	\$ 312,700	\$ 295,000	106.00%	11	5/4/2020	G-
17526026	210	\$	266,300	\$	39,500	\$ 305,800	\$ 272,000	112.43%	11	6/13/2019	G-
17526029	210	\$	229,800	\$	37,300	\$ 267,100	\$ 267,000	100.04%	11	3/20/2020	A+
17527018	210	\$	198,400	\$	58,400	\$ 256,800	\$ 255,000	100.71%	11	7/15/2020	A+
17527032	210	\$	185,300	\$	39,500	\$ 224,800	\$ 240,000	93.67%	11	12/10/2018	A+
17527042	210	\$	257,100	\$	35,100	\$ 292,200	\$ 225,000	129.87%	21	12/4/2017	A+
17527047	210	\$	286,400	\$	38,300	\$ 324,700	\$ 360,000	90.19%	11	1/31/2020	G-
17530010	210	\$	145,100	\$	39,500	\$ 184,600	\$ 202,500	91.16%	41	8/9/2019	Α
17530016	210	\$	142,300	\$	37,700	\$ 180,000	\$ 175,000	102.86%	21	12/7/2017	A-
17530031	210	\$	218,600	\$	37,700	\$ 256,300	\$ 260,000	98.58%	31	11/20/2018	Α
17701044	210	\$	225,400	\$	69,000	\$ 294,400	\$ 359,000	82.01%	21	9/21/2018	G-
17701048	210	\$	216,300	\$	138,900	\$ 355,200	\$ 350,000	101.49%	45	9/5/2019	A+
17701055	210	\$	250,400	\$	88,400	\$ 338,800	\$ 310,000	109.29%	21	9/30/2019	G
17701055	210	\$	250,400	\$	88,400	\$ 338,800	\$ 382,500	88.58%	21	6/30/2020	G
17701059	210	\$	388,100	\$	92,200	\$ 480,300	\$ 439,000	109.41%	11	5/25/2018	G+
17702040	210	\$	377,600	\$	66,600	\$ 444,200	\$ 450,000	98.71%	61	3/29/2019	VG-
17705114	210	\$	197,800	\$	33,000	\$ 230,800	\$ 242,500	95.18%	11	10/4/2019	G-
17705120	210	\$	149,100	\$	34,300	\$ 183,400	\$ 206,300	88.90%	11	12/5/2017	A+
17705121	210	\$	278,200	\$	33,400	\$ 311,600	\$ 293,000	106.35%	11	3/15/2019	G-
17705138	210	\$	249,000	\$	33,000	\$ 282,000	\$ 260,000	108.46%	21	5/25/2018	A+
17705152	210	\$	233,300	\$	43,400	\$ 276,700	\$ 275,000	100.62%	21	6/14/2019	Α
17707027	210	\$	269,300	\$	31,500	\$ 300,800	\$ 299,000	100.60%	11	7/3/2018	A+
17707028	210	\$	280,400	\$	31,700	\$ 312,100	\$ 289,000	107.99%	11	3/6/2018	A+
17707041	210	\$	119,600	\$	37,300	\$ 156,900	\$ 169,000	92.84%	21	12/8/2017	Α
17707041	210	\$	119,600	\$	37,300	\$ 156,900	\$ 190,000	82.58%	21	3/28/2019	Α
17707049	210	\$	189,200	\$	41,500	\$ 230,700	\$ 208,000	110.91%	11	10/19/2018	Α
17710115	210	\$	223,400	\$	34,000	\$ 257,400	\$ 230,000	111.91%	31	3/6/2020	A-
17710116	210	\$	176,300	\$	34,000	\$ 210,300	\$ 221,000	95.16%	11	3/29/2019	Α
17710116	210	\$	176,300	\$	34,000	\$ 210,300	\$ 198,000	106.21%	11	1/30/2018	Α
17710301	210	\$	195,100	\$	34,500	\$ 229,600	\$ 235,000	97.70%	11	5/8/2018	Α
17717603	210	\$	153,200	\$	26,000	\$ 179,200	\$ 239,000	74.98%	21	4/30/2019	A+
17721007	210	\$	331,900	\$	49,600	\$ 381,500	\$ 395,000	96.58%	11	6/14/2019	G
17726023	210	\$	322,300	\$	40,300	\$ 362,600	\$ 325,000	111.57%	21	6/20/2019	G-
17726034	210	\$	216,400	\$	41,800	\$ 258,200	\$ 245,000	105.39%	11	12/26/2018	A-
17727011	210	\$	222,200	\$	45,500	\$ 267,700	\$ 265,000	101.02%	11	4/20/2018	A
17727059	210	\$	319,800	\$	86,900	\$ 406,700	\$ 372,000	109.33%	11	3/5/2020	A
17727077	210	\$	291,900		44,700	336,600	357,000	94.29%	21	7/30/2018	Α
17730203	210	\$	255,000		44,700	299,700	274,900	109.02%	11	9/25/2018	A+
17730228	210	\$	214,400 210,400	-	41,000	255,400	\$ 266,900	95.69%	21	3/22/2018 4/9/2020	G-
17730261	210	\$	•		29,000	239,400 360,800	\$ 264,000	90.68%	31		A
17732008 17902091	210 210	\$ \$	325,000 232,000		35,800 145,400	360,800	\$ 345,000 395,000	104.58% 95.54%	21 11	12/4/2018	G- A+
			232,000		145,400 46,700	270,400	\$ 395,000			7/21/2020	G-
17902101 17902111	210 210	\$ \$	379,600		67,100	446,700	\$ 430,000	82.19% 103.88%	11 21	4/23/2019 4/30/2019	VG-
17902111	210	\$	265,500		70,000	335,500	359,000	93.45%	21	1/25/2019	VG- G
17902120	210	\$	371,700			\$ 461,200	500,000	93.45%	21	1/25/2019	G+
17906220	210	\$	204,900		27,400	232,300	266,000	92.24% 87.33%	11	3/19/2019	A A
17912403	210	\$	176,200		34,700	210,900	233,000	90.52%	11	7/23/2019	A
17912403	210	\$	225,000		33,400		\$ 272,000	95.00%	31	8/12/2019	G-
17912430	210	\$	315,500		33,000		\$ 334,000	104.34%	21	11/12/2019	G
17914023	210	\$	265,700		36,600	\$ 302,300	\$ 304,000	99.44%	41	3/8/2019	A
17915047CO2	210	\$	154,600		138,600	293,200	325,000	90.22%	45	8/28/2018	A
17927024	210	\$	185,600		-	\$ 215,800	\$ 258,000	83.64%	21	7/19/2019	A+
17928029	210	\$	278,000		36,000	314,000	\$ 276,000	113.77%	41	6/22/2018	G
17929006	210	\$	168,900		46,500	\$ 215,400	\$ 238,250	90.41%	11	4/27/2020	A
17929009	210	\$	230,300		41,800	272,100	260,000	104.65%	11	11/25/2019	A
17929015	210	\$	137,100		45,200	\$ 182,300	\$ 212,000	85.99%	11	4/29/2020	A-
17930032	210	\$	165,800		31,600	197,400	\$ 215,000	91.81%	11	5/29/2020	A+
17930036	210	\$	201,800		32,000	\$ 233,800	\$ 225,000	103.91%	21	12/15/2017	A+
17931011	210	\$	183,000		38,200	221,200	259,000	85.41%	11	2/4/2020	A
17931011	210	\$	111,500		31,200	142,700	\$ 183,250	77.87%	41	9/26/2018	A-
17931021	210	\$	176,000		31,200	207,200	 223,000	92.91%	11	1/22/2018	A+
	210	\$	184,600		27,800	212,400	198,000	107.27%	11	4/30/2019	A

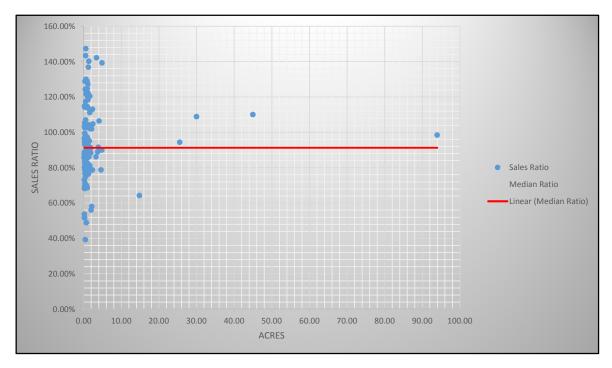
RATIO STUDY

I	PIN	AREA	IMPS		LAND	AV		SP	RATIO	HTYPE	DATE	QUAL
ĺ	17932007	210	\$ 128,700	\$	32,000	\$ 160,700	\$	169,000	95.09%	11	4/3/2018	Α
	17932029	210	\$ 175,800	\$	31,200	\$ 207,000	\$	215,000	96.28%	11	12/28/2018	A+
	17937012	210	\$ 119,900	\$	29,800	\$ 149,700	\$	204,000	73.38%	41	3/11/2020	F+
	17937030	210	\$ 214,300	\$	27,100	\$ 241,400	\$	249,000	96.95%	11	6/12/2019	A+
	17937030	210	\$ 214,300	\$	27,100	\$ 241,400	\$	229,000	105.41%	11	1/31/2018	A+
	17937031	210	\$ 131,900	\$	27,100	\$ 159,000	\$	182,000	87.36%	11	3/13/2020	Α
	17937034	210	\$ 147,800	\$	29,800	\$ 177,600	\$	189,900	93.52%	11	12/6/2018	Α
	17938001	210	\$ 175,100	\$	32,000	\$ 207,100	\$	196,500	105.39%	11	4/23/2019	A-
	17938008	210	\$ 195,900	\$	35,100	\$ 231,000	\$	223,000	103.59%	31	11/2/2018	Α
	17938018	210	\$ 291.600	Ś	50 300	\$ 341.900	Ś	280.000	122.11%	41	2/1/2018	Α

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

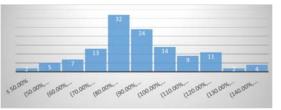






LAND SALES RATIO STUDY

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



NBH

			NBH									
neighborhoo	c pxfer_date	Irsn	PIN	Total Acres	Curr	ent Land Val		Sale Price	LandType	SaleCd	2020 Cert Lanc	Ratio
210	4/25/19	57974	17305443	1.24	\$	38,200	\$	39,900	2	V	\$37,700	95.74%
210	11/15/18	57977	17305446	1.21	\$	37,900	\$	31,000	2	V	\$37,500	122.26%
210	10/25/19	81670	17307107	1.68	\$	53,000	\$	44,000	2	С	\$52,600	120.45%
210	2/26/19	82602	17307108	1.66	\$	52,900	\$	47,600	2	V	\$52,400	111.13%
210	9/19/19	82224	17307113	3.76	\$	40,000	\$	45,000	2	V	\$39,600	88.89%
210	8/31/18	58031	17308005	1.46	\$	125,000	\$	120,000	2	С	\$123,900	104.17%
210 210	3/6/20	58034	17308008	1.11 1.31	\$ \$	116,400	\$	113,500	2	C	\$115,300	102.56%
210	4/23/19 8/30/19	58038 58046	17308012 17308020	1.06	\$	124,200 115,100	\$	109,500 130,000	2	C	\$123,100 \$114,000	113.42% 88.54%
210	12/9/19	58047	17308020	1.27	\$	120,600	\$	158,000	2	Z	\$119,500	76.33%
210	10/11/18	58058	17308032	1.21	\$	23,300	\$	25,000	2	C	\$23,000	93.20%
210	5/11/18	58062	17308036	1.42	\$	107,200	\$	76,500	2	Z	\$103,400	140.13%
210	8/9/18	58285	17324112	1.08	\$	7,900	\$	10,000	2	С	\$7,800	79.00%
210	1/9/18	58324	17324151	1.55	\$	80,800	\$	85,000	2	V	\$80,100	95.06%
210	4/15/20	58819	17359302	0.48	\$	83,100	\$	86,000	2	С	\$82,100	96.63%
210	5/25/18	58821	17359304	0.53	\$	85,200	\$	68,500	2	С	\$84,200	124.38%
210	3/2/18	58835	17359414	0.54	\$	83,400	\$	78,000	2	С	\$82,700	106.92%
210	8/17/20	58854	17359433	0.91	\$	83,500	\$	97,550	2	C	\$82,700	85.60%
210	2/5/19	58866	17359445	0.65	\$	89,700	\$	69,000	2	V	\$88,900	130.00%
210 210	10/12/20 9/25/20	59187 59195	17369001 17369010	1.03 2.39	\$ \$	46,700 45,200	\$	45,000 40,000	2	C V	\$46,300 \$44,800	103.78% 113.00%
210	6/25/18	59410	17402306	0.92	\$	58,000	\$	45,000	2	č	\$57,400	128.89%
210	6/27/18	59411	17402307	1.06	\$	60,100	\$	50,000	2	Č	\$59,600	120.20%
210	7/9/20	59434	17403001	1.64	\$	111,300	\$	109,000	2	V	\$110,200	102.11%
210	2/27/20	104589	17403034	3.33	\$	123,200	\$	143,000	2	Z	\$122,000	86.15%
210	9/11/20	59482	17404030	4.90	\$	52,900	\$	38,000	2	С	\$52,400	139.21%
210	8/29/18	59577	17405216	1.86	\$	84,700	\$	92,800	2	Z	\$83,900	91.27%
210	11/13/17	98087	17405901	0.97	\$	76,700	\$	79,000	2	V	\$75,900	97.09%
210	2/15/19	98096	17405910	0.51	\$	64,800	\$	79,900	2	V	\$64,200	81.10%
210	4/30/18	98110	17405924	1.14	\$	106,600	\$	130,000	2	V	\$105,600	82.00%
210	11/9/17	98117	17405931	0.97	\$	76,700	\$	79,900	2	C V	\$75,900	95.99%
210 210	1/17/20 6/26/19	82934 59703	17406301 17408006	1.38 3.92	\$ \$	78,400 121,300	\$	102,000 132,500	2	Z	\$105,500 \$83,600	76.86% 91.55%
210	5/3/19	101294	17409030	1.04	\$	52,000	\$	50,000	2	V	\$51,500	104.00%
210	10/22/19	59792	17411218	1.19	\$	83,500	\$	70,500	2	Z	\$82,800	118.44%
210	12/20/18	59807	17411306	1.00	\$	46,400	\$	40,500	2	c	\$45,900	114.57%
210	12/1/17	94709	17412029	0.99	\$	51,400	\$	56,400	2	V	\$50,900	91.13%
210	4/16/18	59852	17413023	0.73	\$	68,900	\$	141,000	2	Z	\$68,200	48.87%
210	7/30/18	82870	17421040	93.95	\$	629,800	\$	640,000	2	С	\$626,700	98.41%
210	5/14/18	60251	17427002	0.55	\$	58,700	\$	50,000	2	С	\$58,100	117.40%
210	11/6/19	60265	17427016	0.61	\$	58,900	\$	40,000	2	V	\$67,200	147.25%
210	4/5/19	60331	17429410	1.17	\$	101,800	\$	80,000	2	C	\$100,900	127.25%
210 210	10/22/19 11/8/19	60683 91997	17445016 17501065	0.97 3.46	\$ \$	51,100 99,500	\$	41,000 70,000	2	Z V	\$50,600 \$98,600	124.63% 142.14%
210	7/30/19	92000	17501065	4.11	\$	91,500	\$	86,000	2	Č	\$90,500	106.40%
210	10/25/19	60785	17502059	1.26	\$	82,100	\$	60,000	2	Č	\$75,900	136.83%
210	4/11/19	61028	17508110	4.65	\$	161,300	\$	205,000	2	Č	\$121,800	78.68%
210	2/20/19	61204	17510208	0.31	\$	60,800	\$	59,200	2	Č	\$60,200	102.70%
210	2/14/20	106812	17510253	25.56	\$	438,800	\$	465,000	2	С	\$199,400	94.37%
210	12/19/17	61222	17510310	0.24	\$	56,800	\$	65,000	2	V	\$56,300	87.38%
210	3/29/18	61240	17510328	0.25	\$	57,400	\$	49,999	2	С	\$57,000	114.80%
210	2/20/18	61246	17510334	0.28	\$	47,400	\$	45,000	2	С	\$46,800	105.33%
210	4/10/18	61266	17510354	0.31	\$	60,800	\$	63,000	2	C	\$60,200	96.51%
210	4/24/19	61312	17511302	0.23	\$	35,100	\$	40,000	2	V	\$34,800	87.75%
210 210	12/10/19 4/19/18	61341 61396	17511415 17512402	0.23 0.23	\$ \$	38,600 35,100	\$	45,000 48.000	2	C	\$38,300 \$34,800	85.78% 73.13%
210	4/19/18	61819	17512402	2.46	\$	125,600	•	120,000	2	C	\$34,800	104.67%
210	6/22/18	61820	17524017	2.46	\$	125,600	\$	125,000	2	C	\$124,300	104.87%
210	4/4/18	61880	17524155	0.37	\$	43,800	\$	61,500	2	C	\$33,500	71.22%
210	7/27/18	61947	17526020	0.42	\$	41,100	\$	40,000	2	č	\$40,700	102.75%
210	6/25/18	94008	17527039	0.25	\$	35,900	\$	52,500	2	Č	\$35,600	68.38%
210	6/21/19	106001	17527048	0.32	\$	38,300	\$	56,251	2	С	\$37,900	68.09%
210	6/25/18	91922	17529066	2.00	\$	42,000	\$	75,000	2	С	\$41,500	56.00%
210	12/28/17	62083	17701001	45.00	\$	814,300	\$	740,000	2	Ç	\$267,500	110.04%
210	6/28/19	62185	17702046	0.83	\$	46,600	\$	66,700	2	Z	\$46,200	69.87%
210	8/28/19	105949	17702104	0.46	\$	96,800	\$	109,000	2	С	\$95,900	88.81%
210	12/11/18	105950	17702105	0.31	\$	87,400	\$	100,000	2	C	\$86,500	87.40%
210 210	7/14/20 5/24/19	105951 105953	17702106 17702108	0.26 0.33	\$ \$	83,500 88,800	\$	104,000 105,000	2	V C	\$82,600 \$87,900	80.29% 84.57%
210	6/18/19	105953	17702108	0.33	\$	99,800	\$	105,000	2	C	\$98,900	95.05%
210	6/24/20	105954	17702109	0.36	\$	90,900	\$	109,000	2	C	\$89,900	83.39%
210	1/25/19	105959	17702113	0.26	\$	83,500	\$	94,000	2	Č	\$82,600	88.83%
210	8/24/20	105960	17702115	0.30	\$	86,700	\$	104,000	2	V	\$85,800	83.37%
210	4/30/19	105961	17702116	0.48	\$	98,000	\$	100,000	2	V	\$96,800	98.00%
210	11/15/19	105962	17702117	0.39	\$	92,700	\$	99,000	2	V	\$91,800	93.64%
210	5/29/19	105963	17702118	0.34	\$	89,500	\$	90,000	2	С	\$88,600	99.44%

LAND SALES RATIO STUDY

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

	F				**								
Comments / Notes		Gave Richard udated value of \$430,300 stating the	adjustments were from bath count, fireplace, egress	window and quality. Richard said he just had a	the bank would not loan on it saving his bouse wasn	worth that much and would only loan on \$400,000	Richard said the first assessment was inacurrate	(based on our exterior inpection) and that he was paying taxes all these years on the bath count,	fireplace and egress window. He said he did not accept the value. I let him know the Clerk office will	get ahold of him to proceed with the appeal.			254
Contact #	•	(907) 227-1674											
Account #	•	174-059-01											
Name of	Contact T	Richard	Hoover										
Time	•	11:20 AM											
Date	•	4/7/21	Ass	:Ç ss(or's	Exhibi	ts				ASG	78	

4/1/71	3:30PM	3:30PM Hoover, Rick	174-059-01	174-059-01 (907) 227-1674	Spoke to Rick and scheduled his appointment
					for inspection on 4/5/21 @ noon.

Assessor's Exhibits ASG 79



172-450-36

Card R01

NEWTOWN, PA 18940-1676 ABELL GUNDI HOFMANN 157 HARTFORD LN PRIMARY OWNER **ACRES:** 2.16 T 5S R 12W SEC 27 Seward Meridian HM 2005043 ROLLING MEADOWS SUB YOTHERS ADDN LOT 5-A BLK 2 **54640 ROLLING MEADOWS RD** LEGAL DESCRIPTION: 81 - KACHEMAK EMERGENCY SERVICHS Meighborhood:
X230 Homer - East Road to McNeil
Migoperty Class:
Ø 110 Residential Dwelling - single MDMINISTRATIVE INFORMATION 82629

Residential Dwelling - single

TAG:

EXEMPTION INFORMATION			VALUAI	/ALUATION RECORD			
Residential Exemption - Borough	Assessment Year	2016	2017	2018	2019	2020	Worksheet
	Land	40,800	42,400	42,000	42,000	42,000	44,300
	Improvements	222,700	274,600	267,900	296,700	308,600	329,700
	Total	263,500	317,000	309,900	338,700	350,600	374,000

LAND DATA AND CALCULATIONS

<u>Value</u>	44,300				44,300
<u>AdjAmt</u>				-4,920	-4,920
\$ or %				-10	
ExtValue InfluenceCode - Description \$ or %	49,200 O Gas No	S Gravel Main	X Elec Yes	6 View Limited	\SSESSED LAND VALUE (Rounded):
<u>AdjRate</u>	22,778				LAND VALU
BaseRate	2.16 22,778				ASSESSED
Acres	2.16				
<u>Method</u>	49 User Definable Land Formuk				
	Jral/Res T				

Residential Rur

MEMOS

Building Notes 12/16 SF INFO PER OLD LISTING & PARTIAL INT '09

					L					
Community Y N	٨		View	Z	_	9	Е		Street Access	SS
Gas			CCRs		Airstrip	rip		Paved	Grv Maint	Grv Maint Grv Unmain
Electric			НОА		For Sale	ale		PLAT	TRAIL	NONE
Public H20			Hwy Fnt		Ag Right	ght			WATERFRONT	NT
Public Sewer			Easement		Other	r		Ocean	River	Lake
LAND TYPE	RR#	£20	RR#20 OTHER :					Pond	Dedicated	Pond Dedicated Boat Launch
торо	Ste	eb	Steep Ravine Other	Other		Wetlands	spue			

APPELLANT CONPARABLE 01

Value 83,650 23,570 24,000

864 691 324

864 1.0

Wood Frame Wood Frame Concrete

864 1.75

864 B

Construction BaseArea floor FinArea

Irsn: 82629 2021

PHYSICAL CHARACTERISTICS Scoupancy Single Family tyle: 11/2 L FRAME inished Area 1,879 ory Height: 1.75 None **35**

POFING POFING Paterial: Metal

Framing: Std for class Gable . ¥oe:

High 9/12 or more

Pitch:

Footing: Normal for class FOUNDATION

Formed concrete Walls:

DORMERS

None

FLOORING

Base Allowance Base Allowance None Plywd sub Plywd sub Slab 1.75 0.

EXTERIOR COVER

Hardi-Plank Hardi-Plank Hardi-Plank 1.75 0.

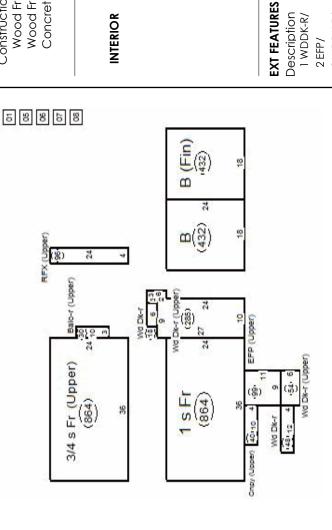
INTERIOR WALLS

Normal for Class Normal for Class None 0. 1.75

Description

HEATING AND PLUMBING

Water Htr: 1 1 4 TOTAL fix: Extra fix: Rigmary Heat: Radiant-floor Est. Baths: 1 2 Kit sink: 3Axt.Baths: 3 9 Xt.Baths: 0 0 5-Fixt.Baths: 0 0



3,520

5,240

Frame/Siding/Roof/Dorme

INTERIOR

-off/Cathedral nterior finish

131,220

TOTAL BASE

25,680 9,610

3asement finish

1,000

61,915

TOTAL INT

1,250

Fireplaces/woodstoves Other (Ex.Liv, AC, Attic, ...

Plumbing Heating

SUMMARY OF IMPROVEMENTS
SPECIAL FEATURES

2 2

172-450-36

16,490

1,400 TOTAL GAR/EXT FEAT

6 WDDK-R

5 RFX/

7 CNPY/

480 SUB-TOTAL

209,625

Avg+ 1.05

See file for more fedhality Class/Grade

GRADE ADJUSTED VALUE (rounded) 220,110

16,490

Bsmt Garage Ext Features

5,050 1,650 1,050 1,520

2 EFP/

3 WDDK-R/

4BALC-R/

1 WDDK-R/

Att Garage Att Carport

GARAGES

Value	286,600	10,500	2,000	5,900	1,000	23,700	329,700
	100	100	100	100	100	100	(*)
Loc % RDF Adj Comp	100 140	0	0	0	0	0	
Fnc Depr	0	0	0	0	0	0	card)
	0	0	0	0	0	0	or this
Pys Obs Depr Depr	_	0	0	20	43	4	LUE (f
Comp F	220,110	10,500	2,000	7,400	1,730	24,650 4 0	OTAL IMPROVEMENT VALUE (for this card)
Size/ Area	0	-	_	280	144	40 640	ROVE
٦ ٨	0	0	0	20	12		L IMF
>	0	0	0	7	12	16	TOTA
Adj Rate	0.00	0.00	2,000.00	26.44	12.02	38.52	
Sount Base		0.00		26.44	15.03	38.52	
Eff Const Count	2013	3000	3000	2009	2011	2018	
r.Blt. Sonst	2005	3000	3000	2005	2008	2016	
Story Yr.Blt. or Ht Grade Const	1.75 Avg+	0.00 Avg	0.00 Avg	0.00 Avg	10.00 F	0.00 G	
mprovement	DWELL	SWL	DRIVE	MACHINE	SHEDGP	DETGAR	
d M		0	02	90	07	80	
	1,000	000,	5000,4				
				-			
iption	BWIN	VICTERN	PRIVSEPT				





172-450-38

Card R01

HONEBRINK DYLAN 54705 ROLLING MEADOWS RD FRITZ CREEK, AK 99603-9586 HONEBRINK SHANNON PRIMARY OWNER **ACRES:** 2.30 T 5S R 12W SEC 27 Seward Meridian HM 2006015 ROLLING MEADOWS SUB CROWDER ADDN LOT 2A **54705 ROLLING MEADOWS RD** LEGAL DESCRIPTION: 81 - KACHEMAK EMERGENCY SERVICHS Meighborhood: 文230 Homer - East Road to McNeil 英的perty Class: 第110 Residential Dwelling - single SS 2021 88154 SS MINISTRATIVE INFORMATION TAG:

Residential Dwelling - single

Assessmen	Land	Improvem	Total
ent Year 2016	41,900	(2)	383,000
2017	70,800	359,500	430,300
2018	90,700	358,600	428,300
2019	002'69	378,400	448,100
2020	002'69	378,700	448,400
	lent Year 2016 2017 2018 2019	sment Year 2016 2017 2018 2019 41,900 70,800 69,700 69,700	ent Year 2016 2017 2018 2019 41,900 70,800 69,700 69,700 69,700 ments 341,100 359,500 378,400 378,400 378,400

73,700 Worksheet

368,600 442,300

LAND DATA AND CALCULATIONS

22,860 AdjAmt ExtValue InfluenceCode - Description \$ or % 50,800 A View Excellent Gravel Main Gas No 0 22,087 <u>AdjRate</u> 22,087 BaseRate 2.30 Acres Use 49 User Definable Land Formula Method Residential Rural/Res T

Elec Yes ASSESSED LAND VALUE (Rounded):

73,700 22,860

73,700 Value

> **MEMOS** Real Estate Listing on File

				LAN	D INFI	LAND INFLUENCES	ES.			
Community Y N	Y	Z	View	z	٦	G	E		Street Access	SS
Gas			CCRs		Airstrip	ip		Paved	Grv Maint	Grv Maint Grv Unmain
Electric			НОА		For Sale	ıle		PLAT	TRAIL	NONE
Public H20			Hwy Fnt		Ag Right	ght			WATERFRONT	NT
Public Sewer			Easement		Other			Ocean	River	Lake
LAND TYPE	#XX	£20	RR#20 OTHER:					Pond	Dedicated	Dedicated Boat Launch
торо	Ste	Steep	Ravine	Other		Wetlands	spu			
	İ									

APPELLANT COMPARABLE 02

172-450-38

R01

210,920 35,280

1,929 1,028

1929 1.0

Wood Frame Concrete

1028 B

3,750

Frame/Siding/Roof/Dorme

INTERIOR

-off/Cathedral nterior finish

246,200

TOTAL BASE

38,290 9,090 16,800 2,525

Basement finish

Value

Construction BaseArea floor FinArea

PHYSICAL CHARACTERISTICS Irsn: 88154 2021

Scoupancy Single Family inished Area 2,957 L FRAME None Ory Height: 1.0 :i Otr's

MOOFING Moterial: Comp sh to 235# Moterial: Gable Framing: Std for class

Medium 5/12 to 8/12 Pitch:

FOUNDATION

Formed concrete Walls:

Footing: Normal for class

DORMERS

None

FLOORING

Base Allowance None Plywd sub Slab 0.

EXTERIOR COVER

Wood siding 80 Masonry Ven 20 Wood siding 0.

INTERIOR WALLS

Normal for Class None 0.

HEATING AND PLUMBING Rimary Heat: Radiant-floor

Edixt.Baths: 1 2 Kit sink: 3Axt.Baths: 2 6

	ä
	(103) (103) (103) (103) (103) (103) (103)
8	Md Dk-r 77 85 505 5 505 5 74 Md Dk-r 74 Md D
10 10 10 10 10 10 10 10 10 10 10 10 10 1	Elo (6)
	205 205 31 26 31 209,
	15 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6
	п

8 172-450-38

SPECIAL FEATURES

Value 342,800 Loc % RDF Adj Comp 9 100 118 Fnc Depr L Size/ Comp Pys Obs Area Value Depr Depr SUMMARY OF IMPROVEMENTS Adj Rate Base Rate Story Yr.Bit. Eff or Ht Grade Const Const Improvement DWELL

44,010

TOTAL GAR/EXT FEAT

358,665

G.90

322,800

GRADE ADJUSTED VALUE (rounded)

Quality Class/Grade

SUB-TOTAL

16,490

Ext Features

Bsmt Garage:

1,400 14,380

710

1,000

Fireplaces/woodstoves Other (Ex.Liv, AC, Attic, ...

Plumbing Heating

68,455

TOTAL INT

27,520

Att Garage

GARAGES

EXT FEATURES Description

1 WDDK-R 2 WDDK-R 3 RFX/

Att Carport

322,800

0 0 2,000.00 2,000.00 46.72 0.00 0.00 34.56 0.00 0.00 3000 2008 2010 3000 3000 3000 2005 2004 0.00 Avg 0.00 Avg 0.00 Avg Q 0.00 0.

G03 ATTGAR

2,525

1,000

BWIN FPG

Description

DETGAR

2.25

400

PRIVSEPT **CISTERN**

DRIVE SWL

02

9.29 4,000 6,500

289

G03 G03

2.87

17,100 42.74 35.15

FOTAL IMPROVEMENT VALUE (for this card)

368,600

13,300

9

2,000

10,500

9 9

0

9

0

27,520 10,500 2,000

589

Extra fix: 5-Fixt.Baths: 0 0 Kt.Baths: 0 0

0 2 Water Htr: 1 1 TOTAL fix:



174-059-28

Card R01

HOMER, AK 99603-1165 HINNEGAN ANGELA M Residential Dwelling - single PRIMARY OWNER PO BOX 1165 **ACRES:** 0.37 T06S R 13W SEC 10 Seward Meridian HM 2018007 CANYON 2930 GOLDEN PLOVER AVE TRAILS AMENDED LOT 28 LEGAL DESCRIPTION: Heighborhood: x210 Homer - Core Area High Manual Class: 6 110 Residential Dwelling - single SS 2021 98114 98114 SS MINISTRATIVE INFORMATION 20 - HOMER CITY TAG:

57,900 71,800 33,600

71,800

33,600

59,700 339,900

59,100 117,500 176,600

399,600

Worksheet

2020 59,100 339,000 398,100

2019

2018 57,900

2017

2016

Assessment Year

Residential Exemption - Borough

EXEMPTION INFORMATION

mprovements

Total

VALUATION RECORD

LAND DATA AND CALCULATIONS

Value	59,700						59,700
AdjAmt	19,900						19,900
tion \$ or %	20						
ExtValue InfluenceCode - Description \$ or %	39,800 9 View Good	N P/Sewer Yes	K P/Water Yes	Elec Yes	Gas Yes	S Gravel Main	<u></u>
ExtValue Infl	39,800 9	Z	\checkmark	×	△	S	ASSESSED LAND VALUE (Rounded) :
<u>AdjRate</u>	107,568						LAND VALU
BaseRate	0.37 107,568						ASSESSED
Acres	0.37						
Use	<u>~</u>						
Method	Residential City/Residential 49 User Definable Land Formule						
Type	Resident						

MEMOS

Building Notes

9/19 TB INFO PER BA INTER INSP Real Estate Listing on File

ASG 87

RR#20 OTHER:	OTHER:			Pond	Dedicated	Pond Dedicated Boat Launch
Steep	Ravine Other	Other	Wetlands			
					10000	- 00

Grv Maint Grv Unmain

Street Access

LAND INFLUENCES NONE

TRAIL

PLAT Paved

WATERFRONT

Ag Right

Hwy Fnt

Other

Easement

Public Sewer LAND TYPE

TOPO

Public H20 Electric

For Sale

Airstrip

CCRs HOA

View

z

Community

Gas

Lake

River

Ocean

Value 202,090

1,840

1840 1.0

Wood Frame

R01

Construction BaseArea floor FinArea

Irsn: 98114 2021

PHYSICAL CHARACTERISTICS L FRAME

Scupancy Single Family Spory Height: 1.0 inished Area 1,840

None :i otr's

ROOFING Material: Comp sh 240-260# Framing: Std for class Complex : Ege Stje

Medium 5/12 to 8/12 Pitch:

Footing: Normal for class FOUNDATION

Formed concrete Walls:

DORMERS

None

Base Allowance Plywd sub FLOORING 1.0 Plywd s

EXTERIOR COVER

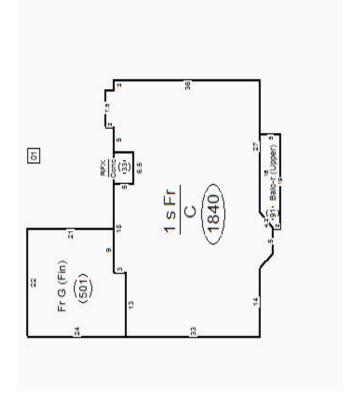
Wood siding

INTERIOR WALLS

1.0 Normal for Class

HEATING AND PLUMBING

Primary Heat: Forced hot air	<u></u>	Ā	ced hot air	
26 jxt.Baths:	_	7	Kit sink:	_
34 xt.Baths:	_	က	Water Htr:	_
8 xt.Baths:	_	4	Extra fix:	0
5-Fixt.Baths:	0	0 0	TOTAL fix:	Ξ



2,525

Fireplaces/woodstoves Other (Ex.Liv, AC, Attic, ...

Plumbing Heating

Basement finish

23,655

TOTAL INT

23,640

Att Garage

GARAGES

EXT FEATURES Description Att Carport

3,540 160 650

1 BALC-R/ 2 CONCP 3 RFX/

18,900

2,230

Frame/Siding/Roof/Dorme

INTERIOR

-off/Cathedral nterior finish

202,090

TOTAL BASE

SPECIAL FEATURES

R04

174-059-28

				SUMMARY OF IMPROVEMENTS	ARY OF	: IMP	ROV	/EME	SINE						
Story Yr.BH. Eff Base Adj W L Size/ (Story	Yr.Blf.	Eff Cou	Base int	Adj	≯	S	ize/	Comp	Pys Obs	bs	Fnc	Fnc Loc %	Loc %	
	Ē			שלו	מם			ם ט	א כוכס א כוכס	חמטן	Ž	2	מטר אטן		
D DWELL	1.0	1.0 G- 2018	2019	000	000	0 0 0	0	0	218,210	2	0	0	100 158	100	218.210 2 0 0 1.00 158 100 337.900

27,990

TOTAL GAR/EXT FEAT

253,735 G- .86 218,210

GRADE ADJUSTED VALUE (rounded)

Quality Class/Grade

SUB-TOTAL

4,350

Ext Features

Bsmt Garage:

28 100	100	100	
100 158	0	0	=
0	0	0	is card
0	0	0 0	(for th
7	0	0	LUE
218,210	23,640	2,000	EMENT VA
0	501	-	PROV
0	24	0	I M
0	22	0 0 1	TOTAL
0.00	47.18	2,000.00	
0.00	35.02	2,000.00	
2019	0	3000	
2018	0	3000	
О		Avg	
1.0	0.00	0.00	

G01 ATTGAR

2.87

501

エ 些

G01 G01

2,525

FPG

Description

DRIVE

339,900 2,000 0

=

Last inspected 09/18/2019 by TB; Code: G; Data Entry by cmchood

175-020-45 1/13/2020 SC R01 Assessor's Exhibits **ASG 89**



175-020-45

Worksheet 358,300 415,600 Card R01 2020 56,700 356,800 413,500 HOMER, AK 99603-9220 56,700 2019 366,700 423,400 Residential Dwelling - single 4550 EMERALD RD PRIMARY OWNER **WILSON SHILOH WILSON SCOTT VALUATION RECORD** 52,700 330,700 2018 383,400 **ACRES:** 2.26 T 6S R 14W SEC 13 Seward Meridian HM 0760029 EMERALD 411,200 51,800 359,400 2017 HIGHLAND ESTATES SUB UNIT 2 LOT 4 BLK 1 **4550 EMERALD RD** 2016 69,300 304,300 373,600 **Assessment Year** mprovements LEGAL DESCRIPTION: Land Total Meighborhood: x210 Homer - Core Area Homer - Core Area Homer - Core Area 110 Residential Dwelling - single SS 2021 60775 SOMINISTRATIVE INFORMATION **EXEMPTION INFORMATION** 20 - HOMER CITY TAG:

LAND DATA AND CALCULATIONS

57,300

57,300 Value -3,185 -3,185 <u>AdjAmt</u> က် က် ExtValue InfluenceCode - Description \$ or % View Limited **Gravel Main** P/Water No Elec Yes Gas Yes 83,700 X 28,186 <u>AdjRate</u> 28,186 BaseRate 2.26 Acres Use Residential City/Residential 49 User Definable Land Formula

ASSESSED LAND VALUE (Rounded)

P/Sewer No

57,300

-6,370

MEMOS

Appraisal On File

\$395,000 09/27/2016 MARK WEBB **Building Notes**

▶12/09 SR WOOD SHED N/V \$09/11 SF INFO PER OWNER \$01/20 SC SAUNA BATH PER MLS ALL INFO CONFIRMED BY OWNER \$6Real Estate Listing on File

				ĺ						
Community	γ	N	View	Z	٦	9	E		Street Access	SS
Gas			CCRs		Airstrip	di.		Paved	Grv Maint	Grv Maint Grv Unmain
Electric			НОА		For Sale	ale		PLAT	TRAIL	NON
Public H20			Hwy Fnt		Ag Right	ght			WATERFRONT	INT
Public Sewer			Easement		Other			Ocean	River	Lake
LAND TYPE	RR#	‡50	RR#20 OTHER:					Pond	Dedicated	Pond Dedicated Boat Launch
ТОРО	Ste	də	Steep Ravine Other	Other		Wetlands	spu			

APPELLANT COMPARABLE 04

175-020-45 R01

Construction BaseArea floor FinArea

117,340 66,100 33,560

1,292

1292 1.0 892 2.0

Wood Frame Wood Frame Concrete

1292 B

892 1,227 217,000

TOTAL BASE

Frame/Siding/Roof/Dorme

INTERIOR

-off/Cathedral nterior finish

Value

PHYSICAL CHARACTERISTICS Irsn: 60775 2021

Scoupancy Single Family inished Area 3,411 None 21L0G ory Height: 2.0 Style:

ROOFING Material: Comp sh to 235# Framing: Std for class Gable . ¥oe:

Medium 5/12 to 8/12 Pitch:

Formed concrete Footing: Normal for class FOUNDATION Walls:

DORMERS

None

Base Allowance Base Allowance None Plywd sub Plywd sub FLOORING 0. 2.0

EXTERIOR COVER

Log rustic

0.

Wood siding Wood siding 2.0

INTERIOR WALLS

BWIN SAB

Description

WDSTOVE

ΜM

PRIVSEPT SWL-PRV

Normal for Class Normal for Class None 0. 2.0 B

HEATING AND PLUMBING

2.25

840 840

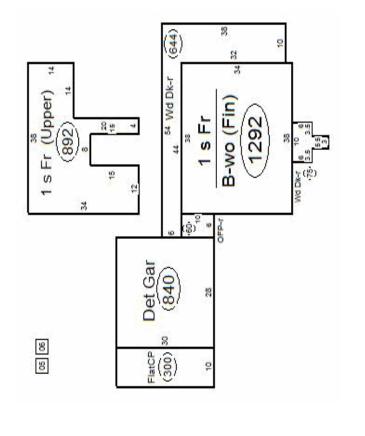
5.34 -1.85

> Water Htr: 1 1 0 Extra fix: Pajmary Heat: Space heater **Edi**xt.Baths: 0 0 Kit sink: **39**xt.Baths: 1 3 Kar.Baths: 1 4

0

TOTAL fix:

5-Fixt.Baths: 0 0



SUMMARY OF IMPROVEMENTS Base ∄ Yr.Blt. Story

8

175-020-45

SPECIAL FEATURES

12,560

TOTAL GAR/EXT FEAT

284,260

Avg 1.00

Quality Class/Grade

SUB-TOTAL

284,260

GRADE ADJUSTED VALUE (rounded)

12,560

Ext Features

Bsmt Garage

1,830 2,550

> 2 WDDK-R 3 WDDK-R

1 OFP-R

8,180

Att Garage Att Carport

GARAGES

EXT FEATURES Description

3,000

Fireplaces/woodstoves Other (Ex.Liv, AC, Attic, ...

Plumbing Heating

54,700

TOTAL INT

30,210 -9,210 20,270 1,250

Sasement finish

Comp Pys Obs Fnc Loc % Value Depr Depr RDF Adj Comp	284,260 8 0 0 100 119	0,500 0 0 0 0	2,000 0 0 0 0	5 0 0	
Size/ Area	0 0 28	- 0	0 0 1		
¬ ×	0	0	0	28	10
Adj Rate	0.00	0.00	2,000.00	40.03	11.24
Base Count Rate	00:00	0.00	2,000.00	30.53	13.09
Eff Const ⁽	2012	3000	3000	2017	2015
Yr.Blt. Const	2003	3000	3000	2013	2013
Story or Ht Grade (2.0 Avg	0.00 Avg	0.00 Avg	0.00 Avg+	0.00 F
rovement		SWL			
ШF	3,000 D	05	90	8	60

p Value	311,200	10,500	2,000	(*)	2,600	358,300
Com	100	100	100	100	100	
RDF Adj	284,260 8 0 0 100 119 100	0	0	0	0	=
Depr	0	0	0	0	0	is cara
Sepr	0	0	0	0	0	for th
Jepr [∞	0	0 0	2	24	YLUE (
Value	284,260	10,500	2,000	33,630	3,370 24 0 0	TOTAL IMPROVEMENT VALUE (for this card)
Area	0 0 0	0 0 1	_	840	300	ROVE
	0	0	0 0 1	30	10 30 300	I IM
:		0	0	28	10	TOTA
Rate	0.00	0.00	2,000.00	40.03	11.24	
Count Rate	00:0	0.00	2,000.00	30.53	13.09	
Const (2012	3000	3000	2017	2015	
Const	2003	3000	3000	2013	2013	
provement or Ht Grade Const Const Count Rate Rate Area Value Depr Depr RDF Adj Comp Value	2.0 Avg 2003	0.00 Avg	0.00 Avg	0.00 Avg+	0.00 F 2013	
provement	DWELL	SWL	DRIVE	DETGAR	FLATCP	
- ≻		10	٠.	\sim	^	





175-103-58

A		00-00-0
2021 61270	759 SOUNDVIEW AVE	Card R01
ADMINISTRATIVE INFORMATION	LEGAL ACRES: 0.25 P	PRIMARY OWNER
Meighborhood: ×210 Homer - Core Area	T 6S R 13W SEC 19 Seward Meridian HM 2003054 DAYBREEZE K PARK 10T 9 BIK 2	ZOON NIM W Keiser janette a 759 Soundyiew ave
真 Poperty Class: の 110 Residential Dwelling - single		HOMER, AK 99603-7422
TAG: 20 - HOMER CITY	 	ing - single

EXEMPTION INFORMATION			VALUAI	VALUATION RECORD		
Residential Exemption - Borough	Assessment Year	2016	2017	2018	2019	2020
	Land	51,700	54,700	56,500	57,000	57,000
	Improvements	423,600	397,600	414,000	429,900	448,800
	Total	475,300	452,300	470,500	486,900	505,800

LAND DATA AND CALCULATIONS

57,400 449,800

507,200

Worksheet

<u>Value</u>	57,400						57,400
	17,950	3,590					21,540
\$ or %	20	10					
ExtValue InfluenceCode - Description	35,900 9 View Good	R Paved	K P/Water Yes	N P/Sewer Yes	P Gas Yes	X Elec Yes	: (pa
ExtValue	35,900						E (Rounde
AdjRate	143,600						ASSESSED LAND VALUE (Rounded) :
BaseRate	.25 143,600 143,600						ASSESSED
Acres	0.25						
Use	ĭ						
Method	Residential City/Residential 49 User Definable Land Formula						
Type	Resid						

t	1)
(_)
4	Š	5
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=	ς	
•	•	

Building Notes 4/12/13 GROUNDSOURCE HEAT PUMP. DOUBLE WALL CONST DM

903/14 DM. % COMP FOR MINOR UNIFIN & GARAGE NOT OTAPED.

D9/12/16 NO CHANGE PER OWNER'S SON. TB

SReal Estate Listing on File

Community	\	z	View	z	٦	9	Е		Street Access	SS
Gas			CCRs		Airstrip	-ip		Paved	Grv Maint	Grv Maint Grv Unmain
Electric			НОА		For Sale	ale		PLAT	TRAIL	NON
Public H20			Hwy Fnt		Ag Right	ght			WATERFRONT	INT
Public Sewer			Easement		Other	۰		Ocean	River	Lake
LAND TYPE	RRi	#20	RR#20 OTHER :					Pond	Dedicated	Pond Dedicated Boat Launch
TOPO	Ste	Steep	Ravine	Other	_	Wetlands	spue			

APPELLANT COMPARABLE 05

175-103-58 R01

Value 205,770 56,980

1,877

1877 1.0

Wood Frame Concrete

Construction BaseArea floor FinArea

9,180

Frame/Siding/Roof/Dorme

INTERIOR

-off/Cathedral nterior finish

262,750

TOTAL BASE

3,870 14,700

Basement finish

27,750

TOTAL INT

Fireplaces/woodstoves Other (Ex.Liv, AC, Attic, ...

Plumbing Heating

37,070

Att Garage

GARAGES

EXT FEATURES Description Att Carport

PHYSICAL CHARACTERISTICS Irsn: 61270 2021

Single Family inished Area 1,877 L FRAME ory Height: 1.0 None :i Otr's

ROOFING Material: Comp sh 240-260# Framing: Std for class Complex : Ege Stje

Medium 5/12 to 8/12 Pitch:

FOUNDATION

Formed concrete Footing: Normal for class Walls:

DORMERS

None

FLOORING 1.0 Plywds

Base Allowance Base Allowance Plywd sub Slab

EXTERIOR COVER

Hardi-Plank Hardi-Plank 0.

R04

175-103-58

INTERIOR WALLS

Description

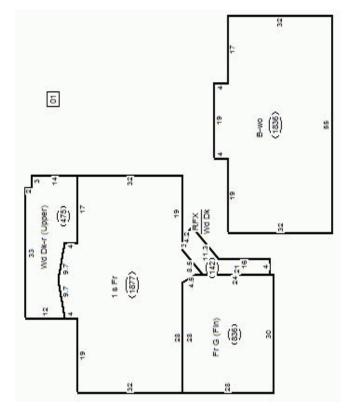
¥ エ 些

G01 G01

Normal for Class Normal for Class 0.

HEATING AND PLUMBING

0 6 Water Htr: 1 1 TOTAL fix: Extra fix: Rigmary Heat: Radiant-floor **Edi**xt.Baths: 0 0 Kit sink: **39**xt.Baths: 1 3 5-Fixt.Baths: 00 Krt.Baths: 1 4



SPECIAL FEATUR	DEC					CIIVAAA	A D V	IAPE		CHAMADY OF IMPROVEMENTS					
פו בכוער ו בעוסו	2						5								
ription			Story Yr.Blt.	Yr.Blt.	Eff	Base	Adj	→	L Siz	Size/ Comp	Pys	Obs	Fnc	Loc %	
il puoli		Improvement	or # Grade	Const	ر Const		Rate		Are	ea Value	Depr			RDF Adj Comp	p Value
	0.0	- HWC	()	2012	2013			C		307 700	^	c	·	100 158 00	447 POO
700	700	סייור	2	7107		0.00	0.00))))	200	-

51,490

TOTAL GAR/EXT FEAT

341,990

307,790 G. 90

GRADE ADJUSTED VALUE (rounded)

Quality Class/Grade

SUB-TOTAL

14,420

Bsmt Garage: Ext Features

2,700 2,790

8,930

1 WDDK-R/ 2 WDDK 3 RFX/

Value	447,800	0	2,000	449,800		
% Somp	66	100	100			
Loc % RDF Adj Comp Value	100 158 99 447,800	0	0	(
Fnc Depr	0	0	0	is card		
Obs Depr	0	0	2,000 0 0	(for th		
Pys Depr		0	0	ALUE		
Comp Pys Obs Value Depr Depr	307,790 7 0 0	37,080 0		TOTAL IMPROVEMENT VALUE (for this card)		
W L Size/ Area	0 0 0	836	0 0 1	ROVE		
_	0	28 30 836	0	I IMF		
≷	0	28	0	TOTA		
Adj Rate	0.00	44.35	2,000.00			
Sount Rate	0.00	32.19	2,000.00 2			
Eff Const	2013	0	3000			
Yr.Blt. Const	2012	0	3000			
Story or Ht Grade	1.0 G 2012 2013	0.00	0.00 Avg			
Story Yr.Blt. Eff Base Improvement or Ht Grade Const Count Rate	0.00 2 87 D DWELL	G01 ATTGAR	01 DRIVE			
	0.00	00.0	, ; ,			
	1	83,4	8			

271 175-270-47 12/11/2019 DM R01 ASG 95 Assessor's Exhibit

175-270-47

38,300 **Worksheet** 286,400 324,700 Card R01 37,900 271,800 2020 309,700 HOMER, AK 99603-7465 37,900 2019 37,900 3823 FOREST GLEN DR Residential Dwelling - single BATES MICHAEL E BATES JENNIFER R PRIMARY OWNER **VALUATION RECORD ACRES:** 0.32 T 06S R 13W SEC 19 Seward Meridian HM 2018050 FOREST GLEN 3823 FOREST GLEN DR SUB 2019 LOT 11A BLK 3 **Assessment Year** mprovements LEGAL DESCRIPTION: Land Total Heighborhood: x210 Homer - Core Area Heigherty Class: 6 110 Residential Dwelling - single Residential Exemption - Borough **EDMINISTRATIVE INFORMATION EXEMPTION INFORMATION** 106000 20 - HOMER CITY Senior Citizen TAG:

LAND DATA AND CALCULATIONS

38,300 38,300 Value <u>AdjAmt</u> 0 ExtValue InfluenceCode - Description \$ or % View Limited Gravel Main 38,300 N P/SewerYes P/Water Yes Elec Yes Gas Yes ASSESSED LAND VALUE (Rounded) 119,688 **AdjRate** 119,688 **BaseRate** 0.32 Acres Use Residential City/Residential 49 User Definable Land Formula

MEMOS Real Estate Listing on File

ASG 96

				LAN	ID INFI	LAND INFLUENCES	ES			
Community	٨	Ν	View	Z	7	9	E		Street Access	SS
Gas			CCRs		Airstrip	di.		Paved	Grv Maint	Grv Maint Grv Unmain
Electric			НОА		For Sale	ale		PLAT	TRAIL	NONE
Public H20			Hwy Fnt		Ag Right	ght			WATERFRONT	NT
Public Sewer			Easement		Other			Ocean	River	Lake
LAND TYPE	RR	RR#20	OTHER:					Pond	Dedicated	Pond Dedicated Boat Launch
торо	Ste	Steep	Ravine	Other		Wetlands	spu			

APPELLANT COMPARABLE 06

Value 168,580

Construction BaseArea floor FinArea

1,488

1488 1.0

Wood Frame

Irsn: 106000 2021

PHYSICAL CHARACTERISTICS Scopancy Single Family Spory Height: 1.0 wished Area 1,488 Style: 1 L FRAME

:i otr's

None

MOOFING Moterial: Comp sh to 235# Moterial: Gable

Framing: Std for class Pitch:

Medium 5/12 to 8/12

FOUNDATION

Piers-no wall Footing: Piers Walls:

DORMERS

None

Plywd sub Base Allowance FLOORING 1.0 Plywd s

EXTERIOR COVER

Wood siding

INTERIOR WALLS

Normal for Class

432

エ 느

900

9.29 2.87

0

Water Htr: 1 1 **HEATING AND PLUMBING** Rigmary Heat: Radiant-floor **Edi**xt.Baths: 0 0 Kit sink: 3Axt.Baths: 2 6 0 ∞

Extra fix:

xt.Baths: 0 0

TOTAL fix:

5-Fixt.Baths: 0 0

	Fr G (Fin)	(43 <u>2</u>	15 4.4.8 RFX (Upper	÷		
84		1s Fr	\cap			8
10 EB	‡	4	11	10	Wd Dk-r 4 (165) 14	

3,070

Basement finish

12,600

Fireplaces/woodstoves Other (Ex.Liv, AC, Attic, ...

Plumbing Heating

17,470

TOTAL INT

20,540

Att Garage

GARAGES

EXT FEATURES Description Att Carport

3,580 160

1 WDDK-R

2 RFX/

1,800

Frame/Siding/Roof/Dorme

INTERIOR

ä

Loft/Cathedral nterior finish

168,580

TOTAL BASE

GRADE ADJUSTED VALUE (rounded) 180,880
SIIMMARY OF IMPROVEMENTS

26

175-270-47

SPECIAL FEATURES

Description

24,280

TOTAL GAR/EXT FEAT

Quality Class/Grade

SUB-TOTAL

210,330 G- .86

3,740

Ext Features

Bsmt Garage:

286,400 2,000 1,500 Value 282,900 Loc % RDF Adj Comp 9 9 9 6 100 158 0 0 0 TOTAL IMPROVEMENT VALUE (for this card) Fnc Depr Comp Pys Obs Value Depr Depr 0 20,540 2,000 1,470 180,880 L Size/ Area 432 0 24 0 0 8 ≥ 2,000.00 2,000.00 Adj Rate 47.54 0.00 2.33 Story Yr.Blt. Eff Base or Ht Grade Const Count Rate 35.38 2.33 0.00 3000 3000 2020 3000 0.00 Avg 3000 2019 0.00 Avg ψ 0: 0.00 Improvement G01 ATTGAR DWELL DRIVE PAV

poodumu x	
2	2
12/11/2019 by DM· Code· G· Data Fatry by C	200
C.)
Z Z	` ·
<u>ک</u>	2
ted 12/11/2019	- 64/- /1
_	

2021 NOTICE OF ASSESSMENT Annual - Real Property

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

Address Service Requested

PENIASCIPAL PRO U GIA

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

AA 8905-1/1 P32 T27

| III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III | III

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):17405901 Tax Authority: 20 - HOMER CITY

Parcel Address: Legal Description:

2995 GOLDEN PLOVER AVE T 06S R 13W SEC 10 SEWARD MERIDIAN HM 2018007 CANYON

TRAILS AMENDED LOT 1

2021 Assessed Values

Land:	76,700	Improvements*:	387,300		
Total Assessed KPB:	464,000	Exempt Value KPB:	350,000	Total Taxable KPB:	114,000
Total Assessed City:	464,000	Exempt Value City:	170,000	Total Taxable City:	294,000

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: 10/15/2021

OR

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

APPEAL PROCEDURE AND IMPORTANT TAX INFORMATION ON REVERSE SIDE

Assessor's Exhibits ASG 98 274

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 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.

Assessor's Exhibits ASG 99

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

Assessor's Exhibits ASG 100

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).

Assessor's Exhibits ASG 101

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.

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

RECEIVED

MAR 2 6 2021

Borough Clerk's Office Kenai Peninsula

•		For Official Use Only	•
	Fee	s Received: \$ 50.	1
i.	B	Cash (/	ליאון
		Check #payable to Kenai Peninsula Barough	
c	REDIT	CARDS NOT ACCEPTED FOR FILING FEE	5

FLING FEE BASED ON TOTAL ASSE (Each parcel/account appealed must be accom	
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:	0173280	6	NOTE: A SEF	ARATE FORM IS REQUIR	ED FOR EACH PARCEL.
Property Owner:	Pathorine	Moll			
Legal Description:		5 Several Meridian	KN 0860203	Honovolot Amendod	Lake Sub Tract 33
Physical Address of Property:		mote	<u></u>		
Contact information for all corre	espondence relating	to this appeal:			
Mailing Address:	1011 Fics+	- St. Kena	i AK	99611	
Phone (daytime):	741-03:	36 Phone (et	vening):	741-6	336
Email Address:	(A)	(24)		I AGREE TO BE SI	ERVED VIA EMAIL
Value from Assessment Notice: Year Property was Purchased:		Appellant's Opinio	_)
Has the property been appraise	ed by a private fee a			Yes 🔲 No 🛭] :
Has property been advertised i	OR SALE within the p	ast 3-years?		Yes 🔲 No 🄀	1
Comparable Sales:	PARCEL NO.	ADDRESS		DATE OF SALE	SALE PRICE
)					
		30 850 -10			

{E}}}	ONLY GROUNDS FOR APPEAL ARE: UNEQUAL, EXCESSIVE, IMPROPER, OR U Mark reason for appeal and provide a detailed explanation below for younged	NDER VALUATION OF THE PROPERTY (KPB 5.12.050 our appeal to be valid. (Attach additional sheets
Ä	My property value is excessive. (Overvalued)	The following are <u>NOT</u> grounds for appeal:
X	My property was valued incorrectly. (Improperty)	→The taxes are too high.
	My property has been undervalued.	➡The value changed too much in one year.
X	My property value is unequal to similar properties.	⇒You cannot afford the taxes.
Yo	u must provide specific reasons and provide evidence supporting	the item checked above.
-		
\vdash		
<u> </u>		
	** THE APPELLANT BEARS THE BURDEN OF PROOF	F (AS 29.45.210(b)) **
Ch	eck the following statement that applies to your intentions:	
X	I intend to submit additional evidence within the required time lin	nit of 15 days prior to the hearing date.
	My appeal is complete. I have provided all the evidence that I into be reviewed based on the evidence submitted.	tend to submit, and request that my appeal
Ch	eck the following statement that applies to who is filing this appea	ıl:
X	I am the owner of record for the account/parcel number appeal	led.
	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 trustee, or otherwise authorized to act on behalf of the entity. In to act on behalf of this entity (i.e., copy of articles of incorporation officer, written authorization from an officer of the company, or of trustee). If you are not listed by name as the owner of record for the otyour right to appeal this account.	ave attached written proof of my authority on or resolution which designates you as an copy from trust document identifying you as
	The owner of record is deceased and I am the personal represent proof of my authority to act on behalf of this individual and/or his representative documentation). If you are not listed by name as REQUIRED for confirmation of your right to appeal this account.	her estate (i.e., copy of recorded personal
	I am not the owner of record for this account, but I wish to appear notarized Power of Attorney document signed by the owner of owner of record for this account, this is REQUIRED for confirmation	record. If you are not listed by name as the
tru Sign	ith of Appellant: I hereby affirm that the foregoing information and e and correct. 3 3 3 Date Date Tel+ (Moll) Tel Name of Appellant / Agent / Representative	d any additional information that I submit is $\frac{4/21}{}$

Appellant's Exhibits APP 2

.ast inspected 10/03/2016 by TB; Code: G; Data Entry by MIS

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

017-328-06

Card R01

12.900 38,700 25,800 Worksheet 25,800 12,200 38,500 2019 2018 25,800 12,200 38,700 KENAI, AK 99611-7205 PRIMARY OWNER MOLL CATHERINE M 1011 1ST ST Residential Accessory Bldg 25,800 13,000 38,800 2017 VALUATION RECORD
2016
20 LAND DATA AND CALCULATIONS **ACRES: 44.04** 17N R 11W SEC 35 Seward Meridian KN 0860203 KONOVALOF AKE SUB AMENDED TRACT 33 25,800 11,900 37,700 25,800 10,100 35,900 2015 **Assessment Year** Improvements Total LEGAL DESCRIPTION: 180 Cen. Pen. - Grey Cliff Moose Pt 190 Residential Accessory Bldg ADMINISTRATIVE INFORMATION LRSN: 7571 **EXEMPTION INFORMATION** Keighborhood: TAG: 55 - NIKISKI SN. Property Class:

Primary Sile IVP

42 User Override Sile Value

BaseRate 44.04 Acros

AdiRate 25,800

ExtValue influenceCode - Description 5 or %

25,800 Value AdlAmt |-

ASSESSED LAND VALUE (Rounded):

25,800

Building Notes 10/16 TB NO CHANGE

APP 3

MEMOS

Dedicated Boat Launch Grv Maint Grv Unmain NONE WATERFRONT Street Access TRAIL River Ocean Pond PL Paved Wetlands LAND INFLUENCES Ag Right Arstrip For Sale Other Ravine Other Z Easemen Hwy Fnt OTHER: View V CCRs 전 RR#20 Steep Public Sewer Community LAND TYPE ubile H20 Electric 1000 Gas

017-328-06

Card R01

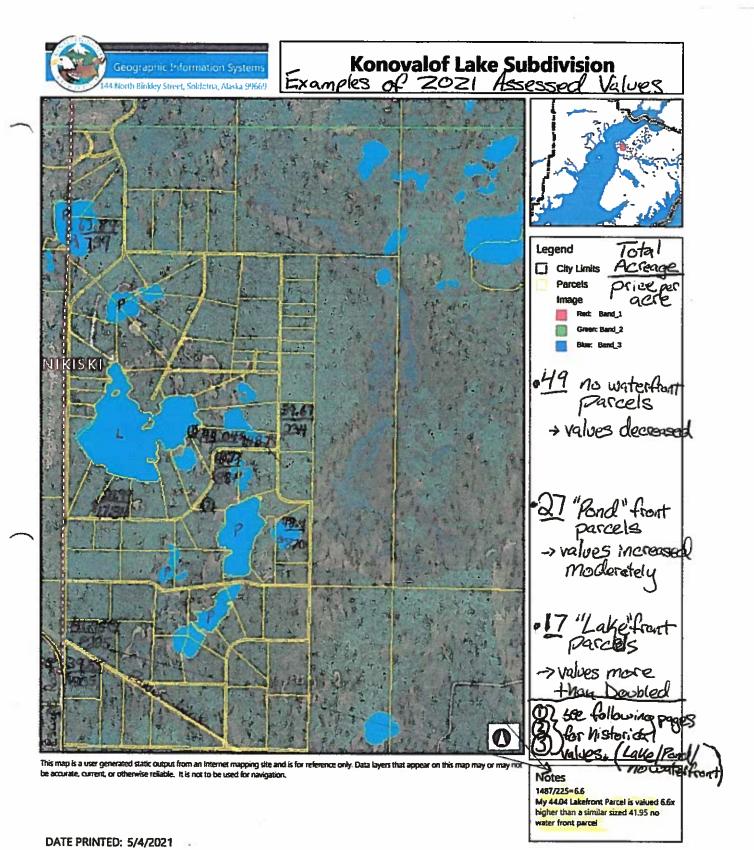
(2021) 7571								Card R01
ADMINISTRATIVE INFORMATION	LEGAL DESCRIPTION:			ACRES: 44,04	PRIMARY OWNER	6		
Neighborhood: 340 Central Peninsula - Nikiski	T 7N R I IW SEC 35 Seward LAKE SUB AMENDED TRACT	ward Meridian Kh TRACT 33	Meridian KN 0860203 KONOVALOF 133	ONOVALOF	1011 ST ST KENAI, AK 9961 F7205	3 g		
Prefiberty Class: 190 Residential Accessory Bldg	31							
TAG: 55 - NIKISKI SN.		_	Resider	ıtial Accı	 Residential Accessory Bldg			
EXEMPTION INFORMATION				VALUATION RECORD	ECORD			
	Assessment Year	2016	*	2017	2018	2019	2020	Workshee
	Land	25,800	25,	25,800 2	25,800 25	25,800	25,800	65,50
	Improvements	11.900	13.			12,700	12,900	12,90
	Total	37,700	38,	38,800	38,700 38	38,500	38,700	78,40
		LAND DA	ATA AND CA	LAND DATA AND CALCULATIONS				
Type Method	A gen	Acres BaseRate	AdlRate	ExtValue Influent	ExtValue InfluenceCode. Description \$ or %		AdlAmt	Value
Remote/Residential M 49 User Definable Land Formul	ole Land Formut	44.04 901	106	39,700 G W	Waterfront Lake	100	39,700	65,500
				6	View Good	40	15,880	
				† Tc	Topo Wellands			
				0	Gas No	<u>+</u>	-5,955	
				± -	Elec No	-50	-7,940	
\$					Platfed	9	-15,880	100
		ASSESSED	ASSESSED LAND VALUE (Rounded) :	(Rounded):			25,805	92,500
		200				;		
MEMOS					CNA	I AND INCI HENCEE		

Š	

Building Notes
10/16 TB NO CHANGE
Land Notes
62/20 TB/TJ 40% WET
d

				Z		AND INFLUENCES	8			
Community	>	2	View	Z	1	ບ	E		Street Access	155
Gas			CCRs		Airstrip	d).		paned	Gry Maint	Gry Maint Gry Unmain
Electric			HOA		For Sale	3 le		PLAT	TRAIL	NONE
Public H20			Hwy Fnt		Ag Rìght	sht			WATERFRONT	NT
Public Sewer			Easement		Other			Ocean	River	Lake
LAND TYPE	RR	RR#20	OTHER:					puod	Dedicated	Dedicated Boat Launch
торо	Ste	Steep	Ravine	Other		Wetlands	nds			

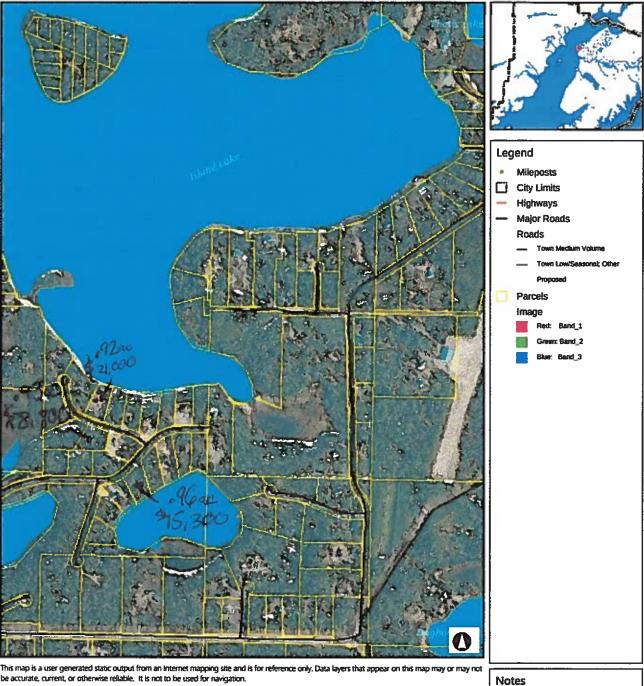
- Konovalof Lake Subdivision was moved from the Moose Pt/Grey Cliff Market Area
 (NBHD180) to the Nikiski market area (NBHD140).
- Nikiski Market area comparable sales data (mostly small acreage/ residential) is not comparable to Konovalof Lake Sub's large parcels, mostly recreational area.
- This market move completely changed the way the land is valued compared to how it was valued historically.
 - Historically, waterfront land was all valued the same way
 - Now land is valued in 3 categories.
 - Lakefront/good view (17 parcels on Konovalof Lake Only)
 - My 44.04 acre parcel (01732806) land value increased 154%
 - Pond/front limited view (27 Parcels on the other 7 lakes)
 - Similar sized 40.73 acre parcel (1732803) 42% increase
 - No waterfront (49 parcels)
 - Similar sized 41.95 acre parcel (01733305) 24% decrease
 - (01733203 in 2018 sold for 20,000 but valued at 12,000 for 2021) This
 sale provided by the assessor, indicates non waterfront property is being
 assessed well below market value (about 40%). This leaves my
 excessively valued Lakefront parcel valued 6.6x higher than a similar
 sized non waterfront parcel.
 - This inequitably distributes the tax burden, leaving the owners of the excessively valued 17 LakeFront Parcels paying the share of our neighbors who own the 49 no water front parcels in the subdivision.



Appellant's Exhibits



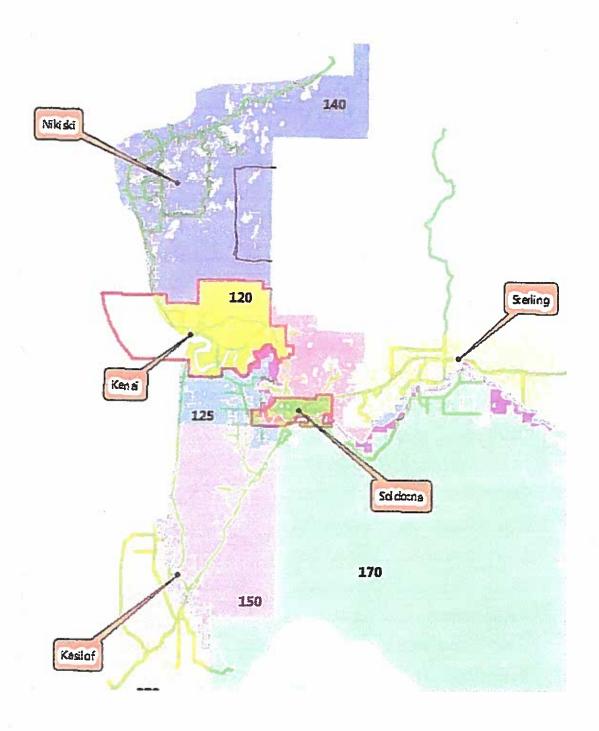
Example of Price Variance

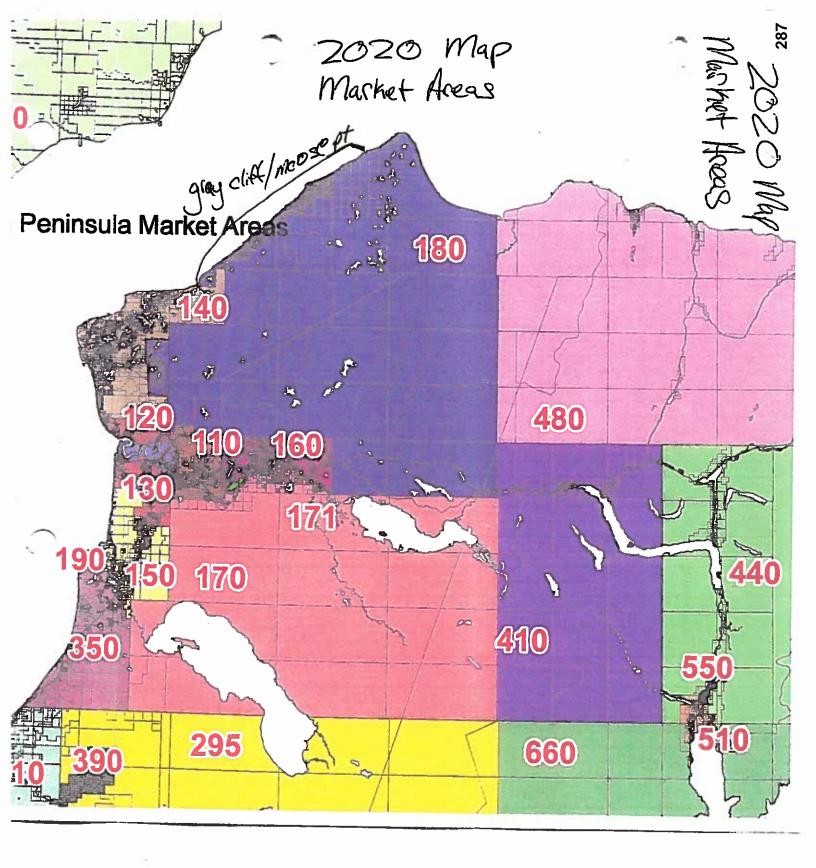


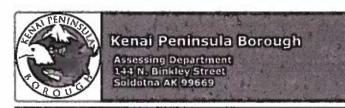
This map is a user generated static output from an Internet mapping site and is for reference only. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable. It is not to be used for navigation.

DATE PRINTED: 5/10/2021

2021 Map Market Areas







General Information

MOLL CATHERINE M 1011 1ST ST KENAZ, AK 99611-7205

01732806 Property ID

Address Document / Book Page

20120115470

44.0400 Acreage

	Owners	
Property ID	Display Name	Address
01732806	MOLL CATHERINE M	1011 1ST ST

Legal Description Description T 7N R 11W SEC 35 Seward Meridian KN 0860203 KONOVALOF LAKE SUB AMENDED TRACT 33

		Value History		
Year	Reason		Assessed	
rear	KESON	Land	Structures	Total
2021	Main Roll Certification	\$65,500	\$12,900	\$78,400
2020	Main Roll Certification	\$25,800	\$12,900	\$38,700
2019	Main Roll Certification	\$25,800	\$12,700	\$38,500
2018	Main Roll Certification	\$25,800	\$12,900	\$38,700
2017	Main Roll Certification	\$25,800	\$13,000	\$38,800
2016	Main Roll Certification	\$25,800	\$11,900	\$37,700
2015	Main Roll Certification	\$25,800	\$10,100	\$35,900
2014	Main Roll Certification	\$25,800	\$0	\$25,800
2013	Main Roll Certification	\$25,800	\$0	\$25,800
2012	Main Roli Certification	\$25,800	\$0	\$25,800
2011	Main Roll Certification	\$25,800	\$0	\$25,800
2010	Main Roll Certification	\$10,100	\$0	\$10,100
2009	Main Roll Certification	\$10,100	\$0	\$10,100
2008	Main Roll Certification	\$8,400	\$0	\$8,400
2007	Main Roll Certification	\$8,400	\$0	\$8,400
2006	Main Roll Certification	\$8,400	\$0	\$8,400
2005	Main Roll Certification	\$8,400	\$0	\$8,400
2004	Main Roll Certification	\$8,400	\$0	\$8,400
2003	Main Roll Certification	\$8,400	\$0	\$8,400
2002	Main Roll Certification	\$8,400	\$0	\$8,400
2001	Main Roll Certification	\$8,400	\$0	\$8,400



Kenai Peninsula Borough

Assessing Department 144 N. Binkley Street Soldotna AK 99669

General Information

PLATE RECHARD F PLATE JEAN M 35526 FOREST LN SOLDOTNA, AK 99669-8521

Property ID 01732803

Address Document / Book Page

20120009930

40.7300 Acreage

Owners				
Property ID	Display Name	Address		
01732803	PLATE JEAN M	35526 FOREST LN		
01732803	PLATE RICHARD F	35526 FOREST LN		

Legal Description

Description T 7N R 11W SEC 36 Seward Meridian KN 0860203 KONOVALOF LAKE SUB AMENDED TRACT 31

		Value History		
fear	Reason		Assessed	- Ca Fire
	NESSON .	Land	Structures	Total
2021	Main Roll Certification	\$36,000	\$47,300	\$83,300
2020	Main Roll Certification	\$25,300	\$2,000	\$27,300
2019	Main Roll Certification	\$25,300	\$1,500	\$25,800
201B	Main Roll Certification	\$25,300	\$1,500	\$26,800
2017	Main Roll Certification	\$25,300	\$1,500	\$25,800
2016	Main Roll Certification	\$25,300	\$1,500	\$25,800
2015	Main Roll Certification	\$25,300	\$1,500	\$26,800
2014	Main Roll Certification	\$25,300	\$0	\$25,300
2013	Main Roll Certification	\$25,300	\$0	\$25,300
2012	Main Roll Certification	\$25,300	\$0	\$25,300
2011	Main Roll Certification	\$25,300	\$0	\$25,300
2010	Main Roll Certification	\$12,000	\$0	\$12,000
2009	Main Roll Certification	\$12,000	\$0	\$12,000
2008	Main Roll Certification	\$10,000	\$0	\$10,000
2007	Main Roll Certification	\$10,000	\$0	\$10,000
2006	Main Roll Certification	\$10,000	\$0	\$10,000
2005	Main Reli Certification	\$10,000	\$0	\$10,000
2004	Main Roll Certification	\$10,000	\$0	\$10,000
2003	Main Roll Certification	\$10,000	\$0	\$10,000
2002	Main Roll Certification	\$10,000	\$0	\$10,000
2001	Main Roll Certification	\$10,000	\$0	\$10,000



General Information

JORDAN ERNEST E PO BOX 90 KEHAI, AK 99611-0090 Property ID 01733305

20160013970

41.9500

	Owners	
Property ID	Display Name	Address
01733305	JORDAN ÉRNÉST E	PO BOX 90

Legal Description

Description
T 6N R 11W SEC 2 Seward Meridian KN 0860203 KONOVALOF LAKE SUB AMENDED TRACT 14

Value History					
ear	Reason		Assessed		
CEL	- Marien	Land	Structures	Total	
021	Main Roll Certification	\$9,700	\$0	\$9,700	
920	Main Roll Certification	\$12,708	\$10	\$12,700	
019	Main Roll Certification	\$12,700	\$0	\$12,700	
018	Main Roll Certification	\$12,700	\$0	\$12,700	
017	Main Roll Certification	\$12,700	\$0	\$12,700	
016	Main Roll Certification	\$12,700	\$0	\$12,700	
015	Main Roll Certification	\$12,700	\$0	\$12,700	
014	Hain Roll Certification	\$12,700	\$0	\$12,700	
013	Main Roll Certification	\$12,700	\$0	\$12,700	
012	Main Roll Certification	\$12,706	\$0	\$12,700	
011	Main Roll Certification	\$12,700	\$0	\$12,700	
010	Main Roll Certification	\$15,100	\$0	\$15,100	
009	Main Roll Certification	\$15,100	\$0	\$15,100	
008	Main Roll Certification	\$12,600	\$0	\$12,600	
907	Main Roll Certification	\$12,600	\$0	\$12,600	
006	Main Roll Certification	\$12,600	\$0	\$12,600	
905	Main Roll Certification	\$12,600	\$0	\$12,500	
904	Main Roll Certification	\$12,600	\$0	\$12,600	
003	Main Reli Certification	\$12,600	\$0	\$12,600	
002	Main Roll Certification	\$12,600	\$0	\$12,600	
001	Main Roll Certification	\$12,600	\$0	\$12,600	

		Land Details			
Primary Use	Land Type	Acres	EIT Frontage	Eff Depth	And Value
	Remote/Residential M	41.9500	0.00	0.00	\$9,700



Comparable Sales Suggests a Lower Land Value

Evidence that supports lower values for Remote/Recreational Large

Lakefront Parcels

On the following pages you will find:

Konovalof Lake Subdivision

- Closing Statement for my parcel (01732806) 2012-\$30,000/44.04ac.
- Listing Info and Closing Statement for parcel (01732501) 2017-\$35,000/33.24ac.
- Sale Info. on parcel (01732901) 2019-\$50,000/42.4ac.

Gray Cliff/Moose Pt. Subdivision (Bill Besser Lake/Float plane accessible 3000')

Sale Info. on (02543909) 2020- \$24,000/ 26.75ac.

GL7 KN Unnamed Lake Nikiski

- Current Listing Info on (01304270) 2021 current listing price \$49,000/37.47ac
- 2021 Borough Assessed Value \$127,000

*Sale (01732601) the assessor uses to justify land values on Konovalof Lake is not See Tebrital evidence representative of land values because:

- It took 8 years of marketing this property to get this premium sale price.
 - The property has been listed since 2012
- The property was (owner?) financed when most all parcels are cash sales
- The Quality of the Structures are unique to the area.
 - Value is in the Unique and Modern House/Detached Garage, a rare find in such a remote area.

Appellant's Exhibits

	and Urdan !	Development		
B. Type of Loan			3.4	
1. D FHA 2. D FmHA 3. D Cours Cains	6. File Number	7. Loan Number	8. Mortgage Ins	Case Number
4. □ VA 5. □ Conv Ins. 6. □ Seller Finance	1217515-KE			
C. Note: This form is furnished to give you a statement "(p.o.c.)" were paid outside the closing; they a	of actual settlement cos re shown here for inform	ts. Amounts paid to and by ational purposes and are no	the settlement agent are shown. It included in the totals.	Items marked
	E. Name & Address of S	eller	F. Name & Address of Lender	
Catherine M. Moli	Derik J. Barefield		W 25	
42106 K-Beach Road #1 Soldotna, AK 99669	1680 10 Road Mack, CO 81525	- Gr		
	See Addendum	İ	* **	
		i		# ×
G. Property Location		H. Settlement Agent Name		
- 1		Alaska USA Title Agency		
KONOVALOF LAKE SUBDIVISION, Lot 33, Kenni	Recording District	P.O. Box 196380	200 W. TD. 26 1000012	
, AK		Underwritten By: Old R	380 Tax ID: 26-1890815	
, ms	80	Place of Settlement		I. Settlement Date
	7.1	Alaska USA Title Agenc	r - Kereri	11/20/2012
		230 Bidarka Street	,	Fund: 11/20/2012
	**	Kenai, AK 99611		
J. Summary of Borrower's Transaction		K. Summary of Seiler's	Transaction	<u> </u>
100. Gross Amount Due from Borrower		400. Gross Amount Du	e to Seller	
101. Contract Sales Price	0.000,002			\$30,000.0
102. Personal Property		402. Personal Property		(1942) 864
103. Settlement Charges to borrower	\$593.47	403.		
104.		404.		
105.		405.		
Adjustments for items paid by seller in advance		Adjustments for items	paid by seller in advance	
106. City property taxes 11/20/12 to 12/31/12	\$29,96	406. City property taxes	11/20/12 to 12/31/12	\$29.9
107. County property taxes		407. County property ta	xes ·	
108. Assessment Taxes		408. Assessment Taxes		
109. Other taxes		409. Other taxes		
110. Other taxes	I.	410. Other taxes		
111.		411.	· · · · · · · · · · · · · · · · · · ·	
112.		412		
113.	<u> </u>	413.		
114.		414.		
115.		415		
116.		416.		
120. Gross Amount Due From Borrower	\$30,623.3			\$30,029.5
200. Amounts Paid By Or in Behalf Of Borrower		500. Reductions in Am	ount Due to Seller	
201. Deposit or earnest money	\$250.0	501. Excess Deposit 502. Settlement Charge	ata Calles (line 1400)	\$274.
202. Principal amount of new loan(s)	30 97	503. Existing Loan(s) 7		3214.
203. Existing loan(s) taken subject to 204. Loan Amount 2nd Lien		504. Payoff of first mor		- A
205.	- 17	505. Payoff of second x	errustate men	-
206.		507.		
		508.		
208.		509.	(i)	
		Adjustments for items	numiil by caller	
Adjustments for items unpaid by seller	- 10	510. City property taxe		
210. City property taxes	200	511. County property to		
211. County property taxes 212. Assessment Taxes		512. Assessment Taxes		
		513. Other taxes	·	
212 Other taxes				
213. Other taxes		51d Other tower		_
214. Other taxes		514. Other taxes		
		514. Other taxes 515. 516.		

216.		310.	
217.		517.	
218.		518.	
219.		519.	
220. Total Paid By/For Borrower	\$250.00	520. Total Reduction Amount Due Seller	\$274.16
300. Cash At Settlement From To Borrower		600. Cash At Settlement To/From Seller	
Gross Amount due from borrower (line 120)	\$30,623.38	601. Gross Amount due to seller (line 420)	\$30,029.96
Less amounts paid by/for borrower (line 220)		602. Less reductions in arnt. due seller (line 520)	\$274.16
303. Cash From Barrower		603. Cash To Seller	\$29,755.80
3UJ. CRM FIUM PULLYNG	41		

Section 5 of the Real Estate Settlement Procedures Act (RESPA) requires the following: • HUD must develop a Special Information Booklet to help persons borrowing money to finance the purchase of residential real estate to better understand the nature and costs of real estate settlement services;

• Each lender must provide the booklet to all applicants from whom it receives or for whom it prepares a written application to borrow money to finance the purchase of residential real estate; • Lenders must prepare and distribute with the Booklet a Good Faith Estimate of the settlement costs that the borrower is likely to incur in connection with the settlement. These disclosures are mandatory.

Section 4(a) of RESPA mandates that HUD develop and prescribe this standard form to be used at the time of loan settlement to provide full disclosure of all charges imposed upon the borrower and seller. These are third party disclosures that are designed to provide the borrower with pertinent information during the settlement process in order to be a better shopper.

The Public Reporting Burden for this collection of information is estimated to average one hour per response, including the time for reviewing instructions searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

This agency may not collect this information, and you are not required to complete this form, unless it displays a currently valid OMB control number. The information requested does not lend itself to confidentiality.

Previous Editions are Obsolcte

Page 1

form HUD-1 (3/86) Handbook 4305.2

File No. 1217515-KE

Settlement Charges 700. Total Sales/Broker's Commission based on price \$30,000.00 @ % =	= \$0.00 Paid From Paid From
Division of Commission (line 700) as follows:	Borrower's Seller's
	Funds at Funds at
oi.	Settlement Scitlement
702. to 703. Commission Paid at Settlement	\$0.00 \$0.00
1 I can Origination Fee % to	
to Edward Orthographic	
OUZ. LABIN DECORATE	
803. Appressi rec	
804. Citati Report	
600. Leidel's Hisperion (co	
BOO. 14104 EBE BILLIAMED	
807. Assumption 100	
oud. I food Cultifornium 100	
900. Items Required by Lender To Be Paid in Advance	
701: Within 110111	
902. Mortgage Insurance Premium for months to	
503. Hazard manufact Fremannian James	
1000. Reserves Deposited With Lender 1001. Named incurrance per months @ per months	
1001. Hazard insurance	
1002. Nomeowica Suisanance	
1003. City property texts	
1004. County property taxes	
10U5. Assessment taxes	
1006. School property times	Kindle 1911cm
1007. Other taxes	
1008. Other taxes	
1011. Aggregate Adjustment	
1100. Title Charges	\$207.00
1101. Settlement or closing fee to Alaska USA Title Agency - Kenni	
1102. Abstract or title search to	
103. Title examination to	
1104. Title insurance binder to	\$50.00
1105. Document preparation to Law Office of David Clark	
1106, Notary fees to	

1101. Settlement or closing fee t	Alaska USA Title Agency - Kenai		\$207.00	
1102. Abstract or title search to				
1103. Title examination	Proce Acres Assessed to the second se			
1104. Title insurance binder to				
1105. Document preparation t	Law Office of David Clark	0.000	950.00	
1106. Notary fees t	0	- 2		1 100010-0
17. Attorney's fees t	0			
(includes above items numbers:)		
1108. Title insurance t	0		\$262.00	
(includes above items numbers:) 類		
1109. Lender's coverage	\$0.00/\$0.00 .	199		
1110. Owner's coverage	530,000.00/5262.00	一般		
1111. Escrow fee	o Alaska USA Title Agency - Kenai		\$30.00	
1112. Courier/Messenger Fee	C .			
1113. Tax certificates	0			
1114. Sales Tax on Closing Fee	o Kenai Sales Tax		\$12.42	
1200. Government Recording and Transfer Cha	rges			13/20
1201. Recording Fees Deed \$32.00 : Mortgage	Rei to Alaska USA Title Agency - Kenni		\$32.00	
1202. City/county tax/stamps Deed : Mongage	to			
1203. State tax/stamps Deed : Mongage	to			
1300. Additional Settlement Charges			200	200000000000000000000000000000000000000
1301. Survey	lo	10.13		- 14
1302. Pest Inspection	lo			
	to Kenzi Peninsula Borough			\$274.16
1400. Total Settlement Charges (enter on lines 1	03. Section I and 502. Section K)		\$593.42	\$274.16

I have carefully reviewed the HUD-1 Sentement Statement and to the best of my knowledge and belief, it is a true and accurate statement of all receipts and disbursements made on my account or by me in this transaction. I further certify that I have received a completed copy of pages 1, 2 and 3 of this HUD-1 Settlement

Derik J. Barefield

SETTLEMENT AGENT CERTIFICATION

he HUD-1 Settlement Statement which I have prepared is a true and accurate account of this transaction. I have caused the funds to be disbursed in accordance with this statement

Settlement Agent

Warning: It is a crime to knowingly make false statements to the United States on this or any other similar form. Penalties upon conviction can include a fine and imprisonment. For details see: Title 18 U.S. Code Section

1001 and Section 1010.

Previous Editions are Obsolete

Page 2

form HUD-1 (3/86) Handbook 4305.2

Zip Code 98835 Acres 33.24 Subdivision Plat Type Fee Simple Assessed Value \$ Latitude 60.663411 Longitude -151.156304 Area: 300 - North Kenel Borough/Census Area: 1B - Kenel Peninsula Borough Region: 1 - Southoentral Alaska Region Zoning: UNZ - Not Zoned School-Biementary SF-Lot 1,447,934 Acres 33.24 Remote Description Tax Map #-Mat-Su N/A Tax Map #-Mat-Su N/A Tax ID 0 01732501 Tax Year Foreclosure/Bank Own No Directions: Kenal Spur Hwy to Escape Route road curves to Left, stay Right on Grayling St., Right on Herring Rd., Left on Red Salmon Ave., property of Legal: Konovalof Lake Amended Tr 45 Public Remarks: Some of the best moose hunting in the Kenal area from this rare 33 acre parcel on the North shore of Konovalof Lake. Abundant fishlunding. Floatplane accessible. Road access is limited. Topography: Level View Type: Recreational, Remote; View Type: Lake Wirfmit-Access Near: Lake N	PROPERTY AND PERSONS ASSESSMENT OF THE PERSON NAMED IN					
Borough/Census Area: 1B - Kenai Peninsula Borough Region: 1 - Southcentral Alaska Region Zonting: UNZ - Not Zoned School-Elementary School-Elementary School-High School-High School-High Acres 33.24 Remote Description Tax Itap #-Mat-Su N/A Tax ID 01732501 Tax Year Foreclosure/Bank Own No Directions: Kenai Spur Hwy to Escape Route road curves to Left, stay Right on Grayling St., Right on Herring Rd., Left on Red Salmon Ave., property of the Left Amended Tr 45 Public Remarks: Some of the best moose hunting in the Kenai area from this rare 33 acre parcel on the North shore of Konovatof Lake. Abundant fish unting. Floatplane accessible. Road access is limited. Accent Land Type: Recreational; Remote; Topography: Level View Type: Lake Wurfirm-Frontage: Lake front Water front Name: Waterfront Name: Konovatof Lake Wurfirm-Frontage: Lake front Water front Name: Waterfront Name: Konovatof Lake Access: Unmaintained; Floatplane; Trail Road Maintenance: No Road No Road Maintenance: No Road			Status Zip Code Acres Assessed Va	Closed 99635 33.24	Near Type Subdivision Plat Type Down Payment	Nikiski/North Kena Land Fee Simple
Tax Map #-Mat-Su N/A Tax ID 01732501 axes (Estimated) Tax Year Foreclosure/Bank Own No irections: Kenal Spur Hwy to Escape Route road curves to Left, stay Right on Grayling St., Right on Herring Rd., Left on Red Salmon Ave., property of agal: Konovalof Lake Amended Tr 45 ublic Remarks: Some of the best moose hunting in the Kenal area from this rare 33 acre parcel on the North shore of Konovalof Lake. Abundant fishle in the control of Topography: Level positional; Remote; esidential area from this rare 35 acre parcel on the North shore of Konovalof Lake. Abundant fishle in the control of Topography: Level positional; Remote; esidential area from this rare 35 acre parcel on the North shore of Konovalof Lake. Abundant fishle in the control of Topography: Level positional; Remote; esidential area from this rare 35 acre parcel on the North shore of Konovalof Lake. Abundant fishle in the control of Topography: Level positional; Remote; esidential area from this rare 35 acre parcel on the North shore of Konovalof Lake. Abundant fishle in the control of Topography: Level positional; Remote; esidential area from this rare 35 acre parcel on the North shore of Konovalof Lake. Abundant fishle in the control of Topography: Level positional in the Kenal area from this rare 35 acre parcel on the North shore of Konovalof Lake. Abundant fishle in the Kenal area from this rare 35 acre parcel on the North shore of Konovalof Lake. Abundant fishle in the Kenal area from this rare 35 acre parcel on the North shore of Konovalof Lake. Abundant fishle in the Kenal area from this rare 35 acre parcel on the North shore of Konovalof Lake. Abundant fishle in the Kenal area from this rare 35 acre parcel on the North shore of Konovalof Lake. Abundant fishle in the Kenal area from this rare 35 acre parcel on the North shore of Konovalof Lake. Abundant fishle in the Kenal area from this rare 35 acre parcel on the North shore of Konovalof Lake. Abundant fishle in the Kenal area from this rare 35 acre parcel on the North shore of Konovalof La	chool-Elementary		Borough/Cen Region: 1 - Si Zoning: UNZ	sus Area: 18 - Kenai Pen sufficentral Alaska Region		
tried # (Muni Anch) N/A Tax Map #-Met-Su N/A Tax ID 01732501 axes (Estimated) Tax Year Foreclosure/Bank Own No Inections: Kenal Spur Hwy to Escape Route road curves to Left, stay Right on Grayling St., Right on Herring Rd., Left on Red Salmon Ave., property of agai: Konovalof Lake Amended Tr 45 unbite Remarks: Some of the best moose hunting in the Kenal area from this rare 33 acre parcel on the North shore of Konovalof Lake. Abundant fishly inting. Floatplane accessible. Road access is limited. Incant Land Type: Recreational; Remote; esidential ew Finance (Terms): Cesh Topography: Level View Type: Lake Wtrimt-Access Near: Lake Wtrimt-Access Near: Lake Wtrimt-Frontage: Lakefront Waterfront Name: Waterfront Name: Konovalof Lake and Features: Building Present; View; Trees - Heavy; Alphane Access		1,447,934	Acres	33.24	Remote Description	
irections: Kenai Spur Hwy to Escape Route road curves to Left, stay Right on Grayling St., Right on Herring Rd., Left on Red Salmon Ave., property of spain Konovalof Lake Amended Tr 45 ublic Remarks: Some of the best moose hunting in the Kenai area from this rare 33 acre parcel on the North shore of Konovalof Lake. Abundant fish unting. Floatplane accessible. Road access is limited. accant Land Type: Recreational; Remote; esidential wife Finance (Terms): Cash Topography: Level View Type: Lake Wiffint Access Near: Lake Wiffint Access Near: Lake Wiffint Frontage: Lakefront Name: Waterfront Name: Konovalof Lake Road Maintenance: No	irid#/Muml Anchl	N/A	Tax Map #-Mat-Su	N/A	Tax ID	01732501
egal: Konovalof Lake Amended Tr 45 ublic Remarks: Some of the best moose hunting in the Kenai area from this rare 33 acre parcel on the North shore of Konovalof Lake. Abundant fishlunding. Floatplane accessible. Road access is limited. accent Land Type: Recreational; Remote; sesidential ew Finance (Terms): Cash Topography: Level View Type: Lake Wtrimt-Access Near; Lake Wtrimt-Access Near; Lake Wtrimt-Frontage: Lakefront Waterfront Name: Waterfront Name: Konovalof Lake and Features: Building Present; View, Trees - Heavy; Alphane Access	•					
Waterfront Name: Waterfront Name: Konovalof Lake and Features: Building Present; View; Trees - Heavy; Airplane Access	axes (Estimated)	Hwy to Escape Route ro		Crayling St. Blobt on the	Foreclosure/Bank Own	No
month David Co. Marchad. 400	axes (Estimated) fractions: Kenai Spur legal: Konovalof Lake A ublic Remarks: Some unting. Floatplane acce acant Land Type: Rec esidential	Amended Tr 45 of the best moose hunt estible. Road access is I reational; Remote;	ing in the Kenai area from this r limited. Topography: Level View Type: Lake Wirfmt-Access Near: Ls	are 33 acre parcel on the l	ring Rd., Left on Red Salmon Averth share of Konovalof Lake. Access: Unmaintained; Flor	Ave., property on Lea
	irections: Kenai Spur irections: Kenai Spur egal: Konovalof Lake A ublic Remarks: Some inting, Floatplane acce incant Land Type: Rec esidential ew Finance (Terms): (Amended Tr 45 of the best moose huntissible. Road access is leastional; Remote; Cash	ing in the Kenai area from this r imited. Topography: Level View Type: Lake Wirfint-Access Near: Ls Wirfint-Frontage: Lakefi Waterfront Name: Water	are 33 acre parcel on the l	North share of Konovalof Lake. Access: Unmaintained; Flor Road Maintenance: No Roa	Ave., property on Lei Abundant fishing &
ommission to SO 5.00 Commission Type %	irections: Kenai Spur irections: Kenai Spur egal: Konovalof Lake A ublic Remarks: Some inting, Floatplane acce incant Land Type: Rec esidential ew Finance (Terms): (Amended Tr 45 of the best moose huntissible. Road access is I reational; Remote; Cash Present; View; Trees -	ing in the Kenai area from this r imited. Topography: Level View Type: Lake Wirfint-Access Near: Ls Wirfint-Frontage: Lakefi Waterfront Name: Water	are 33 acre parcel on the l	North shore of Konovalof Lake. Access: Unmaintained; Flor Road Maintenance: No Road	Ave., property on Lei Abundant fishing & atplane; Trail

All information is deemed reliable, but is not guaranteed. Interested parties are advised to independently verify all information contained herein. © 2021 MLS and FES. Prepared by Martha Smith on Tuesday, April 27, 2021 1:15 PM. The information on this sheet has been made available by the MLS and may not be the listing of the provider.

American Land Title Association

ALTA Settlement Statement - Combined Adopted 05-01-2015

File No: 0223-2807975

First American Title Insurance Company

Printed: 02/22/2017, 10:49 AM Officer/Escrow Officer: Dawnl

44296 Sterling Highway, Ste 2 • Soldotna, AK 99669 Phone: (907)262-5708 Fax: (907)262-9594 Final Settlement Statement

First American

Marx/DM

Settlement Location:

44296 Sterling Highway, Ste 2, Soldoma, AK 99669

Property Address: NHN Silver Salmon Street, North Kenai, AK 99635

Buyer: Dan Kissinger, Lols Kissinger Selier: Estate of Eric John Wik Lender:

Settlement Date: 02/24/2017 Disbursement Date: 02/24/2017

Seller		Description	Buyer	
Debit	Credit		Debit .	Credit
		Financial		
	35,000.00	Sale Price	35,000.00	
-		Prorations/Adjustments		
39.00		County Taxes 01/01/17 to 02/24/17 @\$263.62/yr		39.0
	:	Title Charges & Escrow / Settlement Charges		
292.00		Policy: ALTA Owners - 2005 5TD to First American Title Insurance Company		
147.50		Escrow/Closing Fee (Tax Extra) to First American Title Insurance Company	147.50	
8.85		Sales Tax - Escrow Fees to First American Title Insurance Company	8.85	
	<u>.</u>	Commission	21	
3,500.00		Real Estate Commission to Jack White Real Estate	-	
	1. 2	Jack White Real Estate Credit to Buyer		500.
		earnest money \$500.00		
		Government Recording and Transfer Charges		
15.00	N	Record Warranty Deed-First to Department of Natural Resources	15.00	
25.00		Record Release/Recon-First to Department of Natural Resources		
		Miscellaneous		
15.00		sales tax on commission to Jack White Real Estate		
30,957.65		Proceeds to Estate Attorney to Dollfica & Associates		

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Page 1 of 2

File # 0223-2807975 Printed on 02/22/2017 at 10:49 AM

dmarko

Selik	er	Description	Buyer	až.
Debit	Credit		Debit	Credit
35,000.00	35,000.00	Subtotals	35,171.35	539.00
		Due From Buyer		34,632.35
		Due From/To Seller		
35,000.00	35,000.00	Totals	35,171.35	35,171.35

Acknowledgement

We/I have carefully reviewed the ALTA Settlement Statement and find it to be a true and accurate statement of all receipts and disbursements made on my account or by me in this transaction and further certify that I have received a copy of the ALTA Settlement Statement. We/I authorize First American Title Insurance Company to cause the funds to be disbursed in accordance with this statement.

Seller(s)		Buyer(s)	<u> </u>
Estate of Eric John Wik	R W	Dan Kissinger	my man
Sean Kelly, Personal Representative	-	Lois Kissinger	nger: 2-22-
			£.
		101 20	
Escrow Officer: Dawni Marx			

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Page 2 of 2

File # 0223-2807975 Printed on 02/22/2017 at 10:49 AM

Addandum or Amendment to the Purchase and Sale Agreement This few actions for any CELY by action Rest Sales Sales Sales Rest Sales S



1	Date_01/20/2007
2	in reference to the Purchase and Bale Agreement between:
3	Flore & John Mindows
4	Wik Estate the Section of the Sectio
5	01/25/2017 covering the real properly commonly lowers as:
6	Address: OND Konovalof Leira, North Kennsl, AK 99836
1	Legal (the Property): Kontractof Lette Amended Tr 45
8	the undersigned Euper(s) and Selfar(s) hereby opens to the following (electrons):
9	C) Additional common control is an ended on the Processes and Sub-Agraphical
10	El Amendment – to be used only when charging an existing Purchase and Sub Agreement
11	
12	Buyer ecknowledges that title will be conveyed by Personal Representative Deed not Statutory Warranty Deed.
13	
14	
15	
16 17	
18	
19	
20	
21 22	
23	
24	22
25	
76	
27 25 29	To the extent any provision of this Advisation/Amendment is incomistant with the provisions of the Purchase and Rule Agreement, the turns of this Addenduce/Amendment at all control.
29 10	
il	All other Terms and Conditions to runcia the same.
12	This Addendumi/Amendment chall copins unless the party maiding this Addendumi/Amendment is notified of its acceptance no later than 02/03/2017
3	ecceptance to interthem 02/03/2017 (deta) 5 Cl s.m. (i) p.m. (time). Notineation of acceptance of this Americanstilladdendum may be made only by one of the medical special in the
5	1/2 -1-
6	Date: 1/30/17 Time: 2:80 per Dam Prom.
7	a base of the state
8	Brokerege both Willia Real Fateta ilmani(s) Fred Braun
9	The traderigued goespie the above Amendment/Addression
0 1	Upon exacution by both parties, this agreement becomes an integral part of the referenced Purchase and Sale Agreement.
2	Defa: 2-2-2017 Tene: 6:95 Dam Dam Dam
3	El Bujer DESCHET KASIKED 2 SKS YESSINGER S
4	Brokerape Jack White Real Estate Licenses(s)
	Pro-Street Build-Among Control of the Control of th
	Form 70718. Rendered CSA15. © 2815 Alterial Military Districts, Inc. (AK MLS) All sights reported.
	() Milin
	MIN
	Will A

	Listing #	19-4921	Price-List	\$ 59,900
があたりからいまである。	Status	Closed	Near	Nikiski/North Kena
は 一日 一日 一日 一日 一日 一日 一日 一日 一日 一日 一日 一日 一日	Zip Code	99635	Туре	Land
11年1日日本の日本	Acres	42.40	Subdivision Plat Type	Fee Simple
THE REPORT OF THE PARTY OF THE	Assessed Value 8		Down Payment	
A CALL TO THE PARTY OF THE PART	Grid # (Muni Anch)	N/A	Latitude	60,651562
	Longitude	-151,133702		
COZOTS GERYATGAIT	Area: 300 - North Kenal Borough/Census Area: 18 - Kenal Penl Region: 1 - Southcentral Alaska Region Zoning: UNZ - Not Zoned	Area: 300 - North Kenal Borough/Census Area: 18 - Kenal Peninsula Borough Region: 1 - Southcentral Alaska Region Zoning: UNZ - Not Zoned	hguc	
	AND THE PROPERTY OF THE PROPER			

01732901 NKBK 2 Foreclosure/Bank Own Remote Description School-High Tax ID 42,40 ₹ Z Tax Map #-Mat-Su School-Middle Tax Year Acres NIKISKI North Star 1,846,944 School-Elementary Grid # (Muni Anch) Taxes (Estimated) SF-Lot

Directions: NO ROAD-4WD or 4 wheeler From Kenal, take Marathon Rd to Escape Route; take Grayling about a mile, look for arrow (un-marked Herring Rd) take right as follow the maps a couple miles to parcel.

-egal: Konovalof Lake Amended Tr 23

Public Remarks: 42 acre parcel in Nikiski butts up to the Widlife refuge. Build your lake front cabin on East Boundry Lake or own your own prime moose hunting grounds. Isoli has been parc tested: see docs BTV all info.

and lies neal help testen, see note to vitility.	a noce of very				
Vacant Land Type: Recreational; Remote; Residential	fonal; Remote; Residential	Topography: Level; Wellands	spui	Access: Unmaintained; Trail	
New Finance (Terms): Cash	£	View Type: Lake		Road Maintenance: Unknown - BTV	wn - BTV
		Wirfrnt-Access Near: Lake; Pond		Documents: Solls Test	
		Wirfint-Frontage: Lakefront; Pond	ont; Pond		
		Waterfront Name: Waterf	Waterfront Name: Waterfront Name: East Boundry Lake	The state of the s	
Land Features: Horse Prop	and Features: Horse Property; Perc Tested; Wetlands; Trees - Heavy; Trailside	rees - Heavy, Trailside			
Agent Days On Market	36	Date-Closing	05/24/2019	Date-Pending	05/10/2019
Commission Type	\$	Commission to SO	4.00		

ı

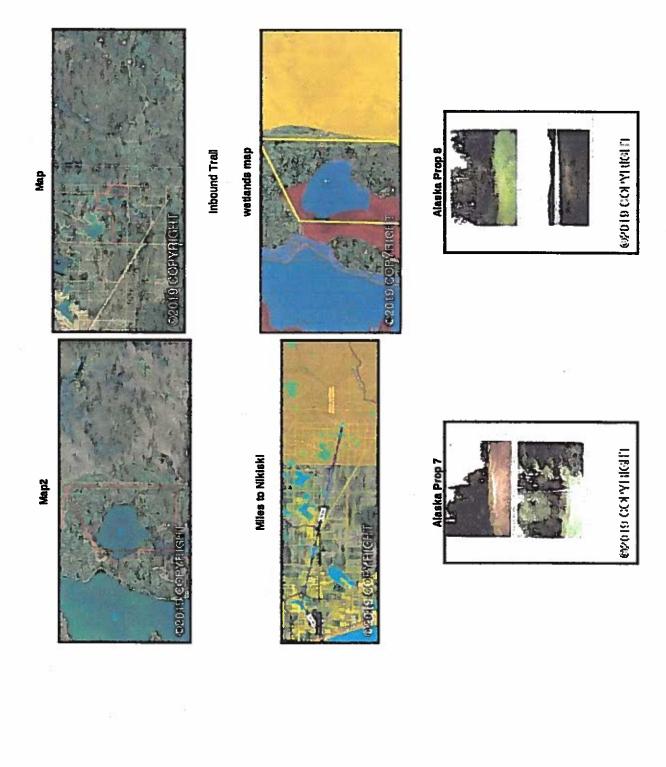


LO: Mossy Oak Properties of Alaska - Soldoma(907) 262-7300

All Information is deemed reliable, but is not guaranteed, interested parties are advised to independently verify all information Contained herein. © 2021 MLS and FBS. Prepared by Friday, April 23, 2021 9:38 PM. The information on this sheet has been made available by the MLS and may not be the listing of the provider.

Tr 23 Konovolof Lake Sub, North Kenal, AK 99635

Photos for MLS # 19-4921



Address: 123 Arctic Fox Drive				
一 一 一 一 一 一 一 一 一 一 一 一 一 一 一 一 一 一 一	Listing #	19-7353	Price-List	\$ 29,500
では、	Status	Closed	Near	Remote
はは、一世界の大学の	Zip Code	99635	Type	Land
というできる。	Acres	26.75	Subdivision Plat Type	Fee Simple
はいたという	Assessed Value \$	te 4	Down Payment	•
では、これでは、一切のから、	Grid # (Muni Anch)	Anch) N/A	Latitude	60.807608
	Longitude	-150,941018		
	Area: 300 - North Kenal	rth Kenai		
S2019 COPYRIGHT	Borough/Census Area: 1 Region: 1 - Southcentral A Zoning: UNZ - Not Zoned	Borough/Census Ares: 1B • Kenal Peninsula Borough Region: 1 • Southcentral Alaska Region Zoning: UNZ • Not Zoned	. Borough	(2
School-Elementary	School-Middle		School-High	
SF-Lot 1,165,230	Aores	26,75	Remote Description	
Muni Anch)	Tax Map #-Mat-Su	NA	Tax iO	02543909
Taxes (Estimated)	Tax Year		Foreclosure/Bank Own	No
Directions: Remote.				
Legal: Moose Point L.123		6		
Public Remarks: 26.75 acres on Bill Besser Lake. Remo	ite property, great for snow m	achine recreation and moose h	ke. Remote property, great for snow machine recreation and moose hunting. New road is just a couple miles away.	miles away.
nal; Remote	View Type: Lake		Access: Trail	
New Finance (Terms): Cash	Wifint-Access Near: Lake		Road Maintenance: No Road	
	Wirfint-Frontage: Lakefront Waterfront Name: Waterfron	Witint-Frontage: Lakelront Waterfront Name: Waterfront Name; Bill Besser Lake	Mortgage Info: Min EM Deposit: 500 Documents: Docs Posted on MLS; Prop Disc! Ave	IST: 500 MLS; Prop Disc! Ave
Agent Days On Market 354	Date-Closing	09/16/2020	Date-Pending	08/19/2020
Commission Type %	Commission to SO	5,00		
LO: Redoubt Keller Williams Realty Alaska Group(907) 262-8855	82-8855			
Provided as a courtesy of				
-				

All information is deemed reliable, but is not guaranteed, Interested parties are advised to independently verify all information contained herein. © 2021 MLS and FBS. Prepared by the MLS and may not be the listing of the provider.

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Appellant's Exhibits APP 24

GL7 KN Unnamed Lake Nikiski/North Kenai, AK 99611



Property ID 01364270 12021 Assessed Value 127,000 Listing: 20-3426 | Price: \$49,000

General Information:

Lot Sq. Ft.: 1632193

Acreage: 37.47

High School: Unknown

Jr. High: Unknown

Zoning: UNK Elementary: Unknown

Wonderful 37.4 Acre parcel, 800 Feel Lake Frontage, FLY IN to Fish lake or Access property via the Pipeline Trail from the top of Halibouty Hill. (6 Mi. from Main Rd) Close to SOME OF THE BEST HUNTING & FISHING ON THE KENAI PENINSULA at CAPTAIN COOK State park. Enjoy Unlimited privacy for recreational use on 37 plus acres. Trail in or FLY IN ON FISH LAKE. Wonderful RAINBOW TROUT FISHING!!

Directions:

Kenai Spur Hwy to Halbouty Rd- Go 4 Mi to Large Tumarounds, Look Left to Trail, Go to 'T' on Trail & Take Left. 1/2 Mi to Large Rock on Left is start of Property. Large Hill w Tree on Left is END.

Additional Info:

nd Type: Recreational, Remote

Land Features: View, Trees - Heavy, Airplane Access

Topography: Rolling, Sloping

Waterfront: Lakefront
Access: Floatplane, Trail
Road Maintenance: No Road

This listing is brought to you by:



Febra C Hensley
Jack White Real Estate Soldotna

Phone: 907-398-7173

Email: febra@febrahensley.com Web: http://www.febrahensley.com Photo not Available

All square footages are approximations. School boundaries are subject to change, Information is not guaranteed and should be independently verified for accuracy.

https://www.alaskarealestate.com/Search/Property/PrintDetail.aspx?In=20-3426

1/2



Kenai Peninsula Borough

Assessing Department 144 N. Binkley Street Soldotna AK 99669

Ap+ 27 2021 12:22AM

General Information

STEWART SCOTT 5251 W GREENSWARD DR WASILIA, AK 99623-9168

01304270

20190009660

37.4700

Property ID	Display Name
01304270	STEWART SCOTT

Address 5251 W GREENSWARD DR

Legal Description

Description

T BN R 11W SEC 36 Seward Meridian KN GOVT LOT 7

	المتناهبا	التاك	Milin	4	26.6
2000	1000	GEORGIA.	A STATE OF	275	ni-pez

Year	Reason		Assessed	
2021	NOSSOLI	Land	Structures	Total
2021	Main Roll Certification	\$127,000	\$0	\$127,000
2020	Main Roll Certification	\$61,800	\$0	\$51,800
2019	Main Roll Certification	\$61,800	\$0	\$51,800
2018	Main Roll Certification	\$61,800	\$0	\$61,800
2017	Main Roll Certification	\$61,800	\$0	\$51,800
2016	Main Roll Certification	\$61,800	\$0	\$51,800
2015	Main Roll Certification	\$61,806	\$0	\$61,800
2014	Main Rell Certification	\$61,800	\$0	\$61,800
2013	Main Roll Certification	\$61,800	\$0	\$61,800
2012	Main Roll Certification	\$61,800	\$0	\$61,800
2011	Main Roll Certification	\$61,800	\$0	\$61,800
2010	Main Roll Certification	\$51,800	\$0	\$51,800
2009	Main Roll Certification	\$39,500	\$0	\$39,500
2008	Main Roll Certification	\$35,900	\$0	\$35,900
2007	Main Roll Certification	\$35,900	\$0	\$35,900
2006	Main Rell Certification	\$35,900	\$0	\$35,900
2005	Main Roll Certification	\$35,900	\$0	\$35,900
2004	Main Roll Certification	\$35,900	\$0	\$35,980
2003	Main Roll Certification	\$35,900	\$0	\$35,900
2002	Main Roll Certification	\$35,900	\$0	\$35,900
2001	Main Roll Certification	\$35,900	\$0	\$35,900

- Compre				Plant	1000
and the	He To		1 B.T.	tel	17.3
HOURS.	0.111	1.0	B. E.A.	3.57.2	15.0

		LAID Detai	1.3		
Primary Use	Land Type	Acres	Ell Frontage	Eff Depth	Asd Value
	Residential Rural/Res T	37.4700	0.00	0.00	\$127,000

Lake/pondfront Influence as defined by the field manual

- Is wrong on its merits:
 - It relies on the land assessor to use discretion on a matter only a skilled pilot would be knowledgeable about
 - It implies that value for Large Lakefront parcels is mainly driven by demand from aviator buyers. (Data supporting this, I doubt exists)

The approx. 3000' in length rule that defines what is a Lake vs Pond is not being adhered to nor is applied uniformly or equally throughout the Nikiski Market Area.

 It is not fair to hold me to a standard that is not applied in any kind of uniform way throughout the market area

The 'Remaining/Wetlands' land type used to discount wetlands is applied in an unequal and discriminatory manner throughout the Nikiski Market Area.

- My land according to the borough's records, is 40% wet.
- It is unfair to conclude that my acreage is equal in value to my neighbor who has
 no wetlands at all
- It is not fair or equitable to apply a discount for similar properties in the Nikiski
 market area but refuse to apply it to my parcel.

The following pages you will find:

*Examples of the lake/pond influence not being applied uniformly and/or not adhering to the field manual's definitions

- Maps and Property Cards
- *Examples of similar properties with the "Remaining Wetlands" property type.
 - o Mans
- *Examples of the "Remaining Wetlands" property type not being applied in any consistent manner.
 - o Maps and Property Reports

Appellant's Exhibits APP 27

Influence Definitions

View

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

Street Access

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

Utilities

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

Water Front

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

Topo

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

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

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

Airstrip Improved: Gravel/ Paved, maintained, lights.

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

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

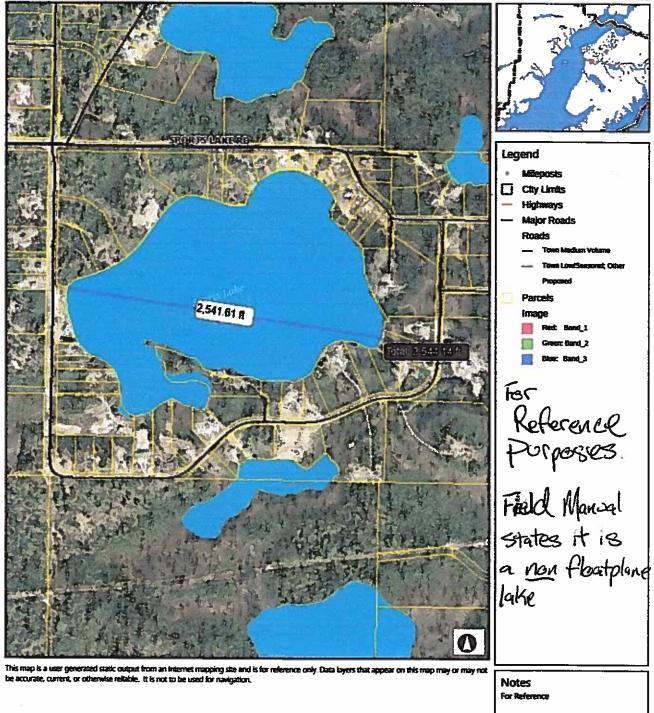
Other. Other features not mentioned in form, describe in notes section.

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

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



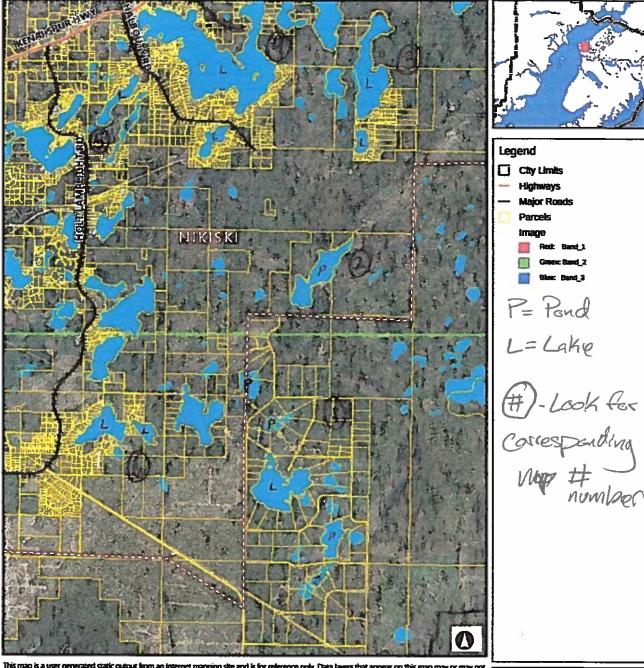
Sport Lake



DATE PRINTED: 4/13/2021



LAKE VS Pond - Area Map

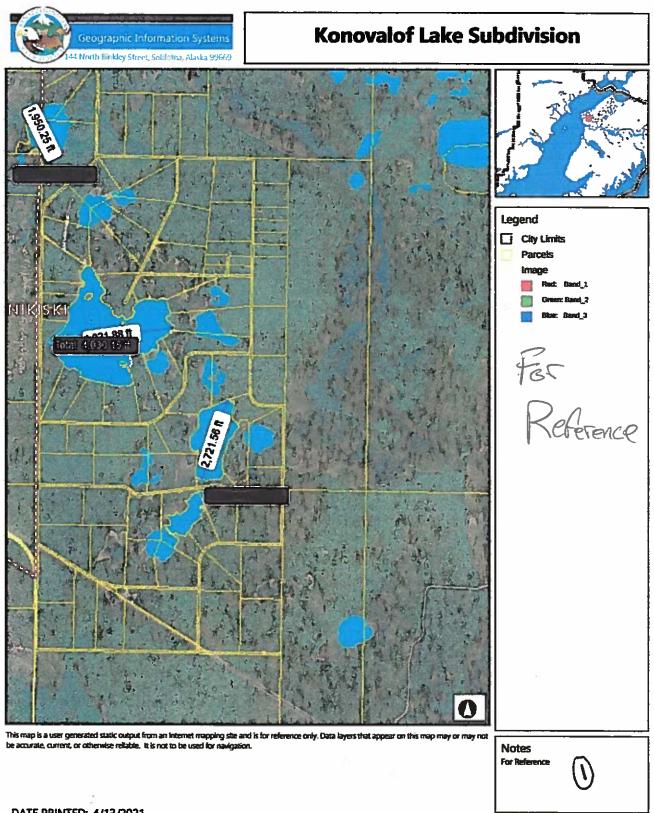


This map is a user generated static output from an internet mapping site and is for reference only. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable. It is not to be used for navigation.

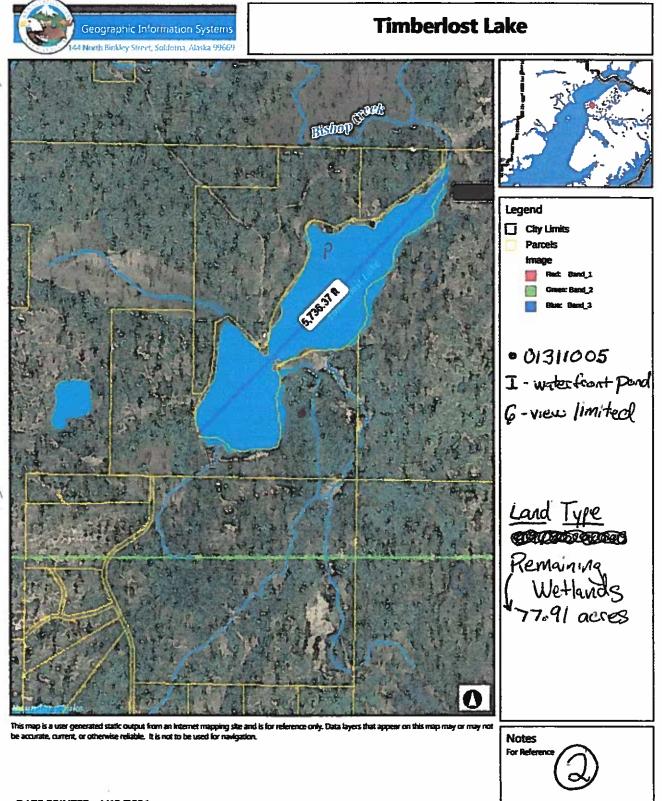
DATE PRINTED: 4/13/2021

Notes

Lake: Fronts on major lake, big enough to get a float plane on and off (approx 3000)



DATE PRINTED: 4/13/2021



DATE PRINTED: 4/13/2021

opencorporates

The Open Database Of The Corporate World

Company name or number

Search

- © Companies O Officers
 - Log in/Sign up

TIMBERLOST TRUMPETER SWAN CONSERVANCY <u>nonprofit</u>

Company Number 50294D

Status

Good Standing

Incorporation Date

14 September 1992 (over 28 years ago)

Company Type

Nonprofit Corporation

Jurisdiction

Alaska (US)

Registered Address

- 140 BIDARKA ST., #217
- KENAI
- 99611
- AK
- UNITED STATES

Agent Name

COLETTE THOMPSON

Agent Address

49604 THOMPSON TRAIL, NIKISKI, AK, 99635, UNITED STATES

Directors / Officers

<u>COLETTE THOMPSON</u>, vice president

https://opencorporates.com/companies/us_ak/50294D

1/4

Supplemental Cards TOTAL LAND VALUE

Printed 03/30/2021 Card No. 1 of 1	DONNIS \$0 CONNIS \$0 4 THOMPSON STAW \$96100	96100 \$96100 \$0	01/01/2020 Worksheet		89200 125400 0 0		89200 125400 0 0 0 89200 125400		Influence Factor Value	20% 1 50% 0 -15%
Printed 03/30	THOMPSON STANLEY F & DONNIS Doc # 0 THOMPSON STANLEY F & DONNIS Doc # 0 TSCHOEPL VERA WILSON & THOM Doc # 0	TSCHOEPL VERA WILSON & THOMPSO DOC #: 0 TSCHOEPL VERA WILSON DOC #: 0	01/01/2019	MAIN	89200 0	89200	89200 0 89200			122700 6 8800
Omnerbhip	THOMPSON STANLEY F 6 Doc #1 0 THOMPSON STANLEY F 6 THOMPSON STANLEY F 6 TSCHOEPL VERA WILSON Doc #1 0	TSCHOEFL VERA WILSON DOC #: 0 TSCHOEFL VERA WILSON DOC #: 0	01/01/2018	MAIN	89200 0	89200	89200 89200	CULATIONS	ed Extended 3 Value	1636.00 112.95
VCY TRANSFER OF OWNERSHIP Date	10/30/1992 10/30/1992 07/30/1991	07/30/1991 T: 11/30/1990 T: VALHATTON RECORD	01/01/2017 0	МЛЕН	89200 0	89200	89200 0 89200	LAND DATA AND CALCULATIONS	Base Adjusted Rate Rate	1636.00 163 112.95 11
TIMBERLOST TRUMPETER SWAN CONSERVANCY TIMBERLOST TRUMPETER SWAN CONSERVANCY TIMBERLOST TRUMPETER SWAN CONSERVANCY PO BOX 217 KENAI, AK 99611-0217	SOVT LOTS 3 5 &		01/01/2016 0	MAIN	89200 0	89200	89200 0 89200		Prod. Factor -or- Depth Factor -or- Square Feet	
SWAN CC	Meridian KN C	ENTIAL	01/01/2015 0	MAIN	89200 0	89200	89200 0 89200		d Table 9 70 Effective e Depth	
PETER SW - Deeded Owner HPETER SWAN CON	14 Seward	SID		ıge	-1 □1	Ŀ			Heasured D Acreage -or- I Effective	
ST TRUMPETER SWAN C OMNERSHIP - Deeded Owner TIMBERIOST TRUMPETER SWAN CONSERVANCY PO BOX 217 KENAI, AK 99611-0217	T 7N R 11W SEC 14 Seward Maridian KN GOVT LOTS 3 6 & E1/2 SW1/4	RESI	Assessment Year	Reason for Change	VALUATION Appraised Value		VALUATION Assessed Value		Rating Soil ID OI- Actual Frontage	T
IMBERLO N	ī		enior	,					Land Type	1 Residential Rural/Res 2 Remaining/Wetlands
INFORMAT	r nsula - Nikis	ial Vacant ORMATION KPB	Nikiski Senior 2							1 Resident 2 Remainin
TIN ADMINISTRATIVE INFORMATION PARCEL NUMBER 0111105	Warent Parcel Number do Abroperty Address Heighborhood U. Central Peninsula - Nikiski	Olio 100 Residential Vacant MAXING DISTRICT INFORMATION Value sediction 1 Olio KPB	Official 55 Routing Number 2022				Site Description Legal Acres:	2016:301		

Supplemental Cards TRUE TAX VALUE

12:



General Information

TIMBERLOST TRUMPETER SWAN CONSERVANC PO BOX 217 KENAI, AK 99611-0217

Property ID 01311005

Address

/ Book Page

152.9100 Acreage

	Owners	
Property ID	Display Name	Address
01311005	TIMBERLOST TRUMPETER SWAN CONSERVANCY	PO BOX 217

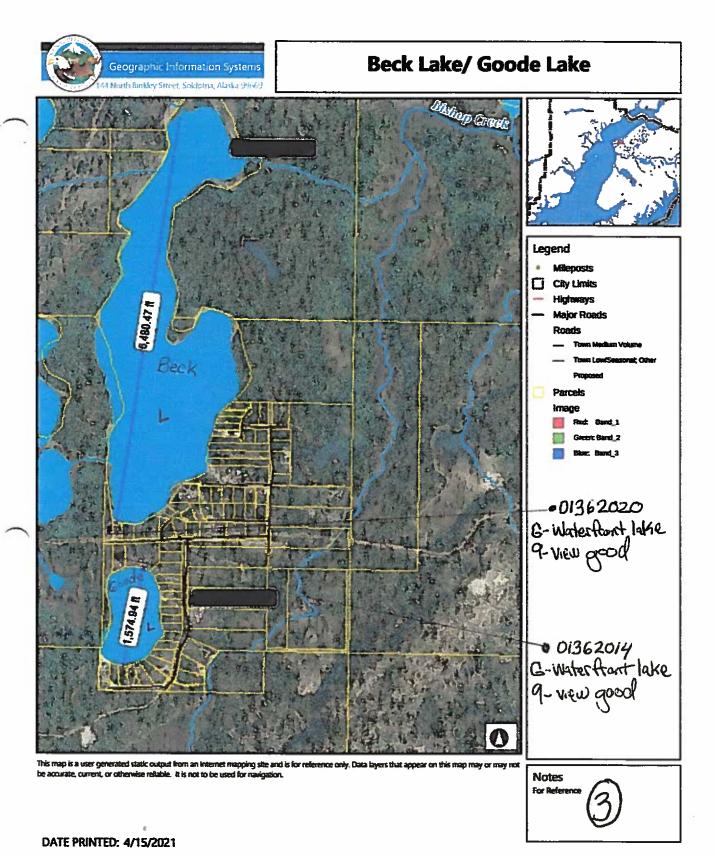
Legal Description

Description
T 7N R 11W SEC 14 Seward Meridian KN GOVT LOTS 3 5 & 6 & E1/2 SW1/4

		Value History		
/ear	Reason		Assessed	
1001	Resson	Land	Structures	Total
1021	Main Roll Certification	\$125,400	\$0	\$125,400
920	Main Roll Certification	\$89,200	\$0	\$89,200
019	Hain Roll Certification	\$89,200	\$0	\$89,200
018	Main Roll Certification	\$89,200	\$0	\$89,200
017	Hain Roll Certification	\$89,200	\$0	\$89,200
016	Main Roll Certification	\$89,200	\$0	\$89,200
015	Main Roll Certification	\$89,200	\$0	\$89,200
014	Main Roll Certification	\$89,200	\$0	\$89,200
013	Main Roll Certification	\$89,200	\$0	\$89,200
012	Main Roll Certification	\$89,200	\$0	\$89,200
011	Main Roll Certification	\$89,200	\$0	\$89,200
010	Plain Roll Certification	\$94,400	\$0	\$94,400
2009	Main Roll Certification	\$94,400	\$0	\$94,400
800	Main Roll Certification	\$97,000	\$0	\$97,000
097	Main Roll Certification	\$97,000	\$0	\$97,000
2006	Main Roll Certification	\$97,000	\$0	\$97,000
:005	Main Roll Certification	\$97,000	\$0	\$97,000
004	Main Rolf Certification	\$97,000	\$0	\$97,000
:003	Main Roll Certification	\$97,000	\$0	\$97,000
:002	Main Roll Certification	\$97,000	\$0	\$97,000
2001	Main Roll Certification	\$97,000	\$0	\$97,000

		Land Details			
Primary Use	Land Type	Acres	Elf Frontage	Eff Depth	And Value
	Residential Rural/Res T	75.0000	0.00	0.00	\$116,600
	Remaining/Wetlands	77.9100	0.00	0.00	\$8,800

Appellant's Exhibits



Appellant's Exhibits APP 36

KENAI PENINSULA BORCUGH ASSESSING DEPARTMENT

46720 MEIMI AVE

Card R02

013-620-20

2021 4210	46720 A	MEIMI AVE					Card R02
ADMINISTRATIVE INFORMATION	LEGAL DESCRIPTION:		ACRES: 2.30	PRIMARY OWNER GARRISON GREGORY	.		
Nelighborhood: E90 Central Peninsula - Nikiski o G	T 7N R 1 IW SEC 1 Seward 1994 SUB AMENDED LOT 1	d Meridian KN 0950002 TERN ACRES 16A	TERN ACRES	STOCKDALE SUSAN PO BOX 7029			
Property Class: 112 Residential Dwellings 2-4				NIKISKI, AK 99635-7029	029		
TAG: 55 - NIKISKI SN.	77	Resid	Residential Dwellings 2-4	ellings 2-4			20
EXEMPTION INFORMATION		:	VALUATION RECORD	CORD			
Residential Exemption - Borough	Assessment Year	2016	2017	2018 2	2019	2020	Workshee
53	Land				20,400	20,400	34,20
	Improvements Total	68,400	70,700	69,200 69,	69,100	68,200	81,40
		LAND DATA AND CALCULATIONS	CALCULATIONS				n/l
Type	Use Acres	BaseRate AdjRate	ExtValue Influence	ExtValue InfluenceCode - Description	\$ 20.2%	AdjAmt	Value
Residential Rural/Res T 49 User Defin	49 User Definable Land Formul. 2,30	609'9 609'9 0		15,200 G Waterfront Lake 9 View Good 5 Gravel Main	100	15,200 6,080	34,200
			± C	Elec Yes Gas No	7.	-2.280	
		ASSESSED LAND VALUE (Rounded):		<u> </u>		19,000	34,200

MEMOS

Building Notes

09/13 BLM R02 NO CHANGE

68/19 TB ROI GUAL/EFF YR REFL CURRENT MANUAL GUIDELINES ROZ NO CHANGE MAY HAVE ITS ONLY SEPTIC, UNABLE TO CONFIRM. LEFT %COMP SOME PER CONSULTATION W/ AW

Community Y N View N L G Gas CCRs Arstrip Electric HOA For Sale Public H2O Hwy Fnt Ag Right Public Sewer Easement Other LAND TYPE RR#2O OTHER:			Š	DINE	LAND INFLUENCES	8			
CCRs HOA 120 Hwy Fnt ewer Easement PPE RR#20 OTHER:	۸	iew	Z	L	G	ш		Street Access	155
HOA Hoy Fnt Hwy Fnt Easement FPE RR#20 OTHER:	ן כנ	CRs		Airst	ip	20	Paved	Grv Maint	Grv Maint Grv Unmain
Hwy Fnt Easement RR#20 OTHER:)H	OA		For Sa	sle		PLAT	TRAIL	NONE
Easement RR#20 OTHER:		wy Fnt		Ag Ri	ght			WATERFRONT	NT
RR#20		sement		Other			Ocean	River	Lake
	RR#20	тнея:					Pond	Dedicated	Dedicated Boat Launch
TOPO Steep Ravine Other		svine	other		Wetlands	nds			

Supplemental Cards TOTAL LAND VALUE

TAURIAINEN-ERNST CAROL

TAURIAINEN-ERNST CAROL ERNST RANDOLPH A PO BOX 7092 NIKISKI, AK 99635-7092

CWNERSHIP - Deeded Owner

TRANSFER OF OWNERSHIP Date ERNST CAROL TAURIAINEN & RANDOLPH A
BL/Pg: 453, 746
TAURIAINEN ARTHUR W & NGIMI
Doc #: 0 11/03/1994 11/28/1967

0\$ 20

jo

Printed 03/30/2021 Card No. 1

T 7N R 11W SEC 1 Seward Moridian KN 0810107 TERN ACRES SUB LOT 14

RESIDENTIAL

Neighborhood 14ff Control Peninsula - Nikiaki				1961/92/11		TAURIAINEN AKTHUR W & MEIMI Doc #: 0	ř	0
Property Class 1007-100 Residential Vacant TAXING DISTRICT INFORMATION JUNE sdiction 1	RESIL	DEN	DENTIAL					ts Vi
700				VALUATION RECORD	ECORD			
33 1mber 2022	Assosment Year	01/01/2015	01/01/2016	01/01/2017	01/01/2018	01/01/2019	01/01/2020	Worksheet
	Reason for Change	MAIN	MAIN	MAIN	MAIN	MAIN	MAIN	28
	VALUATION	18600	18600	18600	18600	18600	18600	30400
	Appreised Value B	0	0	0	0	0	0	0
	+	18600	18600	18600	18600	18600	18600	30400
Site Description	VALUATION	18600	18600	18600	18600	18600	18600	30400
	Assessed Value B	0	0	0	0	0	0	0
Legal Acres: 1.9000	l 	18600	18600	18600	18600	18600	18600	30400
			LA	LAND DATA AND	DATA AND CALCULATIONS			
	Contractor Softed	Table	Brod Factor					

			13500 9 40% G 100% O -15%
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36

Value

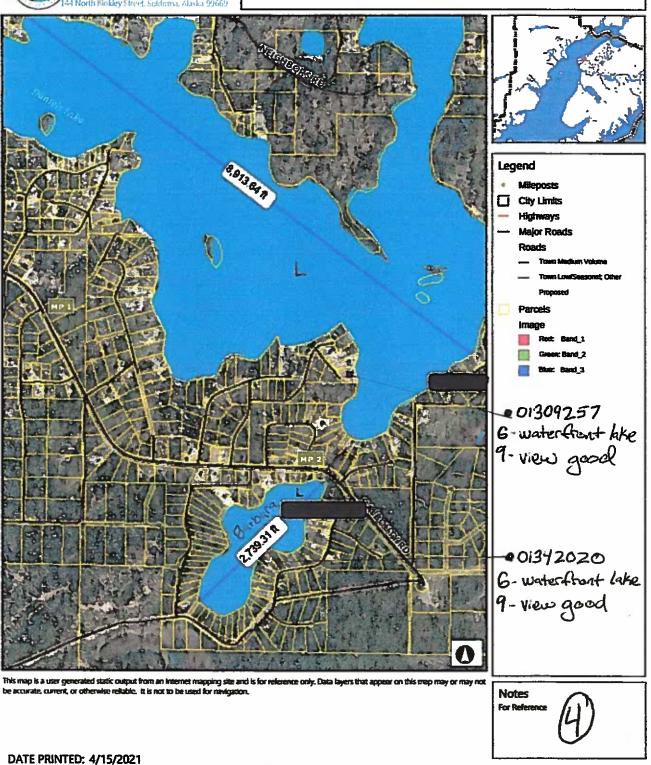
Supplemental Cards

TRUE TAX VALUE

36



Daniel Lake/ Barbara Lake



Appellant's Exhibits APP 39

KENAI PENINSULA BORCUGH ASSESSING DEPARTMENT

013-092-57

2021 1890	2160	51600 NORT	RTH STAR LN	Z,					Card R01	0
ADMINISTRATIVE INFORMATION	LEGAL DESCRIPTION:				ACRES: 1.26	PRIMARY OWNER		**************************************		
Neighborhood: <u>\$</u> 40 Central Peninsula - Nikiski	1 7N R 1 IW SEC 3 Seward Meridian KN 0780169 WOLF POINT SUB LOT 8 BLK 2	eward Me	ridian KN	0780169 W	OLF POINT	320 W PIONEER AVE HOMER, AK 99603-7528	R AVE 7603-7528	ואנו אינו אינו אינו אינו אינו אינו אינו		
Pracerty Class: 190 Residential Accessory Bldg										
TAG: 55 - NIKISKI SN.			Œ	esider	 Residential Accessory Bldg	 essory Blo	g			
EXEMPTION INFORMATION					VALUATION RECORD	ECORD				
	Assessment Year	<u>_</u>	2016	8	2017	2018	2019	2020	Workshee	shee
	Land		33,700	33	33,700	33,700	33,700	33,700	CA	21,20
	Total		35,200	35		35,200	35,200	41,700	2	29,62
			LAND DA	TA AND C	LAND DATA AND CALCULATIONS					
Type	astu	Acres	BaseRate	AdiRate	ExtValue influence	ExtValue InfluenceCode - Description	on Sor%	AdiAmt	Value	
Residential Rural/Res T 49 User Delin	49 User Delinable Land Formul	1.26	8,413	8,413	10,600 G W	10,600 G Waterfront Lake 9 View Good	100	10,600	21,200	
					<u>ه</u>	Gas Yes				
					છ ⊢	Gravel Unmain	-20	-2,120		
						Elec No	-50	-2,120		
			ASSESSED	LAND VALUI	ASSESSED LAND VALUE (Rounded) :			10,600	21,200	

MEMOS

				Š	DINF	LAND INFLUENCES	ES			
Community	٧	Z	View	Z	L	9	E		Street Access	155
Gas			CCRs		Airstrip	ılp.		paned	Gry Maint	Gry Maint Gry Unmain
Electric			ном		For Sale	ale		PLAT	TRAIL	NONE
Public H20			Hwy Fnt		Ag Right	ght			WATERFRONT	NT
Public Sewer			Easement		Other			Ocean	River	rake
LAND TYPE	RR	120	RR#20 OTHER:					Pond	Dedicated	Dedicated Boat Launch
TOPO	Ste	Steep	Ravine	Other		Wetlands	spui			
	l	ŀ								

Supplemental Cards TOTAL LAND VALUE

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2

	Printed 03/30/202	Nership		RAGAINS KEITH A & RAMONA K	Doc #: 1998-003379 MACK L E & S J & RAGAINS	Dac #: 0	MACK L E & S J & RAGAINS	MACK L E & S J & RAGAINS	Doc #: 0	0	01/01/2018 01/01/2019 01	440	MAIN MAIN	21400 21400	0	21400 21400	21400 21400	0	21400 21400
		TRANSFER OF OWNERSHIP	Date	04/29/1998	10/30/1989 M		10/30/1989 N	10/30/1989 P		VALUATION RECORD	01/01/2017 01/0		MAIN	21400	1500	22900	21400	1500	
,)				ridian KN 0780154				TTAT	1771		9106/10/10		MAIN	21400	1500	22900	21400	1500	22900
	- Deeded Owner		451	SEC 10 Seward Me	ħ			DECINENTAL			21001/01/0	2001000	MAIN	21400	1500	22900	21400	1500	22900
RAGAINS RAMONA K	OWNERSHIP - Dee	RAGAINS RAMONA K	NIKISKI, AK 99635-7451	T 7N R 11W SEC 3 & SEC 10 Seward Meridian KN	BLOCK 1	•		りにの			Paccase Voter	Assessment test	Reason for Change	VALUATION	Appraised Value B		VALUATION	Assessed Value B	1
RAGAINS	PORMATION					- Niklski	acant	NOI		PB	Nikiski Benior								
0134202¢	ADMINISTRATIVE INFORMATION	PARCEL NUMBER	01342020	Parent Parcel Number	Property Address	Ne Ohborhood 14 Central Peninsula - Nikiski	Progerty Class 100 100 Residential V	TAXTHG DISTRICT INFORMATION	July selection 1	Arigin 001 F	Digitict 55 N	Routing Number 2022					Site Description		Legal Acres: 1.1400

24000 24000 0 24000

21400

0 21400

LAND DATA AND CALCULATIONS

Value

60

10000 9 40% G 100% P

Influence Factor

Extended

Adjusted Rate

Base

-or-Depth Factor -or-Square Feet Prod. Factor

Rating Measured Table
Soil ID Acreage
-or - -or

i Residential Rural/Res T

Land Type

8771.93 8771.93

24000

21400 MAIN

Workshedt

01/01/2020

50 80 0\$ \$0 20

Jo

Printed 03/30/2021 Card No. 1

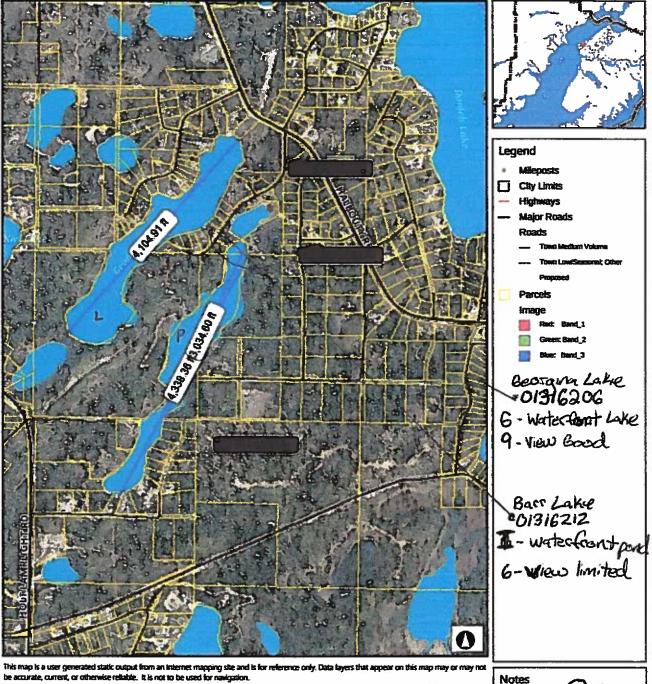
Supplemental Cards TRUE TAX VALUE

ė,

BLD: Building Notes 9/17 TB NO DRV LAND PLand Notes LAKE GRONT TAKE TRONT



Georgina + Barr Loke



DATE PRINTED: 4/15/2021

2 measurements are made on Barrlake.

-4,338ft is total length -3,034ft is length to bottle neckarea

For Reference

KENAI PENINSULA BORCOGH ASSESSING DEPARTMENT

App							013	013-162-06
2021 2421	51575 GEC	51575 GEORGINE LAKE RD	E RD					Card R01
Ministrative information Ministrative information Ministration Minist	LEGAL DESCRIPTION: 1 7N R 1 IW SEC 4 Seward Meridian KN 0750081 GEORGINE LAKE SUB ADDN NO 1 LOT 6 BLK 2	d Meridian KN OT 6 BLK 2	0750081 GEC	ACRES: 1.23 DRGINE	PRIMARY OWNER MCCOLLUM WENDI R PO BOX 8605 NIKISKI, AK 99635-8605	ER ENDI R 335-8605		
3: 55 - NIKISKI SN.	jā.	11	esident	ial Dwell	Residential Dwelling - single	Je Sie		
MPTION INFORMATION				VALUATION RECORD	CORD			
sidential Exemption - Borough	Assessment Year	2016	8	2017	2018	2019	2020	Worksheet
	Land	20,000	20,000		20,000	20,000	20,000	23,400
,	Total	181,500	167,000		161,800	167,400	170,900	170,500
		LAND DA	NTA AND CA	LAND DATA AND CALCULATIONS				
Method	Use Acres	es BaseRate	AdiRate	axtValue Influenc	ExtValue InfluenceCode - Description	on Sor%	AdjAmt	Value
sidenilal Rural/Res T 49 User C	49 User Definable Land Formul	1.23 8,455	8,455	10,400 G W	Waterfront Lake View Good	100	10,400	23,400
				S X	Gravel Main Elec Yes			
					Gas No	-15	-1,560	
		ASSESSED	ASSESSED LAND VALUE (Rounded) :	(Rounded):			13,000	23,400
						•		

MEMOS	Suilding Notes 17/19 TB EFF AGE REFLECTS EXT DEF MAINT D T T	12
	Suilding Not 17/19 TB EFF AAV	43

Street Access
Grv Maint Grv Unmain
TRAIL NONE Dedicated Boat Launch Lake WATERFRONT River Pond Ocean PLAT Paved Wetlands L G Alratrip For Sale Ag Right Other Other Easement OTHER: Ravine View CCRs HOA Hwy Fnt RR#20 Steep Public Sewer LAND TYPE TOPO Community Public H20 Electric Gas

LAND INFLUENCES

Supplemental Cards TOTAL LAND VALUE

16400 322

SAVARD MICHAEL E & CAROL J

_			KN 0750081				TIVI	TVI			01/01/2016	
CAROL J	eded Owner	CAROL J L RD 218	eward Meridian				DUCTOUNTIAT	I U U I			01/01/2015	
SAVARD MICHAEL E & CAROL J	OWNERSHIP - Deeded Owner	SAVARD MICHAEL E 6 CAROL J 12475 E FORT LOWELL RD TUCSON, AZ 85749-8218	T 7N R 11W SEC 4 Seward Meridian KN GEORGINE LAKE SIR ADDN NO 1 LOT	3 BLK 3			りじつ	SES			Assessment Year	
SAVA	ADMINISTRATIVE INFORMATION				Neismborhood 140 Central Peninsula - Nikiski	al Vacant	RMATION		KPB	Nikiski Senior		
	TRATIVE	E E	el Number	dress	d ral Penin	ass Residenti	RICT INFO	1 10	100	55	mber 2022	
01316212	ADMINIS	PARCEL NUMBER 01316212	Paryst Parcel Number	Property Address	Nederborhoo	Property Class 100 100 Residential Vacant	TAMING DISTRICT INFORMATION	Junesdiction	i c li	Di St rict	Routing Number 2022	

Card No. 1	
Printed 03/30/2021	
OWNERSHIP	
OF O	
TRANSFER	

l jo

	\$12313	\$12313	0\$	0\$	08
	BROWN VERTION II	BROWN VERNON H	BROWN VERNON H & KAREN J	BROWN VERNON H & KAREN J	0 :: 0
Date	07/30/2004	07/30/2004	01/31/1979	01/31/1979	2161/60/60

1					VALUATION RECORD	RECORD			
10115	Assessment Year	Year	01/01/2015	01/01/2016	01/01/2017	01/01/2018	01/01/2019	01/01/2020	Worksheet
	Roason for Change	Change	MAIN	MAEN	MAIN	MAIN	MAIN	MAIN	
	VALUATION	-1	20300	20300	20300	20300	20300	20300	16400
	Appraised Value	alua B	7800	7400	7800	7600	7400	0	0
		ţ.··	28100	27700	28100	27900	27700	20300	16400
	VALUATION		20300	20300	20300	20300	20300	20300	16400
	Assessed Value	luo B	7800	7400	7800	1600	7400	0	0
		ŧ.	28100	27700	28100	27900	27700	20300	16400
				1	LAND DATA AND	DATA AND CALCULATIONS			

Bite Description

Legal Acres: 1,2700

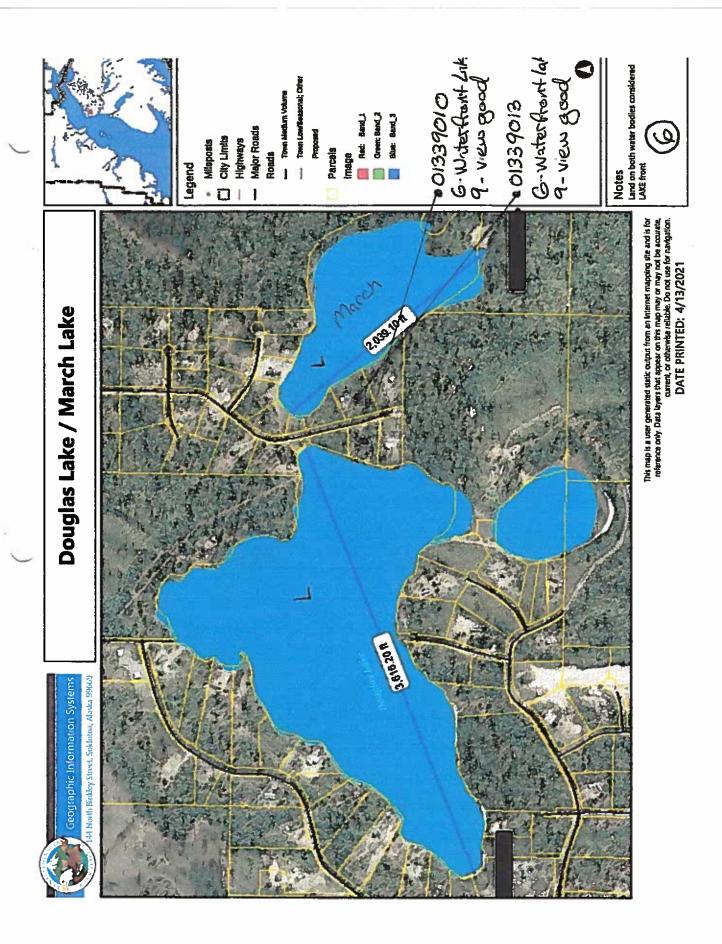
d. Factor	-10-
Pro	
Table	
Measured	Acreage

	Adjusted Extended Influence	Value	8346.46 8346.46 10600 6 20% I 50% O -15%
	Base	Rate	8346.
Table Prod. Factor -or- Depth Factor	-10-	Square Feet	
Table	Effective	Depth	
Rating Measured Soll ID Accenge	Effective	Frontage	
Rating Soll ID	Actual	Frontage	
		Land Type	Residential Rural/Res T

Value

Supplemental Cards TRUE TAX VALUE

14



KENAI PENINSULA BORCUGH ASSESSING DEPARTMENT

013-390-10

Card R01

WISNIEWSKI TIMOTHY AND TERRI TRUST 5839 KENAI SPUR HWY KENAI, AK 9961 1-8432 PRIMARY OWNER ACRES: 1.68 17N R 1 IW SEC 28 Seward Meridian KN 0770160 MARCH ACRES SUB LOT 2 BLK 4 **47559 MARCH RD** LEGAL DESCRIPTION: Nethborhood: E40 Central Peninsula - Nikiski ADMINISTRATIVE INFORMATION 3543

Praperty Class: 110 Residential Dwelling - single

55 - NIKISKI SN.

Residential Dwelling - single

EYEAAPTION INFORMATION	200		7		^	VALUATION RECORD	RECORD			
	5	Assessment Year	<u>-</u>	2016	2017	1	2018	2019	2020	Workshee
		Land		23,300	23,300		23,300	23,300	23,300	28,40
		Improvements		87.600	84,300		87,800	89,800	87,400	84,80
		Total		110,900	107,600		11,100	113,100	110,700	113,20
	. 55			LAND DAT	A AND CAL	LAND DATA AND CALCULATIONS				
Type	Method	Use	Acres	BaseRate A	AdiRate	xtValue Influe	ExtValue InfluenceCode - Description S.or%	tion \$ or %	Adjamt	Value
Residential Rural/Res T	49 User Definable Land Formul	e Land Formul	1.68	7,500	7,500	12,600 G	12,600 G Waterfront Lake	100	12,600	28,400

ë	3	
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Building Notes
01/20 TB UNABLE TO INSP MOST BRDWLKS,BOATDOCK & WDDKS DUE TO
SNOW
TO
TO
99

<u> </u>	D	D	1

				Z	DIN	LAND INFLUENCES	ខ			
Community	*	z	View	N	1	U	E		Street Access	\$\$
SeS			CCRs		Alrstrip	ip.	93	Paved	Gry Maint	Grv Maint Grv Unmain
Electric			НОА		For Sale	ale		PLAT	TRAIL	NONE
Public H20			Hwy Fnt		Ag Right	ght			WATERFRONT	NT IN
Public Sewer			Easement		Other		70	Ocean	River	Lake
LAND TYPE	RR	RR#20	Отнек:					Pond	Dedicated	Dedicated Boat Launch
TOPO	Ste	Steep	Ravine	Other		Wetlands	spui			

28,400

-1,890

<u>۔</u> ت

5,040

9

Gravel Main 9 View Good

X Elec Yes Gas No

ASSESSED LAND VALUE (Rounded):

KENAI PENINSULA BORCUGH ASSESSING DEPARTMENT

013-390-13

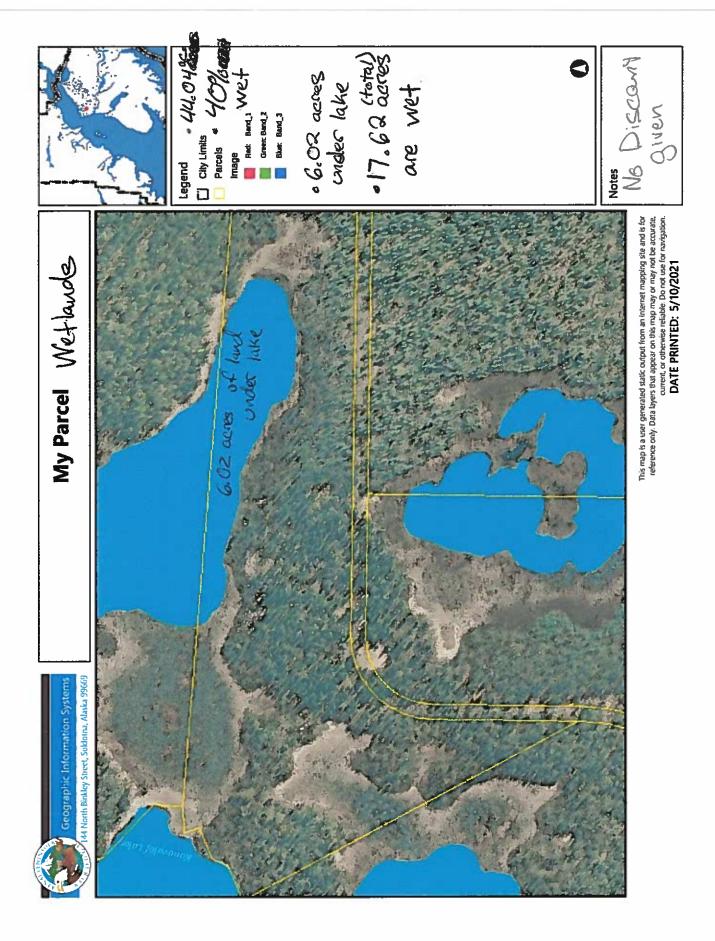
32,20 123,90 156,10 Workshee Card R01 25,900 125,400 151,300 2020 LACY DON FAMILY TRUST 7 185 SW HYLAND PARK CT BEAVERTON, OR 97008-5452 25,900 148,500 174,400 2019 Residential Dwelling - single PRIMARY OWNER VALUATION RECORD 25,900 141,900 167,800 2018 **ACRES: 2.08** LAND DATA AND CALCULATIONS T 7N R 1 IW SEC 28 Seward Meridian KN 0770160 MARCH ACRES SUB LOT 2 BLK 3 25,900 146,300 172,200 2017 **47530 MARCH RD** 25,900 145,000 170,900 2016 **Assessment Year** Improvements Total LEGAL DESCRIPTION: Property Class: 110 Residential Dwelling - single Nethborhood: 五0 Central Peninsula - Nikiski **ADMINISTRATIVE INFORMATION EXEMPTION INFORMATION** 3546 55 - NIKISKI SN.

Value	32,200			32,200
AdlAmt	14,300	<u> </u>	-2.145	17,875
enceCode - Description \$ or %	14,300 G Waterfront Lake	Elec Yes	Gravel Main Gas No	
		×	v C	(Rounded) :
AdiRate	6,875			D LAND V
BaseRate	6,875			ASSESSE
Acres	2.08			
Method	49 User Definable Land Formul			
Type	Residential Rural/ResT			

MEMOS				59/24/2015 BLM LAKE FRONT	
	50			BLM	
	HON B	TB LTP	lotes	2015	
	Building Notes	01/20 TB LTP	Lignd Notes	09/24/	P

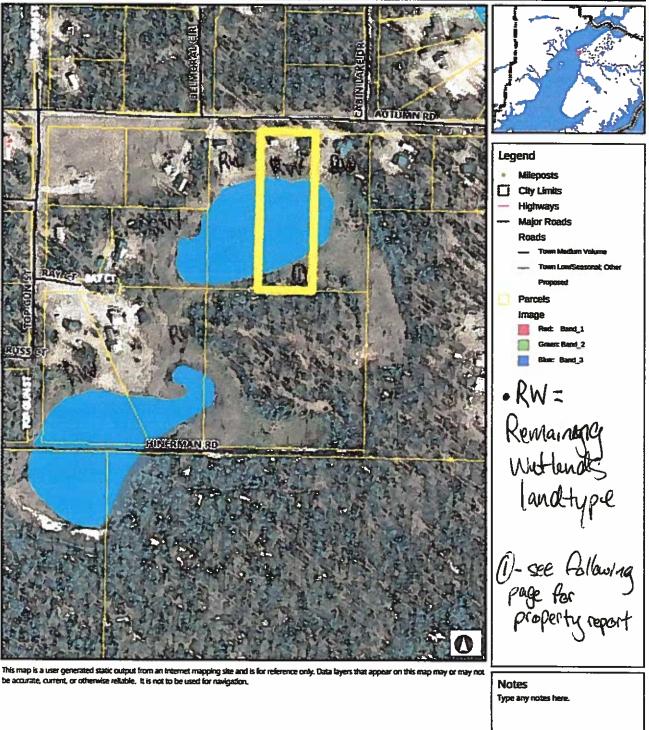
47

				Š	DINE	LAND INFLUENCES	S			
Community	٨	Z	View	Z	1	១	E		Street Access	\$\$
Gas			CCRs		Airstrip	di	605	Paved	Grv Maint	Grv Maint Grv Unmain
Electric			HOA		For Sale	ale		PLAT	TRAIL	NONE
Public H20			Hwy Fnt		Ag Right	ght			WATERFRONT	NT
Public Sewer			Easement		Other			ueaco	River	rake
LAND TYPE	RR	420	RR#20 OTHER:					Poud	Dedicated	Dedicated Boat Launci
TOPO	Ste	Steep	Ravine	Other		Wetlands	nds			
					ŀ					





Submerged Land is Usually Discounted



DATE PRINTED: 5/9/2021



Kenai Peninsula Borough

Assessing Department 144 N. Binkley Street Soldotna AK 99669

General Information

JONES JOE M JONES LUELLA Y PO BOX 1733 HOMER, AK 99603-1733 Property ID

01520026

Address

47150 AUTUHN RD 20040001730

3.1700

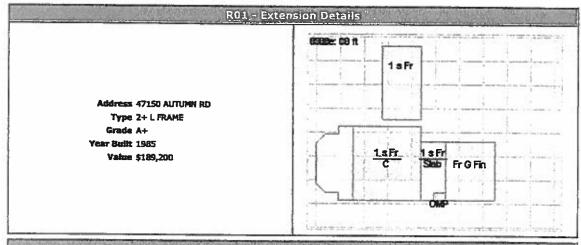
	Owners	
Property ID	Display Hame	Address
01520026	JONES JOE M	PO BOX 1733
01520026	JONES LUELLA Y	PO BOX 7301

Legal Description

Description T 7N R 12W SEC 26 Seward Meridian KN 0820059 MCCAUGHEY SUB NO 3 LOT 2

	24 1 1 1 1 1 1 1 1 1 1 1 1	Value History				
Year	Reason	Assessed				
1.001	NG:SUII	Land	Structures	Total		
2021	Main Roll Certification	\$17,100	\$201,700	\$218,800		
2020	Main Roll Certification	\$11,400	\$185,200	\$196,600		
2019	Main Roll Certification	\$11,400	\$190,300	\$201,700		
2018	Main Roll Certification	\$11,400	\$183,700	\$195,100		
2017	Main Roll Certification	\$11,400	\$206,100	\$217,500		
2016	Main Roll Certification	\$11,400	\$172,800	\$184,200		
2015	Main Roll Certification	\$11,400	\$171,600	\$183,000		
2014	Main Roll Certification	\$11,400	\$150,400	\$161,800		
2013	Main Roll Certification	\$11,400	\$179,800	\$191,200		
2012	Main Roll Certification	\$11,400	\$167,900	\$179,300		
2011	Main Roll Certification	\$11,400	\$170,100	\$181,500		
2010	Main Roll Certification	\$11,400	\$157,700	\$169,100		
2009	Main Reil Certification	\$12,900	\$177,500	\$190,400		
2008	Main Roll Certification	\$11,700	\$184,700	\$196,400		
2007	Main Roll Certification	\$11,700	\$147,800	\$159,500		
2006	Main Roll Certification	\$11,700	\$137,300	\$149,000		
2005	Main Roll Certification	\$18,200	\$124,200	\$142,400		
2004	Main Roll Certification	\$18,200	\$120,900	\$139,100		
2003	Main Roll Certification	\$18,200	\$119,400	\$137,600		
2002	Main Roll Certification	\$18,200	\$108,400	\$126,600		
2001	Main Roll Certification	\$18,200	\$99,700	\$117,900		





	Attributes	
Story	Attribute	Detali
20 EU A	Туре	2+ L FRAME
	Occupancy	Single family
	Roof Structure	Gable
	Roof Cover	Comp sh to 235#
	Heating	Hot water
	Stories	2.0
	Bathrooms	2
1	Exterior Wall (90%)	Wood skiling
1	Exterior Wall (10%)	Masonry veneer
1	Interior Wall	Normal for Class
1	Interior Flooring	Base Allowance
2	Interior Flooring	Base Allowance
2	Interior Wall	Normal for Class
2	Exterior Wall	Wood siding

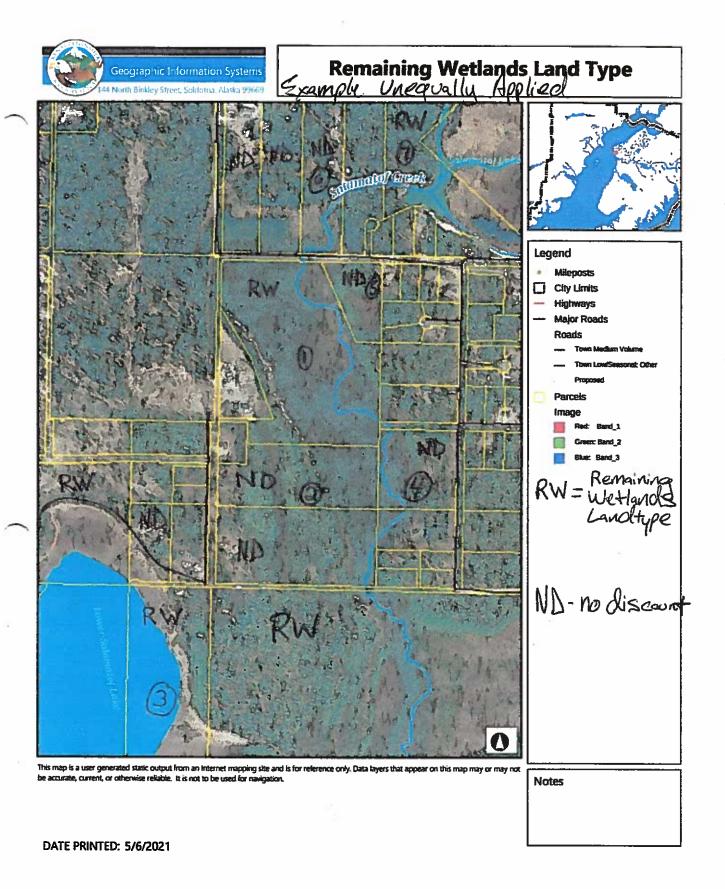
		Floor Ar	eas	
Code	Description	Gross	Finished	Construction
1.0	Floor Level	1,065	1,065	Wood frame
2.0	Floor Level	480	480	Wood frame
	Total	1,545	1,545	

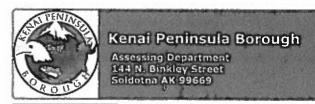
	Exterior Fea	cures:	
Code	Description	Size	Construction
ATTGAR	Attached Garage	480	Wood frame
OMP	Open masonry porch	15	
WDDK-R	D	380	

Improvements							
Code	Year	Bldg	Length	Width	Units	Unit Type	Value
BSMT	2006	R01	24.00	24.00	576	SF	D
SWL	3000	RO1	0.00	0.00	1	п	10,500
DRIVE	3000	RD1	0.00	0.00	1	п	2,000

		Land Details			
Primary Use	Land Type	Acres	Elf Frontage	Eff Depth	Asd Value
	Residential Rural/Res T	1.0000	0.00	0.00	\$15,600
10.00	Remaining/Wetlands	2.1700	0.00	0.00	\$1,500







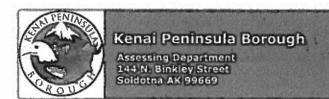
	Owners	
Property ID	Display Name	Address
01732016	BOYD JONATHAN	45350 DIVIDEND ST
01732016	BOYD SARA	45350 DIVIDEND ST

Legal Description Description T 06N R 12W SEC 1 Seward Meridian KN 2017019 JEWELL CREEK SUB 2017 ADDN TRACT E

		Value History		
Year	Reason		Assessed	
1681		Land	Structures	Total
2021	Main Roll Certification	\$26,800	\$0	\$25,800
2020	Main Roll Certification	\$19,700	\$0	\$19,700
2019	Main Roll Certification	\$19,700	\$0	\$19,700
2018	Main Roll Certification	\$19,700	\$0	\$19,700

		Land Details		10.00	
Primary Use	Land Type	Acres	Ell Frontage	Eff Depth	Asd Value
	Residential Rural/Res T	3.0000	0.00	0.00	\$21,400
	Remaining/Wetlands	29.1800	0.00	0.00	\$5,400





EDWARDS LYNNDA J 25746 KERRY LOOP CHUGIAK, AK 99567-5100 Property ID 01732014

Address

nt / Book Page

20180004360

13.9800 Acreage

	Owners	
Property ID	Display Name	Address
01732014	EDWARDS LYNNDA J	26746 KERRY LOOP

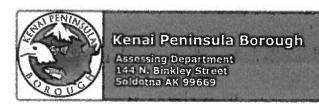
Legal Description

Description T 06N R 12W SEC 1 Seward Meridian KN 2017019 JEWELL CREEK SUB 2017 ADDN TRACT C

Value History						
Year	Reason		Assessed	and the same of th		
rear	Kenson	Land	Structures	Total		
2021	Main Roll Certification	\$47,000	\$0	\$47,000		
2020	Main Roll Certification	\$25,500	\$0	\$25,500		
2019	Main Roll Certification	\$25,500	\$0	\$25,500		
2018	Main Roll Certification	\$25,500	\$0	\$25,500		

		Land Detail	S		
Primary Use	Land Type	Acres	Eff Frontage	Eff Depth	Asd Value
	Residential Rural/Res T	13.9800	0.00	0.00	\$47,000





CHRISTENSON EXIC TIMOTHY CHRISTENSON PANELA RAE

1A23 N 62MD PL MESA, AZ 85205-4518 General Information

Property 1D 01726072

Address 53087 KATLINS WAY

Document / Book Page

20130095070

creage 30.0000

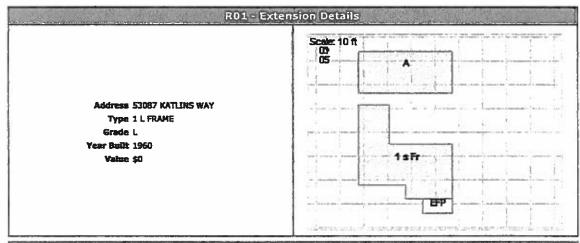
	Owners	
Property ID	Display Name	Address
01725072	CHRISTERSON ERECTINOTHY	1423 N 62ND PL
01726072	CHRISTENSON PAHELA RAE	1423 N 62ND PL

Legal Description

Description
T 6N R 12W SEC 11 Seward Heridian KN E1/2 NE3/4 NE1/4 & NE1/4 SE1/4 NE1/4

Value History							
(ear	Reason	Assessed					
5.00	value and the same	Land	Structures	Total			
2021	Main Roll Certification	\$59,500	\$3,500	\$63,000			
020	Main Roll Certification	\$47,000	\$12,100	\$59,100			
019	Hain Roll Certification	\$47,000	\$11,200	\$58,200			
018	Main Roll Certification	\$47,000	\$11,300	\$58,300			
017	Main Roll Certification	\$47,000	\$11,400	\$58,400			
016	Main Roll Certification	\$47,000	\$10,700	\$57,700			
015	Main Roll Certification	\$47,000	\$11,100	\$58,100			
014	Plain Roll Certification	\$47,400	\$39,200	\$85,600			
013	Main Roll Certification	\$47,400	\$38,600	\$85,000			
912	Main Roll Certification	\$47,400	\$38,000	\$85,400			
011	Main Roll Certification	\$47,400	\$39,500	\$85,900			
010	Main Roll Certification	\$47,400	\$36,500	\$83,900			
009	Main Roll Certification	\$24,800	\$38,800	\$63,600			
800	Main Roll Certification	\$22,500	\$38,900	\$61,400			
007	Main Roll Certification	\$22,500	\$35,500	\$58,000			
006	Main Roll Certification	\$22,500	\$29,100	\$51,600			
005	Main Roll Certification	\$27,000	\$23,300	\$50,300			
004	Main Roll Certification	\$27,000	\$21,900	\$48,900			
003	Main Roll Certification	\$27,000	\$21,900	\$48,900			
002	Main Roll Certification	\$24,900	\$0	\$24,900			
001	Main Roll Certification	\$24,900	\$0	\$24,900			





Attributes					
Story	Attribute	Detail			
	Туре	1 L FRAME			
	Occupancy	Single family			
	Roof Structure	Gable			
	Roof Cover	Metal			
	Heating	Space heater			
	Stories	1.0			
	Bathrooms	1			
	Feature	Wood Stove			
1	Exterior Wall	Wood board & batten			
1 .	Interior Wall	Normal for Class			
1	Interior Flooring	Base Allowance			
A	Interior Flooring	Base Allowance			
A	Interior Wall	Normal for Class			
A	Exterior Wall	Wood board & batten			

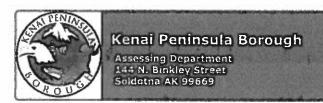
		Floor Ar	eas	
Code	Description	Grass	Finished	Construction
1.0	Floor Level	951	951	Wood frame
Α	Attic	646	0	Wood frame
	Total	1,597	951	

Exterior Features					
Code	Description	Size	Construction		
EFP	EFP Enclosed frame porch				

Improvements							
Code	Year	Bidg	Length	Width	Units	Unit Type	Value
5WL	3000	RO1	0.00	0.00	1	π	1,500
DRIVE	3000	RO1	0.00	0.00	1	n .	2,000

		Land Details		AND ALL STATES	
Primary Usa	Land Type	Acres	Eff Frontage	Eff Depth	Asd Value
	Residential Rural/Res T	5,0000	0.00	0.00	\$54,500
	Remaining/Wetlands	25.0000	0.00	0.00	\$5,000





LOBATO HAROLD LOBATO BARBARA 3000 WALLACE CREEK RD HEALDSBURG, CA 95448-8200

Property 2D Address 01725153 45147 NOLA ST

Document / Book Page

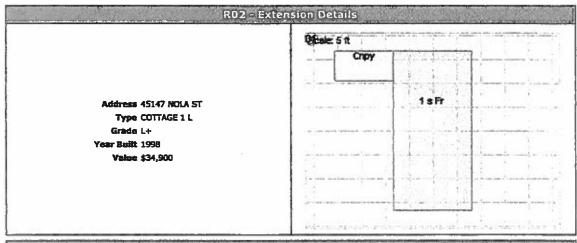
9.1200

Owners					
Property ID	Display Name	Address			
01725153	LOSATO BARBARA	3000 WALLACE CREEK RD			
01725153	LOBATO HAROLD	3000 WALLACE CREEK RD			

	Legal Description	
	Description	
T 06N R 12W SEC 1 Seward	Meridian KN 2018100 BETTYANN'S ACRES LOB	ATO REPLAT L OT 1-A BLK 4

Value History						
Year	Reason		Assessed			
LEN	A CONTRACTOR OF THE CONTRACTOR	Land	Structures	Total		
2021	Main Roll Certification	\$41,600	\$125,400	\$167,000		
2020	Main Roll Certification	\$24,200	\$79,400	\$103,600		
2019	Main Roll Certification	\$24,200	\$75,180	\$100,300		





	Attrībi	utes
Story	Attribute	Detail
	Туре	COTTAGE 1 L
	Occupancy	Single family
	Roof Structure	Gable
	Roof Cover	Comp sh 240-260#
	Heating	No Heat
	Stories	1.0
	Bathrooms (Half)	1
	Feature	Wood Stove
1	Exterior Wall	T 111 plywood-economy
1	Interior Wall	Normal for Class
1	Interior Flooring	Base Allowance

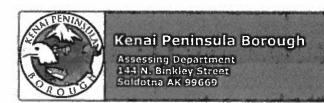
Floor Areas								
Code	Description	Gross	Finished	Construction				
1.0	Floor Level	520	520	Wood frame				
	Total	520	520					

Exterior Features							
Code	Description	Size	Construction				
CNPY/	Canopy	72					

			7.0015	rovements			
Code	Year	Bidg	Length	Width	Units	Unit Type	Value
DRIVE	3000	RQ2	0.00	0.00	1	П	2,000

Land Details								
Primary Use	Land Type	Acres	Eff Frontage	Eff Depth	Asd Value			
	Residential Rural/Res T	9.1200	0.00	0.00	\$41,600			





HANSEN PETER B 52793 WARREN AVE KENAI, AK 99611-9762 Property ID 0173

01732017

5.0000

Document / Book Page

52793 WARREN AVE 20180009510

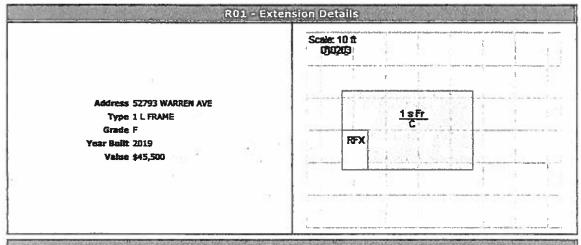
May 9 2021 11:10PM

	Owners	
Property ID	Display Name	Address
01732017	HANSEN PETER B	52793 WARREN AVE

	Legal Description	
	Description	
T 06N R 12W SEC 1 Se	ward Meridian KN 2017019 JEWELL CREEK SUB 2017	7 ADDN TRACT F

Value History							
Year	Reason		Assessed				
TOM	*Consecu	Land	Strochares	Total			
2021	Hain Roll Certification	\$29,000	\$55,200	\$84,200			
2020	Main Roll Certification	\$11,500	\$55,600	\$67,100			
2019	Main Roll Certification	\$11,500	\$2,700	\$14,200			
2018	Hain Roll Certification	\$11,500	\$1,200	\$12,700			





Attributes					
Story	Attribute	Detail			
	Туре	1 L FRAME			
	Occupancy	Single family			
	Roof Structure	Gable			
	Roof Cover	Comp sh to 235#			
	Heating	No Heat			
	Stories	1.0			
	Bathrooms	1			
	Feature	Wood Stove			
1	Exterior Wall (40%)	Al or steel sheet siding			
1	Exterior Wall (60%)	Wood siding			
1	Interior Wall	Normal for Class			
1	Interior Flooring	Base Allowance			

	Floor Areas								
Code	Description	Gross	Finished	Construction					
1.0	Fioor Level	864	854	Wood frame					
	Total	864	854						

		101 I Cacal Ca	
Code	Description	Size	Construction
RFX/	Roof extension	96	

Improvements							
Code	Year	Bidg	Length	Width	Units	Unit Type	Value
CONEX	3000	RO1	20.00	8.00	1	П	1,200
DRIVE	3000	RO1	0.00	0.00	1	IT	2,000
SWL	3000	R01	0.00	0.00	1	П	6,500

		Land Detai	ls		
Primary Use	Land Type	Acres	Eff Frontage	Eff Depth	Asd Value
	Residential Rural/Res T	5.0000	0.00	0.00	\$29,000





MCALLISTER DARRELL PO BOX 3246 PALMER, AK 99645-3246 Property ID 01702103
Address 52845 H01
ment / Book Page 201800704

Acreage

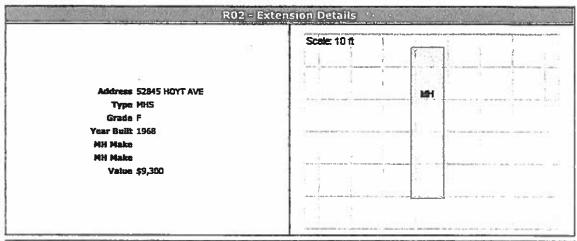
52845 HOYT AVE 20180070450 9.2700

	Owners	
Property ID	Display Name	Address
01702103	MCALLISTER DARRELL	PO BOX 3246

Legal Description Description T 6N R 12W SEC 1 Seward Meridian KN 0000000 HOYT SUB TRACT 3 EXCLUDING HOYT S UB NO 2

	Bana and	Assessed				
Year	Reason	1.and	Structures	Total		
2021	Hain Roll Certification	\$35,000	\$50,800	\$85,800		
2020	Main Roll Certification	\$19,400	\$54,200	\$73,600		
2019	Main Rell Certification	\$19,400	\$53,900	\$73,300		
2018	Main Roll Certification	\$19,400	\$55,900	\$75,300		
2017	Main Roll Certification	\$19,400	\$57,400	\$76,800		
2016	Main Roli Certification	\$19,400	\$56,500	\$75,900		
2015	Main Roll Certification	\$19,400	\$57,200	\$76,500		
2014	Main Roll Certification	\$19,400	\$44,400	\$63,800		
2013	Main Roll Certification	\$19,400	\$46,200	\$65,600		
2012	Main Roll Certification	\$19,400	\$52,400	\$71,800		
2011	Main Roll Certification	\$19,400	\$60,400	\$79,800		
2010	Main Roll Certification	\$19,400	\$47,100	\$66,500		
2009	Main Roll Certification	\$23,500	\$42,800	\$68,300		
2008	Main Roll Certification	\$21,400	\$41,200	\$62,600		
2007	Main Roll Certification	\$21,400	\$38,800	\$60,200		
2006	Main Roll Certification	\$21,400	\$36,100	\$57,580		
2005	Main Roll Certification	\$26,400	\$31,100	\$57,500		
2004	Main Rolf Certification	\$26,400	\$31,100	\$57,500		
2003	Plain Roll Certification	\$25,400	\$31,100	\$57,500		
2002	Main Roll Certification	\$27,400	\$16,900	\$44,300		
2001	Main Roll Certification	\$24,900	\$14,500	\$39,400		





Attributes				
Story	Attribute	Detail		
	Туре	MHS		
	Occupancy	Single family		
	Roof Structure	Flat or Shed		
	Roof Cover	Metal		
	Heating	Space heater		
	Stories	1.0		
	Bathrooms	1		

		Floor Areas		
Code	Description	Gross	Finished	Construction
MHOME	Manufactured Home	460	460	
Total		460	460	

		Land Detai	ls		
Primary Use	Land Type	Acres	Eff Frontage	Elf Depth	Asd Value
	Residential Rural/Res T	9,2700	0.00	0.00	\$35,000





Kenai Peninsula Borough

Assessing Department 144 N. Binkley Street Soldotna AK 99669

General Information

SULLIVAN SEAN 45768 FOX CIR KENAI, AK 99611-9772 Property ID

01702105

Address

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20170129490

Acreage 7.6500

Owners					
Property ID	Display Name	Address			
01702105	SULLIVAN SEAN	45768 FOX CIR			

Legal Description

Description
T 6N R 12W SEC 1 Seward Meridian KN 0740059 HOYT SUB TRACT 5 EXCLUDING HOYT S UB NO 2

Value History							
Year	Reason	Assessed					
TOST	Respon	Land	Structures	Total			
2021	Main Roll Certification	\$48,800	\$2,000	\$50,800			
2020	Main Roll Certification	\$41,100	\$0	\$41,100			
2019	Main Roll Certification	\$41,100	\$0	\$41,100			
2018	Main Roll Certification	\$41,100	\$0	\$41,100			
2017	Main Roll Certification	\$41,100	\$0	\$41,100			
2016	Main Roll Certification	\$41,100	\$0	\$41,100			
2015	Main Roll Certification	\$41,100	\$0	\$41,100			
2014	Main Roll Certification	\$41,100	\$0	\$41,100			
2013	Main Roll Certification	\$41,100	\$0	\$41,100			
2012	Main Roll Certification	\$41,100	\$0	\$41,100			
2011	Main Roll Certification	\$41,100	\$0	\$41,100			
2010	Main Roll Certification	\$41,100	\$0	\$41,100			
2009	Main Roll Certification	\$38,100	\$0	\$38,100			
2008	Main Roll Certification	\$34,600	\$0	\$34,600			
2007	Main Roll Certification	\$34,600	\$0	\$34,600			
2006	Main Roll Certification	\$34,600	\$D	\$34,600			
2005	Main Roll Certification	\$34,600	\$0	\$34,600			
2004	Main Roll Certification	\$34,600	\$0	\$34,600			
2003	Main Roll Certification	\$34,600	\$0	\$34,600			
2002	Main Roll Certification	\$34,600	\$0	\$34,600			
2001	Main Roll Certification	\$34,600	\$0	\$34,600			



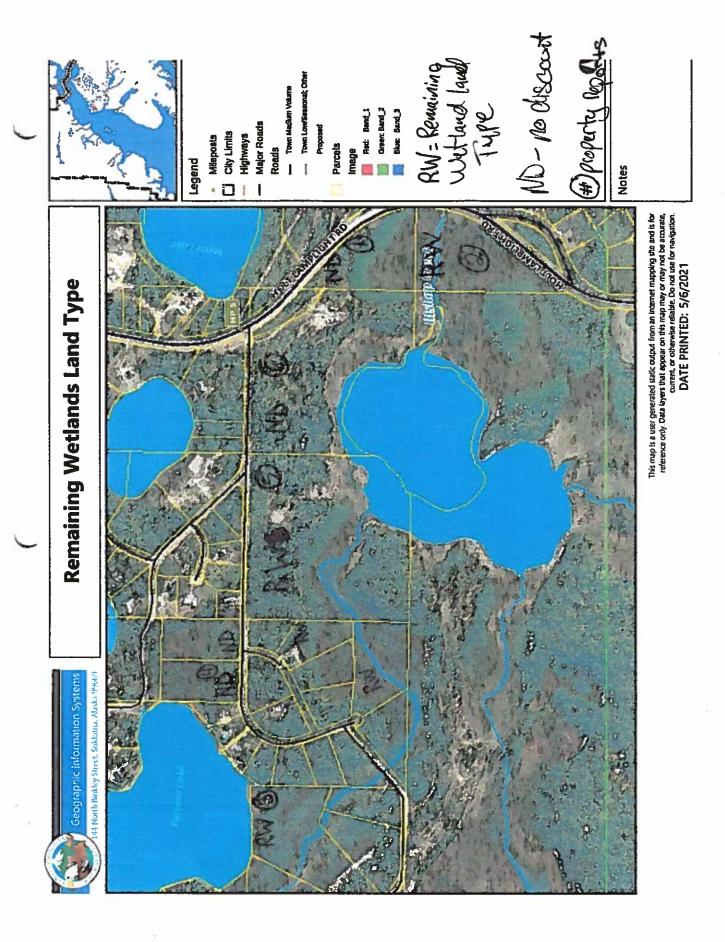
R01 - E	xtension Details
Address	Scale: 10 ft

	Improvements							
Code	Year	Bldg	Length	Width	Units	Unit Type	Value	
DRIVE	3000	RO1	0.00	0.00	1	π	2,000	

	La	nd Details			
Primary Use	Land Type	Acres	Eff Frontage	Eff Depth	Asd Value
	Residential Rural/Res T	3.5000	0.00	0.00	\$46,800
	Remaining/Wetlands	4.1500	0.00	0.00	\$2,000



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Kenai Peninsula Borough

Assessing Department 144 N. Binkley Street Soldotna AK 99669

General Information

EVENSON JAMES L & NEDRA T 4140 FOLKER ST APT 205 ANCHORAGE, AK 99508-5384 Property ID 01310514

Address

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	Owners	
Property ID	Display Name	Address
01310514	EVENSON JAMES L & NEDRA T	4140 FOLKER ST APT 205

Legal Description

Description
T 07N R 11W SEC 16 Seward Meridian KN 2016020 THORSLAND SUB LOT 7-3

	Value History					
Year	Reason		Assessed			
1001	Reson	Land	Structures	Total		
2021	Hain Roll Certification	\$38,100	\$0	\$38,100		
2020	Main Roll Certification	\$42,400	\$0	\$42,400		
2019	Main Roll Certification	\$42,400	\$0	\$42,400		
2018	Main Roll Certification	\$42,400	\$0	\$42,400		
2017	Main Roll Certification	\$42,400	\$0	\$42,400		

		Land Detai	ls		
Primary Use	Land Type	Acres	Eff Frontage	Eff Depth	Asd Value





Kenai Peninsula Borough

Assessing Department 144 N. Binkley Street Soldotna AK 99669

General Information

THOMPSON JERRY DEAN 49673 BISHOP DR # 2 KENAI, AK 99611-9439

Property ID 01357001

Address

Document / Book Page 20130112320

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	Owners	
Property ID	Display Name	Address
01357001	KIMBRELL DEBRA J	49855 BISHOP DR # 3
01357001	PRIBBENOW ADELE M	49210 JONES RD
01357001	THOMPSON JERRY DEAN	49673 BISHOP DR # 2
01357001	THOMPSON ROSEL A	PO BOX 901

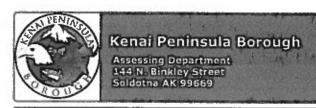
Legal Description

Description
T 7N R 11W SEC 21 Seward Meridian KN 0810048 THOMPSON'S LAKE ESTATES SUB TRAC T A

		Assessed			
fear	Reason	Land	Structures	Total	
021	Main Roll Certification	\$6,400	\$0	\$6,400	
020	Main Roll Certification	\$4,000	\$0	\$4,000	
019	Main Roll Certification	\$4,000	\$0	\$4,000	
018	Main Roll Certification	\$4,000	\$0	\$4,000	
017	Main Roll Certification	\$4,000	\$0	\$4,000	
1016	Main Rol! Certification	\$4,000	\$0	\$4,000	
015	Main Roll Certification	\$4,000	\$0	\$4,000	
2014	Main Roll Certification	\$4,000	\$D	\$4,000	
013	Main Roll Certification	\$4,000	\$0	\$4,000	
2012	Main Roll Certification	\$4,000	\$0	\$4,000	
011	Main Roll Certification	\$4,000	\$0	\$4,000	
010	Hein Roll Certification	\$4,000	\$0	\$4,000	
009	Main Roll Certification	\$7,800	\$0	\$7,800	
2008	Main Roll Certification	\$7,100	\$0	\$7,100	
1007	Main Roll Certification	\$7,100	\$0	\$7,100	
2006	Main Roll Certification	\$7,100	\$0	\$7,100	
2005	Main Roll Certification	\$7,100	\$0	\$7,100	
1004	Main Roll Certification	\$7,100	\$0	\$7,100	
1003	Main Rell Certification	\$7,100	\$0	\$7,100	
2002	Main Roll Certification	\$7,100	\$0	\$7,100	
2001	Main Roll Certification	\$7,100	\$0	\$7,100	

		Land Details			
Primary Use	Land Type	Acres	Eff Frontage	Eff Depth	Asd Value
	Remaining/Wetlands	15.7100	0.00	0.00	\$6,400





OLSON SCOTT J OLSON SHINGBU K PO BOX 35662 FORT WAINWRIGHT, AK 99703-0662

Property ID 01370210 Address

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	Owners	
Property ID	Display Hame	Address
01370210	OLSON SCOTT J	PO BOX 35662
01370210	OLSON SHINOBU K	PO BOX 35662

Legal Description

Description
T 07N R 11W SEC 17 Seward Meridian KN 2018061 PARSONS LAKE SHORES SUB OLSON A DON LOT 2

Value History					
Year	Tear Resum		Assessed		
1001	NCESOS .	Land	Structures	Total	
2021	Main Roll Certification	\$43,200	\$0	\$43,200	
2020	Main Roll Certification	\$64,400	\$0	\$54,400	
2019	Main Roll Certification	\$64,400	\$0	\$64,400	

9.	the state of the s	Land Details			
Primary Use	Land Type	Acres	Ell Frontage	Eff Depth	Asd Value
	Residential Rural/Res T	3.0000	0.00	0.00	\$40,100
1007200	Remaining/Wetlands	9.8200	0.00	0.00	\$3,100





Kenai Peninsula Borough

Assessing Department 144 N. Binkley Street Soldotna AK 99669

General Information

WILHELM RICHARD W II PO BOX 8396 NIKISKI, AK 99635-8396 Property ID

01370093

20110098360

4.7900

	Owners	
Property ID	Display Name	Address
01370093	WILHELM RICHARD W II	PO BOX 8396

Legal Description

Description
T 7N R 11W SEC 17 Seward Meridian KN 2006091 POOR RICHARD'S SUB TRACT 1

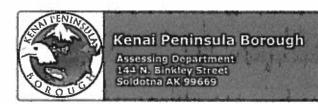
Value History				
Year	Reason		Assessed	Programmed, by the state of
1061	Medson	Land	Structures	Total
2021	Main Roll Certification	\$52,900	\$2,000	\$54,900
2020	Main Roll Certification	\$29,400	\$2,000	\$31,400
2019	Main Roll Certification	\$29,400	\$0	\$29,400
2018	Main Roll Certification	\$29,400	\$0	\$29,400
2017	Main Roll Certification	\$29,400	\$0	\$29,400
2016	Main Roll Certification	\$29,400	\$0	\$29,400
2015	Main Roll Certification	\$29,400	\$0	\$29,400
2014	Main Roll Certification	\$29,400	\$0	\$29,400
2013	Main Roll Certification	\$29,400	\$0	\$29,400
2012	Main Roll Certification	\$29,400	\$0	\$29,400
2011	Main Roll Certification	\$29,400	\$0	\$29,400
2010	Hain Roll Certification	\$29,400	\$0	\$29,400
2009	Main Roll Certification	\$23,700	\$0	\$23,700
2008	Hain Roll Certification	\$21,500	\$0	\$21,500
2097	Main Roll Certification	\$21,500	\$0	\$21,500



		Scale: 10 ft
		propagation () is the following the state of the state o
		1
Address		The second section of the second seco
		a partie proper and a sure of the sure of
		Committee of the Commit
	Address	Address

DRIVE	3000	R01 0.00	0.00	1	п	2,000
			Land Detai	ls		
Primary Use		Land Type	Acres	Eff Frontage	Eff Depth	Asd Value
		Residential Rural/Res T	4.7900	0.00	0.00	\$52,900





JOHNSON LAURI B 795 W SWAPP DR KANAB, UT 84741-6178 Property ID 01310250 Address 50411 PAR

Document / Book Page

50411 PARSONS AVE

20070103870

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	Owners	
Property ID	Display Name	Address
01310250	JOHNSON LAURI B	795 W SWAPP DR

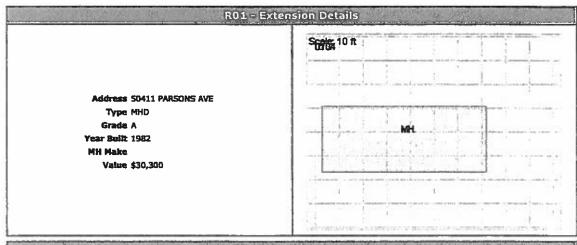
Legal Description

Description

T 7N R 11W SEC 17 Seward Meridian KN GOVT LOT 8

-	Reason	-	Assessed	
Year	NCESUS	Land	Structures	Total
2021	Main Roll Certification	\$92,100	\$42,800	\$134,900
2020	Hain Roll Certification	\$50,700	\$42,800	\$93,500
2019	Main Roll Certification	\$50,700	\$48,600	\$99,300
2018	Main Roll Certification	\$50,700	\$49,800	\$100,500
2017	Main Roll Certification	\$50,700	\$51,000	\$101,700
2016	Main Roll Certification	\$50,700	\$43,700	\$94,400
2015	Main Roll Certification	\$50,700	\$53,900	\$104,600
2014	Main Roll Certification	\$50,700	\$52,400	\$103,100
2013	Hain Reli Certification	\$50,700	\$86,800	\$137,500
2012	Main Roll Certification	\$50,700	\$87,600	\$138,300
2011	Hain Roll Certification	\$50,700	\$99,900	\$150,600
2010	Main Roll Certification	\$50,700	\$39,600	\$90,300
2009	Main Roll Certification	\$40,700	\$43,000	\$83,700
2008	Main Roll Certification	\$37,000	\$40,200	\$77,200
2007	Main Roll Certification	\$37,000	\$39,100	\$76,100
2006	Main Roll Certification	\$37,000	\$45,700	\$82,700
2005	Main Rell Certification	\$43,500	\$39,200	\$82,700
2004	Main Roll Certification	\$43,500	\$39,200	\$82,700
2003	Main Roll Certification	\$43,500	\$39,200	\$82,700
2002	Main Roll Certification	\$43,500	\$37,800	\$81,300
2001	Main Roll Certification	\$43,500	\$37,800	\$81,300





	Attributes	
Story	Attribute	Detail
	Type	МНО
	Occupancy	Single family
	Roof Structure	Gable
	Roof Cover	Comp sh to 235#
	Heating	Forced hot air
	Stories	1.0
	Bathrooms	2

		Floor Areas		
Code	Description	Gross	Finished	Construction
MHOME	Manufactured Home	1,809	1,809	
Total		1,809	1,809	

Improvements							
Code	Year	Bldg	Length	Width	Units	Unit Type	Value
DRIVE	3000	RO1	0.00	0.00	1	π	2,000
SWL	3000	RO1	0.00	0.00	1	Π	10,500

		Land Details			
Primary Use	Land Type	Acres	Elf Frontage	Elf Depth	Asd Value
3/05/15	Residential Rural/Res T	11.5000	0.00	0.00	\$87,300
	Remaining/Wetlands	23.0300	0.00	0.00	\$4,800





DYKSTRA NETTIE L PO BOX 7168 NIKISKI, AK 99635-7168 Property ID 0

01310251

Address Document / Book Page 49245 HOLT LAMPLIGHT RD

20090082310

Acreage

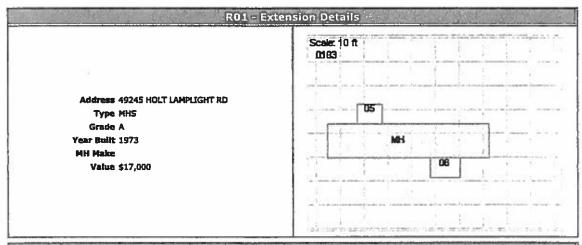
24.0000

	Owners	
Property ID	Display Name	Address
01310251	DYKSTRA NETTIE L	PO BOX 7168

Legal Description Description T7N R 11W SEC 17 Seward Meridian KN PORTION OF GOVT LOT 9 LYING WEST OF HOLT R D

		Value History		
Year	Person	Reason		
1001	rear respons	Land	Structures	Total
2021	Main Roll Certification	\$139,300	\$29,900	\$169,200
2020	Main Roll Certification	\$57,900	\$29,900	\$87,800
2019	Main Roll Certification	\$57,900	\$28,400	\$86,300
2018	Main Roll Certification	\$57,900	\$28,400	\$85,300
2017	Main Roll Certification	\$57,900	\$28,800	\$85,700
2016	Main Roll Certification	\$57,900	\$27,400	\$85,300
2015	Main Roll Certification	\$57,900	\$28,100	\$86,000
2014	Main Roll Certification	\$57,900	\$27,600	\$85,500
2013	Main Roll Certification	\$57,900	\$24,800	\$82,700
2012	Main Roll Certification	\$57,900	\$27,800	\$85,700
2011	Main Roll Certification	\$57,900	\$32,300	\$90,200
2010	Main Roll Certification	\$57,900	\$23,500	\$81,400
2009	Main Roll Certification	\$47,500	\$30,600	\$79,100
2008	Main Roll Certification	\$43,200	\$25,600	\$69,800
2007	Main Roll Certification	\$43,200	\$26,600	\$69,800
2006	Main Roll Certification	\$43,200	\$19,000	\$62,200
2005	Main Reil Certification	\$49,700	\$12,500	\$62,200
2004	Main Roll Certification	\$49,700	\$12,500	\$62,200
2003	Main Roll Certification	\$49,700	\$12,500	\$62,200
2002	Main Roll Certification	\$49,700	\$12,100	\$61,800
2001	Main Roll Certification	\$49,700	\$12,100	\$61,800





	Attributes	
Story	Altribute	Detail
Com	Type	MHS
	Occupancy	Single family
	Roof Structure	Flat or Shed
	Roof Cover	Metal
	Heating	Forced hot air
	Stories	1.0
	Bathrooms	1

		Floor Areas		
Code	Description	Gross	Finished	Construction
MHOME	Manufactured Home	924	924	
	Total	924	924	

			Impr	ovements			
Code	Year	Bldg	Length	Width	Units	Unit Type	Value
DRIVE	3000	RO1	0.00	0.00	1	Π	2,000
SWL	3000	R01	0.00	0.08	1	п	10,500
LEANTO	1983	R01	10.00	8.00	80	SF	200
LEANTO	1983	R01	12.00	8.00	96	SF	200

		Land Detai	S		
Primary Use	Land Type	Acres	Eff Frontage	Eff Depth	Asd Value
	Residential Rural/Res T	24.0000	0,00	0.00	\$139,300



352

Concluding Point about Wetlands Discount

The driving factor for value in a recreational area is access. Access is not something your system takes into account. But wetlands is a factor that can be discounted. The Parcels on Konovalof Lake that are much more difficult to access on the east side of the lake just so happen to be the Parcels that contain the wetlands. Giving a wetland discount would effectively discount for difficult access factor.

Rebuttal Evidence



← → C @ realior.com/realestateandhomes-deta@/47187-Hooligan-St_Kenai_AK_99611_M89334-97636

#

47187 Hooligan St, Kenai, AK 99611 · Est. \$201,700

1 bath • 770 sq ft • 50.62 acres lot

Property Details Schools & Neighborhood Property History Price & Tax History

Selling? Request #FEE Shakes

$\widehat{\mbox{\it phi}}$ Price & Tax History for 47187 Hooligan St

Ads by Google

Stop seeing thus ad

Property Price	Pro	perty	Prix	į
-----------------------	-----	-------	------	---

Date	Event	Price	Price/Sq Ft	Source
Today	Estimated	\$201,700	-	
10/02/2020	Sold	•	-	
03/21/2020	Listed	\$199,900	\$777	AlaskaMLS
11/01/2018	Relisted	\$250,000	\$289	AlaskaMLS
10/24/2017	Listed	\$260,000	\$289	AlaskaMLS
07/04/2013	Relisted	\$315,000	\$350	AlaskaMLS
01/23/2013	Relisted	\$315,000	\$350	AlaskaMLS
08/20/2012	Listed	\$315,000	\$350	AlaskaMLS

See Less -

Property Tax

chrome://media-app

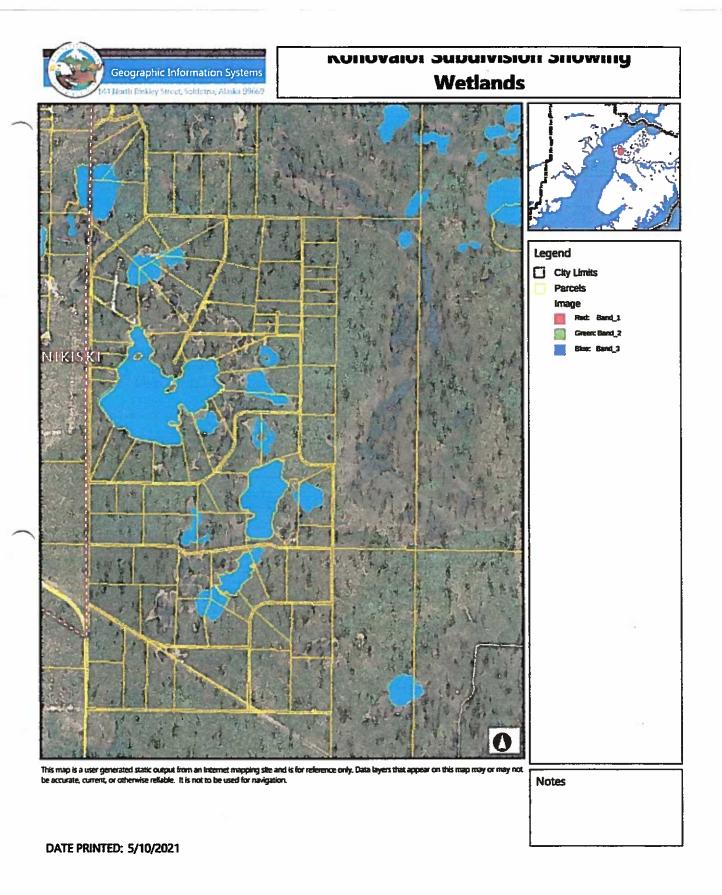
1/1

Assessing Department's Response from a Discovery Request with my hard written notes,

Alaska is a non-disclosure state but we are still tasked with using sales data reported to us. Parcel number 01732601 sold on 10/20/2020 for \$199,000. If left in the Gray Cliff/Moose Point market area the 2021 value would have been \$116,100. By moving it into the NBHD 140 the 2021 value at \$186,900, still below the sales price but within an IAAO acceptable standard.

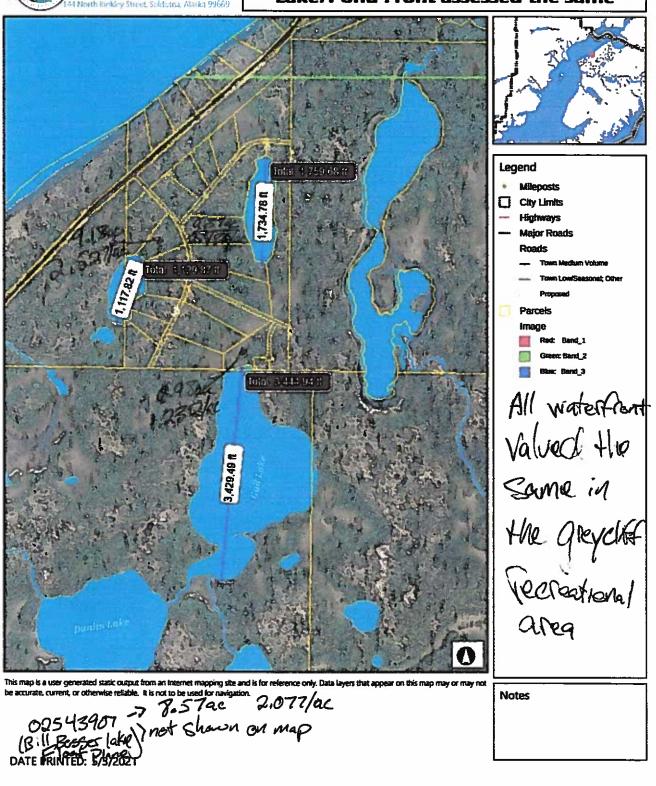
01732901 sold in 2019 for \$50,000. Leaving it in NHBD 180 it would have valued for \$14,700 for 2021, in the proper market area of 140 the 2021 value is \$36,900. Again, below the sales price but in an acceptable standard. Far some coasen this was being valued as land without water fact Resulting in this law value 02514101 sold 12/17 for \$87,000. In NHBD 180 it would have been at \$73,600 and in the proper NHBD of 115 it values at \$69,600. All Market Move cost test in leas acceptable of 115 it values at \$69,600.

01733203 sold in 2018 for \$20,000. In NHBD 180 it would have been \$16,000 and in the proper NHBD of 140 it values at \$12,000.

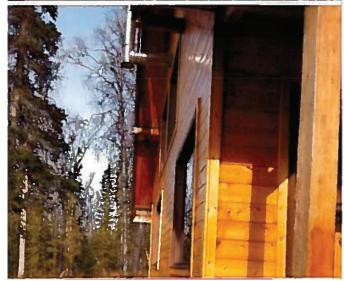


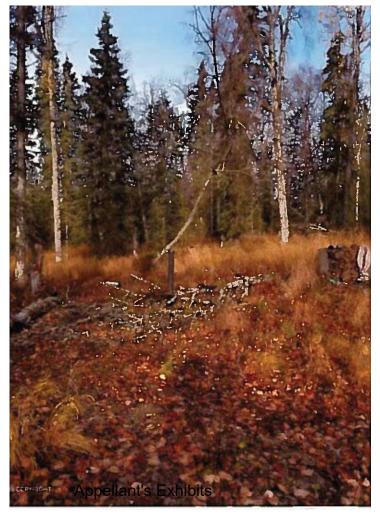


Lake/Pond Front assessed the same



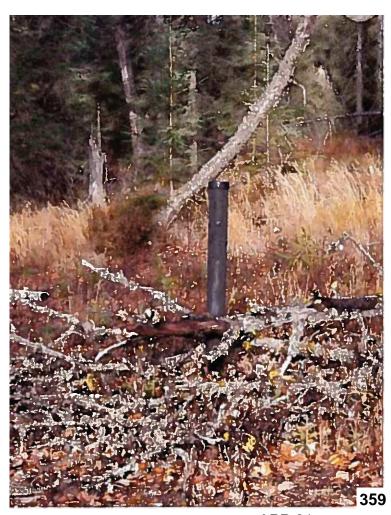






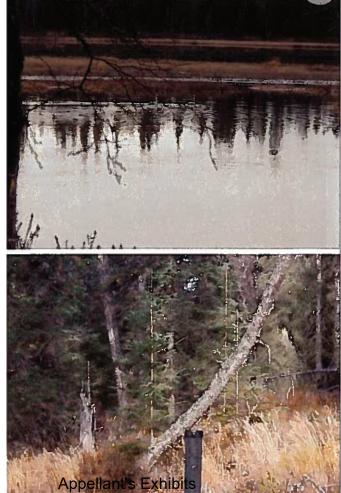






APP 81









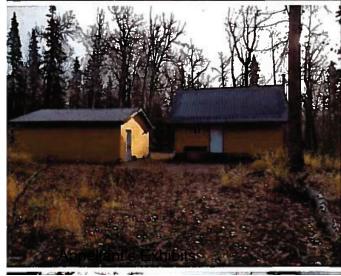


APP 82









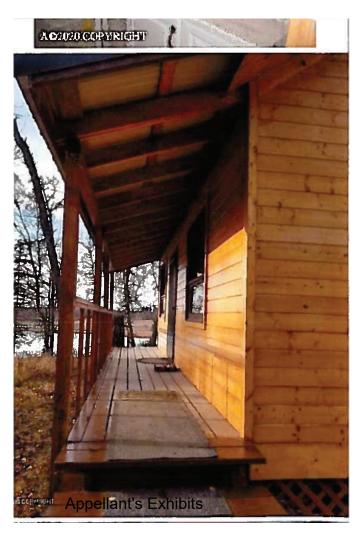




































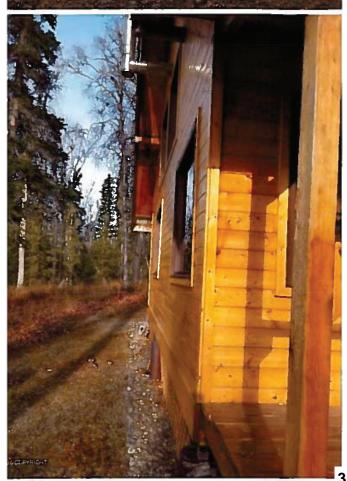






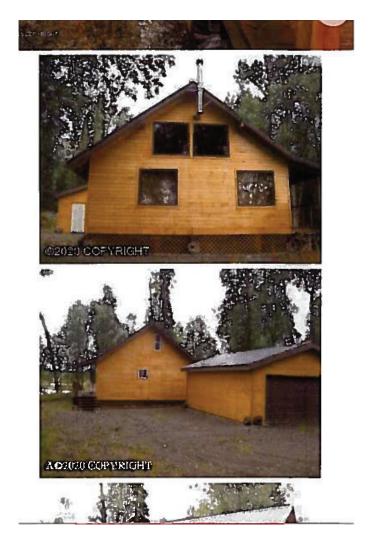




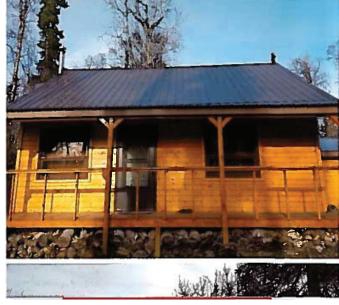


APP 86

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Appellant's Exhibits APP 87 365

ASSESSOR'S DESCRIPTION ANALYSIS AND RECOMMENDATION

APPELLANT: MOLL, CATHERINE M PARCEL NUMBER: 017-328-06

PROPERTY ADDRESS OR GENERAL Konovolof Lake Area, Nikisk, AK

LOCATION:

LEGAL DESCRIPTION: T 7N R 11W SEC 35 Seward Meridian KN 0860203

KONOVALOF LAKE SUB AMENDED TRACT 3365500

ASSESSED VALUE TOTAL: \$78,400

RAW LAND: \$65,500

SWL (Sewer, Water, Landscaping): \$

IMPROVEMENTS \$2,000 Driveway

ADDITIONS \$

OUTBUILDINGS: \$10,900 GPO

TOTAL ABOVE GRADE FLOOR AREA: Card One **0** Sq. Ft. **TOTAL FINISHED LIVING AREA:** Card One **0** Sq. Ft.

Card One, First Level Sq. Ft. Card One, Second Level Sq. Ft.

Card One, Basement Unfin. Sq. Ft. Card One, Basement Finished Sq. Ft.

LAND SIZE 44.04 Acres GARAGE Sq. Ft.

LAND USE AND GENERAL DESCRIPTION

1) Utilities

Electricity: No Gas: No Water: None Sewer: None

2) Site Improvements:

Street: Platted

3) Site Conditions

Topography: Level Drainage: Adequate

View: Good Easements: Typical for the Kenai Peninsula Borough

HIGHEST AND BEST USE: As Currently Improved **ZONING:** None

Assessor's Exhibits ASG 88

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 44.04 acre parcel located in the Konovolof Lake 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 Nikiski market area (#140), 115 sales from the last three years were analyzed. The median ratio for all of the sales is 90.00% and Coefficient of Dispersion (COD) is 18.65. All ratios are within acceptable ranges as set by International Association of Assessing Officers (IAAO).

Mean	90.96%		3.00	Excluded	0
Median	90.00%	Earliest Sale	9/6/2017	# of Sales	115
WtdMean	87.53%	Latest Sale	9/4/2020	Total AV	\$2,254,100
PRD:	1.04	Outlier Inform	nation	Total SP	\$2,575,291
PRB:	0.01	Range	1.5	Minimum %	45.45%
COD:	18.65	Lower Boundary	26.87%	Maximum %	140.81%
St.Dev	0.2120	Upper Boundary	153.48%	Min Sale Amt	\$ 3,000
COV:	23.31			Max Sale Amt	\$ 198,000

For 2021, the market area boundary for the Nikiski area was adjusted to more accurately reflect market conditions. Previously, properties in the Konovolof Lake area and in the remote areas of Ridgeway were being valued in the Gray Cliffs market area. To be fair and equitable, these boundaries were adjusted so that all of the properties in the Konovolof Lake area are in the Nikiski market area (#140), and properties in the remote Ridgeway area are in the Ridgeway market area (#115).

Parcel #017-329-01 is a qualified land sale that sold on 5/24/2019 for \$50,000 cash. The updated land value for 2021 is \$36,900, for a sales ratio of 74%. Prior to the land update this year, the assessed land value had remained the same since 2011 at \$12,800. This updated land value is still well below the 2019 purchase price, indicating that no adjustments for wetlands is necessary. This is not uncommon in recreational type properties.

Assessor's Exhibits ASG 89

Parcel #017-329-01 is an improved property that sold on 10/2/2020 for \$199,900. The updated 2021 value is \$186,900, for a sales ratio of 93.5%; the 2020 assessed value was \$112,600. No adjustments were made to this property, again showing that no adjustment for wetlands is being reflected in the market. This sale was received after the models had been set for 2021 and is being qualified as a "holdout" sale to test and validate the updated land and residential models.

Improvement Comments:

The improvements for 017-328-06 are a \$2,000 driveway, and \$10,900 for a general purpose outbuilding (GPO). The driveway was removed and will be reflected in the updated recommended value.

References

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

Assessor's Exhibits ASG 90

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 reviewed all physical characteristics of the subject property to ensure all data was accurately captured.

ASSESSOR'S RECOMMENDATION:

APPELLANT: MOLL, CATHERINE M

PARCEL NUMBER: 017-328-06

LEGAL DESCRIPTION: T 7N R 11W SEC 35 Seward Meridian KN 0860203 KONOVALOF

LAKE SUB AMENDED TRACT 3365500

TOTAL: \$76,400

BOARD ACTION:

LAND: _____ IMPROVEMENTS: ____ TOTAL: _____

SUBJECT PHOTOS





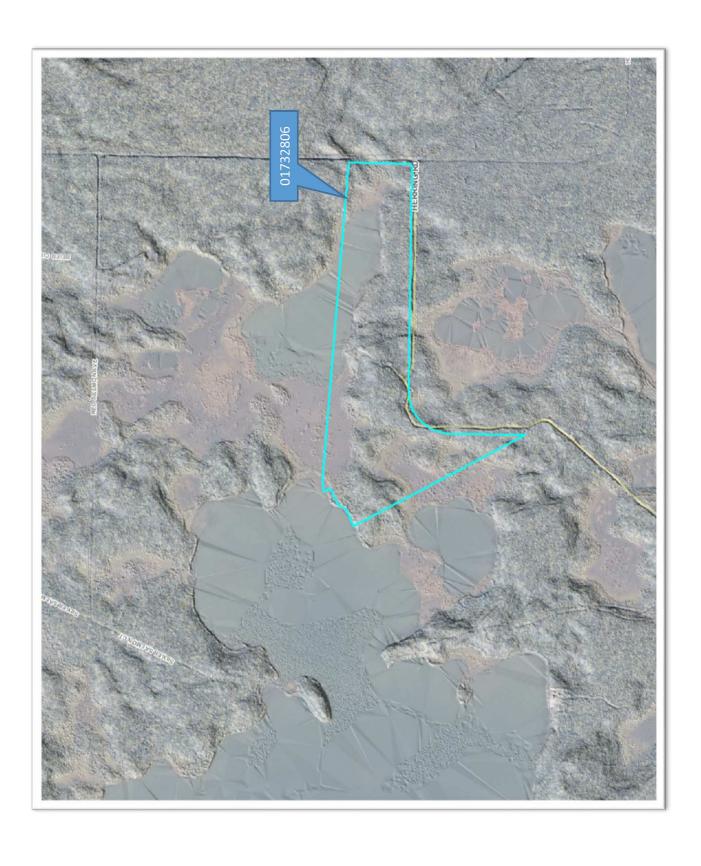
Assessor's Exhibits ASG 92

SUBJECT PHOTOS

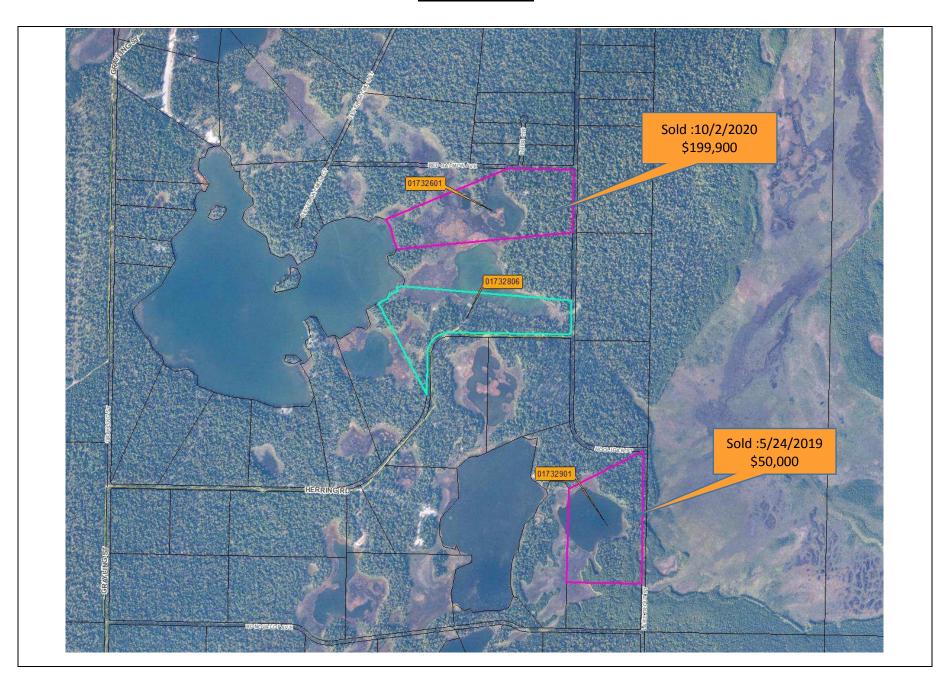


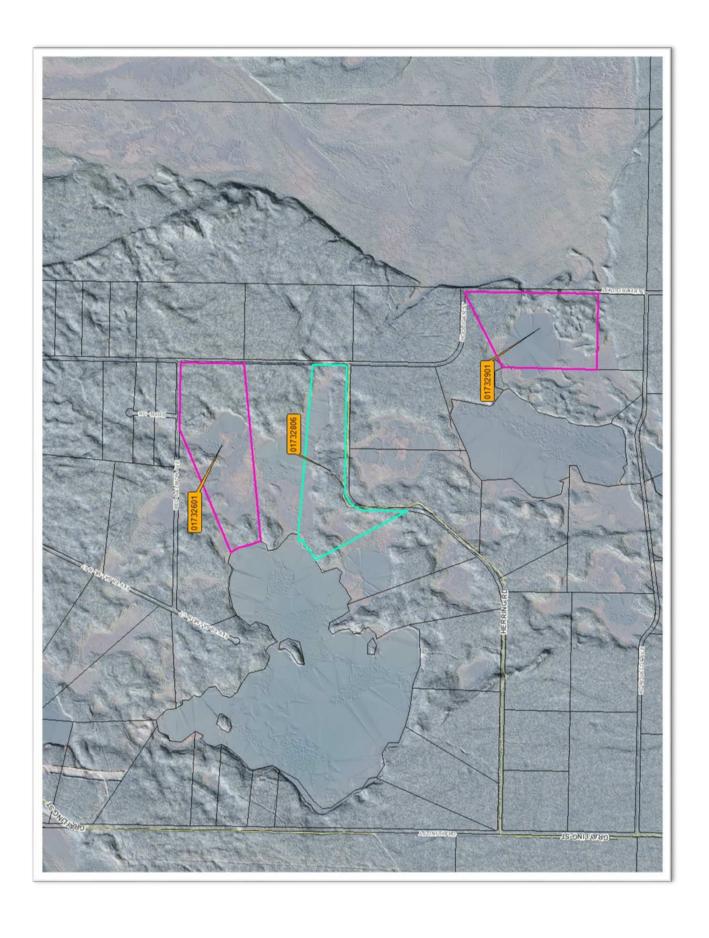
Assessor's Exhibits ASG 93





SALES MAP





KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

017-328-06

Card R01

7571

ADMINISTRATIVE INFORMATION

Keighborhood: ≥ 140 Central Peninsula - Nikiski ≥ Operty Class:

7 190 Residential Accessory Bldg

TAG:

55 - NIKISKI SN.

EXEMPTION INFORMATION

LEGAL DESCRIPTION:

T 7N R 11W SEC 35 Seward Meridian KN 0860203 KONOVALOF LAKE SUB AMENDED TRACT 33

PRIMARY OWNER ACRES: 44.04

> MOLL CATHERINE M 1011 1ST ST

KENAI, AK 99611-7205

Residential Accessory Bldg

VALUATION RECORD 2016 2017 2018 2019 2020 **Assessment Year** Worksheet 65,500 25,800 25,800 25,800 25,800 25,800 Land 11,900 13,000 12,900 Improvements 12,700 12,900 12,900 Total 37,700 38,800 38,700 38,500 38,700 78,400

LAND DATA AND CALCULATIONS

<u>Type</u>	Method	<u>Use</u>	<u>Acres</u>	<u>BaseRate</u>	<u>AdjRate</u>	ExtValue Influ	enceCode - Description	\$ or %	<u>AdjAmt</u>	<u>Value</u>
Remote/Residential M	49 User Definable Land Formul	(44.04	901	901	39,700 G	Waterfront Lake	100	39,700	65,500
						9	View Good	40	15,880	
						t	Topo Wetlands			
						0	Gas No	-15	-5,955	
						Υ	Elec No	-20	-7,940	
						V	Platted	-40	-15,880	
				ASSESSED	LAND VALU	IE (Rounded) :	:		25,805	65,500

MEMOS

Building Notes 10/16 TB NO CHANGE **Land Notes** →07/20 TB/TJ 40% WET SG 98

	LAND INFLUENCES											
Community Y N View N L G E Street Access												
Gas			CCRs		Airsti	rip		Paved	Grv Maint	Grv Unmain		
Electric			НОА		For Sa	ale		PLAT TRAIL N				
Public H20			Hwy Fnt		Ag Ri	ght			WATERFRO	NT		
Public Sewer			Easement		Othe	r		Ocean	River	Lake		
LAND TYPE	RR	#20	OTHER:		•			Pond	Dedicated	Boat Launch		
ТОРО	Ste	еер	Ravine	Othe	er Wetlands							

ORIGINAL

0 6 1/2021

Last inspected 07/06/2020 by TBTJ; Code: M; Data Entry by MIS

017-328-06

Value

0

0

0

0

0

0

0

0

0

0

0

R01

Irsn: 7571

PHYSICAL CHARACTERISTICS

Style: N/A **E**ccupancy mory Height: mished Area Attic: None

2021

TT ROOFING

Material: NONE T**₩**; NONE Framing: Std for class Pitch: Not available

FOUNDATION

Footing: N/A Walls: N/A

DORMERS

None

FLOORING

EXTERIOR COVER

INTERIOR WALLS

HEATING AND PLUMBING Primary Heat: Undefined **245**ixt.Baths: 0 0 Kit sink: 0 0 **3** Pxt.Baths: 0 0 Water Htr: 0 0 **Ext.Baths:** 0 0 Extra fix: 0 5-Fixt.Baths: 0 0 TOTAL fix: 0

01 02 RFX (Upper) (120)	Construction BaseArea floor FinArec	1
	TOTAL BASE	
	INTERIOR Frame/Siding/Roof/Dorm Loft/Cathedral Interior finish Basement finish Heating Plumbing Fireplaces/woodstoves Other (Ex.Liv, AC, Attic,) TOTAL INT	e
	EXT FEATURES Description Att Garag Att Carpo Bsmt Gara Ext Feature TOTAL GAR/EXT FEA SUB-TOTAL	rt rge es
017-328-06 R01	Quality Class/Grade GRADE ADJUSTED VALUE (rounded)	

SPECIAL FEATURES	SUMMARY OF IMPROVEMENTS
Description	Story Yr.Blt. Eff Base Adj W L Size/ Comp Pys Obs Fnc Loc % Improvement or Ht Grade Const Const Count Rate Rate Area Value Depr Depr Depr RDF Adj Comp Value
01 ATTIC 192 2.91 01 WDSTOVE 1 700.00	01 MACHINE 0.00 Avg 2014 2015 26.44 29.35 16 20 320 11,990 9 0 0 0 100 10,900
1 700.00 T	02 DRIVE 0.00 Avg 3000 3000 2,000.00 0 0 1 2,000 0 0 0 100 2,000
	TOTAL IMPROVEMENT VALUE (for this card) 12,900

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

017-328-06

Card R01 7571

ADMINISTRATIVE INFORMATION

Neighborhood: Neighborhood: Neighborhood: Neighborhood: Nikiski Neighborhood: Nikiski Neighborhood:

EXEMPTION INFORMATION

7 190 Residential Accessory Bldg

TAG:

55 - NIKISKI SN.

LEGAL DESCRIPTION:

T 7N R 11W SEC 35 Seward Meridian KN 0860203 KONOVALOF LAKE SUB AMENDED TRACT 33

PRIMARY OWNER

MOLL CATHERINE M 1011 1ST ST

KENAI, AK 99611-7205

Residential Accessory Bldg

ACRES: 44.04

VALUATION RECORD 2016 2017 2018 2019 2020 **Assessment Year** Worksheet 65,500 25,800 25,800 25,800 25,800 25,800 Land 11,900 12,900 Improvements 13,000 12,700 12,900 10,900 Total 37,700 38,800 38,700 38,500 38,700 76,400

LAND DATA AND CALCULATIONS

<u>Type</u>	<u>Method</u>	<u>Use</u>	Acres	BaseRate	<u>AdjRate</u>	ExtValue Influ	enceCode - Description	\$ or %	<u>AdjAmt</u>	<u>Value</u>
Remote/Residential M	49 User Definable Land Formul	k	44.04	901	901	39,700 G	Waterfront Lake	100	39,700	65,500
						9	View Good	40	15,880	
						t	Topo Wetlands			
						0	Gas No	-15	-5,955	
						Υ	Elec No	-20	-7,940	
						V	Platted	-40	-15,880	
				ASSESSED	LAND VALU	IE (Rounded) :	:		25,805	65,500

MEMOS

Building Notes 10/16 TB NO CHANGE **Land Notes** 07/20 TB/TJ 40% WET 100

	LAND INFLUENCES											
Community Y N View N L G E Street Access												
Gas			CCRs		Airsti	rip		Paved	Grv Maint	Grv Unmain		
Electric			НОА		For Sa	ale		PLAT	NONE			
Public H20			Hwy Fnt		Ag Ri	ght			WATERFRO	NT		
Public Sewer			Easement		Othe	r		Ocean	River	Lake		
LAND TYPE	RR	#20	OTHER:					Pond	Dedicated	Boat Launch		
торо	Ste	еер	Ravine	Othe	Other Wetlands							

RECOMMENDED

0 % /2021

017-328-06

R01

Construction BaseArea floor FinArea

Value

0



Irsn: 7571

Style: N/A & ccupancy Mory Height: inished Area Attic: None

2021

EXOOFING

Material: NONE T∰öe: NONE Framing: Std for class Pitch: Not available

FOUNDATION

Footing: N/A Walls: N/A

DORMERS

None

FLOORING

EXTERIOR COVER

INTERIOR WALLS

0 0 0 0

01	RFX (<u>Up</u> per) (120)		

Frame/Siding/Roof/Dorme INTERIOR Loft/Cathedral 0 Interior finish 0 Basement finish Heating Plumbing Fireplaces/woodstoves Other (Ex.Liv, AC, Attic, ...) 0 TOTAL INT 0 **EXT FEATURES GARAGES** Description Att Garage Att Carport 0 Bsmt Garage: 0 Ext Features 0 TOTAL GAR/EXT FEAT 0

SUB-TOTAL

Quality Class/Grade

TOTAL BASE

SPECIAL FEATURES		SUMMARY	C
017-328-06	R01		

-0		1101							G	RADE	ADJUS	TED \	/ALUE	(round	led)	0	
						SUMMA	ARY C	F IMF	PRC	VEM	ENTS						
_	lmp	rovement	Story or Ht Grade	Yr.Blt. Const	Eff Const	Count Base Rate	Adj Rate	W			Comp Value		Obs Depr			c % dj Comp	Value
)	01	MACHINE	0.00 Avg	2014	2015	26.44	29.35	16	20	320	11,990) 9	0	0	0	100	10,900
								TOTA	LIM	PROVI	EMENT V	'ALUE	(for th	nis card	1)		10.900

HEATING AND PLUMBING Primary Heat: Undefined 2 juxt.Baths: 0 0 Kit sink: 3<u>-Fi</u>xt.Baths: 0 0 Water Htr: 0 0 4 ixt.Baths: 0 0 Extra fix: 5-Fixt.Baths: 0 0 TOTAL fix:

192 2.91

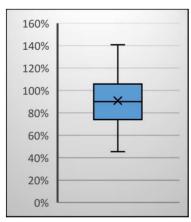
WDSTOVE 1 700.00

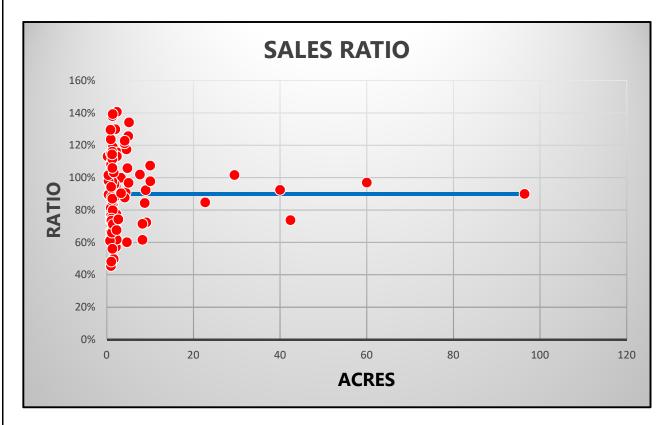
Description

ATTIC

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





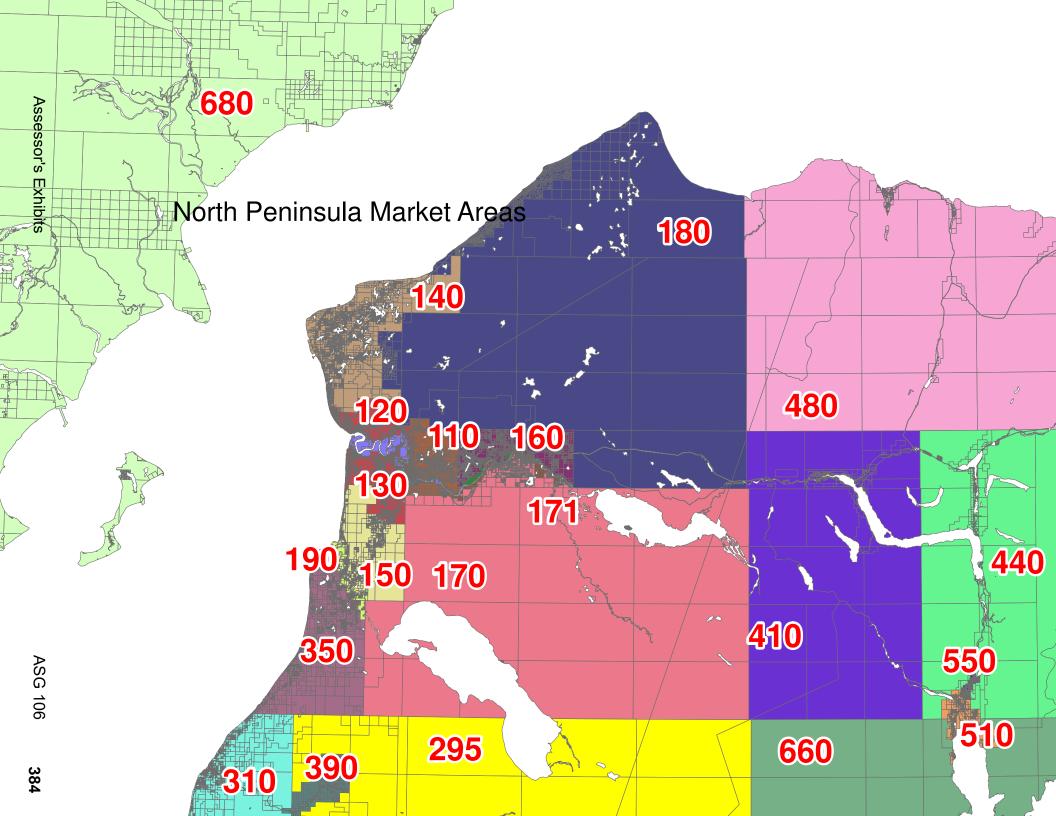


NBH	SALE DATE	PIN	ACRES	L	AND VAL	S	ALE PRICE	RATIO
140	9/24/2018	01201012	4.93	\$	53,300	\$	42,400	125.71%
140	11/8/2019	01203026	5.14	\$	22,400	\$	16,681	134.28%
140	1/23/2019	01204015	0.19	\$	3,400	\$	3,000	113.33%
140	7/8/2019	01211112	1.07	\$	7,700	\$	12,000	64.17%
140	11/1/2017	01214118	1.02		7,900	\$	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%
140 140	10/17/2018	01236038 01236039	1.48 1.96	\$	9,900 11,700	\$ \$	12,950 13,000	76.45% 90.00%
140	4/23/2018 12/29/2017	01236039	1.96	\$	9,000	\$	9,000	100.00%
140	12/19/2017	01242019	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	7/3/2018	01321612	96.42		178,400	\$	198,000	90.10%
140 140	3/18/2019 10/25/2019	01321616 01321635	2.42 2.42		13,300 13,300	\$ \$	11,500 11,500	115.65% 115.65%
140	1/8/2019	01321651	2.42	\$	6,300	\$	7,000	90.00%
140	11/27/2018	01321652	2.26	-	6,800	\$	6,000	113.33%
140	10/13/2017	01321654	2.3	\$	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	01321831	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%

NBH	SALE DATE	PIN	ACRES	L	AND VAL	SA	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		\$	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		\$	51,400	\$	52,500	97.90%
140	5/7/2019	01348016	1.26	\$ \$	9,000	\$	8,000	112.50%
140 140	10/7/2019	01350037 01351020	1.76 4.54	\$	14,800 19,400	\$ \$	15,400 16,500	96.10% 117.58%
140	5/4/2018 3/1/2019	01351020	2.27	\$	12,800	\$	17,500	73.14%
140	9/6/2017	01339000	2.27	\$	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	64.29%
140	1/9/2018	01408012	0.85	\$	8,300	\$	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%
140 140	3/16/2020 9/28/2018	01420006 01426005	9.98 1.83	\$	12,800 11,900	\$	11,900 13,500	107.56% 88.15%
140	2/3/2020	01428018	1.03		9,600	\$	11,000	87.27%
140	4/13/2020	01428018	0.96		15,300	\$	20,000	76.50%
140	2/28/2018	01431020	0.73		11,000	\$	18,000	61.11%
140	2/24/2020	01508005	0.73	\$	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	SA	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



From: Romain, Scott
To: ccmmoll5@gmail.com

Cc:Wilcox, Adeena; Blankenship, JohniSubject:017-328-06 Discovery RequestDate:Monday, April 05, 2021 4:26:06 PMAttachments:Moll Records Reg 4-5-21.pdf

image001.png

Catherine Moll

Per your request for discovery, please find attached the document with the information you requested. This includes a copy of our appraisal manual, information about the criteria used to value waterfront and view property, the differences between lakes and ponds, and ratio studies including sales data used to value your property.

If you have further questions, please give our office a call.

Scott Romain
Appraisal Manager (Acting)
Commercial Appraiser
AAAO Level III Appraiser

Certification # 283

Kenai Peninsula Borough Assessing Dept.

Phone: (907) 714-2230 Email: sromain@kpb.us



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

Assessor's Exhibits ASG 107

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

017-326-01

47187 HOOLIGAN ST 7557

Card R01

MOMINISTRATIVE INFORMATION

Neighborhood: Neighborhood: Neighborhood: Neighborhood: Nikiski Neighborhood: Nikiski Neighborhood:

1 10 Residential Dwelling - single

TAG:

55 - NIKISKI SN.

EXEMPTION INFORMATION

LEGAL DESCRIPTION:

T 7N R 11W SEC 25 Seward Meridian KN 0860203 KONOVALOF LAKE SUB AMENDED TRACT 46

PRIMARY OWNER

BAGGETT DONOVAN PO BOX 553

WESTCLIFFE, CO 81252-0553

Residential Dwelling - single

ACRES: 50.62

VALUATION RECORD 2016 2017 2018 2019 2020 **Assessment Year** Worksheet 26,700 71,300 26,700 26,700 26,700 26,700 Land 79,300 81,300 82,600 85,300 115,600 **Improvements** 85,900 Total 106,000 108,000 109,300 112,000 112,600 186,900

LAND DATA AND CALCULATIONS

<u>Type</u>	Method	<u>Use</u>	<u>Acres</u>	BaseRate	<u>AdjRate</u>	ExtValue Influ	enceCode - Description	\$ or %	<u>AdjAmt</u>	<u>Value</u>
Remote/Residential M	49 User Definable Land Formu	الا	50.62	853	853	43,200 G	Waterfront Lake	100	43,200	71,300
						9	View Good	40	17,280	
						0	Gas No	-15	-6,480	
						Υ	Elec No	-20	-8,640	
						V	Platted	-40	-17,280	
				ASSESSED	LAND VALU	IE (Rounded)			28,080	71 300

MEMOS

Building Notes

08/20 TB/TJ DET GAR INFO & R01 QUAL PER CONVO W/GR & MLS PICS

Real Estate Listing on File
AS G

LAND INFLUENCES											
Community	Υ	N	View	N	L	G	E	Street Access			
Gas			CCRs		Airst	rip		Paved	Grv Maint	Grv Unmain	
Electric			НОА		For Sale		PLAT	TRAIL	NONE		
Public H20			Hwy Fnt		Ag Ri	ght		WATERFRONT			
Public Sewer			Easement		Othe	r		Ocean River Lake			
LAND TYPE	RR	#20	OTHER:				Pond	Dedicated	Boat Launch		
ТОРО	St	еер	Ravine	Other Wetlands							

Irsn: 7557

PHYSICAL CHARACTERISTICS

Style: 1 1/2 L FRAME Occupancy Single Family Spory Height: 1.5

Minished Area 770

TTI REDOFING

Metal
Metal
Metal
Gable
Framing: Std for class

Pitch: Medium 5/12 to 8/12

FOUNDATION

Footing: Piers

Walls: Piers-no wall

DORMERS

None

FLOORING

1.0 Plywd sub Base Allowance1.5 Plywd sub Base Allowance

EXTERIOR COVER

1.0 Wood siding1.5 Wood siding

INTERIOR WALLS

1.0 Normal for Class1.5 Normal for Class

HEATING AND PLUMBING

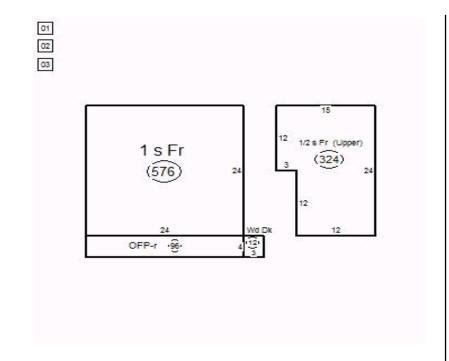
 Parmary He at: No heat

 Approximate Baths:
 0
 0
 Kit sink:
 1
 1
 1

 3-Eixt.Baths:
 1
 3
 Water Htr:
 1
 1

 4-Ext.Baths:
 0
 0
 Extra fix:
 0

 5-Fixt.Baths:
 0
 0
 TOTAL fix:
 5



017-326-01 R01

Construction BaseArea floor FinArea Value Wood Frame 576 1.0 576 59,140 Wood Frame 324 1.5 194 5,630

R01

017-326-01

	TOTAL BASE	64,770
INTERIOR	Frame/Siding/Roof/Dorme	600
	Loft/Cathedral	0
	Interior finish	7,210
	Basement finish	0
	Heating	-3,620
	Plumbing	3,930
	Fireplaces/woodstoves	1,250
	Other (Ex.Liv, AC, Attic,)	0
	TOTAL INT	9,370

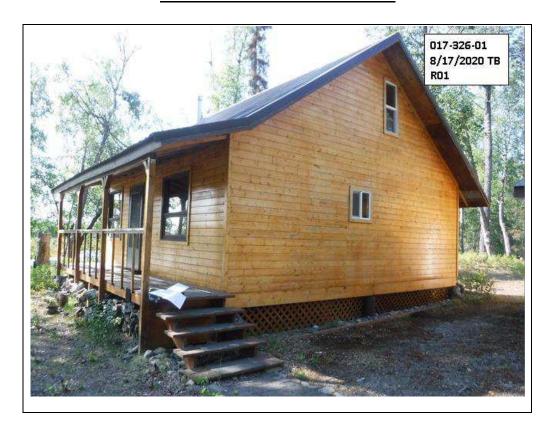
EXT FEATURES		GARAGES	
Description		Att Garage	0
1 WDDK	380	Att Carport	0
2 OFP-R	3,560	Bsmt Garage:	0
		Ext Features	3 940

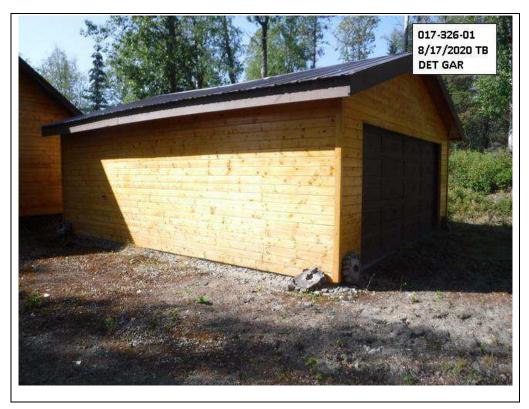
TOTAL GAR/EXT FEAT 3,940
SUB-TOTAL 78,080
Quality Class/Grad(Avg+ 1.05

GRADE ADJUSTED VALUE (rounded) 81,980

Story Yr.Blt. rovement or Ht Grade Consi	Eff Base	e Adi v	۸/ I	Size/ Comp	Pvs Obs	Fr. o		
01111 0011	Const Couri Rate	e Rate	٧ L		Pys Obs Depr Depr	Fnc Depr F	Loc % RDF Adj Comp	Value
DRIVE 0.00 Avg 3000 DETGAR 0.00 F 2000	2,000.00 7 2010 29.39	32.06 20 0.00 0	0 24	1 2,000 480 15,390 1 10,500	0 0 18 0 0 0	0 0 0	0 100 0 100 0 100 0 100 0 100	90,500 2,000 12,600 10,500 115.600
	DWELL 1.5 Avg+ 2004 DRIVE 0.00 Avg 3000 DETGAR 0.00 F 2000	DWELL 1.5 Avg+ 2004 2012 0.00 DRIVE 0.00 Avg 3000 3000 2,000.00 DETGAR 0.00 F 2007 2010 29.39	DWELL 1.5 Avg+ 2004 2012 0.00 0.00 0 DRIVE 0.00 Avg 3000 3000 2,000.00 2,000.00 0 DETGAR 0.00 F 2007 2010 29,39 32.06 20 SWL 0.00 Avg 3000 3000 0.00 0.00 0.00	DWELL 1.5 Avg+ 2004 2012 0.00 0.00 0 0 0 DRIVE 0.00 Avg 3000 3000 2,000.00 2,000.00 0 0 0 DETGAR 0.00 F 2007 2010 29.39 32.06 20 24 SWL 0.00 Avg 3000 3000 0.00 0.00 0 0 0	DWELL 1.5 Avg+ 2004 2012 0.00 0.00 0 0 0 81,980 DRIVE 0.00 Avg 3000 3000 2,000.00 2,000.00 0 0 0 1 2,000 DETGAR 0.00 F 2007 2010 29.39 32.06 20 24 480 15,390 SWL 0.00 Avg 3000 3000 0.00 0.00 0 0 0 1 10,500	DWELL 1.5 Avg+ 2004 2012 0.00 0.00 0 0 0 81,980 8 0 DRIVE 0.00 Avg 3000 3000 2,000.00 2,000.00 0 0 1 2,000 0 0 DETGAR 0.00 F 2007 2010 29.39 32.06 20 24 480 15,390 18 0 SWL 0.00 Avg 3000 3000 0.00 0.00 0 0 1 10,500 0 0	DWELL 1.5 Avg+ 2004 2012 0.00 0.00 0 0 0 81,980 8 0 0 DRIVE 0.00 Avg 3000 3000 2,000.00 2,000.00 0 0 1 2,000 0 0 0 DETGAR 0.00 F 2007 2010 29.39 32.06 20 24 480 15,390 18 0 0	DWELL 1.5 Avg+ 2004 2012 0.00 0.00 0 0 0 81,980 8 0 0 100 120 100 DRIVE 0.00 Avg 3000 3000 2,000.00 2,000.00 0 0 1 2,000 0

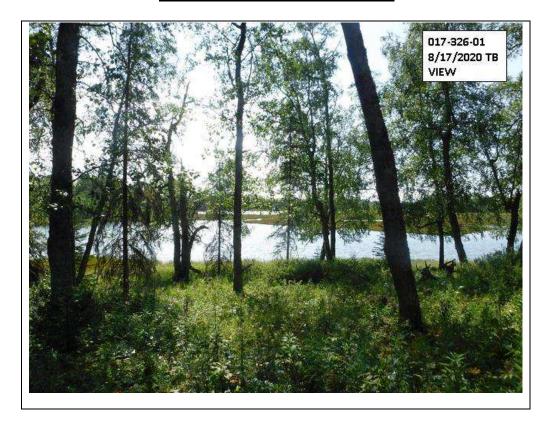
COMPARABLE PHOTOS





Assessor's Exhibits ASG 110

COMPARABLE PHOTOS



Residential Public Printout

Address: 47187 Hooligan Street

Nikiski/North Kenai 99611

Area: 300 - North Kenai **Grid #:** N/A | N/A

Legal: Konovalof Lake Amended Tr 46

Directions: In Kenai Take Marathon Rd. L on Escape Route, At first curve(approx 4.8 mi)Take trail on R, Stay on main trail to 90 degree turn to R. Follow trail staying to L until T. L

Baths: 1

Taxes: \$ for

at T. 2000 ft next RD go L.

Price: \$199,900 **Zoning:** UNZ - Not Zoned

SqFt-Res: 900 Bedrooms: 1

Garage #: 2 | SqFt: 480 - Detached

Carport #: 0 - None Year Built: 2004 | Updated: | Remodeled:

SqFt-Lot: 2,205,007.2 | **Acres:** 50.62 |

 Water:
 Private; Well
 Fuel:
 Wood

 Sewer:
 Septic Tank
 Heat:
 Stove

 Access:
 Dirt; Floatplane;
 Topography:
 Gently Rolling; Level

Trail View: Lake

Waterfront: Frontage:Lakefront|Access Near: Lake

Waterfront Name: Dot Lake

Tax ID: 01732601

Schools: Elementary: BTV-Undiscl by LL
Middle: BTV-Undiscl by LL

High: BTV-Undiscl by LL

Listing # 20-3801 Status: Active



Construction Status: Existing Structure Construction Type: Wood Frame - 2x6

Basement Status: Builder Name:

Residential Type: Recreational/Cabin; Single Family Res

Exterior Finish: Wood

Roof: Metal

Foreclosure/Bank Own: No

EM Minimum Deposit: \$2,000 Cash Req to Assume

New Finance Terms: AHFC; Cash; Conventional; Other - See Remarks

Energy Rating:

Floor Style: Cabin

Dining Room: Area; Breakfast Nook/Bar

Docs AvI for Review: Docs Posted on MLS; Prop Discl Available

LvI Living Dining Kitchen Beds Master Great Family Utility Extra Full Bath ½ Bath ¾ Bath

Interior Features: CO Detector(s); Disposal; Electric; Family Room; Range/Oven; Smoke Detector(s); Vaulted Ceiling; Washr&/Or Dryer Hkup; Water Purification; Window Coverings; Wood Stove;

Additional Features: Private Yard; Airplane Access; Deck/Patio; Fire Pit; Garage Door Opener; Generator; Horse Property; Landscaping; Trailside; View; Waterfront; Waterfront Access; SBOS Regd-See Rmrks

Public Remarks: Sequestered out of sight, enjoy this lakeside 900 sf cabin's natural surroundings while gathered around the firepit listening to loons calling on Dot Lake. Walk into an amazingly well-crafted interior of granite countertops, burlwood adornments, a warm cozy wood stove and all the amenities needed for a happy quiet life on your own private lake. At the end of day, mosey upstairs to a generous loft

DOM: 38 Pend:

Sold Date:

Listing Office: Mossy Oak Properties of Alaska Kenai





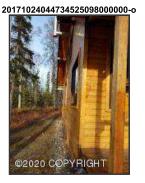
Provided as a courtesy of Jeri Ann Strand Ward & Associates Realty Office - 907-242-3442 Direct -

Direct -Cell - 907-350-4378 strands@gci.net

All information is deemed reliable, but is not guaranteed. Interested parties are advised to independently verify all information contained herein. © 2020 MLS and FBS. Prepared by Jeri Ann Strand on Tuesday, April 28, 2020 12:04 PM. The information on this sheet has been made available by the MLS and may not be the listing of the provider. The listing content relating to real estate for sale on this web site comes in part from the IDX Program of Alaska Multiple Listing Service, Inc. (AK MLS). Real setate listings held by brokerage firms other than the site owner are marked with the AK MLS logo and information about them includes the name of the listing brokerage. All information is deemed reliable but is not guaranteed and should be independently verified for accuracy. Site contains live data.







Hooligan Street





Hooligan front





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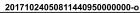


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bath

















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KENAI PENINSULA BOROUGH BOARD OF EQUALIZATION

In the Matter of the 2021)	
Real Property Assessment Appeal by)	Parcel ID No. 01732806
CATHERINE M. MOLL)	
)	

KENAI PENINSULA BOROUGH ASSESSOR'S RESPONSE TO APPELLANT'S THIRD DISCOVERY REQUEST

The Kenai Peninsula Borough Assessing Department ("Assessing Department") by and through its attorney, Sean Kelley, hereby responds to Appellant's Third Discovery Request as follows:

General objection: the Appellant's discovery request does not comply with borough code KPB 5.12.055(A) in that they were not served on the Assessing Department by fax, in person, or mail delivery. Without waiving the objection, the Assessing Department in good faith serves this response by email and by delivering a paper copy to the Appellant.

April 14, 2021 Discovery Request "Third Discovery Request" requesting:

Requests for Production

Request for Production No. 9: I am requesting a map displaying the location of the Nikiski market area in 2019/2020, before Konovolof Lake Subdivision was moved from the Grey Cliffs Moose Pt neighborhood.

Response: See attached map labeled "KPB (Moll 01732806)_0001" and narrative regarding market area boundaries labeled "KPB (Moll 01732806) 0002".

KPB Discovery Response (Moll 01732806)

Page 1 of 4

Request for Production No. 10: I am looking for an explanation of how my land was valued all information I have so far does not explain how determinations are made on property types, methods used, base rates, adjusted rates. If there is a manual that explains this I want this

Response: Objection, vague and overbroad and precise methodology falls within the Assessor's discretion per *Hoblit v. Greater Anchorage Area Borough*, 473 P.2d 630, 632 (Alaska 1970). Notwithstanding and without waiving the objection, the Appellant was given the formula, all applicable influences, and other information needed to determine the land type applicable to Appellant's property under appeal. The Kenai Peninsula Borough appraisers are certified in mass appraisal methods and best practices. The burden of proof is on the Appellant to show that the assessed value for the property is unequal, excessive, improper or undervalued. Per state law, the burden is on the Appellant to prove facts at hearing. It is not enough "merely to argue that the valuation was inadequate or demand justification from the taxing authority." *Cool Homes, Inc. v. Fairbanks North Star Borough*, 860 P.2d 1248, 1263 (Alaska 1993). That said, two primary driving factors of value are sales data and the influences specific to the particular parcel under appeal. The Appellant has been provided all the information that is used to determine value.

April 20, 2021 call seeking addition responses and/or clarification

In addition, on April 20, 2021, the Appellant called undersigned counsel seeing clarification regarding response to her prior discovery requests. The Appellant's request for clarification are presented as interrogatories, for efficiency purposes, and responded to as follows¹:

KPB Discovery Response (Moll 01732806)

Page 2 of 4

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¹ Undersigned counsel has but the clarifying questions in the form of interrogatories for convenience purposes.

Interrogatory No. 7: What sales data was used for changing market area.

Response: See attached narrative regarding market area boundaries labeled "KPB (Moll 01732806) 0002".

Interrogatory No. 8: Where can the appellant find definitions for property types – such as primary site – the types are identified in the field manual but not defined.

Response: Objection, vague and overbroad and precise methodology falls within the Assessor's discretion per *Hoblit v. Greater Anchorage Area Borough*, 473 P.2d 630, 632 (Alaska 1970). The burden of proof is on the Appellant to show that the assessed value for the property is unequal, excessive, improper or undervalued. Per state law, the burden is on the Appellant to prove facts at hearing. Notwithstanding and without waiving the objection, Primary Site is a place holder land type name that is used in the Assessing Department's CAMA system for land values of parcels located in Market Areas that have not yet be updated to include current valuation methodology. As the Assessing Department moves through those area that label is removed and replaced with the updated land type. The Assessing Department has several different land types used within the KPB, such as residential, industrial, wetlands, farm or agricultural land. In the Appellant's area adjustments were not made for wetlands because available sales data did not warrant any further adjustments. For example, and as provided to the Appellant on previous occasions, parcel 01732601 is a sale in the Appellant's market area that had no wetlands adjustment and the assessed value was still below the sale price.

Interrogatory No. 9: What is the definition for unequal or excessive or improper valuation.

Response: See attached document labeled "KPB (Moll 01732806)_0003" which appears to have been created by the Alaska Department of Commerce, Community, and Economic Development.

KPB Discovery Response (Moll 01732806)

Assessor's Exhibits ASG 123

Dated this 23rd of April, 2021.

/s/ Sean Kelley

Sean Kelley, Deputy Borough Attorney Kenai Peninsula Borough on behalf of the Assessing Department

Certificate of Service

I hereby certify that on 4/23/21 a true and correct copy of the foregoing was served via email on the following parties:

The Appellant, Catherine (Moll) Felt at ccmmoll5@gmail.com

I further hereby certify that a true and correct copy of the foregoing was addressed and placed in outgoing first class U.S. Mail for deliver to:

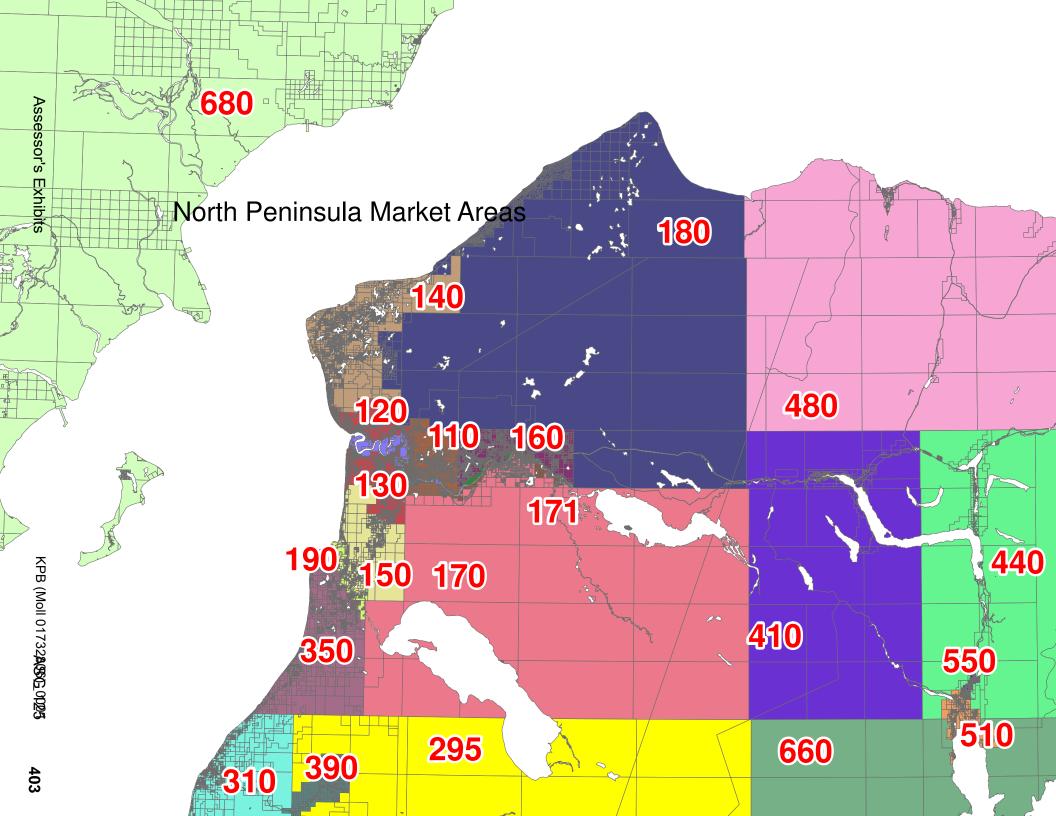
Catherine (Moll) Felt 101 First St. Kenai, AK 99611

/s/ Sean Kelley
Sean Kelley

KPB Discovery Response (Moll 01732806)

Page 4 of 4

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Determining market area boundaries:

History: previous market area boundaries usually based on tax book and page. There were exceptions but generally, this would determine the previous outlines. Challenges with this approach include opposite sides of a main thoroughfare being valued differently, case in point: Tote Road. Previously the south side of Tote Road was in one market area while the north side was in a different market area, despite both being accessed from the same road.

Starting in 2015, the Kenai Peninsula Borough (KPB) implemented the current methodology of valuing raw land, which uses sales data, realtor input, land influences and boundary lines to stratify like-kind properties.

Examples of implementation include but are not limited to:

Seward/Bear Creek

Anchor Point/Tall Tree Road

Kenai/City Limits (One side of River vs other)

Soldotna & Homer/City Limits

River properties/Sterling vs Funny River

Tote Road (illustrated above)

2021 Market area update included moving properties previous categorized in the Gray Cliff and Moose Point (NBHD 180) areas of the KPB to fit their actual market area as defined by sales. Select parcel were moved out of NBHD 180 and combined with existing market areas in Nikiski (NBHD 140) and Ridgeway (NBHD 115) and included areas of Konovalof Lake and Strawberry Road.

Alaska is a non-disclosure state but we are still tasked with using sales data reported to us. Parcel number 01726001 sold on 10/20/2020 for \$199,000. If left in the Gray Cliff/Moose Point market area the 2021 value would have been \$116,100. By moving it into the NBHD 140 the 2021 value at \$186,900, still below the sales price but within an IAAO acceptable standard.

01732901 sold in 2019 for \$50,000. Leaving it in NHBD 180 it would have valued for \$12,800 for 2021, in the proper market area of 140 the 2021 value is \$36,900. Again, below the sales price but in an acceptable standard.

02514101 sold 12/17 for \$87,000. In NHBD 180 it would have been at \$64,000 in the proper NHBD of 115 it values at \$69,600.

01733203 sold in 2018 for \$20,000. In NHBD 180 it would have been \$13,900 and in the proper NHBD of 140 it values at \$12,000.

Assessor's Exhibits KPB (Moll 01732 ASS G 00202



Unequal, Excessive, Improper

The interpretation of meaning from the court decisions:

EXCESSIVE – To show that an assessment is excessive, an appellant must show that the assessment is more than just overvalued. It must be shown that the assessment is grossly disproportionate when compared to other assessments (or, it can be shown that there is an intentional or fraudulent purpose to place an excessive valuation on the property.)

<u>UNEQUAL</u> – To show that an assessment is unequal, the appellant must show that there are other properties in the same class as the property being appealed and that there is no basis that would justify different valuations of the property.

<u>IMPROPER</u> – To show that an assessment is improper, it must be shown that the assessor used an improper method of valuation, which amounts to fraud or a clear adoption of a wrong principle of valuation.

<u>UNDERVALUED</u> – Rare, but yes it does happen from time to time.

ALASKA DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

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Assessor's Exhibits KPB (Moll 01732 ACC) 0027

KENAI PENINSULA BOROUGH BOARD OF EQUALIZATION

In the Matter of the 2021)	
Real Property Assessment Appeal by)	Parcel ID No. 01732806
CATHERINE M. MOLL)	
)	

KENAI PENINSULA BOROUGH ASSESSOR'S RESPONSE TO APPELLANT'S DISCOVERY REQUESTS

The Kenai Peninsula Borough Assessing Department ("Assessing Department") by and through its attorney, Sean Kelley, hereby responds to Appellant's First & Second Discovery Requests.

The Appellant did not specifically enumerate her discovery requests and did not separate the requests between requests for production and interrogatories. The requests have been separated and numbered for clarity and convenience purposes. Requests that contained discrete subparts have been separated because they are in fact a separate request that must be counted against total number of allowable requests per KPB 5.12.055(A).

General objection: the Appellant's discovery request does not comply with borough code KPB 5.12.055(A) in that they were not served on the Assessing Department by fax, in person, or mail delivery. Due to the fact that the discovery requests were served by email this response is being sent via email and first class mail. The Assessing Department hereby responds as follows:

Requests for Production

Request for Production No. 1: I am requesting a copy (electronic copy is fine via email) of the assessing manual/handbook, or whichever document that details the criteria and methods the assessor uses to assess property values.

Response to Discovery Requests PIN 173-32-806

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Response: The Assessing Department's field manual was provided electronically to Appellant on April 5, 2021.

Request for Production No. 2: I am requesting the criteria the assessor uses to value waterfront property.

Response: Information responsive to this request is contained in the field manual provided to the Appellant on April 5, 2021.

Request for Production No. 3: I am requesting the criteria the assessor uses to value view property.

Response: Information responsive to this request is contained in the field manual provided to the Appellant on April 5, 2021.

Request for Production No. 4: I would like the Summary of Assessment Data concerning my parcel (01732806).

Response: The property record card and any other information responsive to this request was provided to the Appellant on April 5, 2021.

Request for Production No. 5: I would like any documents/papers that detail the criteria of how property "Type" (example primary site, remote/residential, remaining/wetlands) is determined.

Response: Objection, vague and overbroad and precise methodology falls within the Assessor's discretion per *Hoblit v. Greater Anchorage Area Borough*, 473 P.2d 630, 632 (Alaska

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1970). Notwithstanding and without waiving the objection, the Appellant was given the formula, all applicable influences, and other information needed to determine the land type applicable to Appellant's property under appeal.

Request for Production No. 6: I would like any documents/papers that detail the criteria of how the "method" used (example: user override site value, user definable land formula) is determined.

Response: Objection, vague and overbroad and precise methodology falls within the Assessor's discretion per *Hoblit v. Greater Anchorage Area Borough*, 473 P.2d 630, 632 (Alaska 1970). Notwithstanding and without waiving the objection, the Appellant was given the formula, all applicable influences, sales data, and all other pertinent information needed to determine value.

Request for Production No. 7: Please provide document/papers on how my base rate was calculated/determined.

Response: Objection, vague and overbroad and precise methodology falls within the Assessor's discretion per *Hoblit v. Greater Anchorage Area Borough*, 473 P.2d 630, 632 (Alaska 1970). Objection, the Appellant seeks information that is proprietary information of a third party. Notwithstanding and without waiving objections, the Appellant was given the formula, all applicable influences, sales data, and all other pertinent information used to determine a base land rate for the parcel subject of this appeal.

Request for Production No. 8: Please provide any data used to support moving the Konovolof Lake Subdivision to a different neighborhood/market area.

Response to Discovery Requests PIN 173-32-806

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Response: Objection, vague and overbroad and precise methodology falls within the Assessor's discretion per *Hoblit v. Greater Anchorage Area Borough*, 473 P.2d 630, 632 (Alaska 1970). Notwithstanding and without waiving the objection, generally speaking sales data, court cases, Board of Equalization cases, pertinent geographic information, and other relevant factors are used to determine or differentiate between neighborhood/market areas with sales data being a primary factor used.

Interrogatories

Interrogatory No. 1: I am requesting the definition of lake and definition of pond.

Response: Information responsive to this request is contained in the field manual provided to the Appellant on April 5, 2021.

Interrogatory No. 2: What is the criteria the assessor uses to differentiate between a lake and a pond.

Response: Information responsive to this request is contained in the field manual provided to the Appellant on April 5, 2021.

Interrogatory No. 3: How does the property type effect value.

Response: Objection, vague and overbroad and precise methodology falls within the Assessor's discretion per *Hoblit v. Greater Anchorage Area Borough*, 473 P.2d 630, 632 (Alaska 1970). Notwithstanding and without waiving the objection, numerous factors affect value. The Appellant was previously given the formula, all applicable influences, sales data, and all other pertinent information used to determine her value.

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Interrogatory No. 4: How does the "method" used effect value.

Response: Objection, vague and overbroad and precise methodology falls within the Assessor's discretion per *Hoblit v. Greater Anchorage Area Borough*, 473 P.2d 630, 632 (Alaska 1970). Notwithstanding and without waiving the objection, numerous factors affect value. Sales data is a primary driver and a key factor. The Appellant was previously given the formula, all applicable influences, sales data, and all other pertinent information used to determine her value.

Interrogatory No. 5: Who made the decision Konovolof Lake Subdivision to a different neighborhood/market area.

Response: Objection, relevance and invades/falls within the Assessor's discretion per *Hoblit v. Greater Anchorage Area Borough*, 473 P.2d 630, 632 (Alaska 1970). The Borough made the decision to move Konovolof Lake Subdivision to a different neighborhood/market area.

Interrogatory No. 6: Why was the Konovolof Lake Subdivision moved to a different neighborhood/market area.

Response: Objection, relevance and invades/falls within the Assessor's discretion per *Hoblit v. Greater Anchorage Area Borough*, 473 P.2d 630, 632 (Alaska 1970). The Borough made the decision to move Konovolof Lake Subdivision to a different neighborhood/market area based on sales data and other pertinent information.

Dated this 16th of April, 2021.

/s/ Sean Kelley

Sean Kelley, Deputy Borough Attorney Kenai Peninsula Borough on behalf of the Assessing Department

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Certificate of Service

I hereby certify that on 4/16/21 a true and correct copy of the foregoing was served via email on the following parties:

The Appellant, Catherine (Moll) Felt at ccmmoll5@gmail.com

I further hereby certify that a true and correct copy of the foregoing was addressed and placed in outgoing first class U.S. Mail for delivery to:

Catherine (Moll) Felt 101 First St. Kenai, AK 99611

<u>/s/ Sean Kelley</u> Sean Kelley

Response to Discovery Requests PIN 173-32-806

Assessor's Exhibits ASG 133

Determining market area boundaries:

History: previous market area boundaries usually based on tax book and page. There were exceptions but generally, this would determine the previous outlines. Challenges with approach this include opposite sides of a main thoroughfare being valued differently, case in point: Tote Road. Previously the south side of Tote Road was in one market area while the north side was in a different market area, despite both being accessed from the same road.

Starting in 2015, the Kenai Peninsula Borough (KPB) implemented the current methodology of valuing raw land, which uses sales data, realtor input, land influences and boundary lines to stratify like-kind properties.

Examples of implementation include but are not limited to:

Seward/Bear Creek

Anchor Point/Tall Tree Road

Kenai/City Limits (One side of River vs other)

Soldotna & Homer/City Limits

River properties/Sterling vs Funny River

Tote Road (illustrated above)

2021 Market area update included moving properties previous categorized in the Gray Cliff and Moose Point (NBHD 180) areas of the KPB to fit their actual market area as defined by sales. Select parcel were moved out of NBHD 180 and combined with existing market areas in Nikiski (NBHD 140) and Ridgeway (NBHD 115) and included areas of Konovalof Lake and Strawberry Road.

Alaska is a non-disclosure state but we are still tasked with using sales data reported to us. Parcel number 01732601 sold on 10/20/2020 for \$199,000. If left in the Gray Cliff/Moose Point market area the 2021 value would have been \$116,100. By moving it into the NBHD 140 the 2021 value at \$186,900, still below the sales price but within an IAAO acceptable standard.

01732901 sold in 2019 for \$50,000. Leaving it in NHBD 180 it would have valued for \$14,700 for 2021, in the proper market area of 140 the 2021 value is \$36,900. Again, below the sales price but in an acceptable standard.

02514101 sold 12/17 for \$87,000. In NHBD 180 it would have been at \$73,600 and in the proper NHBD of 115 it values at \$69,600.

01733203 sold in 2018 for \$20,000. In NHBD 180 it would have been \$16,000 and in the proper NHBD of 140 it values at \$12,000.

Primary Site is a place holder land type name that is used in our CAMA system for land values of parcels located in Market Areas that have not yet be updated to the new mythology. As the department moves through those area that label is removed and replaced with the updated land type.

Assessor's Exhibits ASG 134



Unequal, Excessive, Improper

The interpretation of meaning from the court decisions:

EXCESSIVE – To show that an assessment is excessive, an appellant must show that the assessment is more than just overvalued. It must be shown that the assessment is grossly disproportionate when compared to other assessments (or, it can be shown that there is an intentional or fraudulent purpose to place an excessive valuation on the property.)

<u>UNEQUAL</u> — To show that an assessment is unequal, the appellant must show that there are other properties in the same class as the property being appealed and that there is no basis that would justify different valuations of the property.

<u>IMPROPER</u> – To show that an assessment is improper, it must be shown that the assessor used an improper method of valuation, which amounts to fraud or a clear adoption of a wrong principle of valuation.

UNDERVALUED - Rare, but yes it does happen from time to time.

ALASKA DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

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POLICIES AND PROCEDURES

Assessor's Exhibits ASG 136

APPRAISER PREPARATION AND FIELD INSPECTION PROCEDURES

I. PREPARATION:

- A. Keep your field inspection box prepared at all times. It should include at least the following equipment provided by the borough:
 - 1. KPB Assessing car signs (2)
 - 2. Tape measures (100 ft.)
 - 3. Camera w/case.
 - 4. Cell phone w/case.
 - 5. Pepper spray w/holster, optional.
 - 6. Clipboard w/inspection sheets for the days inspections (wet and dry)
 - 7. Door-hangers, business cards, clip-on government ID card
 - 8. Miscellaneous Equipment: calculator, colored pen(s), mechanical pencil(s), extra lead (HB), erasers, tablet, notepad, post-its, angle finder, gps, etc.
- B. Before leaving for your daily inspections, prepare the following:
 - 1. Assessor map field book(s) to be inspected
 - 2. Property record files to be inspected
 - 3. Appropriate area maps (blue-lines, GIS, atlas, etc.)
 - 4. Plan and layout an inspection-route and arrange files in a way to avoid excessive driving and backtracking. Make your inspection- route an easy flow pattern by possibly working the right side of each highway, road or subdivision street as you work your way through the inspection area. If you prefer the left side, that's fine, although it's often difficult crossing lanes on a busy highway.
 - 5. Sign out at the office identifying the assigned area you are inspecting each day.

II. ARRIVAL AT PROPERTY:

- A. Signs (i.e., keep out; no trespassing; no government agents; trespassers will be eaten, etc.)
 - 1. Continue into property.
 - 2. The assessor or assessor's agent is authorized under AS 29.45.130(b) to enter all property within the borough for independent investigation during reasonable hours. There may be special circumstances when prior notice is recommended.

B. Closed or Locked Gates:

- 1. <u>Closed</u> If a gate is closed but unlocked, open the gate and drive through closing the gate behind you. Following your inspection, close the gate again when leaving the property.
- Locked If a gate is locked use your best judgment. Here are a few guidelines:
- a. Look up the owner's name, get their phone number and call them. Explain your purpose in calling and ask they open the gate or request permission to walk into the property and conduct your inspection. You may have to schedule an appointment the following day.
- b. If there is no phone number or no one answers, use your own discretion. You may: 1) walk into the property alone if comfortable; 2) call another appraiser or supervisor in your area to accompany you; 3) flag that file and give it to your supervisor that evening. An appointment will be scheduled later.
- C. Arrival at residence or place of business to inspect:
 - 1. Go directly to the front door or apparent entrance used by the occupant(s). Ring the doorbell or knock firmly.
 - 2. If property is under construction, notify workers you are there and ask for the owner of record.
 - 3. Properly identify yourself and state your business.
 - a. Have your government ID attached to your outer garment in a visible location.
 - b. Present your business card and introduce yourself as a real estate appraiser or appraisal technician for the Kenai Peninsula Borough.
 - c. Give a short, factual statement for your purpose in calling and close with a request to inspect the property to insure the property owner's record is complete and accurate.

III. PROPERTY INSPECTION:

- A. Request and accept offers for interior inspections of a residence or building but do not enter unless the owner/occupant clearly indicates their approval.
 - 1. Only enter a house if there is an adult present. **Never enter a property when only minors are present.**
 - 2. Once inside the house or building, conduct your inspection quickly and efficiently.
 - 3. Never go anywhere in a house unless accompanied by the owner/occupant.

- B. If permission for an interior inspection is refused:
 - 1. Ask the owner/occupant if they would be willing to answer questions regarding the property improvements.
 - 2. Using the property inventory sheet as a guide, interview the owner/occupant regarding property characteristics (i.e., year built, bedrooms, baths, structure elements, etc.). After completing the interview, proceed with the exterior inspection.
- C. Exterior inspections are conducted as follows:
- 1. Measure and draw the primary residence (create separate property record cards for additional residential & commercial structure.) and measure any other outbuildings.
- 2. Complete the property inventory sheet(s) noting quality and effective year built of all structures being valued.
- 3. Make all necessary changes, deletions or additions that should be recorded for improvements and land characteristics.
- 4. Record all notes in the proper section.
- 5. Take necessary photographs of primary structures and improvements, recording the image #, date, file only (check for yes), parcel #, and picture information.
- 6. Before leaving property, double-check all your work:
 - a. Make sure all blanks are filled and records and notes are complete.
 - b. Recheck drawing(s) making sure every line has a measurement on it.
 - c. Check drawings for common X's for multi-levels and make sure <u>every level</u> of living area and other improvements are coded properly.
 - d. MAKE SURE DRAWINGS CLOSE. The clerk cannot input your drawing if it doesn't close.
 - e. Check for neatness and readability. You cannot be too neat or legible.
 - f. If no one was home, be sure you left a green KPB door-hanger on the door.
- D. If the owner/occupant refuses permission for an interior or exterior inspection or if you are asked to leave the property, leave immediately. Do not argue with the owner or occupant. From outside the property lines, reasonably estimate the interior finish and exterior measurements, construction components, etc., based on outside observation and existing file information if available. Note this and turn the file in to your supervisor at the end of the day.

Use your best appraiser judgment and common sense. If you feel you are in eminent danger, even outside the property lines, **LEAVE THE AREA** and contact the office and/or proper authorities. Make a written note on such files and turn them in to your supervisor. It will be handled administratively from this point.

Some DO's and DON'Ts of Inspection Procedure:

DO:

- 1. Remember, you are the Assessor's and KPB's representative.
- 2. Consider yourself the property owner's first-line contact with the Borough.
- 3. Listen and be helpful, courteous, and respectful at all times.
- 4. Always display your ID card and introduce yourself properly.
- 5. Conduct yourself as a professional.

DON'T:

- 1. Discuss taxes, politics, or religion.
- 2. Argue with anyone you contact about any issue.
- 3. Look in windows.
- 4. Joke or tease or show undue familiarity with the people you contact. Anything you say or do may be brought up and used against you at BOE hearings or elsewhere.

Assessor's Exhibits ASG 140

RELEVANT ALASKA STATUTES

Sec. 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. 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.

Market Value

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

AS 29.45.130. Independent Investigation.

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

Sec. 29.45.160. Assessment roll.

Assessor's Exhibits ASG 141

- (a) The assessor shall prepare an annual assessment roll. The roll shall contain
 - 1. A description of all taxable property;
 - 2. The assessed value of the taxable property;
 - 3. The names and addresses of persons with property subject to assessment and taxation.

(b) The assessor may list real property by any description that may be made certain. Real property is assessed to the record owner. The district recorder shall at least monthly provide the assessor a copy of each recorded change of ownership showing the name and mailing address of the owner and the name and mailing address of the person recording the change of ownership. Other persons having an interest in the property may be listed on the assessment records with the owner. The person in whose name property is listed as owner is conclusively presumed to be the legal record owner. If the property owner is unknown, the property may be assessed to "unknown owner". An assessment is not invalidated by a mistake, omission, or error in the name of the owner, if the property is correctly described.

Sec. 29.45.190 Appeal.

- (a) A person whose name appears on the assessment roll or the agent or assigns of the person may appeal to the board of equalization for relief from an alleged error in valuation not adjusted by the assessor to the taxpayer's satisfaction.
- (b) The appellant shall, within 30 days after the date of mailing of notice of assessment, submit to the assessor a written appeal specifying grounds in the form that the board of equalization may require. Otherwise, the right of appeal ceases unless the board of equalization finds that the taxpayer was unable to comply.
- (c) The assessor shall notify an appellant by mail of the time and place of hearing.
- (d) The assessor shall prepare for use by the board of equalization a summary of assessment data relating to each assessment that is appealed.
- (e) A city in a borough may appeal an assessment to the borough board of equalization in the same manner as a taxpayer. Within five days after receipt of the appeal, the assessor shall notify the person whose property assessment is being appealed by the city.

Sec. 29.45.290 Validity.

Certified assessment and tax rolls are valid and binding on all persons, notwithstanding a defect, error, omission, or invalidity in the assessment rolls or proceedings pertaining to the assessment roll.

APPRAISER FIELD CRITERIA

- 1. **SUPPLEMENTAL ROLL**: Recognizing the criteria needed to place an improvement on the Supplemental Tax Roll when performing a field inspection. Applies only structures and/or improvements not on current file card(s), such as additions, 2nd stories, outbuildings, etc. (Structure Improvements Only. Does not apply to SWL or DRV).
 - a. If anyone is available, ask when the improvement was constructed or added. If construction began or was added prior to January 01 of the current year, circle "Y" on your inspection sheet. If it was begun or added after January 01 of the current year, circle "N".
 - b. If no one is available to ask, make a decision as to whether the improvement may have been on the property prior to January 01 of the current inspection year. Use the following to assist in your decision:
 - i. Are there grass, weeds, seedlings, etc., growing around the improvement that appears may have been from the year(s) before? Is the property landscaped? Are there established flowerbeds? If so, what are their age/condition?
 - ii. Does the ground itself appear not to have been disturbed significantly enough to indicate construction during this current year? What condition is the driveway? Does it appear to have just been constructed or is it well seasoned?
 - iii. Are there objects (i.e., tools, equipment, pallets, boxes, etc.) stored or stacked around, against, or under the improvement that appears to have been in place longer than a single season? Recent construction debris?
 - iv. Are exposed materials weathered beyond what might be expected for just the current season? Check roofing, paint, septic standpipes, etc.
 - v. Check for dates on poured concrete, OSB, electric meter seals, gas meter data plates, etc.
 - vi. If the improvement is only partially finished but is securely weather protected with tarps, visqueen, etc., and there are no signs of recent construction, there may be reason to believe it was wrapped for the purpose of wintering over from the prior year. This is good indication it may have been constructed before January 01.
 - vii. If any of the above exists, it is likely the criteria for inclusion on the Supplemental Tax Roll has been met. You should then circle the "Y" in the Supplemental Roll section at the top of your inspection sheet.

NOTE: If a structure is still under construction but was started prior to January 01 of the current year, attempt to determine the probable stage of completion as of the past January 01, and record on a separate inspection sheet. Make a note at the top of that sheet stating the "supplemental year" for which that inspection sheet is prepared (i.e., "For Supplemental Roll 1999", etc.) If, in your best

judgment, the improvement(s) appears to have been added after January 01 of the current year, you should circle the "N" in the same section. In all cases use your best professional judgment.

- 2. **UNFINISHED (Y = January 01 inspection required):** Recognizing the criteria needed to request a January 01 inspection of a property "currently under construction". Marking a "Y" in the reinspect field of your inspection sheet tells the appraiser to revisit this property to determine its state of completion as of January 01, for the year indicated. Make brief note of reason for reinspection. Always indicate Yr. for reinspection.
 - a. When should I mark a "Y" in the "REINSPECT" field of my inspection sheet?
 - i. A new residential structure or a major remodel is "<u>actively</u>" under construction and the appraiser is unable to reasonably determine the structure will be completed by January 01.
 - ii. New building materials have recently been located on the site.
 - iii. Fresh excavation work is on site or in progress.
 - iv. A new foundation has recently been constructed.
 - v. New survey stakes recently placed for a future structure.
 - vi. Owner (or, neighbor) indicates future new construction, additions, or remodeling will take place prior to year-end.
 - vii. If only minor changes are anticipated and no significant completion is anticipated for a year or more, circle Y for reinspect and indicate the year of inspection to be 2 or more years later (i.e.: if inspected in 2007 for 2008 and unfinished with no major completion anticipated for 2 years, indicate Yr. 2010).
 - b. When should I <u>not</u> mark a "Y" in the "**REINSPECT**" field of my inspection sheet?
 - i. If the residence or cabin being inspected is in a finished state.
 - *ii.* If the residence or cabin being inspected is in an unfinished state but has been in a similar condition for several years and neither completion nor significant construction is anticipated by January 01. *If this is the case, fill out a completion chart on the unfinished structure and record it under Pct. Comp.*
 - iii. <u>Look at old pictures in the file</u>. If the residence hasn't changed significantly from the last inspection but is still unfinished, just do a completion estimation chart and go on with your inspection.
 - iv. Read the printed notes on back of file card, these often give clues about the property. If they suggest the residence has been in a similar state of completion for several years, do not mark the "REINSPECT" field for January 01 inspection.

WHEN USING THE COMPLETION CHART AND PCT. COMP. FOR UNFINISHED, ESTIMATE THE STRUCTURE ELEMENTS AS THEY <u>MIGHT BE</u> IF FINISHED TODAY. MARKING FLOOR COVERING AS "NONE" DOES NOT DEDUCT VALUE. THIS IS ACCOMPLISHED BY NOTING THAT THE PERCENT COMPLETE IS LESS THAN 100%. (Estimate the structure elements "AS IF" finished then back-out those not completed.)

<u>NOTE</u>: When completing your <u>"Quality Chart"</u>, it should reflect the finished quality as you anticipate it to be completed sometime in the future. Do not address the unfinished portions of the house as the "low end" on the Quality Chart. If the finished elements are to be plywood for exterior cover mark plywood (osb) and account for in quality.

Assessor's Exhibits ASG 146

CANVASS INSPECTIONS

This is the best time to gather correct data, other than appeal inspections.

- 1. Inspect all improved parcels, whether improved with structures or just land features, i.e.: well, septic, drive, or fill. Fill should only be recorded if it has volume and/or substantially improves the lot, review with an Appraiser. Take picture. Record land data. Files should be completed in the field while at the property.
- 2. Inspect vacant parcels for new construction. Record land data if no longer vacant.
- 3. There is no need to review topo or wetlands maps, land appraisers will do this. If wetlands are visible while inspecting, record an estimate by percentage and mark wetlands.
- 4. If you do not set foot on a parcel, do not fill out data sheet, land appraisers will.
- 5. If a property has been inspected in the past 12 months, no onsite inspection is necessary. Drive by to verify no major changes have occurred.
- 6. Always walk completely around building to observe changes, conditions, quality, and construction materials.
- 7. Measure at least 2 sides, longest sides if possible. If dimensions are accurate and entire sketch appears accurate, no further measurements are required and redrawing is not necessary.
- 8. Be sure field sketch and Proval sketch on property record card match. Make sure there is a field sketch in all files.
- 9. Sketch changes are not required if the sketch is off by only .5 ft. or less. This includes garage offset. Do not redraw a structure solely for the fact that the sketch on file is not to scale or sloppy. If measurements are accurate and the sketch is readable, do not redraw. Use scientific rounding. If .4 or below, round down. If .5 or above, round up. During inspection, verify accuracy of all information on PRC and verify information in Proval is accurate.
- 10. Deck sketches can be squared for speed, capturing the majority of the square footage Do not sketch small steps/stairs that access decks. The same for concrete and paving.
- 11. Outbuildings should be recorded only if they are in decent condition and over 100 sq. ft. in size. Outbuildings with raw native materials (slab wood, un-peeled logs, etc., old unmaintained and small outbuildings need not be recorded. They generally do not contribute to market value. If outbuildings existed, but were not recorded by last appraiser, do not record them unless they have been improved, updated, or enlarged. Make note if not all outbuildings are valued. Do not delete sheds with a sauna, no matter what size, unless they have no market value.
- 12. Tiny houses should be treated similar to a Park Model mobile home if they are on a trailer frame. If they can be hooked up and driven off without causing damage to anything of value other than a deck DO NOT PICK THEM UP. If not on a trailer frame they should be treated as a cabin, cottage, or house, depending on size.

- 13. Mark re-inspect only when it is absolutely necessary. Do not mark re-inspect for decks, concrete, or anything else that would not be placed on a supplemental roll. Do not mark re-inspect to get a picture of a finished structure, or to confirm estimated quality, material or components. Do not mark re-inspect for a cleared lot, unless construction appears absolutely imminent or would be reasonably expected for the area. If being built by a contractor, get all information possible, estimate what you can't obtain, and run as finished. If owner built, get all information possible and estimate of level of finish for 1/1. Add RI for following year if appropriate. If at all possible, we do not want to re-inspect the same year as original inspection. Use your professional judgement.
- 14. When an unfinished property has had little to no progress after 2 years, or 2 previous inspections, do not add an RI for the next year, mark as long term project, check at Canvass. For properties that require an RI and must be inspected prior to winter months and bad weather, use the code RF and the inspection year, for example RF21 to have it inspected in the fall of 2021.
- 15. Appraisal Technicians should not change interior quality, unless an interior inspection was performed, and after reviewing with an appraiser first. If possible, check with the appraiser that performed the last inspection. For new construction, make a quality call using the quality sheet and your professional judgement.
- 16. If MLS listing on file, and appraisal technician determines this should be reviewed, give to an appraiser to review and make necessary changes.
- 17. Review all commercial cards with commercial appraiser prior to inspecting.
- 18. All files with C cards should be given to the commercial appraiser for review prior to input. After review, the commercial appraiser will, in a timely manner, turn the files in for the residential input. After input, the files should be returned to the land appraisers for their updates to the land data and then returned to the commercial appraiser. The commercial appraiser will forward the file, in a timely manner, to the residential appraiser for their review of the residential input and then it should be given back to the commercial appraiser for final input and review.
- 19. Take picture of all R and C cards. Try to capture front back and sides in pictures. Take pictures of outbuildings only if they are new or have changed since previous inspection. Take pictures of view. Try to capture the best or predominant view. Take multiple pictures if necessary.
- 20. Inspect in an orderly fashion, do not go back and forth from one end of inspection area to the other.
- 21. When working in the field, appraisers and appraisal technicians should be out of the office and traveling to their inspection area an hour after starting work. (8:30am on 10 hour days, 9:00am on 8 hour days). Camera turn in day, usually the last day of the work week, should be reserved for catching up on any office work, file review, etc., manage office time as efficiently as possible. If more time than usual is necessary, clear with appraisal manager.
- 22. Experienced appraisers and appraisal technicians should be able to inspect 10 to 12 properties, on average, in a 10 hour day, without compromising accuracy. Slightly less in an 8 hour day. In the heavily developed areas of the cities, this number should increase to 15 to 18. This will be monitored by the appraisal manager or an appraiser assigned by the appraisal manager. Day to day numbers will vary depending on the complexity of the properties, location, and whether an interior inspection is performed or the owner is present.

- 23. The appraisal manager or an appraiser assigned by the appraisal manager will conduct periodic review inspections.
- 24. For efficiency, and when applicable, land appraisers will provide city water/sewer maps for canvass areas.
- 25. Try not to meet in groups while in the field. This appears to taxpayers that we are just out wasting time. If you will be sitting in one place for an extended time, such as eating lunch, reviewing files, or finishing a file, park in an inconspicuous place or take your signs off.

APPEAL INSPECTIONS

Appeal inspections are the result of a taxpayer questioning their assessed value. These inspections are performed to ensure total accuracy of our records. All possible care should be used to document any and all aspects of the property no matter how they might affect its value.

- 1. Discuss and document taxpayers concerns. Address all concerns during inspection. Look at and get copies of all appraisals, engineer's reports, contractor's reports, realtor reports, and surveys.
- 2. Be sure taxpayer is aware that we are inspecting to ensure our records are accurate. Do not tell them or suggest that the value will change as a result of the inspection.
- 3. Be prepared to provide and discuss sales, ratio studies, and state statutes with taxpayer.
- 4. Remember the inspection must reflect the conditions as they were as of 1/1 of the taxable year. Discuss and document any changes that may have taken place after 1/1. Add an RI to reflect changes made after 1/1, if necessary. If changes made after 1/1 are complete, fill out 2ND inspection sheet for input the following year.
- 5. Measure entire structure and all outbuildings. Measure primary structure as accurately as possible. Record outbuildings that have market value as set out in canvass inspection guide lines. If snow does not allow accurate measurements, refer to file records. Redraw if necessary. Measure to the ½ foot, using scientific rounding. Be sure there is a legible field sketch for the appeal packet.
- 6. Fill out complete inspection sheet. Verify all materials and elements. Consider quality when documenting materials and elements. Multiple levels with different qualities, need to be blended, for overall Quality determination. Functional obsolescence needs to be reviewed with, and have concurrence with the Appraisal Manager or the Assessor.
- 7. Look for and record any and all interior and exterior damage. Adjust for damage with percent complete. Be sure to complete the completion chart.
- 8. Carefully consider interior and exterior condition to determine effective year built.
- 9. Document all bathrooms and number of plumbing fixtures. Be sure to look for extra fixtures such as deep sinks in garages or laundry rooms, 2^{ND} kitchen sinks, wet bar sinks, and Jacuzzis.
- 10. Document all fireplaces and woodstoves. Be sure to note whether a fireplace is gas or masonry.
- 11. Record any additional living units and whether they are designed or converted.
- 12. Document city utilities, wells, septic systems, cisterns, etc.
- 13. Be sure to document any improvements that are not valued and why they were not valued.
- 14. Take pictures of all structures, front and back of all primary structures. Take pictures of all damage and unfinished areas. This should include interior pictures if allowed.

Assessor's Exhibits ASG 150

- 15. Record all land elements and specifically note any that may affect land value. This includes topo issues such as wetlands, ravine or steep portions of the property. Take pictures of topo & write a brief description in land notes section.
- 16. Take pictures of the view and any land features that may affect value. Take multiple pictures if necessary. Note the current view call for the property, if you believe the view should be something different, bring pictures to land appraiser to review.
- 17. Sometimes it is warranted to have 2 people perform appeal inspections. In these cases, a residential appraiser and land appraiser should go, when possible. Also if the appeal load is low, having 2 people perform the inspections is a good idea.
- 18. If it is the only change being made, increasing the effective year by 1 or more years should be avoided, unless the Appealed Property is in a canvass area where all improvements have been recently (prior year) updated.

RI INSPECTIONS

There are several reasons to re-inspect a property. The most common being to determine whether or not a property is complete. Other reasons include recording new structures or additions and because the owner requested an inspection. The year listed in the RI is the year the results of the inspection will be reflected in the valuation. For example: RI20. This means the inspection results will be reflected in the 2020 assessment notice. The actual inspection will occur late in 2019 or early 2020. This will usually be a more limited inspection than a canvass, sale, or appeal inspection. The inspection is usually limited to a specific improvement, with only a cursory look at other improvements.

1. Inspecting for percent complete

- a. Check at least 2 measurements of the improvement with the RI and walk around entire structure. Redraw if necessary, ie: sketch is incorrect, footprint of structure has changed. Add new decks, porches, etc. if not minor in size, see Canvass Inspections.
- b. Document anything that is unfinished using a completion chart.
- c. When possible, document unfinished elements on the interior, using completion chart. If no interior access, estimate. Use professional judgement.
- d. Verify construction elements and quality.
- e. Do a cursory inspection of all improvements, documenting any noticeable changes or discrepancies.
- f. If there has been little to no change in percent complete for the last 2 inspections, (including the current one) mark as LTP (long term project). It will be checked on the next canvass cycle.
- 2. Inspecting for new structures and additions
 - a. Measure and sketch entire structure. Use scientific rounding.
 - b. Document elements.
 - c. Document quality. Complete quality chart.
 - d. Document percent complete, if unfinished. Complete completion chart for where it is/was as of 1/1.
 - e. Document land attributes if not already documented. Do not change recorded attributes without consulting land appraiser.
 - f. Take pictures of front, rear, views, and any topo features that may affect value.
- 3. Inspecting at owner's request
 - a. Follow appeal inspection guidelines

Assessor's Exhibits ASG 152

SALE INSPECTIONS

Sale inspections are the basis for values. Through sales, the System Analyst adjusts the values to reflect the market. Care must be used to be as accurate and complete as possible. Sale inspections will normally be performed by appraisers or System Analyst only. An interior inspection should be performed whenever possible. Always fill out a new inspection form.

- 1. Measure all structures completely. Redraw if necessary.
- 2. Perform interior inspection whenever possible.
 - a. If not possible, but owner is home, ask for confirmation of interior details, i.e.: bath count, fixture count, type of heat, etc.
 - b. Ask owner if any changes were made after the sale.
 - c. Ask owner if home was updated or remodeled prior to sale. Ask owner if they are willing to share relevant documents, (fee appraisal, building inspection, etc.) are available and if you can obtain a complete copy. If copies are made available, be sure they go to the Systems Analyst for review and electronic storage.
 - d. Discuss sale with owner.
 - i. Confirm purchase price.
 - ii. Was there any special financing or concessions.
 - iii. Are they related to the seller.
 - iv. Were they tenants that purchased or did they have any financial interest in the property prior to purchasing, or any other special relationship with the seller.
 - v. Was there any personal property included in the sale. If yes, what was it and did they assign a value to it.
 - e. Discuss exemptions with owner.
- 3. Document elements.
- 4. Document quality and complete quality chart.
- 5. Document percent complete and complete the completion chart.
- 6. Review MLS listing in Papyrus or online, when available. This can be especially helpful if an interior inspection wasn't performed. Perform DNR search for relevant transfer info.
- 7. Take pictures of all buildings, including outbuildings not valued, front and back of all R buildings. Make note if outbuildings were not valued.
- 8. Take pictures of the view, including view of trees or neighbor, all topo and any relevant features that may affect value. Be sure land appraiser has documented these for valuation.
- 9. Update and review any commercial improvements with commercial appraiser.
- 10. Complete sales questionnaire.
- 11. Be sure all completed files are placed in the sales input box, with sales questionnaire included.
- 12. Carefully review input for total accuracy.
- 13. Take all completed and reviewed files to System Analyst.
- 14. System Analyst shall have all sales files they personally inspected reviewed by Appraisal Manager after input.

POLICY ON PROCESSING SALES QUESTIONNAIRES (SQ)

(updated11/14/19)

- 1. Clerks initiate first of up to three (3) SQ letter mailings to buyer code "1" is used by Clerk if valid ownership transfer. (approx 6,000 transfers per year)
 - a. Clerks code returned SQ "W" if sale price indicated. This stops any further mailing to the grantee.
 - b. Clerks re-mail SQ letter if no sale price is indicated, if left blank, or if there is no response.
 Mailing is at 1st of each month.
- 2. Clerks file all SQs received by map and book areas.
- 3. September or October, Residential Appraisal Manager assigns appraisers to qualify each SQ.
- 4. New inspections need to be performed on all sold properties to insure accuracy and compliance with the ProValsystem.
- 5. After input, give all sales inspections to the Appraisal System Analyst for review.
- 6. Applicable codes will be as follows:

RESIDENTIAL:

- Q* qualified residential improved sale
- A* additional or multiple parcel sales
- B below market-validated by residential appraisal manager
- E Ownership transferred to surviving relative
- H higher than market-validated by residential appraisal manager
- F further investigation will no longer be a valid code (note prior "F" code still exists from prior years in ACE system)
- G aift
- I incomplete information unable to verify
- J trustee deed or foreclosure
- L Leasehold interest transfer
- N new improvement under construction (interim conveyance)
- O old sale recently recorded
- P property transferred to interested (partial owner) individual
- R related parties
- S* qualified improved sale-holdout sample
- T trade
- W Code input by Clerk prior to investigation
- Y improvements added after sale

POLICY ON PROCESSING SALES QUESTIONNAIRES (SQ) CONT.

COMMERCIAL:

- K* qualified commercial improved sale
- X commercial business value

LAND:

- 3* additional or multiple parcel sales
- V* qualified vacant land term sales
- C* qualified vacant land cash sales
- Z vacant land sale with septic, wells, drive, minimal special features (Give all 'Z' coded sales to land appraiser)

SQs are returned to Clerks for input of qualification code and filing in SQ master files by book/year.

*These codes will be used in state annual report

Assessor's Exhibits ASG 155

PROCESSING "Y" CODED SALES QUESTIONNAIRES

"Improvements Added After Sale" Effective 1/1/2018

When conducting an inspection for sales qualification, and the property has been improved since the time of sale, a sales code of "Y" is required. Beginning with sales in 2018, the following procedure must be followed to capture characteristics of the property at time of sale.

- 1. Complete an inspection sheet and drawing for the condition and attributes of the property at time of sale. Label each inspection sheet and each drawing at the top and in red: TIME OF SALE INPUT. This applies to ALL property record cards on the parcel.
- 2. Complete an inspection sheet and drawing for the property in its current state. Label each inspection sheet and each drawing at the top and in red: 20XX INPUT. (The "XX" is merely a placeholder for the assessment year)
 - a. If there is active construction and you are unable to determine what the attributes and/or level of completion for the following year will be, mark the file for re-inspect (same year).
- 3. Code the questionnaire with a "Y" and turn in the file and sales questionnaire for clerk's input.
- **4.** The clerk will input the "TIME OF SALE INPUT" inspection and sketch sheets as the active property record(s).
- 5. The clerk will input the "20XX INPUT" inspection and sketch sheets as a future record(s) with a future change reason as "SALES".
- 6. When the Appraisal System Analyst reviews the sale file, after verifying data and input are correct on both active and future records, he/she will then archive the characteristics at time of sale from the active record(s) and then promote the future record(s).

If you inspect a property that has previously been qualified with a "Q" and it is determined that changes have been made since time of sale, complete inspection sheets according to above procedure. However, bring it to the attention of the Appraisal System Analyst **BEFORE INPUT IS DONE!** The Appraisal System Analyst will need to invalidate/unarchive the qualified sale, recode as a "Y", and then re- archive the newly coded "Y" sale.

Assessor's Exhibits ASG 156

It is imperative that the appraiser or appraiser tech inspecting the property is aware of whether it was a qualified sale or not. Look at the last inspection and whether or not it was an "S" or a "U" coded inspection. There should also be sale memos in ProVal as well.

Properties that are inspected early in the year following the year of the sale may also need to be changed. This could apply when properties that sold in the prior year but are being appealed. If the sales inspection was inaccurate and the property characteristics at time of sale were incorrect, the Appraisal System Analyst will need to be made aware of it **BEFORE INPUT IS DONE** and take appropriate actions to invalidate and then re-archive the correct characteristics at time of sale.

See the following pages for examples of how to complete inspection sheets and sketches for "Y" coded sales.

Assessor's Exhibits ASG 157 435

MEMORANDUM

TO: All Assessing Department Staff

FROM: Melanie Aeschliman, Assessment Director March 11,

DATE: 2020

RE: Manufactured Homes and RV Assessment Policy

AS 29.45.070 States, "Mobile homes, trailers, house trailers, trailer coaches, and similar property used or intended to be used for residential, office, or commercial purposes and attached to the land or connected to water, gas, electric, or sewage facilities are classified as real property for tax purposes unless expressly classified as personal property by ordinance. This section does not apply to house trailers and mobile homes

that are unoccupied and held for sale by persons engaged in the business of selling mobile homes".

Furthermore, AS 34.85.150 defines that a manufactured is permanently affixed when it is,

- "(1) anchored to real property by attachment to a permanent foundation;
- (2) constructed in accordance with applicable state and local building codes and manufacturer's specifications as provided in the Model Manufactured Home Installation Standards of the Federal Department of Housing and Urban Development (24 C.F.R. 3285); And
- (3) connected to a residential utility, including water, gas, electricity, sewer. or septic service". This policy memo addresses the change over the prior process regarding interpretation of "permanently affixed".

Effective immediately, all forms of "mobile homes" will be treated according to state statute and borough code. This means, if a manufactured home is to be treated in accordance with bullet items 1-3, a "camper/RV" must also be treated accordingly. Simply plugging into an electrical post does not meet the criteria of permanently affixed. Small walkways, crates, and/or insignificant platforms should not be picked up and valued either. This change in procedure will be handled moving forward during canvass area review and the current appeal period.

Assessor's Exhibits ASG 158

Property class code assignment must be based upon the assessed improvements (or lack of) on the parcel. Do not classify a parcel as mobile home unless there is a mobile which meets the criteria for permanently affixed. Licensed or Unlicensed trailers/RV's and mobile homes which do not meet the criteria as "permanently affixed" should be removed from the property record. Do not sketch, simply gather attributes and then override the value to zero. A parcel memo is sufficient for documenting these mobile homes or RV's exist is sufficient. Below are few examples of what should and shouldn't be considered "permanently affixed":



Assessor's Exhibits ASG 159 437

Manufactured Homes & RV Assessment Policy March 11, 2020

Page 3





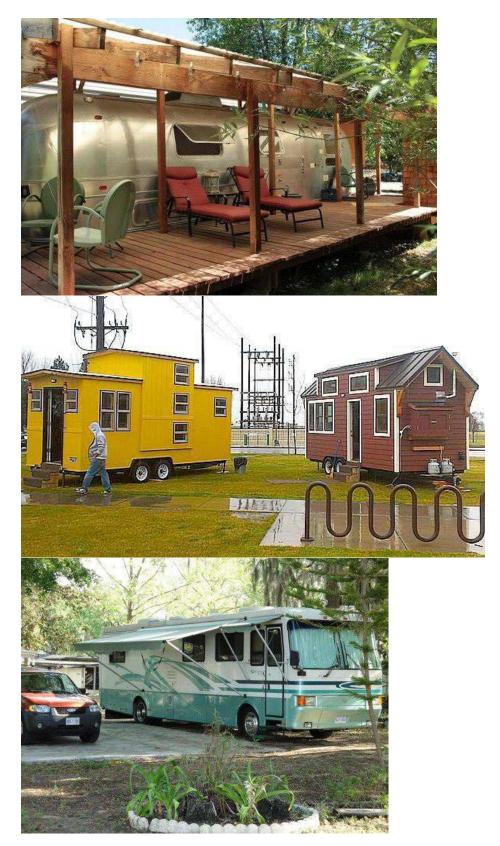
438

Not Permanently Affixed:



Assessor's Exhibits ASG 160

P<u>age 4</u>



Assessor's Exhibits ASG 161

P<u>age 5</u>



Assessor's Exhibits ASG 162 440

KPB ASSESSOR'S POLICY APRIL 2007

BLOCKING DATA FROM WEB PUBLICATION

The KPB Assessor's Office has contracted with PropertyMax (a division of Manatron Inc) to provide public information via the Internet. The Assessor's web page (http://www.kpbassessor.com) publishes both standard and optional parcel data.

While this information does remain public record accessible by anyone visiting the assessor's office in person, the owner of record of a property may request certain data be removed from web publication.

- The owner must make the request in writing to the Assessor. At minimum, the request must include the name of the requestor, original signature, and parcel number(s).
- The Assessor will review each request and communicate to the requestor whether or not the request has been approved.
- Upon approval, the documentation will be provided to the Office Manager for retention.
- The legal party record will be flagged confidential within the GRM application.
- A spreadsheet listing of all approved "confidential parcels" will be sent to PropertyMax and the Borough GIS department.
- Documentation of each request and approval or denial will be retained on file in the Assessor's Office.

Upon receipt of the approved "Confidential Parcel List", PropertyMax will remove the owner's name and address from the Standard parcel data and <u>all Optional Parcel Data from the web.</u>

A search by name for a confidential parcel would result in a message of "record not found" or the name being omitted from a general soundex search set.

Search by physical address or parcel number will not be affected.

Assessor's Exhibits ASG 163

PARCEL SPLITS/MERGERS PROCEDURES

Keep all split packets in the drawer. When an appraiser needs files for field inspection, they can take:

- 1. The original parcel files.
- 2. Copies of the maps if they choose.
- 3. A copy of the master check off list.
- 4. A copy of the Parent /Child Improvement Assignment Worksheet.
- 5. Leave an Out Card, initialed and dated, listing parcel files taken to inspect.

This way:

- 1. If the files do not get back to where they belong, we know who had them last.
- 2. The land sheets and maps are not missing when the land appraiser is ready to review and set the land types and influences.

During inspection:

1. Complete the Parent /Child Assignment Worksheet.

After inspection:

- 1. Review all files and add pictures.
- 2. Add any pertinent paperwork or old pictures to the new parcel files from the inactive parcel files. Inactive files will go to Archiving.
- 3. Flag completed files as 'SPLIT RETURN TO APPRAISER', and directly turn into a Clerk for input.
- 4. Review returned files after input.
- 5. Return to the Split Drawer the complete input files, and the filled out Parent/Child Assignment Worksheet.
- 6. Sign and date the original master check off list.
- 7. Remove Out Card

Assessor's Exhibits ASG 164

LISTS, RESOURCES & CHEAT SHEETS

Assessor's Exhibits ASG 165

INSPECTION REASON CODES

Active Codes:

- **A** Appeal Inspection with interior inspection
- B Appeal Inspection NO interior inspection
- **D** Change from desk. Desk change.
- **F** Flagged with RI for re-inspect for % complete or addition, interior inspection
- **G** Flagged with RI for re-inspect for % complete or addition, **NO** interior inspection
- J New construction (New structure/Specifically inspected to locate new structure) with interior inspection.
- **K** New construction (New structure/Specifically inspected to locate new structure) **NO** interior inspection.
- **L** Canvass inspection with interior inspection.
- **M** Canvass inspection, **NO** interior inspection.
- **S** Sales inspection with interior inspection.
- **U** Sales inspection, **NO** interior inspection.

Assessor's Exhibits ASG 166

PROPERTY CLASS CODES

Code	Description
010	Historical
020	Business
040	Personal
100	100 Residential Vacant
105	105 Residential Improved Land
110	110 Residential Units Single
112	112 Residential Dwellings 2-4
120	120 Residential Cabin - single
122	122 Residential Cabins 2-4
130	130 Residential Mobile Home
131	131 Mobile Home Imp Only
132	132 Residential MHomes 2-4
140	140 Residential Condo
141	141 Condo Underlying Parcel
190	190 Residential Accessory Bldg
210	210 Oil & Gas
300	300 Commercial Vacant
305	305 Commercial Improved Land
310	310 Commercial Apts 5+ Units
320	320 Commercial Mobile Hm Park
325	325 Commercial RV Park
330	330 Commercial Mobile Home
331	331 Boardwalk Bldg Imp Only
332	332 Commercial MHomes 2-4
335	335 Lodge/Multiple Cabins
336	336 Commercial Fish Processing
340	340 Commercial Condo
341	341 Condo Underlying Parcel
350	350 General Commercial
360	360 Commercial Parking Lot
390	390 Commercial Accessory Bldg
550	550 General Farm/Agricultural
600	600 Leased Vacant Land
605	605 Leased Improved Land
610	610 Leased Residential
620	620 Leased Cabin
630	630 Leased Mobile Home
651	651 Leased Commercial
652	652 Leased Industrial
653	653 Leased Institutional
654	654 Leased School
690	690 Leased Accessory Bldg
750	750 General Industrial
770	770 Industrial Mining
800	800 Institutional Vacant
810	810 Senior Apts/Housing
820	820 Institutional School
840	840 Institutional Church
850	850 General Institutional
860	860 Institutional Parking Lot
890	890 Institutional Accssry Bldg
910	910 Tidelands
920	920 Timber Harvest

Assessor's Exhibits ASG 167

HOUSE TYPES

- 11 1 L FRAME
- 13 1 L MASONRY
- 15 1 L LOG
- 21 2+ L FRAME
- 23 2+ L MASONRY
- 25 2+ L LOG
- 31 BI-L FRAME
- 33 BI-L MASONRY
- 35 BI-L LOG
- 41 1 1/2 L FRAME
- 43 1 1/2 L MASONRY
- 45 1 1/2 L LOG
- 49 AOG
- 61 SPLIT/TRI-L FRAME
- 63 SPLIT/TRI-L MASONRY
- 65 SPLIT/TRI-L LOG
- 71 CABIN
- 72 COTTAGE 1 L
- 73 COTTAGE MULTI L
- 76 DUPLEX
- 77 TWN END
- 78 TWN INT
- 80 CONDO
- 81 CONDO-1ST FLOOR
- 82 CONDO-UPPER STORY
- 84 CONDO-UPPER HALF
- 85 MULTI-FAMILY
- 91 MHS
- 92 MHD
- 99 UNCONVENTIONAL STRUCTURE

Assessor's Exhibits ASG 168

SALES CODE DEFINITIONS

(updated 11/14/19)

A Additional Parcels (Multiple Parcel Transaction):

Example: Three parcels sell for \$30,000 as a group. Each of the three questionnaires must be marked with an 'A', and a sales price of \$30,000 written on <u>each</u> questionnaire. The notes section of each questionnaire needs to list all of the other parcels included in that transaction. For example, if parcels 063-580-14 and 063-580-15 sold together, the notes section of 063-580-14 would need to read "Incl 063-580-15" and the notes section of 063-580-15 would need to read "Incl 063-580-14". The clerks will input all applicable notes in the Sales Memos for each parcel included in the transaction. Since multiple parcel transactions are recorded under one recording number, the system will not allow individual qualification of these parcels, as the market recognizes a discount for multiple parcel sales.

B BELOW NORMAL MARKET:

Improved sales used by System Analyst only.

C CASH SALE:

To be used for vacant (raw land) sales only. No <u>owner financing</u>, seller receives full cash value at closing from buyer. Sale may be financed through a lending institution. A raw land sale that has a new improvement added after the purchase date can still be qualified as a vacant land sale. This sale will be used for the vacant land sales ratio study.

E ESTATE SETTLEMENT:

Ownership transferred to surviving relative.

G GIFT:

A property that is given to another person, or donated to a church or other organization.

HIGHER THAN NORMAL MARKET: (system analyst only) Be hesitant to use this code. What may seem high to us as individuals, could be an upswing in the market. Several different sales would need to be looked at to determine which is the case.

I INCOMPLETE INFORMATION:

Use when not enough information is available to determine if the sale is an 'arm's length' transaction.

J TRUSTEES DEED AND OR FORECLOSURES: Foreclosures on a property by the deed trustee, IRS, etc.

K QUALIFIED SALE WHEN A FORCED IMPROVEMENT IS USED:

Commercial code only. Sale of a property valued by the commercial appraiser.

Assessor's Exhibits ASG 169 447

SALES CODE DEFINITIONS CONT:

(updated 11/14/19)

L LEASEHOLD INTEREST:

Applies to government owned properties. Leasehold interest has changed ownership. The fee simple title remains in the name of the original governmental agency.

N NEW IMPROVEMENT (CONSTRUCTION CONVEYANCE):

Transfer of title from an individual to a builder for a construction loan, or transfer of title from the builder back to the individual after construction is complete. Do not qualify these types of transfers as a "Q". Many times the questionnaire is returned but the indicated sale price only includes the cost of construction and not the land. This is not a market transaction.

O OLD SALE RECENTLY RECORDED:

A sale is recorded during the current year that actually sold in prior years. IE: A real estate sales contract that was made in 1987, paid off in 2007, and the deed is now recorded.

P PARTNERSHIP TRANSFER:

A property is transferred from a partnership to an individual who previously owned only a partial interest in the property or vice versa.

Q QUALIFIED IMPROVED SALE:

Appraiser has verified sales price, and has confirmed the accuracy of property record card at the time of the sale. This sale now can be used for the sales ratio study.

R RELATED PARTIES:

A transfer that has taken place between related parties.

S QUALIFIED IMPROVED SALE-HOLDOUT SAMPLE:

Same as "Q". However, this sale was qualified after model calibration began.

T TRADES:

Any real property, personal property, chattel, etc. or any form of barter that is exchanged for real property.

Assessor's Exhibits ASG 170

SALES CODE DEFINITIONS CONT:

(updated 11/14/19)

V QUALIFIED VACANT LAND:

Appraiser has verified the sales price. The assessed raw land value is confirmed as of the first of the inspection year. A raw land sale that has a new improvement added after the purchase date can still be qualified as a vacant land sale. This sale will be used for the vacant land sales ratio study.

W WITHOUT INVESTIGATION:

Code the input clerk puts in the ProVal system. It will remain on the parcel until the appraiser determines the proper code.

X COMMERCIAL BUISNESS VALUE:

Commercial code only. It is used to indicate the sales price also includes the business value for the property.

Y IMPROVEMENTS ADDED AFTER AN IMPROVED PROPERTY SALE:

Substantial additional improvements added or remodeling done after the sale. Write in the note section what improvements that were made after the sale were noted. The appraisal system analyst may still be able to use the sale if the improvement value is not a large percentage of the sales price.

Z VACANT SALES WITH MINIMAL VALUE OF SWL OR OUTBUILDINGS:

A vacant land sale that has minor improvements. (drive, well, septic, shed, barn, etc.) Give all 'Z' coded sales to land appraiser.

3 VACANT LAND SALES WITH MULTIPLE PARCELS:

Give all vacant land sales with multiple parcels to land appraiser

Assessor's Exhibits ASG 171

DEFINITIONS

Assessor's Exhibits ASG 172

FOUNDATION

Normal for class: Typical for the type of foundation walls

Piers-no Wall: Concrete, wood, or steel piers

Mono Slab: Monolithic pour.

None Must be addressed in percent complete

FOUNDATION WALLS

Formed Concrete: A combination of cement and sand, broken stone, or gravel

Piers – no Wall Concrete, wood or steel piers.

Chemonite Pressure treated wood. (Not to be confused with skirting on pier

type foundations.)

Cinder Block Cinder blocks are made from coal cinders and Portland cement

Mono Slab: Monolithic pour.

None: Must be addressed in percent complete.

ROOF

Gable: A pitched roof typically having a gable at each end.

Gambrel: A ridged roof with two slopes on either side, the lower

slope having the steeper pitch. (barn style) Sketch most upper levels with a gambrel roof as 1/2 SFR Upper and adjust percent finished area accordingly. An exception would be if the gambrel roof has pony walls built along the exterior. In that case, sketch as 3/4 SFR Upper and

adjust percent finished area accordingly.

PITCH Self-explanatory, rise and run.

Assessor's Exhibits ASG 173

ROOF MATERIAL

Built up: Plies of roof felt, tar, and gravel. Comp Sh to

235: 235# per square.

Comp Sh 240-260: 240# or more per square. (thicker / architectural)

Comp Roll: Roll roofing in which all nails are driven into the underlying

course of roofing and covered by a cemented, overlapping

course.

Metal: Sheeted metal roofing.

Other: Non-typical, sod etc.

Shake Shingle: An 18" shake is applied at 7 1/2" to the weather. (typically) Wood

Shingle: An 18" shingle is applied at 5 1/2" to the weather. (typically)

RE: Shingles applied at 5 1/2" become a 3 ply roof which means that there are 3 *layers* of shingles at any location on the roof. Shakes are 2 ply. Shakes are layered with felt between each layer, thus having two layers of felt at any location. No felt is required between each layer of the shingle application. (www.stoneycedar.com/faq01.htm)

HEAT

Hot Water: Boiler system with base board radiation.

No Heat: Self explanatory, reduces value. If wood stove is the only heat source,

check no heat and record the wood stove in the 'Fireplaces' section.

Radiant Ceiling: Not typical, seen in some local commercial buildings.

Radiant Floor: Typically efficient, heating coils usually installed in concrete or gypcrete.

Electric BB: In-efficient heat source, still in some older structures.

Forced Air: Ducted hot air furnace.

Space Heater: This category is for space furnaces and monitor style heaters.

Assessor's Exhibits ASG 174

FEATURES

Bsmt Garage: Number of garage doors accessing basement garage. If there is

only one double wide door servicing a 2 car garage mark 2C. Do not label sketch with Fin or Heat, the number of cars you mark

for the basement garage (1C, 2C, or 3C) will value this.

Egress Win: Number of egress windows in a B or B-WO. If structure is B-WO

do not count egress windows on the WO wall.

Monitor: Record monitor heater if in basement garage or if in addition

to the main heat source.

PLUMBING Record all plumbing fixtures, sinks, toilets, tubs, stand-up

showers, bidets, etc. Do not count washer I dryer hook-ups.

SPECIAL PLUMBING

Sauna Bath: Located inside of structure, not typical of average or below average

structures.

Whirlpool: Large higher quality jetted tub. Also count as a fixture in the PLUMBING

section.

FIREPLACES

Fireplace: Value is linked to quality of structure. Circle **M** for Masonry fireplace and

G for gas. Indicate quantity. If no interior inspection and there are two exhaust pipes observed in the flue, it is safe to assume that there are

two fireplaces. Record number of units.

Wood Stove: Value is linked to quality of structure. Record number of units.

EXTERIOR COVER

None: Structure is sheathed but has no cover. Avoid selecting, usually best to

address in percent complete.

Alum or Steel: Metal

Board & Batten Perpendicular board siding with battens covering seams.

Log Rustic: Traditional log construction, machined, 2 or 3 sided, rustic

Log Solid Wood siding planed to resemble log construction.

Plywood Self-explanatory

Assessor's Exhibits ASG 175 453

EXT. COVER CONT.

Stucco: An aggregate, a binder and water which is applied wet, and hardens

when it dries.

T1 - 11 Economy: 4' X 8' wood sheet typically with a 4", 8", or 12" groove pattern. Vinyl: Low

maintenance siding, typically on A - G quality structures.

Wood: Typically hung horizontally, exists in a wide range of quality.

DORMERS (must have floor space, not decorative)

Shed: Single angled roof. Does value for some finish area and floor area.

Record linear feet.

Gable: Gabled roof like the end of a house. Does value for some finish area and

floor area. Record linear feet.

RE: Decorative dormers need to be considered in quality.

ELECTRICITY

None: This can be used to record a structure not having electrical wiring

throughout, or just in an area. Do not additionally reduce percent complete in reference to the lack of electricity when checking this box on

the inspection sheet.

FLOOR TYPE Self-explanatory.

FINISH (FLOORING) (can check one or use percentages for more than one)

None: No finish on sub-floor, reduce percent complete to reflect the lack of

flooring.

Base Allowance: ProVal automatically values flooring typically found in similar structures

matched to overall quality, usually the best call.

Concrete: Concrete flooring, sealed or not.

Carpet: Carpet flooring.

Ceramic Tile: Ceramic tile flooring.

Vinyl: Vinyl flooring.

Assessor's Exhibits ASG 176 454

FINISH (FLOORING) CONT.

Hard Wood: Hard wood flooring.

Pergo or Equal: Pergo or similar laminate floor covering.

INTERIOR WALLS (can check one or use percentages for more than one)

Normal for class: Automatically values typical wall finish associated with the overall quality.

None: Open structure with no walls. If the only walls present enclose the

bathroom still record as None.

Log: Log interior walls.

Panel A or G: Paneled interior walls. Circle A for average, or G for good. Plywood:

Plywood interior walls.

Sheetrock: Sheetrock interior walls.

CEILING FINISH:

Normal for class: Automatically values typical ceiling finish associated with the overall quality.

Suspended: Suspended ceiling finish.

Acoustic Tile: Acoustic tile ceiling finish.

Plywood: Plywood ceiling finish.

Sheetrock ceiling finish.

Wood: Wood ceiling finish.

Other: Ceiling finish that doesn't fit the norm.

Assessor's Exhibits ASG 177

Building Levels

Basements--Below grade but not "L" or Lower Levels (See below). Coded B on sketch. If it has a walkout feature code it as B-wo. If the basement is finished, code as B-wo (Fin). If no walkout but it is finished living area, code as B (Fin). Different areas of the basement can be drawn separately if needed to distinguish between finished and unfinished. Also, you can put % finished on the drawing for a basement that will eventually be finished living area but has yet to be completed. On new homes, it is best to put the basement area as 100% finished living area, but consider the fact that it is not complete in the overall percent complete box. On older homes or those where the above grade levels are complete and the basement is yet to be completed, show the percent complete box for the house as 100% but reflect the level of finished area for the basement on the sketch. For instance, you could just show the basement as B and not have any finish if no finish work has been done. Or you could show it as "B (Fin) 50%" if half of its area is finished living area or if all of its area will be finished living area but it is currently half complete.

Egress Windows--Add the number of egress windows except on those basements that have a walkout feature. If the basement does have a walkout feature but also has an additional exposed side or sides, the egress windows on the additional side, or sides, can be added up and put on the inspection sheet. DO NOT add egress windows on "L" levels.

<u>Lower Levels</u>-Coded as "L" on the sketch. Below grade but approximately only half way. Typically for split foyer entry or Split/Tri Level house types. If you have any hesitation about calling it an "L" level, it probably should be ran as a "B" level. Those basements that have a half submerged basement but not a split foyer entry should be ran as "B" (see above) and add for egress windows.

1SFR--Normally the level of the house that is at grade. It is an abbreviation for 1 story frame. If the house has masonry framing such as cinderblock, you would label the sketch as 1S MAS.

1SFR Upper--Any upper levels with full <u>exterior</u> wall height.

Assessor's Exhibits ASG 178

1/2 SFR Upper--Upper half story. Upper1/2 stories currently default to 60% finished living area. If you feel the finished area of an upper 1/2 story has more or less than 60% finished living area, you can reflect that as well. Some houses will be better classified this way rather than giving them an attic or loft. Attics and lofts are mentioned below. If you need to reflect the percentage of finished area as something other than the default of 60% on the upper half, just write that percentage on the sketch. When you have the file returned to you, check to be sure the input was done correctly. You will need to calculate what the finished area would be and check that against ProVal. Add dormers that have flooring in them accordingly. Do not add additional finished living area for the dormers as this is calculated in the dormer value. Code the drawing as "1/2 SFR Upper" and measure to the extent of the floored area.

<u>3/4 SFR Upper</u>-- An upper level characterized by a full 8' wall height along one side of the upper level with the other side being sloped like an upper half story. The upper 3/4 story can also have the roof slope on both sides like an upper half story, but the exterior walls are built up 3 to 5 feet. The default percent finished on these is 80%. This can be overridden if the appraiser feels there is more or less finished living area. Dormers can be added to this level as well. Do not add additional finished living area for the dormers as this is calculated in the dormer value. Code the drawing as "3/4 SFR Upper" and measure to the extent of the floored area.

Assessor's Exhibits ASG 179 457

Building Levels cont.

Attic — Upstairs area that has limited access and headroom. Code the drawing as "A" and measure to the full extent of the base area beneath it. Access will be limited such as a steep or narrow stairwell. Most of these attics were not originally designed to be accessible area. If the area has finish, code the sketch as "A (Fin)". The default percentage for attics is 50%. If you had a 20 x 20 area that is finished attic for example, it is calculated that 50% or 200 square feet would be finished area. This is accounting for the fact that the attic will have limited headroom. As with upper half stories, if you feel that the finished area is different than 50%, you can write that on the sketch. Be sure to double-check to make sure it was entered correctly. Attics are not considered a level for classifying the house type.

Loft-Upstairs area that has limited access and headroom. Coded on the sketch as "Loft (Upper)". Keep in mind that lofts value the least of any upper level. This code is best used when there is a sleeping loft usually accessed by a ladder. At present, there is no way to add and value any finish in a Loft. Lofts are not considered a level for classifying the house type.

<u>Stairwells</u> — Do not exclude stairwells from the sketch. Rather, sketch them as a part of the upper floor levels

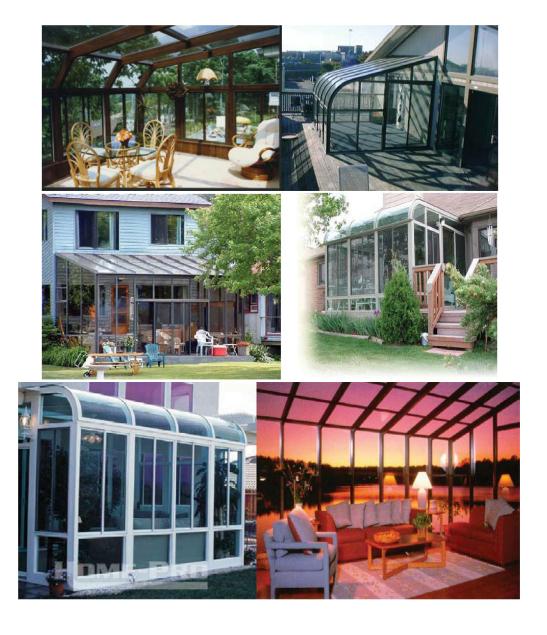
<u>Crawl</u> — Although not technically a building level, ProVal used to deduct value if a house is not sketched as having a crawl space and could again in the future. This is typical with houses that are built on a slab (1SFR/S) or for houses that are built on piers or with no foundation (just 1SFR). The determining factor is not the height of the crawl space but whether or not it has a stemwall. In extreme cases, there may be a short stemwall but the crawl space is so short as to be unusable. In these instances, sketch the house as having a crawl space, but consider the limited access in overall quality, and/or add additional functional obsolescence for the lack of access. Base this call on your best judgment and experience.

<u>Carports</u>-When sketching the carport as a part of the dwelling, label the sketch as CP/C for a frame carport over concrete, or CP/G when it's over gravel. If the carport is not attached to the dwelling, or if you wish to give it its own effective age and/or quality, run it as an outbuilding with the appropriate code (FlatCP) and include the necessary information in the outbuilding section on the inspection sheet. See the outbuilding section of this manual for more information.

Assessor's Exhibits ASG 180 458

Building Levels cont.

Solarium-A solarium is a room built largely of glass to afford exposure to the sun. Solariums have glass roofs (and often curved glass corners), unlike sunrooms. Solariums are designed for warmth, whereas sunrooms are designed for scenic view. One key difference is the amount of glass used. Remember that a true solarium has a high value associated with it. If it appears to be just a sunroom, call it either an EFP or EMP depending on the floor structure. If it has the same degree of finish as the level it is associated with and is heated, you can run it as part of that building level such as 1SFR or 1SFR Upper. If the quality is low, you may consider running it as a greenhouse. If this is the case, please be sure to address it in the notes. Some solarium examples are shown below.



Assessor's Exhibits ASG 181

Building Levels cont.

Unfinished Level At Grade

Within the Kenai Peninsula Borough there are many structures with more than one level where the level at grade is used primarily as a workshop but does not have garage doors and is not a basement. In the past, we have called this area a GPO Shop. This is misleading on a property record card since there is no actual additional outbuilding.

From now on, these areas may be ran as a part of the house but with no finish. Sketch the area as usual (1SFR for example) but note on the sketch that there is 0 SF finish on that level. The clerks should adjust the finish for that area. If some of the area for this level is finished, adjust accordingly using square footage of the finished area only. That way the override is easy to accomplish. **Do not** use percentage here. **Do not** back out additional percent complete for lack of finish items on this level. **Do** use this level in determining the house type. Fill in the details on the inspection sheet as though it had finish similar to the rest of the house. If the quality of this level appears to be different than the rest of the house, then blend it to be reflected in overall quality. Keep in mind that you are looking at it as though it were finished. If the house is built on a dock and the area beneath the house is included in that dock, then you still need to back out overall percent complete on the house to reflect this.

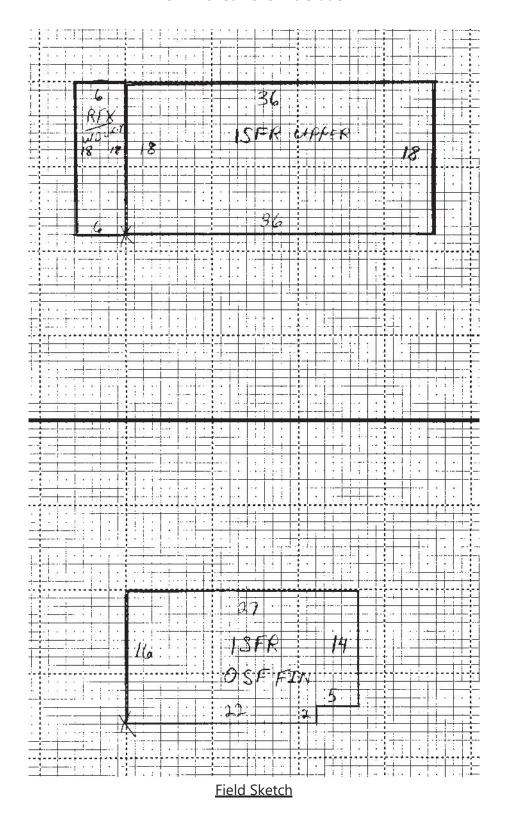
The following illustrations represent this procedure:



Assessor's Exhibits ASG 182 460

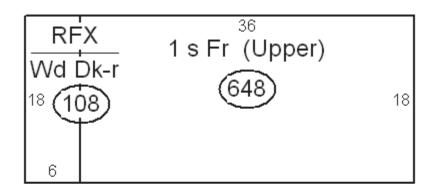
<u>B</u>uilding Levels cont.

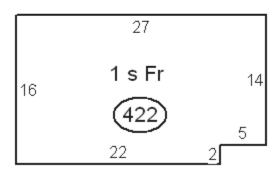
Unfinished Level At Grade



Assessor's Exhibits ASG 183

Building Levels cont. Unfinished Level At Grade

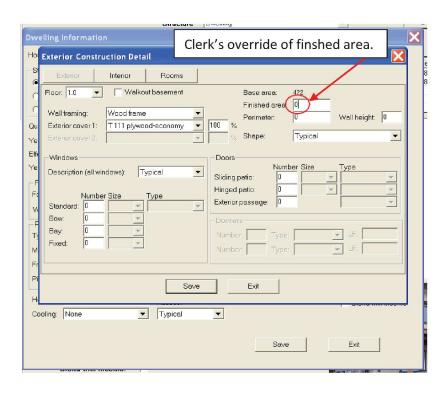


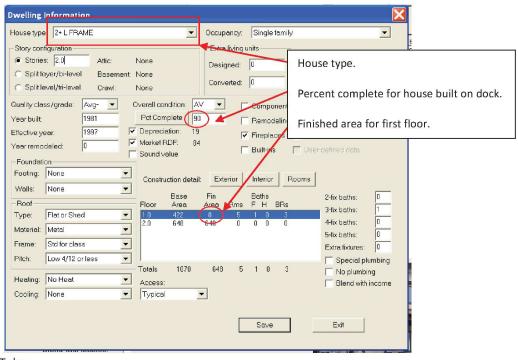


Computer Sketch

Assessor's Exhibits ASG 184

Building Levels cont. Unfinished Level At Grade

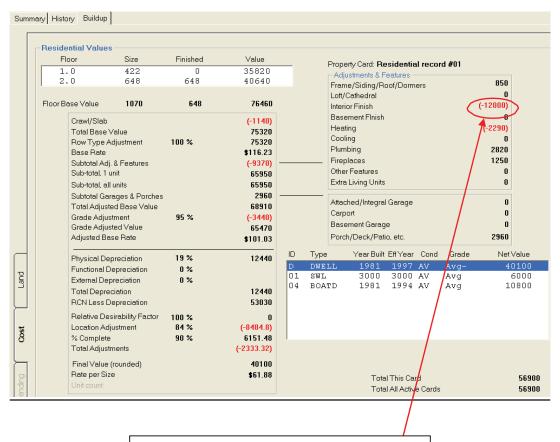




Dwelling Information Tabs

Assessor's Exhibits ASG 185

Building Levels cont. Unfinished Level At Grade



Amount backed out for no finish on first level.

Values Buildup Tab

Assessor's Exhibits ASG 186 464

ATTACHED GARAGE & FEATURES

Attached garages, (FRG) can have a number of features to value them appropriately. If the attached garage has features they must be labeled on the structure drawing. Attached garages can be ran as a stand-alone feature. However, this makes the garage depreciate separately from the house. Only run an attached garage as a stand-alone feature when the quality and/or condition of the garage is considerably different than that of the dwelling.

AVAILABLE FEATURES

Gravel Floor: Subtracts value for sub-standard floor. If only a portion of the flooring is gravel note the dimensions.

Code as; FRG GRV

Interior Finish: Add if garage appears to be finished, insulated, sheet rocked, taped and mudded.

Code as; FRG FIN

Heat: Add for a primary heat source. Usually found where a garage has interior finish, but can be in an unfinished garage as well.

Code as; FRG FIN H for finished garage with heat or FRG H for an unfinished garage that has heat.

Interior Finish Rec. Quality:Add when an attached garage has been converted into a recreational area. Adds value for flooring, trim, paint, etc. Garage door replaced. If the interior- finish Recreation quality area is less than the footprint of the FRG, record sq ft or dimensions that is finished. <u>Doesn't value plumbing fixtures.</u>

Code as; FRG FIN H REC (With square footage if appropriate.)

Interior Finish Apartment Quality: Use when an attached garage has been converted into living space. Values partition walls, flooring, cabinetry, etc. <u>doesn't value plumbing fixtures</u>. Garage door replaced. If the interior-finish apartment quality area is less than the footprint of the FRG, record sq ft, or dimensions of the area that is finished.

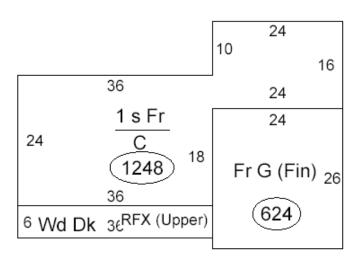
Code as; FRG FIN H APT (With square footage if appropriate.)

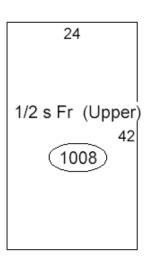
NOTES: Fireplaces, wood stoves, and plumbing fixtures, that are in a converted garage, need to be added into the total for the entire structure. If you have a partition wall in the garage that separates the garage into areas of Heat/No Heat and/or Finish/Unfinished, do not sketch as two FrGs. The system will incorrectly calculate them as separate garages with size adjustments for each. The proper way is to sketch as one garage and label as FrG. Then denote the area that has heat and the area that has finish. For example, you have a 30 x 32 foot garage (960 sf) with a partition wall that separates it into 10×32 and 20×32 foot sections with the 10×32 foot area as having no heat but is finished with tape and texture. The remaining 20×32 would have heat and finish. Sketch the entire 30×32 foot area and label as "FrG Fin 960 sf H 640 sf".

Assessor's Exhibits ASG 187 465

ATTACHED GARAGE SKETCH and FEATURES







Feature Options:

Fin- Interior finished (drywall or plywood covering studs and ceiling).

H - Heat

Gravel- Assumed to be the entire floor area unless stated differently.

IF-Rec- Added value for flooring, trim, etc. within the garage walls at grade level. Garage door may be replaced with framing, possibly some window area.

IF-Apt- Added value for partition walls, plumbing, cabinets, flooring,

trim, etc. within the garage at grade level. Garage door may be

replaced with framing, possibly some window area.

NOTE: There are no features for a LQH over the FrG or loft in an FrG. In this example the home was ran as 1 1/2 Levels with the upper area ran as a 1/2 sFr. If this were an apartment, an "extra living unit" would be added and the fixtures in the apartment would be added to the total number of fixtures. A storage loft in the FrG may be drawn in as an attic.

House Types

<u>1 L</u>-One Level. Depending on the material type you check in the box below, it will either be 1 L Frame, 1 L Log, or 1 L Mas. If the house has a "B" level, do not consider it in determining house type. If the house has an Attic or Loft, do not consider them in determining the house type. Only above grade levels are considered for this house type.

<u>1 1/2 L</u>-One and one half levels. Depending on the material type you check in the box below, it will either be 1 1/2 L Frame, 1 1/2 L Log, or 1 1/2 L Mas. If the house has a "B" level, do not consider it in determining house type. If the house has an Attic or Loft, do not consider them in determining the house type. If the house has a 3/4 story level, still classify the house as 1 1/2 L. Only above grade levels are considered for this house type.

2+ L-Two Or More Levels. Depending on the material type you check in the box below, it will either be 2+ L Frame, 2+ L Log, or 2+ L Mas. This type of house will have a 1 SFR level and a 1 SFR Upper level with full <u>exterior</u> wall height. The house may have additional levels above the 2nd level. Sketch them appropriately. If the house has a "B" level, do not consider it in determining house type. If the house has an Attic or Loft, do not consider them in determining the house type. Only above grade levels are considered for this house type. If a house has an upper story and an upper half <u>on the 2nd level</u>, the house should be classified as 2+ L. An exception would be if the appraiser feels that the upper story does not contribute a large percentage to the overall area of the structure, then it could be classified as a 1 1/2 L. This is rare and should not be used very often. If in doubt, take plenty of photos and ask the Appraisal System Analyst.

Bi-L-Split Foyer houses. Main characteristics are split foyer entry and the lower level is approximately half submerged below grade. Depending on the material type you check in the box below, it will either be BI-L Frame, BI-L Log, or BI-L Mas. This type of house will have a 1 SFR level over an "L" level. This and the split/tri levels are the only house types that consider any below grade areas in their classifications. If there are additional stories above the 1 SFR, do not classify as a BI-L but run the bottom level as a "B" level and classify according to the above grade stories as mentioned previously.

Split/Tri-L-Split-level or Tri-Level residences have three levels of finished living area: lower level (L), intermediate or at grade (1SFR), and upper level (1SFR). The upper level is usually over the "L" level and is drawn with the intermediate level-all as 1SFR. Depending on the material type you check in the box below, it will either be Split/Tri-L Frame, Split/Tri-L Log, or Split/Tri-L Mas. If the house has an Attic or Loft, do not consider them in determining the house type.

House Types cont.

Cottage 1L—One level cottage. Determined by size of the above grade areas. The typical square footage range for this house type is 501-800 square feet. This area is the total of the base areas and not the calculated finished areas. If the house has a "B" level, do not consider it in determining house type. If the house has an Attic or Loft, do not consider them in determining the house type. Only above grade levels are considered for this house type. Cottages are generally used as a full time residence.

<u>Cottage Multil</u>—A cottage with more than one level of living area. The typical square footage range for this house type is 501-800 square feet. This area is the total of the base areas and not the calculated finished areas. If the house has a "B" level, do not consider it in determining house type. If the house has an Attic or Loft, do not consider them in determining the house type. Only above grade levels are considered for this house type. Cottages are generally used as a full time residence.

<u>Cabin</u>—Determined by size of the above grade areas. The typical square footage range for this house type is 0-500 square feet. This area is the total of the base areas and not the calculated finished areas. If the house has a "B" level, do not consider it in determining house type. If the house has an Attic or Loft, do not consider them in determining the house type. Only above grade levels are considered for this house type. Cabins are typically intended for seasonal or recreational use.

Condo—Condominium is a form of ownership. However, within the Kenai Peninsula Borough, we will occasionally use Condo as a house type. This house type will remain active but will not be used going forward. It is used to show the entire condo project on the underlying parcel and will have a \$0 value applied. It was used for valuation in the past but is still useful to see the layout of the condo project. New condo house types are listed below.

<u>Condo-1</u>st <u>Floor</u> A condominium unit at grade level. It will be sketched as 1 SFR. Used when other units are above it.

<u>Condo-UPPER STORY</u>—A full story condominium unit as an upper level. It will be sketched as 1 SFR UPPER. Used when other units are below it.

<u>Condo-UPPER HALF</u>—A half or three quarter story condominium unit as an upper level. It will be sketched as 1/2 SFR UPPER or as 3/4 SFR UPPER. Used when other units are below it.

<u>MHS</u>—Mobile home single wide. Also use with travel trailers that are hooked up permanently and not licensed. Label sketch as "MH".

MHD—Mobile-home double-wide.

Assessor's Exhibits ASG 190 468

<u>Duplex</u>—A house with two living units usually, but not necessarily, side by side. Sketch as one house, classify as a duplex, and count (or estimate if you don't have access) the total number of fixtures for both units. If the duplex is a zero lot line, that is to say two individual parcels, do not classify as a duplex but rather as TWN END units as shown next.

Twn End—Townhouse End Unit. See the UNUSUAL DWELLINGS section for more info.

Twn Int—Townhouse Interior Unit. See the UNUSUAL DWELLINGS section for more info.

AOG—An upper 1/2 Story or an upper 3/4 Story over a detached garage when the living area is finished out like a regular house. Use the same quality guidelines as you do for houses. Sketch as either 1/2 SFR Upper over FrG or as 3/4 SFR Upper over FrG. Add appropriate garage features such as heat and finish for the garage level and fill out the inspection sheet for the upper level in the #1.5 or 1.75 spaces provided for the upper level.

Assessor's Exhibits ASG 191 469

CABIN & COTTAGE DEFINITIONS

The categories for 'Cabin' house type and the 'Cottage' house type are defined by the overall above grade square footage of the structure. A cabin is defined as a residential structure of 500 square feet or less. A cottage, (either 1L or Multi-L) is defined as a residential structure of 800 square feet or less but more than 500 square feet.

CABIN OR COTTAGE VS GPO/SHOP

This section is intended to help the appraiser determine whether a structure should be classified as a Cabin/Cottage, or a GPO/shop.

While use or intended use should be considered, it may not be the only determining factor. Other things to be considered are the finished construction elements, both quantity and quality.

A finished or unfinished structure that consists of a single room that is wired and finished with drywall, paneling, plywood, osb, etc., but has no kitchen or partition walls should be considered a GPO/Shop. It might have a bathroom or workbenches. Heat source would normally be none, woodstove, or space heat. Although it might be used as a temporary or recreational living quarters, it is more suited to use as a workshop, and should be classified as a GPO/Shop. Would using it as a shop or workspace cause any serious damage or problems?

A structure similar to the one described above which may also have partition walls, kitchen with cabinets, and possibly a central heating system (not required) and used for residential use, temporary or permanent, should be classified as a Cabin or Cottage (depending on square footage. Cabinets should have doors or intended to have doors. Cabinets may be store bought or homemade.

If it is classified as a Cabin or Cottage, the appraiser must look closely at quality and percent complete. When considering quality, the amount and type of cabinets should be considered. The type and size of appliances should also be considered. If there is no foundation, mark 'None' and adjust for in percent complete.

If the structure is unfinished and the owner/builder intends to put in a kitchen, then it should be classified as a Cabin or Cottage and the percent complete adjusted accordingly.

If the last inspection was an appeal inspection, the inspecting appraiser should be consulted prior to making major changes.

The appraiser should use their best professional judgment, especially if there is no access or information on the interior. Questions should be directed to the Appraisal System Analyst or the Appraisal Manager for clarification.

Assessor's Exhibits ASG 192 470

DUPLEX or SFR with Extra Living Unit

Recognizing the criteria needed to distinguish between a Duplex and a Single Family Residence with an extra living unit. Because of the differing markets, SFR's with extra living units should not be confused with actual Duplexes

- 1. What to look for in order to properly classify a structure as a Duplex.
 - a. Units numbered or lettered (1 & 2, A & B etc.) on or near entry doors.
 - b. Both units were designed and constructed as one structure during the original year built of the structure, and are similar in size and design.
 - c. Each unit has a separate exterior entrance or separate entrances inside a common foyer.
 - d. A garage or storage area may separate units.
 - e. Commonly has two electric meters (a third meter is occasionally found and may be connected to well, boiler/furnace, common areas and appliances.
 - f. "For Rent" signs on one or more units. May be listed on the internet as a rental/duplex.
 - g. "Owner" or "Manager" sign on one unit.
 - h. Person answering door refers to himself or herself as a tenant.
- 2. What to look for in order to properly classify as single-family residence with an extra living unit designed or converted within the primary structure.
 - a. Minimal conversion to change back into single-family residence.
 - b. The extra living unit is significantly smaller than the primary residence (may be only 1-3 rooms).
 - c. The smaller extra living unit usually does not, but may have a separate or private entrance
 - d. The smaller extra living unit has a private entrance but also enters into the main structure.
 - e. The smaller extra living unit has shared space (living room, bath, kitchen, etc. with main portion of the structure.
 - f. Usually, there is only one electric meter, in some cases there may be two.

Assessor's Exhibits ASG 193

EXTRA LIVING UNITS

DESIGNED:

A designed extra living unit needs to be recorded when a structure which has a 'Mother in Law' type of apartment that was incorporated in the original design of the structure at the original year built of the structure.

A designed extra living unit is different from a Duplex, whereas the intent of the extra living unit is usually for the convenience of the owner to have semi private living quarters for family or friends to utilize. Typically, only 1 electric meter is present (However, 2 electric meters do not always reflect a duplex).

A designed extra living unit values the additional kitchen cabinetry. Record any plumbing fixtures, special plumbing fixtures and fireplaces / wood stoves, along with those for the rest of the structure.

CONVERTED:

A converted extra living unit needs to be recorded when a structure that has been remodeled with a 'Mother in Law' type of apartment and has been incorporated into the structure.

A converted extra living unit is different from a Duplex, whereas the intent of the extra living unit is usually for the convenience of the owner to have semi private living quarters for family or friends to utilize. Typically, only 1 electric meter is present. (However 2 electric meters does not always reflect a duplex.).

A converted extra living unit is different from a designed extra living unit, whereas the remodeling of the original structure typically indicates that effective year built and quality for the entire building needs to be considered.

A converted extra living unit also values the additional kitchen cabinetry. Record any plumbing fixtures, special plumbing fixtures and fireplaces / wood stoves, along with those for the rest of the structure.

Many single family residences have been temporarily converted for the benefit of the current owner/occupant, often to satisfy the needs of aging or ailing relatives, grown children in temporary need, or to accommodate a commercial venture (fish guides, B&Bs, etc.) from their home. These types of structures should have occupancy as single family, and extra living units (Designed or Converted) should be checked.

A duplex is <u>normally</u> constructed or converted with the intent to be full time rental units. If constructed in the obvious or normal style of a duplex and it is used as such, call it a duplex. If constructed as a single family residence with *some* conversion or add-on, call it a single family residence and mark either Designed or Converted. In the end, <u>USE YOUR BEST PROFESSIONAL JUDGEMENT.</u>

Assessor's Exhibits ASG 194

EXAMPLES

Assessor's Exhibits ASG 195 473





1L 1L



1½L 1½L



1 1/2L 1 1/2L

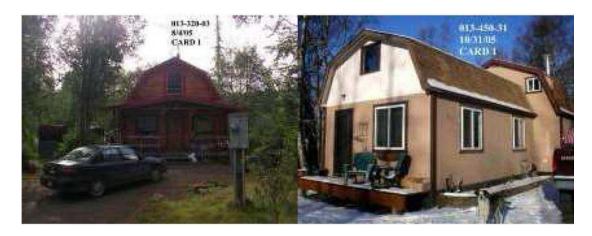


2+L 2+L



2+L 2+L

C



1 1/2 L (Gambrel)

1 1/2 L (Gambrel)



1 1/2 L (Gambrel)

1 1/2 L (Gambrel)



2+L 2+L



Bi-L Bi-L



Bi-L Bi-L



Split/Tri Split/Tri







11/2L
11/2L With Upper Labeled as 3/4 SFR: This Category Defaults the Living/Finish area @ 80%.
This category will also add value for Upper Exterior wall framing and Exterior Cover, Dormers need to be recorded on 3/4 SFR levels. (Default Living/ Finish area for 1/2 SFR is 60%.)

HOUSE TYPES: 2+ L vs 1 1/2 L



2+L 2+L



11/2L 11/2L

11/2L: This Category Defaults for Living / Finish area @ 60%. Always Draw the whole Upper Floor (Upper Floor Joist Area) minus any open / vaulted to below. If an Interior inspection is done and there are walled off areas, measuring off the actual Living / Finish area is appropriate, the measured Finish area can be entered as a forced sq. ft. or as a percentage. In general relying on the system to default@ 60% is the best option.

Do not call a 1/2 SFR a 1SFR Upper with measured off Living / Finish area. Doing so will inappropriately add value for exterior framed walls and siding, additionally it will be mixing 1 1/2 L with 2 L which will skew Sales Analysis.

CONDOS



CONDO UPPER STORY

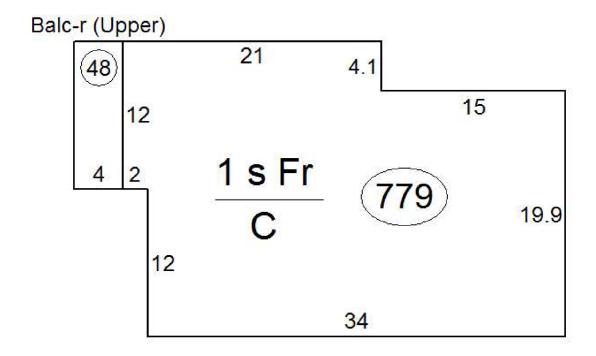
CONDO 1ST FLOOR

In this example, the units are individual parcel numbers but some units are over other units. In this scenario, these units cannot be valued using the typical ProVal methods. Each unit is sketched individually per condo PIN and are calibrated based on sales within the condo project. A portion of the underlying parcel land value is allocated to each unit by the Land Appraiser.

Assessor's Exhibits ASG 202 480



CONDO-1ST FLOOR

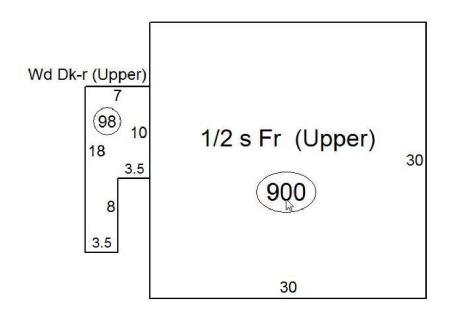


SKETCH FOR UNIT SHOWN ABOVE

Assessor's Exhibits ASG 203 481



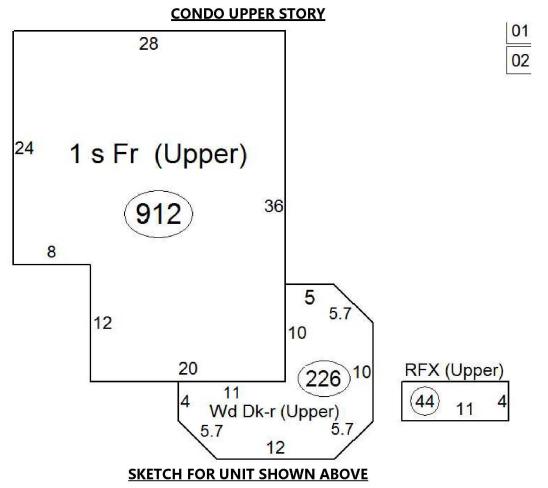
CONDO-UPPER HALF



SKETCH FOR UNIT SHOWN ABOVE

Assessor's Exhibits ASG 204





Assessor's Exhibits ASG 205

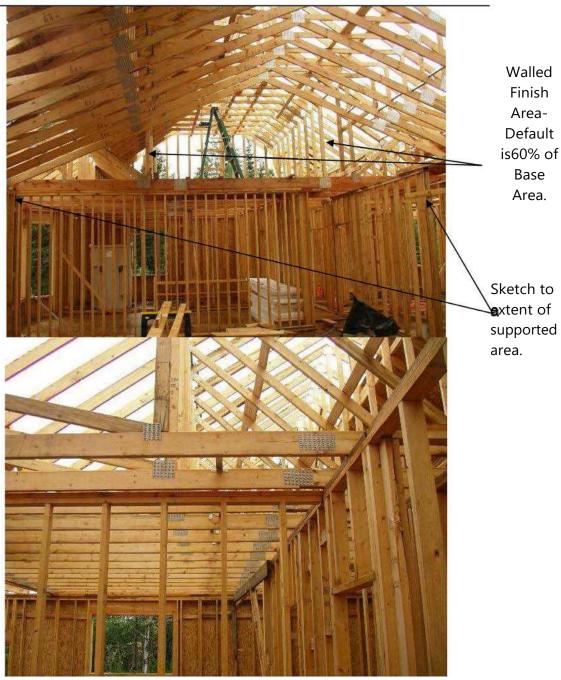
COMPLEX ROOF





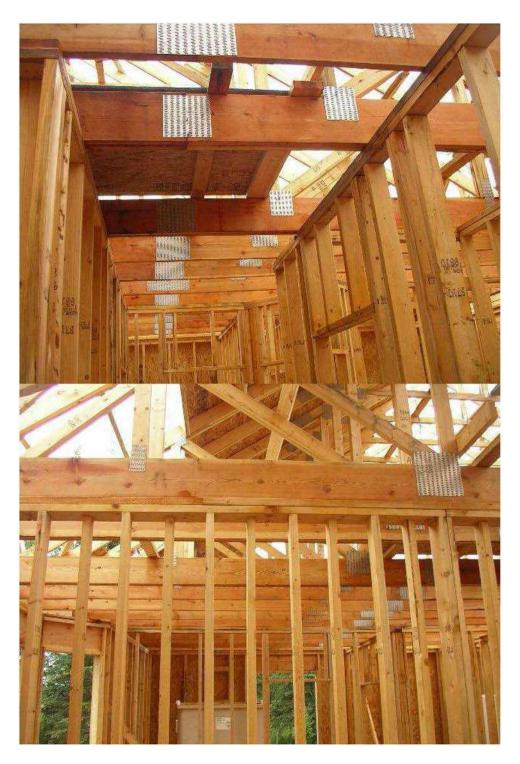
COMPLEX ROOF: The complex roof selection in ProVal does not take into consideration the added cost to build, or added drive up appeal that is reflected in the market for this type of roof. In ProVal, a complex roof is valued the same as a gable roof. Therefore, the added market value of a complex roof needs to be addressed in overall quality.

1/2 STORY SUPPORT AND FINISHED AREA



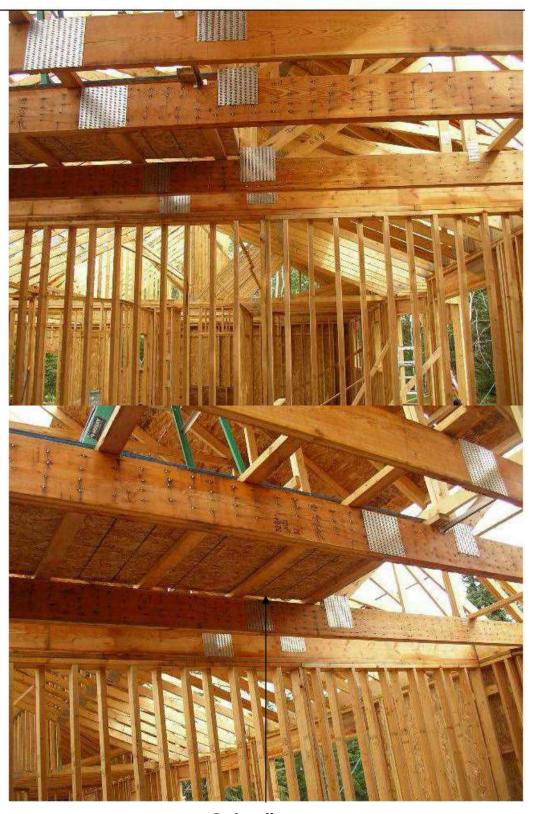
1/2 STORY: Typically, a 1/2 story is supported by 2x1Os, and needs to be drawn the full length and width of a structure minus any open area, even if the 1/2 Story has walled in finished area (Top pic). Areas in a structure that do not support an upper level typically have 2x6 joists (Bottom pic). 1/2 Stories default finished area @ 60%. Remember that this is Mass Appraisal and letting the system default the finished area is usually best, however an Appraiser adjusting the percentage up or down through observation is appropriate.

1/2 STORY SUPPORT AND FINISHED AREA



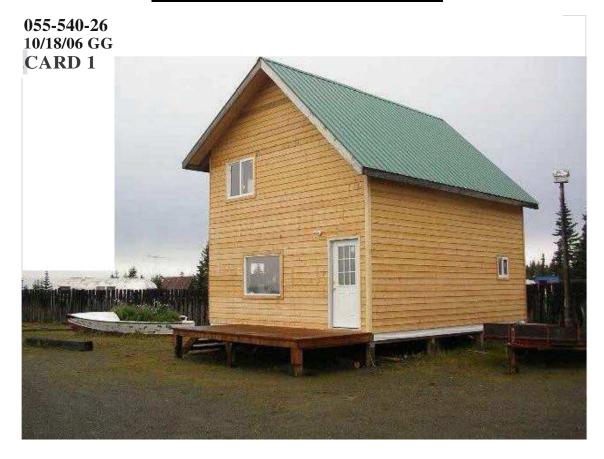
1/2 STORY: Note that the area that is not intended to be finished area, (Bottom pic) and that is actually partitioned off from the intended finished area, has the same structural support as the living / finished area, and has typical construction costs that are valued in ProVal.

1/2 STORY SUPPORT AND FINISHED AREA



Stairwell

HOUSE TYPES 1 1/2 L With 3/4 SFR UPPER



1 1/2 L With Upper Labeled as 3/4 SFR Assessed Value example: Labeled as:

1SFR Upper: @ 100% Complete @ 100% Finish/Living area (upper) = \$67,358

1/2 SFR Upper: @ 100% Complete @ (default) 60% Finish/Living area (upper) = \$55,283

1/2 SFR Upper: @ 100% Complete @ 80% Finish/Living area (upper) = \$57,736

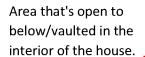
3/4 SFR Upper: @ 100% Complete @ (default) 80% Finish/Living area (upper) = \$63,208 Labeled

as 3/4 SFR adds appropriate value for the Upper Exterior wall Framing and Siding.

1SFR UPPER OR 3/4 SFR UPPER

To eliminate confusion about whether to call an upper level that appears to be a ³/₄ story upper from the exterior, but inside is more like a full upper that's adjacent to an area open to below/vaulted, the following guidelines will need to be followed.

If the appraiser is able to determine that there is an open area adjacent to the living area, then sketch the living area as 1SFR UPPER and call the structure a 2L House Type if it has the required square footage (See sketch example #1). If only a portion is adjacent to the open area but another portion is not open/vaulted, then sketch each area independently of the other (1SFR UPPER and 3/4 SFR UPPER) and use the one with the majority of base area to make the proper call for house type (See sketch example #2). Be sure to include any stairwell in both the upper and main levels.





Interior open to below/vaulted portion of same house.

Don't forget the stairs.



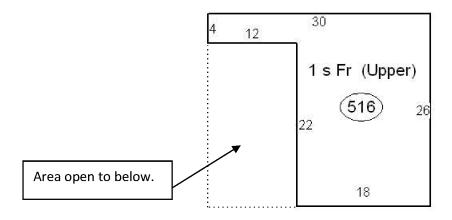
GRoten I:\Projects\UPPER_VS_3QUARTER.doc

Assessor's Exhibits ASG 211

1SFR UPPER OR 3/4 SFR UPPER

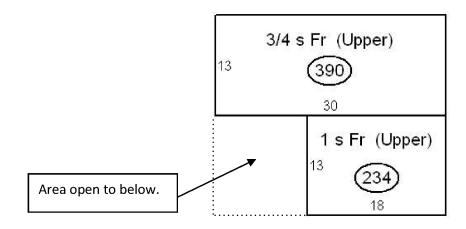
SKETCH EXAMPLE #1 OF AREA IN QUESTION

ACTUAL UPPER LEVEL FOOTPRINT OF SAMPLE HOUSE



SKETCH EXAMPLE #2 OF AREA IN QUESTION

SCENARIO WHERE ONLY A PORTION IS OPEN TO BELOW



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10/20/2014

490

ASG 212

A FRAME LEVELS

This section is intended to assist the appraiser in determining how to classify the upper levels of an A Frame structure (cabin, cottage, or house).

An A Frame structure has a very steep pitched roof that extends from the peak to the foundation. In some cases, there may be pony walls on the 1st level. The 1st level will always be classified as a 1 SFR, in the case of a frame or log structure, or 1SMas, in the case of a masonry or concrete structure.

The upper level or levels may be classified as $\frac{1}{2}$ SFR upper, A or Afin (Attic), or Lof(Loft). Access and headroom are the primary determining factors.

An upper level that has normal stairs for access and standard headroom in the center, either finished or unfinished, should be classified as a ½ SFR upper. If unfinished, this should be considered in the percent complete.

An upper level with ladder access or very steep/narrow stairs, either finished or unfinished, and standard headroom in the center, should be classified as an Attic. The proper code would be Afin for a finished level and A for an unfinished level. The appraiser should keep in mind that an attic is **not considered living space**. This must be considered when determining the structure type.

An upper level with ladder access or very steep/narrow stairs that is just a wood deck with no finish of any kind, and minimal or standard headroom in the center, should be classified as a Loft. The proper code is 'Lof'. The appraiser should keep in mind that a Lof only values the wood deck. The appraiser should keep in mind that a loft is **not considered living space**. This must be considered when determining the structure type.

The appraiser should use their best professional judgment. Questions should be directed to the Appraisal Manager or the Appraisal System Analyst for clarification.

Assessor's Exhibits ASG 213 491

A-FRAME SKETCH PROCEDURES



SKETCHING A-FRAMES:

On an A-Frame structure, begin the drawing, for the first story above grade, at the point where it is estimated that the interior will have about 5' head clearance, facing the gabled end. On most A-Frames, the drawing will begin 3'-4' from where the angled roof and the first floor joists meet. Typically, if an A-Frame is 20' wide at the gable end, the actual drawing will be 12'- 14' wide. This un-drawn ' dead' space is inferior and not valued as finished area. (pics 3-5)

Note that on an A-Frame structure that has short exterior walls, (2'-3') the drawing will begin closer to the physical end, typically 2'- 3'. (pics 1 & 2)

If there is a basement under the A-Frame, draw it like any other basement, and indicate were the first floor common corner begins. (pic 6)

Upper stories are drawn to their full floor area, with either the default finished area or estimated finished area. 1/2 SFR (default@ 60%), Loft (decking only), A, or A Fin (default@ 50%) can be used. Record Dormers on 1/2 SFRs.

AOG or Attic (Over Garage)

Apartment Over Garage (AS HOUSE TYPE "AOG"): Upper ½ Story or an Upper ¾ Story over a detached garage when the living area is or will be finished out like a regular house. The intent is the property will have:

- An adequate kitchen (or designed to have a kitchen)
- Plumbing
- Finished and used as independent living space

In this example you would use the same quality guidelines as you do houses. Sketch as either $\frac{1}{2}$ SFR Upper over FrG or as $\frac{3}{4}$ SFR Upper over FrG. Add appropriate garage features such as heat and finish for the garage level and fill out the inspection sheet for the upper level in the #1.5 or 1.75 spaces provided for the upper level. Add dormers if applicable. Adjust the percent complete to reflect what would need to be completed to be independent living space.

Attic (Over Garage as a feature): When there is upper ½ Story or Upper ¾ Story over a detached garage when the intent is not to be used as an independent living space:

- No kitchen
- Used as a bonus area (extra sleeping area, office area, play room)
- Or the intended use is for storage/shop type area

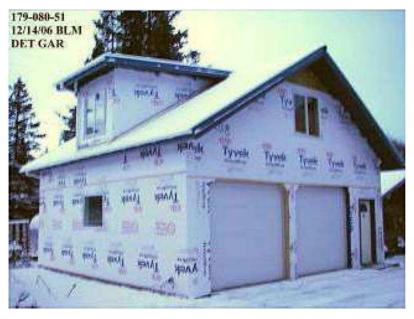
In this example on the Data Sheet you would list Det Gar adding features that exist (Interior Finish, Heat, Bath) you will also need to list as a FEATURE:

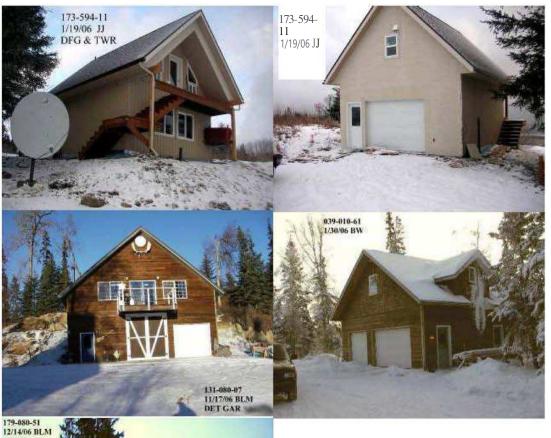
- Attic dimensions (outside wall to outside wall)
- Heat If attic is heated calculate the usable space dimensions
- Rec Fin If attis is finished calculate the usable space dimensions
- Do not record or value Dormers

Assessor's Exhibits ASG 215

AOG--Apartment Over Garage. Use when there is an upper 1/2 story or an upper 3/4 story over a detached garage. Sketch as "1/2SFR/FrG" and add "Fin" for finish and "H" for heat in the garage portion if necessary.









AOG (Apartment Over Garage)

Use this category for a type of structure that has either 1/2 SFR, or 3/4 SFR, built over a garage. 1/2 SFR defaults @ 60% finish living area, and 3/4 SFR defaults @ 80% finish living area. These structures need to be sketched, with the 1/2 or 3/4 SFR drawn above a FRG (Fin, H, etc.), and the field appraisal data form needs to be filled out. Record the type and size of dormers.

This house type is a regular residential structure that has <u>less than</u> one full story built over a garage.

This house type can be a primary or secondary structure card.

LAND

Assessor's Exhibits ASG 218 496

Land Valuation

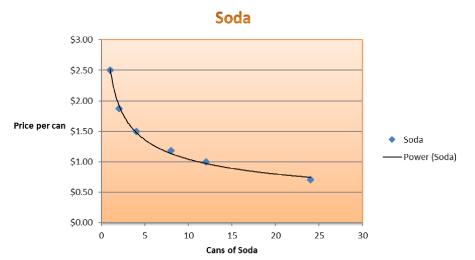
According to Property Assessment Valuation, the first step in developing a cost approach is to estimate the land value at its highest and best use. KPB does this by reviewing, analyzing and statistically testing

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.

# of Cans	Total Price	Price/Unit
1	\$2.50	\$2.50
2	\$3.75	\$1.88
4	\$6.00	\$1.50
8	\$9.50	\$1.19
12	\$12.00	\$1.00
24	\$17.00	\$0.71

Raw land is valued on a **Price per acre** basis in an inversely proportional relationship.

Simply stated, as the number of units (acres) increases and the overall price increases, the value per unit decreases.



Currently Land Types

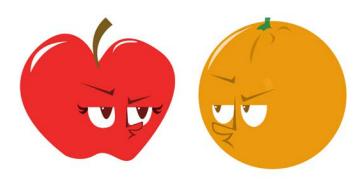
LandType	Land_Type_Desc		
1	Primary Site		
2	Residential City		
3	Waterfront Rural		
5	Commercial Rural		
6	Commercial City		
13	Remote		
20	Residential Rural		
79	Conservation Easment		
80	Zero Value Lots		
89	Remaining/Wetlands		
90	Possessory Interest		
91	Grazing Lease		
92	Forced Value		

Assessor's Exhibits ASG 219

Available

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

Assessor's Exhibits ASG 220 498

Influence Definitions

View

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

Street Access

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

Utilities

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

Water Front

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

<u>Topo</u>

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

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

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

<u>Airstrip Improved:</u> Gravel/ Paved, maintained, lights. <u>Agriculture Rights:</u> Restrictions on property, limiting use of property or portion of property to agriculture use.

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

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

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

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

Assessor's Exhibits ASG 221 499

Influences currently modeled	Influences that are NOT modeled		
Gas/ No gas	Neighbor has a few junk cars in his yard		
Electric/ No electric	Maintenance on land		
Road maintained/ Not maintained	Retaining wall systems		
Waterfront (Ocean, river, lake, pond/creek)	Cleared land vs. non cleared land, Trees vs. no		
View (none, limited, good, excellent)	trees		
Wetlands	No Fish in the River		
Non usable/ non developable portions of	No Snow in the Mountains		
land	Gravel Pits		

^{*}May be adjusted as a dollar (\$) value or Percent (%) of value.

Calculation of influences & values.

Within the Pro-Val CAMA system, KPB is using the "additive" method for calculating land values. Below is a sample of the "additive" method to arrive at the overall land value.

39.98	Acres	Base Land	\$	110,400	
PIN	Influence	Influence %	Pr	ice Adjustment	
	Gas No	-10	\$	(11,040)	
	Elec Yes	0	\$	-	
	View Good	100	\$	110,400	
	Platted	-44	\$	(48,576)	
		Total	\$	161,200	Ratio
		Sales Price	\$	170,000	94.82%

Anadromous Waterbodies

Every year the assessing department receives questions about the effect on land value of the current 50' set back requirement from an anadromous waterbody. Each year the land appraiser reviews all sales, conducts a ratio study and any additional analysis needed of qualified sales to see in any negative or positive adjustment is needed for properties that are located on an anadromous waterbody. Currently no adjustment has been warranted based on reported sales.

View Potential:

We can't always see the view when we are inspecting the property, usually due to poor weather conditions, trees and/or foliage blocking the view. Just because we can't physically see it, does not mean that it's not there. We rely on our local knowledge, mapping tools such as contours and LIDAR to help determine if the topography will provide a view.

Assessor's Exhibits ASG 222

View Examples None





Assessor's Exhibits ASG 223 501

Limited View





Assessor's Exhibits ASG 224 502

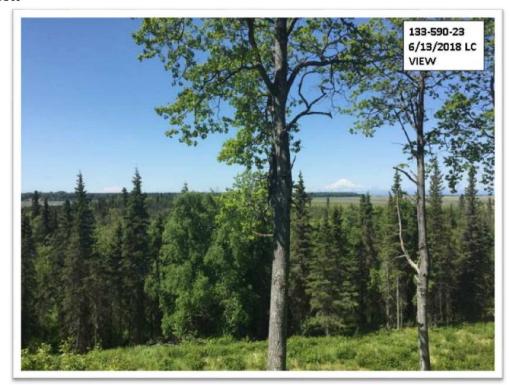
Good View





Assessor's Exhibits ASG 225

Excellent View





Assessor's Exhibits ASG 226





Assessor's Exhibits ASG 227

Septic, Well & Landscaping (SWL)

Crib: Sewage disposal system which has a tank usually made out of logs or wood; but might be made out of steel, concrete or plastic, fish totes, old cars etc. Cribs typically do not have leach fields.

Septic 3-4 plex: A Sewage disposal system serving a Multi Family Structure with three or more Units.

Septic Duplex: A Sewage disposal system serving a Multi Family Structure with only two Units.

Private Septic: A Sewage disposal system serving a Single Family Home. Typically, cleanouts are visible for both the Septic Tank and the Leach Field.

Septic Holding Tank: A septic holding tank is a watertight tank used to catch and contain wastewater from a home or business. They are normally used in places where city sewer is not available and which are also poorly suited for septic systems. All wastewater generated by the home or business must be contained in the septic holding tank, until it can be removed (pumped out) for treatment and disposal.

Sand Point: A driven point well — sometimes called a "sand point" — is a small diameter well made by connecting lengths of $1\neg 1/4$ " or 2" diameter steel pipe together with threaded couplings. Threaded to the bottom of the string of pipe is a drive point well screen. The screen is usually 2 to 3 feet long with a hardened steel tip or "drive point" at the bottom. The purpose of the screen is to allow groundwater to flow into the well but keep the surrounding sand out.

Spring: A water collection system that utilized a natural flowing water source.

Private Water: A Private drilled well. Drilled wells are constructed by either cable tool (percussion) or rotary drilling machines. Drilled wells that penetrate unconsolidated material require installation of casing and a screen to prevent inflow of sediment and collapse. The Well Head is usually visible.

Cistern: A heavy duty plastic Tank used for water supply primarily found in areas where having a Drilled Well is cost prohibitive. Can be found within Main Structure or in an outbuilding. Plastic Bladders used for water supply (usually found in crawl space) also fall into this category.

Assessor's Exhibits ASG 228

Developmental Fill Rates

Pit Run	-		Premium					
Book	Zone	PPSF	Zone	PPSF	PPSF b	y Zone	Old Ace C	odes
012	ZONE03	0.45	ZONE06	0.75	ZONE01	0.25	DVA	0.05
013	ZONE03	0.45	ZONE06	0.75	ZONE02	0.35	DVB	0.10
014	ZONE03	0.45	ZONE06	0.75	ZONE03	0.45	DVC	0.15
015	ZONE03	0.45	ZONE06	0.75	ZONE04	0.55	DVD	0.20
017	ZONE03	0.45	ZONE06	0.75	ZONE05	0.65	DVE	0.25
025	ZONE03	0.45	ZONE06	0.75	ZONE06	0.75	DVF	0.30
035	ZONE03	0.45	ZONE06	0.75	ZONE07	0.85	DVG	0.35
039	ZONE03	0.45	ZONE06	0.75	ZONE08	0.95	DVH	0.40
040	ZONE03	0.45	ZONE06	0.75	ZONE09	1.05	DVI	0.45
041	ZONE03	0.45	ZONE06	0.75	ZONE10	1.15	DVJ	0.50
043	ZONE03	0.45	ZONE06	0.75			DVK	0.55
045	ZONE03	0.45	ZONE06	0.75			DVL	0.60
047	ZONE03	0.45	ZONE06	0.75			DVM	0.65
049	ZONE03	0.45	ZONE06	0.75			DVN	0.70
055	ZONE03	0.45	ZONE06	0.75			DVO	0.75
057	ZONE03	0.45	ZONE06	0.75			DVP	0.80
058	ZONE03	0.45	ZONE06	0.75			DVQ	0.85
059	ZONE02	0.35	ZONE06	0.75			DVR	0.90
060	ZONE03	0.45	ZONE06	0.75			DVS	0.95
063	ZONE02	0.35	ZONE06	0.75			DVT	1.00
065	ZONE02	0.35	ZONE06	0.75			DVU	1.05
066	ZONE02	0.35	ZONE06	0.75			DVV	1.10
119	ZONE03	0.45	ZONE06	0.75			DVW	1.15
125	ZONE02	0.35	ZONE05	0.65			DVX	1.20
131	ZONE03	0.45	ZONE06	0.75			DVY	1.25
133	ZONE03	0.45	ZONE06	0.75			DVZ	1.30
135	ZONE03	0.45	ZONE06	0.75				
137	ZONE03	0.45	ZONE06	0.75				
139	ZONE03	0.45	ZONE06	0.75				
144	ZONE01	0.25	ZONE03	0.45				
145	ZONE01	0.25	ZONE03	0.45				
147	ZONE01	0.25	ZONE03	0.45				
148	ZONE01	0.25	ZONE03	0.45				
149	ZONE01	0.25	ZONE03	0.45				
157	ZONE02	0.35	ZONE06	0.75				
159	ZONE01	0.25	ZONE03	0.45				
165	ZONE02	0.35	ZONE06	0.75				
169	ZONE02	0.35	ZONE06	0.75				
171	ZONE03	0.45	ZONE06	0.75				
172	ZONE03	0.45	ZONE06	0.75				
173	ZONE03	0.45	ZONE06	0.75				
174	ZONE03	0.45	ZONE06	0.75				
175	ZONE03	0.45	ZONE06	0.75				
177	ZONE03	0.45	ZONE06	0.75				
179	ZONE03	0.45	ZONE06	0.75				
181	ZONE03	0.45	ZONE06	0.75				
185	ZONE03	0.45	ZONE06	0.75				
191	ZONE03	0.45	ZONE06	0.75				

Assessor's Exhibits ASG 229

OUTBUILDINGS

Assessor's Exhibits ASG 230

OUTBUILDINGS

Outbuildings need to be recorded by the appraiser if they exceed 100 sq. ft. and/or have market value. Record on the input sheet with any applicable features. If an outbuilding has an irregular shape it needs to be sketched to value properly. If it is sketched, in the size column of the input sheet write 'see draw' so the clerk doing the input will know it is sketched. If an outbuilding is not complete, mark the percent complete in the features column of the outbuilding section.

Detached Garage (Det Gar): Reference Detached Garages & Features page.

Shed General Purpose (Shed GP): A common utility shed usually has a quality of G, A, F, or L. With a Shed GP, default eave height is 10', recording a lower eave height will reduce valve, higher than 10' will increase value.

Features; **Dirt** reduces value for lack of flooring.

IF adds value for interior finish.

Loft adds value for the decking of the loft (record size).

Sauna adds value for a sauna bath.

Green House (Grn Hse): A residential greenhouse usually made from wood framing and corrugated fiberglass panels. Usually has a quality of G, A, F, or L. A green house with glass instead of fiberglass would usually be G quality. Do not record a greenhouse made with visqueen.

Flat Carport (Flat CP): A residential carport which usually has a quality of G, A, F, or L. If the carport is of inferior size or height record it as a Canopy.

Features; Concrete floor is the default value.

Gravel floor reduces value, (record size for gravel).

General Purpose Outbuilding (GPO): A building that has more value than a Shed GP, but less than a Det Gar, common qualities are G, A, F, or L.

Features: Shop adds value for a workshop interior finish.

Heat adds value for a primary heat source.

Monitor adds value for a monitor as a secondary heat source.

Wood Stove adds value for a wood stove as a secondary heat source.

Loft adds value for the decking of a loft. (record size)

Attic adds value for storage above GPO.

Rec Fin adds value for recreational finish, has no, or an inadequate kitchen.

Full Bath adds value for a three fixture bath.

Half Bath adds value for a two fixture bath.

Extra Fixtures adds value for each extra fixture.

Note: When deciding whether to call an outbuilding a Detached Garage vs. a GPO, consider the following:

- 1. A detached garage is frame construction.
- 2. A detached garage has a reinforced concrete floor.
- 3. A detached garage has garage doors.

Anything less should be called a GPO with proper adjustments for quality. For example, if the building is frame construction and has a reinforced concrete floor but no garage doors, call it a good quality GPO.

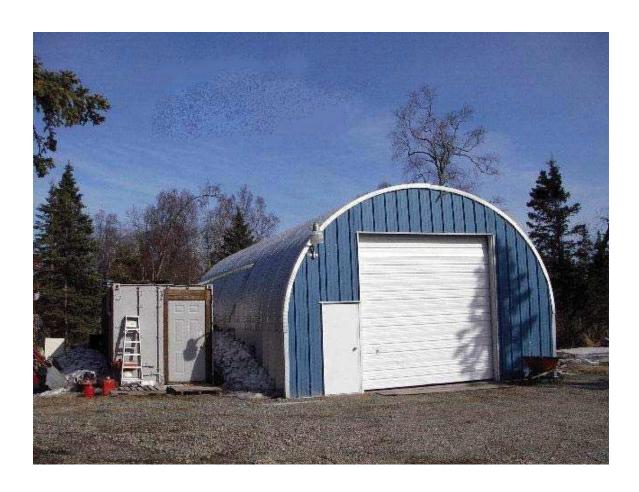
OUTBUILDINGS CONTINUED

General Purpose Outbuilding Quonset Hut (GPO Quonset): A quonset hut style building typically used for storage. Common qualities are G, A, F, or L. If one end is open, list "1 End Open" as a feature. If both ends are open, list "2 Ends Open" as a feature. For each open end, 12% is deducted from the overall cost. A concrete floor is the default so no change in features is needed if the building has a concrete floor. Currently, the deduction for dirt floor and gravel floor are the same so for consistency everyone should use dirt floor when no concrete is present. The full list of features for quonset hut outbuildings are as follows:

Features: Shop adds value for a workshop interior finish.

Dirt Floor deducts for no concrete on a per foot basis. **Gravel Floor** deducts for no concrete on a per foot basis.

Open End deducts 12% from the total structure value for each open end.



OUTBUILDINGS CONTINUED

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

Features: Concrete Floor adds value, (record size).

Loft adds value for a secondary level. (record size)

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

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

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

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

Features: 1SO adds value for three sheathed sides. 2SO adds

value for two sheathed sides. 3SO adds value for one

sheathed side.

4SO does not value any sheathing.

Storage Hay Cover (Hay Cover): A framed roof system that has some contributory value, but that is inferior to a Flat CP, common qualities are G, A, F, or L. Do not value wood sheds.

Light Penetrating Stairway (LPS): A steel grated stairway with rails or not. Typical qualities are G and A. A typical LPW or LPS that has a hand rail should be ran as G quality.

(Shows up in ProVal as ELP Stairs.)

Assessor's Exhibits ASG 234

OUTBUILDINGS CONTINUED

Light Penetrating Walkway (LPW): A steel grated walkway with rails or not. Typical qualities are G, A, or L. (Shows up in ProVal as ELP Walk.)

Residential Gazebo (Gazebo): A multi-sided partially enclosed structure with a wood deck and a roof. Common qualities are G, A, F, or L.

Residential Basement Standalone (Bsmt): A basement that is not intended to have a 1SFR or other level above it except for perhaps a mobile home. This code is used primarily for a basement under a mobile home. Common qualities are G, A, F, or L. (Also see the section for Basement Homes).

Features: Bsmt Gar adds value for garage door etc.

Rec Fin adds value for recreational room finish.

Apt Fin adds value for finish, partition walls, kitchen, minimal plumbing, etc. If full plumbing and finish equivalent to above grade residences, reflect in quality.

RE: Bsmt, A qual, yr blt 2007, eff yr 2007, 24X24, = \$9,700

RE: Bsmt, A qual, yr blt 2007, eff yr 2007, 24X24, Bsmt Gar = \$11,450 **RE:** Bsmt, A qual, yr blt 2007, eff yr 2007, 24X24, Rec Fin = \$16,400 **RE:** Bsmt, A qual, yr blt 2007, eff yr 2007, 24X24, Apt Fin = \$24,800

Residential Hot Tub (HTB): Exterior hot tubs. built in or not, will be considered personal property and will not be assessed

Memos (Notes): Record pertinent information for input and the next inspection. If a Structure Card is deleted note the reason. (removed, burned etc.) Keep in mind that these files are open to the public, record notes professionally.

Assessor's Exhibits ASG 235

POLE BUILDING/CARPORT

Carport: A stand-alone structure that has all sides open. Default is concrete floor. If gravel or dirt floor, add as a feature. If asphalt, pick up as paving.

Pole Building: A stand-alone pole frame structure. It may have one or more sides open. If so, indicate the number of open sides as a feature (1SO, 2SO, 3SO, or 4SO). Default is gravel floor. If it has concrete or paving for the floor, consider such in quality.

OUTBUILDINGS - WATERFRONT BOAT DOCK

Boad D- (L) Light Construction: Wood Girders Nailed

2" Decking

Piling 10" Diameter or Smaller

Boad D – M Medium Construction: Wood Girders Bolted

2" to 3" Decking

Piling 12" to 14" Diameter

Boat D – (H) Heavy Construction: Large Wood Girders

4" Decking

Piling 16" Diameter and Bigger

Quality: L Low Untreated Wood Decking

A Average Treated Wood Decking

G Good Metal, Concrete, or Composite Decking

Features: Floating (Units in SF)

Pilings (Units in SF)

Adds 25%

Outbuildings-Waterfront Boat Dock

Quality	L	\$25.17
	Light	\$15.10
	Medium	\$25.17
	Heavy	\$50.34
Quality	А	\$31.46
	Light	\$18.88
	Medium	\$31.46
	Heavy	\$62.92
Quality	G	\$37.75
	Light	\$22.65
	Medium	\$37.75
	Heavy	\$75.50
	Floating (Mulitplier)	None

Pilings (Multiplier)

DETACHED GARAGES & FEATURES

Detached garages can have a number of features to value them appropriately. If the detached garage has multiple features it may be simpler to sketch the detached garage and list the features on the drawing, the appraiser still needs to enter the detached garage info on the outbuilding section of the input sheet, (Quality, year built, etc.) but under features just add the note 'see drawing'. If there are attachments to the detached garage that exceed 100 sq. ft. and/or have contributory value, (Flat CP, OFP, WD DK, LEAN TO, RFX/BALC, etc.) they can either be drawn in the sketch (If they have the same quality and effective year as the detached garage), or entered in the outbuilding section on the input sheet as stand-alone features.

AVAILABLE FEATURES

Attic (A): Add for storage above a detached garage with exterior, or scuttle access. Can have full head height if only designed as storage space. If full head height area is finished, add interior finish to the garage for 100% of the attic floor area.

Full Bath (FB): Add for a three-fixture bathroom.

Interior Finish Rec. Quality (IF REC): Add when a detached garage has been converted into a recreational area. Values flooring, trim, paint, etc. Garage door usually replaced.

Extra Fixtures (EF #): Add for plumbing fixtures. (Kitchen sink, water heater etc.) Gravel floor (GF): Reduces value for substandard floor. (Record dimensions) Heat (H): Add for primary heat.

Half bath (HB): Add for a two-fixture bathroom.

Interior Finish (IF): Add for insulation, and sheet rock, taped and mudded. (Walls and lid) Loft **(LOFT):** Add for Mezzanine storage area. (Note dimensions)

Monitor (MON): Add for monitor heater that is used for supplemental heat, if primary heat source simply record as heat.

Sauna (SAU): Add for a built in sauna, fairly unusual.

Wood stove (WS): Add for wood stove that is used for supplemental heat. If used for primary heat source simply record as heat.

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Mobile/Manufactured Home and RV Sites

Grading and engineering are calculated into the base values for all qualities except Poor. The Poor quality is the same as Low with the exception of not having engineering included in the base value. Different quality MH/RV Sites will have different depreciation schedules where the higher qualities will not depreciate as fast as the lower ones.

Features available are:

Electric Gas Sewer Street Paving Water

MH and RV Site Quality Definitions:

Good:

The typical good park is a manufactured park catering to the larger manufactured homes and represents the median for permanent parks. It will accommodate large manufactured homes with private patios and gardens, and offers complete recreational facilities.

Average:

These are built more or less for permanent occupancy and represent the low end mid-point for permanent parks. They have spaces to accommodate manufactured homes up to 60 feet long, as well as large transient trailers.

Fair:

Typical site is developed for transient use in outlying rural or resort areas where there are minimal or no building codes. They will be closely spaced, have new facilities, and are designed for smaller trailers and recreational vehicles.

Poor:

Typical site is developed for transient use in outlying rural or resort areas where there are minimal or no building codes. They will be closely spaced, have new facilities, and are designed for smaller trailers and recreational vehicles. Usually a Mom & Pop type operation where engineering was not a major concern.

Very few RV sites within the Kenai Peninsula Borough will be higher than Fair quality. Consult with the commercial appraiser before assigning a quality of Average or Good.

Assessor's Exhibits ASG 239

Mobile/Manufactured Home and RV Sites (cont.)

The following chart is a new addition on the commercial input sheet. This is where you will record the basic info for the Mobile/Manufactured Home and RV Sites. Group similar sites together and use additional boxes if necessary. Enter year built, enter the number of spaces that have similar quality and features, check the appropriate quality rating, and check the available features. Keep in mind that if you pick up paving here as an RV Site feature, you do not need to capture it elsewhere.

MH/RV PARK SPACES INFORMATION						
YR BLT	# OF SPACES					
QUALITY						
GD() AVG() FAIR() LOW() POOR()						
FEATURES						
ELEC()GAS()SEWER()PAV()H20()						

2/28/17

Normally RV spaces must be obvious and easily identified to be valued. They would normally have a post with underground utilities attached. If there is only one RV space, whether or not there is an RV hooked up, it should not be valued. If there is another dwelling such as a MH or R01, then the RV site should be valued. The value of the hookups to one structure are considered in the valuation of the well and septic or other utilities. Any additional RV sites should be valued on a C card. RV sites do not have to be in an RV park to be valued nor do they have to have an RV in place. Contact the appraisal manager with any questions. The quality on the RV sites we find in this area will usually be P (poor). Any quality above P should be discussed with the commercial appraiser.

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2003 COST FOR LIGHT PENETRATING WALKWAY



	Total Square Footage	Actual Cost	Assessed Value
<u>Light Penetrating Walkway</u>	249	\$7,300	\$5,230
Light Penetrating Stairs	162	\$9,55 <u>3</u>	\$3,400
		\$16,853	\$8,630
<u>Light Penetrating Walkway Per Sq. Ft. Values</u>		\$29.32	\$21.00
<u>Light Penetrating Stairs Per S</u>	<u>q. Ft. Values</u>	\$58.97	\$20.99

BATH HOUSE QUALITY



BATH HOUSE QUALITY: ProVal has six different Qualities that Appraisers can use in valuing Bath Houses. The base rates <u>do</u> include plumbing and fixtures. When determining quality, consider both the quality of the structure itself, and the number of fixtures. The higher the number of fixtures, the better the quality (estimated or not). Bath Houses less than 100 sq. ft. should be valued if they have contributory value. Review such with Appraisal Manager.

NOTE: There are no features available for Bath Houses.

Rates with no Depreciation:

Quality	Yr. Bit.	Eff. Yr.	Size	Assessed Value
L	2007	2007	16 X 30	\$11,700
F	2007	2007	16x30	\$22,300
Α	2007	2007	16 X 30	\$33,000
G	2007	2007	16 X 30	\$45,500
VG	2007	2007	16x30	\$61,900
EX	2007	2007	16x30	\$63,200



YURT

Definition: A circular heavy canvas tent structure consisting of weather tight covers, tension bands, and a wood frame including a lattice wall, radial rafters that go up to a central compression ring, and a framed door, attached to a wood deck.

Standard Sizes:

12' diameter/115 square feet 14' diameter/155 square feet 20' diameter/314 square feet 24' diameter/452 square feet 30' diameter/706 square feet

Average Quality: This will include the tent with 2 windows, single door, full insulation, heat source and a deck (foundation). Standard wall height is approximately 6'. May include carpet or other types of floor coverings, tinted or clear dome (with or w/o opener), and window twist locks.

Good Quality: Same as avg but may have such amenities as a kitchen, partition walls, skylight, multiple windows, French door, awnings, snow/wind kit, or water catchment system. May also have tall walls, approximately 7'.

Low Quality: This will include the tent and deck (foundation) with 6' or less walls. It will have few or no amenities, such as: less than 2 windows, no heat source, no insulation, or no floor coverings.

Note: Low, Average, and Good are the only quality levels to be used for Yurts.

Input: List in the outbuilding section of the inspection sheet. If the Yurt is the only structure on the parcel and is not being used as a residence, mark property class as AB 190. Otherwise, just enter the yurt information as an outbuilding in addition to anything else that is on the property. If the yurt is being used as a residence and is the primary structure, use property class RS 110. The yurt has rates for the nearest sizes with no interpolation. It can be drawn, but it doesn't have to

be drawn to value.

Note: All decks, porches, etc. should be entered as stand-alone features. As noted above, the decking under the yurt is included in the yurt value and should not be added again. Only sketch or calculate the deck or porch area not actually under the yurt.

UNUSUAL DWELLINGS

Assessor's Exhibits ASG 245

BASEMENT HOMES



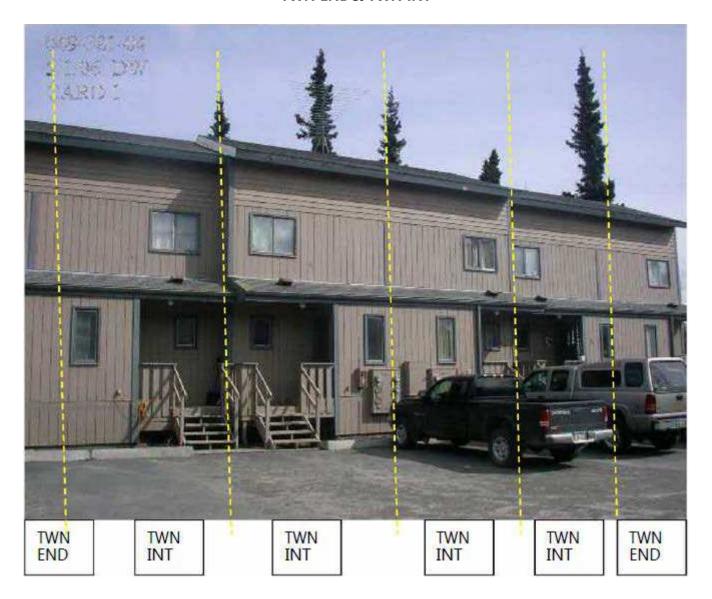
Basement homes are unique in the fact that they are built like a daylight basement but do not have a full story above them. They differ from a stand-alone basement because the basement home will generally have all the same features as above grade homes, but one or more sides are below grade. They can have an upper half story (as the photo on the right above), a loft, an attic, or an upper 3/4 story. If there is a full upper story, do not call it a basement home but run it as the appropriate level and house type (See the section on Building Levels and House Types).

If the walls are masonry, code the drawing as 1 MAS over Slab. Classify the house type as though it were above grade such as 1L Mas, 1 1/2 L Mas, etc. Fill out the entire inspection sheet or enter the dwelling characteristics as though the entire structure is above grade. Be sure there is a DOR (Depreciation Override) Memo ID with a note stating "BASEMENT HOME". The correct Memo ID is imperative so that the Appraisal System Analyst can query the database to determine all that need the basement home adjustment applied. The Appraisal System Analyst will determine and apply any necessary adjustment for basement homes based upon market analysis and prior to notices being mailed for each new tax year.

When deciding whether to call it a basement home vs a stand-alone basement, keep in mind the intent as well as the features that it has. Many stand-alone basements were originally intended to be only a basement but the upper floors never got built. Use a stand-alone basement for basements that are underneath mobile homes. Stand-alone basements usually have minimal plumbing, in fact, additional plumbing fixtures cannot be added to a stand-alone basement. You can only add basement garage, interior finish rec quality, and interior finish apartment quality. Any other adjustments can only be made by adjusting the overall quality. The basement home, however, can have all the features as any above grade home including exterior cover, floor coverings, number of baths and plumbing fixtures, etc. There is just an additional market adjustment for lack of some exterior siding, the loss of some window area, and the estimated reduced marketability for a house that is below grade.

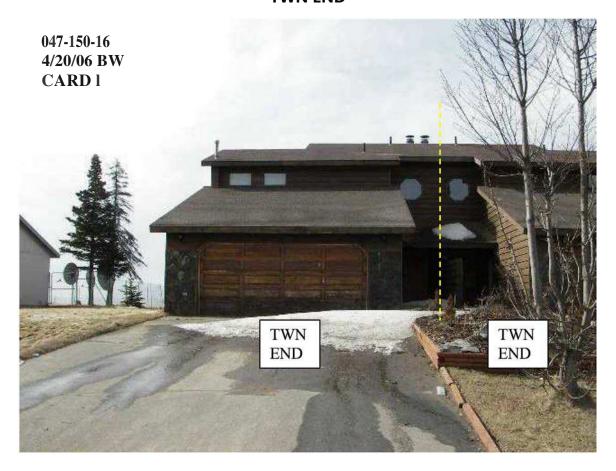
If you have any questions, see the Appraisal System Analyst.

TWN END& TWN INT



In the photo above, the yellow dotted lines represent zero lot lines. The house types for each parcel is shown in the boxes below the photo. For example, TWN END for the end unit, and TWN INT for the interior units even though the type of ownership for these particular units is condominium. The occupancy for these units would be "Condo" and the property class would be "140 Residential Condo". Also, these types of units are often on an underlying land parcel and a portion of the land value will need to be allocated to each unit. If the parcel has its own acreage associated with its parcel number, the entire parcel value would go to that parcel number. (If this were the case, the property would probably not be condo ownership but rather townhouse ownership.) See the land appraiser if you have any questions about the land value. See the Appraisal System Analyst if you have any questions about house type, occupancy, or property class.

TWN END



In the photo above the units are zero lot lines in a duplex style building. Each unit, or parcel, is individually owned. The house type for each unit is TWN END. The occupancy is townhouse (no condominium ownership), and the property class is "RS110". If this same building were on its own lot, the house type would be Duplex, occupancy would be Duplex, and property class would be "RS110".

Modular Homes

- 1. Modular homes are sectional prefabricated houses that consist of multiple modules or sections which are manufactured in a remote facility and then delivered to their intended site of use. The modules are assembled into a single residential building using either a crane or trucks onto a prepared foundation.
- 2. Modular homes are considerably different from manufactured/mobile homes. They differ from manufactured/mobile homes largely in their absence of axles or a frame, meaning that they are transported to their site by means of flat-bed trucks. Many modular homes are of multi-level design. Once assembled, modular buildings are essentially indistinguishable from typical site-built homes. Appropriate quality and condition adjustments are the same as for site built residential structures.
- 3. Modular homes will not have a HUD data plate or a HUD certification label.
- 4. They will not have a VIN number and will not have been registered through DMV.
- 5. The codes that govern the construction of modular homes are the exact same codes that govern the construction of any site constructed home. Unlike manufactured homes, modular homes conform to all state, local and regional codes where the home is to be located.
- 6. Modular homes are considered appropriate comparables for stick built homes and stick built homes are appropriate comparables for modular homes in both fee and mass appraisals.

I:\Proval\Modular Definitions.doc

Assessor's Exhibits ASG 249

Modular Homes



BUILDER'S CHOICE MODULAR HOME FACTORY IN ANCHORAGE



SIX MODULAR HOME EXAMPLES

PARK MODEL HOMES





Vaulted Ceiling

Steel Chassis

Park Model Homes are classified as recreational vehicles, Park Models will have a VIN number and will have an original Title.

It is important to note that these homes are usually a much higher quality than the "A" quality Mobile / Manufactured Home.

Park Model Homes sometimes have Lofts . The Loft areas need to be drawn as MH EXT (Mobile Home Room Extension), do not record dormers.

PARK MODEL HOMES







- 1) Park Model Homes need to be recorded with a MH 130 Property Class, House Type is MHS.
- 2) Park Model Homes are built on a steel chassis for transportation with a removable hitch.
- 3) Park Model Homes are not required to have a HUD Data Plate, or Certification Label.
- If a Park Model Home has a porch, deck, EFP, RFX/deck, etc. that is an integral part of the home (such as the one shown in the upper left photo above) and was not something added on later, then have those features sketched to run with the Manufactured Home for depreciation and any additional factors that the manufactured home has applied to it. To do this, just sketch them as normal and make a note on the sketch to run with the MHome. Do not add them to the outbuildings or stand alone features section in addition to the sketch. Double check the input to be sure they weren't ran as stand alone features.

Park Model Structure Review



- 1. Typically Travel Trailers are 8'6" or less in width, designed to be aerodynamic, and lend themselves to 'Hook up and go' lifestyle. Additionally, Travel Trailers are designed to be self-contained temporary housing.
- 2. Park Model structures, usually 10' or wider, are built as tiny homes on an 'upper deck' trailer bed which is designed to be a flat deck above the wheels. They are affordable and can be transported to a destination for setup and use either in a Mobile Home / RV Park, or private property. Tow hitches are designed to be removed. Recommended set-up is to block the corners and install skirting.
- 3. Park Models are not regulated by HUD, however they are regulated by ANSI.
- 4. Park Models are not designed for frequent mobility as they typically have decks, porches, skirting, and permanent hook-ups to utilities.
- 5. On August 18th 2020 I contacted Brad Pickett, Assessor for the Matanuska Susitna Borough, concerning

Park Models and what their Policy is on valuing them as real property. According to Brad, Mat-Su does value Park Models as real property, however if the property owner produces a current registration for the unit they will put a zero value on the Park Model. Brad also noted that Mat-Su is seeing increasing numbers of this type of structure.

6. In conclusion Park Model structures should be valued as real property if they are set-up and hooked up to utilities, the same as all other Manufactured Homes.

References:

 Park Model structures are exempt from HUD regulations as manufactured homes, however HUD does require certification under either ANSI or NFPA as Park Model Recreational Vehicles, PMRV.

"For recreational vehicles that are exempt from HUD regulation as manufactured homes, HUD requires certification with either the American National Standards Institute's (ANSI) standard for Park Model Recreational Vehicles (PMRV), A119.5-15 or the National Fire Protection Association's NFPA 1192, Standard on Recreational Vehicles, 2015 Edition"

https://www.federalregister.gov/documents/2020/06/29/2020-13967/30-day-notice-of-proposed-information-collection-manufactured-home-construction-and-safety-standards

2. Park Homes definition

Finally, a park home (or better to say a park model PMRV), is a relatively new phenomenon and is just starting to gain its popularity among other factory built homes.

Park home is neither an RV nor a manufactured home. This type of home is built according to RV industry code but usually in the same factories that produce manufactured homes, so the same rules for quality and modern design are applied.

The Recreation Vehicle Industry Association (RVIA) defines park model RVs (http://www.rvia.org/?ESID=PMRV) as a unique trailer-type RVs that are designed to provide temporary accommodation for recreation, camping or seasonal use. PMRVs are built on a single

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chassis, mounted on wheels and have a gross trailer area not exceeding 400 square feet in the set-up mode.

Still, they are primarily designed for a long-term or permanent placement at a destination where an RV or mobile homes are allowed - trailer parks, mobile home parks. When setting up, park models (https://en.wikipedia.org/wiki/Park_model) are connected to the utilities necessary to operate home style fixtures and appliances.

https://www.thehomesdirect.com/blog/mobile-vs-manufactured-vs-modular-vs-park-homes

1. Legal requirements specifically for PMRVs.

Park Model RV Standard Requirements

State and Citation	Required Standard	Term used for Park Model RVs	Provision for 3 rd Party Inspection	Required Seal	Law or Regulation	Notes #9
Ala.Code 1975 § 36-19-30	ANSI A119.5	Recreational Park Trailer Or Park Models	Yes	RPTIA Seal	Law	Manufacturers must submit to a third party inspection. A unit eligible to bear the RPTIA seal meets all requirements.
Alaska	None stated	N/A	N/A	No	N/A	Park Model RVs are not mentioned in any law or regulation in Alaska.
Arizona A.R.S. § 33- 2102 (18) (d)	ANSI A119.5	Park Trailer or Park Model	No	No	Law	If a unit requires a size or weight permit, it shall be manufactured to the A119.5 standard for Park Model RVs.
Arkansas	None stated	N/A	N/A	No	N/A	Park Model RVs are not mentioned in any law or regulation in Arkansas.
California Ann. Cal. Health & Safety Code	ANSI A119.5	Park Trailer	No	Yes	Law	All Park Model RVs must bear a label indicating compliance with ANSI A119.5. Units that do not bear the label are not allowed in RV parks.
§18027.3(a)(2) §18009.3	// 0					Park models cannot be more than 14 feet in width at the maximum horizontal projection. There are
§18033 §18033.1			UFACTURER ITH RECREA STANDA		RK TRAIL	additional requirements (§18033) for lofts that are intended to be occupied. Storage lofts that are not intended to be occupied do not have to meet these additional standards but must be labeled according
Colorado	ANSI A119.5	Recreational	No	No	Law	to §18009.3 All Park Model RVs must be manufactured in
C.R.S.A. § 24- 32-904.5 (b)	711/01/1119.5	Park Trailer	PADI	110	ERS	compliance with ANSI A119.5.

The information contained in this chart is intended for informational purposes only and is not necessarily comprehensive. It is important to consult with your legal counsel on the interpretation and applicability of the state laws. RVIA assumes no responsibility for any inaccuracies or omissions.

Park Model RV Standards Page 1 of 11 Updated October 21, 2014

Assessor's Exhibits ASG 255

2. Applicable Statute:

AS 29.45.070. Mobile Homes.

Mobile homes, trailers, house trailers, trailer coaches, and similar property used or intended to be used for residential, office, or commercial purposes and attached to the land or connected to water, gas, electric, or sewage facilities are classified as real property for tax purposes unless expressly classified as personal property by ordinance. This section does not apply to house trailers and mobile homes that are unoccupied and held for sale by persons engaged in the business of selling mobile homes.

Assessor's Exhibits ASG 256

MOBILE/MANUFACTURED HOMES

Assessor's Exhibits ASG 257

MOBILE/MANUFACTURED HOMES

Prior to the enactment of the National Manufactured Housing Construction and Safety Standards Act on June 16, 1976, commonly known as the HUD code, a factory-built house on a permanent chassis was called a mobile home. After the enactment of the HUD code, a factory-built house on a permanent chassis is called a manufactured home when used in the specific sense of the term. The Kenai Peninsula Borough Assessing Department uses the terms mobile home and manufactured home synonymously. Differentiation is made using overall quality and effective age as shown below and in other sections of the manual relating to mobile or manufactured homes.

As in residential structures, a mobile home's effective year built may or may not represent the actual or chronological age since remodeling and maintenance or lack thereof are factors that may remediate or accelerate physical depreciation.

If there has been inadequate maintenance, the effective year built may be closer to the actual age of the structure. In rare instances of severe neglect, effective age could conceivably even exceed actual (chronological) age.

For our purposes the 'rule of thumb' for effective year built is to start at 3/4 the actual age and adjust appropriately.

Example: A mobile home built in 1976 chronologically is 32 years old for the tax year of 2008, (32 years \times 0.75 = 24 years. 2008 - 24 = 1984) so begin at 1984. If deferred maintenance is observed the appraiser may record an effective year built of 1980. If the structure is well maintained or remodeled the appraiser may set the effective year built at 1990. This is a judgment call reached through observation and experience.

Observation is the key to accurately determine the effective year built. Has the mobile home been maintained, remodeled, does it have new vinyl slider windows, new cabinets, new flooring, new exterior cover, etc?

Things to consider are that the plumbing, electrical (some older mobile homes have aluminum wiring), and heating on a remodeled mobile home may still be original. This needs to be considered when determining the effective year built.

MOBILE/MANUFACTURED HOMES (Cont.)

The standard quality for Mobile/Manufactured Homes built no earlier than 1976 is A (100). If the mobile home has been remodeled, has new windows that are better than the original etc, it is appropriate for the appraiser to record a higher quality A+ (105) G- (110) etc. The standard quality for Mobile/Manufactured Homes built between 1960 and 1976 is Fair (85). These Mobile/Manufactured homes are usually inferior in quality compared to Mobile/Manufactured Homes built after 1976. The standard quality for Mobile/Manufactured Homes built before 1960 is Low (70). These Mobile/Manufactured homes are usually inferior in quality compared to Mobile/Manufactured Homes built between 1960 and 1976.

(Note: Poor and cabin qualities are not applicable for Mobile/Manufactured Homes and will not value correctly. **DO NOT USE POOR OR CABIN AS MOBILE/MANUFACTURED HOME QUALITIES.)**

Consider remodeled Mobile/Manufactured Homes carefully, (interior and exterior remodeling) it may be appropriate to increase the quality, shorten the effective age, or both.



NOTE: Mobile home skirting is not valued in ProVal.

Mobile Homes/Manufactured Homes

HUD has specific guidelines and rules concerning Mobile Homes, (also referred to as Manufactured Homes) for financing purposes, and for <u>Appraisers</u>. These guidelines will be followed for equity and consistency. A **Modular** Home should not be confused with a Mobile Home (see section: Modular Home).

- 1. Mobile Homes are built with a permanent chassis for initial and continued transportability (Axles may be present or may have been removed.
- 2. Mobile Homes built after 1976 must contain a HUD certification label and Data plate.
- 3. Mobile Homes are built with HUD's construction and safety standards (Federal). Not to local building codes.
- 4. Mobile Homes cannot be used as a comparable sale in an Appraisal for a 'stick built' house.
- 5. Fee Appraisals are required by (by HUD) to list the Manufactured unit's label number(s) on the appraisal report in one of the comment sections, and complete VC14a on the HUD 92564-VC (Notice to Lender –Valuation Conditions).
- 6. Mobile Homes typically do not have a permanent foundation, and may or may not be skirted.
- 7. Mobile Homes originally have a Manufacturer's Statement of Origin (MSO), and may be transferred through a DMV Title of Ownership, or a Bill of Sale.
- 8. Reliance on a fee appraisal to determine whether a structure is a Mobile/Manufactured Home is not recommended, see examples for parcel number 012-050-40.

During inspection of a Mobile Home/Manufactured Home, take into consideration any remodeling and/or upgrades. It may be appropriate to adjust the quality accordingly, A+, G-, G, VG, etc, or adjust the effective year, or both.

I:\Proval\Mobile Home Definitions.doc

MOBILE/ MANUFACTURED HOMES



"A" Quality Mobile Home with Pole Bld. 1SO

"A-" Quality Mobile Home



"A" Quality Mobile Home

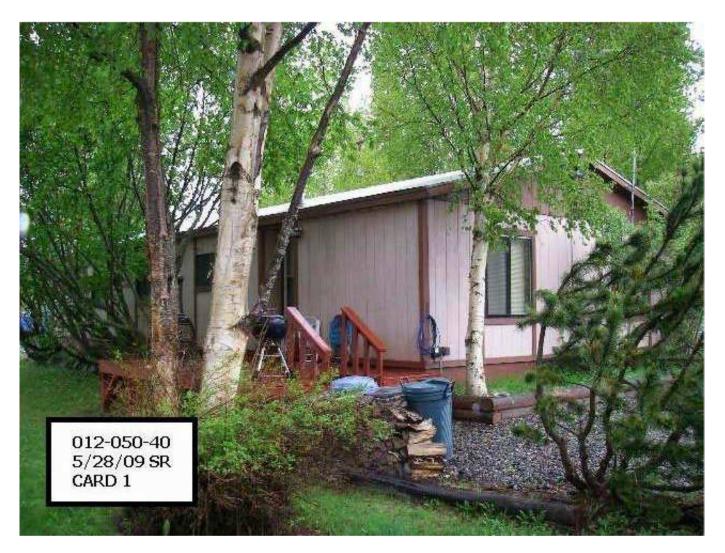
012-060-22
5/15/09 SR
CARD 1

CARD 1

"A-" Quality Mobile Home

"A-" Quality Mobile Home with Pole Bld.1SO

MOBILE/MANUFACTURED HOMES



"G" Quality Mobile Home

This particular structure was appraised by a Fee Appraiser on 10/24/2000; there were two errors in the appraisal report.

- 1. The Fee Appraiser stated that the subject was a "manufactured modular home, not a mobile home." That was and is incorrect. Manufactured and Mobile Home describe the same type of structure, a Modular Home is an entirely different type (stick built) of structure (see Modular Home).
- 2. The Fee Appraiser used regular 'stick built' residential structures for Comparables contrary to specific HUD guidelines.

Research through DMV records yielded proof that this structure is a Redman Mobile Home.

MOBILE/MANUFACTURED HOMES



"A" Quality Mobile Home

At inspection recorded as A Quality, with Log Solid siding, and an effective year of 2000. This Mobile home did not have a visible HUD Certification Label but was confirmed to be a Mobile Home through DMV records.

The Basement on this property was ran as a 'Stand-alone' Basement.

DOUBLE-WIDE MOBILE/MANUFACTUREDHOMES

Mobile Homes also known as Manufactured Homes that are designed and assembled as Double-Wides are in general a higher quality structure than single-wide Mobile Homes.

The appropriate starting point for quality is 'A'. Keep in mind that during the inspection of this type of structure it is the appraiser's call to either decrease or increase the quality based on the structure and the appraiser's experience.

Also keep in mind the following:

- 1. Masonry or Gas is not an option for recording a fireplace in a Mobile Home, only record the number of fireplaces.
- 2. Whirlpool is not an option for Mobile Homes, consider them in quality.

SINGLE-WIDE MOBILE/MANUFACTUREDHOMES MARRIED TOGETHER

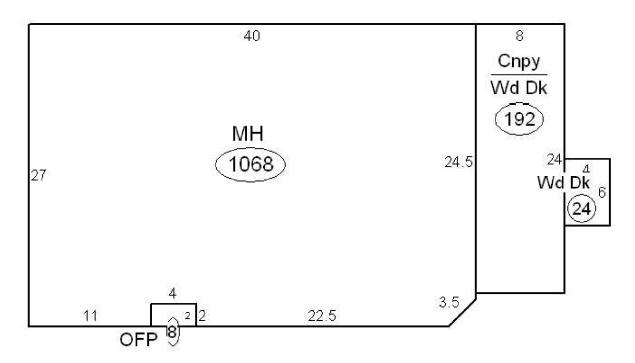
When two or more single-wides have been joined together, whether side by side or end to end, they have to be sketched in a particular manner so they will value correctly. The clerks do not know this procedure. Therefore, all that fit into this category need to be brought to the Appraisal System Analyst for sketching. This also applies where a single-wide has been married to a double-wide. Anytime you have mobile/manufactured homes married together, be sure to include a note that clearly states the configuration such as: "Two single-wides side by side" or "Single-wide married to double-wide". Be sure to note on the sketch the individual widths of the individual units even though they will be sketched as one.

Assessor's Exhibits ASG 264

MOBILE/MANUFACTURED HOME SKETCHING

When sketching mobile/manufactured homes, it is critical to sketch the widest end first followed by the longest side. The mobile/manufactured home value tables are driven by the overall width. There are different values set up for single-wides, double-wides, and triple-wide homes. If the first width entered is within the guideline for single-wide when in fact it is a double-wide, it will have the wrong value associated with it. Even though the appraisers do not enter their own sketches, they need to be familiar with the process so they will know where to check to be sure the input has been entered correctly.

In the following example #1, the 2 ft. section to the right of the OFP was the first line sketched. The next segment was the 22.5 ft. section to the right of it.

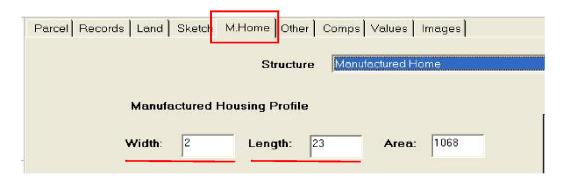


Example #1

Assessor's Exhibits ASG 265

MOBILE/MANUFACTURED HOME SKETCHING (Cont)

As shown in example #2 below (taken from the "MHome" tab), the width shows 2 ft. and the length shows 23 ft. This caused the home to value from the single-wide tables. The correct way to have sketched it would have been to have started with the 27 ft. end followed by the 40 ft. length. Even though it may have been sketched in the incorrect sequence to begin with, it can easily be corrected by overriding the width and length on the MHome tab. When doing this the area does not change. It simply places the home in the correct width range for pricing.

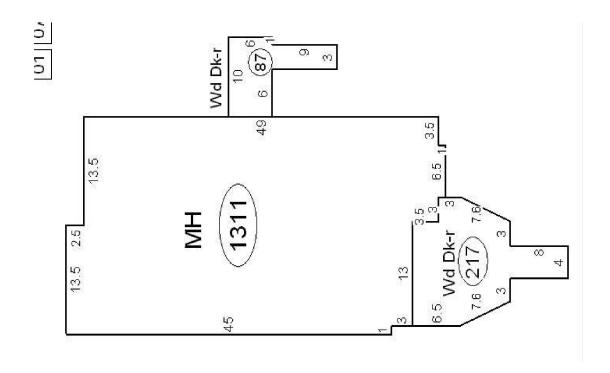


Example #2

Assessor's Exhibits ASG 266

MOBILE/MANUFACTURED HOME SKETCHING (Cont)

In example #3 shown below, it is not possible to sketch the entire width of the home at any one place because of the way it is broken up. When this is the case, the width and length on the MHome tab must be overridden. For example, width: 27 and length: 49.



ADDITIONS & ATTACHMENTS

Record additions (ADDNs) or attachments on manufactured homes that exceed 100 sq. ft. and/or have market value. Smaller attachments that do have utility and value in use, (example 6' x 8' Enclosed Porch) should be recorded.

Usually, the quality of additions and attachments for manufactured/mobile homes are inferior in comparison to additions and attachments recorded for site built frame, log, or masonry residential dwellings.

Therefore, when recording additions or attachments on manufactured/mobile homes, the appropriate quality, in general, should be C (cabin), C+ (cabin +) or C- (cabin -). Cabin quality is a percentage (50%) of Poor quality as it relates to traditional site built residential dwellings.

Additions need to be recorded on the input sheet in the Additions/Stand-alone Structures section, record all applicable elements in this section.

Attachments to manufactured/mobile homes (EFP, OFP, WD DK, etc.) are to be drawn on the sketch and also recorded in the outbuildings section. Information that needs to be recorded for attachments is, quality, year built, effective year, size, features, and value if the appraiser wants to have a forced value entered. (See section regarding override values.) Items that are freestanding can also be entered in this section if they need to be valued by themselves. An example of this would be a deck that is not adjacent to a house.

Assessor's Exhibits ASG 268

MOBILE/MANUFACTURED HOMES

(TRAVEL TRAILERS, 5TH WHEELS, MOTOR HOMES)

Travel trailers, 5th wheels, and motor homes in general will not be valued, see Travel Trailer Policy.

If valuing, follow year built and effective year built parameters in the Manufactured Home section of the manual.

The standard quality for travel trailers and 5th wheels is L (70). If this type of Mobile/Manufactured home is better than average (Air stream) a quality of L+ (75) could be appropriate. The reverse can also be true. If this type of Mobile/Manufactured home is inferior to the average, record a lower quality L- (65) etc.

The standard quality for motor homes is F (85), adjust when appropriate.

(DO NOT USE POOR OR CABIN AS MOBILE/MANUFACTURED HOME QUALITIES.)

Assessor's Exhibits ASG 269

Examples of Travel Trailers Incorporated Into Structure



The above examples illustrate Travel Trailers that **are** incorporated into a site built structure. Travel Trailers and Motor Homes, will be valued for assessment purposes when they have a similar configuration as the above examples. Rule of thumb on effective year is ³/₄ of actual age, adjust from there.

The standard quality for this type of Mobile/Manufactured home is L (70). If this type of Mobile/Manufactured home is better than average (Air stream) a quality of L+ (75) could be appropriate. The reverse can also be true. If this type of Mobile/Manufactured home is inferior to the average, record a lower quality L- (65) etc.

The standard quality for motor homes is F (85). If an appraiser estimates that the motor home is lower, or higher than the average, an adjustment of 5% one way or the other is appropriate.

In the event that this type of (built in) Travel Trailer, 5th Wheel, or Motor Home is documented to be currently registered through the Department of Motor Vehicles, DMV, adjust the assessed value to zero and add a memo note to the file for explanation.





Assessor's Exhibits ASG 270 548

The above examples illustrate Travel Trailers that are **not** incorporated into a site built structure. Both examples show a 'Hook-up and Go' status, where the removal of the Travel Trailer will cause little to no damage to any surrounding improvements. Do **not** value this type of Travel Trailer, see 'Manufactured Homes and RV Assessment Policy' dated March 11th, 2020.

Assessor's Exhibits ASG 271

SPECIAL INSTRUCTIONS

Assessor's Exhibits ASG 272

REDRAW GUIDELINES

When a sketch needs to be redrawn a new inspection sheet will need to be completed in certain instances. The reason for this is because when the clerks edit certain portions of the sketch, the dwelling information details will revert to their defaults. This can make a difference in value. The following guidelines will assist you in determining when a new inspection sheet is needed and when it isn't.

NEEDS A NEW INSPECTION SHEET

Things that can't be changed without resetting the details to the defaults and therefore WOULD need a new inspection sheet:

- 1. Any at grade living areas that are designated by "1S" (1SFR, 1SMAS, 1S STEEL, etc.)
- 2. Upper story living area levels (ATTIC, UPPER 1/2, UPPER 3/4, UPPER LEVEL, LOFT)
- 3. Below grade areas (BASEMENT, BASEMENT W/O, LOWER LEVEL, BASEMENT GARAGE). Crawl spaces and slabs are usually sketched as stacked underneath the portion of living area above them, but in those situations where the crawl space or slab alone has to be changed, it will change the exterior cover on any basement or lower level back to the defaults so a new inspection sheet would need to be completed.
- 4. Manufactured Home sketch
- 5. Manufactured Home Additions (Although we haven't been filling out the details on these anyway)

DOES NOT NEED A NEW INSPECTION SHEET

Things that can be changed without resetting the details to the defaults, upper level or at grade and also if they have a Rail (-r) or not, therefore WOULD NOT need a new inspection sheet (as long as the adjacent living area dimensions don't need changing):

- 1. Carport (Fr CP)
- 2. Attached Garage (FrG) Anytime garage dimensions are changed, be sure that any corresponding features such as heat and/or finish match up to the square footage of the resketched area
- 3. Concrete (Conc)
- 4. Wood patio (WdP) (no longer used but may be some still out there)
- 5. Masonry Stoop (M Stp)
- 6. Open Frame Porch (OFP)
- 7. Enclosed Frame Porch (EFP)
- 8. Open Masonry Porch (OMP)

Assessor's Exhibits ASG 273 551

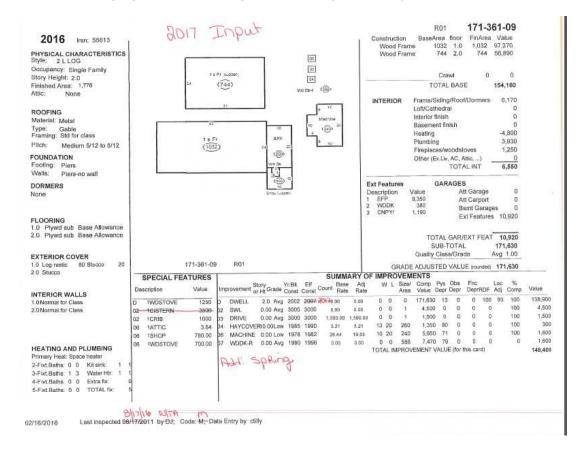
- 9. Enclosed Masonry Porch (EMP)
- 10. Wood Deck (Wd Dk)
- 11. Solarium (Sol)
- 12. Roof Extension Canopy (RFX)
- 13. Conventional Canopy (Cnpy (Upper))
- 14. Balcony (Balc (Upper)

Assessor's Exhibits ASG 274

POLICY TO USE CURRENT PROPERTY RECORD CARD AS INSPECTION SHEET

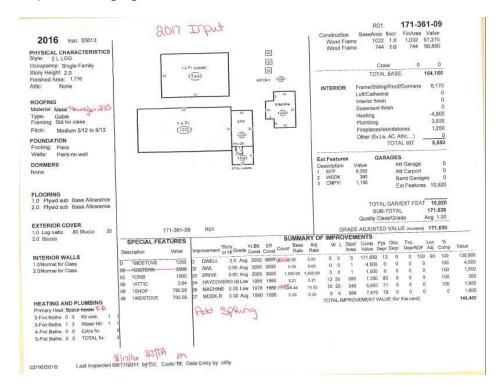
- Use current property record card only, DO NOT make any marks on older record cards
- Write the inspection year clearly on top of current property record card
- Make changes in RED and erase all other pencil marks
- Draw a line through the item and make change clearly
- NO CHANGES TO SKETCH ALLOWED
- You must also complete the Land Data grid on the back of the record card

Example A: changing cistern to spring and updating effective year



Assessor's Exhibits ASG 275

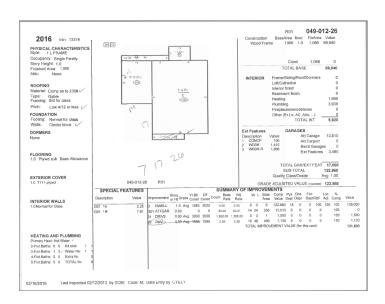
Example B: Changing several items:



You MUST complete a new field data form if you are:

- Making certain changes to the sketch (see the redraw guidelines on the following page)
- Not enough room to clearly make all the changes to outbuildings
- ERASE ALL PENCIL MARKS THIS IS

NOT ACCEPTABLE:



Assessor's Exhibits ASG 276

INCOMPLETE STRUCTURE ELEMENTS/FOUNDATION, PLUMBING, HEAT

Foundation:

"Footing and walls" selections do not change value. They are descriptive.

On new construction select what it will be when completed and back out percent complete for what isn't done.

On houses where construction is complete or is no longer being actively worked on, call it what it is. If no foundation, mark "None" and back out percent complete for the foundation portion.

No Plumbing:

Checking "No Plumbing" does not affect value, it is descriptive. Only the number of fixtures affects value.

On new construction do not check "No Plumbing". Estimate the number of fixtures and bathrooms for when the house will be completed and then back out percent complete for the plumbing fixtures not being in.

On houses where construction is complete or is no longer being actively worked on, count when possible, or estimate when necessary, the number of baths and plumbing fixtures. If the house does not have plumbing and isn't expected to have plumbing, then check the "No Plumbing" box, do not add any fixtures, and do not back out percent complete since no fixtures have been added that would need to be backed out. Also, rough-in plumbing would not need to be backed out either.

No Heat:

Checking "No Heat" does affect value. It backs out a dollar amount per square foot of living area.

On new construction if the heat source hasn't been installed yet do not check "No Heat". Instead, select the heat source that the house is expected to have when completed and back out appropriate percent complete for the portion of heat that is yet to be done.

On houses where construction is complete or is no longer being actively worked on, select the appropriate heat source. If wood stove is the only heat source, check "No Heat" and record the wood stove in the 'Fireplaces' section. At this point there is no need to back out percent complete for no heat, since selecting "no heat" has already deducted for that.

I:\Projects\INCOMPLETE.docx

Assessor's Exhibits ASG 277

Foundation Only

Foundations will only be valued when they are complete, and ready to build on.

- 1. A completed foundation whether it is piers, cinder block, concrete, or chemonite, must be tied in together, and include the first floordecking.
- 2. A completed slab foundation will include the pour, water/sewer rough-in, and necessary fasteners to receive a sill plate and walls.
- 3. Document a complete foundation following guidelines in the field manual.
- 4. An incomplete foundation:
 - a. Will not be valued.
 - b. Will not change the property class code.
 - c. Must be noted in a Memo ID.
 - d. May be re-inspected following current inspection parameters.

Assessor's Exhibits ASG 278

MEMO IDs

MEMO IDs are simply categories for placing notes in ProVal. The clerks pick the Memo ID from a list and then place the note within that Memo. Reports and queries can then be ran to get lists of properties that contain the Memo ID requested. In your notes at the bottom of the inspection sheet, put the appropriate Memo ID so the clerk knows which one to select for entering your notes. For example: "BLD: R01 percent complete reflects foundation problems."

The following is a list of Memo IDs currently used.

- APPR APPRAISAL ON FILE—A PDF copy of an appraisal is on file in the "S" drive under "FEE APPRAISALS".
- BLD BUILDING NOTES—Notes relating to the dwellings.
- BLUF EROSION PROPERTY—Notes relating to bluff erosion measurements and discounts for bluff erosion.
- CFP COMMERCIAL FISH PROCESSING—Notes pertaining to a Commercial Fish Processing Facility.
- DET4 DETACHED FOURPLEX—For detached fourplex adjustments.
- DOR DEPRECIATION OVERRIDE—Notes required anytime the depreciation has been overridden.
- EXE EXEMPT VALUE NOTES—Notes for exemption clarification.
- FEA FEATURE NOTES—Used mainly for light penetrating walkways and stairways where the data was obtained through the River Center.
- FLD 2013 K-BEACH FLOOD—Notes for the 2013 K-Beach flood properties.
- LAND LAND NOTES—Notes pertaining to land.
- OUTB OUTBUILDING DATA ADJUSTMENT—Notes for outbuildings such as "Unable to obtain shed dimensions due to fence".
- RI18 REINSPECT (YEAR 2018 THIS EXAMPLE)—Used when a reinspection of the property is needed and the tax year for the inspection.
- RLST REAL ESTATE LISTING ON FILE—Listing data contained in Papyrus.
- ROP RESIDES ON PARCEL—Used to denote the underlying parcel for condos, leaseholds, and manufactured homes that have a parcel number but no associated land.
- SAFE STAFF SAFETY WARNING—Used to warn staff of potentially hostile property owners or other safety concerns associated with the parcel.
- SALE COMMENTS—Contains document number for the transfer, sale price, appraiser's initials, and any other pertinent information associated with the sale of a property.
- SP17 SUPPLEMENTAL ROLL (YEAR 2017 THIS EXAMPLE)—Used on properties that are to be put on a supplemental roll. Denotes the year of the supplemental. Also include notes as to what is being supplemented.

BALCONY



BALCONY The BALC code should only be used when the decking is eight feet or more above grade, with no exterior access, and there are no support posts from grade to the decking. Additionally if the Balcony has a roof over it, which is part of the designed truss system, it should be coded RFX over BALC-R, if the roofing over the balcony is an attached roof it should be coded CNPY-UP over BALC-R.

RFX OR NOT



RFX: The RFX code should only be used when the roofing (over WD DK, Gravel, etc.) is part of the designed truss system

If the roofing over the WD DK, WD DK-R, etc. is an attached roof it should be coded OFP, if it is over gravel and is of a carport size it should be coded CP/G, if it is more of a Breezeway size it should be coded CNPY. (Reference cheat sheet.)

PARCELS WITH MULTIPLE STRUCTUES

This section is intended to aid the appraiser and technician in determining how to classify and record

multiple residential structures on a single parcel. This is only a guideline and the appraiser and

technician must use their professional judgment.

As a general policy, all residential structures will be classified by their appropriate type, (GPO, cabin,

cottage, 1L, etc.) and be recorded on a residential inspection form.

The appropriate property class must be assigned to the entire parcel.

• If there is a lodge and/or multiple residences, usually 5 or more, the property class would be

335. This would include GPO's used as cabins.

• If there is more than one, up to and including four residential structures, and not used as a

lodge, the property class would be:

Houses and cottages: RS112

• Mobile Homes: MH132

• Recreational Cabins: RC122

• Commercial Mobile Homes: CM332

A property with only one residential structure would remain:

Houses and cottages: RS110

• Mobile Homes: MH130

Recreational Cabins: RC120

Commercial cards should only be used for commercial buildings or those residential buildings that will

not value on the residential estimator, ie: shop/residence, etc.

For those parcels with more than 12 residential structures, contact the appraisal manager or systems

analyst.

Assessor's Exhibits ASG 282

Upper Levels Over An Attached Garage



Full Upper Story Over An Above Grade Attached Garage.

When there is an attached garage with a full upper level over it as in the photo above, sketch the main part of the house at ground level as 1SFR. Sketch the area above the garage as a 1SFR Upper. Sketch the garage as FrG and add Heat and Finish accordingly. Classify the house as a 2+ Level home. If the upper level were a 1/2 story or 3/4 story, then sketch accordingly as 1/2 Upper or 3/4 Upper, and classify as a 1 1/2 L house type.

If the garage is not at grade like the base level (1SFR) of the house, and the garage is below grade enough to be called a basement garage, then sketch the portion over the garage as 1SFR (**NOT Upper**) with the rest of the base and classify the house type accordingly such as 1L Frame. In this type of scenario, the house would appear to be similar to a split level except that the below grade area would be basement garage and not living area. If this basement garage area has an upper 1/2 or an upper 3/4 story over it, sketch accordingly and classify the house as a 1 1/2 L.

WHIRLPOOL



WHIRLPOOL: Under Special Plumbing on the Appraisal form, record the number of Whirlpools for each structure. Also, count whirlpools as a fixture in the plumbing section.

In ProVal, whirlpools value @ \$ 1,800 each in an average quality home and will show up in the Special Features section, this value is added to the plumbing fixture value in the cost break down. In higher quality homes, whirlpools won't add as much, if any, because this type of fixture is typical for the higher quality homes and is included as part of the overall quality.

SPECIAL FEATURES

Des	cription	Value	
D	:BGAR2C FP WH	3115 6500 3600	
01	:PRIVSEPT SWL-PRV	3000 2500	

2 Whirlpools

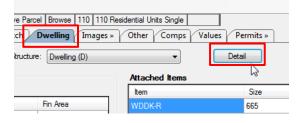
ELEVATOR



Home Elevators: Record the count of elevators on the field inspection form in the box beside "ELEV" in the dwelling features section.

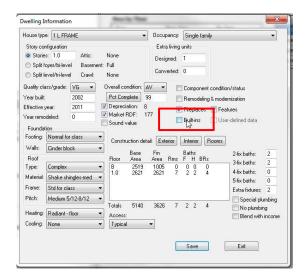
Foundation	Roof		Roof Material		Heat				Plumbing			
Footings	Туре		Built up		Hot Water				kitcher w	ater htr		
Normal for class	Gable		CompSh to 235		No Heat			2-fix 4	-fixture			
Piers - no wall	Gambrel		CompSh 240-260		Radiant Ceiling			3-fix 5	-fixture			
Mono slab	Flat or Shed		Comp Roll Radiant Floor			Extra fixtures						
None	A-Frame		Metal		Electric BB			No Plumbing				
Foundation Walls	Complex		Other		Forced Air			Special Plumbing				
Formed Concrete	ncrete Shake-sh med		Shake-sh med		Space Heater			Hot Tub				
Piers - no wall Pitch		Wood shingles					Sauna Bath (Interior)					
Chemonite	Low to 4/12		Features - Basement & Monitor			Whirlpool						
Cinder block	Med 5/12 - 8/12		Bsmt Garage		1C	2C	;	3C		Fireplaces		
Mono slab - no wall	High 9/12 & up		Egress Win #			_	Mo	nitor		Fireplace I	A G	
None			MH Found. (Lin Ft)		Т	EL	.EV		Wood Stove		
FYTE	DIOD DETAIL					N		NOD.	Ы	ΤΔΙΙ		

When inputting elevators into ProVal, select the detail button on the Dwelling tab.

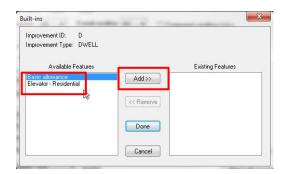


Assessor's Exhibits ASG 285

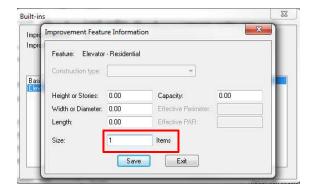
Next, select the Built-ins button.



Select Elevator-Residential and hit the Add button.



In the box next to Items, enter the quantity of elevators to add. (The other options such as height or stories, width/diameter, length and capacity are not needed.)



Assessor's Exhibits ASG 286

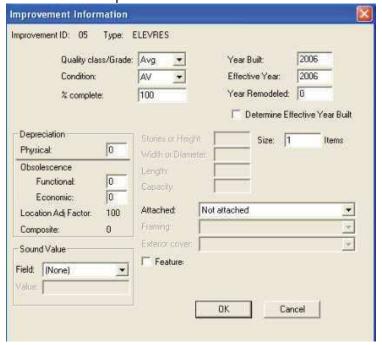
ELEVATORS AS STAND ALONE FEATURES

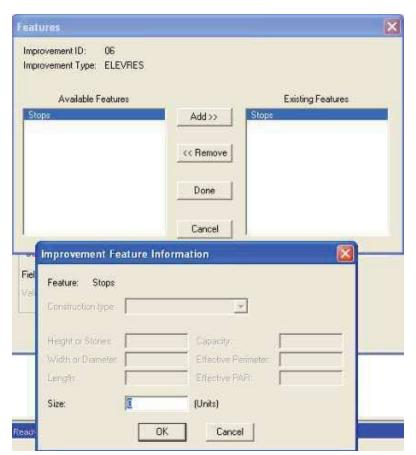
If the elevator appears to be of lesser (or greater) quality than the structure it serves, it is possible to run it as a stand-alone feature. To do this, record elevators in the Out Building section on the input form. Elevator values when ran as stand-alone features are based on Quality, and number of Stops. For instance you can have an Average Quality Elevator in a Very Good quality structure. Extra stops need to be added as a feature when an Elevator serves more than two floors.

Residential Elevator		Added Stops (per stop)							
		\$13,750							
Fair Quality		\$18,375		9	\$2,155				
Average Quality		\$25,000 \$2,500							
Good Quality	\$35,000				\$6,000				
Very Good Quality	ity \$44,500 \$8,000								
Example:									
Code	Qual	Yr. Blt	Eff Yr.	Size	Value	Feature			
ELEV RES	Α	2006	2007			1 stop			

Assessor's Exhibits ASG 287

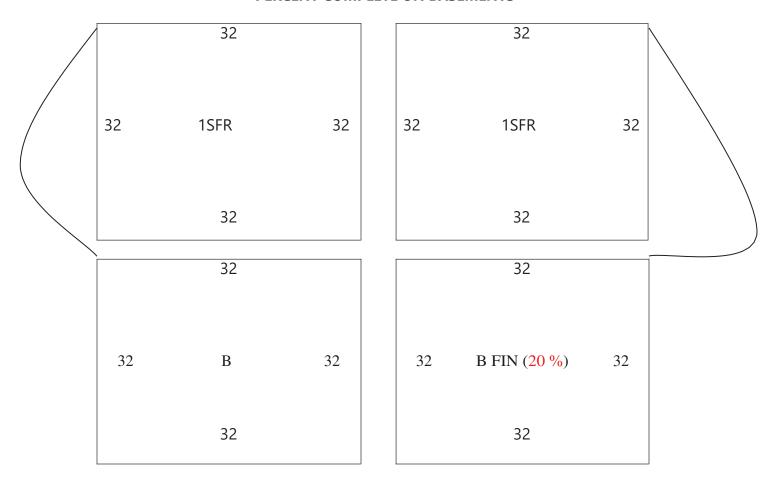
The following illustrations show the drop-down screens where the information is entered into Pro-Val.





Assessor's Exhibits ASG 288 566

PERCENT COMPLETE ON BASEMENTS



PERCENT COMPLETE: Percent of Interior Finish of B, or B-WO, needs to be identified on the drawing and not considered in percent complete of above grade levels.

The exception to this will be when the homeowner or builder is finishing the B, or B-WO at virtually the same stage as the above grade levels with the intent to utilize the B, or B-WO as finished living space (Typically with Egress Windows), in this instance the B, or B-WO needs to be labeled FIN and percent complete needs to be calculated considering the entire structure. Keep in mind that when you show a percent complete of less than 100, the system will back out value on the entire structure including the basement.

If it is easy to discern between which areas of the basement are finished living area and those areas that are unfinished, they can be sketched separately. This is actually the preferred method because it gives a visual representation on the sketch rather than just an estimate. In the above example, if one half of the 32×32 basement were finished living area, you could sketch 16×32 as B Fin (100%) and the remaining 16×32 as B.

"L" levels on bi-level or split/tri-level homes are considered living space in ProVal and do need to be considered in overall percent complete.

Assessor's Exhibits ASG 289

WEIGHTED MEANS CALCULATIONS FOR % COMPLETE, EFFECTIVE YEAR, & QUALITY

(Updated 06/27/07)

An appraiser can use weighted means to calculate the overall percent complete, effective year, and quality. This is useful when an older structure has additions that do not have the same year built, where there are different levels of completion, and/or there is a different quality than the original structure.

Clear the calculator by first pushing the tan 'f' key and then the 'clx' button, and then push the 'g' key and then the 'clx' button.

Always enter the # you want to change first (i.e. % complete, quality, or eff. Yr.) for the first section.

Next enter the square footage that correlates to that % complete, quality, or eff. Yr. for the first section. Push the "E+" button near the bottom right corner of the calculator. When this has been done correctly you will see a '1.0' come up in the calculator.

Repeat for a second (or third etc.) section by entering the # of % complete, quality, or eff. Yr. and it's correlating square footage as in steps 2 and 3. You will see a '2.0' (or 3.0) come up on the calculator.

When you are ready to get the weighted mean, push the blue "g" button and the '6'.

Example:

. F	<u>Sq. footage</u>	% comp.	eff. Yr.	quality
New Addition:	2000 sq. ft.	65%	2006	115%
Original structure:	1000 sq. ft.	100%	1994	90 %

Percent complete: Clear register. Enter '65' for new addition. Push 'enter'. Enter '2000' for sq. ft. Push 'E+'. Enter '100' for old section. Push 'enter'. Enter '1000' for sq. ft. Push 'E+'. Push blue 'g' key. Push '6'. Weighted means percent complete is 76.66 round to 77%.

Effective year: Clear register. Enter '2006' for new addition. Push 'enter'. Enter '2000' for sq. ft. Push 'E+'. Enter '1994' for old section. Push 'enter'. Enter '1000' for sq. ft. Push 'E+'. Push blue 'g' key. Push '6'. Weighted means of effective year is 2002.

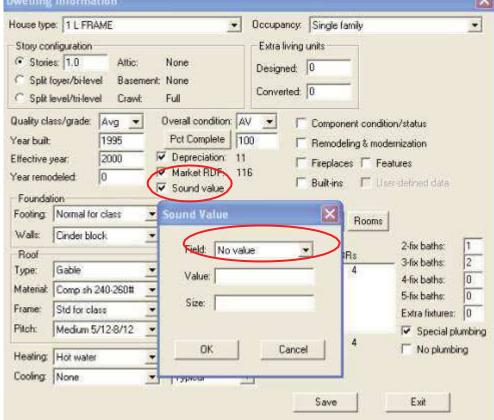
Quality: Clear register. Enter '115' for new addition. Push 'enter'. Enter '2000' for sq. ft. Push 'E+'. Enter '90' for old section. Push 'enter'. Enter '1000' for sq. ft. Push 'E+'. Push blue 'g' key. Push '6'. Weighted means for quality is 106.66, round to 105 or A+.

Assessor's Exhibits ASG 290

DWELLING WITH NO VALUE

When you have a property that has a dwelling with \$0 value, do the following:

- 1. Mark the "STR. OVERRIDE VALUE" box with \$0. This will be a flag to the clerks that there will be no value given to this structure. In the "Sound Value" section, the clerks will select the "No Value" field for the dwelling (See example shown below).
- 2. Fill in all data pertaining to the structure as with any inspection.
- The sketch can also be drawn as usual. The clerks will fill in all data as they would a house with normal pricing but will mark the "Sound Value" field as shown below in red and as previously mentioned in step 1.
- 4. Add a note that explains why the dwelling has a \$0 value. House type: 1 L FRAME Occupancy: Single family



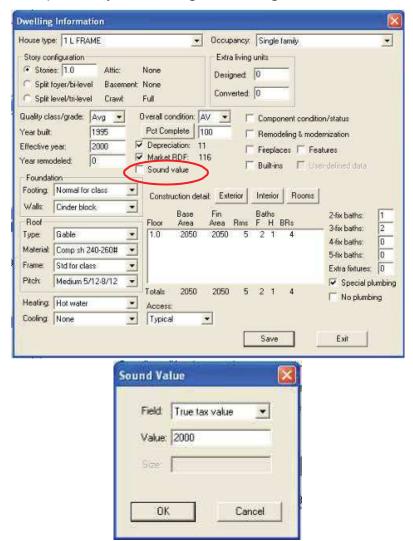
The reason for doing these this way, is so that the dwelling, if improved in the future, will be easy to fix in the system. Also, the file and the ProVal system will accurately reflect the structure elements even though the override value is \$0. Properties that have a sound value field that is set to "No Value" will be left alone when we reprice at the end of the year.

ASG 291 Assessor's Exhibits

DWELLING WITH A SALVAGE VALUE

When you have a property with a dwelling that has a salvage value, do the following:

- 1. Mark the "STR. OVERRIDE VALUE" box with your salvage value. Fill out the structure elements and sketch the house.
- 2. Clerks: Select "Sound Value", then "True Tax Value" and enter the salvage value the appraiser has in the STR. OVERRIDE VALUE section near the top of the inspection sheet.
- 3. Add a note that explains why the dwelling has a salvage value.



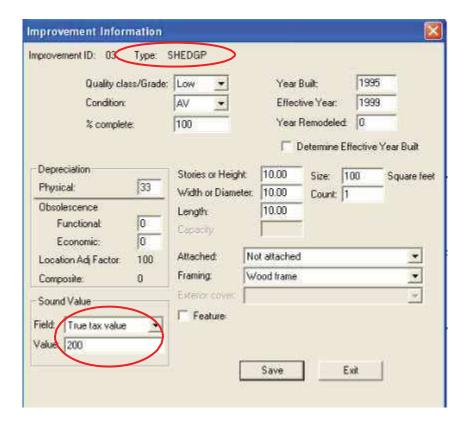
Assessor's Exhibits ASG 292

OUTBUILDING WITH A SALVAGE VALUE

When you have a property that has a structure <u>other than a dwelling</u> that you want to put a salvage value on, do the following:

- 1. <u>DO NOT</u> mark anything for the structure override value.
- 2. In the <u>outbuildings section</u> of the inspection sheet, write in the outbuilding code, quality, year built, effective year built, size, and the override value that you want for the salvage value.
- 3. Add a note that explains why the outbuilding has a salvagevalue.
- 4. Clerks: For an outbuilding with a salvage value, select "True Tax Value" from the "Sound Value" field and put the appropriate value in the value box.

This procedure is basically the same as before, but without showing a dwelling. The following example shows how the clerks would input this information.

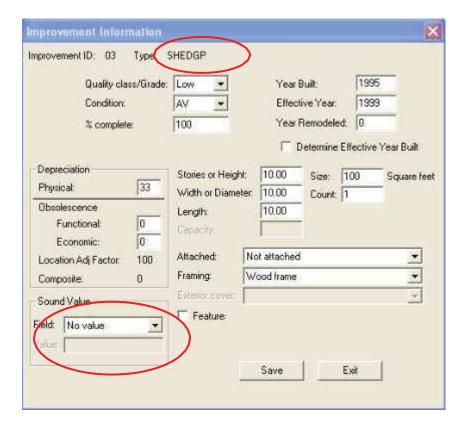


Assessor's Exhibits ASG 293

OUTBUILDING WITH NO VALUE

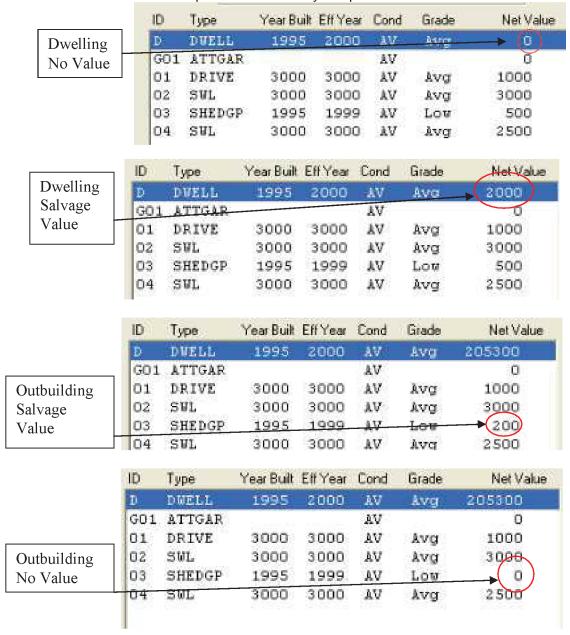
When you have a property that has a structure <u>other than a dwelling</u> that you want to put a \$0 value on, do the following:

- 1. <u>DO NOT</u> mark anything for the structure override value.
- 2. In the <u>outbuildings section</u> of the inspection sheet, write in the outbuilding code, quality, year built, effective year built, size, and \$0 for the value.
- 3. Add a note that explains why the outbuilding has a \$0 value.
- 4. Clerks. For \$0 value outbuildings, select "No Value" from the Sound Value field. The value box is not available so no further action is necessary.



Assessor's Exhibits ASG 294

The example shown below shows how the previously mentioned examples value and appear on the Values Buildup screen when they are priced.



Remember to set the <u>Property Class Codes</u> for all these properties as though they had no adjustments for salvage or no value. This will make it easier for anyone looking on the system to know more about what is there rather than showing for example, a parcel as being vacant, when it actually has a \$0 value structure on it. The notes put in the Memo IDs will also be very helpful.

Assessor's Exhibits ASG 295

IDENTIFYING PERSONAL PROPERTY

Personal Property such as vessels and aircraft display identifying numbers that provide necessary information to determine ownership and further verify if the item is being taxed and in the appropriate (TAG) Taxing Authority Group based on its physical location in the Kenai Peninsula Borough.

GETTING THE INFORMATION; "ALWAYS TAKE A <u>PHOTO WHEN POSSIBLE</u>" NOTE; <u>PARCEL NUMBER</u>, <u>DATE</u> AND WRITE DOWN ANY AND <u>ALL NUMBERS</u> OR <u>BOAT NAME VISIBLE</u>. IF <u>DMV LIC PLATE</u> AVAILABLE, TAKE A PHOTO AND WRITE IT DOWN TOO.

AK# (Issued by the State of Registration) consists of AK(State)1234 (4 numbers) AB (1 or 2 letters) SAMPLE AK1234AB

Location; AK numbers are found on the Bow (Front) of the boat and usually on both sides.



AK NUMBERS USUALLY LOCATED ON BOTH SIDES OF BOW

Assessor's Exhibits ASG 296

BOAT NAME; Can be located anywhere but usually on the Stern (back of the boat) the forward Cabin Area or either side.



VESSEL NAME ON FORWARD CABIN OR STERN

ADFG# (Issued by the Department of Fish and Game) Vessels that "Generate commerce" or "make money" are required to apply for and display the ADF&G number. This is a <u>Five-digit</u> number such as displayed on the vessel below 36585. These boats are usually involved in Commercial fishing industry and/or Charter operators. If not painted on the boat look for a 6" diamond plate on the Port side that shows the ADFG # in 1 inch black numbers.



ADF&G NUMBER USUALLY DISPLAYED ON PORT (LEFT) SIDE OF BOAT

Assessor's Exhibits ASG 297



SAMPLE OF ADFG DIAMOND PLATE ON PORT SIDE # 56136

CERTIFICATE OF DOCUMENTATION NUMBER; (Document numbers are issued by the Coast Guard Documentation center in West Virginia) This <u>6 to 9-digit</u> number is rarely displayed on the boat but is required on vessels weighing 2 net tons and are used to Generate Commerce (make money). These vessels have the Certificate of Documentation instead of the state registration AK#. You should never have both an AK# and Certificate of Documentation it is one or the other type of registration.

Where to look for additional information that will assist in determining ownership;

LIFE RINGS: If a boat has life rings; usually the name of the vessel will be displayed on them.



BUOYS: look at the buoys attached to the boat; most often they will display some sort of information such as the ADFG or boat name.

Assessor's Exhibits ASG 298 576

TRAILER LICENSE PLATE: Look to the rear fender of the boat trailer and write down the license plate number. This will provide additional information when other numbers are not available. Note expiration tab when possible.

AIRCRAFT: Aircraft N# consists of any series of numbers up to 6 usually followed by a letter or several letters. N#'s are usually located on the body of the fuselage or on the tail feather itself.



AIRCRAFT N#S LOCATED ON FUSELAGE OR TAIL FEATHER N1618M

Remember; always take a photo <u>when possible</u>, notate any and all numbers or name available. Include the parcel number and date photo was taken. This information is then provided by the Field Appraisers to the Personal Property Appraiser for follow-up.

Assessor's Exhibits ASG 299

ADMINISTRATIVE INSTRUCTIONS

Assessor's Exhibits ASG 300

PHOTO LOGS

Photo logs must be typed **completely**, printed, and turned in correctly by the appraiser or appraisal tech to minimize system errors occurring during photo download. During Photo Log download, if system errors occur, the clerk performing the download has to either guess at the appraiser's/tech's intent, or put the process on hold until the appraiser/tech returns to the office to correct the photo log. There are four selections to designate how a photo is handled in Pro Val.

Leave blank: Photos are downloaded to Pro Val, Papyrus, and Printed for the file. (This is for the main photos of the property, R cards and C cards, if there are multiple pictures of the same R or C Card they must be further designated to avoid system errors)

R: Photos are downloaded to Papyrus <u>only</u>. (R01 SIDE, SHED, R01 INTERIOR, miscellaneous out buildings etc.)

X: Photos are downloaded to Papyrus and Printed for the file. (GPO, BATH HOUSE, DET GAR, <u>only major out buildings, usually when no R01 is present should have this selection.)</u>

P: Photos are downloaded to the Personal Property Appraisers and Papyrus. (BOAT, PLANE, TOWER etc.) Multiple outbuildings on the same Parcel, of the same type, must be additionally designated, otherwise they cannot be downloaded properly and a system error will occur. Also PIN numbers that are Condo or Lease Hold must be recorded in full, i.e. 131-591-19CO01 or 131-591- 19LH01. Photos of out buildings with no value should be avoided, it is more appropriate to record a memo: Misc. out buildings NV. **Do not use quotations in Photo Log.**

IMAGE NO	DATE	FO	PARCEL NO	PICTURE INFO
1	6/18/2013		131-591-19	R01
2	6/18/2013	R	131-591-19	BACK R01
3	6/18/2013	R	131-591-19	DAMAGE R01
4	6/18/2013	R	131-591-19	INTERIOR R01
5	6/18/2013	R	131-591-19	INTERIOR 2 R01
6	6/18/2013		131-591-19	C01
7	6/18/2013	X	131-591-19	DET GAR
8	6/18/2013	Р	131-591-19	BOAT AK 9119
9	6/18/2013	Р	131-591-19	TOWER
10	6/18/2013	R	131-591-19	SHED
11	6/18/2013	R	131-591-19	SHED 2
12	6/18/2013		800-260-19	SP 26 R01

PROCEDURE FOR SKETCHING MULTIPLE IDENTICAL SEGMENTS (STACKING)

On the following pages are examples of how the clerks will and will not be sketching drawings in Proval, specifically related to stacking or separating segments. They may vary from how the appraiser draws them in the field. **The appraiser can continue to draw all segments separately, but the clerks will draw them according to the examples below.** If a drawing is stacked and there is a good and definable reason for separating the segments, bring it to the appraisal manager for review and return to the clerks to be redrawn.

Appraisers often sketch each segment (Below Grade, At Grade, Above Grade) separately. When the sketch is entered into Proval this is not always necessary.

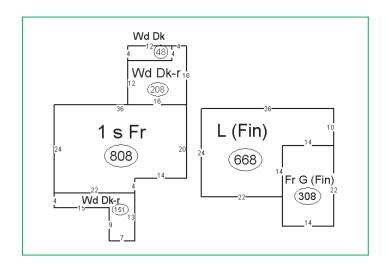
Proval sketching should be done as efficiently as possible, while still maintaining an easily readable end result.

If the footprint is not the same, do not attempt to stack the sketch labels.

STACKED SKETCH CONFUSING

1 s Fr 36 208 16 10 24 L (Fin) 20 668 14 14 14 22 4 15 Wd Dk-r (51) 22 308

PREFERRED SKETCH METHOD



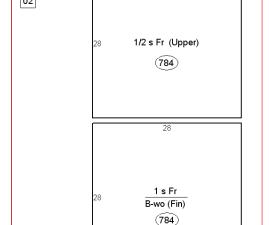
580

Building segments with identical footprint should be stacked, unless there are overlapping attachments.

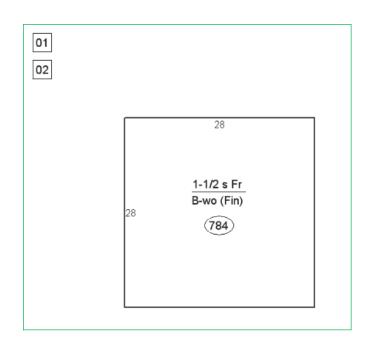
PROCEDURE FOR SKETCHING MULTIPLE IDENTICAL SEGMENTS (STACKING)

UNNECESSARY SPLIT OF SEGMENTS

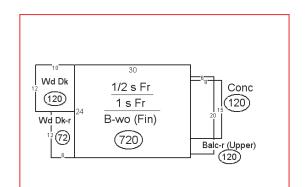




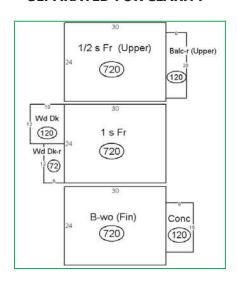
EFFICIENT STACKING



STACKED SKETCH DIFFICULT TO READ

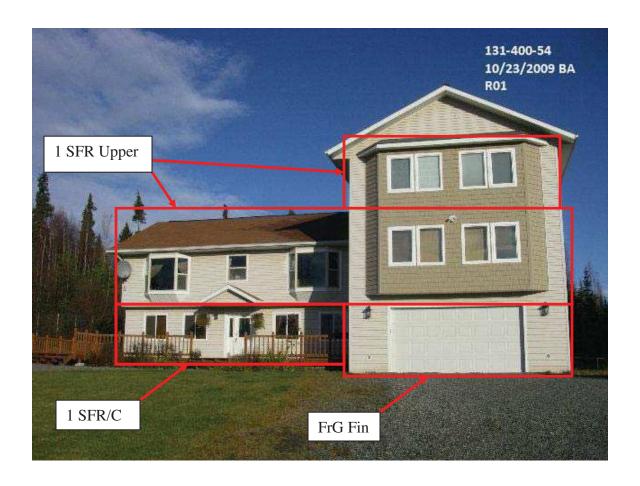


SEPARATED FOR CLARITY



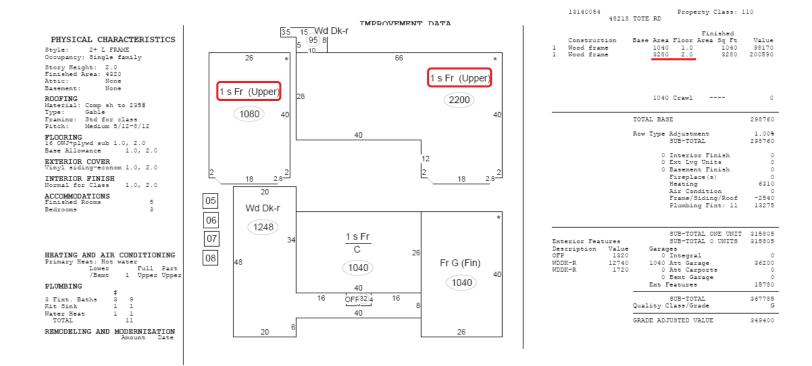
Building segments with identical footprints and the same label should also be combined to a single selection.

Guidelines For Sketching Multiple Upper Levels



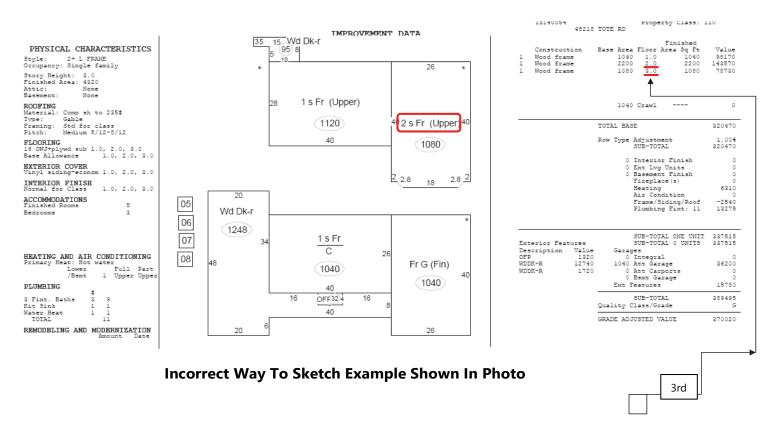
Example

Guidelines For Sketching Multiple Upper Levels



Correct Way To Sketch Example Shown In Photo

Guidelines For Sketching Multiple Upper Levels



At first glance it appears that this would be the way to sketch the property in question as it now designates a 3rd floor. However, by sketching this way, both levels value at a higher rate per foot because of their smaller segment sizes. Ratio studies on the sales we have of homes with multiple upper levels indicate that they value too high when those upper levels are "stacked" as opposed to sketching them separately.

Assessor's Exhibits ASG 306

Guidelines for Sketching Multiple Upper Levels

Structures that have multiple levels will have those levels sketched separately and not stacked on top of each other. This makes it easier to view the layout of each individual level and it also values more appropriately when there are multiple upper levels. Common corners will need to be indicated on the field sketch as well as on the ProVal sketch.

Sketching upper levels in this manner will total all square footage of identical segment labels together. Any sketched level that has different structure elements will need to have them indicated as a percentage of the total for that particular sketched level. Keep in mind that this applies whether it is the same floor level with different elements or if it is different floor levels that have the same sketch level designation.

The field inspection form has been modified to reflect these sketching policy changes. It is now more in line with the work flow the clerks follow when doing input. As shown in the following example, each segment area is now designated. Anything that is sketched as being at grade (1 SFR) is included in the level designated "1". Anything that is sketched as an upper half story is included in the level designated "1.5". Anything that is sketched as an upper three-quarter story is included in the level designated "1.75". Anything that is sketched as an upper story (1 SFR Upper) is included in the level designated "2". Anything that is sketched as an attic is included in the level designated "A".

In the previously mentioned example, parcel #131-400-54, suppose that the very top level (1 SFR Upper) were to have an exterior cover of wood and the floor below it (also sketched as 1 SFR Upper) has an exterior cover of vinyl. If this were the case, in the column labeled "2" for Ext. Cover, wood would get 33% and vinyl would get 67% as shown below. This is due to the fact that approximately 1/3 of the total area sketched as 1 SFR Upper (1080/3280=32.9%) has wood siding and the remainder is vinyl. This same scenario can be applied to the other levels and can apply to interior finish as well.

	EX	TER	IOR	DET	ΓAΙL	_				INT	ERI	OR	OR DETAIL							
Ext. Cover	1	1.5	1.75	2	Α	Dormers:	Floor Type	1	1.5	1.75	2	Α	Interior Walls	1	1.5	###	2	Α		
None						Shed	Plywood (OWJ)						Norm. for class							
Alum or Steel						Gable	Slab						None							
Board & Batten							Other						Log							
Log Rustic						Electricity:	Finish	1	1.5	1.75	2	Α	Panel A G							
Log Solid						None	None						Plywood							
Plywood (OSB)							Base Allowance						Sheetrock							
Stucco						Basement:	Concrete						Ceiling Finish	1	1.5	###	2	Α		
T1-11 Economy						Wall	Carpet						Norm. for class							
Vinyl							Ceramic Tile						Suspended							
Wood						Cover	Vinyl						Acoustic Tile							
Masonry Veneer							Hard Wood						Plywood							
Hardi-Plank							Pergo or Equal						Sheetrock							
													Wood							

KPB ASSESSOR'S POLICY VALUING ACTIVELY ERODING BLUFF IMPROVEMENTS

January, 2017

INTRODUCTION:

Sales data shows that dwellings that are near an eroding bluff suffer a loss in value due to their proximity to the bluff. As a result, the following procedures will need to be implemented to reflect this loss in value.

SINGLE FAMILY RESIDENCES:

The following example is a sale of a single family residence that was approximately 70 feet from the bluff at the time of sale. As shown in the spreadsheet, a reduction of 30% for Economic Obsolescence needs to be made to the dwelling to adjust the assessed value to the sales price.

047-150-31

		VALUES	
		NEEDED	PERCENTAGE
		FOR	NEEDED TO
		100%	DISCOUNT
AV	IMPROVEMENT	RATIO	STR
167400	STR	116700	30.29%
1500	DRV	1500	
900	SHED	900	
900	PAV	900	
 48000	LAND	48000	
218700	TOTAL	168000	

168000 SALE PRICE

SOLD 10/20/2015

DISTANCE TO BLUFF AT TIME OF SALE APPX 70'

130.18% RATIO BEFORE ADJUSTMENT 100.00% RATIO AFTER ADJUSTMENT

586

SFR

Distance To Bluff	% Good	Economic Obsolescence (Amt to discount)
0	0%	100%
5	5%	95%
10	10%	90%
15	15%	85%
20	20%	80%
25	25%	75%
30	30%	70%
35	35%	65%
40	40%	60%
45	45%	55%
50	50%	50%
55	55%	45%
60	60%	40%
65	65%	35%
70	70%	30%

TOWNHOMES:

Recent sales of townhomes on an eroding bluff suggest a much higher Economic Obsolescence discount is necessary to bring costs in line with market. Townhomes are different than a single family residence in the fact that they share a common wall.

Therefore, the entire structure is much less likely to be moved once the bluff gets too close to the structure as both parties would have to agree and share the costs of moving the structure. The following study was performed to determine the discount used for townhomes. The distance to bluff at the time of their sales was approximately 55 feet. A discount to the dwelling(s) needs to be near 75% Economic Obsolescence to bring their overall value to 100% of their sales prices.

047-150-17 TOWNHOME

			VALUES			
			NEEDED	PERCENTAGE		
			FOR	NEEDED TO		
			100%	DISCOUNT		
	AV	IMPROVEMENT	RATIO	STR		
	152700	STR	37300	75.57%		
	1500	DRV	1500			
	36200	LAND	36200			
-	30200	E/ (14D	30200			
	190400	TOTAL	75000		75000	SALE PRICE
						SOLD 06/09/
						DISTANCE TO

06/09/2016 NCE TO BLUFF

AT TIME OF SALE APPX 55'

253.87% RATIO BEFORE ADJUSTMENT 100.00% RATIO AFTER ADJUSTMENT

588

047-150-19 TOWNHOME

			VALUES	
			NEEDED	PERCENTAGE
			FOR	NEEDED TO
			100%	DISCOUNT
	AV	IMPROVEMENT	RATIO	STR
	155500	STR	35000	77.49%
	1500	DRV	1500	
	2300	PAV	2300	
_	36200	LAND	36200	
	195500	TOTAL	75000	

75000 SALE PRICE SOLD 03/27/2015

DISTANCE TO BLUFF AT TIME OF SALE APPX 55'

260.67% RATIO BEFORE ADJUSTMENT 100.00% RATIO AFTER ADJUSTMENT

	TOWNHOMES										
Distance To Bluff	% Good	Economic Obsolescence (Amt to discount)									
0	3%	97%									
5	5%	95%									
10	7%	93%									
15	9%	91%									
20	11%	89%									
25	13%	87%									
30	15%	85%									
35	17%	83%									
40	19%	81%									
45	21%	79%									
50	23%	77%									
55	25%	75%									
60	27%	73%									
65	29%	71%									
70	31%	69%									

FOR ADJUSTMENTS TO OTHER STRUCTURE TYPES, REFER TO THE SPECIFIC SECTION:

COTTAGES AND CABINS:

Common foundation types are skids, treated wood or concrete pier, which minimizes the cost and time to move the structure. Cost analyses to relocate and set up a structure of this type do not typically exceed 45% to 55% of the overall value of the structure. If the Cottage or Cabin appears to be easily moved due to the size and type of foundation, an appraiser may reduce the overall value by 45% to 50%. One such example would be a structure on posts that is 12 to 14 feet wide and on easily accessed level ground.

If the structure is on a slab foundation, there is the additional cost to cross brace and later remove the bracing. In this case an appraiser may discount up to 55%.

Adjustments may be made at the time it is believed that the bluff erosion is impacting the value. Until further market evidence is gathered, guidelines to adjust the value may be at the time the bluff is within 10 feet of the foundation in an area where typical erosion is 3 to 5 feet per year. A buyer in this situation would have to consider an additional cash outlay within a limited period of time. No further reduction would appear to be warranted, as similar structures are being offered and sold as portable units in various lumberyards. Limited analysis indicates that when portable structures are assessed, the resulting values are reasonable and not excessive.

MANUFACTURED HOMES:

Typically built on steel frames and are designed to be moved with minimal effort and cost. Manufactured homes are generally blocked and skirted. No increased market value has been recognized or warranted by the Assessing Department for this cost to set up. The overall impact of bluff erosion to the value of the manufactured home is considered minimal and therefore, under this policy and normal conditions would not be adjusted.

DETACHED GARAGES, SHOPS, EQUIPMENT SHEDS, AND CARPORTS:

Structures that are built on slabs or have no flooring are not easily moved without possible damage. These structures may be discounted along the guidelines set up for permanent type dwellings (discounted 51% to 89% for economic obsolescence in final year). The Appraiser may use their discretion as to the final salvage value during the last year of anticipated use.

LEAN-TO'S AND UTILITY SHEDS:

Built on skids or posts and typically small in size: these should not be discounted.

AREAS OF CONCERN:

Any property that has Cook Inlet bluff frontage may be considered for a bluff erosion discount. If you feel that the bluff has active erosion, give the structure the appropriate discount within the previously mentioned guidelines. If the bluff appears stable, no discount is necessary. A distance to bluff measurement should be done in either case. This will make it easier to determine any rate of erosion based on this and subsequent measurements. If you feel any other areas you inspect have bluff erosion problems, make the measurement and bring it to the appraisal manager's attention.

WHAT TO LOOK FOR IN THE FIELD INSPECTION:

Each time a bluff property with improvements is inspected, a measurement from the bluff to the affected structure needs to be made and documented in the BLUFF EROSION MEMO ID (BLUF). Measure and record to the nearest foot. Each measurement should be noted and dated. When reviewing older notes, the older bluff measurements should <u>never</u> be deleted. This will insure that subsequent measurements can be utilized in the future for documenting the rate of erosion. Also, the information concerning the inspection and measurements need to be given to the Land Appraiser who will keep a spreadsheet to make calibration easier in the future. No structure with a distance greater than seventy (70) feet to the bluff should be given a discount.

HOW TO DISCOUNT IN PROVAL:

After a bluff erosion inspection has been performed, the proper amount of Economic Obsolescence should be determined from the previously shown formulas. For the purpose of the discount, round your measurement to the nearest 5-foot increment. The amount of discount should be noted in RED as Economic Obsolescence on the top of the inspection form along with a note to give to GR (appraisal system analyst) after input. For example: "30% Economic Obsolescence. Give to Appraisal System Analyst after input." This is to insure the depreciation and notes have been entered in the appropriate places. A BLUFF EROSION (BLUF) MEMO ID should be put in the notes section explaining the discount. An example would be as follows: "BLUF MEMO ID: 30% Economic Obsolescence to R01 for bluff erosion at 70 ft. 01/31/2017 LC". This memo ID will supersede the Depreciation Override Memo ID so no Depreciation Override MEMO ID will need to be entered on Bluff Erosion properties (even though the depreciation override will be entered).

By using the depreciation override we will eliminate having to override the structure values at a locked in rate in any one particular year, and thus allow the value to change with the market while still keeping the discount percentage for bluff erosion.

Energy Efficient Package (5 star) (Information only. Not used in ProVal, Consider In Quality)

Alaska has established an energy efficiency rating based on a 5 Star point system with 5 Star plus (5*+) being the highest rating. Ratings are based on a number of factors including efficiency of the furnace, water heater, orientation toward the South, window area and insulation value.

Since 1992 Alaska Housing Finance Corporation, a predominant mortgage lender, has required all new construction to be built to 4* standards if they ever intended on receiving an AHFC loan in the future. In 1994, they increased the standards to the 4*+ level. This will be reflected in the quality.

5 Star Indicators for Appraisers:

(Need both ventilation & energy efficient furnace to estimate the likelihood of a 5 Star)

EXTERIOR

HRV system (heat recovery ventilation). May appear as two larger dryer vents exiting to the outside from the crawl space or occasionally from the attic. These vents are normally positioned about 3 to 6 feet apart Another acceptable method of ventilating is by using an *exhaust system* that may also be incorporated with a forced air furnace. Venting to the outside will be similar to HRV with one fresh air intake duct and the other being the exhaust duct.

High Efficiency Furnace. Two plastic pipes protruding from either the roof or a wall near an area likely to contain the furnace such as the garage. These intake and exhaust vents are similar in size to normal plumbing vents. They are usually located next to each other. One vent pipe may be curved at the end. Forced air furnaces with the exhaust system described above will not have these separate vent pipes and may be impossible to estimate the home as a 5* package.

INTERIOR

HRV system and exhaust system. Circular vents mounted in high moisture areas such as bathroom, kitchen, laundry area and possible bedrooms or hallways. These will typically be mounted on a wall near the ceiling. More expensive HRV units may have a manual wall switch located in the bathrooms. HRV units are typically mounted in the crawl space or attic. These units look like a metal cabinet and are roughly 3 x 2 x 1.5 feet thick.

High Efficiency Furnace. Usually the rating is indicated on a label on the furnace. A Weil McLain hot water boiler will have a beige jacket with a gold label.

Boiler Mate water heater. A hot water furnace may be directly plumbed to a storage tank.

By circulating the preheated water through a core within this tank, the domestic water is heated without the need for a separate heat source such as a gas burner or electric heating element. Normal water heaters may be converted to accomplish this. Locally there is a commercial version of this that looks like a blue cylindrical tank slightly smaller and squattier than a water heater.

*Note: A Monitor stove can also be used in a 5 Star Package**

Assessor's Exhibits ASG 316

EFFECTIVE YEAR BUILT

Effective year built may or may not represent the actual or chronological age since maintenance, additions, or remodeling are factors that may increase or decrease the aging process. If a building has better than average maintenance, its effective year may be far less than its' actual age.

If there has been inadequate maintenance, the effective year may be closer to the actual age of the structure.

For our purposes the 'rule of thumb' is to start at 1/2 the actual age and adjust appropriately.

Example: A House built in 1988 chronologically is 20 years old for the tax year of 2008, so begin at 1998, if deferred maintenance is observed the Appraiser may record an effective year of 1994. If the structure is well maintained or remodeled the Appraiser may set the effective year at 2000. This is a judgment call reached through observation and experience.

Observation is the key to accurately determine effective year. Has the structure been maintained, remodeled, does it have new roofing or siding, new cabinets, carpets, etc? Has it been modernized and have a better energy rating, does it have new low 'E' windows?

Things to consider are that the plumbing, electrical, framing, and foundations on remodeled structures may still be original. This needs to be considered when determining the effective year.

In our local market, outbuildings tend to age more rapidly than residential or commercial structures and in general should have an effective year closer to the chronological age. A good 'rule of thumb' for outbuildings would be to start at 3/4 of the actual age and adjust appropriately.

CONCLUSION: There is no exact formula to mathematically determine effective year. An appraiser's observation and professional judgment must be used.

Assessor's Exhibits ASG 317

DEPRECIATION

PHYSICAL: Physical depreciation is the loss in value due to wear and tear in service and the disintegration of an improvement from the forces of nature. Among the most common causes of physical deterioration (depreciation) are wear and tear through use, breakage, negligent care, infestation of termites, dry rot, moisture, and the elements.

Normally it should be accounted for in the ProVal system by use of effective year built. (See the section of the manual entitled "EFFECTIVE YEAR BUILT".) If a structure has major problems the completion chart may be used along with a note stating why. For example, a home may have flooding problems in the basement. If the basement has interior finish that is damaged then percent complete can be used for removal and replacement of floor covers, drywall damage, foundation repair, etc. Keep in mind that the percentages for removal and replacement will be more for a structure already built than it would if you were estimating the percent complete on a new structure. Also remember that if you use percent complete, the effective year built should reflect the house as though the repairs have been made. Otherwise you are "double dipping" and showing too much depreciation. Any override of physical depreciation not handled with effective year built or with percent complete, should be addressed with a salvage value and noted accordingly.

FUNCTIONAL: Functional utility is the overall usefulness and desirability of a property; the ultimate criterion is whether the improvement efficiently satisfies the wants and needs of a typical participant in the local or regional marketplace. What may qualify as functional obsolescence in other parts of the country, may not necessarily be functional obsolescence here in Alaska. For example, a property without city water or a well in the Lower 48 would suffer from functional obsolescence but a similar property in Homer would be quite normal with their water delivery services. Functional obsolescence is the loss of value in a property improvement due to changes in style, taste, technology, needs, and demands. Functional obsolescence exists where a property suffers from poor or inappropriate architecture, lack of modern equipment, wasteful floor plans, inappropriate room sizes, inadequate heating or cooling capacity, and so on. Once again though, remember that it is determined by the local market. Before putting a functional override on a structure, be sure it has been approved either by the Assessor, the Appraisal Manager, or the Appraisal System Analyst. All functional obsolescence overrides must have a note stating what the override is for.

DEPRECIATION (Cont.)

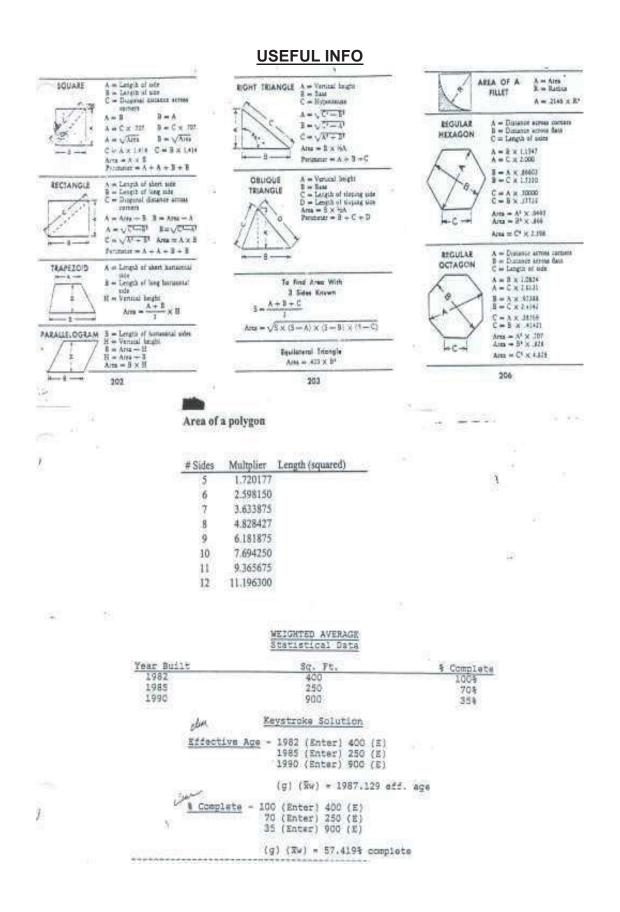
ECONOMIC (EXTERNAL): External obsolescence is loss in value as a result of an impairment in utility and desirability caused by factors external to the property (outside the property's boundaries) and is generally deemed to be incurable. External obsolescence can be caused by a variety of factors such as changes in the highest and best use of a property due to market shifts or governmental actions, restrictions on income, zoning, neighborhood decline, lack of property demand and national economic conditions. External influences can cause both land and improvements to lose value.

However, the loss in value to the land is reflected in the land value and is not shown as depreciation. Any time an appraiser feels there is economic obsolescence that should be applied to a structure; that call should only be made after a group discussion that includes the Assessor, the Appraisal Manager, and the Appraisal System Analyst at a minimum.

All economic obsolescence overrides must have a note stating what the override is for.

DEPRECIATION NOTES

All depreciation override notes should be shown under the Memo ID "DOR: Depreciation Overrides". This does not apply to properties that have been addressed with percent complete only. These should be annotated under the Memo ID "BLD: Building Notes".



USEFUL INFORMATION

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		To Find Circumference Multiply diameter by Or divide diameter by	To Find Diameter Multiply circumferance by Or divide circumferance by	To Find Radius Multiply circumference by Or divide circumference by	To Pind State of an inscribed Square Multiply diameter by Or multiply electrodecrace by Or divide circumference by	To Pind Side of an Equal Square Multiply diameter by Or allysis diameter by	Or divide circumference by Ordivide circumference by Square	A stde multiplied by 1.4142 equals diameter of its circumscribing circle. A stde-multiplied by 4.443 equals circumterance of its circumscribing circle. A side multiplied by 1.128 equals diameter of an equal circle. A side multiplied by 3.547 equals circumterance of an equal circle.	To Find the Area of a Chele Multiply elecunderence by one-quarter of the dimmeter. Or multiply the square of diameter by Or multiply the square of circumference by Or multiply the square of circumference by	To Find the Surface of a Sphere or Chale. Nithink the diameter by the steered.	Or multiply the aquare of diameter by Or multiply four times the aquare of radius by To Find the Cubic Inches (Volume) to a Sphere or Globe Multiply the cube of the diameter by 5236,
	Area	Altitude × Base	Divide into two triangles and com-	Eliber parallel side X altitude	M sum of parallel sides × altitude	M nom of all sides X inside radios	*** ar .7854 at .0796 car.	$\frac{\Lambda^*}{360^*} \times vt^*$ or length of are \times ½ rights	$\frac{r^4}{2} \left(\frac{v A^*}{180} - \sin A^* \right)$ or subtract triangle from sector	Major sals X minor sals X .7854	Daze X 55 altitude
	Name	Triangle	Trapezium Irregular quadiciateral	Parallel- ogram	Trapezold	Regular Polygon	Circle	Sector of Circle	Segment of Circle	Ellipse	Parabola
Į.	Form	in all	end (110	0		2)(pose pose

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

017-328-06

Card R01 7571

ACRES: 44.04

ADMINISTRATIVE INFORMATION

Weighborhood:

140 Central Peninsula - Nikiski

Operty Class:

7 190 Residential Accessory Bldg

TAG:

55 - NIKISKI SN.

LEGAL DESCRIPTION:

T7N R 11W SEC 35 Seward Meridian KN 0860203 KONOVALOF LAKE SUB AMENDED TRACT 33

PRIMARY OWNER

MOLL CATHERINE M 1011 1ST ST

KENAI, AK 99611-7205

Residential Accessory Bldg

EXEMPTION INFORMATION			VALU	JATION RECORE)		
	Assessment Year	2016	2017	2018	2019	2020	Worksheet
	Land	25,800	25,800	25,800	25,800	25,800	65,500
	Improvements _	11,900	13,000	12,900	12,700	12,900	12,900
	Total	37,700	38,800	38,700	38,500	38,700	78,400

LAND DATA AND CALCULATIONS

Type	Method	<u>Use</u>	Acres	<u>BaseRate</u>	<u>AdjRate</u>	ExtValue Influ	enceCode - Description	\$ or %	<u>AdjAmt</u>	<u>Value</u>
Remote/Residential M	49 User Definable Land Formu	k	44.04	901	901	39,700 G	Waterfront Lake	100	39,700	65,500
						9	View Good	40	15,880	
						t	Topo Wetlands			
						0	Gas No	-15	-5,955	
						Υ	Elec No	-20	-7,940	
						V	Platted	-40	-15,880	
				ASSESSED	LAND VALU	IE (Rounded) :			25,805	65,500

MEMOS

Building Notes 10/16 TB NO CHANGE **Land Notes** 07/20 TB/TJ 40% WET 323

	LAND INFLUENCES											
Community	Υ	N	View	N	L	G	Е	Street Access				
Gas			CCRs		Airsti	rip		Paved	Grv Maint	Grv Unmain		
Electric			НОА		For Sa	ale		PLAT TRAIL NONE		NONE		
Public H20			Hwy Fnt		Ag Ri	ght			WATERFRO	NT		
Public Sewer			Easement		Othe	r		Ocean	River	Lake		
LAND TYPE	RR	#20	OTHER:					Pond Dedicated Boat Launch				
ТОРО	St	еер	Ravine	Othe	r	Wetla	ands					

017-328-06 R01

Construction BaseArea floor FinArea

Value

0

0

0

0

2021 Irsn: 7571

PHYSICAL CHARACTERISTICS

Style: N/A & ccupancy mory Height: mished Area Attic: None

MOFING

Material: NONE T∑oe: NONE Framing: Std for class Pitch: Not available

FOUNDATION

Footing: N/A Walls: N/A

DORMERS

None

FLOORING

EXTERIOR COVER

INTERIOR WALLS

HEATING AND PLUMBING Pamary Heat: Undefined 25xt.Baths: 0 0 Kit sink: 0 0 0 5-Fixt.Baths: 0 0 TOTAL fix: 0 01 02

017-328-06 R01

TOTAL BASE Frame/Siding/Roof/Dorme **INTERIOR** 0 Loft/Cathedral 0 Interior finish 0 Basement finish Heating Plumbing Fireplaces/woodstoves Other (Ex.Liv, AC, Attic, ...) 0 TOTAL INT 0 **EXT FEATURES GARAGES** Description Att Garage

> TOTAL GAR/EXT FEAT 0 SUB-TOTAL 0 Quality Class/Grade

GRADE ADJUSTED VALUE (rounded)

Att Carport

Bsmt Garage:

Ext Features

							SUMA	MARY C)F IMI	PRC	VEM	ENTS						
_	Impi	rovement	Story or Ht Gr	ade	Yr.Blt. Const	Eff Const	Count Base Rate	Adj Rate				Comp Value	, -	Obs Depr	Fnc Depr		oc % Adj Comp	Value
	01	MACHINE	0.00	Avg	2014	2015	26.44	29.35	16	20	320	11,990	9	0	0	0	100	10,900
1	02	DRIVE	0.00	Avg	3000	3000	2,000.00	2,000.00	0	0	1	2,000	0	0	0	0	100	2,000
									TOTA	LIM	PROV	EMENT V	'ALUE	(for th	nis carc	d)		12,900

3-Fixt.Baths: 0 0 Water Htr: 0 0 Arixt.Baths: 0 0 Extra fix:

SPECIAL FEATURES

192

WDSTOVE 1 700.00

2.91

Description

ATTIC

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

017-328-09

Card R01 105566

ADMINISTRATIVE INFORMATION

Neighborhood:
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Ne

7 110 Residential Dwelling - single

TAG:

55 - NIKISKI SN.

EXEMPTION INFORMATION

LEGAL DESCRIPTION:

T 07N R 11W SEC 35 Seward Merdian KN 2018021 KONOVALOF

LAKE SUB 2018 ADDN TRACT 30A

PRIMARY OWNER ACRES: 31.33

> JORGENSEN GALE JORGENSEN REBECCA

PO BOX 1936

KENAI, AK 99611-1936

Residential Dwelling - single

VALUATION RECORD 2019 2020 **Assessment Year** Worksheet 23,700 23,700 30,800 Land Improvements 54,000 53,700 92,000 Total 77,700 77,400 122,800

LAND DATA AND CALCULATIONS

<u>Type</u>	Method	Use	Acres	BaseRate	<u>AdjRate</u>	ExtValue Influ	enceCode - Description	\$ or %	<u>AdjAmt</u>	<u>Value</u>
Remote/Residential M	49 User Definable Land Formul	k	31.33	1,034	1,034	32,400 I	Waterfront Pond	50	16,200	30,800
						6	View Limited	20	6,480	
						†	Topo Wetlands			
						0	Gas No	-15	-4,860	
						Υ	Elec No	-20	-6,480	
						V	Platted	-40	-12,960	
				ASSESSED	LAND VALU	JE (Rounded)	:		-1,620	30,800

MEMOS

Building Notes

07/20 TB/TJ R01 & GRNHSE INFO PER OWNER.6X12 GRNHSE NV PER SIZE POLICY

CoLand Notes

○07/20 TB/TJ 10% WET

ωReInspect 2022

PCT COMPL & GARAGE ADDN

	LAND INFLUENCES											
Community	Υ	N	View	N	L	G	Е	Street Access				
Gas			CCRs		Airstrip For Sale			Paved	Grv Maint	Grv Unmain		
Electric			НОА					PLAT	TRAIL	NONE		
Public H20			Hwy Fnt		Ag Ri	ght		WATERFRONT				
Public Sewer			Easement		Othe	r		Ocean	River	Lake		
LAND TYPE	RF	R#20	OTHER:		•		Pond	Dedicated	Boat Launch			
ТОРО	St	еер	Ravine	Othe	r	Wetla	nds					

017-328-09

R01

Irsn: 105566

PHYSICAL CHARACTERISTICS

Style: 1 L FRAME Occupancy Single Family Mory Height: 1.0 Maished Area 1,152

Attic:

None

2021

Ш ROOFING

Material: Comp sh 240-260#

Togoe: Gable Framing: Std for class Pitch: Low 4/12 or less

FOUNDATION

Footing: Normal for class

Walls: Chemonite-Treated wood

DORMERS

None

FLOORING

1.0 Plywd sub Base Allowance

EXTERIOR COVER

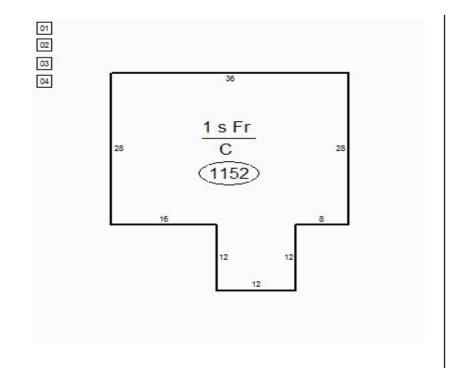
1.0 Board & batter

INTERIOR WALLS

Normal for Class

HEATING AND PLUMBING

Promary Heat: Space heater 25xt.Baths: 0 0 Kit sink: 3-fixt.Baths: 1 3 Water Htr: 1 1 xt.Baths: 0 0 Extra fix: 0 5-Fixt.Baths: 0 0 TOTAL fix: 5



017-328-09 R01 Construction BaseArea floor FinArea Value Wood Frame 1152 1.0 1,152 106,550

	TOTAL BASE	106,550
INTERIOR	Frame/Siding/Roof/Dorme	0
	Loft/Cathedral	0
	Interior finish	0
	Basement finish	0
	Heating	-3,110
	Plumbing	3,930
	Fireplaces/woodstoves	1,250
	Other (Ex.Liv, AC, Attic,)	0
	TOTAL INT	2,070

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

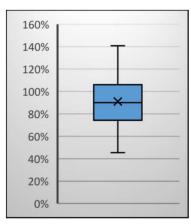
TOTAL GAR/EXT FEAT 0 SUB-TOTAL 108,620 Avg- .95 Quality Class/Grade

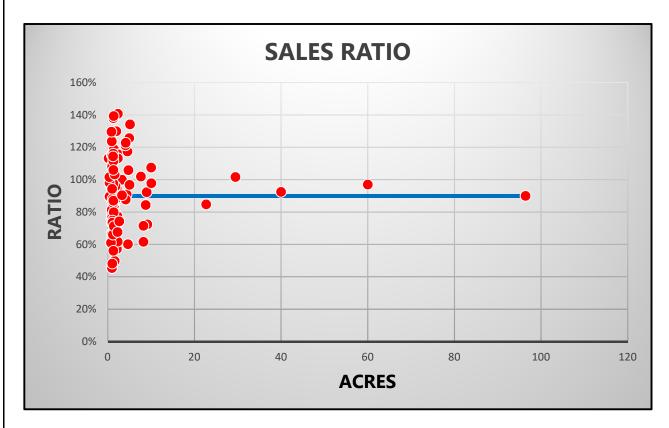
GRADE ADJUSTED VALUE (rounded) 103,190

	SPECIAL F	EAT	URES		SUMMARY OF IMPROVEMENTS																
Desc	ription			lmp	rovement	Story or Ht Gr	ade	Yr.Blt. Const	Eff Const	Count Base Rate	,	W	L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	Loc RDF Adj		Value
D 03	WDSTOVE SHOP	1 576	1,250 1,872	D	DWELL	1.0	Avg-	2017	2019	0.00	0.00	0	0	0	103,190	2	0	0	100 128	58	75,100
03	WDSTOVE		700.00	01	DRIVE	0.00	Avg	3000	3000	2,000.00	2,000.00	0	0	1	2,000	0	0	0	0	100	2,000
00	**D310 *E	'	700.00	02	SHEDGP	10.00	Avg	2014	2015	15.70	15.70	8	13	104	1,630	24	0	0	0	100	1,200
				03	MACHINE	0.00	F	2013	2015	25.69	20.55	24	24	576	13,890	9	0	0	0	100	12,600
				04	GRNHSEF:	0.00	F	2020	2021	5.77	5.77	12	16	192	1,110	0	0	0	0	100	1,100
												TOTA	L IM	IPROV	EMENT V	ALUE	(for th	nis card	1)		92,000

Mean	90.96%		3.00	Excluded	0
Median	90.00%	Earliest Sale	9/6/2017	# of Sales	115
WtdMean	87.53%	Latest Sale	9/4/2020	Total AV	\$2,254,100
PRD:	1.04	Outlier Inform	nation	Total SP	\$2,575,291
PRB:	0.01	Range	1.5	Minimum %	45.45%
COD:	18.65	Lower Boundary	26.87%	Maximum %	140.81%
St.Dev	0.2120	Upper Boundary	153.48%	Min Sale Amt	\$ 3,000
COV:	23.31			Max Sale Amt	\$ 198,000







Rural Residential Land Type #20										
2021 NBH_140 L										
Influence Fact	tor Model # <u>2</u>	<u>021-140</u>								
Base	,	\$9,200								
Power		-0.4								
Gas Yes	0.00	0%								
Gas No	<u>-0.15</u>	<u>-15%</u>								
Elec Yes	0.00	0%								
Elec No	<u>-0.20</u>	<u>-20%</u>								
Paved	<u>0.05</u>	<u>5%</u>								
Gravel Maint	0.00	0%								
Gravel Unmaint	<u>-0.20</u>	<u>-20%</u>								
Trail	0.00	<u>n/a</u>								
Platted Not Built	<u>-0.40</u>	<u>-40%</u>								
Limited/NA	<u>-0.48</u>	<u>-48%</u>								
View None	0.00	0%								
View Limited	0.20	<u>20%</u>								
View Good	0.40	<u>40%</u>								
View Excellent	0.80	<u>80%</u>								
Ocean	<u>1.25</u>	<u>125%</u>								
River	0.00	0%								
Lake	<u>1.00</u>	<u>100%</u>								
Pond	<u>0.50</u>	<u>50%</u>								
CCRs	0.20	<u>20%</u>								
Airstrip 1	0.00	0%								
Airstrip 2	<u>0.10</u>	<u>10%</u>								
Airstrip 3	0.00	0%								
Public Water No	0.00	0%								
Public Sewer No	0.00	0%								
NBH Adj A	0.00	0%								
NBH Adj B	0.00	0%								
NBH Adj C	0.00	0%								
NBH Adj D	0.00	0%								
NBH Adj E	<u>1.80</u>	<u>180%</u>								

Remote Land Type #13										
2021 NBH_140 LT										
	or Model # 2021									
Base	\$4,	100								
Power	-C									
Gas Yes	0.00	0%								
Gas No	<u>-0.15</u>	<u>-15%</u>								
Elec Yes	0.00	0%								
Elec No	<u>-0.20</u>	<u>-20%</u>								
Paved	<u>0.05</u>	<u>5%</u>								
Gravel Maint	0.00	0%								
Gravel Unmaint	<u>-0.20</u>	<u>-20%</u>								
Trail	0.00	<u>n/a</u>								
Platted Not Built	<u>-0.40</u>	<u>-40%</u>								
Limited/NA	<u>-0.48</u>	<u>-48%</u>								
View None	0.00	0%								
View Limited	<u>0.20</u>	<u>20%</u>								
View Good	<u>0.40</u>	<u>40%</u>								
View Excellent	<u>0.80</u>	<u>80%</u>								
Ocean	<u>1.25</u>	<u>125%</u>								
River	0.00	0%								
Lake	<u>1.00</u>	<u>100%</u>								
Pond	<u>0.50</u>	<u>50%</u>								
CCRs	<u>0.20</u>	<u>20%</u>								
Airstrip 1	0.00	0%								
Airstrip 2	<u>0.10</u>	<u>10%</u>								
Airstrip 3	0.00	0%								
Public Water No	0.00	0%								
Public Sewer No	0.00	0%								
NBH Adj A	0.00	0%								
NBH Adj B	0.00	0%								
NBH Adj C	0.00	0%								
NBH Adj D	0.00	0%								
NBH Adj E	<u>1.80</u>	<u>180%</u>								

606

LT #13 ROUND<100> ((4100 * ACREAGE ^-0.4) * ACREAGE)

NBH	SALE DATE	PIN	ACRES	Į	AND VAL	SA	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%
140 140	12/29/2017	01242019 01243107	1.96 0.95	\$ \$	9,000 20,000	\$ \$	9,000 44,000	45.45%
140	12/19/2017 11/9/2018	01243107	40	\$ \$	64,800	\$	70,000	92.57%
140	9/27/2017	01301013	1.57	\$	22,400	\$	45,000	49.78%
140	5/29/2018	01309119	0.95	\$	8,900	\$	11,500	77.39%
140	9/9/2019	01309274	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	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	10/13/2017	01321654	2.3		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%
140 140	2/25/2019	01321831 01324014	2.22 0.93		6,700 8,800	\$ \$	8,638	77.56% 73.33%
140	5/2/2019 8/15/2018	01324014	9.12		8,800 8,700	\$	12,000 12,000	73.33%
140	6/25/2019	01329004	2.39	\$	10,100	\$	9,999	101.01%
140	2/25/2019	01330037	2.39	\$	6,000	\$	6,400	93.75%
140	10/24/2017	01332033	1.13		9,900	\$	9,000	110.00%
1-10	10/24/2011	01334043	1.13	Ф	3,300	ψ	3,000	1 10.00 /0

NBH	SALE DATE	PIN	ACRES	L	AND VAL	SA	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		\$	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		\$	51,400	\$	52,500	97.90%
140 140	5/7/2019 10/7/2019	01348016 01350037	1.26 1.76	\$ \$	9,000 14,800	\$ \$	8,000 15,400	112.50% 96.10%
140	5/4/2018	01351020	4.54	\$ \$	19,400	\$	16,500	117.58%
140	3/1/2019	01351020	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	64.29%
140	1/9/2018	01408012	0.85	\$	8,300	\$	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%
140 140	11/14/2019 9/26/2019	01418312 01418320	4.34 4.77		10,000 10,600	\$ \$	11,000 10,000	90.91% 106.00%
140	8/9/2019	01418320	8.73	\$	30,400	\$	36,000	84.44%
140	3/16/2020	01419012	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

Market Area Names

Market Area #	Market Area Name	AREA NAME
110	Central Peninsula-Soldotna	Soldotna
111	Soldotna Riverfront	Soldotna Riverfront
115	Ridgeway	Ridgeway
116	Ridgeway Riverfront	Ridgeway Riverfront
120	Central Peninsula-Kenai	Kenai
121	Kenai Riverfront	Kenai Riverfront
125	K-Beach	K-Beach
126	K-Beach Riverfront	K-Beach Riverfront
130	Central Peninsula Kenai River	Central Peninsula with Kenai River Frontage
140	Central Peninsula - Nikiski	Central Peninsula - Nikiski
150	Cent.Pen South of Soldotna	Central Peninsula - So. of Soldotna w/o Nat. Gas
160	Central Peninsula - Sterling	Central Peninsula - Sterling w/o Kenai River Frontage
161	Sterling-Kenai Riverfront	
170		Sterling Riverfront Control Ponissula - Funny Piver Read w/o Kensi Piver Frontage
	Central Pen Funny River Rd	Central Peninsula - Funny River Road w/o Kenai River Frontage
171	Funny River Riverfront	Funny River Riverfront
180	Cen.PenGrey Cliiff Moose Pt	Central Peninsula - Grey Cliff to Moose Point
190	Central Peninsula Kasilof Rv	Kasilof River Frontage
210	Homer - Core Area	Homer - Core Area
215	HOMER NON-CITY	HOMER
230	Homer - East Road to McNeil	Homer - East End Road to McNeil Canyon
250	Homer - Anchor Point	Homer - Anchor Point North Along Sterling Hiway
260	Homer - North Fork Road Area	Homer - North Fork Road Area
270	Homer - Olsen Mtn Area	Homer - Olsen Mountain Area North of Homer
280	Homer - End of East End Road	Homer - End of East End Road w/o Russian Villages
290	Homer - Russian Village 1	Homer - Russian Village 1 Nikolaevsk
295	Homer - Russian Village 2	Homer Russian Village 2 (Fox River Area)
310	Ninilchik and Vicinity	Ninilchik and Vicinity
330	Ninilchik - Oilwell Rd Area	Ninlchik - Oilwell Road Area
350	Ninilchik - Kasilof River Area	Ninilchik - Kasilof River Area
360	Ninilchik Kasilof River	Ninilchik South Shore of Kasilof Rv
360	Ninilchik Kasilof River	Ninilchik South Shore of Kasilof Rv
390	Ninilchik - Spl.Caribou Hills	Ninilchik - Special Caribou Hills State Cabins
410	Moose Pass - Cooper Landing	Moose Pass and Vicinity - Cooper Landing Area
440	Moose Pass and Vicinity	Moose Pass and Vicinity
480	Moose Pass - Hope Area	Moose Pass - Hope Area
510	Seward and Vicinity	Seward and Vicinity
550	Seward - Bear Creek Area	Seward - Bear Creek Area
610	Remote - Seldovia and Vicinity	Remote - Seldovia to Barabara Heights
630	Remote - Kachemak Bay	Remote - Kachemak Bay
635	Remote - Port Grahm Area	Remote - Port Graham and Nanwalek(English Bay)
660	Remote - Day Harbor Area	Remote - Day Harbor and Resurrection Bay south of Seward
680	Remote - West Cook Inlet	Remote - West Cook Inlet
801	MH ONLY-GOOD	Manufactured Only-Good Nbhd
802	MH ONLY-AVG	Manufactured Only-Avg Nbhd
803	MH ONLY-FAIR	Manufactured Home Only-Fair Nbhd
804	MH TRAVEL TRAILER ONLY-AVG	Manufactured Home Only-TRAVEL TRAILERS-Avg Nbhd
		Manufactured Home Only-TRAVEL TRAILERS-Fair Nbhd

HOUSE TYPES FOR 2021

11	1 L FRAME
13	1 L MASONRY
15	1 L LOG
21	2+ L FRAME
23	2+ L MASONRY
25	2+ L LOG
31	BI-L FRAME
33	BI-L MASONRY
35	BI-L LOG
41	1 1/2 L FRAME
43	1 1/2 L MASONRY
45	1 1/2 L LOG
49	AOG
61	SPLIT/TRI-L FRAME
63	SPLIT/TRI-L MASONRY
65	SPLIT/TRI-L LOG
71	CABIN
72	COTTAGE 1 L
73	COTTAGE MULTI L
76	DUPLEX
77	TWN END
78	TWN INT
80	CONDO
81	CONDO-1ST FLOOR
82	CONDO-UPPER STORY
84	CONDO-UPPER HALF
85	MULTI-FAMILY
91	MHS
92	MHD
99	UNCONVENTIONAL STRUCTURE

Grade Factors For 2021

Grade Factors For 2021

Grade Factors For 2021

Default	Grade	Model #00
Description	Grade	Factor
Cbn-	11	70
Cbn	12	80
Cbn+	13	90
P-	15	95
P	17	100
P+	19	105
Low-	22	95
Low	25	100
Low+	28	105
Fair-	32	95
Fair	35	100
Fair+	38	105
Avg-	42	95
Avg	45	100
Avg+	48	105
G-	52	95
G	55	100
G+	58	105
VG-	62	95
VG	65	100
VG+	68	105
X-	72	95
Exc	75	100
X+	78	105
H1-	83	95
H1	85	100
H1+	87	105
H2-	90	95
H2	95	100
H2+	97	105

Grade Model #01		
Description	Grade	Factor
Cbn-	11	70
Cbn	12	80
Cbn+	13	90
P-	15	95
P	17	100
P+	19	105
Low-	22	95
Low	25	100
Low+	28	105
Fair-	32	95
Fair	35	100
Fair+	38	105
Avg-	42	95
Avg	45	100
Avg+	48	105
G-	52	90
G	55	95
G+	58	100
VG-	62	86
VG	65	90
VG+	68	94
X-	72	86
Exc	75	90
X+	78	94
H1-	83	86
H1	85	90
H1+	87	94
H2-	90	86
H2	95	90
H2+	97	94

Grade Model #02		
Description	Grade	Factor
Cbn-	11	70
Cbn	12	80
Cbn+	13	90
P-	15	95
P	17	100
P+	19	105
Low-	22	90
Low	25	95
Low+	28	100
Fair-	32	86
Fair	35	90
Fair+	38	95
Avg-	42	95
Avg	45	100
Avg+	48	105
G-	52	86
G	55	90
G+	58	94
VG-	62	86
VG	65	90
VG+	68	94
X-	72	86
Exc	75	90
X+	78	94
H1-	83	86
H1	85	90
H1+	87	94
H2-	90	86
H2	95	90
H2+	97	94

Grade Factors For 2021

Grade Factors For 2021

Grade Factors For 2021

Grade Model #03		
Description	Grade	Factor
Cbn-	11	60
Cbn	12	70
Cbn+	13	80
P-	15	90
P	17	95
P+	19	100
Low-	22	90
Low	25	95
Low+	28	100
Fair-	32	86
Fair	35	90
Fair+	38	95
Avg-	42	95
Avg	45	100
Avg+	48	105
G-	52	86
G	55	90
G+	58	94
VG-	62	80
VG	65	84
VG+	68	88
X-	72	80
Exc	75	84
X+	78	88
H1-	83	80
H1	85	84
H1+	87	88
H2-	90	80
H2	95	84
H2+	97	88

Gra	de Mod	el #04
Description	Grade	Factor
Cbn-	11	60
Cbn	12	70
Cbn+	13	80
P-	15	90
P	17	95
P+	19	100
Low-	22	90
Low	25	95
Low+	28	100
Fair-	32	86
Fair	35	90
Fair+	38	95
Avg-	42	95
Avg	45	100
Avg+	48	105
G-	52	85
G	55	87
G+	58	89
VG-	62	78
VG	65	82
VG+	68	86
X-	72	78
Exc	75	82
X+	78	86
H1-	83	78
H1	85	82
H1+	87	86
H2-	90	78
H2	95	82
H2+	97	86

MANF HOME DEFAULT MODEL			
Description	Grade	Factor	
Cbn-	11	80	
Cbn	12	85	
Cbn+	13	90	
P-	15	95	
P	17	100	
P+	19	105	
Low-	22	95	
Low	25	100	
Low+	28	105	
Fair-	32	95	
Fair	35	100	
Fair+	38	105	
Avg-	42	95	
Avg	45	100	
Avg+	48	105	
G-	52	95	
G	55	100	
G+	58	105	
VG-	62	95	
VG	65	100	
VG+	68	105	
X-	72	95	
Exc	75	100	
X+	78	105	
H1-	83	95	
H1	85	100	
H1+	87	105	
H2-	90	95	
H2	95	100	
H2+	97	105	

2021 Market Area Model Info

Market Area	Res_Model_Serial	Nbh_Age_#	Nbh_Grade_#	HF_Model_#
110	2021	3	4	2021110
111	2021	3	0	2021111
115	2021	3	4	2021115
116	2021	3	0	2021116
120	2021	3	4	2021120
121	2021	3	0	2021121
125	2021	3	4	2021125
126	2021	3	0	2021126
140	2021	3	2	2021140
150	2021	3	3	2021150
160	2021	3	2	2021160
161	2021	3	0	2021161
170	2021	3	2	2021170
171	2021	3	0	2021171
180	2021	3	2	2021180
190	2021	3	2	2021190
210	2021	3	2	2021210
215	2021	3	2	2021215
230	2021	3	2	2021230
250	2021	3	2	2021250
260	2021	3	2	2021260
280	2021	3	2	2021280
290	2021	3	2	2021290
295	2021	3	2	2021295
310	2021	3	2	2021310
350	2021	3	2	2021350
390	2021	3	2	2021390
410	2021	3	2	2021410
440	2021	3	2	2021440
480	2021	3	2	2021480
510	2021	3	2	2021510
550	2021	3	2	2021550
610	2021	3	2	2021610
630	2021	3	2	2021630
635	2021	3	2	2021635
660	2021	3	2	2021660
680	2021	3	2	2021680
801	2021	3	2	2021801
802	2021	3	2	2021802
803	2021	3	2	2021803
804	2021	3	2	2021804
805	2021	3	2	2021805

HT Factor Model Numbers

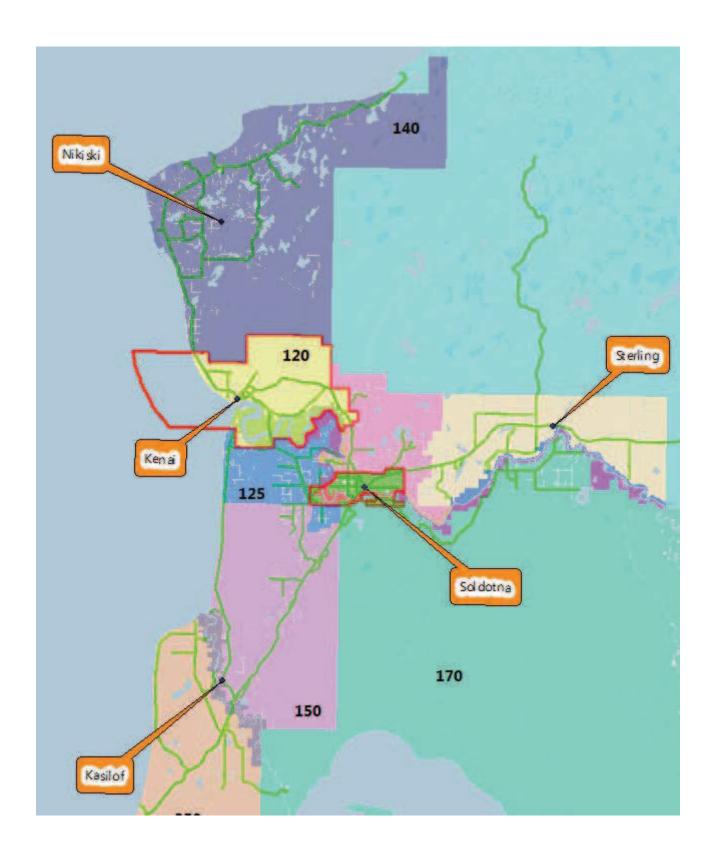
Market Area	HT_FM_#	Low	High	Multiplier
110	2021110	11	15	135
	2021110	21	21	127
	2021110	23	23	104
	2021110	25	25	127
	2021110	31	35	137
	2021110	41	43	144
	2021110	45	45	125
	2021110	49	49	144
	2021110	61	65	127
	2021110	71	73	112
	2021110	76	76	142
	2021110	77	77	119
	2021110	78	78	119
	2021110	85	85	110
	2021110	91	91	90
	2021110	92	92	100
	2021110	99	99	90
111	2021111	11	15	138
	2021111	21	25	123
	2021111	31	35	110
	2021111	41	49	130
	2021111	61	65	121
	2021111	71	73	120
	2021111	76	76	105
	2021111	77	78	170
	2021111	85	85	105
	2021111	91	91	90
	2021111	92	92	100
	2021111	99	99	90
115	2021115	11	15	135
	2021115	21	25	125
	2021115	31	35	132
	2021115	41	43	140
	2021115	45	45	121
	2021115	49	49	140
	2021115	61	65	123
	2021115	71	73	120
	2021115	76	76	142
	2021115	77	77	119
	2021115	78	78	119
	2021115	85	85	113
	2021115	91	91	90
	2021115	92	92	100
	2021115	99	99	90

HT Factor Model Numbers

Market Area	HT FM #	Low	High	Multiplier
116	2021116	11	15	138
	2021116	21	25	123
	2021116	31	35	110
	2021116	41	49	130
	2021116	61	65	121
	2021116	71	73	120
	2021116	76	76	105
	2021116	77	78	170
	2021116	85	85	105
	2021116	91	91	90
	2021116	92	92	100
	2021116	99	99	90
120	2021120	11	15	138
	2021120	21	25	121
	2021120	31	35	141
	2021120	41	49	128
	2021120	61	65	140
	2021120	71	73	150
	2021120	76	76	126
	2021120	77	77	105
	2021120	78	78	99
	2021120	85	85	114
	2021120	91	91	90
	2021120	92	92	100
	2021120	99	99	90
121	2021121	11	15	138
	2021121	21	25	123
	2021121	31	35	110
	2021121	41	49	130
	2021121	61	65	121
	2021121	71	73	120
	2021121	76	76	105
	2021121	77	78	170
	2021121	85	85	105
	2021121	91	91	90
	2021121	92	92	100
	2021121	99	99	90

HT Factor Model Numbers

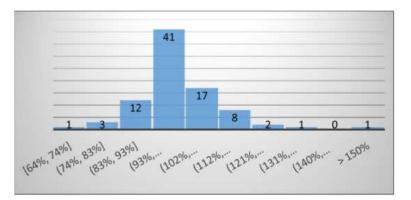
Market Area	HT_FM_#	Low	High	Multiplier
125	2021125	11	15	137
	2021125	21	25	125
	2021125	31	35	148
	2021125	41	49	132
	2021125	61	65	126
	2021125	71	73	150
	2021125	76	76	122
	2021125	77	77	105
	2021125	78	78	99
	2021125	85	85	112
	2021125	91	91	90
	2021125	92	92	100
	2021125	99	99	90
126	2021126	11	15	138
	2021126	21	25	123
	2021126	31	35	110
	2021126	41	49	130
	2021126	61	65	121
	2021126	71	73	120
	2021126	76	76	105
	2021126	77	78	170
	2021126	85	85	105
	2021126	91	91	90
	2021126	92	92	100
	2021126	99	99	90
140	2021140	11	15	128
	2021140	21	25	128
	2021140	31	35	125
	2021140	41	49	120
	2021140	61	65	113
	2021140	71	73	106
	2021140	76	76	100
	2021140	77	77	92
	2021140	78	78	88
	2021140	85	85	102
	2021140	91	91	90
	2021140	92	92	100
	2021140	99	99	90

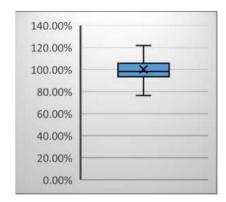


Assessor's Exhibits ASG 339

617

NBH #	140		HT	ALL	PO	ST
RATIO SUM:	86.08		2.94	# OF SALES:		86
MEAN:	100.09%	Earliest Sale	12/4/2017	TOTAL AV:	\$	18,121,500
MEDIAN:	98.19%	Latest Sale	11/10/2020	TOTAL SP:	\$	18,223,525
WTD MEAN:	99.44%	Outlier Info	rmation	MINIMUM:		64.00%
PRD:	100.66%	Range	1.5	MAXIMUM:		154.67%
COD:	8.51%	Lower Boundary	75.19%	MIN SALE AMT:	\$	45,000
St. Dev:	12.14%	Upper Boundary	123.94%	MAX SALE AMT:	\$	499,000
COV:	12.13%					

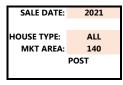






Assessor's Exhibits ASG 340 618

RATIO SUM:	86.08		2.94	# OF SALES:	86
MEAN:	100.09%	Earliest Sale	12/4/2017	TOTAL AV:	\$ 18,121,500
MEDIAN:	98.19%	Latest Sale	11/10/2020	TOTAL SP:	\$ 18,223,525
WTD MEAN:	99.44%	Outlie	er Info	MINIMUM:	64.00%
PRD:	100.66%	Range	1.50	MAXIMUM:	154.67%
COD:	8.51%	Lower Bounda	75.19%	IN SALE AMT:	\$ 45,000
St. Dev:	0.1214	Upper Bounda	123.94%	X SALE AMT:	\$ 499,000
COV:	12.13%				\$ -

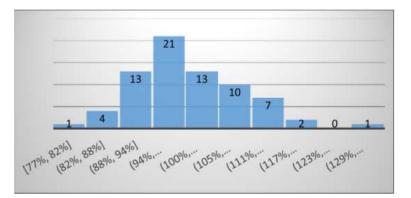


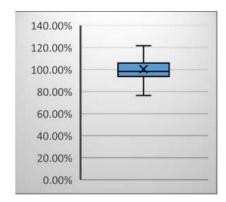
DIN	ADEA		IMPS		LAND		AV		SP	RATIO	HTVDE	DATE	QUAL
PIN 01203022	AREA 140	\$		\$	21,700	ć		\$	56,500	121.77%	HTYPE 71	3/29/2018	F+
01203022	140	\$	200,900	\$	19,600	\$	220,500	\$	233,000	94.64%	85	6/29/2018	A-
	140		128,800	\$			136,500	\$	142,000		11	8/15/2018	A+
01214115 01214141		\$	83,300	\$	7,700 7,500	\$	90,800	\$	91,000	96.13%	72	8/30/2019	A+ A-
01214141	140 140		126,900	\$		\$	148,500	\$	155,000	99.78%	25		A- A-
01217033		\$,							95.81%		9/12/2018	
	140		248,900	\$	9,000	\$	257,900	\$	265,000	97.32%	11	2/11/2020	A
01238026	140	\$	431,100	\$		\$	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	A
01241026	140	\$	230,700	\$		\$	239,600	\$	256,000	93.59%	61	2/28/2018	A
01241028	140	\$	162,200	\$	8,700	\$	170,900	\$	197,000	86.75%	11	3/16/2020	A
01241051	140	\$	152,000	\$		\$	163,400	\$	170,000	96.12%	11	5/21/2019	A
01302042	140	\$	69,200	\$	12,500	\$	81,700	\$	80,000	102.13%	11	9/3/2019	F-
01302102	140	\$	121,500	\$		\$	138,100	\$	155,000	89.10%	11	9/14/2018	A
01309262	140	\$	49,700	\$	20,700	\$	70,400	\$	110,000	64.00%	71	6/11/2020	A
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	\$		\$	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-
01328068	140	\$	213,300	\$		\$	231,300	\$	236,500	97.80%	76	11/10/2020	A-
01330056	140	\$	105,800	\$	13,300	\$	119,100	\$	140,000	85.07%	72	7/24/2019	Α
01334019	140	\$	229,700	\$		\$	253,000	\$	269,500	93.88%	15	1/3/2020	Α-
01334052	140	\$	470,500	\$	34,800	\$	505,300	\$	445,000	113.55%	11	11/2/2018	A+
01336011	140	\$	72,800	\$		\$	83,000	\$	99,900	83.08%	71	10/4/2018	F
01338002	140	\$	256,000	\$	15,200	\$	271,200	\$	354,500	76.50%	41	10/16/2020	G+
01342004	140	\$	130,000	\$		\$	139,900	\$	140,000	99.93%	11	10/4/2019	Α
01345017	140	\$	106,800	\$	9,600	\$	116,400	\$	100,000	116.40%	11	5/8/2020	F+
01348020	140	\$	193,500	\$	9,000	\$	202,500	\$	205,000	98.78%	41	12/14/2017	Α
01348023	140	\$	223,800	\$	13,600	\$	237,400	\$	249,900	95.00%	15	4/29/2019	G-
01349030	140	\$	65,700	\$	9,000	\$	74,700	\$	94,000	79.47%	71	12/7/2017	G
01351008	140	\$	143,000	\$	19,800	\$	162,800	\$	163,000	99.88%	41	6/29/2018	A-
01354012	140	\$	232,400	\$	32,000	\$	264,400	\$	284,000	93.10%	45	1/22/2020	A+
01355010	140	\$	287,200	\$	19,500	\$	306,700	\$	301,000	101.89%	41	6/28/2019	A-
01355017	140	\$	260,100	\$	32,200	\$	292,300	\$	297,900	98.12%	21	4/5/2019	Α
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+
01411014	140	\$	87,300	\$	16,300	\$	103,600	\$	99,000	104.65%	72	1/23/2019	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-
01413177	140	\$	84,400	\$		\$	90,100	\$	92,500	97.41%	72	12/31/2019	A-
01413256	140	\$	128,200	\$	22,200	\$	150,400	\$	145,000	103.72%	41	10/8/2019	F+
01415024	140	\$	117,300		39,900		157,200		160,000	98.25%	72	1/17/2018	F
01416052	140	\$	216,800		9,200	\$	226,000		214,000	105.61%	11	3/2/2020	Α
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	Α
01424022	140	\$	70,100		8,800		78,900		78,000	101.15%	71	6/4/2019	Α-
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	Α
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	A
01511036	140	\$	264,300		20,200		284,500		247,500	114.95%	21	8/2/2019	A
01511040	140	\$	203,600		25,200		228,800		225,000	101.69%	11	10/22/2020	A
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-
01516121	140	\$	167,100		9,200		176,300		180,000	97.94%	11	7/2/2019	G
01516128	140	\$	158,300		8,900		167,200		189,999	88.00%	11	8/21/2020	G-
01516130	140	\$	167,100		10,000		177,100		195,000	90.82%	11	5/29/2020	A+
0131/210	140	Ş	107,100	ڔ	10,000	ڔ	1//,100	ڔ	193,000	30.0270	11	2/23/2020	A.T

RATIO STUDY

PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
01517340	140	\$ 254,200	\$ 11,300	\$ 265,500	\$ 280,000	94.82%	21	4/28/2020	Α
01519119	140	\$ 116,100	\$ 13,900	\$ 130,000	\$ 142,500	91.23%	41	6/17/2019	F+
01519219	140	\$ 239,100	\$ 14,000	\$ 253,100	\$ 245,000	103.31%	85	12/19/2017	Α
01519255	140	\$ 251,000	\$ 10,100	\$ 261,100	\$ 260,000	100.42%	31	4/24/2019	Α
01521008	140	\$ 208,800	\$ 8,800	\$ 217,600	\$ 234,500	92.79%	31	1/7/2020	A-
01521011	140	\$ 240,500	\$ 8,800	\$ 249,300	\$ 230,000	108.39%	31	7/30/2019	A+
01522006	140	\$ 171,400	\$ 41,200	\$ 212,600	\$ 192,000	110.73%	15	9/3/2019	Α
01524022	140	\$ 145,900	\$ 15,300	\$ 161,200	\$ 188,000	85.74%	11	3/22/2019	A-
01524042	140	\$ 186,200	\$ 16,300	\$ 202,500	\$ 210,000	96.43%	11	8/22/2018	G-
01524051	140	\$ 244,900	\$ 8,800	\$ 253,700	\$ 259,000	97.95%	11	6/28/2019	G-
01525016	140	\$ 231,000	\$ 8,500	\$ 239,500	\$ 236,500	101.27%	31	7/26/2019	Α
01525024	140	\$ 202,700	\$ 9,200	\$ 211,900	\$ 216,500	97.88%	11	6/29/2018	G
01525036	140	\$ 180,000	\$ 23,800	\$ 203,800	\$ 219,000	93.06%	11	9/27/2019	A+
01702009	140	\$ 191,000	\$ 24,200	\$ 215,200	\$ 223,000	96.50%	21	12/19/2018	Α
01702009	140	\$ 191,000	\$ 24,200	\$ 215,200	\$ 243,000	88.56%	21	3/6/2020	Α
01702033	140	\$ 237,700	\$ 12,400	\$ 250,100	\$ 269,500	92.80%	31	1/24/2020	Α
01708033	140	\$ 40,400	\$ 29,200	\$ 69,600	\$ 45,000	154.67%	72	5/11/2018	F
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	Α
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-

NBH #	140		HT	SFR	PO	ST
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 Info	rmation	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%					







Assessor's Exhibits ASG 343 621

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%				\$ -

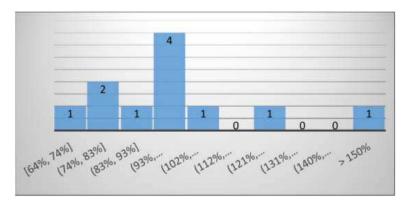


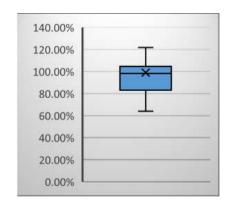
DIN	AREA		IMPC		LAND		A)/		CD	DATIO	LITYDE	DATE	OHAL
PIN	AREA	ć	128 800	ć	LAND	ć	AV	ć	SP 142 000	RATIO OC 120/	HTYPE	DATE	QUAL
01214115 01217033	140 140	\$	128,800 126,900	\$	7,700 21,600	\$	136,500 148,500	\$ \$	142,000 155,000	96.13% 95.81%	11 25	8/15/2018 9/12/2018	A+ A-
01228005	140	\$	248,900	\$	9,000		257,900	\$	265,000	97.32%	11	2/11/2020	A- A
01238026	140	\$	431,100	\$	25,200	\$	456,300	\$	499,000	91.44%	11	4/30/2019	VG-
01241007	140	\$	194,300	\$		\$	203,100	\$	167,000	121.62%	11	2/16/2018	A
01241026	140	\$	230,700	\$	8,900	\$	239,600	\$	256,000	93.59%	61	2/28/2018	A
01241028	140	\$	162,200	\$		\$	170,900	\$	197,000	86.75%	11	3/16/2020	A
01241051	140	\$	152,000	\$	11,400	\$	163,400	\$	170,000	96.12%	11	5/21/2019	A
01302042	140	\$	69,200	\$		\$	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	Α
01320061	140	\$	189,300	\$		\$	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	Α
01326013	140	\$	165,200	\$		\$	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	Α
01345017	140	\$	106,800	\$	9,600	\$	116,400	\$	100,000	116.40%	11	5/8/2020	F+
01348020	140	\$	193,500	\$	9,000	\$	202,500	\$	205,000	98.78%	41	12/14/2017	Α
01348023	140	\$	223,800	\$	13,600	\$	237,400	\$	249,900	95.00%	15	4/29/2019	G-
01351008	140	\$	143,000	\$	19,800	\$	162,800	\$	163,000	99.88%	41	6/29/2018	A-
01354012	140	\$	232,400	\$	32,000	\$	264,400	\$	284,000	93.10%	45	1/22/2020	A+
01355010	140	\$	287,200	\$	19,500	\$	306,700	\$	301,000	101.89%	41	6/28/2019	A-
01355017	140	\$	260,100	\$	32,200	\$	292,300	\$	297,900	98.12%	21	4/5/2019	Α
01358024	140	\$	397,100	\$	21,200	\$	418,300	\$	425,000	98.42%	11	6/1/2020	G-
01362006	140	\$	312,000	\$		\$	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	\$		\$	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	\$		\$	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	\$		\$	240,100	\$	220,000	109.14%	11	3/2/2018	Α-
01413147	140	\$	223,400	\$	12,800	\$	236,200	\$	229,000	103.14%	31	11/27/2019	A+
01413170	140	\$	182,500	\$		\$	189,400	\$	179,000	105.81%	41	3/10/2020	A-
01413256	140 140	\$	128,200	\$	22,200	\$	150,400	\$	145,000	103.72%	41	10/8/2019	F+ A
01416052 01419034	140	\$	216,800 199,200	\$	9,200 11,000	\$ \$	226,000 210,200	\$ \$	214,000 187,000	105.61% 112.41%	11 11	3/2/2020 3/31/2020	A-
01419037	140	\$	207,200	\$		\$	220,800	\$	205,500	107.45%	11	6/19/2018	G-
01419037	140	\$	169,700	\$	15,000	\$	184,700	\$	195,000	94.72%	31	7/31/2018	A-
01423015	140	\$	144,000	\$		\$	151,500	\$	160,000	94.69%	41	7/3/2019	A
01426013	140	\$	254,000	\$	19,400	\$	273,400	\$	295,000	92.68%	31	10/29/2018	G-
01427010	140	\$	251,500	\$		\$	266,000	\$	243,000	109.47%	11	8/12/2019	A
01431005	140	\$	248,000	\$	21,100	\$	269,100	\$	316,000	85.16%	11	3/25/2020	A+
01432006	140	\$	188,800	\$		\$	197,600	\$	190,000	104.00%	61	3/27/2018	A
01511036	140	\$	264,300	\$	20,200	\$	284,500	\$	247,500	114.95%	21	8/2/2019	A
01511040	140	\$	203,600		25,200		228,800		225,000	101.69%	11	10/22/2020	A
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		8,900		167,200		189,999	88.00%	11	8/21/2020	G-
01517218	140	\$	167,100	\$	10,000	\$	177,100	\$	195,000	90.82%	11	5/29/2020	A+
01517340	140	\$	254,200	\$	11,300	\$	265,500	\$	280,000	94.82%	21	4/28/2020	Α
01519119	140	\$	116,100		13,900		130,000		142,500	91.23%	41	6/17/2019	F+
01519255	140	\$	251,000		10,100		261,100		260,000	100.42%	31	4/24/2019	Α
01521008	140	\$	208,800		8,800		217,600		234,500	92.79%	31	1/7/2020	A-
01521011	140	\$	240,500		8,800		249,300		230,000	108.39%	31	7/30/2019	A+
01522006	140	\$	171,400		41,200		212,600		192,000	110.73%	15	9/3/2019	Α
01524022	140	\$	145,900		15,300		161,200		188,000	85.74%	11	3/22/2019	A-
01524042	140	\$	186,200		16,300		202,500		210,000	96.43%	11	8/22/2018	G-
01524051	140	\$	244,900		8,800		253,700		259,000	97.95%	11	6/28/2019	G-
01525016	140	\$	231,000		8,500		239,500		236,500	101.27%	31	7/26/2019	A
01525024	140	\$	202,700		9,200		211,900		216,500	97.88%	11	6/29/2018	G
01525036	140	\$	180,000	\$	23,800	\$	203,800	\$	219,000	93.06%	11	9/27/2019	A+

RATIO STUDY

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	Α
01702009	140	\$ 191,000	\$ 24,200	\$ 215,200	\$ 243,000	88.56%	21	3/6/2020	Α
01702033	140	\$ 237,700	\$ 12,400	\$ 250,100	\$ 269,500	92.80%	31	1/24/2020	Α
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	Α
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-

NBH #	140		HT	CAB-COTT	POS	ST .
RATIO SUM:	10.89		2.51	# OF SALES:		11
MEAN:	99.03%	Earliest Sale	12/7/2017	TOTAL AV:	\$	1,006,200
MEDIAN:	98.25%	Latest Sale	6/11/2020	TOTAL SP:	\$	1,065,900
WTD MEAN:	94.40%	Outlier Info	rmation	MINIMUM:		64.00%
PRD:	104.90%	Range	1.5	MAXIMUM:		154.67%
COD:	16.01%	Lower Boundary	50.74%	MIN SALE AMT:	\$	45,000
St. Dev:	23.90%	Upper Boundary	136.99%	MAX SALE AMT:	\$	160,000
COV:	24.13%					



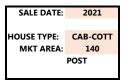


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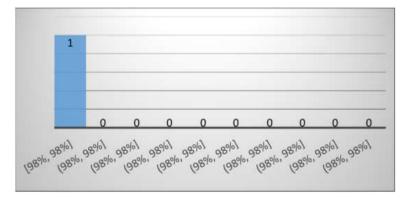
Assessor's Exhibits ASG 346

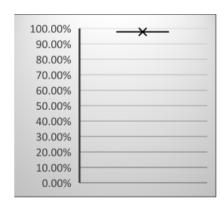
RATIO SUM:	10.89		2.51	# OF SALES:	11
MEAN:	99.03%	Earliest Sale	12/7/2017	TOTAL AV:	\$ 1,006,200
MEDIAN:	98.25%	Latest Sale	6/11/2020	TOTAL SP:	\$ 1,065,900
WTD MEAN:	94.40%	Outli	er Info	MINIMUM:	64.00%
PRD:	104.90%	Range	1.50	MAXIMUM:	154.67%
COD:	16.01%	Lower Bounda	50.74%	IN SALE AMT:	\$ 45,000
St. Dev:	0.2390	Upper Bounda	136.99%	X SALE AMT:	\$ 160,000
COV:	24.13%				\$ -



PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
01203022	140	\$ 47,100	\$ 21,700	\$ 68,800	\$ 56,500	121.77%	71	3/29/2018	F+
01214141	140	\$ 83,300	\$ 7,500	\$ 90,800	\$ 91,000	99.78%	72	8/30/2019	A-
01309262	140	\$ 49,700	\$ 20,700	\$ 70,400	\$ 110,000	64.00%	71	6/11/2020	Α
01330056	140	\$ 105,800	\$ 13,300	\$ 119,100	\$ 140,000	85.07%	72	7/24/2019	Α
01336011	140	\$ 72,800	\$ 10,200	\$ 83,000	\$ 99,900	83.08%	71	10/4/2018	F
01349030	140	\$ 65,700	\$ 9,000	\$ 74,700	\$ 94,000	79.47%	71	12/7/2017	G
01411014	140	\$ 87,300	\$ 16,300	\$ 103,600	\$ 99,000	104.65%	72	1/23/2019	A-
01413177	140	\$ 84,400	\$ 5,700	\$ 90,100	\$ 92,500	97.41%	72	12/31/2019	A-
01415024	140	\$ 117,300	\$ 39,900	\$ 157,200	\$ 160,000	98.25%	72	1/17/2018	F
01424022	140	\$ 70,100	\$ 8,800	\$ 78,900	\$ 78,000	101.15%	71	6/4/2019	A-
01708033	140	\$ 40,400	\$ 29,200	\$ 69,600	\$ 45,000	154.67%	72	5/11/2018	F

NBH #	140		HT	DUP	POST	
RATIO SUM:	0.98		0.00	# OF SALES:		1
MEAN:	97.80%	Earliest Sale	11/10/2020	TOTAL AV:	\$	231,300
MEDIAN:	97.80%	Latest Sale	11/10/2020	TOTAL SP:	\$	236,500
WTD MEAN:	97.80%	Outlier Info	rmation	MINIMUM:		97.80%
PRD:	100.00%	Range	1.5	MAXIMUM:		97.80%
COD:	0.00%	Lower Boundary	#NUM!	MIN SALE AMT:	\$	236,500
St. Dev:	#DIV/0!	Upper Boundary	#NUM!	MAX SALE AMT:	\$	236,500
COV:	#DIV/0!					



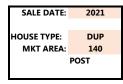




Assessor's Exhibits ASG 348 626

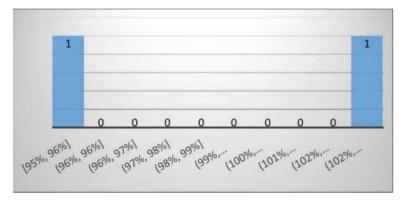
RATIO STUDY

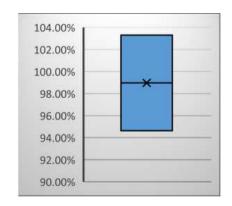
RATIO SUM:	0.98		0.00	# OF SALES:	1
MEAN:	97.80%	Earliest Sale	11/10/2020	TOTAL AV:	\$ 231,300
MEDIAN:	97.80%	Latest Sale	11/10/2020	TOTAL SP:	\$ 236,500
WTD MEAN:	97.80%	Outlie	er Info	MINIMUM:	97.80%
PRD:	100.00%	Range	1.50	MAXIMUM:	97.80%
COD:	0.00%	Lower Bounda	#NUM!	IN SALE AMT:	\$ 236,500
St. Dev:	#DIV/0!	Upper Bounda	#NUM!	X SALE AMT:	\$ 236,500
COV:	#DIV/0!		_		\$ -



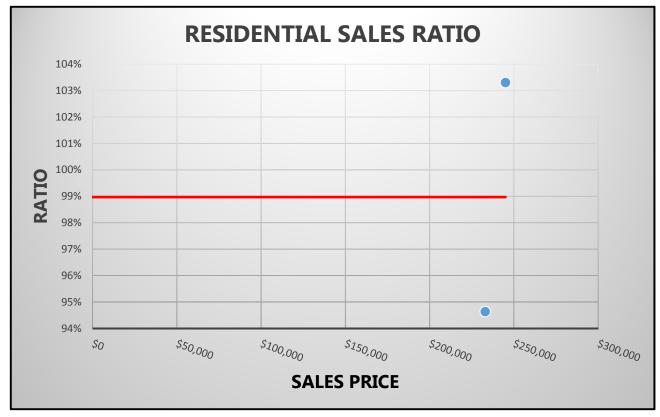
PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
01328068	140	\$ 213,300 \$	18,000 \$	231,300 \$	236,500	97.80%	76	11/10/2020	A-

NBH #	140		HT	MULT	POST
RATIO SUM:	1.98		0.53	# OF SALES:	2
MEAN:	98.97%	Earliest Sale	12/19/2017	TOTAL AV:	\$ 473,600
MEDIAN:	98.97%	Latest Sale	6/29/2018	TOTAL SP:	\$ 478,000
WTD MEAN:	99.08%	Outlier Info	rmation	MINIMUM:	94.64%
PRD:	99.89%	Range	1.5	MAXIMUM:	103.31%
COD:	4.38%	Lower Boundary	#NUM!	MIN SALE AMT:	\$ 233,000
St. Dev:	6.13%	Upper Boundary	#NUM!	MAX SALE AMT:	\$ 245,000
COV:	6.20%				



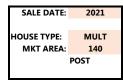


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Assessor's Exhibits ASG 350

RATIO SUM:	1.98		0.53	# OF SALES:	2
MEAN:	98.97%	Earliest Sale	TOTAL AV:	\$ 473,600	
MEDIAN:	98.97%	Latest Sale	6/29/2018	TOTAL SP:	\$ 478,000
WTD MEAN:	99.08%	Outli	er Info	MINIMUM:	94.64%
PRD:	99.89%	Range	1.50	MAXIMUM:	103.31%
COD:	4.38%	Lower Bounda	#NUM!	IN SALE AMT:	\$ 233,000
St. Dev:	0.0613	Upper Bounda	#NUM!	X SALE AMT:	\$ 245,000
COV:	6.20%		_		\$ -



PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
01212018	140	\$ 200,900	\$ 19,600 \$	220,500	\$ 233,000	94.64%	85	6/29/2018	A-
01519219	140	\$ 239,100	\$ 14,000 \$	253,100	\$ 245,000	103.31%	85	12/19/2017	Α



DEPARTMENT OF COMMERCE, COMMUNITY AND ECONOMIC DEVELOPMENT

Division of Community and Regional Affairs

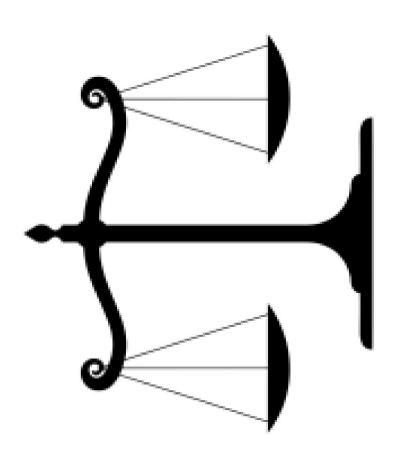
Board of Equalization (BOE) Training Office of the State Assessor Assessment Year: 2021

Director Sandra Moller January 1, 2021

Assessor's Exhibits

ASG 352

The Board of Equalization (BOE) and the Appea



Prepared by: Office of the State Assessor 2021

ssessor's Exhibits

ASG 353

Taxpayer Confidence in a Fair Property Tax

isten to the case presented ssessor's Exhibits

Decide based on the evidence presented

Establish a record that supports the decision

Ask questions on the record

Follow due process

Citizen interaction with Government



Property tax system

- Assessment
- Tax billing and collection

Annual interaction

Meaningful and productive

Opinions and observations given consideration

ASG 355

ALASKA DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

"The process of valuing a group of properties as of common data, and allowing for statistical testing." a given date, using standard methods, employing

USPAP Standard 6

Establish:

What group of properties?

What are the standard methods?

What is the common data?

The results of the statistical testing?

ASG 356

U

BOE - Points of Discussion



What is the role of the BOE?

What is expected of the BOE?

What is an administrative hearing?

How should an appeal be decided?

What is expected of the Assessor?

What is the responsibility of the **Appellant?**

ALASKA DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

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Administrative Hearing



Judge

Jury

Cross-Examiner

The Board of Equalization fulfills all three roles in the hearing of a real or personal property appeal.

7

ALASKA DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

Judicial Process



Think Like a judge!

Act like a judge!

Presume decision will be reviewed by a higher court

Appellate court does not want to substitute judgment on facts.

Est Follow due process and existing law.

The Appeal Process

property within a municipality's boundaries for gresponsible for establishing the value of all The Assessor is the government official ad valorem purposes, <u>not</u> the Board of Equalization (BOE)

adjusts the assessment of individual properties, The BOE listens to appeals, and if necessary, higher, or lower. Statutory mandates for filing an appeal and scheduling a hearing at the BOE may be found at AS 29.45.190

AS 29.45.210(b) - Hearing The Annellant hears th

The Appellant bears the burden of proof

facts stated in a valid written appea that valuation is unequal, excessive improper or undervalued based on A successful appeal must establish or proven at the appeal hearing.

ASG 361

SS

Unequal, Excessive.

The interpretation of meaning from the court decisions:

EXCESSIVE – To show that an assessment is excessive, an appellant must show that the assessment is more than just overvalued. It must be shown that the assessment is grossly disproportionate when compared to other assessments (or, it can be shown that there is an intentional or fraudulent purpose to place an excessive valuation on the property.

<u>UNEQUAL</u> – To show that an assessment is unequal, the appellant must show that there are other properties in the same class as the property being appealed and that there is no basis that would justify different valuations of the property.

that the assessor used an improper method of valuation, which amounts IMPROPER – To show that an assessment is improper, it must be shown to fraud or a clear adoption of a wrong principle of valuation.

***VINDERVALUED** – Rare, but yes it does happen from time to time.

362



ssessor's Exhibits

Assessment professional standards provide specific definitions that are measurable

Ratio of assessed value to sale price and dispersion from the median sale price

Uniform use of an accepted method of valuation

ALASKA DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT



B§ statute, is comprised of assembly members; or Role of The Board

Assembly may delegate this authority to one or more lay boards

Appointed Boards may not be less than 3 members

May be made up of assembly members, members of the public or a combination of the two Listens to presentations by the assessor and the appellant, asks questions, DOES NOT present its own evidence

Makes a determination based upon the facts <u>presented at the hearing</u> the hearing



Role of the Assembly/Council

individuals that are knowledgeable of Real Property Equalization unless it appoints a BOE made up of The assembly/council acts as the Board of Value and the local real estate market

The BOE is the interpreter/finder of facts only facts presented at the hearing

ASG 365



The appellant bears the burden of proof:

• From This is because the appellant is the one seeking a change of the status quo The appellant must present salient facts, not rumor, not property that supports the allegation of an assessment anecdotes, no vague innuendos, but facts, about the that has been made in error

The appellant needs to convince you, using those facts, that a mistake has been made in the valuation of the

broberty
ASG 366

Role of the Assessor



Administration of Property Assessments Determination of exemption requests Discovery of all taxable property (both real and personal)

Requires adequate mapping for real property

Personal property: self-reporting; monitoring by assessor, force filings if necessary

Listing (description) of all property

Appearance before the BOE to defend assessments Valuation of all taxable (real & personal) property Notification to all property owners of values

Role of the Assessor (cont.)



Establish a foundation proving: ssessor's Exhibits

Equal treatment of all taxpayers

Uniform assessed values

Proper use appraisal methods

(See AS 29.45.210)

Role of the Assessor (cont.)



In order to produce equality in the tax burden, there must be uniformity in the manner of assessments.

uniformity of assessments, courts generally Between standards of actual value and prefer the latter. ASG 369

Explain the case

Present evidence of:

ssessor's Exhibits

equity in assessment

relationship to market value

correct application of appraisal method

ALASKA DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

The Appeal

Property owners may appeal to the BOE for relief from inaccurate assessments.

Remember: The Appellant, not the Assessor bears the burden of proof BUT: Once the Appellant meets this burden, then the burden falls to the Assessor to rebut the evidence presented Appeal should be in a written format with evidence why owner feels assessment is unjust

 $\mathcal{L}_{\mathcal{O}}^{\mathcal{S}}$ disagreement with the assessor's value

The Hearing



Adjudicative hearing

On the record

Based on law

Based on evidence and argument presented at the hearing

Potential judicial review by a higher court

Due Process



1. Prior notice and hearing

2. Trial-type hearing (on record)

3. Right to counsel

4. Impartial decision-makers

5. Findings of fact and conclusions of law



- evidence and argument prior to the hearing. Both parties have an opportunity to see the
- evidence and argument presented at the hearing. Both parties have the opportunity to rebut the
- Evidence (more to do with presentation of fact)
- Argument (more to do with interpretation of law)

ASG 374

Finding of Facts/Conclusions of Law

Findings of Fact-

Determinations setting forth all the facts found appellant or the assessor that the Board found elements of evidence provided by either the to be true at the hearing. Facts being those to be decisive and/or significant.

Conclusion of Law-

The conclusions reached based on the legal premises for the decision.

Finding of Facts/Conclusions of Law (cont.

 $\frac{2}{4}$ eat every case as though it will be appealed to the courts.

he courts will review the record of the hearing – an appellant does not receive a new hearing.

Courts need to know how you made your decision.

Place yourself in court's position and determine if you can understand why BOE made the decision it made. Make sure your findings of fact relate to the issues brought forth.

and erstand your findings, it will probably send the case back to the If the appellant has made an assertion as to why the value should be lower, make sure your conclusions address the assertion as to ♦hy it was or was not considered appropriate. If the court can't

Legal authority, correct application of law

Substantial evidence test:

- Whole record
- Relevant evidence for and against

Abuse of discretion test:

action without consideration or in disregard of facts Arbitrary and Capricious – willful and unreasonable or law or without determining principle



gineral to comply with the 30 day appeal period. The BOE may allow a late filing if the owner was

The BOE should have, in place, written criteria of why someone may file late appeal. Be consistent with approval/denials with applications of late file requests.

Assessor's office mails notification to last known address or owner. A sale of property that occurs after the mailing of protice does not negate the original 30 day filing period, because notice was made.

Alaska Statutes

authority of the Board of Equalization to hear appeals of this presentation for a copy of these statutes as of 2017. an alleged error in valuation. See appendix attached to **AS 29.45.110 through AS 29.45.210 provide the legal**

Court cases. There have been several court cases through Assessments are guided both by statute, and by Alaska standards, such as Possessory Interests, Farm Use, and the years which assist the assessor in applications of other disputed issues.

ASG 379

Some (Bad) Reasons Given for Value Reduction

Taxes are too high

ssessor's Exhibits

- Value increase too much
- No improvements made to property
- Neighbors house valued less
- Not enough services from Municipality for taxes paid
- Value is just plain excessive, improper and unequal
- Didn't receive assessment notice



DO NOT offer a small deduction to "help out" the appellant DO NOT bring in your own comparables; you should consider only what is presented at the hearing **DO NOT** expect your assessor to provide a long narrative appraisal report

DO NOT try to review a case where the question is a matter of law, not value

been met by the appellant. Then make a determination of value based upon DO NOT attempt to re-appraise the property unless the burden of proof has the information provided or you may also remand the appeal back to the assessor

Assessment date property tragedies cannot be changed by the BOE. See AS DISASTERS – All assessments are made as of January 1 of the tax year. Post-29.45.230 provided in the appendix.

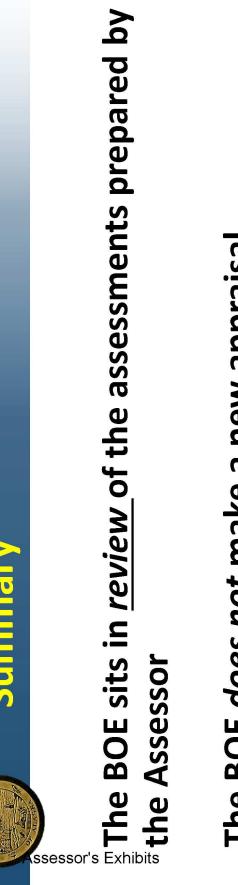
ASG 381

BOE "Do's"



- **Do** make your decisions based upon ONLY the facts presented at the hearing
- Do leave your "appraisal calculator" at the front door
- professional appraisers who have been to schools on appraisal standards and techniques; the appellant, Do remember that the Assessor's staff are typically, has not

Summary



The BOE *does not* make a new appraisal

The BOE should make a determination of value *based* upon issues presented at the hearing

Your determination should include all findings of fact that led to the decision by the BOE

ALASKA DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

THANK YOU

FOR YOUR TIME

AND YOUR WILLINGNESS

TO SERVE ON THE BOE



w section, AS 29.45.060, and 29.45.230. The full and true value is the estimated price that the property would bring in an open market and market and market the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and market price levels.

The property and market conditions in a sale between a willing seller and a willing buyer both conversant with the property and market price levels.

The property and willing general price levels.

The property and a sale based on the average monthly method of assessment rather than the value existing on the property and market and price levels. Sec. 29.45.110. Full and true value.

Q(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 of an open marks.

January 1. The method used to assess business inventories shall be prescribed by the governing body.

(c) In the case of cessation of business during the tax year, the municipality may provide for reassessment of business inventories using the average monthly method of assessment for the tax year rather than the value existing on January 1 of the tax year, and for reduction and refund of taxes. In enacting an ordinance authorized by this section, the municipality may prescribe procedures, restrictions, and conditions of assessing or reassessing business inventories and of remitting or refunding taxes.

(d) The provisions of this subsection apply to determine the full and true value of property that qualifies for a low-income housing credit under 26 U.S.C. 42:

on the actual income derived from the property and may not adjust it based on the amount of any federal income tax credit given for the subsection, an owner of property that qualifies for the low-income housing credit shall apply to the assessor before May 15 of each year U.S.C. 42, instead of assessing the property under (a) of this section, the assessor shall base assessment of the value of the property (1) when the assessor acts to determine the full and true value of property that qualifies for a low-income housing credit under 26 property; for property the full and true value of which is to be determined under this paragraph, to secure an assessment under this in which the assessment is desired; the property owner shall submit the application on forms prescribed by the assessor and shall include information that may reasonably be required to determine the entitlement of the applicant;

municipality that first qualifies for a low-income housing credit under 26 U.S.C. 42 on and after January 1, 2001, shall be exempt from the requirement of assessment under (1) of this subsection; thereafter, for property that first qualifies for a low-income housing credit under 26 U.S.C. 42 on and after January 1, 2001, and that, by ordinance, is exempt from the requirement of mandatory assessment (2) the governing body of the municipality shall determine by ordinance whether the full and true value of all property within the

Sunder (1) of this subsection, the governing body

(A) may determine, by parcel, whether the property shall be assessed under (a) of this section or on the basis of actual income oderived from the property without adjustment based on the amount of any federal income tax credit given for the property, as authorized contains subsection; and

(B) may not, under (A) of this paragraph, change the manner of assessment of the parcel of property if debt relating to the property incurred in conjunction with the property's qualifying for the low-income housing tax credit remains outstanding



Sec. 29.45.120. Returns.

Q(a) The municipality may require each person having ownership or control of or an interest in property to submit a return in the form on the passesson has a property subject to an advancement as except as Exprescribed by the assessor, based on property values of property subject to an ad valorem tax existing on January 1, except as a otherwise provided in this chapter.

Solution of the assessor may, by written notice, require a person to provide additional information within 30 days.

Sec. 29.45.130. Independent investigation.

(a) The assessor is not bound to accept a return as correct. The assessor may make an independent investigation of property returned or of taxable property on which no return has been filed. In either case, the assessor may make the assessor's own valuation of the property subject to an ad valorem tax and this valuation is prima facie evidence of the value of the property.

examine the interior of a dwelling or other structure or the personal property in it only (1) if the structure is under construction and not yet occupied; (2) with the permission of a person in actual possession of the structure; or (3) in accordance with a court order to compel the a dwelling or other structure to examine the structure or personal property in it during reasonable hours. The assessor may seek a court furnish to the assessor or the assessor's agent assistance for the investigation and permit the assessor or the assessor's agent to enter (b) For investigation, the assessor or the assessor's agent may enter real property during reasonable hours to examine visible personal entry and inspection. The assessor or the assessor's agent may examine all property records involved. A person shall, on request, property and the exterior of a dwelling or other structure on the real property. The assessor or the assessor's agent may enter and order to compel entry and production of records needed for assessment purposes.

(c) An assessor may examine a person on oath. On request, the person shall submit to examination at a reasonable time and place selected by the assessor.

Sec. 29.45.140. Violations; authorization to prescribe penalties by ordinance.

For knowingly failing to file a tax statement required by ordinance or knowingly making a false affidavit to a statement required by a tax ordinance relative to the amount, location, kind, or value of property subject to taxation with intent to evade the taxation, a municipality pmay by ordinance prescribe a penalty not to exceed a fine of \$1,000 or imprisonment for 90 days. ഗ ഗ<mark>Sec. 29.45.150. Reevaluation.</mark> ജA systematic reevaluation of taxable real and personal property undertaken by the assessor, whether of specific areas in which real

property is located or of specific classes of real or personal property to be assessed, shall be made only in accordance with a resolution or other act of the municipality directing a systematic reevaluation of all taxable property in the municipality over the shortest period of time practicable, as fixed in the resolution or act.



Sec. 29.45.160. Assessment roll.

(1) a description of all property subject to an ad valorem tax;

(2) the assessed value of all property subject to an ad valorem tax;

(3) the names and addresses of persons with property subject to an ad valorem tax.

(b) The assessor may list real property by any description that may be made certain. Real property is assessed to the record owner. The "unknown owner". An assessment is not invalidated by a mistake, omission, or error in the name of the owner, if the property is correctly having an interest in the property may be listed on the assessment records with the owner. The person in whose name property is listed as owner is conclusively presumed to be the legal record owner. If the property owner is unknown, the property may be assessed to mailing address of the owner and the name and mailing address of the person recording the change of ownership. Other persons district recorder shall at least monthly provide the assessor a copy of each recorded change of ownership showing the name and described.

Sec. 29.45.170. Assessment notice.

person's property that is subject to an ad valorem tax. On each notice is printed a brief summary of the dates when taxes are payable, (a) The assessor shall give each person named in the assessment roll a notice of assessment showing the assessed value of the delinquent, and subject to penalty and interest, and the dates when the board of equalization will sit.

known to the assessor, the notice may be addressed to the person at the post office nearest the property. Notice is effective on the date (b) Sufficient assessment notice is given if mailed by first class mail 30 days before the equalization hearings. If the address is not

Sec. 29.45.180. Corrections.

(a) A person receiving an assessment notice shall advise the assessor of errors or omissions in the assessment of the person's

Sproperty. The assessor may correct errors or omissions in the roll before the board of equalization hearing. Ωproperty. The assessor may correct errors of the assessment roll are adjusted, the assessor shall mail a corrected notice allowing 30 days for യ്ക്കുമ്പ് appeal to the board of equalization.



& C. 29.45.190. Appeal.

(%) A person whose name appears on the assessment roll or the agent or assigns of that person may appeal to the board of Requalization for relief from an alleged error in valuation not adjusted by the assessor to the taxpayer's satisfaction.

♣pecifying grounds in the form that the board of equalization may require. Otherwise, the right of appeal ceases unless the board of ♣qualization finds that the taxpayer was unable to comply. 🗭) The appellant shall, within 30 days after the date of mailing of notice of assessment, submit to the assessor a written appeal

(c) The assessor shall notify an appellant by mail of the time and place of hearing.

(d) The assessor shall prepare for use by the board of equalization a summary of assessment data relating to each assessment that is appealed

(e) A city in a borough may appeal an assessment to the borough board of equalization in the same manner as a taxpayer. Within five days after receipt of the appeal, the assessor shall notify the person whose property assessment is being appealed by the city

Sec. 29.45.200. Board of equalization.

(a) The governing body sits as a board of equalization for the purpose of hearing an appeal from a determination of the assessor, or it persons, who shall be members of the governing body, municipal residents, or a combination of members of the governing body and may delegate this authority to one or more boards appointed by it. An appointed board may be composed of not less than three residents. The governing body shall by ordinance establish the qualifications for membership.

(b) The board of equalization is governed in its proceedings by rules adopted by ordinance that are consistent with general rules of administrative procedure. The board may alter an assessment of a lot only pursuant to an appeal filed as to the particular lot (c) Notwithstanding other provisions in this section, a determination of the assessor as to whether property is taxable under law may be appealed directly to the superior court.

Sec. 29.45.210. Hearing.

(a) If an appellant fails to appear, the board of equalization may proceed with the hearing in the absence of the appellant.

(b) The appellant bears the burden of proof. The only grounds for adjustment of assessment are proof of unequal, excessive, improper, on the appeal hearing. If a valuation is found to be ि low, the board of equalization may raise the assessment.

The board of equalization shall certify its actions to the assessor within seven days. Except as to supplementary assessments, the assessor shall enter the changes and certify the final assessment roll by June 1.

(d) An appellant or the assessor may appeal a determination of the board of equalization to the superior court as provided by rules of court applicable to appeals from the decisions of administrative agencies. Appeals are heard on the record established at the hearing before the board of equalization.



Sec. 29.45.190. Appeal.

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(c) The assessor shall notify an appellant by mail of the time and place of hearing.

(d) The assessor shall prepare for use by the board of equalization a summary of assessment data relating to each assessment that is appealed

(e) A city in a borough may appeal an assessment to the borough board of equalization in the same manner as a taxpayer. Within five days after receipt of the appeal, the assessor shall notify the person whose property assessment is being appealed by the city

Sec. 29.45.200. Board of equalization.

(a) The governing body sits as a board of equalization for the purpose of hearing an appeal from a determination of the assessor, or it persons, who shall be members of the governing body, municipal residents, or a combination of members of the governing body and may delegate this authority to one or more boards appointed by it. An appointed board may be composed of not less than three residents. The governing body shall by ordinance establish the qualifications for membership.

(b) The board of equalization is governed in its proceedings by rules adopted by ordinance that are consistent with general rules of administrative procedure. The board may alter an assessment of a lot only pursuant to an appeal filed as to the particular lot

(c) Notwithstanding other provisions in this section, a determination of the assessor as to whether property is taxable under law may be appealed directly to the superior court.

Sec. 29.45.210. Hearing.

(a) If an appellant fails to appear, the board of equalization may proceed with the hearing in the absence of the appellant.

(b) The appellant bears the burden of proof. The only grounds for adjustment of assessment are proof of unequal, excessive, improper, on the appeal hearing. If a valuation is found to be ि low, the board of equalization may raise the assessment.

The board of equalization shall certify its actions to the assessor within seven days. Except as to supplementary assessments, the assessor shall enter the changes and certify the final assessment roll by June 1.

(d) An appellant or the assessor may appeal a determination of the board of equalization to the superior court as provided by rules of court applicable to appeals from the decisions of administrative agencies. Appeals are heard on the record established at the hearing before the board of equalization.

ssessor's

 $\Re ec.~29.45.230$. Tax adjustments on property affected by a disaster. (a) The municipality may by ordinance provide for assessment or reassessment and reduction of taxes for property destroyed, damaged, or otherwise reduced in value as a result of a disaster.

taxpayer that losses exceed \$1,000. A reduction of taxes may be made only on losses in excess of \$1,000 for the remainder of the year (b) An assessment or reassessment under this section may be made by the assessor only upon the receipt of a sworn statement of the (c) The municipality shall give notice of assessment or reassessment under this section and shall hold an equalization hearing as following the disaster. On reassessment, the municipality shall recompute this tax and refund taxes that have already been paid. provided in this chapter, except that a notice of appeal must be filed with the board of equalization within 10 days after notice of

(d) In an ordinance authorized by this section, the municipality shall establish criteria for the reduction of taxes on property damaged, destroyed, or otherwise reduced in value as a result of disaster, and may, consistent with this section, prescribe procedures, restrictions, and conditions for assessing or reassessing property and for remitting, refunding, or forgiving taxes taxpayer is unable to comply.

assessment or reassessment is given to the person appealing. Otherwise, the right of appeal ceases unless the board finds that the

(e) [Repealed, § 3 ch 1 SLA 2004.]

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

Assessor's Exhibits ASG 391

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STANDARD ON MASS APPRAISAL OF REAL PROPERTY—2017

Various graphs can also be used for this purpose. The *Standard on Ratio Studies* (IAAO 2013) stipulates that the level of appraisal for each major group of properties should be within 5 percent of the overall level for the jurisdiction and provides criteria for determining whether it can be concluded from ratio data that the standard has not been met.

Another aspect of uniformity relates to the consistency of assessment levels within property groups. There are several such measures, the preeminent of which is the coefficient of dispersion (COD), which represents the average percentage deviation from the median ratio. The lower the COD, the more uniform the ratios within the property group. In addition, uniformity can be viewed spatially by plotting sales ratios on thematic maps.

The Standard on Ratio Studies (IAAO 2013) provides the following standards for the COD:

- Single-family homes and condominiums: CODs of 5 to 10 for newer or fairly similar residences and 5 to 15 for older or more heterogeneous areas
- Income-producing properties: CODs of 5 to 15 in larger, urban areas and 5 to 20 in other areas
- Vacant land: CODs of 5 to 20 in urban areas and 5 to 25 in rural or seasonal recreation areas
- Rural residential, seasonal, and manufactured homes: CODs of 5 to 20.

The entire appraisal staff must be aware of and monitor compliance with these standards and take corrective action where necessary. Poor uniformity within a property group is usually indicative of data problems or deficient valuation procedures or tables and cannot be corrected by application of market adjustment factors.

A final aspect of assessment uniformity relates to equity between lowand high-value properties. Although there are statistical subtleties that can bias evaluation of price-related uniformity, the IAAO literature (see particularly *Fundamentals of Mass Appraisal* [Gloudemans and Almy 2011, 385–392 and Appendix B] and the *Standard on Ratio Studies* [IAAO 2013]) provides guidance and relevant measures, namely, the price-related differential (PRD) and coefficient of price-related bias (PRB).

The PRD provides a simple gauge of price-related bias. The *Standard on Ratio Studies* (IAAO 2013) calls for PRDs of 0.98 to 1.03. PRDs below 0.98 tend to indicate assessment progressivity, the condition in which assessment ratios increase with price. PRDs above 1.03 tend to indicate assessment regressivity, in which assessment ratios decline with price. The PRB indicates the percentage by which assessment ratios change whenever values double or are halved. For example, a PRB of -0.03 would mean that assessment levels fall by 3 percent when value doubles. The *Standard on Ratio Studies* calls for PRBs of -0.05 to +0.05 and regards PRBs outside the range of -0.10 to +0.10 as unacceptable.

Because price is observable only for sale properties, there is no easy correction for the PRB, which is usually due to problems in valuation models and schedules. Sometimes other ratio study diagnostics will provide clues. For example, high ratios for lower construction classes may indicate that base rates should be reduced for those classes, which should in turn improve assessment ratios for low-value properties.

5.3 Holdout Samples

Holdout samples are validated sales that are not used in valuation but instead are used to test valuation performance. Holdout samples should be randomly selected with a view to obtaining an adequate sample while ensuring that the number of sales available for valuation will provide

reliable results for the range of properties that must be valued (holdout samples of 10 to 20 percent are typical). If too few sales are available, later sales can be validated and used for the same purpose. (For a method of using sales both to develop and test valuation models, see "The Use of Cross-validation in CAMA Modeling to Get the Most Out of Sales" (Jensen 2011).

Since they were not used in valuation, holdout samples can provide more objective measures of valuation performance. This can be particularly important when values are not based on a common algorithm as cost and MRA models are. Manually assigning land values, for example, might produce sales ratio statistics that appear excellent but are not representative of broader performance for both sold and unsold properties. Comparable sales models that value a sold property using the sale of a property as a comparable for itself can produce quite different results when tested on a holdout group.

When a new valuation approach or technique is used for the first time, holdout sales can be helpful in validating use of the new method. In general, however, holdout samples are unnecessary as long as valuation models are based on common algorithms and schedules and the value assigned to a sale property is not a function of its price. Properly validated later sales can provide follow-up performance indicators without compromising the number of sales available for valuation.

5.4 Documentation

Valuation procedures and models should be documented. Appraisal staff should have at least a general understanding of how the models work and the various rates and adjustments made by the models. Cost manuals should be current and contain the rates and adjustments used to value improvements by the cost approach. Similarly, land values should be supported by tables of rates and adjustments for features such as water frontage, traffic, and other relevant influences. MRA models and other sales comparison algorithms should document final equations and should be reproducible, so that rerunning the model produces the same value. Schedules of rental rates, vacancy rates, expense ratios, income multipliers, and capitalization rates should document how values based on the income approach were derived.

It can be particularly helpful to prepare a manual, booklet, or report for each major property type that provides a narrative summary of the valuation approach and methodology and contains at least the more common rates and adjustments. Examples of how values were computed for sample properties can be particularly helpful. The manuals serve as a resource for current staff and can be helpful in training new staff or explaining the valuation process to other interested parties. Once prepared, the documents should be updated when valuation schedules change or methods and calculation procedures are revised.

5.5 Value Defense

The assessment office staff must have confidence in the appraisals and be able to explain and defend them. This confidence begins with application of reliable appraisal techniques, generation of appropriate valuation reports, and review of preliminary values. It may be helpful to have reports that list each parcel, its characteristics, and its calculated value. Parcels with unusual characteristics, extreme values, or extreme changes in values should be identified for subsequent individual review. Equally important, summary reports should show average values, value changes, and ratio study statistics for various strata of properties. These should be reviewed to ensure the overall consistency of values for various types of property and various locations. (See the *Uniform Standards of Professional Appraisal Practice*, Standards Rule 6-7, for reporting requirements for mass appraisals [The Appraisal Foundation 2012–2013].)

The staff should also be prepared to support individual valuations as required, preferably through comparable sales. At a minimum, staff should be able to produce a property record and explain the basic

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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.

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

RECEIVED

MAR 2 2 2021

Borough Clerk's Office Kenal Peninsula Borough

For Official Use Only

Fee	s Received:	\$_		3	0	_		60
	Cash Check #_	1	1	1	0	6		
	payable to Ke	nai	Pe	nin	nsulo	Bor	oug	h

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

FILING FEE BASED ON TOTAL ASSESS (Each parcel/account appealed must be accomp	
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:	SEACLIFF SUB UNIT 1PARCEL ID: 15! NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	LOPEZ PHILLIP
Legal Description:	T 2S R 14W SEC 32 SEWARD MERIDIAN HM 0760106 SEACLIFF SUB UNIT 1 BLK 1 TRACT 8
Physical Address of Property:	21295 Sterling Hwy. Ninilchik, Alaska

PO BOX 39328 Ninilchi	k, Alaska 99639		
907-707-7792	Phone (evening):	SAME	
	com	I AGREE TO BE S	ERVED VIA EMAIL
sed: 2018 Prior Pr	ce Paid: \$ 49,000.00 within the past 3-years?	Yes No 2	
PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE
	philliplopez75@gmail. philliplopez75@gmail. phice: \$92,800.00 Apperaised: 2018 Prices appraised by a private fee appraiser wised FOR SALE within the past 3-year	philliplopez75@gmail.com otice: \$92,800.00 Appellant's Opinion of Value: sed: 2018 Price Paid: \$ 49,000.00 opraised by a private fee appraiser within the past 3-years? ised FOR SALE within the past 3-years?	Phone (evening): philliplopez75@gmail.com I AGREE TO BE S price: \$92,800.00 Appellant's Opinion of Value: \$67,200.00 Price Paid: \$49,000.00 Appellant's Opinion of Value: \$67,200.00 Price Paid: \$49,000.00 Appellant's Opinion of Value: \$67,200.00 Price Paid: \$49,000.00 Praised by a private fee appraiser within the past 3-years? Yes No Section 1.

valid. (Attach additional sheets
re <u>NOT</u> grounds for appeal:
too high.
anged too much in one year.
afford the taxes.
ked above.
dence for the increase.
tax strucure .
(b)) **
rior to the hearing date.
and request that my appeal
aled.
ch I am an owner or officer , written proof of my authority which designates you as an document identifying you as is REQUIRED for confirmation
tate. I have attached written ,, copy of recorded personal ecord for this account, this is
ne owner. I have attached a re not listed by name as the appeal this account.
al information that I submit is

REVISED: 1/20/2021 TS

ASSESSOR'S DESCRIPTION ANALYSIS AND RECOMMENDATION

APPELLANT: Lopez, Phillip Anthony PARCEL NUMBER: 159-440-08

PROPERTY ADDRESS OR GENERAL 21295 Sterling Highway

LOCATION:

LEGAL DESCRIPTION: T 2S R 14W SEC 32 Seward Meridian HM 0760106

SEACLIFF SUB UNIT 1 BLK 1 TRACT 8

ASSESSED VALUE TOTAL: \$92,800

RAW LAND: \$47,300

SWL (Sewer, Water, Landscaping): \$10,500 Well \$4000, Septic \$6500

IMPROVEMENTS \$35,000 Dwelling \$33000, Drv \$2000

ADDITIONS \$
OUTBUILDINGS: \$

TOTAL ABOVE GRADE FLOOR AREA: Card One **600** Sq. Ft. **TOTAL FINISHED LIVING AREA:** Card One **600** Sq. Ft.

Card One, First Level 600 Sq. Ft. Card One, Second Level Sq. Ft.

Card One, Basement Unfin. Sq. Ft. Card One, Basement Finished Sq. Ft.

LAND SIZE 2.17 Acres GARAGE 894 Sq. Ft.

LAND USE AND GENERAL DESCRIPTION

1) Utilities

Electricity: Yes Gas: Yes

Water: Private Well Sewer: Private Septic

2) Site Improvements:

Street: Paved

3) Site Conditions

Topography: Flat/Steep Drainage: Typical

View: Excellent Easements: Typical for the Kenai Peninsula Borough

HIGHEST AND BEST USE: As Currently Improved **ZONING:** None

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

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

Land Comments

The subject property is a 2.17 acre parcel with excellent views, oceanfront, electric utility, paved maintained road access, and no natural gas utility available. The property has a section labeled as wetlands (1.17 acres) and is being assessed at a lower base rate than the rest of the lot (1.00 acres)

A physical inspection of the land was not afforded to the Assessing Department, however; the current land model was reviewed by Land Appraiser, Matt Bruns. This property is being valued fairly and equitably with surrounding like-kind properties.

For the Ninilchik market area (#310), 47 sales from the last three years were analyzed. The median ratio for all of the sales is 92.13% and Coefficient of Dispersion (COD) is 23.70%. All ratios are within acceptable ranges as set by International Association of Assessing Officers (IAAO).

Ratio Sum	44.14			Excluded	0
Mean	93.91%	Earliest Sale	11/7/2017	# of Sales	47
Median	92.13%	Latest Sale	7/15/2020	Total AV	\$ 1,594,100
Wtd Mean	89.71%	Outlier Info	rmation	Total SP	\$ 1,776,882
PRD:	1.05	Range	1.5	Minimum	23.41%
COD:	23.70%	Lower Boundary	31.51%	Maximum	193.20%
St. Dev	0.3181	Upper Boundary	150.15%	Min Sale Amt	\$ 5,000
COV:	33.88%			Max Sale Amt	\$ 330,000

Improvement Comments

The subject property is a cottage style dwelling over an attached garage. The home was built in 2018 and has an effective age of 2019. The 1 story frame upper has 600 square feet of living space. The main source of heat is space heat with the attached garage being heated and finished at 894 square feet. The quality of construction is Fair+ (F+). The gable style roof is metal and the exterior has metal siding. The foundation is a monolithic slab. The property is outfitted with a private septic system and a private well.

The subject property was last inspected on 7/25/2018. At that time the percent complete was estimated at 40%. The property was informally appealed in 2019 and a downward adjustment was made. Mr. Lopez appealed again in 2020 and that value was settled in favor of the appellant for one year due to Covid-19. The property was again appealed for the 2021 tax period. There were many attempts to schedule an interior inspection with Mr. Lopez. However, he first requested only vaccinated staff be on his property, which of course is a violation of staff HIPAA rights to disclose. The Assessing Department then attempted to schedule a virtual inspection where Mr. Lopez would use either his own personal device, or an Assessing Department issued iPad to video, or photograph, the interior of his home. Mr. Lopez then raised concerns about the security of such a venture and denied any virtual interior inspection, or even the scheduling of such an inspection until his concerns were mitigated. I contacted the IT department and established reasonable security for such an inspection. When proposed to the appellant, he advised that he does not use Apple products and would not allow such an inspection due to his beliefs of the insecurity of the virtual inspection. Mr. Lopez has repeatedly denied access to his property, and I informed him that under the KPB code 5.12.060(P) "if access is denied, the appellant shall be precluded from offering evidence regarding the interior condition of the evidence." It was at this point his communication with me ended.

The percent complete for 40% estimated on 7/25/2018 remains on the dwelling. The percent complete estimated in 2018, as referenced in our evidence packet, estimates that no plumbing has been roughed in, no electric has been roughed in, no heating system has been established, no insulation has been added, no floors, no cabinets, no drywall, and no finishing has been done on this structure. We estimate that Mr. Lopez has completed these items but were unable to confirm due to lack of access. We did provide Mr. Lopez with a \$50K Residential Exemption form, which he completed and was approved. With the submission of this form, he is declaring that this is his primary residence and we would estimate that he has completed the construction and will be updated for 2022 to reflect that the structure is 100% complete.

The current sales ratio for the subject properties market area is 93.93%.

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 reviewed all physical characteristics of the subject property to ensure all data was accurately captured.

ASSESSOR'S RECOMMENDATION:

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	м	гь	_				LU	DCL.			ш	AIIL	IIUIIV

PARCEL NUMBER: 159-440-08

LEGAL DESCRIPTION: T 2S R 14W SEC 32 Seward Meridian HM 0760106 SEACLIFF SUB

UNIT 1 BLK 1 TRACT 8

TOTAL:

BOARD ACTION:

LAND: _____ IMPROVEMENTS: ____ TOTAL: ____

SUBJECT PHOTOS





Assessor's Exhibits ASG 8

679

SUBJECT PHOTOS

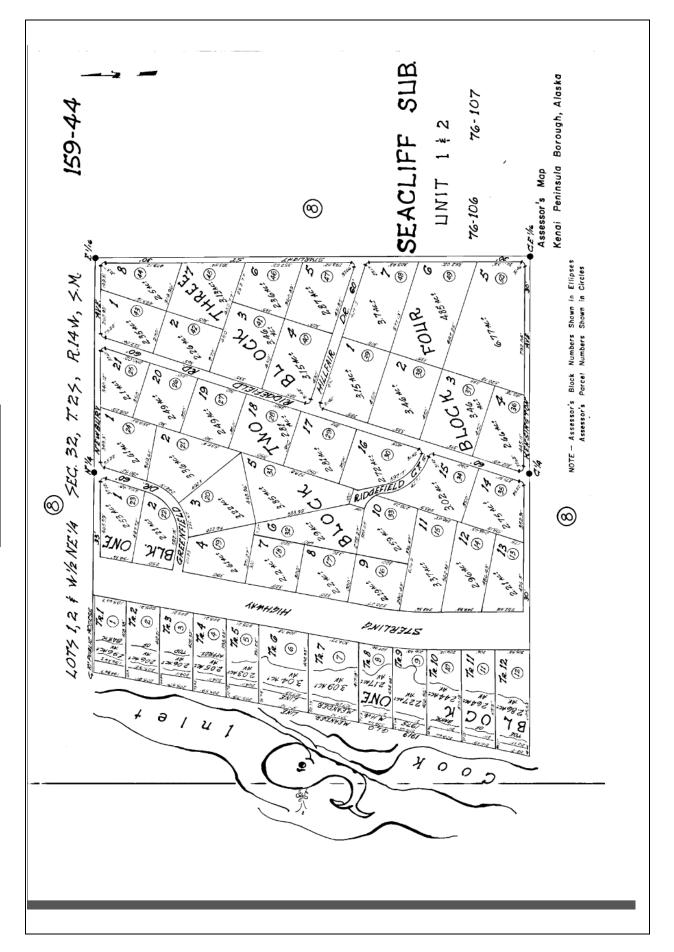


Assessor's Exhibits ASG 9

680



Assessor's Exhibits ASG 10



Assessor's Exhibits ASG 11



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

159-440-08

Worksheet Card R01 2020 NINILCHIK, AK 99639-0328 LOPEZ PHILLIP ANTHONY PO BOX 39328 2019 Residential Dwelling - single PRIMARY OWNER **VALUATION RECORD** 2018 **ACRES:** 2.17 T 2S R 14W SEC 32 Seward Meridian HM 0760106 SEACLIFF SUB UNIT 1 BLK 1 TRACT 8 2017 21295 STERLING HWY 2016 **Assessment Year** LEGAL DESCRIPTION: Meighborhood: x310 Ninilchik and Vicinity Heige Perty Class: 8 110 Residential Dwelling - single 68 - WESTERN EMERGENCY SVS SS 2021 50024 SOMINISTRATIVE INFORMATION **EXEMPTION INFORMATION** TAG:

LAND DATA AND CALCULATIONS

45,500 92,800

67,200

19,900 47,300

35,200 37,700 72,900

35,200

35,200

1,700

36,900

37,000 1,800

37,000 1,800 35,200

mprovements

Total

Laxivalue InfluenceCode - Description Por No. 14,200 A View Excellent 150 F Waterfront Ocean 100 P Privad 100	Use Acres BaseRate AdiRate ExtValu
됢	Acr
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<u>Basekate</u> A <u>ulkate</u> 14,200 14,200	— :
Acres <u>BaseRate Aulkate</u> 1.00 14,200 14,200	

MEMOS

Building Notes 07/18 DJ CHECK @ CANVASS FOR% COMP POLE BLDG TYPE CONSTRACTION 05/20 AW NO CHANGE, OVERRIDE TOTAL VALUE \$67,200 FOR 2020 ONLY

>Bluff Erosion Property
O/07/2018 DJ BLUFF 45' FROM LEFT REAR CORNER
O/2020 Value Override COVID-19

Real Estate Listing on File

				LAN	DINF	AND INFLUENCES	ES			
Community Y N	Å	N	View	Z	1	9	E		Street Access	SS
Gas			CCRs		Airstrip	ip		Paved	Grv Maint	Paved Grv Maint Grv Unmain
Electric			НОА		For Sale	ale		PLAT	TRAIL	NON
Public H20			Hwy Fnt		Ag Right	ght			WATERFRONT	NT
Public Sewer			Easement		Other			Ocean	River	Гаке
LAND TYPE	₽B	‡50	RR#20 OTHER :					Pond	Dedicated	Pond Dedicated Boat Launch
торо	эţS	də	Steep Ravine Other	Other		Wetlands	spu			

ORIGINAL

Value 42,440

900

600 2.0

Wood Frame

Construction BaseArea floor FinArea

PHYSICAL CHARACTERISTICS COTTAGE Xtyle:

Scopancy Single Family Spory Height: 1.0 900 None inished Area :i otr's

Framing: Std for class MOFING Material: Metal Motion Gable Gable

Medium 5/12 to 8/12

Pitch:

FOUNDATION

Monolithic slab-no wall Footing: Monolithic slab Walls:

DORMERS

None

Base Allowance **FLOORING**2.0 Plywd sub

EXTERIOR COVER

AI/St siding

INTERIOR WALLS

Normal for Clas

G01	Н	894	1,797
G01	≝	894	6.81
02	PRIVSEPT	-	6,500
05	SWL-PRV	-	4,000

Description

HEATING AND PLUMBING

0 Water Htr: 1 1 Extra fix: Rigmary Heat: Space heater **Edi**xt.Baths: 0 0 Kit sink: **39**xt.Baths: 1 3 **弱**xt.Baths: 0 0

2

TOTAL fix:

5-Fixt.Baths: 0 0

	7 <u>2 </u>
wd Dk (Upper) 6 16 (96) 24.5 1 s Fr (Upper) 24.5 (600)	24.5 Fr G (Fin) (894) 36.5
20	

-1,540

Basement finish

3,120

Fireplaces/woodstoves Other (Ex.Liv, AC, Attic, ...

Plumbing Heating

2,140

TOTAL INT

26,900

Att Garage

GARAGES

EXT FEATURES Description Att Carport

1,750

1 WDDK/

560

Frame/Siding/Roof/Dorme

INTERIOR

Loft/Cathedral Interior finish

42,440

TOTAL BASE

8	
9-440-08	

28,650

TOTAL GAR/EXT FEAT

73,230

F+ .95

69,570

GRADE ADJUSTED VALUE (rounded)

Quality Class/Grade

SUB-TOTAL

1,750

Ext Features

Bsmt Garage:

SPECIAL FEATURES btion H 894 1,797 D DW IF 894 6,81 GOL ATT	Improvement D DWELL	ement WELL	Story Yr.Bit. Eff Count or Ht Grade Const Const Count 1.0 F+ 2018 2019 0	Y Yr.Blt. # Grade Const 1.0 F+ 2018	Eff Const 2019	SUMM Base Count Rate 0.00	SUMMARY OF IMPROVEMENTS Base Adj W L Size/ Comi Rate Rate Area Value 0.00 0.00 0 0 69.5	₩ 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	MPROVEA W Size/ Arec 0 0 0 0 0 0 0 0 0	VEMEN Size/ C Area 0 0	Comp Pys (Value Depr C	bys 6	Obs Depr	Fnc Depr	Loc % RDF Adj Comp 100 121 40 %		Value 33,000
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03/12/2021

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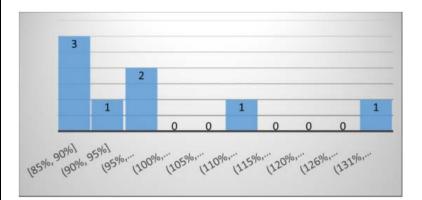
KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

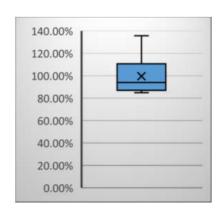
125 - 145%	and 4.35 Excellent high-quality 5.40 Foundation	ings 4.05 throughout 4.95 Rough Framing 7.5 21	3	throughout 6.60 Plumbing Rough-in 4	Electrical Rough-in	4.95 Heating	4.50	Int. Drywall , Tape & Texture	Int. Cabinets, Doors, Trim Etc.	4.50 Plumbing Fixtures 5	Built in Appliances	Light Fixtures & Finish Hardware	Painting & Decorating	Total Completion (408)		TV 70% of P G		90% of P G+			+90% VG+			-I/\H %08	E B5% HVI	F+ 90% HVI+	A- 95% HVII	A 100% A+ 105%
EXCELLENT Water/Sewer Rough-in 150 - 180% Excavation, Forms, & Backfill	4.35 Excellent high-quality 5.40 Foundation	4.05 throughout 4.95 Rough Framing 3.75 Windows & Exterior Doors	Excellent high-quality 7.20 Roof Cover	6.60	5.40	4.95	4.50			_		Light Fixtures & Finish Hardware	Painting & Decorating	otal Completion			80% of P	90% of P	< 40%	20%	%099	%02 20%	75%	80%		-		
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_			5.80		Excellen	throughout		Excellent high-quality	throughout	Excellent high-quality	exotic woods. Hand-	finished unique	designs	Excellent high quality	wallpaper, wood	wainscoting, etc	Same as before but	may be unique in	design, detail	and effect	may be unique in	design, detail and	effect	Excellent high	quality workman-	ship, finishes and	appointments and	attention to detail. <u>Unique</u> in design, etc
VEHY GOOD 125 - 145%	Good, upper-end	ings	1	5.40	4.35	4.05	3.75	4.35	4,05	3.75	2.70	2.50		14.5	13.5	12.0	7.25	6.75	6.25	8	27.0	25.0			72.5	67.5	62.5	
	Very	floor coverings throughout	Very Good cabinets	and countertops	Very Good, high	quality appliance	package	Very Good grade	plumbing & lighting	Very Good quality	custom doors and	sculptured good wood	trim	High quality wallpaper,	wood paneling and/or	wallscoing, etc	Same as before but	may include good	wood paneling on	open-beam ceiling	Abundant Very Good quality windows	(Low 'E' reflective,	etc)	Very Good workman-	ship. Good attention	to interior refinements	and detail; exterior has	some custom design and omamentation
•	3.60	3.45	4.80	4.60	3.60	3,45	3.30	3.60	3.45	2 40	2.30	2.20		12.0		3	6.00	5.75	5.50	3	23.0	22.0			0.09	57.5	55.0	
GOOD 110 - 120%	10 -20% above	average grade floor covering	Upper end builder-	grade quality (double	Upper end	builder-grade	package	Upper end	builder-grade	Above average	quality doors and	wood trim		Textured sheetrock	with good quality	wood paneling	Textured sheetrock	9 or 10' ceiling	height. Vaulted or	cathedral ceiling	than average. Some	round, half-round,	octagon, etc	Above average	workmanship with	some attention to	design and detail.	2 X 6 construction Energy Eff. Package
•	3,15	28 88 88	8	(8) 8	3 15	300	2.85	3.15	8)	2 2 S	2.00	1.90		10.5	10.0		5.25	5.00	4.75	3	20.0	19.0			52.5	50.0	47.5	
AVEHAGE 95 - 105%	Average	builder-gradge floor covering	Average	builder-grade	Average	builder-grade		ğ	ilem lixtyfres		Average wood	doors and trim		Textured sheetrock	and/or average		Textured sheetrock	& standard 8"	ceiling height		quality sliding or	crank-out thermo	pane	Average	workmanship,	meets or exceeds	minimum standard.	Z X & construction
•	2.70	2.55	3.60	6 6 8	2.70	2.55	2.40	2.70	255	1.80	1.70	1.60		00.6	8.50	3	4.50	4 23	4.00	(8	17.0	16.0			ਨੂੰ((42.5	40.0	1
FAIR 80 - 90%	Below average	grade covering on Subfloor	Below average	commercial type	Below average	builder-grade	package	Lower grade	commercial type	IIXIII	Mahogany doors	and photo finish trim			Below average	vaccione (America)	Acoustic tile or	sheetrock and full 8'	ceiling height	Small sollows	average sliding or	crank-out w/storm	windows	Below average	workmanship but	meets minimum (standards, 2 X 4	Construction. Minimal design
•	2.25	2.10	3.00	2.80	2.25	2.10	1.95	2.25	2.10	1.50	1.40	1.30		7.50	3 6	3	3.75	3.50	3.25	d i	14.0	13.0			37.5	93. O.S.	32.5	
65 - 75%	NONE or low grade	on subfloor (no padding, etc)	NONE or low grade	(may be owner-built)	NONE or low grade	ROV only (no	dishwasher, etc)		NONE or low grade	NONE, owner-built	or photo finish			ļ	NONE of		NONE,	Plywood/OSB or	below 8' height	Minimal circle popo	low grade sliders or	non-opening		Low cost, poor	quality workmanship	and design. Below	minimum standard.	ואס מפאולוו מו מפוסיי
	Г	COVER	CABINETS &	COUNTER TOPS	KITCHEN	APPLIANCES		FIXTURES	Plumbing/Lighting	INTERIOR	Door/Window	Trim			INTERIOR	raturon wans		CEILINGS			WINDOW	FENESTRATION						
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NONE or low grade 2.10 commercial type 2.55 fixtures 2.40 noner-built 1.50 Mahogany doors 1.70 none or photo finish 1.40 Mahogany doors 1.70 Plywood/OSB or 7.50 Below average 8.50 Plywood/OSB or 7.50 Below average 8.50 Plywood/OSB or 3.50 sheetrock and full 8' 4.25 below 8' height 3.25 ceiling height 4.00 Minimal single-pane 15.0 Smaller than 18.0 low grade silders or 14.0 windows 13.0 crank-out wistorm 16.0	NONE or low grade on subfloor (no subfloor (no subfloor (no subfloor (no subfloor (no subfloor (no subfloor (no subfloor (no subfloor (no subfloor (no subfloor (no subfloor (no subfloor) 1.95 Subfloor 2.40 Subfloor or low grade 2.25 Below average 2.40 NONE or low grade 2.10 commercial type 2.55 dishwasher, etc.) 1.95 package 2.40 NONE, owner-built 1.50 paneling / sheetrock 8.00 NONE, owner-built 1.50 and photo finish trim 1.60 or photo finish 1.40 Mahogany doors 1.70 Plywood/OSB 6.50 paneling / sheetrock 8.00 Plywood/OSB or 3.50 sheetrock and full 8 4.25 below 8' height 3.25 ceiling height 4.00 non-opening 13.0 crank-out w/storm 16.0 windows	NONE or low grade 2.25 Below average 2.70 padding, etc) 1.95 Subfloor 2.40 NONE or low grade 3.00 Below average 3.60 NONE or low grade 2.25 Below average 2.70 Package 2.70 package 2.40 builder-grade 2.55 dishwasher, etc) 1.95 package 2.40 NONE or low grade 2.10 commercial type 2.55 dishwasher, etc) 1.95 package 2.40 NONE, owner-built 1.50 commercial type 2.55 dishwasher, etc) 1.95 package 2.40 NONE or low grade 2.10 commercial type 2.55 package 2.70 and photo finish trim 1.60 Plywood/OSB 6.50 paneling / sheetrock 8.00 Plywood/OSB or 7.00 Below average 8.50 Plywood/OSB or 3.50 sheetrock and full 8' 4.25 below 8' height 3.25 ceiling height 4.00 non-opening 13.0 crank-out w/storm 16.0 windows Low cost, poor Below average sliding or 17.0 windows Low cost, poor Below average Siding hour 45.0	NONE or low grade 2.25 Below average 2.70 grade covering on 2.55 padding, etc) 1.95 Subfloor 2.40 NONE or low grade 3.00 Below average 3.60 Roy only (no 2.10 builder-grade 2.25 dishwasher, etc) 1.95 package 2.70 POV enly (no 2.10 builder-grade 2.25 dishwasher, etc) 1.95 package 2.40 roy photo finish 1.50 and photo finish trim 1.60 row photo finish 1.30 and photo finish trim 1.60 row grade 8.50 Plywood/OSB 6.50 paneling / sheetrock and full 8 4.25 below 8' height 3.25 ceiling height 4.00 kinimal single-pane 15.0 Smaller than 16.0 windows Low cost, poor Below werage 8 low average 8 low grade sliders or 14.0 windows Low cost, poor Below average 8 low average guality workmanship 37.5 workmanship but 42.5	NONE or low grade 2.25 Below average 2.70 and below grade covering on 2.55 padding, etc) 1.95 Subfloor 2.40 NONE or low grade 2.26 Below average 3.60 NONE or low grade 2.25 Lower grade 2.70 and photo finish trim 1.60 or photo finish 1.40 Mahogany doors 1.70 1.95 inxtures 2.40 NONE or low grade 2.10 commercial type 2.55 or photo finish 1.40 Mahogany doors 1.70 1.95 inxtures 2.40 1.95 inxtures 2.40 invoice or low grade 2.10 commercial type 2.55 inxtures 2.40 invoice or low grade 2.10 commercial type 2.55 inxtures 2.40 invoice or low grade 2.10 commercial type 2.55 inxtures 2.40 invoice or low grade 3.75 Acoustic tile or 4.50 invoice or low grade silders or 14.0 average silding or 17.0 invoice or photo finish trim 1.60 invoice or low grade silders or 14.0 average silding or 17.0 and design. Below 37.5 workmanship but 42.5 mainlimum standard. 32.5 standards. 2.4 40.0 involved 32.5 standards. 2.4 40.0

02/08/2013 Prepared by the Kenai Peningula-Borough Assessing Dept. http://intranet.borough.kenai.ak.us/HR/PrintShop/Lists/Print Jobs/Attachments/1227/Les-FieldApprForm (Side 2)

Rev (02/2013)

NBH #	310		HT	CAB-COTT	
RATIO SUM:	7.96		2.40	# OF SALES:	8
MEAN:	99.55%	Earliest Sale	1/31/2018	TOTAL AV:	\$ 1,029,000
MEDIAN:	93.93%	Latest Sale	6/24/2020	TOTAL SP:	\$ 1,036,600
WTD MEAN:	99.27%	Outlier Infor	mation	MINIMUM:	84.88%
PRD:	100.29%	Range	1.5	MAXIMUM:	135.68%
COD:	12.63%	Lower Boundary	51.42%	MIN SALE AMT:	\$ 43,000
St. Dev:	17.46%	Upper Boundary	146.26%	MAX SALE AMT:	\$ 213,000
COV:	17.54%				

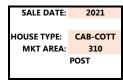




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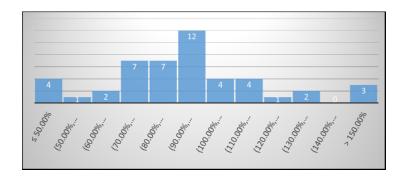


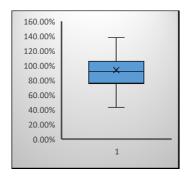
RATIO SUM:	7.96		2.40	# OF SALES:	8
MEAN:	99.55%	Earliest Sale	1/31/2018	TOTAL AV:	\$ 1,029,000
MEDIAN:	93.93%	Latest Sale	6/24/2020	TOTAL SP:	\$ 1,036,600
WTD MEAN:	99.27%	Outli	er Info	MINIMUM:	84.88%
PRD:	100.29%	Range	1.50	MAXIMUM:	135.68%
COD:	12.63%	Lower Bounda	51.42%	IN SALE AMT:	\$ 43,000
St. Dev:	0.1746	Upper Bounda	146.26%	X SALE AMT:	\$ 213,000
COV:	17.54%				\$ -

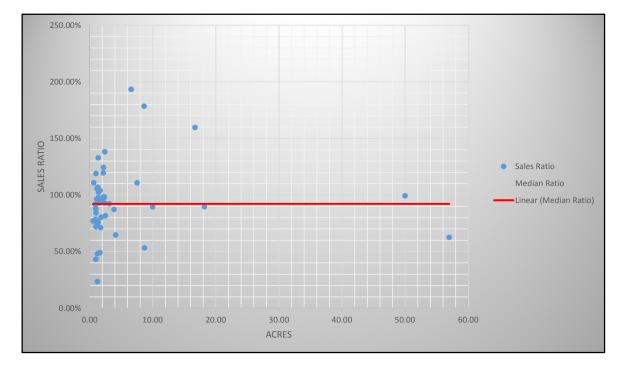


PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
15701033	310	\$ 22,300	\$ 14,200	\$ 36,500	\$ 43,000	84.88%	71	1/31/2018	F
15721022	310	\$ 136,100	\$ 72,600	\$ 208,700	\$ 213,000	97.98%	72	2/3/2020	Α
15723109	310	\$ 91,200	\$ 34,100	\$ 125,300	\$ 138,000	90.80%	73	5/8/2019	A-
15901081	310	\$ 137,100	\$ 32,500	\$ 169,600	\$ 125,000	135.68%	72	6/24/2020	A-
15901111	310	\$ 118,900	\$ 19,900	\$ 138,800	\$ 156,600	88.63%	72	9/28/2018	Α
15945007	310	\$ 94,300	\$ 17,200	\$ 111,500	\$ 129,000	86.43%	72	11/13/2018	Α
15949007	310	\$ 71,200	\$ 15,000	\$ 86,200	\$ 75,000	114.93%	72	9/6/2019	F
18532007	310	\$ 138,600	\$ 13,800	\$ 152,400	\$ 157,000	97.07%	72	8/23/2019	Α

Ratio Sum	44.14			Excluded	0
Mean	93.91%	Earliest Sale	11/7/2017	# of Sales	47
Median	92.13%	Latest Sale	7/15/2020	Total AV	\$ 1,594,100
Wtd Mean	89.71%	Outlier Info	rmation	Total SP	\$ 1,776,882
PRD:	1.05	Range	1.5	Minimum	23.41%
COD:	23.70%	Lower Boundary	31.51%	Maximum	193.20%
St. Dev	0.3181	Upper Boundary	150.15%	Min Sale Amt	\$ 5,000
COV:	33.88%			Max Sale Amt	\$ 330,000

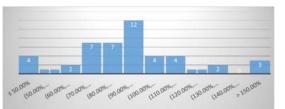






LAND SALES RATIO STUDY

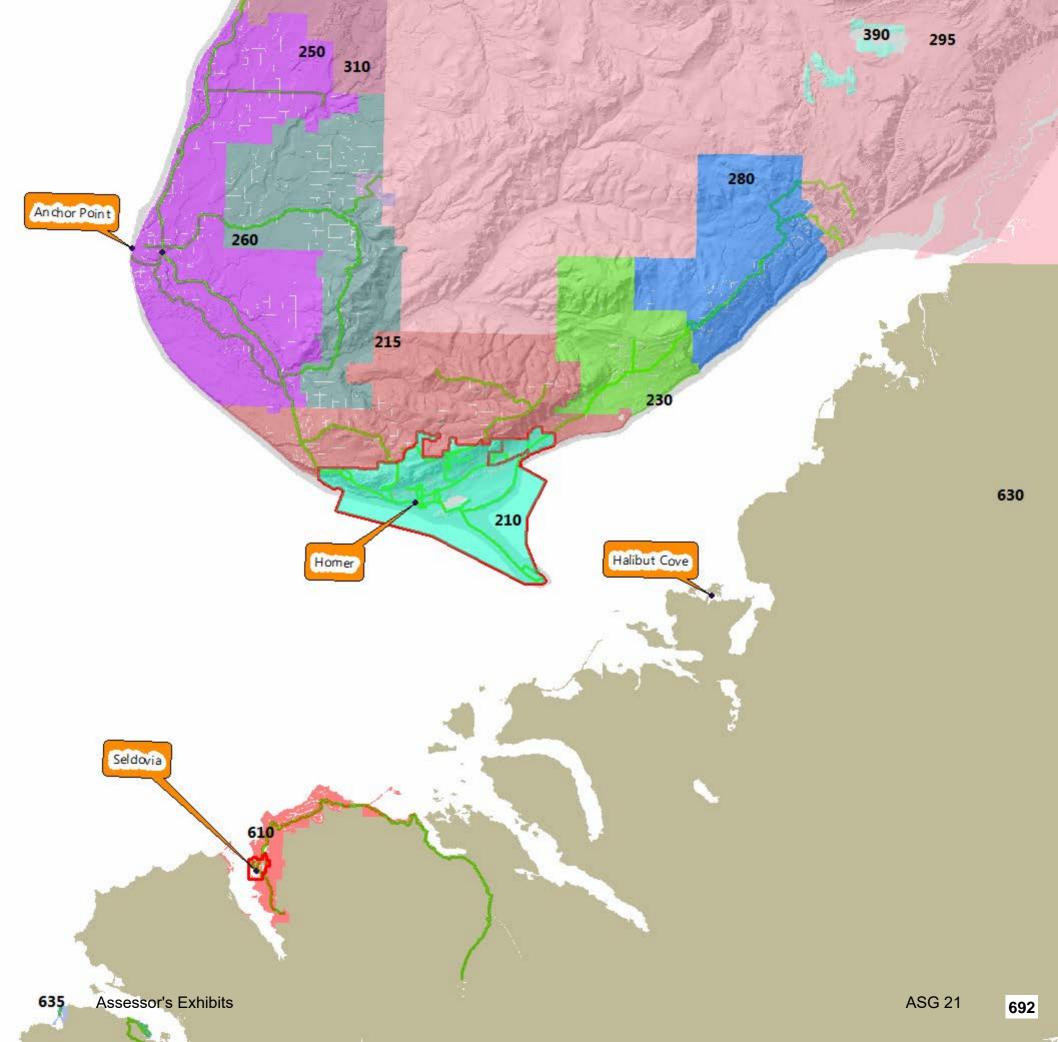
Ratio Sum	44.14		2.69	Excluded	0
Mean	93.91%	Earliest Sale	11/7/2017	# of Sales	47
Median	92.13%	Latest Sale	7/15/2020	Total AV	\$ 1,594,100
Wtd Mean	89.71%	Outlier In	formation	Total SP	\$ 1,776,882
PRD:	1.05	Range	1.5	Minimum	23.41%
COD:	23.70%	Lower Boundary	31.51%	Maximum	193.20%
St. Dev	0.3181	Upper Boundary	150.15%	Min Sale Amt	\$ 5,000
COV:	33.88%			Max Sale Amt	\$ 330,000



NBH

310 8/14/18 98643 15703098 16.71 \$ 79.800 \$ 50.000 20 C \$7.310 3/18/19 47667 15706402 1.00 \$ 12.800 \$ 29.700 20 Z \$1.310 9/23/19 47667 15706402 1.00 \$ 12.800 \$ 29.700 20 Z \$1.310 9/23/19 47667 15706412 1.20 \$ 14.000 \$ 13.250 20 C \$1.310 6/25/20 47680 15706415 1.28 \$ 14.600 \$ 20.000 20 C \$1.310 8/14/18 47687 15706412 1.20 \$ 14.000 \$ 20.000 20 C \$1.310 8/14/18 47687 15706415 1.28 \$ 14.600 \$ 20.000 20 C \$1.310 8/15/19 47817 15710034 1.25 \$ 7.200 \$ 15.000 20 C \$1.310 8/15/19 47817 15710034 1.25 \$ 7.200 \$ 15.000 20 C \$1.310 1/8/18 47819 15710036 1.25 \$ 4.800 \$ 20.500 20 C \$1.310 1/8/18 47819 15710036 1.25 \$ 4.800 \$ 20.500 20 C \$1.310 8/21/19 48118 15720016 2.30 \$ 17.600 \$ 10.000 20 C \$1.310 8/21/19 48124 15720016 2.30 \$ 17.600 \$ 18.000 20 C \$1.310 8/21/19 48124 15720012 3.12 \$ 85.500 \$ 63.500 20 Z \$5.310 10/29/18 48246 15723120 1.00 \$ 34,100 \$ 47,400 20 Z \$5.310 6/3/19 48275 15724014 1.65 \$ 15,700 \$ 32,000 20 C \$3.310 8/5/19 48399 15725004 1.99 \$ 50,700 \$ 52,500 20 C \$3.310 8/5/19 48399 15725004 1.99 \$ 50,700 \$ 52,500 20 Z \$5.310 8/14/18 48329 15726006 7.53 \$ 39,300 \$ 35,500 20 Z \$5.310 8/14/18 48329 15726006 7.53 \$ 39,300 \$ 35,500 20 Z \$5.310 8/14/18 48329 15726006 7.53 \$ 39,300 \$ 35,500 20 Z \$5.310 8/14/18 48329 15726006 7.53 \$ 39,300 \$ 35,500 20 Z \$5.310 8/6/19 92895 15901264 1.56 \$ 31,700 \$ 32,000 20 C \$3.310 8/6/19 92895 15901264 1.56 \$ 31,700 \$ 32,500 20 C \$3.310 8/6/19 92895 15901267 1.36 \$ 31,700 \$ 32,500 20 C \$3.310 8/6/19 92895 15901267 1.36 \$ 31,700 \$ 32,500 20 C \$3.310 8/6/19 92895 15901267 1.36 \$ 31,700 \$ 32,500 20 C \$3.310 8/6/19 92895 15901267 1.36 \$ 31,700 \$ 32,500 20 C \$3.310 8/6/19 92895 15901267 1.36 \$ 31,700 \$ 32,500 20 C \$3.310 8/6/19 92895 15901267 1.36 \$ 31,700 \$ 32,500 20 C \$3.310 8/6/19 92895 15901267 1.36 \$ 31,700 \$ 32,500 20 C \$3.310 8/6/19 92895 15901267 1.36 \$ 31,700 \$ 32,500 20 C \$3.310 8/6/19 92895 15901264 1.56 \$ 28,800 \$ 31,000 20 C \$3.310 8/6/19 92895 15901264 1.56 \$ 28,800 \$ 31,000 20 C \$3.310 8/6/19 92895 15901264 1.56 \$ 28,800 \$ 31,000 20 C \$3.310 8/6/19 92895 15901264 1.500 \$ 32	
310 3/18/19 47667 15706402 1.00 \$ 12,800 \$ 29,700 20 Z \$130 9/23/19 47677 15706412 1.20 \$ 14,000 \$ 13,250 20 C \$130 6/25/20 47680 15706415 1.28 \$ 14,600 \$ 20,000 20 C \$130 8/14/18 47687 15706422 2.50 \$ 20,800 \$ 25,500 20 Z \$2,500 310 8/14/18 47687 15706342 2.50 \$ 20,800 \$ 25,500 20 Z \$32 310 8/14/18 47687 1570034 1.25 \$ 7,200 \$ 15,000 20 C \$31 310 1/8/18 47819 15710036 1.25 \$ 4,800 \$ 20,500 20 C \$31 310 1/8/18 47819 15710036 1.25 \$ 4,800 \$ 20,500 20 C \$31 310 3/31/20 48108 15719031 0.55 \$ 7,700 \$ 10,000 20 C \$31 310 6/21/19 48118 15720006 2.30 \$ 17,600 \$ 18,000 20 C \$31 310 6/21/19 48118 15720012 3.12 \$ 55,500 \$ 63,500 20 C \$31 310 8/22/19 48124 15720012 3.12 \$ 55,500 \$ 63,500 20 C \$31 310 6/21/19 48246 15723120 1.00 \$ 34,100 \$ 47,400 20 Z \$31 310 6/21/19 48309 15725004 1.99 \$ 50,700 \$ 32,000 20 C \$31 310 8/25/20 48317 15725012 1.30 \$ 24,500 \$ 32,000 20 C \$31 310 3/25/20 48317 15725012 1.30 \$ 24,500 \$ 33,000 20 C \$31 310 3/25/20 48317 15725012 1.30 \$ 24,500 \$ 33,000 20 C \$31 310 8/14/18 48329 15726006 7.53 \$ 39,300 \$ 35,500 20 Z \$35 310 10/30/18 95272 15901136 2.35 \$ 78,100 \$ 84,100 20 V \$73 310 6/21/19 92865 15901257 1.36 \$ 31,700 \$ 32,200 20 C \$31 310 6/21/19 92865 15901257 1.36 \$ 31,700 \$ 32,500 20 C \$31 310 6/21/19 48472 15901302 10.00 \$ 33,500 \$ 31,000 20 C \$31 310 6/14/19 48472 15901302 10.00 \$ 33,500 \$ 31,000 20 C \$31 310 6/14/19 48472 15901302 10.00 \$ 33,500 \$ 31,000 20 C \$31 310 6/14/19 48472 15901302 10.00 \$ 33,500 \$ 20 C \$31 310 6/14/19 48472 15901302 10.00 \$ 33,500 \$ 20 C \$31 310 6/14/19 48472 15901302 10.00 \$ 32,2000 20 C \$31 310 6/14/19 48472 15901302 10.00 \$ 33,500 \$ 20 C \$31 310 6/14/19 48472 15901302 10.00 \$ 33,500 \$ 20 C \$31 310 6/14/19 48472 15901302 10.00 \$ 33,500 \$ 20 C \$31 310 6/14/19 48472 15901302 10.00 \$ 32,2000 20 C \$31 310 6/14/19 48472 15901302 10.00 \$ 32,2000 20 C \$31 310 6/14/19 48472 15901302 10.00 \$ 32,2000 20 C \$31 310 6/14/19 48472 15901302 10.00 \$ 32,2000 20 C \$31 310 6/14/19 48472 15901302 10.00 \$ 32,2000 20 C \$31 310 6/14/19 48472 15901302 10.00 \$ 32,2000 20 C \$31 310 6/14/1	5,700 98.24%
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310	1,600 73.00%
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· · · · · · · · · · · · · · · · · · ·	7,300 91.05%
	37.00 78.29%
	5,200 96.20%
	1,300 84.12%
	9,200 71.11%
	2,500 80.36%

691



Phone Log Print out Adeena Wilcox

4/8/20 3:09 PM Phillip Lopez 159-440-08 (970) 707-7792 called very upset, we went over values and sales. He wasn't interested. He was upset that the last person there suck the door tag on his door and the "adhesive" took his paint off. I explained we don't have adhesive on them. He didn't agree. He was VERY upset that Stephen was a "contractor" from out of state because he called him with an out of state cell phone. I explained Stephen was in fact an employee using his person cell, without reimbursement, to contact taxpayers' since we are working remotely. We talked about what he felt the place is currently worth and agreed to \$67,200 for 2020 and Stephen will send an email. This is the value he put on his appeal.

4/12/21 11:15 AM Phillip Lopez 159-440-08 (907) 707-7792 04/12/21 10:45 am:

I returned Mr. Lopez' phone call and let him know that he was on speakerphone and I had the Appraisal Manager, Scott Romain in my office. He immediately demanded that I to take him off speakerphone, that it violated federal law and the demanded to know if I was recording the conversation. I let him know that I was not recording the phone call. He then started stating that he did not want an interior inspection and that we could not confirm that we would not have covid, and we cannot force him to video the interior of his home. I said that was fine and within his rights as a taxpayer to deny and interior inspection. He stated that he planned on stopping in the office tomorrow to drop off the discovery items and it's was this point in the conversation he called me "deary" and I asked him not to. He said that he will refer to me as Ms. Wilcox and I am to call him Mr. Lopez. I asked him if he would still like us to do an exterior inspection and he stated that we have already been to the property twice before and we don't need to measure it again. I said that is fine, we will note that he did not want us on the property. To this he became extremely agitated and told me no that's not what he said, that he was still waiting for us to fix the paint on his door that I said that we would fix. I let him know that I did not say that we would fix any paint on his door and he stated yes I did, last year when he called. I said that the clerk's office would contact him with when his evidence is due and when his hearing would be. He hung up on me at that point.

I put a staff safety warning to staff off property on the file. I noted that the file should be changed to 100% complete for 2022. I notified Michelle at the clerk's office that we may need to request security for his hearing and I notified Mr. Baisden of the conversation.

3/8/21 12:00PM	Lopez,	159-440-08	(907) 707-7792	Called Mr. Lopez regarding his increase in value. He
	Phillip			advised he would file an appeal because he felt his
				value was incorrectly and excessively valued. He also
				said he was going to file a malicious harrassment
				charge against me. He hung up before I could
				explain any further his increase.

3/23/21	3/23/21 3:45PM Lopez,	Lopez,	159-440-08	(907) 707-7792	Called Mr. Lopez who advised he is a
		Phillip			100% disabled veteran. I advised I
					would have Susan Guzman give him
					a call and or email him regarding
					exemptions that he does qualify for.

<u>-</u>			
	Phillip		appealled property. He stated he was worried about the
			security of doing a zoom meeting inspection which I
			offered. I tried to schedule a date and time to do the
			inspection but he stated that until he was assured of the
			security of the zoom inspection he would not schedule
			any inspection. I advised him of the borough code
			regarding interior inspections and admissable evidence
			at the BOE. He claimed i was threatening him with the
			code. I advised him that he told me he did not receive
			the letter therefore I was informing him of the code
			regarding interior inspections. He then hung up on me.
			Two minutes later he called back and stated he had a
			dim view of me and my department and proceeded to
			call me a liar. When I questioned him on what I had lied
			about he said he didn't have to give me that
			information. He requested the directors name and
			number which I gave him the assessing department
			number and directors name. He called me a liar again
			and I told him to call the director and hung up the
			phone.

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 $\underline{29.45.060}$, and $\underline{29.45.230}$. The full and true value is the estimated price that the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general price levels.

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





Assessing Department

144 N. Binkley Street, Soldotna, Alaska 99669 • (907) 714-2230 • (907) 714-2393 Fax

Charlie Pierce Borough Mayor

April 22, 2021

Phillip Lopez PO Box 39328 Ninilchik, AK 99639-0328

RE: Valuation Appeal / Assessor's Parcel No: 159-440-08

Mr. Lopez,

I understand from your letter and several heated conversations with department staff, that you do not wish to have the Assessing Department on your property. While I understand your stated concerns regarding COVID-19, we have provided several options to protect you and the assessing staff including PPE, a Zoom recorded inspection, and an owner-provided video. Because of your refusal to allow either an in-person or virtual inspection, then pursuant to KPB 5.12.060(P), the Assessing Department will request that you be precluded from offering evidence on issues affected by the lack of access. Please note that based on the last physical inspection in 2018, the structure was listed as 40% complete and will be ran at 100% complete for 2022.

As far as your claims that an appraiser caused damage to your door, you will need to take that issue up with the Risk Management Office of the Kenai Peninsula Borough by completing and submitting a public loss claim form to the Risk Department. That is not something that the Assessing Department handles. Additionally, as I have explained, the door tags that we use do not have adhesive and the 2018 inspection photo shows that the door tag is in the door jam, not taped to the door as stated. You may contact the Office of Risk Management at (907) 714-2351.

Finally, your response to the Assessing Department's discovery request does not comply with borough code. You may object to the requests but you still must answer the discovery requests in full, and you may not presume that the borough already has the information requested. Per KPB 5.12.060(G)(3), if you fail to respond to timely submitted discovery requests, we will request that the Board of Equalization prevent you from presenting information pertaining to the requests and your failure to respond.

Sincerely,

Adeena Wilcox, Assessing Director

Kenai Peninsula Borough

APR 1 3 2021 KPB ASSESSING DEPT

PHILLIP LOPEZ 21295 STERLING HIGHWAY NINILCHIK, ALASKA 99639 (907) 707-7792

April 12, 2021

Kenai Peninsula Borough Assessing Department 144 N. Binkley Street Soldotna, AK 99669

Attn: Ms. Deana Wilcox

Re: Inspection – 21295 Sterling Highway, Ninilchik, AK

Dear Ms. Wilcox:

This letter is in response to your recent telephone call in which the inspection of the above-referenced property was discussed. It is also regarding recent correspondence from Scott Romain dated March 23, 2021.

During and prior to our conversation and the referenced correspondence, I expressed the request that your offices repair the damage to my home made approximately eighteen (18) months ago. That has not been accomplished as I requested prior to anyone from your offices again attempting to assess my property. That cannot be construed as a "denial", but simply protecting my property from further damage by your agency and your refusal to repair the damage.

While it was suggested that I allow a Zoom video assessment, there is insufficient security on your offices end to even consider such a venture.

Additionally, with the COVID most recent wave at hand, I believe it would not be an emergency to personally view my property at this time. Although your offices choose to view this as a baseless denial of access for purposes of a tax assessment, that is not the case. I have extremely relevant issues that must be considered.

It must also be noted that I am disabled and am exempt from property tax, having secured the appropriate documentation.

Kenai Peninsula Borough Assessing Department April 12, 2021 Page Two

Lastly, in response to A. 1. - 9. Objection, over burdensome, not reasonably calculated to lead to discoverable material. Will supplement if documents become available. B. 1. Objection, Assessor's Office is aware of purchase price, and 2. N/A.

Thank you in advance for your attention and cooperation in this matter.

Sincerely,

Phillip Lopez

PL:spb

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 Ponc	\$	25,000	Waterfront Pond	\$	35,000
Land Value	\$:	105,000	Land Value	\$:	147,000
Price/AC	\$	21,000	Price/AC	\$	14,700

Assessor's Exhibits ASG 30

701

AS 29.45.110. FULL AND TRUE VALUE

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

BURDEN OF PROOF

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

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

Assessor's Exhibits ASG 31

702

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.

Tax Year 2021 Real Property Assessment Valuation Appeal Kenai Peninsula Borough Office of the Borough Clerk

144 N. Binkley Street Soldotna, Alaska 99669-7599

Account / Parcel Number:

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 2000 p.m. on March 31, 2021.

177-200-00

Filing Fee: Must be included with this appeal form.

For Commercial Property: Please include Attachment A

RECEIVED

MAR 1 8 2021

Borough Clerk's Office Kenai Peninsula Borough

	For Official Use Only
Fee	s Received: \$ 100.00
	Cash
d	Check # 219 payable to Kenai Peninsula Borough

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.

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 filling fee shall be fully refunded within 30 days after the hearing date.

		0)						
Property Owner:	Del Sma	Del S'Masterhan M. Heather Lewis						
Legal Description:	LS. BIK S	, Anderson 19	73					
Physical Address of Prope	erty: 510 & F	arview Ave						
Contact information for o	all correspondence relatir	ng to this appeal:		3				
Mailing Address:	PO Box 78	3 Homer Ale	79603					
Phone (daytime):		Phone (evening): 907 942 11						
Email Address:	heatherlew	is & & & 1 @9mail.	I AGREE TO BE	SERVED VIA EMAIL				
Year Property was Purchas	sed: <u>2013</u> praised by a private fee o	Appellant's Opinion of Valuer Price Paid: \$ Suppraiser within the past 3-years	Cted					
Comparable Sales:	PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE				
				,				

THE ONLY GROUNDS FOR APPEAL ARE: UNEQUAL , EXCESSIVE , IMPROPE (E)). Mark reason for appeal and provide a detailed explanation below	
as necessary) My property value is excessive. (Overvalued)	
My property was valued incorrectly. (Improperty)	The following are NOT grounds for appeal:
My property has been undervalued.	 The taxes are too high. The value changed too much in one year.
My property value is unequal to similar properties.	⇒You cannot afford the taxes.
You must provide specific reasons and provide evidence supp	porting the item checked above.
** THE APPELLANT BEARS THE BURDEN OF Check the following statement that applies to your intentions:	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 t	ime limit of 15 days prior to the hearing date.
My appeal is complete. I have provided all the evidence the be reviewed based on the evidence submitted.	nat I intend to submit, and request that my appeal
Check the following statement that applies to who is filing this	appeal:
I am the owner of record for the account/parcel number of	appealed.
☐ I am the attorney for the owner of record for the account/p	parcel number appealed.
The owner of record for this account is a business, trust or trustee, or otherwise authorized to act on behalf of the entropy of the companies	tity. I have attached written proof of my authority poration or resolution which designates you as an my, or copy from trust document identifying you as
The owner of record is deceased and I am the personal rep proof of my authority to act on behalf of this individual and representative documentation). If you are not listed by na REQUIRED for confirmation of your right to appeal this account.	I/or his/her estate (i.e., copy of recorded personal me as the owner of record for this account, this is
I am not the owner of record for this account, but I wish to a notarized Power of Attorney document signed by the own owner of record for this account, this is REQUIRED for confine	ner of record. If you are not listed by name as the
Oath of Appellant: I hereby offirm that the foregoing information true and correct Signature of Appellant / Agent / Representative Do	on and any additional information that I submit is 3/14/2021
Printed Name of Appellant / Agent / Representative	

Comparable Market Analysis

510 E Fairview Ave, Homer, AK, 99603

Prepared for Del Masterhan—Friday, March 12, 2021



Denise Pitzman, AB
Kachemak Group Real Estate
320 W Pioneer Ave #100
Homer, AK 99603
dpitzman@gmail.com
907-299-4650

This report is not an appraisal and is not intended to meet the requirements set out in the Uniform Standards of Appraisal Practice. If an appraisal is desired, the services of a licensed appraiser should be obtained.

Appellant's Exhibits APP 3 706

Map of Subject And Comparable Properties



Address		MLS#	Status	Distance from Subject
Subject	510 E Fairview Ave , Homer AK 99603			
1	1034 Larkspur Court , Homer AK 99603	20-6549	Closed	1.00m
2	340 Fireweed Avenue , Homer AK 99603	20-10703	Closed	0.94m
3	3695 Poppy Circle , Homer AK 99603	20-1491	Closed	1.20m
4	3812 Forest Glen Drive , Homer AK 99603	20-4478	Closed	1.14m
5	3660 Forest Glen Drive , Homer AK 99603	19-18071	Closed	1.27m
6	850 Jeffery Avenue , Homer AK 99603	20-6532	Closed	1.47m
7	186 E Bayview Avenue , Homer AK 99603	20-17727	Closed	0.36m
8	212 Lee Drive , Homer AK 99603	20-6264	Closed	0.33m
9	1233 Cook Way , Homer AK 99603	20-3874	Closed	0.76m

Subject



Address	510 E Fairview Ave , Homer, AK 99603
Beds	3
Baths	2
SF-Res	1484
SF-Lot	
Garage #	1
Year Built	2016
Construction Status	Existing

Comparable Properties

Subject

510 E Fairview Ave



20-6549

1034 Larkspur Court



20-10703

340 Fireweed Avenue



3695 Poppy Circle

	Homer AK 99603	Homer AK	Vuit	Homer AK	onao	Homer AK	
Distance From Subject	,		1.00		0.94		1.20
List Price		3	385,000	\$	\$409,000		295,000
Original List Price		9	385,000	\$	409,000	\$	295,000
Sold Price		9	382,500	\$	399,000	\$	295,000
Status			Closed		Closed		Closed
Status Date		07	/01/2020	08/	/31/2020	05/	05/2020
Agent Days on Market			3		8		8
Adjustment			+/-		+/-		+/-
Beds	3	2		3		3	
Baths	2	2		2		2	
SF-Res	1,484	1,551	-7973	1,663	-21301	1,400	+9996
SF-Lot		20,037.6		21,344.4		24,829.2	
Garage #	1	2	-16000	2	-16000	2	-16000
Year Built	2016	1991		2015		2005	
Construction Status	Existing	Existing Structure	and the second s	Existing Structure	-	Existing Structure	
View							
Seller credit to buyer			91		-		
Buyer credit by Seller							
Adjusted Price	\$312,514	9	358,527	\$361,699		99 \$28	
Price Per SF-Res	210.59		\$231.16	\$217.50		\$206.43	
Price Per Garage #	312,514.00	\$17	9,263.50	\$180	0,849.50	\$14	4,498.00

Subject



510 E Fairview Ave

20-4478



3812 Forest Glen Drive Homer AK

19-18071



3660 Forest Glen Drive Homer AK



850 Jeffery Avenue

	Homer AK 99603	Homer AK		Homer AK		Homer AK	
Distance From Subject			1.14		1.27		1.47
List Price		:	259,500	5	272,000	\$298,000	
Original List Price			279,500	5	279,000		\$298,000
Sold Price		:	\$255,000		267,000	5	295,000
Status			Closed		Closed		Closed
Status Date		07	/19/2020	03	/26/2020	09	/17/2020
Agent Days on Market			89		118		1
Adjustment			+/-		+/-		+/-
Beds	3	3		3		3	
Baths	2	2		2		2	
SF-Res	1,484	1,252	+27608	1,404	+9520	1,232	+29988
SF-Lot		14,810.4		12,632.4		79,714.8	
Garage #	1	0	+16000	0	+16000	6	-80000
Year Built	2016	2010		2019		2006	
Construction Status	Existing	Existing Structure		Existing Structure		Existing Structure	
View			+20000		+20000		+20000
Seller credit to buyer							
Buyer credit by Seller							
Adjusted Price	\$312,514	\$318,608			312,520		264,988
Price Per SF-Res	210.59		\$254.48		\$222.59	\$215.09	
Price Per Garage #	312,514.00					\$4	4,164.67

Subject



510 E Fairview Ave

20-17727



186 E Bayview Avenue

20-6264



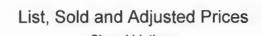
212 Lee Drive

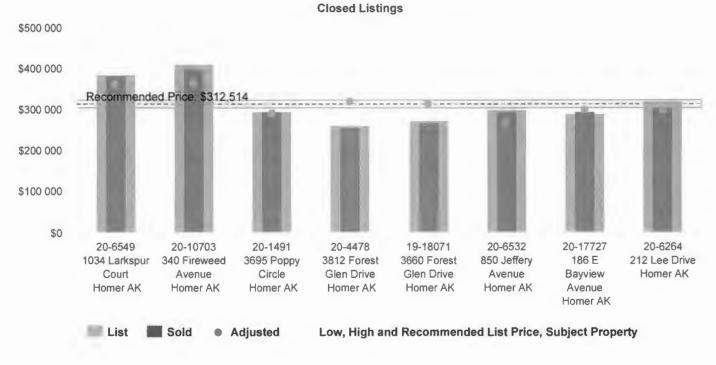


1233 Cook Way

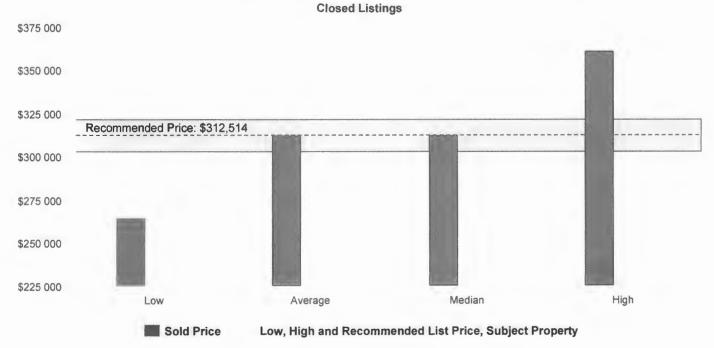
	Homer AK 99603	Homer AK		Homer AK		Homer AK	-,
Distance From Subject			0.36		0.33		0.76
List Price			289,000	9	\$320,000		279,000
Original List Price		5	\$289,000	5	320,000	5	289,000
Sold Price			294,000	9	304,260	5	275,000
Status			Closed		Closed		Closed
Status Date		01	/19/2021	09	/16/2020	06	/29/2020
Agent Days on Market			2		82		45
Adjustment			+/-		+/-		+/-
Beds	3	3		4		3	26
Baths	2	2		2		2	
SF-Res	1,484	1,579	-11305	1,680	-23324	1,302	+21658
SF-Lot		13,068		9,583.2		13,068	
Garage #	1	1		1		0	+16000
Year Built	2016	1977		1983		2004	
Construction Status	Existing	Existing Structure		Existing Structure		Existing Structure	
View			+20000		+20000		
Seller credit to buyer			-5000				
Buyer credit by Seller					-4000		
Adjusted Price	\$312,514	\$297,695			296,936		312,658
Price Per SF-Res	210.59		\$188.53		\$176.75		\$240.14
Price Per Garage #	312,514.00	\$29	7,695.00	\$29	6,936.00		

Price Analysis





Low, Average, Median, and High Sold Prices



Summary of Closed Listings

						Total	Adjusted
MLS#	Address	List Price	ADOM	Sold Date	Sold Price	Adjustments	Price
20-6549	1034 Larkspur Court, Homer AK	\$385.000	3	06/30/2020	\$382,500	\$-23,973	\$358.527
20-10703	340 Fireweed Avenue. Homer AK	\$409,000	8	08/31/2020	\$399,000	\$-37,301	\$361,699
20-1491	3695 Poppy Circle, Homer AK	\$295.000	8	05/04/2020	\$295,000	\$-6,004	\$288,996
20-4478	3812 Forest Glen Drive. Homer AK	\$259.500	89	07/17/2020	\$255,000	\$63,608	\$318.608
19-18071	3660 Forest Glen Drive, Homer AK	\$272.000	118	03/24/2020	\$267,000	\$45,520	\$312,520
20-6532	850 Jeffery Avenue, Homer AK	\$298.000	1	09/16/2020	\$295,000	\$-30,012	\$264,988
20-17727	186 E Bayview Avenue, Homer AK	\$289.000	2	01/19/2021	\$294,000	\$3,695	\$297,695
20-6264	212 Lee Drive, Homer AK	\$320.000	82	09/16/2020	\$304.260	\$-7,324	\$296,936
20-3874	1233 Cook Way, Homer AK	\$279,000	45	06/29/2020	\$275,000	\$37,658	\$312,658

Low, Average, Median, and High Comparisons

	Closed	Overall
Low	\$264,988	\$264,988
Average	\$312,514	\$312,514
Median	\$312,520	\$312,520
High	\$361,699	\$361,699

Overall Market Analysis (Unadjusted)

Status	# List Vol.	Avg. List Price	Sold Vol.	Avg. Sold Price	Avg. Sale/List Price	Avg. SF-Res	Avg. List \$/SF-Res	Avg. Sold \$/SF-Res	Avg. ADOM
Closed	9 2,806,500	311,833	2,766,760	307,418	0.99	1,451	215.06	212.12	40
Overall	9 2,806,500	311,833	2,766,760	307.418	0.99	1,451	215.06	212.12	40

SELECTION CRITERIA FOR COMPARABLE PROPERTIES

Specified listings from the following search: Property type Residential: Status of 'Closed': Borough/Census Area of '1B - Kenai Peninsula Borough'; Area of '490 - Homer'; SF-Res between 1200 and 1700; Date-Closing between '03/12/2020' and '03/12/2031'.

Comparison Based on Important Values

			Price Per	Price Per
MLS#	Address	Adjusted Price	SF-Res	Garage #
20-6549	1034 Larkspur Court , Homer AK	\$358,527	\$231.16	\$179,263.50
20-10703	340 Fireweed Avenue , Homer AK	\$361,699	\$217.50	\$180,849.50
20-1491	3695 Poppy Circle , Homer AK	\$288,996	\$206.43	\$144,498.00
20-4478	3812 Forest Glen Drive , Homer AK	\$318,608	\$254.48	
19-18071	3660 Forest Glen Drive, Homer AK	\$312,520	\$222.59	
20-6532	850 Jeffery Avenue , Homer AK	\$264,988	\$215.09	\$44,164.67
20-17727	186 E Bayview Avenue , Homer AK	\$297,695	\$188.53	\$297,695.00
20-6264	212 Lee Drive , Homer AK	\$296,936	\$176.75	\$296,936.00
20-3874	1233 Cook Way , Homer AK	\$312,658	\$240.14	
Average		\$312,514	\$216.96	\$190,567.78
Subject Has			1484	1
Indicated Price			\$321,971.92	\$190,567.78
Average			•	\$256,269.85

Listing Price Recommendation



Low	\$303,139
High	\$321,889
Recommended	\$312,514

Address: 1034 Larkspur Court

Listing #	20-6549	Price-List	\$ 385,000	
Status	Closed	Near	Homer	
Zip Code	99603	Туре	Residential	
Bedrooms	2	Baths	2.00	
SF-Res	1,551	Carport #	0	
Garage #	2	Latitude	59.662989	
Longitude	-151.515310	Unit #		
Year Built	1991			

MLS Area: 490 - Homer

Borough/Census Area: 1B - Kenai Peninsula Borough

Region: 1 - Southcentral Alaska Region

Builder Name & Co:

Zoning: RR - Rural Residential

School-Elementary	Paul Banks/Homer	School-Middle	Homer	School-High	Homer
SF-Lot	20,038	Acres	0.46	SF-Res	1,551
SF-Gar	495	Grid # (Muni Anch)	N/A	Tax Map #-Mat-Su	N/A
Energy Rating		Tax ID	17701055	Taxes (Estimated)	
Tax Year		Year Built	1991	Year Remodeled	2019
Year Updated	2019	Construction Status	Existing Structure	Foreclosure/Bank Own	No
Remote Description			-		

Directions: From Homer, take East Hill to a left on Larkspur. House is on the right. Look for the sign.

Legal: Bayview Gardens Addn #3 L6 B9

Public Remarks: A sun-filled home with exquisite views of the bay and Spit awaits you on this .46-acre lot on East Hill! Vaulted ceilings and enormous windows merge outdoors and indoors. Features include a large fenced yard with lovely, sunny gardens, office space, new expansive decks, custom cabinetry, many new appliances, and a layout that maximizes space and views. City sewer/water and NG heat plus wood stove!

Residential Type: Single Family Res Construction Type: Wood Frame

Exterior Finish: Wood Roof Type: Shingle

Foundation Type: All Weather Wood; Poured

Concrete

Floor Style: Multi-Level
Garage Type: Attached
Carport Type: None

Heat Type: Baseboard; Radiant Fuel Type: Natural Gas; Wood Sewer Type: Public Sewer Water-Type: Public Dining Room Type: Area Access Type: Paved; Maintained

View Type: Bay; City Lights; Glacier; Mountains;

Spit; Unobstructed
Topography: Sloping
Wtrfrnt-Frontage: None

Wtrfrnt-Access Near: None

New Finance (Terms): AHFC; Cash; Conventional;

FHA; VA

Mortgage Info: EM Minimum Deposit: 4,000 Docs AvI for Review: Docs Posted on MLS

Features-Interior: Ceiling Fan(s); CO Detector(s); Den &/Or Office; Dishwasher; Electric; Electric Cooktop; Jetted Tub; Microwave (B/I); Range/Oven; Smoke Detector(s); Vaulted Ceiling; Washr&/Or Dryer Hkup; Wood Stove; Laminate Counters

Flooring: Carpet; Hardwood Flooring

Features-Additional: Fenced Yard; Private Yard; Covenant/Restriction; Deck/Patio; Garage Door Opener; Landscaping; Shed; View

Agent Days On Market	3	Date-Closing	06/30/2020	Date-Pending	05/16/2020
Commission to SO	3.00	Commission Type	%		

LO: Kachemak Group Real Estate(907) 235-7733



Provided as a courtesy of Denise Pitzman, AB Kachemak Group Real Estate 320 W Pioneer Ave #100 Homer, AK 99603

Mobile - (907) 299-4650 Office - (907) 235-7733 dpitzman@gmail.com

All information is deemed reliable, but is not guaranteed. Interested parties are advised to independently verify all information contained herein. © 2021 MLS and FBS. Prepared by Denise Pitzman, AB on Saturday, March 13, 2021 10:48 AM.

Adjustments for Comparable #20-6549 (Map Number 1)

Description	Value	\$382,500
SF-Res	-7973	\$374,527
Garage #	-16000	\$358,527
Final Adjusted Value		\$358,527

Price Per Calculations for Comparable #20-6549 (Map Number 1)

Description	Value
SF-Res	\$231.16
Garage #	\$179,263.50



Listing #	20-10703	Price-List	\$ 409,000	
Status	Closed	Near	Homer	
Zip Code	99603	Туре	Residential	
Bedrooms	3	Baths	2.00	
SF-Res	1,663	Carport #	0	
Garage #	2	Latitude	59.664287	
Longitude	-151.534517	Unit #		
Year Built	2015			

MLS Area: 490 - Homer

Borough/Census Area: 1B - Kenai Peninsula Borough

Region: 1 - Southcentral Alaska Region

Builder Name & Co:

Zoning: RR - Rural Residential

School-Elementary Paul Banks/Homer SF-Lot 21.344 SF-Gar 565 **Energy Rating** Tax Year Year Updated

School-Middle Homer Acres 0.49 Grid # (Muni Anch) N/A

17359450 2015 **Existing Structure** School-High Homer SF-Res 1,663 Tax Map #-Mat-Su N/A

Taxes (Estimated) Year Remodeled

Foreclosure/Bank Own No

Remote Description

Directions: From Homer, the Cosmic Hamlet by the Sea, take East Hill to Fireweed Ave, then follow to the house on the left, see for sale sign.

Legal: Bayview Gardens Addn 1 L50 B6

Public Remarks: This is the home you would build. You have an amazing world class view, plus a home with all the bells and whistles you want. Vaulted ceilings, custom features throughout. Wake up to sun shining off of the ocean. Play on your private oasis just minutes from downtown Homer. Spacious and Open, this home is precisely what you want. Come see the view from your new home. You'll love it!

Residential Type: B & B Potential; Single Family Res | Heat Type: In-Floor Heat; Radiant

Construction Type: Wood Frame - 2x6

Exterior Finish: Wood Roof Type: Asphalt

Foundation Type: Slab; Quad-Lock Floor Style: Two-Story Tradtnl Garage Type: Heated: Tuck Under Carport Type: None

Fuel Type: Natural Gas Sewer Type: Septic Tank Water-Type: Public

Wtrfrnt-Frontage: None

Access Type: Gravel; Maintained View Type: Bay; Inlet; Mountains; Ocean Topography: Gently Rolling; Level

Wtrfrnt-Access Near: None

New Finance (Terms): AHFC; Cash; Conventional;

FHA; VA

Mortgage Info: EM Minimum Deposit: 3,000 Docs Avl for Review: Docs Posted on MLS

Features-Interior: Air Exchanger; BR/BA on Main Level; CO Detector(s); Den &/Or Office; Dishwasher; Electric; Gas Cooktop; Range/Oven; Refrigerator; Smoke Detector(s); Vaulted Ceiling; Washr&/Or Dryer Hkup; Window Coverings; Solid Surface Counter

Flooring: Carpet; Laminate Flooring; Concrete

Features-Additional: Covenant/Restriction; Deck/Patio; Garage Door Opener; In City Limits; Landscaping; View

Tax ID

Year Built

Construction Status

Agent Days On Market 8 Commission to SO

2.50

Date-Closing Commission Type 08/31/2020 %

Date-Pending

07/21/2020

LO: Story Real Estate(907) 226-3933



Provided as a courtesy of Denise Pitzman, AB Kachemak Group Real Estate 320 W Pioneer Ave #100 Homer, AK 99603

Mobile - (907) 299-4650 Office - (907) 235-7733

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Adjustments for Comparable #20-10703 (Map Number 2)

Description	Value	\$399,000
SF-Res	-21301	\$377,699
Garage #	-16000	\$361,699
Final Adjusted Value		\$361,699

Price Per Calculations for Comparable #20-10703 (Map Number 2)

Description	Value
SF-Res	\$217.50
Garage #	\$180,849.50



Listing #	20-1491	Price-List	\$ 295,000
Status	Closed	Near	Homer
Zip Code	99603	Туре	Residential
Bedrooms	3	Baths	2.00
SF-Res	1,400	Carport #	0
Garage #	2	Latitude	59.644980
Longitude	-151.563152	Unit#	
Year Built	2005		

MLS Area: 490 - Homer

Borough/Census Area: 1B - Kenai Peninsula Borough

Region: 1 - Southcentral Alaska Region

Builder Name & Co:

Zoning: UR - Urban Residential

School-Elementary	Paul Banks/Homer	School-Middle	Homer	School-High	Home
SF-Lot	24,829	Acres	0.57	SF-Res	1,400
SF-Gar	523	Grid # (Muni Anch)	N/A	Tax Map #-Mat-Su	N/A
Energy Rating		Tax ID	17526018	Taxes (Estimated)	\$ 0
Tax Year	2020	Year Built	2005	Year Remodeled	
Year Updated	2015	Construction Status	Existing Structure	Foreclosure/Bank Own	No
Remote Description					

Directions: Sterling hwy north just beyond Homer Middle School, Turn right on Glenview. Then left on Forest Glen which will turn into Poppy. House at back middle of cul de sac

Legal: Forest Glen #5 L3B

Public Remarks: This move in ready spacious ranch style home has a sunny south facing great room that is bathed in sunlight and captures Kachemak Bay and mountain views. The master bedroom, bath and walk in closet are privately situated and very, very spacious, A new gas boiler adds to the already 5*+ energy efficiency. This is a really desirable in town neighborhood with all utilities and cul de sac privacy.

Residential Type: Single Family Res Construction Type: Wood Frame - 2x6

Roof Type: Composition
Foundation Type: Quad-Lock
Floor Style: Ranch-Traditional

Floor Style: Ranch-Traditio
Garage Type: Attached
Carport Type: None

Heat Type: Baseboard; In-Floor Heat

Fuel Type: Natural Gas Sewer Type: Public Sewer Water-Type: Public Dining Room Type: Area

Access Type: Gravel; Maintained; Government View Type: Bay; City Lights; Glacier; Mountains

Topography: Level; Sloping Wtrfrnt-Frontage: None

Wtrfrnt-Access Near: None

New Finance (Terms): AHFC; Cash; Conventional; FHA; VA

Docs AvI for Review: As-Built; CC&R's; Docs Posted on MLS; Prop Discl Available; PUR 101;

PUR 102

Features-Interior: Air Exchanger; BR/BA on Main Level; Ceiling Fan(s); CO Detector(s); Dishwasher; Disposal; Electric; Jetted Tub; Range/Oven; Smoke Detector(s); Telephone; Vaulted Ceiling; Washr&/Or Dryer Hkup; Window Coverings

Flooring: Carpet; Laminate Flooring

Features-Additional: Private Yard, Cable TV; Covenant/Restriction; Deck/Patio; DSL/Cable Available; Fire Service Area; Garage Door Opener; In City Limits; Landscaping; Road Service Area; Shed; View; RV Parking

Agent Days On Market 8 Date-Closing 05/04/2020 Date-Pending 02/12/2020 Commission to SO 3.00 Commission Type %

LO: Homer Real Estate(907) 235-5294



Provided as a courtesy of Denise Pitzman, AB Kachemak Group Real Estate 320 W Pioneer Ave #100 Homer, AK 99603

Mobile - (907) 299-4650 Office - (907) 235-7733

Office - (907) 235-7733 dpitzman@gmail.com

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 Adjustments for Comparable #20-1491 (Map Number 3)

 Description
 Value
 \$295,000

 SF-Res
 +9996
 \$304,996

 Garage #
 -16000
 \$288,996

 Final Adjusted Value
 \$288,996

Price Per Calculations for Comparable #20-1491 (Map Number 3)

Description	Value
SF-Res	\$206.43
Garage #	\$144,498.00

Address: 3812 Forest Glen Drive 02020 COFYRIGHT

Listing #	20-4478	Price-List	\$ 259,500	
Status	Closed	Near	Homer	
Zip Code	99603	Туре	Residential	
Bedrooms	3	Baths	2.00	
SF-Res	1,252	Carport#	0	
Garage #	0	Latitude	59.646076	
Longitude	-151.561862	Unit#		
Year Built	2010			

MLS Area: 490 - Homer

Borough/Census Area: 1B - Kenai Peninsula Borough

Region: 1 - Southcentral Alaska Region

Builder Name & Co:

Zoning: UR - Urban Residential

School-Elementary	Paul Banks/Homer	School-Middle	Homer	School-High	Homer
SF-Lot	14,810	Acres	0.34	SF-Res	1,252
SF-Gar	0	Grid # (Muni Anch)	N/A	Tax Map #-Mat-Su	N/A
Energy Rating		Tax ID	17527018	Taxes (Estimated)	\$ 2,909
Tax Year	2020	Year Built	2010	Year Remodeled	
Year Updated		Construction Status	Existing Structure	Foreclosure/Bank Own	No

Directions: Sterling Hwy past middle school, turn right on Glenview, then right on Forest Glen. Home on right past April Place.

Legal: Forest Glen #7 L10B

Remote Description

Public Remarks: This well designed home has large open space living and kitchen areas, big master bedroom and private bath plus so many extra features! South facing deck is perfect for bbq. New natural gas Rinnai heater. Room for gardens and room to add carport or garage. Come home to a great in town neighborhood and enjoy the winter BAY views and the real sense of privacy in the summer that are so hard to find.

Residential Type: Single Family Res

Construction Type: Wood Frame - 2x6 Exterior Finish: Wood Roof Type: Composition

Foundation Type: Quad-Lock Floor Style: Ranch-Traditional

Garage Type: None Carport Type: None Heat Type: Baseboard; Kerosene/Oil Heater

Fuel Type: Electric; Oil Sewer Type: Public Sewer Water-Type: Public

Dining Room Type: Area Access Type: Paved; Maintained; Government

View Type: Bay; Glacier; Mountains

Topography: Level Wtrfrnt-Frontage: None Wtrfrnt-Access Near: None

New Finance (Terms): AHFC; Cash; Conventional;

FHA; VA

Docs AvI for Review: As-Built; CC&R's; Floor Plan;

PUR 101; PUR 102

Features-Interior: BR/BA on Main Level; Ceiling Fan(s); CO Detector(s); Dishwasher; Electric; Electric Cooktop; Freezer-Stand Alone; Microwave (B/I); Range/ Oven, Refrigerator; Smoke Detector(s); Telephone; Vaulted Ceiling; Washer &/Or Dryer; Washr&/Or Dryer Hkup; Window Covenings

Flooring: Laminate Flooring

Features-Additional: Private Yard; Covenant/Restriction; Deck/Patio; DSL/Cable Available; Fire Service Area; In City Limits; Landscaping; Road Service Area;

Shed; View; RV Parking

Agent Days On Market	89	Date-Closing	07/17/2020	Date-Pending	07/04/2020
Commission to SO	3.00	Commission Type	%		

LO: Homer Real Estate(907) 235-5294



Description

SF-Res

Provided as a courtesy of Denise Pitzman, AB Kachemak Group Real Estate 320 W Pioneer Ave #100 Homer, AK 99603

Mobile - (907) 299-4650 Office - (907) 235-7733

dpitzman@gmail.com

All information is deemed reliable, but is not guaranteed. Interested parties are advised to independently verify all information contained herein. © 2021 MLS and FBS. Prepared by Denise Pitzman, AB on Saturday, March 13, 2021 10:48 AM.

Adjustments for Comparable #20-4478 (Map Number 4) **Value** \$255,000

+27608

Garage #	+16000	\$298,608
View	+20000	\$318,608
Final Adjusted Value		\$318,608

\$282,608

Price Per Calculations for Comparable #20-4478 (Map Number 4)

Description	Value
SF-Res	\$254.48
Garage #	



Listing # 19-18071 Price-List \$ 272,000 Status Homer Closed Near Zip Code 99603 Residential Type Bedrooms 3 **Baths** 2.00 SF-Res 1.404 Carport # Latitude Garage # 59.642900 Longitude Unit # -151.563568 Year Built 2019

MLS Area: 490 - Homer

Borough/Census Area: 1B - Kenai Peninsula Borough

Region: 1 - Southcentral Alaska Region Builder Name & Co: Big Mountain Builder

Zoning: RR - Rural Residential

School-Elementary School-Middle Homer School-High Homer Chapman 12,632 0.29 SF-Res 1,404 SF-Lot Acres SF-Gar Grid # (Muni Anch) N/A Tax Map #-Mat-Su N/A Tax ID Taxes (Estimated) **Energy Rating** 17526029 Year Remodeled Tax Year Year Built 2019 Year Updated **Construction Status** Foreclosure/Bank Own **Existing Structure** Remote Description

Directions: Sterling Hwy to Glenview St Turn Right on Forest Glen Drive 1st house on the right.

Legal: Forest Glen 2019 L2D B2

Public Remarks: Amazing Brand-New Home! Surprisingly Spacious! Open Concept Great Kitchen with Sun filled Living Spaces! 3 Bedroom 2 Bath with Extra Attention for Functional Space, Wide Doors and Wheelchair Accessibility! Natural Gas and 5StarPlus Energy Rated! Come Inside and See this Gorgeous Home Now!

Residential Type: Single Family Res

Construction Type: Other; Wood Frame; Wood

Frame - 2x6

Roof Type: Asphalt; Composition Foundation Type: Quad-Lock Floor Style: Ranch-Traditional

Garage Type: None Carport Type: None

Heat Type: Other - See Remarks

Fuel Type: Natural Gas Sewer Type: Public Sewer Water-Type: Public

Dining Room Type: Area

Access Type: Gravel; Maintained; Government

View Type: Inlet; Mountains; Partial

Wtrfrnt-Frontage: None

Wtrfrnt-Access Near: None

New Finance (Terms): AHFC; Cash; Conventional;

FHA; VA

Docs AvI for Review: Docs Posted on MLS; PUR

101; PUR 102

Features-Interior: BR/BA on Main Level; CO Detector(s); Dishwasher; Microwave (B/I); Range/Oven; Refrigerator; Vaulted Ceiling; Washr&/Or Dryer Hkup

Flooring: Carpet; Laminate Flooring

Features-Additional: Private Yard; Deck/Patio; DSL/Cable Available; Fire Service Area; In City Limits; Road Service Area; View

Agent Days On Market 118 Date-Closing 03/24/2020 Date-Pending 02/26/2020 Commission to SO 2.50 Commission Type %

LO: Bay Realty



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Mobile - (907) 299-4650 Office - (907) 235-7733 dpitzman@gmail.com

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Adjustments for Comparable #19-18071 (Map Number 5)

Description	Value	\$267,000
SF-Res	+9520	\$276,520
Garage #	+16000	\$292,520
View	+20000	\$312,520
Final Adjusted Value		\$312,520

Price Per Calculations for Comparable #19-18071 (Map Number 5)

Description					Value
St-Res	Y.	•	 -		\$222.59
Garage #					



Listing #	20-6532	Price-List	\$ 298,000	
Status	Closed	Near	Homer	
Zip Code	99603	Type	Residential	
Bedrooms	3	Baths	2.00	
SF-Res	1,232	Carport #	0	
Garage #	6	Latitude	59.659873	
Longitude	-151.568849	Unit #		
Year Built	2006			

MLS Area: 490 - Homer

Borough/Census Area: 1B - Kenai Peninsula Borough

Region: 1 - Southcentral Alaska Region

Builder Name & Co:

Zoning: RR - Rural Residential

School-Elementary	Paul Banks/Homer	School-Middle	Homer	School-High	Homer
SF-Lot	79,715	Acres	1.83	SF-Res	1,232
SF-Gar	1,350	Grid # (Muni Anch)	N/A	Tax Map #-Mat-Su	N/A
Energy Rating	5+	Tax ID	17324094	Taxes (Estimated)	
Tax Year		Year Built	2006	Year Remodeled	
Year Updated		Construction Status	Existing Structure	Foreclosure/Bank Own	No
Remote Description					

Directions: From West Hill Right on Jeffery, House is on the left, down the long driveway. House is not visible from road, Look for sign.

Legal: Katcheview Forest #3 L4A B2

Public Remarks: Ready to Move in to! 1.83 Private Acres and 3 Bedroom, 2 Bath Ranch Style Home to Call your own! Large yard with Great Southern

Exposure. Plenty of space to park your toys! 1300 sq ft shop/garage, with a 14x14 ft garage door!

Residential Type: Single Family Res Construction Type: Wood Frame Exterior Finish: Wood Roof Type: Asphalt; Shingle Foundation Type: Quad-Lock Floor Style: Ranch-Traditional Garage Type: Detached Carport Type: None Heat Type: Baseboard
Fuel Type: Natural Gas
Sewer Type: Septic Tank
Water-Type: Private; Well
Dining Room Type: Area
Access Type: Gravel; Maintained
Topography: Level; Sloping
Wtrfrnt-Frontage: None

Wtrfrnt-Access Near: None New Finance (Terms): Cash; VA

Docs AvI for Review: As-Built; Docs Posted on

MLS; Prop Discl Available; PUR 101

Features-Interior: Air Exchanger; BR/BA on Main Level; Ceiling Fan(s); CO Detector(s); Dishwasher; Electric; Refrigerator; Smoke Detector(s); Vaulted Ceiling; Washr&/Or Dryer Hkup; Water Softener

Flooring: Carpet; Laminate Flooring

Features-Additional: In City Limits; Road Service Area; Paved Driveway

Agent Days On Market	1	Date-Closing	09/16/2020	Date-Pending	05/14/2020
Commission to SO	3.00	Commission Type	%		

LO: Bay Realty



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Mobile - (907) 299-4650 Office - (907) 235-7733 dpitzman@gmail.com

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Adjustments for Comparable #20-6532 (Map Number 6)

Description	Value	\$295,000
SF-Res	+29988	\$324,988
Garage #	-80000	\$244,988
View	+20000	\$264,988
Final Adjusted Value		\$264,988

Price Per Calculations for Comparable #20-6532 (Map Number 6)

Description	Value
SF-Res	\$215.09
Garage #	\$44,164.67

Address: 186 E Bayview Avenue

Listing #	20-17727	Price-List	\$ 289,000	
Status	Closed	Near	Homer	
Zip Code	99603	Туре	Residential	
Bedrooms	3	Baths	2.00	
SF-Res	1,579	Carport #	0	
Garage #	1	Latitude	59.653549	
Longitude	-151.539596	Unit #		
Year Built	1977			

MLS Area: 490 - Homer

Borough/Census Area: 1B - Kenai Peninsula Borough

Region: 1 - Southcentral Alaska Region

Builder Name & Co:

Zoning: UR - Urban Residential

Paul Banks/Homer School-Middle **School-Elementary** Homer School-High Homer SF-Lot 13,068 Acres 0.30 SF-Res 1,579 SF-Gar Grid # (Muni Anch) N/A Tax Map #-Mat-Su N/A **Energy Rating** Tax ID 17726033 Taxes (Estimated) Tax Year Year Built Year Remodeled 2020 1977 Year Updated 2020 Foreclosure/Bank Own **Construction Status Existing Structure** No **Remote Description**

Directions: From Pioneer Avenue in Homer, turn north on Main Street. Turn right onto Bayview Avenue. House is on the left hand side. Look for signs.

Legal: Kapingen #3 L5 B4

MYRA COPPRIGH

Public Remarks: This home is so newly renovated that it feels brand new. Gorgeous new kitchen features new stainless appliances, custom cabinetry, modern lighting, and custom countertops. Brand new flooring, fixtures, and fresh paint make it shine. A brand new boiler system will keep you toasty warm. Walking distance to the hospital and local parks.

Residential Type: Single Family Res Construction Type: Wood Frame

Exterior Finish: Wood

Roof Type: Asphalt; Composition; Shingle

Foundation Type: Block Floor Style: Ranch-Traditional Garage Type: Attached Carport Type: None

Heat Type: Baseboard Fuel Type: Natural Gas Sewer Type: Public Sewer Water-Type: Public Dining Room Type: Area

Access Type: Dedicated Road; Paved

View Type: Bay; Partial Topography: Level Wtrfrnt-Frontage: None Wtrfrnt-Access Near: None

Docs AvI for Review: Docs Posted on MLS

Features-Interior: BR/BA on Main Level; Ceiling Fan(s); Solid Surface Counter; SBOS Regd-See Rmks

Flooring: Carpet; Luxury Vinyl Plank

Features-Additional: Garage Door Opener; In City Limits; Shed

Agent Days On Market 2 Date-Closing 01/19/2021 **Date-Pending** 12/05/2020 **Commission to SO** Commission Type 3.00

LO: Story Real Estate(907) 226-3933



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Mobile - (907) 299-4650 Office - (907) 235-7733 dpitzman@gmail.com

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Adjustments for Comparable #20-17727 (Map Number 7)

Description	Value	\$294,000
SF-Res	-11305	\$282,695
Seller credit to buyer	-5000	\$277,695
View	+20000	\$297,695
Final Adjusted Value		\$297,695

Price Per Calculations for Comparable #20-17727 (Map Number 7)

Description Value SF-Res \$188.53 \$297,695.00 Garage #

Address: 212 Lee Drive ७४०४० द्वारा अस्ति ।

Listing # 20-6264 **Price-List** \$ 320,000 Status Closed Near Homer Zip Code 99603 Type Residential Bedrooms **Baths** 2.00 4 SF-Res 1,680 Carport # Garage # Latitude 59.648918 Longitude -151.539438 Unit# Year Built 1983

MLS Area: 490 - Homer

Borough/Census Area: 1B - Kenai Peninsula Borough

Region: 1 - Southcentral Alaska Region

Builder Name & Co: Norm Story with Concrete Slab

Zoning: UR - Urban Residential

School-Middle **School-Elementary** Paul Banks/Homer Homer School-High Homer SF-Lot 9,583 Acres 0.22 SF-Res 1,680 SF-Gar Grid # (Muni Anch) N/A Tax Map #-Mat-Su N/A **Energy Rating** Tax ID 17707042 Taxes (Estimated) \$3,330.40 Tax Year 2019 Year Built 1983 Year Remodeled Year Updated **Construction Status Existing Structure** Foreclosure/Bank Own No **Remote Description**

Directions: Head North on Main St. to Lee St. then take a right. Proceed to corner of El Sarino and Lee St.

Legal: Pioneer Vistas #8 Amd L11 B1

Public Remarks: This home is located in the heart of downtown Homer. It sits on a nice corner lot in a cul de sac featuring 4 bedroom and 2 bath with beautiful view of the bay and mountains. Quiet neighborhood, within walking distance to many places in town.

Residential Type: Single Family Res Construction Type: Wood Frame - 2x6

Exterior Finish: Wood

Roof Type: Asphalt; Composition; Shingle Foundation Type: Poured Concrete Miscellaneous: Basement Status: Finished

Floor Style: Two-Story Tradtnl Garage Type: Attached Carport Type: None

Heat Type: Stove; Kerosene/Oil Heater

Fuel Type: Oil; Propane Sewer Type: Public Sewer Water-Type: Public

Dining Room Type: Breakfast Nook/Bar Access Type: Paved; Maintained

View Type: Bay; Mountains; Ocean; Partial

Topography: Rolling Wtrfrnt-Frontage: None Wtrfrnt-Access Near: None To Show: ShowingTime

New Finance (Terms): AHFC; Cash; Conventional;

FHA: VA

Mortgage Info: EM Minimum Deposit: 3,200 Docs AvI for Review: As-Built; Prop Discl Available

Features-Interior: CO Detector(s); Dishwasher; Family Room; Gas Cooktop; Refrigerator; Smoke Detector(s); Washer &/Or Dryer

Flooring: Carpet, Hardwood Flooring

Features-Additional: Fenced Yard; Deck/Patio; Fire Service Area; In City Limits; Satellite Dish

Agent Days On Market Date-Closing 09/16/2020 **Commission to SO** Commission Type %

Date-Pending

08/01/2020

LO: EXP Realty, LLC(360) 718-5357



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Mobile - (907) 299-4650 Office - (907) 235-7733 dpitzman@gmail.com

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Adjustments for Comparable #20-6264 (Map Number 8)

Description	Value	\$304,260
SF-Res	-23324	\$280,936
Buyer credit by Seller	-4000	\$276,936
View	+20000	\$296,936
Final Adjusted Value		\$296,936

Price Per Calculations for Comparable #20-6264 (Map Number 8)

Description	Value
SF-Res	\$176.75
Garage #	\$296,936.00



Listing #	20-3874	Price-List	\$ 279,000	
Status	Closed	Near	Homer	
Zip Code	99603	Туре	Residential	
Bedrooms	3	Baths	2.00	
SF-Res	1,302	Carport #	0	
Garage #	0	Latitude	59.647934	
Longitude	-151.509532	Unit #		
Year Built	2004			

MLS Area: 490 - Homer

Borough/Census Area: 1B - Kenai Peninsula Borough

Region: 1 - Southcentral Alaska Region

Builder Name & Co:

Zoning: UR - Urban Residential

School-Elementary	Paul Banks/Homer	School-Middle	Homer	School-High	Homer
SF-Lot	13,068	Acres	0.30	SF-Res	1,302
SF-Gar		Grid # (Muni Anch)	N/A	Tax Map #-Mat-Su	N/A
Energy Rating		Tax ID	17913110	Taxes (Estimated)	
Tax Year		Year Built	2004	Year Remodeled	
Year Updated		Construction Status	Existing Structure	Foreclosure/Bank Own	No

Remote Description

Directions: From the corner of Lake & Pioneer in Homer, drive about a half mile out East End Road, turn right down Mattox Road and left on Cook Way. House is on the corner of Mattox and Cook.

Legal: Virginia Lyn L25

Public Remarks: Bright and cheerful, this lovely home has an unobstructed view of Beluga Lake with the Kenai mountains peeking up in the distance. Winter recreation opportunities are practically at your doorstep. Inside you'll find three spacious bedrooms, two full baths, and a big open living space with an attached deck to soak up the sunshine. Walking distance to schools and less than 5 minutes drive to town.

Residential Type: Single Family Res Construction Type: Wood Frame Exterior Finish: Wood

Roof Type: Shingle Foundation Type: Pilings Floor Style: Prow Front Split Garage Type: None

Carport Type: None

Heat Type: Kerosene/Oil Heater

Fuel Type: Oil

Sewer Type: Public Sewer Water-Type: Public

Access Type: Dedicated Road; Gravel; Maintained

View Type: Lake: Mountains Topography: Level Wtrfrnt-Frontage: None

Wtrfrnt-Access Near: None

Mortgage Info: EM Minimum Deposit: 2,000 Docs Avl for Review: Docs Posted on MLS

Features-Interior: Air Exchanger; BR/BA on Main Level; Dishwasher; Microwave (B/I); Range/Oven; Refrigerator; Smoke Detector(s); Washer &/Or Dryer

Flooring: Carpet; Laminate Flooring

Features-Additional: Covenant/Restriction; Road Service Area; Shed

Agent Days On Market	45	Date-Closing	06/29/2020	Date-Pending	05/07/2020
Commission to SO	3.00	Commission Type	%		

LO: Story Real Estate(907) 226-3933



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Mobile - (907) 299-4650 Office - (907) 235-7733 dpitzman@gmail.com

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Adjustments for Comparable #20-3874 (Map Number 9)

Description	Value	\$275,000
SF-Res	+21658	\$296,658
Garage #	+16000	\$312,658
Final Adjusted Value	. '	\$312,658

Price Per Calculations for Comparable #20-3874 (Map Number 9)

Description			Value
SF-Res			\$240.14
Garage #			

From: <u>Heather Lewis</u>
To: <u>Blankenship, Johni</u>

Subject: <EXTERNAL-SENDER>Fwd: 177-220-07 Del Masterhan and M. Lewis

Date: Monday, May 10, 2021 4:49:58 PM

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

Dear Johni,

I spoke to you last week about my appeal and though I have tried to get off work for the hearing -Scheduled on May 25th at 9pm, the time off has not been approved by my manager. I would like to make a statement (if you can please submit this to my other evidence that I submitted (a market analysis -given to me by one of the top realtors - Denise Pitzman).

Dear Board,

I would like you to consider my written request of appeal since I am unable to attend personally and electronically. For the board's review, I have submitted a market analysis of one of the top realtors here in Homer, Denise Pitzman which shows the property is lower than your estimated assessment. I would also like to point-out that in my neighborhood there has been an on-going foreclosure by David Fry (recorded number 2021-001358-0) which is a negative reflection of this neighborhood.

I have also looked at my surrounding neighbors assessments and for this year all of them have gone down (except Ms. Lewis)...however mine has significantly gone up (38,000+).

Mr. Lau 177-040-11 2020-\$305,200 to 2021 \$304,700 Mr. Hatch 177-040-10 2020-\$264,900 2021 \$251,400 Mr. Bruner 177-220-01 2020 \$\$279,500 2021 \$276,600 Ms. Lewis 177-220-10 2020 \$96,700 2021 \$99,600

My only conclusion to why our assessment has drastically increased, is that I submitted an appeal last year and was awarded a lower figure (which I felt was reasonable). I feel I am being punished for last year's process and unlike last year where I felt there was open dialogue this is clearly not what has happened this year (because we are at the "hearing stage").

I would also, like to state -that my property has been inspected by the assessment department in 2016, 2017 and the assor was on my property in 2020 (due to my appeal) which I did speak to on my lunch

Appellant's Exhibits APP 25 728

break.

I truly appreciate your consideration as we have all been hit hard with the COVID. My family is not against paying property taxes. We are just requesting that it be more reasonable (similar to last year) which is representative of this neighborhood. That consideration was shown with our neighbors and we hope that you will extended it to us.

Respectfully,

M. Heather Lewis

Appellant's Exhibits APP 26 729

ASSESSOR'S DESCRIPTION ANALYSIS AND RECOMMENDATION

APPELLANT: Masterhan, Del & Lewis, PARCEL NUMBER: 177-220-07

Heather

PROPERTY ADDRESS OR GENERAL 510 E. Fairview Ave. Homer, AK 99603

LOCATION:

LEGAL DESCRIPTION: T 65 R 13W SEC 17 Seward Meridian HM 0730552

ANDERSON 1973 SUB LOT 5 BLK 5

ASSESSED VALUE TOTAL: \$364,600

RAW LAND: \$51,400

SWL (Sewer, Water, Landscaping): \$

IMPROVEMENTS \$313,200 Dwelling \$311,200, DRV \$2,000

ADDITIONS \$
OUTBUILDINGS: \$

TOTAL ABOVE GRADE FLOOR AREA: Card One **1,484** Sq. Ft. **TOTAL FINISHED LIVING AREA:** Card One **1,484** Sq. Ft.

Card One, First Level 1,484 Sq. Ft. Card One, Second Level Sq. Ft.

Card One, Basement Unfin. Sq. Ft. Card One, Basement Finished Sq. Ft.

LAND SIZE 0.99 Acres GARAGE 720 Sq. Ft.

LAND USE AND GENERAL DESCRIPTION

1) Utilities

Electricity: Yes Gas: Yes Water: Public Sewer: Public

2) Site Improvements:

Street: Gravel Maintained

3) Site Conditions

Topography: Flat Drainage: Typical

View: Limited Easements: Typical for the Kenai Peninsula Borough

HIGHEST AND BEST USE: As Currently Improved **ZONING:** None

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

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

Land Comments

The subject property is a .99 acre parcel with a limited view, electric and gas utility, gravel maintained road, public sewer, and public water.

A physical inspection of the land was not afforded to the Assessing Department. However, the current land model was reviewed by land appraiser, Matt Bruns. Upon review, the subject property is being valued fairly and equitably with surrounding like-kind properties. All influences are correctly applied and no appropriate value changes were indicated.

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

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

Improvement Comments

The subject property is a 1L frame construction style dwelling built in 2015 with an effective age of 2016. The quality of construction is at good minus (G-) with a monolithic slab and in floor radiant heat as the primary heat. The attached garage has finish and heat at 720 square feet. The finished area of the dwelling is at 1,484 square feet.

No physical inspection was performed on this property due to concerns about the COVID-19 virus. The property was last inspected in February of 2016. An attempt to do an inspection was done in November of 2020, however, the owner did not want the inspection. The appraiser observed no change at that time. The property was appealed during the 2020 appeal period, however, no inspection was performed due to COVID-19. The property was again appealed for the 2021 appeal period and attempts to schedule an interior inspection were made with no success. The Assessing Department then attempted to schedule a virtual inspection where the appellant could use their own device or a borough issued device to do a Zoom meeting inspection, or simply take photos of the interior. This attempt for a virtual inspection was also denied for various reasons. The appellant was informed that according to KPB code 5.12.060(P) which states: "The burden of proof is on the appellant. The only grounds for the board to adjust the assessment are proof of unequal, excessive, improper, or under valuation, based on facts proven at the appeal hearing. The board may not alter the assessment of a property unless a timely written appeal has been filed concerning the property. If an appellant has refused or failed to provide the assessor, or the assessor's agent, full access to property or records related to the assessment of the property, upon notice from the assessor to the appellant and the clerk, the appellant shall be precluded from offering evidence on the issue or issues affected by that lack of access. Before a ruling is issued on the admissibility of such evidence, the appellant shall be provided with a reasonable opportunity by the presiding officer to present its case as to why this sanction should not be imposed, and the assessor shall have a reasonable opportunity to respond."

For the Homer market area (#210), 150 sales from the last three years were analyzed. The median ratio for all of the sales is 99.57% and Coefficient of Dispersion (COD) is 8.35%, all ratios are within acceptable ranges as set by International Association of Assessing Officers (IAAO).

RATIO SUM:	147.93		2.76	# OF SALES:	150
MEAN:	98.62%	Earliest Sale	12/4/2017	TOTAL AV:	\$ 46,498,700
MEDIAN:	99.57%	Latest Sale	9/8/2020	TOTAL SP:	\$ 47,007,025
WTD MEAN:	98.92%	Outlie	er Info	MINIMUM:	73.38%
PRD:	99.70%	Range	1.50	MAXIMUM:	129.87%
COD:	8.35%	Lower Bounda	70.95%	N SALE AMT:	\$ 169,000
St. Dev:	0.1050	Upper Bounda	126.33%	X SALE AMT:	\$ 800,000
COV:	10.65%				\$ -

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 reviewed all physical characteristics of the subject property to ensure all data was accurately captured.

ASSESSOR'S RECOMMENDATION:

APPELLANT: Masterhan, Del & Lewis, Heather

PARCEL NUMBER: 177-220-07

LEGAL DESCRIPTION: T 65 R 13W SEC 17 Seward Meridian HM 0730552 ANDERSON

1973 SUB LOT 5 BLK 5

TOTAL: \$364,600

BOARD ACTION:

LAND: _____ TOTAL: _____

SUBJECT PHOTOS

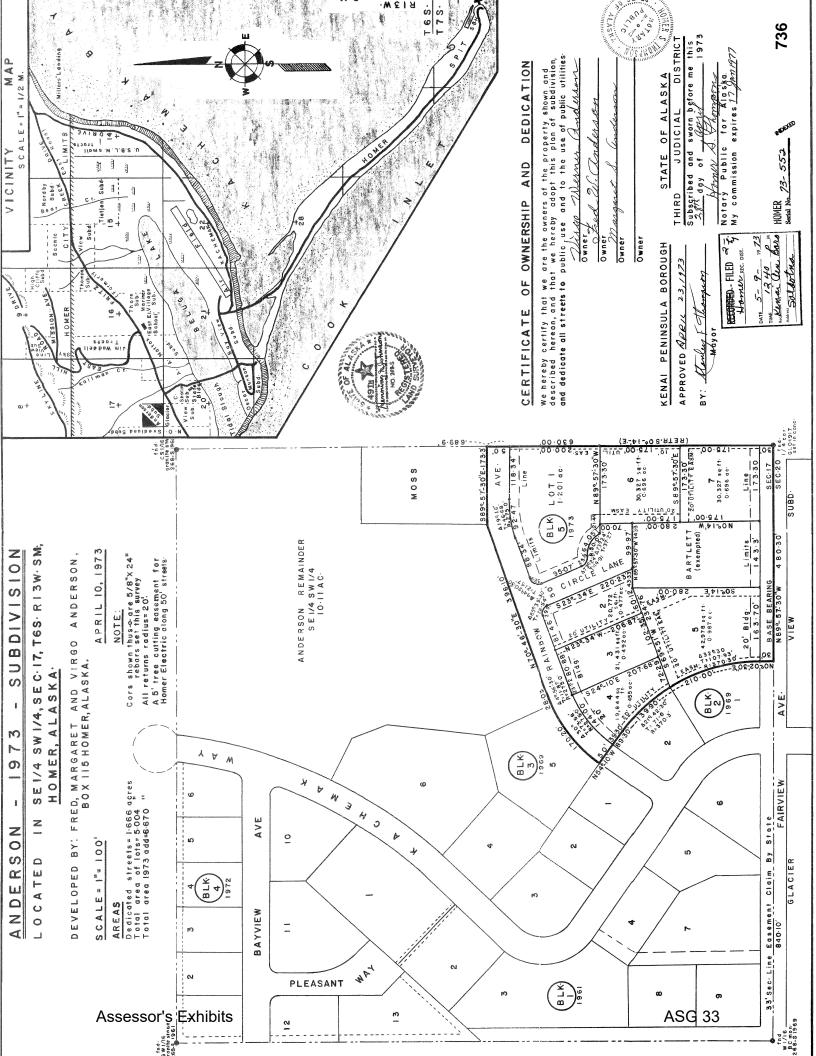




Assessor's Exhibits ASG 31



Assessor's Exhibits ASG 32





KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

177-220-07

\$2021 63099	510 E FA	510 E FAIRVIEW AVE					Card R01
MDMINISTRATIVE INFORMATION	LEGAL DESCRIPTION:		ACRES: 0.99		PRIMARY OWNER		
Heighborhood: X210 Homer - Core Area	T 6S R 13W SEC 17 Seward Meridian HM 0730552 ANDERSON 1973 SUB LOT 5 BLK 5	d Meridian HM 07	730552 ANDERSO		MASIEKHAN DEL J LEWIS M HEATHER PO BOX 783		
म्हिक्टिक्सy Class: ज 110 Residential Dwelling - single				HOMER,	НОМЕR, АК 99603-0783		
TAG: 20 - HOMER CITY		Res	 Residential Dwelling - single	 welling -	single		
EXEMPTION INFORMATION			VALUATI	VALUATION RECORD			
Residential Exemption - Borough	Assessment Year	2016	2017	2018	2019	2020	Worksheet
	Land	74,700	37,600	48,400	50,900	50,900	51,400
	Improvements	240,400	273,700	285,000	299,100	275,600	313,200
	Total	315,100	311,300	333,400	350,000	326,500	364,600
		ATAU ONA!	SNOITA III DIAD CINA ATAU CINA	SNC			

on \$ or % AdjAmt
on \$ or %
aseRate AdjRate ExtValue InfluenceCode - Description \$ or % 51,919 51,400 K P/Water Yes N P/Sewer Yes P Gas Yes S Gravel Main X Elec Yes 6 View Limited ASSESSED LAND VALUE (Rounded):
AdiRate 51,919 LAND VALUE
ω
<u>Acres</u> 0.99
NS T
Type Residential City/Residential 49 User Definable Land Formule

MEMOS

Building Notes

Community Y N	٨	z	View	N	7	9	3		Street Access	SS
Gas			CCRs		Airstrip	·ip		Paved	Grv Maint	Grv Maint Grv Unmain
Electric			НОА		For Sale	ale		PLAT	TRAIL	NONE
Public H20			Hwy Fnt		Ag Right	ght			WATERFRONT	NT
Public Sewer			Easement		Other	L		Ocean	River	Lake
LAND TYPE	RR#	£20	RR#20 OTHER :					Pond	Dedicated	Pond Dedicated Boat Launch
торо	Ste	eb	Steep Ravine	Other		Wetla	Wetlands			

ORIGINAL

R01

Value

Construction BaseArea floor FinArea

1,484 168,190

1484 1.0

Wood Frame

168,190

TOTAL BASE

Frame/Siding/Roof/Dorme

INTERIOR

Loft/Cathedral nterior finish

Irsn: 63099

2021

PHYSICAL CHARACTERISTICS

Scupancy Single Family Spory Height: 1.0 inished Area 1,484 L FRAME None :i oat's

MOFING
Comp sh 240-260# Framing: Std for class

Medium 5/12 to 8/12

Pitch:

FOUNDATION

Monolithic slab-no wall Footing: Monolithic slab Walls:

DORMERS

None

FLOORING 1.0 Slab

Base Allowance

EXTERIOR COVER

Viny

8

177-220-07

INTERIOR WALLS

Normal for Class

G01

Description

HEATING AND PLUMBING

Rigmary Heat: Radiant-floor **Edi**xt.Baths: 0 0 Kit sink: **39**xt.Baths: 1 3

	4 4 6 (S)	(32)
	1 s Fr Slab (1484)	42 46 (<u>276)</u>
	25 26	<u> </u>
ы	Fr G (Fln) (720) 30	

3,060 14,700

Basement finish

17,760

TOTAL INT

Fireplaces/woodstoves Other (Ex.Liv, AC, Attic, ...

Plumbing Heating

32,720

Att Garage

GARAGES

EXT FEATURES Description Att Carport

SPECIAL FEATU	IRES					SUMMARY OF IMPROVEMENTS	ARY OF	M	ROVE	MENTS						
ription		Improvement	Story Yr.Blt. Eff nent or Ht Grade Const Count	Yr.Blt. e Const	Eff Const Cou	Base unt Rate	Adj Rate	≥	W L Size/ Area	e) Comp Pys Obs Fnc sa Value Depr Depr F	P Pys	Obs or Depr	Fnc Depr	Loc % RDF Adj Comp		Value
007	787															
N7 /	70.7	D DWELL	1.0	1.0 G- 2015	2016	000	000	0	0 0		7 09	0	0	205.160 4 0 0 100 158 100	0 311.200	200
IF 720	9.29		2 ;)		9	, ,) ()	

TOTAL IMPROVEMENT VALUE (for this card) 0 2,000 32,720 30 720 0 0 24 2,000.00 2,000.00 45.45 33.29 0.00 Avg 3000 3000 0.00 G01 ATTGAR DRIVE

2,000 313,200

9

0 0

0

9

52,610

TOTAL GAR/EXT FEAT

238,560

G- .86

205,160

GRADE ADJUSTED VALUE (rounded)

Quality Class/Grade

SUB-TOTAL

19,890

Bsmt Garage: Ext Features

5,120 5,420

2 WDDK-R 1 OFP-R

3 RFX/

9,350

0 6 Water Htr: 1 1 TOTAL fix: Extra fix: Xt.Baths: 1 4 5-Fixt.Baths: 0 0

;; Code: G; Data Entry by MIS
1/05/2020 by TB; C
Last inspected 11/05

KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

Parcel # _\	1 /	∠ C	39c)	0		C	d#	_1	of_	1	Ins	pD	ate () -	24	-16	2 A	ppr	aiser	TE	<u> </u>				
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RS 112		СМ	(Lndlı	mp)	305			4-6 F		ly			ΥгΕ	3lt		20	215	,	Ma		1	Ĺ,		1	EX	_
RC 120		_	350					Multi	-fam	ily			Eff	Yr		Ą۱	16					F		1	HVI	
MH 130	_	_	VA 60					Othe	r					.Con	<u> </u>	- 1	00					ΑV		<u> </u>	IIVI	
MH (only) 131 MH 132	<u> </u>	_	(Lndl	mp)	605						E	itra t	Hylfig					316	1							
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Footings Normal for class	21	840548	Тур				41.41	0.00	_	lt up				_	Wat					kitche	<u> </u>		er ht		4	Ш
Piers - no wall		├	Gab Gan					X		npSh (npSh 24			×	_	Heat	Ceili			-	2-fix 3-fix		_	dure		_	
Mono slab		X	Flat	_	_		_	-		np Rol		00	×			Floor			_/	S-IIX Extra	-		klure			
None			A-Fr						Met					-	tric				 X	No Pl						
Foundation Wall		7	Com	plex					Oth	er				_	ced /					Spec			ing	1	+ 17	Billio
Formed Concrete									Sha	ke-sh	med	d		Spa	ce F	leate	Г			Hot T					_	
Piers - no wall		_	Pitc	-		N. P.		1988	Wo	od shi										Saun		ı (Int	erior			
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Mono slab - no wa	ali	1	High	_				X	_	nt Gar ess W		_	· 1	1C		2G-		3C		Firep	_		<u>C</u>	NIE.		198
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Ext. Cover	1		1.75			Dorr	ner	s:		Floor	Ту	ре	Steve	1	1.5			_		rior V	Valls	1	1.5	1.75	2	A
None	_			_		Shec			$\overline{\mathcal{L}}$	Plywo	ood	(OW	'J)						Non	m. for c	lass	У				
Alum or Steel	_		 -		<u> </u>	Gabl	e			Slab				X					Nor	ne						
Board & Batten Log Rustic			├	_		P1273		_/		Other			-	_	_		_	<u> </u>	Log							Ш
Log Solid	-	_	-	-	-	Elec None		ity	100	Finis None	_	19143		1	1.5	1.75	2	Α	_	nel A	G	_				\vdash
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Vinyl	X						<u></u>			Cerar	nic '	Tile								pende		,				
Wood	_	L	-		<u> </u>	Cove	Г			Vinyl									_	ustic	Tile					
Masonry Veneer Hardi-Plank	-		-	-	_	/		Shuil 2008s	According to	Hard			-1			<u> </u>	<u> </u>	_	-	wood						
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* 33 37 40 44 5 51 20 62 2 83 88

Excavation, Forms, & Backfill

Water/Sewer Rough-in

₩

CELLENT

50 - 180%

mean = 165%

801 - Infinity

11 Res.

501 - 800 s.f.

Cottage

Cabin = 0 - 500 s.f.

Size Ranges

mean = 70%

2.10

on subfloor (no

COVER

padding, etc)

2.25

NONE or low grade

FLOOR

65 - 75%

=

LOW

3.00

NONE or low grade

2.80

(may be owner-built)

COUNTER TOPS

CABINETS &

Completion Estimate

Plans Permits & Surveying

7

Windows & Exterior Doors

Rough Framing

-oundation

5.40 4.95 4.50

ent high-quality

roughout

Plumbing Rough-in

insulation

6.00

Roof Cover

7.20 9.60

ant high-quality

noughout

Electrical Rough-in

5.40

ent high-quality

4.95

Iroughout

2.10

ROV only (no

APPLIANCES

KITCHEN

2.25

NONE or low grade

2.10

NONE or low grade

Plumbing/Lighting

FIXTURES

1.50 1.40 1.30

NONE, owner-built

INTERIOR

or photo finish

Door/Window

Trial

1.95 2.25

dishwasher, etc)

S.IDeptForms\Les-FieldApprForm

/Attachments/414/Les-FieldApprForm (Side 2)

in design, etc

100% 105%

ŧ

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intments and

lion to detail

finishes and

u.

90.0 82.5 75.0

ty workman-

cellent high

effect

T	mean = 85%		mean = 100%		mean = 115%		mean = 135%		
	FAIR		AVERAGE	→	6000	∌	VERY GOOD	₩	EX
T	%06 - 09		- 95 - 105%		%07L-011		125 - 145%		2
9	Below average	2.70	Average	3,15	10 -20% above	3.60	Very Good, upper-end	4.35	Excelle
0	grade covering on	2.55	builder-grade	3.00	average grade	3.45	floor coverings	4.05	Ē
10	Subfloor	2.40	floor covering	2,85	floor covering	(F)	throughout	3.75	
0	Below average	3.60	Average	4.20	Upper end builder-	4.80	Very Good cabinets	5.80	Exceller
0	commercial type	3.40	builder-grade	4.00	grade quality (double	9	and countertops	5.40	류
0		3.20		3.80	vanities, etc)	4.40	(double vanities, etc)	5.00	
က	Below average	2.70	Average	3,15	Upper end	388	Very Good, high	4.35	Exceller
0	builder-grade	2.55	builder-grade	3.00	builder-grade	3.45	quality appliance	4.05	류
ш	package	2.40	package	2.85	package	3.30	package	3.75	
ы	Lower grade	2.70	Builder-grade stock	3.15	Upper end	3.60	Very Good grade	4.35	Exceller
0	commercial type	2.55	item fixtures	3.00	builder-grade	P	plumbing & lighting	4.05	岳
ID.	fixtures	2.40		2.85	fixtures	3.30	fixtures throughout	3.75	
0		1.80			Above average	2.40	Very Good quality	2.90	Exceller
0	Mahogany doors	1.70	Average wood	2.00	quality doors and	2.30	custom doors and	2.70	exotic
0	and photo finish trim	1.60	doors and trim	1.90	wood trim	2.20	sculptured good wood	2.50	finisl
							trim		0
		9.00	Textured sheetrock	10.5	Textured sheetrock	12.0	High quality wallpaper.	14.5	Excelle
0	Below average	8.50	and/or average	10.0	with good quality	11.5	wood paneling and/or	13.5	wallp
0	paneling / sheetrock	8.00	paneling	9.50	wallpaper and/or	6	wainscoting, etc	12.5	pane
					wood paneling				wain
10	Acoustic tile or	4.50	Textured sheetrock	5.25	Textured sheetrock	9.00	Same as before but	7.25	Ѕаше
0	sheetrock and full 8'	4.25	& standard 8'	5.00	9' or 10' ceiling	5.75	may include good	6.75	таур
IC	ceiling height	4.00	celling height	4.75	height. Vaulted er	(£30)	wood paneling on	6.25	des
				3	cathedral ceiling)	open-beam ceiling		ar
0	Smaller than	18.0	Ample average	21.5	Good quality, larger	24.0	Abundant Very Good	29.0	Same
0	average sliding or	17.0	quality sliding or	20.0	than average. Some	23.0	quality windows	27.0	may t
0	crank-out w/storm	16.0	crank-out thermo	19.0	round, half-round,	22.0	(Low "E" reflective,	25.0	design
	windows		pane		octagon, etc		etc)		
	Below average		Average		Above average	Ŋ.	Very Good workman-		Exc
10	workmanship but	45.0	workmanship,	52.5	workmanship with	0.09	ship. Good attention	72.5	qualit
0	meets minimum	42.5	meets or exceeds	20.0	some attention to	57.5	to interior refinements	67.5	ship, 1
10	standards. 2 X 4	40.0	minimum standard.	47.5	design and detail.		and detail, exterior has	62.5	appoi
	construction.		2 X 6 construction		2-X 6-construction)	some custom design		attenti
	Minimal design				Energy-Eff. Package	\cap	and omamentation		Unique
1									10
0	2/08/2013 Prepared b	y the K	snai Peninsula Borough	Asses	sing Dept. http://intranet.b	orough.	02/08/2013 Prepared by the Kenai Peninsula Borough Assessing Dept. http://intranet.borough.kenai.ak.us/HR/PrintShop/Lists/Print Jobs/	/Lists/F	rint Jobs//

6,50

Plywood/OSB

Partition Walls

INTERIOR

NONE or

7.50

120% 125% 135%

ψ̈́

90% of P < 40%

CBN+

8.25

be unique in

ď

7.50

sign, detail

ind effect

۵

CBN

9.00

as before but

φ

70% of P 80% of P

QUALITY CBN-

15.0

νĠ.

8

50% %09 65% 70% 75% 80% 85% %06 95%

å

36.0 33.0 30.0

as before but be unique in in, detail and

15.0

Minimal single-pane

14.0

low grade sliders or

13.0

non-opening

FENESTRATION

WINDOW

Plywood/OSB or

CEILINGS

3.25

below 8' height

3.75 3.50

NONE

100

ight Fixtures & Finish Hardware

Built in Appliances

3.30

woods, Hand-

3.00

shed unique

designs

Floor Covers

ent high-quality,

ainting & Decorating

Total Completion

16.5

paper, wood nelling and/or scoting, etc

18.0

ant high quality

94 96

9

5

Int. Cabinets, Doors, Trim Etc.

Plumbing Fixtures

Int. Drywall ,Tape & Texture

Exterior Cover & Paint

4.50

5.40 4.95 4.50 3.60

ant high-quality

Iroughout

150% 165%

씲 Ä 180% 185

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+ ıĽ.

145%

ζţ

190% 195% 200%+

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QUALITY

35.0 32.5

and design. Below

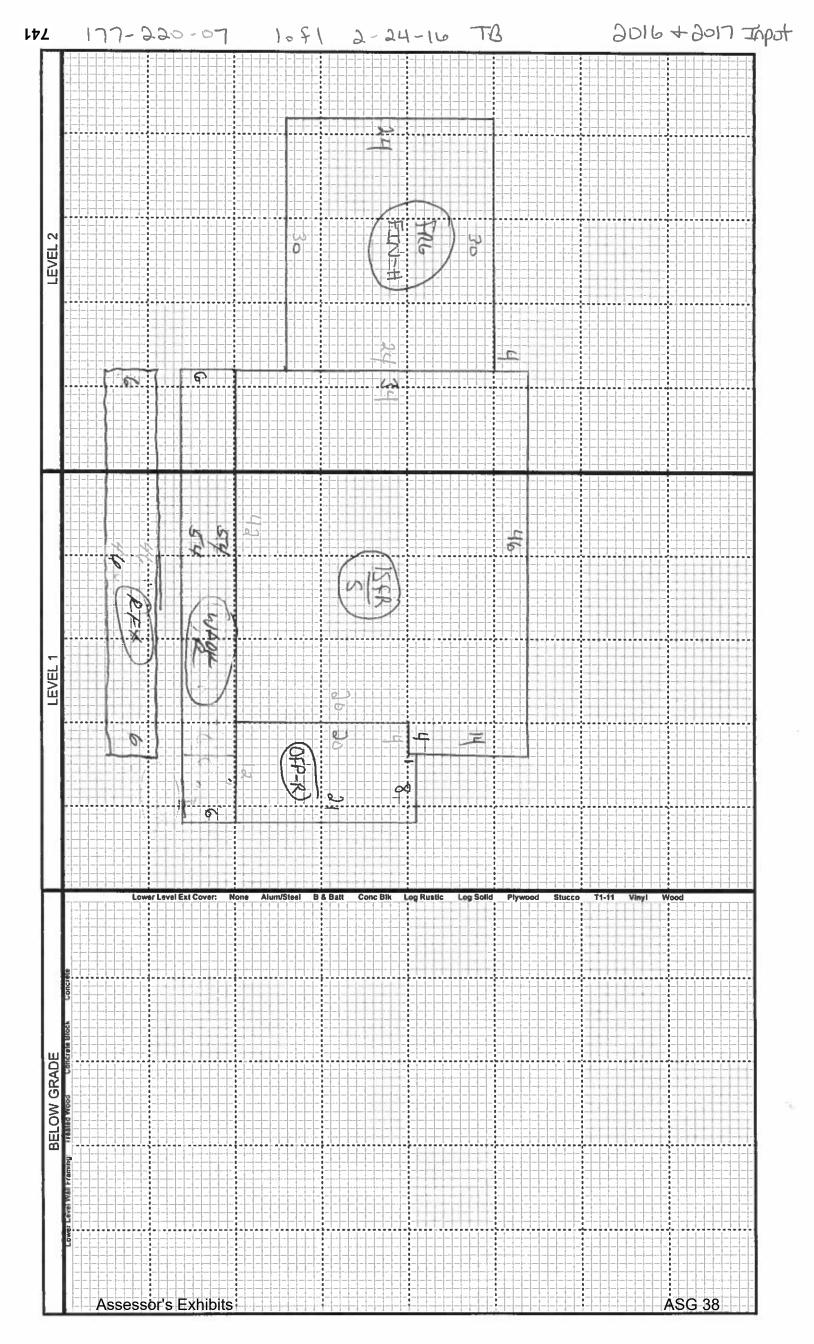
minimum standard. No design or detail

WORKMANSHIP

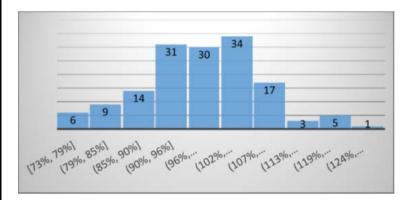
OVERALL

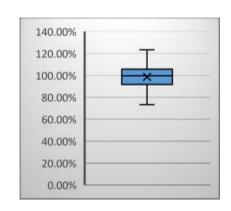
quality workmanship 37.5

.ow cost, poor



	NBH #	210		HT	SFR	POST	
RATI	O SUM:	147.93		2.76	# OF SALES:		150
	MEAN:	98.62%	Earliest Sale	12/4/2017	TOTAL AV:	\$ 46,498,	700
N	1EDIAN:	99.57%	Latest Sale	9/8/2020	TOTAL SP:	\$ 47,007,	025
WTD	MEAN:	98.92%	Outlier Infor	mation	MINIMUM:	73.	38%
	PRD:	99.70%	Range	1.5	MAXIMUM:	129.	87%
	COD:	8.35%	Lower Boundary	70.95%	MIN SALE AMT:	\$ 169,	000
	St. Dev:	10.50%	Upper Boundary	126.33%	MAX SALE AMT:	\$ 800,	000
	COV:	10.65%					





742



Assessor's Exhibits ASG 39

RATIO SUM:	147.93		2.76	# OF SALES:	150
MEAN:	98.62%	Earliest Sale	12/4/2017	TOTAL AV:	\$ 46,498,700
MEDIAN:	99.57%	Latest Sale	9/8/2020	TOTAL SP:	\$ 47,007,025
WTD MEAN:	98.92%	Outlie	er Info	MINIMUM:	73.38%
PRD:	99.70%	Range	1.50	MAXIMUM:	129.87%
COD:	8.35%	Lower Bounda	70.95%	N SALE AMT:	\$ 169,000
St. Dev:	0.1050	Upper Bounda	126.33%	X SALE AMT:	\$ 800,000
COV:	10.65%				\$ -



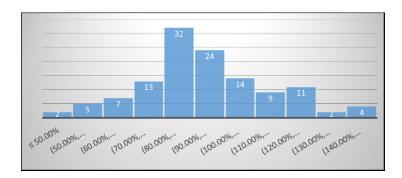
PIN	AREA		IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
17305427	210	\$	324,500	\$	\$ 364,600	\$ 314,000	116.11%	11	5/8/2018	A+
17305433	210	\$	244,200	\$ 38,800	\$ 283,000	\$ 297,900	95.00%	21	3/2/2018	A+
17305441	210	\$	279,300	\$ 40,000	\$ 319,300	\$ 301,000	106.08%	11	6/15/2018	G-
17305447	210	\$	206,000	\$ 37,800	\$ 243,800	\$ 250,000	97.52%	41	5/4/2018	A+
17307112	210	\$	249,300	\$ 60,200	\$ 309,500	\$ 279,900	110.58%	11	9/20/2019	G-
17307116	210	\$	276,100	\$ 65,100	\$ 341,200	\$ 319,000	106.96%	21	12/14/2018	A+
17308009	210	\$	543,200	\$ 119,700	\$ 662,900	\$ 605,000	109.57%	21	4/27/2018	G+
17308013	210	\$	437,600	\$ 125,200	\$ 562,800	\$ 617,000	91.22%	25	6/14/2019	G+
17324018	210	\$	265,200	\$ 36,900	\$ 302,100	\$ 245,000	123.31%	21	12/12/2017	Α
17324106	210	\$	163,500	\$ 47,500	\$ 211,000	\$ 235,000	89.79%	11	4/24/2019	A+
17324137	210	\$	183,200	\$ 47,100	\$ 230,300	\$ 191,000	120.58%	11	4/30/2018	A+
17324138	210	\$	227,100	\$ 48,200	\$ 275,300	\$ 285,000	96.60%	21	6/9/2020	G-
17324147	210	\$	222,700	\$ 46,700	\$ 269,400	\$ 285,000	94.53%	21	11/20/2019	G+
17348010	210	\$	258,500	\$ 70,800	\$ 329,300	\$ 379,000	86.89%	21	10/11/2019	A+
17359421	210	\$	325,100	\$ 79,800	\$ 404,900	\$ 389,000	104.09%	11	9/28/2018	G-
17359434	210	\$	654,000	\$ 87,600	\$ 741,600	\$ 799,000	92.82%	11	1/10/2020	G+
17359463	210	\$	551,200	\$ 100,400	\$ 651,600	\$ 650,000	100.25%	41	7/19/2019	VG-
17359509	210	\$	431,500	\$ 89,700	\$ 521,200	\$ 496,500	104.97%	11	2/4/2020	G+
17359512	210	\$	237,100	\$ 99,800	\$ 336,900	\$ 400,000	84.23%	21	9/8/2020	G
17365011	210	\$	201,700	\$ 99,100	\$ 300,800	\$ 329,000	91.43%	11	7/22/2019	A+
17365012	210	\$	302,800	\$ 85,300	\$ 388,100	\$ 389,000	99.77%	21	5/24/2019	G
17369012	210	\$	227,600	\$ 33,600	\$ 261,200	\$ 259,000	100.85%	11	4/26/2019	G-
17369046	210	\$	213,000	\$ 49,700	\$ 262,700	\$ 302,500	86.84%	41	6/4/2018	G
17369049	210	\$	269,900	\$ 45,600	\$ 315,500	\$ 325,000	97.08%	41	8/7/2019	Α
17369076	210	\$	214,300	\$ 26,300	\$ 240,600	\$ 259,900	92.57%	11	3/20/2020	A+
17372001	210	\$	242,200	\$ 47,200	\$ 289,400	\$ 250,000	115.76%	41	9/11/2018	G-
17403031	210	\$	227,000	\$ 90,200	\$ 317,200	\$ 355,000	89.35%	41	9/5/2018	G-
17405053	210	\$	249,800	\$ 78,600	\$ 328,400	\$ 322,000	101.99%	31	10/29/2018	A+
17405219	210	\$	179,800	\$ 54,500	\$ 234,300	\$ 232,000	100.99%	21	7/9/2018	Α
17405228	210	\$	258,000	\$ 50,900	\$ 308,900	\$ 310,000	99.65%	21	4/30/2019	G
17405909	210	\$	218,300	\$ 64,800	\$ 283,100	\$ 355,000	79.75%	11	3/24/2020	A+
17405928	210	\$	339,900	\$ 59,700	\$ 399,600	\$ 399,000	100.15%	11	11/27/2019	G-
17405929	210	\$	331,000	\$ 75,200	\$ 406,200	\$ 399,000	101.80%	11	1/4/2018	G
17409007	210	\$	305,000	\$ 74,200	\$ 379,200	\$ 415,000	91.37%	21	8/3/2020	A+
17409030	210	\$	221,400	\$ 52,000	\$ 273,400	\$ 300,000	91.13%	21	5/29/2020	G
17410001	210	\$	222,400	\$ 118,900	\$ 341,300	\$ 340,000	100.38%	11	8/28/2020	Α
17411117	210	\$	170,000	\$ 72,100	\$ 242,100	\$ 230,000	105.26%	49	1/24/2018	F+
17413061	210	\$	271,600	\$ 43,800	\$ 315,400	\$ 314,900	100.16%	11	9/21/2018	Α
17419237	210	\$	360,300	\$ 104,700	\$ 465,000	\$ 388,300	119.75%	11	7/5/2019	A+
17429119	210	\$	704,200	\$ 126,500	\$ 830,700	\$ 800,000	103.84%	21	5/23/2018	EX-
17429402	210	\$	105,600	\$ 60,200	\$ 165,800	\$ 200,000	82.90%	21	9/8/2020	Α
17445001	210	\$	270,700	\$ 100,000	\$ 370,700	\$ 330,000	112.33%	21	7/31/2018	Α
17445102	210	\$	199,300	\$ 106,000	\$ 305,300	\$ 285,000	107.12%	41	7/13/2018	Α
17445109	210	\$	469,800	\$ 171,100	\$ 640,900	\$ 690,000	92.88%	11	10/10/2019	G+
17445113	210	\$	234,400	\$ 170,400	\$ 404,800	\$ 395,000	102.48%	45	5/30/2019	A+
17502028	210	\$	249,900	\$ 114,800	\$ 364,700	\$ 349,000	104.50%	41	9/18/2018	A+
17502045	210	\$	358,300	\$ 57,300	\$ 415,600	\$ 395,000	105.22%	25	11/4/2019	Α
17503032	210	\$	498,400	\$ 100,100	\$ 598,500	\$ 554,000	108.03%	11	7/14/2020	G-
17503032	210	\$	519,800	54,400	574,200	565,000	101.63%	41	6/13/2018	VG-
17503039	210	\$	147,700	100,800	248,500	304,000	81.74%	41	7/8/2020	F+
17503051	210	\$	376,800	90,900		\$ 437,500	106.90%	11	3/10/2020	G-
17505421	210	\$		\$ 42,500	\$ 260,900	\$ 264,000	98.83%	21	3/29/2019	A-
17505421	210	\$	216,100	38,200	254,300	\$ 255,000	99.73%	31	10/31/2018	A
17508134	210	\$	134,800	56,900	191,700	\$ 250,000	76.68%	21	5/7/2019	A
17508157	210	\$	336,100	36,100	372,200	\$ 334,625	111.23%	41	3/16/2020	G-
17508163	210	\$	297,200	114,000	\$ 411,200	\$ 396,000	103.84%	41	2/18/2020	G+
17508236	210	\$	84,600		\$ 225,900	\$ 297,000	76.06%	41	4/13/2020	G
17510221	210	\$	337,400	\$ 61,300	398,700	\$ 390,000	102.23%	21	5/29/2020	G-
17510221	210	\$		\$ 62,200	511,600	\$ 470,000	102.25%	21	4/20/2018	G-
17510238	210	\$	303,600	83,600	387,200	365,000	106.08%	11	7/17/2019	G
17510239	210	\$	268,500		\$ 335,400	\$ 385,000	87.12%	21	3/19/2019	G-
17510244	210	\$	264,600	57,400	322,000	265,000	121.51%	11	2/8/2019	G- A+
	210									
	210	Ċ	222 500							
17510327 17510336 17510339	210 210	\$ \$	323,500 333,400	59,700 57,400	\$ -	\$ 369,000 367,000	103.85% 106.49%	21 11	5/25/2018 4/21/2020	G+ G-

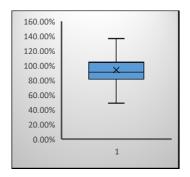
PIN	AREA		IMPS		LAND		AV		SP	RATIO	HTYPE	DATE	QUAL
17510353	210	\$	238,900	\$	61,300	\$	300,200	\$	280,000	107.21%	21	2/28/2020	A+
17511112	210	\$	215,800	\$	34,500	\$	250,300	\$	339,000	73.83%	21	12/17/2018	G-
17511220	210	\$	208,400	\$	35,100	\$	243,500	\$	276,500	88.07%	31	5/31/2019	A-
17511220	210	\$	208,400	\$	35,100	\$	243,500	\$	252,000	96.63%	31	3/28/2018	A-
17511310	210	\$	168,500	\$	38,600	\$	207,100	\$	220,000	94.14%	11	6/5/2018	Α
17511311	210	\$	214,400	\$	38,600	\$	253,000	\$	275,000	92.00%	11	6/30/2020	A
17511312 17511315	210 210	\$ \$	168,000 163,700	\$	38,600 38,600	\$	206,600 202,300	\$	225,000 204,000	91.82% 99.17%	11 61	8/6/2019 3/31/2020	G- A
17511315	210	\$	223,200	\$	38,600	\$	261,800	\$	272,500	96.07%	11	1/24/2020	A
17516056CO07	210	\$	252,600	\$	33,300	\$	285,900	\$	310,000	92.23%	41	2/1/2019	G-
17518314	210	\$	114,900	\$	31,200	\$	146,100	\$	180,000	81.17%	11	8/29/2019	A-
17524186	210	\$	297,500	\$	35,900	\$	333,400	\$	310,000	107.55%	21	10/31/2019	G
17526018	210	\$	268,200	\$	44,500	\$	312,700	\$	295,000	106.00%	11	5/4/2020	G-
17526026	210	\$	266,300	\$	39,500	\$	305,800	\$	272,000	112.43%	11	6/13/2019	G-
17526029	210	\$	229,800	\$	37,300	\$	267,100	\$	267,000	100.04%	11	3/20/2020	A+
17527018 17527032	210 210	\$ \$	198,400 185,300	\$ \$	58,400 39,500	\$ \$	256,800 224,800	\$ \$	255,000 240,000	100.71% 93.67%	11 11	7/15/2020 12/10/2018	A+ A+
17527032	210	\$	257,100	\$	35,100	\$	292,200	\$	225,000	129.87%	21	12/4/2017	A+
17527042	210	\$	286,400	\$	38,300	\$	324,700	\$	360,000	90.19%	11	1/31/2020	G-
17530010	210	\$	145,100	\$	39,500	\$	184,600	\$	202,500	91.16%	41	8/9/2019	A
17530016	210	\$	142,300	\$	37,700	\$	180,000	\$	175,000	102.86%	21	12/7/2017	A-
17530031	210	\$	218,600	\$	37,700	\$	256,300	\$	260,000	98.58%	31	11/20/2018	Α
17701044	210	\$	225,400	\$	69,000	\$	294,400	\$	359,000	82.01%	21	9/21/2018	G-
17701048	210	\$	216,300	\$	138,900	\$	355,200	\$	350,000	101.49%	45	9/5/2019	A+
17701055	210	\$	250,400	\$	88,400	\$	338,800	\$	310,000	109.29%	21	9/30/2019	G
17701055 17701059	210 210	\$	250,400 388,100	\$	88,400 92,200	\$	338,800 480,300	\$	382,500 439,000	88.58% 109.41%	21 11	6/30/2020 5/25/2018	G G+
17701039	210	\$	377.600	\$	66,600	\$	444,200	\$	450,000	98.71%	61	3/29/2019	VG-
17705114	210	\$	197,800	\$	33,000	\$	230,800	\$	242,500	95.18%	11	10/4/2019	G-
17705120	210	\$	149,100	\$	34,300	\$	183,400	\$	206,300	88.90%	11	12/5/2017	A+
17705121	210	\$	278,200	\$	33,400	\$	311,600	\$	293,000	106.35%	11	3/15/2019	G-
17705138	210	\$	249,000	\$	33,000	\$	282,000	\$	260,000	108.46%	21	5/25/2018	A+
17705152	210	\$	233,300	\$	43,400	\$	276,700	\$	275,000	100.62%	21	6/14/2019	Α
17707027	210	\$	269,300	\$	31,500	\$	300,800	\$	299,000	100.60%	11	7/3/2018	A+
17707028	210	\$	280,400	\$	31,700	\$	312,100	\$	289,000	107.99%	11	3/6/2018	A+
17707041 17707041	210 210	\$ \$	119,600 119,600	\$	37,300 37,300	\$	156,900 156,900	\$	169,000 190,000	92.84% 82.58%	21 21	12/8/2017 3/28/2019	A A
17707041	210	\$	189,200	\$	41,500	\$	230,700	\$	208,000	110.91%	11	10/19/2018	A
17710115	210	\$	223,400	\$	34,000	\$	257,400	\$	230,000	111.91%	31	3/6/2020	A-
17710116	210	\$	176,300	\$	34,000	\$	210,300	\$	221,000	95.16%	11	3/29/2019	Α
17710116	210	\$	176,300	\$	34,000	\$	210,300	\$	198,000	106.21%	11	1/30/2018	Α
17710301	210	\$	195,100	\$	34,500	\$	229,600	\$	235,000	97.70%	11	5/8/2018	Α
17717603	210	\$	153,200	\$	26,000	\$	179,200	\$	239,000	74.98%	21	4/30/2019	A+
17721007 17726023	210 210	\$ \$	331,900	\$	49,600	\$	381,500	\$	395,000	96.58%	11 21	6/14/2019	G G-
17726023	210	\$	322,300 216,400	\$	40,300 41,800	\$	362,600 258,200	\$	325,000 245,000	111.57% 105.39%	11	6/20/2019 12/26/2018	G- A-
17727011	210	\$	222,200	\$	45,500	\$	267,700	\$	265,000	101.02%	11	4/20/2018	A
17727059	210	\$	319,800	\$	86,900	\$	406,700	\$	372,000	109.33%	11	3/5/2020	Α
17727077	210	\$	291,900	\$	44,700	\$	336,600	\$	357,000	94.29%	21	7/30/2018	Α
17730203	210	\$	255,000	\$	44,700	\$	299,700	\$	274,900	109.02%	11	9/25/2018	A+
17730228	210	\$	214,400		41,000		255,400	\$	266,900	95.69%	21	3/22/2018	G-
17730261	210	\$	210,400		29,000		239,400	\$	264,000	90.68%	31	4/9/2020	A
17732008 17902091	210 210	\$ \$	325,000 232,000		35,800 145,400	\$	360,800 377,400	\$	345,000 395,000	104.58% 95.54%	21 11	12/4/2018 7/21/2020	G- A+
17902091	210	\$	232,000		46,700		270,400	\$	329,000	95.54% 82.19%	11	4/23/2019	G-
17902101	210	\$		\$		\$	446,700	\$	430,000	103.88%	21	4/30/2019	VG-
17902120	210	\$	265,500	\$	70,000		335,500	\$	359,000	93.45%	21	1/25/2019	G
17902141	210	\$	371,700	\$	89,500	\$	461,200	\$	500,000	92.24%	21	12/7/2018	G+
17906220	210	\$	204,900		27,400		232,300		266,000	87.33%	11	3/19/2019	Α
17912403	210	\$	176,200		34,700			\$	233,000	90.52%	11	7/23/2019	Α
17912430	210	\$	225,000		33,400			\$	272,000	95.00%	31	8/12/2019	G-
17912431 17914023	210 210	\$ \$	315,500 265,700		33,000 36,600	\$	348,500 302,300	\$	334,000 304,000	104.34% 99.44%	21 41	11/12/2019 3/8/2019	G A
17914023 17915047CO2	210	\$	154,600		138,600		293,200		304,000	99.44%	45	8/28/2019	A
17913047602	210	\$	185,600			\$	215,800	\$	258,000	83.64%	21	7/19/2019	A+
17928029	210	\$	278,000		36,000		314,000	\$	276,000	113.77%	41	6/22/2018	G
17929006	210	\$		\$	46,500	\$	215,400	\$	238,250	90.41%	11	4/27/2020	Α
17929009	210	\$	230,300		41,800			\$	260,000	104.65%	11	11/25/2019	Α
17929015	210	\$	137,100		45,200	\$	182,300	\$	212,000	85.99%	11	4/29/2020	A-
17930032	210	\$	165,800		31,600		197,400	\$	215,000	91.81%	11	5/29/2020	A+
17930036	210	\$		\$	32,000	\$	233,800	\$	225,000	103.91%	21	12/15/2017	A+
17931011 17931021	210 210	\$ \$	183,000 111,500		38,200 31,200	\$	221,200 142,700	\$	259,000 183,250	85.41% 77.87%	11 41	2/4/2020 9/26/2018	A A-
17931021	210	\$	176,000		31,200			\$	223,000	92.91%	11	1/22/2018	A+
17931023	210	\$	184,600		27,800		212,400		198,000	107.27%	11	4/30/2019	A
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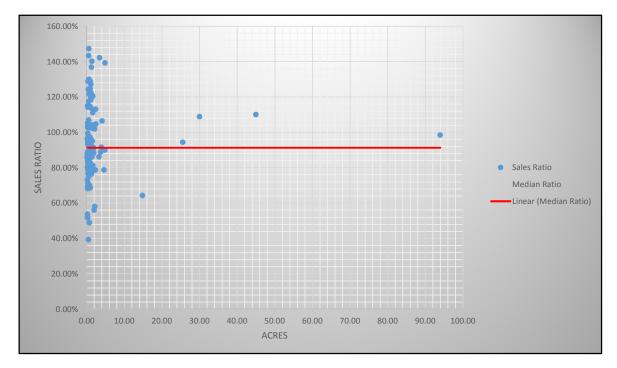
RATIO STUDY

PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
17932007	210	\$ 128,700	\$ 32,000	\$ 160,700	\$ 169,000	95.09%	11	4/3/2018	Α
17932029	210	\$ 175,800	\$ 31,200	\$ 207,000	\$ 215,000	96.28%	11	12/28/2018	A+
17937012	210	\$ 119,900	\$ 29,800	\$ 149,700	\$ 204,000	73.38%	41	3/11/2020	F+
17937030	210	\$ 214,300	\$ 27,100	\$ 241,400	\$ 249,000	96.95%	11	6/12/2019	A+
17937030	210	\$ 214,300	\$ 27,100	\$ 241,400	\$ 229,000	105.41%	11	1/31/2018	A+
17937031	210	\$ 131,900	\$ 27,100	\$ 159,000	\$ 182,000	87.36%	11	3/13/2020	Α
17937034	210	\$ 147,800	\$ 29,800	\$ 177,600	\$ 189,900	93.52%	11	12/6/2018	Α
17938001	210	\$ 175,100	\$ 32,000	\$ 207,100	\$ 196,500	105.39%	11	4/23/2019	A-
17938008	210	\$ 195,900	\$ 35,100	\$ 231,000	\$ 223,000	103.59%	31	11/2/2018	Α
17938018	210	\$ 291,600	\$ 50,300	\$ 341,900	\$ 280,000	122.11%	41	2/1/2018	Α

Ratio Sum	115.65			Excluded	0
Mean	94.02%	Earliest Sale 1	1/9/2017	# of Sales	123
Median	91.27%	Latest Sale 1	LO/12/2020	Total AV	\$ 10,460,100
Wtd Mean	91.57%	Outlier Info	rmation	Total SP	\$ 11,422,674
PRD:	1.03	Range	1.5	Minimum	39.27%
COD:	17.38%	Lower Boundary	47.24%	Maximum	147.25%
St. Dev	0.2093	Upper Boundary	139.12%	Min Sale Amt	\$ 10,000
COV:	22.26%			Max Sale Amt	\$ 740,000

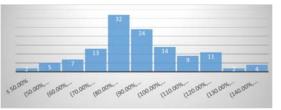






LAND SALES RATIO STUDY

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

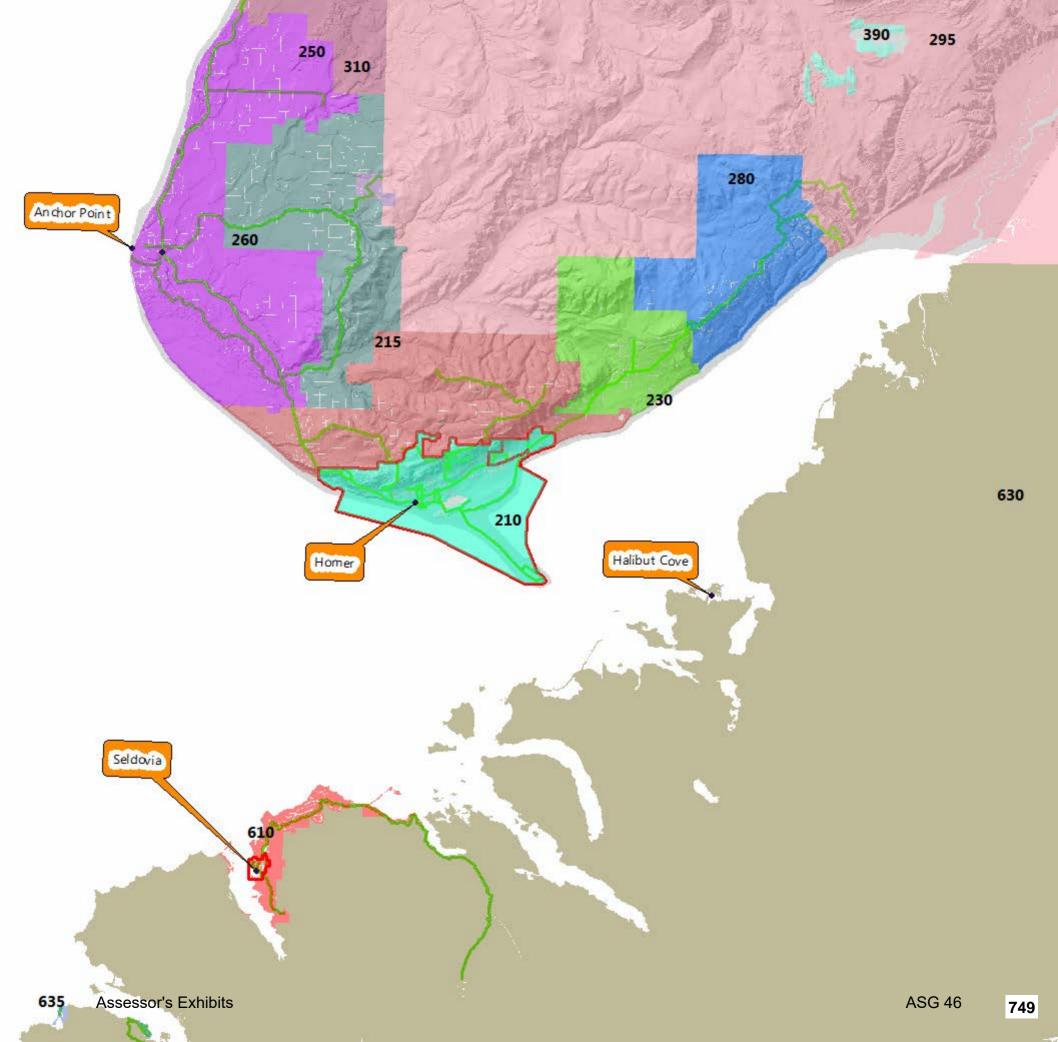


NBH

			NBH									
neighborhoo	c pxfer date	Irsn	PIN	Total Acres	Curr	ent Land Val		Sale Price	LandType	SaleCd	2020 Cert Land	Ratio
210	4/25/19	57974	17305443	1.24	\$	38,200	\$	39,900	2	V	\$37,700	95.74%
210	11/15/18	57977	17305446	1.21	\$	37,900	\$	31,000	2	V	\$37,500	122.26%
210	10/25/19	81670	17307107	1.68	\$	53,000	\$	44,000	2	С	\$52,600	120.45%
210	2/26/19	82602	17307108	1.66	\$	52,900	\$	47,600	2	V	\$52,400	111.13%
210	9/19/19	82224	17307113	3.76	\$	40,000	\$	45,000	2	V	\$39,600	88.89%
210	8/31/18	58031	17308005	1.46	\$	125,000	\$	120,000	2	C	\$123,900	104.17%
210 210	3/6/20 4/23/19	58034 58038	17308008 17308012	1.11 1.31	\$ \$	116,400 124,200	\$	113,500 109,500	2	C C	\$115,300 \$123,100	102.56%
210	8/30/19	58046	17308012	1.06	\$	115,100	\$	130,000	2	C	\$123,100	113.42% 88.54%
210	12/9/19	58047	17308021	1.27	\$	120,600	\$	158,000	2	Z	\$119,500	76.33%
210	10/11/18	58058	17308032	1.21	\$	23,300	\$	25,000	2	C	\$23,000	93.20%
210	5/11/18	58062	17308036	1.42	\$	107,200	\$	76,500	2	Z	\$103,400	140.13%
210	8/9/18	58285	17324112	1.08	\$	7,900	\$	10,000	2	С	\$7,800	79.00%
210	1/9/18	58324	17324151	1.55	\$	80,800	\$	85,000	2	V	\$80,100	95.06%
210	4/15/20	58819	17359302	0.48	\$	83,100	\$	86,000	2	С	\$82,100	96.63%
210	5/25/18	58821	17359304	0.53 0.54	\$	85,200	\$	68,500	2	C C	\$84,200	124.38%
210 210	3/2/18 8/17/20	58835 58854	17359414 17359433	0.91	\$ \$	83,400 83,500	\$	78,000 97,550	2	C	\$82,700 \$82,700	106.92% 85.60%
210	2/5/19	58866	17359445	0.65	\$	89,700	\$	69,000	2	V	\$88,900	130.00%
210	10/12/20	59187	17369001	1.03	\$	46,700	\$	45,000	2	Ċ	\$46,300	103.78%
210	9/25/20	59195	17369010	2.39	\$	45,200	\$	40,000	2	V	\$44,800	113.00%
210	6/25/18	59410	17402306	0.92	\$	58,000	\$	45,000	2	С	\$57,400	128.89%
210	6/27/18	59411	17402307	1.06	\$	60,100	\$	50,000	2	С	\$59,600	120.20%
210	7/9/20	59434	17403001	1.64	\$	111,300	\$	109,000	2	V	\$110,200	102.11%
210	2/27/20	104589	17403034	3.33	\$	123,200	\$	143,000	2	Z	\$122,000	86.15%
210	9/11/20	59482	17404030	4.90	\$	52,900	\$	38,000	2	C	\$52,400	139.21%
210 210	8/29/18 11/13/17	59577 98087	17405216 17405901	1.86 0.97	\$ \$	84,700 76,700	\$	92,800 79,000	2	Z V	\$83,900 \$75,900	91.27% 97.09%
210	2/15/19	98096	17405910	0.51	\$	64,800	\$	79,000	2	V	\$64,200	81.10%
210	4/30/18	98110	17405924	1.14	\$	106,600	\$	130,000	2	V	\$105,600	82.00%
210	11/9/17	98117	17405931	0.97	\$	76,700	\$	79,900	2	Ċ	\$75,900	95.99%
210	1/17/20	82934	17406301	1.38	\$	78,400	\$	102,000	2	V	\$105,500	76.86%
210	6/26/19	59703	17408006	3.92	\$	121,300	\$	132,500	2	Z	\$83,600	91.55%
210	5/3/19	101294	17409030	1.04	\$	52,000	\$	50,000	2	V	\$51,500	104.00%
210	10/22/19	59792	17411218	1.19	\$	83,500	\$	70,500	2	Z	\$82,800	118.44%
210	12/20/18	59807	17411306	1.00	\$	46,400	\$	40,500	2	C	\$45,900	114.57%
210 210	12/1/17 4/16/18	94709 59852	17412029	0.99 0.73	\$ \$	51,400 68,900	\$	56,400	2	V Z	\$50,900 \$68,200	91.13% 48.87%
210	7/30/18	82870	17413023 17421040	93.95	\$	629,800	\$	141,000 640,000	2	C	\$626,700	98.41%
210	5/14/18	60251	17427002	0.55	\$	58,700	\$	50,000	2	Č	\$58,100	117.40%
210	11/6/19	60265	17427016	0.61	\$	58,900	\$	40,000	2	V	\$67,200	147.25%
210	4/5/19	60331	17429410	1.17	\$	101,800	\$	80,000	2	С	\$100,900	127.25%
210	10/22/19	60683	17445016	0.97	\$	51,100	\$	41,000	2	Z	\$50,600	124.63%
210	11/8/19	91997	17501065	3.46	\$	99,500	\$	70,000	2	V	\$98,600	142.14%
210	7/30/19	92000	17501068	4.11	\$	91,500	\$	86,000	2	C	\$90,500	106.40%
210 210	10/25/19 4/11/19	60785 61028	17502059	1.26 4.65	\$	82,100	\$	60,000 205,000	2	C	\$75,900	136.83%
210	2/20/19	61028	17508110 17510208	0.31	\$ \$	161,300 60,800	\$	59,200	2	C	\$121,800 \$60,200	78.68% 102.70%
210	2/14/20	106812	17510253	25.56	\$	438,800	\$	465,000	2	C	\$199.400	94.37%
210	12/19/17	61222	17510310	0.24	\$	56,800	\$	65,000	2	V	\$56,300	87.38%
210	3/29/18	61240	17510328	0.25	\$	57,400	\$	49,999	2	С	\$57,000	114.80%
210	2/20/18	61246	17510334	0.28	\$	47,400	\$	45,000	2	С	\$46,800	105.33%
210	4/10/18	61266	17510354	0.31	\$	60,800	\$	63,000	2	С	\$60,200	96.51%
210	4/24/19	61312	17511302	0.23	\$	35,100	\$	40,000	2	V	\$34,800	87.75%
210 210	12/10/19 4/19/18	61341 61396	17511415	0.23 0.23	\$	38,600 35,100	\$	45,000 48,000	2	C	\$38,300 \$34,800	85.78% 73.13%
210	4/19/18 4/20/18	61396	17512402 17524017	2.46	\$ \$	125,600	-	120,000	2	C	\$34,800 \$124,300	73.13% 104.67%
210	6/22/18	61820	17524017	2.46	\$	125,600	\$	120,000	2	C	\$124,300	104.67%
210	4/4/18	61880	17524155	0.37	\$	43,800	\$	61,500	2	C	\$33,500	71.22%
210	7/27/18	61947	17526020	0.42	\$	41,100	\$	40,000	2	Č	\$40,700	102.75%
210	6/25/18	94008	17527039	0.25	\$	35,900	\$	52,500	2	С	\$35,600	68.38%
210	6/21/19	106001	17527048	0.32	\$	38,300	\$	56,251	2	C	\$37,900	68.09%
210	6/25/18	91922	17529066	2.00	\$	42,000	\$	75,000	2	С	\$41,500	56.00%
210	12/28/17	62083	17701001	45.00	\$	814,300	\$	740,000	2	C	\$267,500	110.04%
210 210	6/28/19 8/28/19	62185 105949	17702046 17702104	0.83 0.46	\$ \$	46,600 96,800	\$	66,700 109,000	2	Z C	\$46,200 \$95,900	69.87% 88.81%
210	12/11/18	105949	17702104	0.46	\$	87,400	\$	109,000	2	C	\$86,500	87.40%
210	7/14/20	105950	17702106	0.26	\$	83,500	\$	104,000	2	V	\$82,600	80.29%
210	5/24/19	105953	17702108	0.33	\$	88,800	\$	105,000	2	Ċ	\$87,900	84.57%
210	6/18/19	105954	17702109	0.52	\$	99,800	\$	105,000	2	С	\$98,900	95.05%
210	6/24/20	105958	17702113	0.36	\$	90,900	\$	109,000	2	С	\$89,900	83.39%
210	1/25/19	105959	17702114	0.26	\$	83,500	\$	94,000	2	С	\$82,600	88.83%
210	8/24/20	105960	17702115	0.30	\$	86,700	\$	104,000	2	V	\$85,800	83.37%
210 210	4/30/19	105961	17702116	0.48	\$	98,000	\$	100,000	2	V	\$96,800 \$91,800	98.00%
210	11/15/19 5/29/19	105962 105963	17702117 17702118	0.39 0.34	\$ \$	92,700 89,500	\$	99,000 90,000	2	C	\$91,800 \$88,600	93.64% 99.44%
210	3/23/13	100300	11102110	0.04	Ψ	03,500	Ψ	50,000	4	C	ψου,υυυ	JJ. 14 /0

LAND SALES RATIO STUDY

neighborhooc		Irsn	PIN	Total Acres	ent Land Val		Sale Price	LandType		2020 Cert Lanc	Ratio
210	12/21/18	105964	17702119	0.40	\$ 93,400	\$	100,000	2	С	\$92,500	93.40%
210	8/21/20	105965	17702120	0.34	\$ 89,500	\$	95,000	2	V	\$88,600	94.21%
210	6/24/20	90443	17705311	0.20	\$ 27,100		52,500	2	С	\$26,900	51.62%
210	5/3/19	62337	17705403	0.46	\$ 42,100	\$	45,000	2	С	\$41,700	93.56%
210	12/9/19	62447	17709207	0.52	\$ 41,200	\$	55,000	2	С	\$40,900	74.91%
210	11/21/19	62464	17710114	0.14	\$ 34,000	\$	39,700	2	Z	\$33,700	85.64%
210	6/6/19	62876	17717318	1.90	\$ 91,400	\$	103,500	2	С	\$90,500	88.31%
210	4/12/19	62892	17717417	0.32	\$ 38,300	\$	55,000	2	С	\$37,900	69.64%
210	5/31/19	62906	17717431	0.96	\$ 40,800	\$	59,500	2	С	\$40,400	68.57%
210	9/24/18	62925	17717612	0.32	\$ 38,300	\$	48,500	2	Z	\$37,900	78.97%
210	5/31/19	62942	17717807	0.49	\$ 42,800	\$	109,000	2	С	\$42,400	39.27%
210	4/20/18	63292	17730105	1.65	\$ 101,600	\$	125,000	2	С	\$100,500	81.28%
210	8/9/18	63338	17730231	0.37	\$ 43,800	\$	34,000	2	С	\$43,300	128.82%
210	3/30/18	63375	17730277	0.28	\$ 33,300	\$	35,000	2	С	\$32,900	95.14%
210	7/18/18	63440	17732019	0.23	\$ 38,600	\$	40,000	2	С	\$38,300	96.50%
210	4/24/18	63470	17901024	2.33	\$ 41,700	\$	53,000	2	С	\$41,300	78.68%
210	2/20/20	63475	17901029	14.84	\$ 172,100	\$	268,000	2	С	\$128,500	64.22%
210	3/6/18	63478	17902005	30.00	\$ 119,700	\$	110,000	2	С	\$118,600	108.82%
210	2/28/19	63503	17902046	1.39	\$ 64,500	\$	75,000	2	С	\$63,900	86.00%
210	2/4/20	63504	17902048	1.75	\$ 113,200	\$	125,000	2	С	\$82,600	90.56%
210	8/6/20	88634	17902105	0.23	\$ 45,600	\$	85,000	2	С	\$45,200	53.65%
210	6/28/19	88638	17902109	0.29	\$ 67,100	\$	72,000	2	С	\$66,600	93.19%
210	7/8/19	88639	17902110	0.29	\$ 67,100	\$	130,000	2	С	\$66,600	51.62%
210	6/8/18	88641	17902112	0.46	\$ 54,700	\$	62,000	2	С	\$54,200	88.23%
210	7/10/18	88642	17902113	0.39	\$ 52,400	\$	58,900	2	С	\$51,900	88.96%
210	6/28/19	88643	17902114	0.38	\$ 52,000	\$	63,650	2	С	\$51,600	81.70%
210	6/26/20	88644	17902115	0.36	\$ 51,400	\$	64,966	2	С	\$50,800	79.12%
210	6/19/20	88654	17902125	0.46	\$ 75.800	\$	110,000	2	С	\$75,100	68.91%
210	8/23/18	88654	17902125	0.46	\$ 75,800	\$	87,000	2	С	\$75,100	87.13%
210	9/20/19	88655	17902126	0.46	\$ 96,800	\$	99.000	2	C	\$95,900	97.78%
210	6/13/19	92332	17902134	0.38	\$ 92,000	\$	119,900	2	C	\$91,300	76.73%
210	4/23/18	92336	17902138	0.46	\$ 75,800	\$	61,000	2	V	\$75,100	124.26%
210	5/18/18	92337	17902139	0.46	\$	\$	90,000	2	Ċ	\$75,100	84.22%
210	5/18/18	92338	17902140	0.46	\$ 75,800	\$	90,000	2	С	\$75,100	84.22%
210	6/17/20	92341	17902143	0.36	\$	\$	45,000	2	Č	\$70,400	114.22%
210	5/18/20	92342	17902144	0.42	\$ 53,400	\$	65,000	2	V	\$52,900	82.15%
210	3/15/18	92346	17902148	0.34	\$	\$	88,000	2	Ċ	\$69,300	79.55%
210	2/28/20	63551	17903021	4.85	\$ 85,400	\$	95,000	2	V	\$123,000	89.89%
210	5/13/19	63599	17904004	0.54	\$ 43,000		30,000	2	Ċ	\$42,600	143.33%
210	8/7/20	63641	17906302	0.63	\$ 50,300	\$	41,358	2	Z	\$72,300	121.62%
210	6/14/19	63999	17919301	1.63	\$ 131,600	\$	165,000	2	C	\$130,300	79.76%
210	7/20/18	64135	17924011	0.92	\$ 30,200	\$	36,500	2	Č	\$30,600	82.74%
210	1/22/18	64166	17927002	0.24	\$ 28,400	\$	27,500	2	Č	\$28,200	103.27%
210	4/19/18	104567	17927023	0.26	\$ 36,300	\$	42.000	2	Č	\$35.900	86.43%
210	8/13/18	91113	17930043	0.47	\$ 38,100		44.500	2	Z	\$37.700	85.62%
210	8/12/19	97009	17936026	2.19	\$ 174,200	\$	300,000	2	V	\$172,500	58.07%
210	9/14/18	64454	17938017	0.53	\$ 48,100	•	55,000	2	v	\$47,500	87.45%



Heather,

Thank you for the quick response. We will not do an inspection on your property, however we will drive by and update the photo for the upcoming Board of Equalization hearing. We will not change the file and you will be contacted by the clerk's office when your evidence is due and when the hearing is to be scheduled. Thank you,

Stephen Carmichael
KPB Assessing Dept.
Appraiser II
AAAO Certificate #277
907-714-2246
KENAI PENINSULA BOROUGH
144 North Binkley Street
Soldotna, Alaska 99669

From: Heather Lewis < heatherlewis0001@gmail.com >

Sent: Monday, April 12, 2021 12:48 PM

To: Carmichael, Stephen < scarmichael@kpb.us>

Cc: Story, Paul < PStory@kpb.us>

Subject: <EXTERNAL-SENDER>Re: 17722007

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

Hello,

Thank you so much for response. I work 8-5 Monday-Friday (often i have to work overtime at the title company), so I would not be able to "zoom".

There was an outside inspection last year so, I'm not quite clear why there would have to be another one in such a short time. There was an inspection 2016, 2017 maybe 2018 then 2020 and now you are saying another 2021? I can assure you that we haven't added any rooms or outbuildings to the property (though I will be cutting down a birch tree in the spring).

I do appreciate your communication and willingness to work around the Covid situation as I am VERY sensitive to that.

Respectfully,

Heather Lewis

Sent from my iPhone

On Apr 12, 2021, at 11:34 AM, Carmichael, Stephen < scarmichael@kpb.us> wrote:

Assessor's Exhibits ASG 47

Good morning,

I am emailing you per your previous request not to contact via telephone to schedule the appeal inspection for your appealed property 17722007 (510 E Fairview Ave.). The assessing office has sent an inspection letter in response to your formal appeal which I have attached to this email as well. In the inspection letter you will notice the reference to the Kenai Peninsula Borough Code 5.12.060(P) which states:

The burden of proof is on the appellant. The only grounds for the board to adjust the assessment are proof of unequal, excessive, improper, or under valuation, based on facts proven at the appeal hearing. The board may not alter the assessment of a property unless a timely written appeal has been filed concerning the property. If an appellant has refused or failed to provide the assessor or the assessor's agent full access to property or records related to assessment of the property, upon notice from the assessor to the appellant and the clerk, the appellant shall be precluded from offering evidence on the issue or issues affected by that lack of access. Before a ruling is issued on the admissibility of such evidence, the appellant shall be provided with a reasonable opportunity by the presiding officer to present its case as to why this sanction should not be imposed, and the assessor shall have a reasonable opportunity to respond.

You mentioned a concern with an interior inspection due to Covid-19 therefore we have come up with a solution. We propose a zoom meeting in which you will attend and show the interior of your home. You can use your own device or we can give you a department issued IPad to do the self-inspection of your property. We can schedule an exterior inspection of the property and drop the IPad to you at that time.

We have a few dates when we will be conducting inspections in Homer: 4/14/21, 4/23/21, or the morning of 4/26/21. Please respond with a date and time that you will be available to attend the zoom meeting/interior inspection. If this method does not suit you, we can continue to schedule the exterior inspection of the property and forgo an interior inspection, however do note the KPB code 5.12.060(P) precludes you from submitting evidence on the issue or issues of the interior. Thank you for your concern,

Stephen Carmichael KPB Assessing Dept. Appraiser II AAAO Certificate #277 907-714-2246 <image001.png>

<Masterhan Inspection letter.pdf>

Assessor's Exhibits ASG 48 751

./1/21	4:00PM	4/1/21 4:00PM Masterh	177-220-07	(907) 942-1104	Spoke to Heather who stated she did not want us inside her
		an,			home. I advised her that per borough code she could not
		Del/Hea			argue aspects of the interior of her home if she did not allow
		ther			us to inspect the interior. She requested the specific code
		Lewis			and stated she did not want someone in her home due to the
					apparent covid crisis. I told her I would get the code for her
					and call her back with the information. She requested no
					phone contact and email only.

Assessor's Exhibits ASG 49

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

177-010-55

88,400 250,400 **Worksheet** 338,800 Card R01 2020 87,600 235,500 323,100 STEENBAKKERS WILHELMUS 40MER, AK 99603-8216 87,600 230,200 2019 317,800 Residential Dwelling - single 1034 LARKSPUR CT PRIMARY OWNER PETERS SARAH **VALUATION RECORD** 85,300 207,200 2018 292,500 **ACRES:** 0.46 T 6S R 13W SEC 17 Seward Meridian HM 0800074 BAYVIEW GARDENS SUB ADDN NO 3 LOT 6 BLK 9 79,200 306,700 2017 227,500 **1034 LARKSPUR CT** 73,300 175,300 2016 248,600 **Assessment Year** mprovements LEGAL DESCRIPTION: Land Total Meighborhood: x210 Homer - Core Area Homer - Core Area Homer - Core Area 110 Residential Dwelling - single SS 2021 62125 GMINISTRATIVE INFORMATION Residential Exemption - Borough **EXEMPTION INFORMATION** 20 - HOMER CITY Senior Citizen TAG:

LAND DATA AND CALCULATION	S
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Value	88,400						88,400
<u>AdjAmt</u>	42,100	4,210					46,310
\$ or %	100	10					
ExtValue InfluenceCode - Description	42,100 A View Excellent	R Paved	K P/Water Yes	P Gas Yes	X Elec Yes	N P/Sewer Yes	ASSESSED LAND VALUE (Rounded):
	91,522						VALUE (I
<u>AdjRate</u>							D LAND
BaseRate	0.46 91,522						ASSESSE
Acres	0.46						
Use	<u>~</u>						
<u>Method</u>	Residential City/Residential 49 User Definable Land Formule						
Type	Res						

MEMOS

Building Notes 11/20 INSP FROM RD DUE TO COVID-19

				LAN	D INFI	LAND INFLUENCES	ES			
Community	٨	Z	View	z	1	9	E		Street Access	SS
Gas			CCRs		Airstrip	di		Paved	Grv Maint	Grv Maint Grv Unmain
Electric			НОА		For Sale	ale		PLAT	TRAIL	NONE
Public H20			Hwy Fnt		Ag Right	ght			WATERFRONT	NT
Public Sewer			Easement		Other			Ocean	River	Lake
LAND TYPE	RR	#20	RR#20 OTHER:					Pond	Dedicated	Dedicated Boat Launch
TOPO	Ste	dəa	Steep Ravine	Other		Wetlands	spu			

APPELLANT COMPARABLE 01

177-010-55

R01

Value 88,020 79,480

702 849

702 1.0 849 2.0

Construction BaseArea floor FinArea

Wood Frame Wood Frame 167,500

TOTAL BASE

Frame/Siding/Roof/Dorme

INTERIOR

Loft/Cathedral nterior finish

PHYSICAL CHARACTERISTICS Irsn: 62125 2021

Scopancy Single Family Spory Height: 2.0 inished Area 1,551 **2 L FRAME** None Style: :i Otr's

MOOFING Moterial: Comp sh to 235# Moterial: Gable Framing: Std for class

Medium 5/12 to 8/12 Pitch:

FOUNDATION

Footing: Normal for class Cinder block Walls:

DORMERS

None

FLOORING

Base Allowance Base Allowance Plywd sub Plywd sub 2.0 0.

EXTERIOR COVER

T111 plywd T111 plywd 2.0

0.

INTERIOR WALLS

Normal for Class Normal for Class 0.0

HEATING AND PLUMBING

Water Htr: 1 1 Extra fix: Kit sink: Rejmary Heat: Hot Water **26**jixt.Baths: 0 0 **39**xt.Baths: 1 3 xt.Baths: 1 4

21 (849) 24 (125 (126 (13) (129 (13) (129 (13) (129 (13) (13) (13) (13) (13) (13) (13) (13)
8

3,200 14,700 1,350

Basement finish

19,250

TOTAL INT

Fireplaces/woodstoves Other (Ex.Liv, AC, Attic, ...

Plumbing Heating

23,370

Att Garage

GARAGES

EXT FEATURES Description Att Carport

26 177-010-55

SPECIAL FEATURES

41,040

TOTAL GAR/EXT FEAT

227,790

205,010 G.90

GRADE ADJUSTED VALUE (rounded)

SUMMARY OF IMPROVEMENTS

Quality Class/Grade

SUB-TOTAL

17,670

Ext Features

Bsmt Garage:

8,250 9,420

2 WDDK 1 OFP

Value	246,100	0	2,000	2,300
% Comp	8	100	100	100
Loc % RDF Adj Comp	100 138	0	0	0
Fnc Depr	0	0	0	0
Obs	0	0	0	0
Pys Depr [0	0	0
Comp	205,010	23,370	2,000	2,270
Size/ Area	0	495	_	0 0 1,000
_	0 0	24	0	0
≷	0	23	0	0
Adj Rate	0.00	47.21	2,000.00	2.27
Base TRate	0:00	35.05	2,000.00	2.27
Eff Const Count	2007	0	3000	3000
Yr.Blt. Const	1991	0	3000	3000
_	O		Avg	Avg
Story or Ht Grade	2.0	0.00	0.00	0.00
0, 0		0/		
	DWELL	OI ATTGAR		
Improvement of	,350 D DWELL	901	0	05 PAV

0 0 TOTAL IMPROVEMENT VALUE (for this card) 2,270 000'1 0 0 2.27 2.27

495 495

エ 些

G01 G01

WDSTOVE

Description

250,400 2,300

> 0 6 TOTAL fix: 5-Fixt.Baths: 0 0

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

173-594-50

Card R01

HOMER, AK 99603-7123 KNOTT JAMES MICHAEL KNOTT ALISSA ANN 340 FIREWEED AVE PRIMARY OWNER **ACRES:** 0.49 T 6S R 13W SEC 8 Seward Meridian HM 0760104 BAYVIEW 340 FIREWEED AVE GARDENS SUB ADDN 1 LOT 50 BLK 6 LEGAL DESCRIPTION: Asighborhood:
x210 Homer - Core Area
yingii SS 2021 58871 SS MINISTRATIVE INFORMATION 20 - HOMER CITY TAG:

Residential Dwelling - single

Worksheet 2020 61,500 308,400 369,900 61,500 2019 295,000 356,500 **VALUATION RECORD** 281,400 2018 59,700 341,100 56,000 270,400 326,400 2017 127,300 178,100 50,800 2016 **Assessment Year** mprovements Land Total Residential Exemption - Borough **EXEMPTION INFORMATION**

62,100

318,300

380,400

62,100

Value

LAND DATA AND CALCULATIONS

21,400 AdjAmt 20 ExtValue InfluenceCode - Description \$ or % 42,800 9 View Good Gas Yes 87,347 <u>AdjRate</u> 87,347 BaseRate 0.49 Acres Use Residential City/Residential 49 User Definable Land Formula

P/Water Yes **Gravel Main** P/Sewer No Elec Yes

ASSESSED LAND VALUE (Rounded):

19,260 -2,140 ņ

62,100

MEMOS

5/99 CITY WATER, NO VIEW, NO ELEC, BAD RD Real Estate Listing on File Land Notes

ASG 52

				LAN	UINF	LAND INFLUENCES	ES			
Community	ν		View	z	1	9	Е		Street Access	SS
Gas			CCRs		Airstrip	dı		Paved	Grv Maint	Grv Maint Grv Unmain
Electric			НОА		For Sale	ale		PLAT	TRAIL	NONE
Public H20			Hwy Fnt		Ag Right	ght			WATERFRONT	NT
Public Sewer			Easement		Other			Ocean	River	Lake
LAND TYPE	RR#2	0	RR#20 OTHER :					Pond	Dedicated	Pond Dedicated Boat Launch
TOPO	Steep	0	Steep Ravine	Other		Wetlands	spu			

APPELLANT COMPARABLE 02

135,420 36,830

1,144 519

1144 1.0

Wood Frame Concrete

1084 B

172,250

TOTAL BASE

Frame/Siding/Roof/Dorme

INTERIOR

-off/Cathedral nterior finish

Value

Construction BaseArea floor FinArea

Irsn: 58871 2021

PHYSICAL CHARACTERISTICS Scoupancy Single Family inished Area 1,663 L FRAME ory Height: 1.0

None

ROOFING Material: Comp sh to 235# Framing: Std for class Gable : Ege:

Medium 5/12 to 8/12

Pitch:

Footing: Normal for class **FOUNDATION**

Formed concrete

Walls:

DORMERS

Vone

FLOORING 1.0 Plywd s

Base Allowance None Plywd sub Slab

EXTERIOR COVER

8

173-594-50

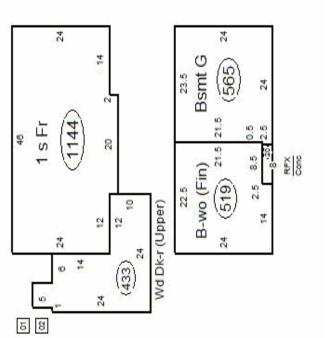
Vinyl Viny 0.

INTERIOR WALLS

Normal for Class None 0.

HEATING AND PLUMBING

0 6 Water Htr: 1 1 Extra fix: Edixt.Baths: 0 0 Kit sink: **39**xt.Baths: 1 3 Ext.Baths: 1 4



8,630 8,630 0 0 222,330 G. 9 Bsmt Garage Ext Features Att Garage Att Carport TOTAL GAR/EXT FEAT **Quality Class/Grade SUB-TOTAL** 100 390 8,140 Description 1 WDDK-R/ 2 CONCP 3 RFX/

2,680

Fireplaces/woodstoves Other (Ex.Liv, AC, Attic, ...

Plumbing Heating

41,450

TOTAL INT

GARAGES

EXT FEATURES

20,640 3,430 14,700

3asement finish

2,000 Value 309,800 Loc % RDF Adj Comp 9 100 158 Fnc Depr L Size/ Comp Pys Obs Area Value Depr Depr 0 200,100 SUMMARY OF IMPROVEMENTS ≥ Adj Rate 0.00 Base Rate 0.00 Eff Count I 2018 2015 Story Yr.Blt. or Ht Grade Const Q 0.1 Improvement DWELL 0 6,500 2,680 SPECIAL FEATURES

200,100

GRADE ADJUSTED VALUE (rounded)

318,300 9 9 0 TOTAL IMPROVEMENT VALUE (for this card) 6,500 2,000 0 0 2,000.00 2,000.00 0.00 0.00 3000 3000 3000 3000 0.00 Avg 0.00 Avg DRIVE SWL

02

0

BGAR1C PRIVSEPT

02

Description

6,500

Rimary Heat: Radiant-floor

TOTAL fix: 5-Fixt.Baths: 0 0

175-260-18

Card R01

ACRES: 0.57 T 6S R 13W SEC 19 Seward Meridian HM 2003025 FOREST GLEN SUB NO 5 LOT 3B LEGAL DESCRIPTION: Meighborhood: x210 Homer - Core Area y Hopperty Class: 710 Residential Dwelling - single SS 2021 61945

3695 POPPY CIR

GIBSON STEVEN ROSS LIVING TRUST HOMER, AK 99603-8339 1622 HIGHLAND DR PRIMARY OWNER

Residential Dwelling - single **VALUATION RECORD EXEMPTION INFORMATION** 20 - HOMER CITY

TAG:

2020 44,100 259,400 303,500 44,100 292,500 2019 248,400 2018 42,600 239,400 282,000 41,800 230,000 271,800 2017 59,900 219,400 279,300 2016 **Assessment Year** mprovements Land Total

44,500 268,200

312,700

Worksheet

LAND DATA AND CALCULATIONS

<u>AdjAmt</u> ExtValue InfluenceCode - Description \$ or % 44,500 6 View Limited 78,070 <u>AdjRate</u> 78,070 BaseRate 0.57 Acres Use Residential City/Residential 49 User Definable Land Formula

P/Water Yes

P/Sewer Yes

z

Gas Yes

44,500

Value

Gravel Main

Elec Yes ASSESSED LAND VALUE (Rounded)

44,500 0

Grv Maint Grv Unmain

Street Access

LAND INFLUENCES U U

> View CCRs HOA

z

Community

Gas

NONE

TRAIL

PLAT Paved

> For Sale Ag Right

Airstrip

WATERFRONT

MEMOS

Building Notes

ASG 54

3/12 BA CHANGED Q AFTER REVIEWING INT PHOTOS Real Estate Listing on File

APPELLANT COMPARABLE 03

Boat Launch

Dedicated

Wetlands

Other

Steep RR#20

Odol

Lake

River

Ocean Pond

Other

Easement Hwy Fnt

Public Sewer

Public H20 Electric

LAND TYPE

OTHER: Ravine R01

Value 160,050

1,400

1400 1.0

Wood Frame

Construction BaseArea floor FinArea

PHYSICAL CHARACTERISTICS Scupancy Single Family Spory Height: 1.0 inished Area 1,400 L FRAME :i Otr's

None

MOOFING Moterial: Comp sh to 235# Moterial: Gable Framing: Std for class

Medium 5/12 to 8/12 Pitch:

FOUNDATION

Footing: Normal for class

Formed concrete Walls:

DORMERS

Vone

FLOORING 1.0 Plywd s

Base Allowance Plywd sub

EXTERIOR COVER

Viny

INTERIOR WALLS

Normal for Class

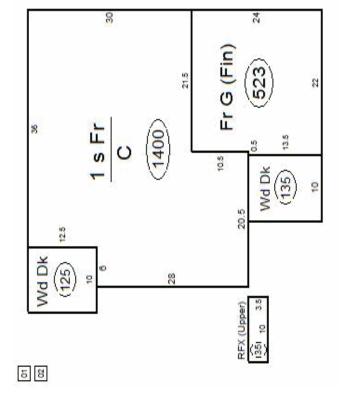
¥

Description

HEATING AND PLUMBING

Kit sink: Rejmary Heat: Hot Water **26**jixt.Baths: 0 0

Water Htr: 1 1 Extra fix: **39**xt.Baths: 1 3 **S**xt.Baths: 1 4



0000

Frame/Siding/Roof/Dorme

INTERIOR

-off/Cathedral nterior finish

160,050

TOTAL BASE

2,880 14,700

Basement finish

Fireplaces/woodstoves Other (Ex.Liv, AC, Attic, ...

Plumbing Heating

17,580

TOTAL INT

24,610

Att Garage

GARAGES

EXT FEATURES Description Att Carport

26 175-260-18

SPECIAL FEATURES

RES					SUMM	SUMMARY OF IMPROVEMENTS	F IM	2	VEME	NTS						
	Improvement	Story Yr.Blt. or Ht Grade Const	Yr.Blt.	Eff Const Count	unt Base Kate	Adj Rate	≥	_	W L Size/ Area	Comp Value I	Pys (Obs Depr	Fnc Depr	Loc % RDF Adj Comp	% omb	Value
0.00	D DWELL	1.0 G-	- 2005	5 2014	0.00	0.00	0 0 0	0	0	178,860	0 0 9	0	0	100 158	100	265,600
70.7 00.0	6.29 GO1 ATIGAR	0.00	0	0	34.90	47.06	22 24 523	24	523	24,610	0 0 0	0	0	0	100	0
/1:/																

30,350

TOTAL GAR/EXT FEAT

207,980

178,860 G- .86

GRADE ADJUSTED VALUE (rounded)

Quality Class/Grade

SUB-TOTAL

5,740

Ext Features

Bsmt Garage:

2,600 069

2,450

1 WDDK 2 WDDK 3 RFX/

2,000.00 2,000.00 47.06 10.34 15.90 34.90 3000 2012 2009 3000 0 10.00 Low 0.00 Avg 0.00 SHEDGP G01 ATTGAR DRIVE

0 02

523 523

エ 些

G01 G01

268,200

TOTAL IMPROVEMENT VALUE (for this card)

2,000 900

9 9 9

0 0 0

24,610 2,000

24 0

 ∞ 0 22

> 0 6 TOTAL fix: 5-Fixt.Baths: 0 0

Last inspected 09/13/2016 by SF; ; Data Entry by cmchood

05/06/2021

175-270-18

Card R01

10873 WOODHAVEN RIDGE RD BASSETT JOHN ELLSWORTH PARKER, CO 80134-5025 **BASSETT ELAINE KAY** Residential Dwelling - single PRIMARY OWNER **ACRES:** 0.34 T 6S R 13W SEC 19 Seward Meridian HM 2003027 FOREST GLEN SUB NO 7 LOT 10B 3812 FOREST GLEN DR LEGAL DESCRIPTION: Meighborhood: x210 Homer - Core Area Homer - Core Area Homer - Core Area 110 Residential Dwelling - single **EDMINISTRATIVE INFORMATION** 61967 20 - HOMER CITY TAG:

VALUATION RECORD 56,700 188,100 2018 244,800 180,700 236,500 55,800 2017 48,700 219,700 2016 171,000

Assessment Year

EXEMPTION INFORMATION

mprovements

Total

Land

58,400 198,400

57,800 195,200 256,800

261,700

253,000

58,400

19,450 AdjAmt

20

ExtValue InfluenceCode - Description \$ or %

Value

Worksheet

2020 57,800 203,900

2019

LAND DATA AND CALCULATIONS

0.34 Acres Use Residential City/Residential 49 User Definable Land Formula

114,412 <u>AdjRate</u> 114,412 **BaseRate**

38,900 9 View Good

P/Sewer Yes

z

Gas Yes

P/Water Yes

Gravel Main Elec Yes ASSESSED LAND VALUE (Rounded)

58,400 19,450

MEMOS

11/20 BA INSP FROM RD DUE TO COVID-19 Real Estate Listing on File **Building Notes**

>Sale InspectionO20200021710 \$255,000 BUYER JOHN BASSETT
O
9

Community Y N View N Gas CCRs						
	۱ ۲	9	E		Street Access	SS
	Airstrip	rip		Paved	Grv Maint	Grv Maint Grv Unmain
	For Sale	ale		PLAT	TRAIL	NONE
Public H20 Hwy Fnt	Ag Right	ght			WATERFRONT	NT
Public Sewer Easement	Other	r		Ocean	River	Lake
LAND TYPE RR#20 OTHER:				Pond	Dedicated	Pond Dedicated Boat Launch
TOPO Steep Ravine Other	ther	Wetlands	spu			

APPELLANT COMPARABLE 04

Value 114,230

1,252

1252 1.0

Wood Frame

Construction BaseArea floor FinArea

114,230

TOTAL BASE

Frame/Siding/Roof/Dorme

INTERIOR

Loft/Cathedral nterior finish

Irsn: 61967 2021

PHYSICAL CHARACTERISTICS Scupancy Single Family Spory Height: 1.0 inished Area 1,252 L FRAME None :i otr's

MOOFING Moterial: Comp sh to 235# Moterial: Gable Framing: Std for class

Medium 5/12 to 8/12 Pitch:

FOUNDATION

Formed concrete Footing: Normal for class Walls:

DORMERS

None

Base Allowance **FLOORING**1.0 Plywd sub

EXTERIOR COVER

T111 plywd

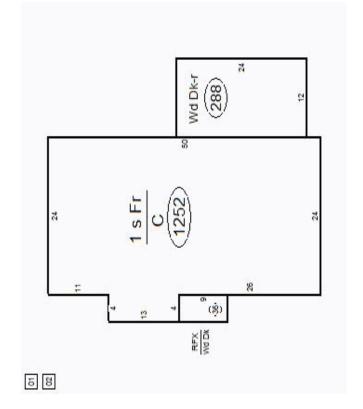
INTERIOR WALLS

Description

1.0 Normal for Class

HEATING AND PLUMBING

0 ω Water Htr: 1 1 TOTAL fix: Extra fix: Rigmary Heat: Space heater ZGixt.Baths: 0 0 Kit sink: 5-Fixt.Baths: 0 0 3Axt.Baths: 2 6 Xt.Baths: 0 0



-3,380 7,860

Basement finish

Fireplaces/woodstoves Other (Ex.Liv, AC, Attic, ...

Plumbing Heating

4,480

TOTAL INT

SPECIAL FEATURES

R04

175-270-18

5,370

TOTAL GAR/EXT FEAT

124,080

Avg+ 1.05

Quality Class/Grade

SUB-TOTAL

GRADE ADJUSTED VALUE (rounded) 130,280

SUMMARY OF IMPROVEMENTS

5,370

Ext Features

Bsmt Garage

570 3,800

3 WDDK-R

1,000

1 WDDK 2 RFX/

Att Garage Att Carport

GARAGES

EXT FEATURES Description

Value	195,600	2,000	800	198,400
Comp	18	9	9	
Loc % RDF Adj Comp	100 158 100	0	0	
Fnc Depr	0	0	1,260 33 0 0	is card
Obs	0	0	0	for th
Pys Obs Depr Depr	5	0	33	INE (
Comp Value	130,280	2,000	1,260	OTAL IMPROVEMENT VALUE (for this card)
Size/ Area	0	-	100	PROVE
_	0 0	0 0 1	10 10 100	I MF
≥	0	0	10	101
	1			
Adj Rate	0.00	2,000.00	12.56	
Sount Base Rate	0.00 0.00			
Sount Base Rate		2,000.00	12.56	
Sount Base Rate	2010 2015 0.00	2,000.00 2,000.00	2011 2013 15.70 12.56	
Sount Base Rate	2015 0.00	3000 2,000.00 2,000.00	2013 15.70 12.56	
Sount Base Rate	2010 2015 0.00	0.00 Avg 3000 3000 2,000.00 2,000.00	2011 2013 15.70 12.56	
Base Rate	1.0 Avg+ 2010 2015 0.00	0.00 Avg 3000 3000 2,000.00 2,000.00	10.00 F 2011 2013 15.70 12.56	

175-260-29

Card R01

CROW JARED M CROW HANNA E PO BOX 953 HOMER, AK 99603-0953 Residential Dwelling - single PRIMARY OWNER T 06S R 13W SEC 19 Seward Meridian HM 2018050 FOREST GLEN SUB 2019 LOT 2D BLK 2 **ACRES:** 0.29 3660 FOREST GLEN DR LEGAL DESCRIPTION: Heighborhood: x210 Homer - Core Area Heigherty Class: 6 110 Residential Dwelling - single SS 2021 106003 SS AMINISTRATIVE INFORMATION 20 - HOMER CITY TAG:

VALUATION RECORD Assessment Year mprovements Land Total **EXEMPTION INFORMATION**

37,300 229,800

27,800 2019

267,100

266,200

27,800

37,300

Value

<u>AdjAmt</u>

Worksheet

2020 37,000 229,200

LAND DATA AND CALCULATIONS

ExtValue InfluenceCode - Description \$ or % 37,300 N P/Sewer Yes P/Water Yes 128,621 AdjRate 128,621 **BaseRate** 0.29 Acres Use Residential City/Residential 49 User Definable Land Formula

View Limited Gravel Main

9

Gas Yes Elec Yes **ASSESSED LAND VALUE (Rounded)**

37,300 0

> **MEMOS** Real Estate Listing on File

ASG 58

				LAN	U IN	LAND INFLUENCES	Ė			
Community Y N View	٨	Z	View	Z	7	9	Е		Street Access	SS
Gas			CCRs		Airstrip	rip		Paved	Grv Maint	Paved Grv Maint Grv Unmain
Electric			НОА		For Sale	ale		PLAT	TRAIL	NONE
Public H20			Hwy Fnt		Ag Right	ght			WATERFRONT	NT
Public Sewer			Easement		Other	r		Ocean	River	Lake
LAND TYPE	RR	#20	RR#20 OTHER :					Pond	Dedicated	Pond Dedicated Boat Launch
торо	Ste	dəa	Steep Ravine Other	Other		Wetlands	ands			

APPELLANT COMPARABLE 05

05/06/2021

Value 123,460

Construction BaseArea floor FinArea

1,372

1372 1.0

Wood Frame

175-260-29

R01

5,380

Frame/Siding/Roof/Dorme

INTERIOR

Loft/Cathedral nterior finish

123,460

TOTAL BASE

-3,700 9,170

Basement finish

10,850

TOTAL INT

Fireplaces/woodstoves Other (Ex.Liv, AC, Attic, ...

Plumbing Heating

00

Att Garage Att Carport

2,470

1 WDDK

GARAGES

EXT FEATURES Description

PHYSICAL CHARACTERISTICS

Scoupancy Single Family Topics Height: 1.0 inished Area 1,372 Style: 1 L FRAME None ii otr's

MOOFING Moterial: Comp sh to 235# Moterial: Gable Framing: Std for class

Medium 5/12 to 8/12 Pitch:

Footing: Normal for class

FOUNDATION

Formed concrete Walls:

DORMERS

None

Base Allowance **FLOORING**1.0 Plywd sub

EXTERIOR COVER

Hardi-Plank

R04

175-260-29

INTERIOR WALLS

Description

1.0 Normal for Class

-Rymary Heat: Space heater 255xt.Baths: 0 0 Kit sink: 354xt.Baths: 1 3 Water Ht **HEATING AND PLUMBING**

ANI:DOLLS: O O NII SILIN.))		-	-
Pxt.Baths:	_	က	Water Htr: 1 1	_	_
Ext.Baths:	_	4	Extra fix:		0
Fixt Roths: 0.0	C	C	TOTAL fix:		0

8 Wd Dk 160) 8 5

1,910 Bsmt Garage: Ext Features TOTAL GAR/EXT FEAT SUB-TOTAL 136	0 4,380	138,690 vg+ 1.05	
TOTAL GA SUB-TOTA	Sarage: atures	– P	
		TOTAL GAR/EXT SUB-TOTAL Quality Class/Grade	
2 OFP	202		

GRADE ADJUSTED VALUE (rounded) 145,630

SPECIAL FEATURES					SUMM	SUMMARY OF IMPROVEMENTS	IMP	ROV	'EME	NTS						
cription	Improvement	Story Yr.Blt. Eff or Ht Grade Const Const	:Blt. onst (Eff Sonst Cc	Base Rate	Adj W L Size/ Comp Pys Obs Rate Area Value Depr Depr	≥	SA	ize/	Comp Value	Pys Depr I		Fnc Depr	Loc % RDF Adj Comp Value	% Somp	Value
	D DWELL	1.0 Avg+ 2019		2020	0.00	00:00	0	0	0	145,630	-	0	0	0 0 0 145,630 1 0 0 100 158 100 227,800	8	227,800
	01 DRIVE	0.00 Avg 3	3000	3000	2,000.00	2,000.00 2,000.00 0 0 1 2,000 0 0 0	0	0	_	2,000	0	0	0	0	100	2,000
						•	TOTAL	IMPF	ROVE	'OTAL IMPROVEMENT VALUE (for this card)	YLUE (for thi	scard			229,800

05/06/2021



173-240-94

Card R01

69789 100 70 Asses	850 JEFFERY AVE	
ADMINISTRATIVE INFORMATION	LEGAL ACRES: 1.83 DESCRIPTION:	PRIMARY OWNER
Meighborhood: X 210 Homer - Core Area	T 6S R 13W SEC 18 Seward Meridian HM 0900054 KATCHEVIEW FOREST SUB NO 3 LOT 4A BLOCK 2	SIEPHENS LIANE E STEPHENS JAN B 850 JEFFERY AVE
Residenty Class: Ø 110 Residential Dwelling - single		HOMER, AK 99603-9274
TAG: 20 - HOMER CITY	 	 ing - single

LAND DATA AND CALCULATIONS

42,200 **Worksheet**

2020 41,800 240,200

2019

2018 39,000 223,000 262,000

2017

38,300 213,000 251,300

31,800 2016

Assessment Year

EXEMPTION INFORMATION

210,900 242,700

Improvements

Total

Land

VALUATION RECORD

241,100 283,300

282,000

272,500

41,800

42,200						42,200
			-3,015	-3,015	-12,060	-18,090
			ငှ	လု	-20	
60,300 P Gas Yes	S Gravel Main	X Elec Yes	J P/Water No	M P/Sewer No	Q View None	(Rounded) :
32,951						ASSESSED LAND VALUE (Rounded)
32,951						ASSESSED
1.83						
š						
idential City/Residential 49 User Definable Land Form						
	32,951 32,951 60,300 P Gas Yes	1.83 32,951 32,951 60,300 P Gas Yes S Gravel Main	1.83 32,951 32,951 60,300 P Gas Yes S Gravel Main X Elec Yes	1.83 32,951 32,951 60,300 P Gas Yes S Gravel Main X Elec Yes J P/Water No -5 -3,015	1.83 32,951 32,951 60,300 P Gas Yes S Gravel Main X Elec Yes J P/Water No -5 -3,015 M P/Sewer No -5 -3,015	1.83 32,951 32,951 60,300 P Gas Yes S Gravel Main X Elec Yes J P/Water No -5 -3,015 M P/Sewer No -5 -3,015 Q View None -20 -12,060

MEMOS

Building Notes

9/11 BA QUALITY & HEAT FROM PREVIOUS INTERIOR 08/16 TB C01 NO CHANGES.

P10/17 BA C01 SAME.

SReal Estate Listing on File

9

Community Y N	٨	Z	View	Z	_	9	Е		Street Access	SS
Gas			CCRs		Airstrip	rip		Paved	Grv Maint	Grv Maint Grv Unmain
Electric			НОА		For Sale	ale		PLAT	TRAIL	NONE
Public H20			Hwy Fnt		Ag Right	ght			WATERFRONT	NT
Public Sewer			Easement		Other	r		Ocean	River	Lake
LAND TYPE	RR#	20	RR#20 OTHER:					Pond	Dedicated	Dedicated Boat Launch
TOPO	Ste	də	Steep Ravine	Other	L	Wetlands	ands			

APPELLANT COMPARABLE 06

173-240-94

R01

Value 144,000

Construction BaseArea floor FinArea

1,232

1232 1.0

Wood Frame

PHYSICAL CHARACTERISTICS Irsn: 58269 2021

Scopancy Single Family Spory Height: 1.0 inished Area 1,232 L FRAME None :i Otr's

MOOFING Moterial: Comp sh to 235# Moterial: Gable Framing: Std for class

Medium 5/12 to 8/12 Pitch:

FOUNDATION

Footing: Normal for class Cinder block Walls:

DORMERS

Vone

FLOORING 1.0 Plywd s

Base Allowance Plywd sub

EXTERIOR COVER

T111 plywd

Normal for Class INTERIOR WALLS

HEATING AND PLUMBING

Water Htr: 1 1 Kit sink: Primary Heat: Hot Water **26**ixt.Baths: 0 0 3Axt.Baths: 2 6

Improvement DWELL DRIVE SWL 10 Δ 02 4,000 6,500 PRIVSEPT SWL-PRV Description 02

8 8 (192) 8 NO DK (<u>@</u>) Wd DK 1sFr

2,540

12,600

Fireplaces/woodstoves Other (Ex.Liv, AC, Attic, ...

Plumbing Heating

15,140

TOTAL INT

00

Basement finish

144,000

TOTAL BASE

Frame/Siding/Roof/Dorme

INTERIOR

-off/Cathedral nterior finish

SUMMARY OF IMPROVEMENTS ≥ Adj Rate

26

173-240-94

SPECIAL FEATURES

Loc % RDF Adj Comp 100 158 0 Fnc Depr L Size/ Comp Pys Obs Area Value Depr Depr 0 10,500 2,000 145,470 0 0 2,000.00 2,000.00 0.00 0.00 Story Yr.Blt. Eff Base or Ht Grade Const Count Rate 0.00 0.00 2012 3000 3000 3000 0.00 Avg 3000 2006 0.00 Avg 1.0 G-

TOTAL IMPROVEMENT VALUE (for this card)

224,000

2,000 10,500

100 9

9

Value 211,500

145,470

GRADE ADJUSTED VALUE (rounded)

Quality Class/Grade

SUB-TOTAL

10,010

TOTAL GAR/EXT FEAT

169,150

G- .86

10,010

Ext Features

350

4 WDDK-R

3 WDDK 2 RFX/

Bsmt Garage:

3,300 3,320

3,040

1 WDDK

Att Garage Att Carport

GARAGES

EXT FEATURES Description

000

0 ω TOTAL fix: Extra fix: 5-Fixt.Baths: 0 0 Xt.Baths: 0 0



177-260-33

A						-//-	1//-200-55
ses 2021 63189	186 E B/	186 E BAYVIEW AVE					Card R01
MDMINISTRATIVE INFORMATION	LEGAL DESCRIPTION:		ACRES: 0.30		PRIMARY OWNER		
Meighborhood: x 210 Homer - Core Area	T 6S R 13W SEC 17 Seward Meridian HM 0760026 KAPINGEN SUB UNIT 3 LOT 5 BLK 4	'd Meridian HM 07	760026 KAPINGEN		ECKERI JACOB MCKINLET PO BOX 1249 HOMER, AK 99603-1249		
Roperty Class: 6 110 Residential Dwelling - single							
TAG: 20 - HOMER CITY		Res	 Residential Dwelling - single	welling -	single		
EXEMPTION INFORMATION			VALUAT	VALUATION RECORD			
Residential Exemption - Borough	Assessment Year	2016	2017	2018	2019	2020	Worksheet
	Land	46,300	39,200	40,500	41,000	41,000	41,500
	Improvements	173,600	180,800	187,800	194,500	202,800	200,000
	Total	219,900	220,000	228,300	235,500	243,800	241,500

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<u>Value</u>	41,500						41,500
AdjAmt	3,770						3,770
\$ or %	10						
ExtValue InfluenceCode - Description \$ or %	37,700 R Paved	6 View Limited	N P/Sewer Yes	K P/Water Yes	X Elec Yes	P Gas Yes	ded):
ExtValu	37,7						JE (Roun
AdjRate	125,667						ASSESSED LAND VALUE (Rounded):
BaseRate	0.30 125,667 125,667						ASSESSED
Acres	0.30						
Use	<u>~</u>						
<u>Type</u> Method	Residential City/Residential 49 User Definable Land Formule						

				LAN	D INFI	LAND INFLUENCES	ES			
Community Y N	Å		View	Ν	7	9	3		Street Access	SS
Gas			CCRs		Airstrip	di		Paved	Grv Maint	Grv Maint Grv Unmain
Electric			НОА		For Sale	ale		PLAT	TRAIL	NONE
Public H20			Hwy Fnt		Ag Right	ght			WATERFRONT	NT
Public Sewer			Easement		Other			Ocean	River	Lake
LAND TYPE	RR	#20	RR#20 OTHER :					Pond	Dedicated	Pond Dedicated Boat Launch
торо	Ste	dəa	Steep Ravine Other	Other		Wetlands	ands			

Building Notes 3/1716 SOME OF HSE MAY BE NEWER NOT ABLE TO SEE TO VERIFY. TJ

PReal Estate Listing on File S D 59

MEMOS

APPELLANT COMPARABLE 07

Value 139,220

1,579

Construction BaseArea floor FinArea

Wood Frame

139,220

TOTAL BASE

Frame/Siding/Roof/Dorme

INTERIOR

8

-off/Cathedral nterior finish

Irsn: 63189 2021

PHYSICAL CHARACTERISTICS L FRAME

Scopancy Single Family Spory Height: 1.0 inished Area 1,579 :i Otr's

Low 4/12 or less Pitch:

FOUNDATION

Cinder block Walls:

DORMERS

FLOORING 1.0 Plywd s

Base Allowance Plywd sub

EXTERIOR COVER

T111 plywd

Description

INTERIOR WALLS

Normal for Class

429

エ 些

900

Kit sink: Rejmary Heat: Hot Water **26**ixt.Baths: 0 0

9 MOFING Material: Comp sh 240-260# Webe: Gable Footing: Normal for class Framing: Std for class None

s Fr 1579 Fr G (Fin) Conc (월) (6)

26 177-260-33 SPECIAL FEATURES

Value	197,800	0	2,000	200
Comp	100	100	100	901
Loc RDF Adj (100 158	0	0	0
Fnc Depr	0	0	0	0
Obs	0	0	0	0 08
Pys -	26	0	0	8
Comp Value	169,210	16,290	2,000	940
Size/ Area	0	429	_	96
_	0 0	22	0	8 12
≷	0	20	0	_∞
Adj Rate	0.00	37.97	2,000.00	9.83
Base Rate	0.00 0.00	27.81 37.97	2,000.00 2,000.00	15.13 9.83
_		0 27.81		
Eff Base Const Count Rate	00:00	27.81	2,000.00	15.13
Yr.Blt. Eff Base Const Const Count Rate	1997 0:00	0 27.81	3000 2,000.00	1996 15.13
Story Yr.Blt. Eff Base or H Grade Const Count Rate	DWELL 1.0 Avg 1977 1997 0.00	11 ATIGAR 0.00 0 0 27.81	DRIVE 0.00 Avg 3000 3000 2,000.00	SHEDGP 10.00 Low 1990 1996 15.13
Yr.Blt. Eff Base Const Const Count Rate	1.0 Avg 1977 1997 0.00	G01 ATTGAR 0.00 0 0 27.81	0.00 Avg 3000 3000 2,000.00	10.00 Low 1990 1996 15.13

SUMMARY OF IMPROVEMENTS

19,180

TOTAL GAR/EXT FEAT

169,210

Avg 1.00

Quality Class/Grade

SUB-TOTAL

GRADE ADJUSTED VALUE (rounded) 169,210

2,890

Ext Features

Bsmt Garage:

570 1,000

1,320

3 CONCP

10,810

TOTAL INT

Fireplaces/woodstoves Other (Ex.Liv, AC, Attic, ...

Plumbing Heating

16,290

Att Garage

GARAGES

EXT FEATURES

Description

1 WDDK 2 RFX/

Att Carport

2,950 7,860

Basement finish

TOTAL IMPROVEMENT VALUE (for this card) 2,000 429 22 ∞ 0 2,000.00 2,000.00 37.97 9.83 15.13 27.81 3000 10.00 Low 1990 1996 3000 0.00 Avg 0.00

200,000

HEATING AND PLUMBING

0 Water Htr: 1 1 Extra fix: 3Axt.Baths: 2 6

ω

TOTAL fix:

5-Fixt.Baths: 0 0

Last inspected 03/01/2016 by TJ; Code: M; Data Entry by cmchood

177-070-42

Card R01

HOMER, AK 99603-7516 LIGHTSEY MADELEINE PRIMARY OWNER LIGHTSEY CODY 212 LEE DR **ACRES:** 0.22 T 6S R 13W SEC 20 Seward Meridian HM 0830072 PIONEER VISTAS SUB UNIT 8 AMD LOT 11 BLK 1 **212 LEE DR** LEGAL DESCRIPTION: Heighborhood: x210 Homer - Core Area Heigherty Class: 6 110 Residential Dwelling - single 20 - HOMER CITY

Residential Dwelling - single

TAG:

VALUATION RECORD 35,800 2017 40,900 2016 **Assessment Year** Land **EXEMPTION INFORMATION**

LAND DATA AND CALCULATIONS

38,200 246,700

37,800 251,800

284,900

294,700

289,600

224,200 261,800

225,200 261,000

208,900

168,000

mprovements

Total

Worksheet

2020 37,800 256,900

2019

2018 37,600

> 0.22 Acres Use Residential City/Residential 49 User Definable Land Formula

157,727 **AdjRate** 157,727 **BaseRate**

ExtValue InfluenceCode - Description \$ or % 34,700 R Paved

P/Water Yes

z

38,200

3,470 AdjAmt

Value

View Limited P/Sewer Yes Elec Yes Gas Yes

ASSESSED LAND VALUE (Rounded)

38,200 3,470

MEMOS

Building Notes 01/17 SF. REMODELED IN 2013.

Real Estate Listing on File ASG 64

					LAN	DINF	LAND INFLUENCES	ES			
U	Community Y N	λ	N	View	Ν	1	9	E		Street Access	SS
ن	Gas			CCRs		Airstrip	di		Paved	Grv Maint	Grv Maint Grv Unmain
ш	Electric			НОА		For Sale	ale		PLAT	TRAIL	NONE
а.	Public H20			Hwy Fnt		Ag Right	ght			WATERFRONT	NT
а	Public Sewer			Easement		Other			Ocean	River	Lake
	LAND TYPE	RR	‡50	RR#20 OTHER :					Pond	Dedicated	Pond Dedicated Boat Launch
<u> </u>	торо	Ste	də	Steep Ravine	Other		Wetlands	spu			
1											

APPELLANT COMPARABLE 08

05/06/2021

107,110 29,890

864 816

864 1.0

816 L

Treated Wood Wood Frame

137,000

TOTAL BASE

Frame/Siding/Roof/Dorme

INTERIOR

Loft/Cathedral nterior finish

Value

Construction BaseArea floor FinArea

inshed Area 1,680

None

Irsn: 62404

2021

:i Oat′s

MOOFING Moterial: Comp sh to 235# Moterial: Gable Framing: Std for class

Medium 5/12 to 8/12 Pitch:

FOUNDATION

Chemonite-Treated wood Footing: Normal for class Walls:

DORMERS

None

FLOORING 1.0 Plywd s

Base Allowance None Plywd sub Slab

EXTERIOR COVER

T111 plywd T111 plywd 0.

INTERIOR WALLS

Normal for Class None 0.

HEATING AND PLUMBING

Water Htr: 1 1 Rimary Heat: Space heater Edixt.Baths: 0 0 Kit sink: 3Axt.Baths: 2 6 Axt.Baths: 0 0

7	<u>v</u> 0	Come	24
(864)	ارڤ ا	 	(Fin) (816) ³⁴
	Fr.G.(Fln) (308)	14 Conc	-
2.			*
	\$	6 5 10 OFP	864 34 7 132 13 13 13 13 13 13 13 13 13 13 13 13 13

30,870

Basement finish

-5,010 14,700

> Fireplaces/woodstoves Other (Ex.Liv, AC, Attic, ...

Plumbing Heating

40,560

TOTAL INT

15,060

Att Garage

GARAGES

EXT FEATURES

Description

1 OFP

Att Carport

2,720

390

2 CONCP 3 CONCP

> **2**6 177-070-42

SPECIAL FEATURES

Description <u>"</u>

308

G01

RES					SUMM	UMMARY OF IMPROVEMENTS	F IM	20	VEME	SINIS						
	Improvement	Story or Ht Grade	Yr.Blt.	Const	Count Rate	Adj Rate	≥	¬ ×	Size/ Area	Comp	Pys C Depr D	Obs Depr	Fnc Depr	Loc % RDF Adj Comp	% Comp	Value
9.29											. 1					
	D DWELL	о О	- 1983	3 2005	0.00	0.00	0	0 0 0	0	172,920	16 0	0	0	100 167	8	242,600
	G01 ATTGAR	0.00	0	0	39.60	48.89	14	14 22	308	15,060	0	0	0	0	901	0

23,510

TOTAL GAR/EXT FEAT

201,070

G- .86

172,920

GRADE ADJUSTED VALUE (rounded)

Quality Class/Grade

SUB-TOTAL

8,450

Ext Features

130

5,210

4 WDDK-R

Bsmt Garage:

0 0 TOTAL IMPROVEMENT VALUE (for this card) 2,050 0 2.28 2.28

246,700 2,100 2,000

8 8

0

2,000

0

0

2,000.00 2,000.00

3000 3000

DRIVE PAV

01

3000 3000

0.00 Avg 0.00 Avg

> 6 TOTAL fix: Extra fix: 5-Fixt.Baths: 0 0

05/06/2021

179-131-10

A						-	01-161-671
\$2021 63806	1233 C	1233 COOK WAY					Card R01
MDMINISTRATIVE INFORMATION	LEGAL DESCRIPTION:		ACRES: 0.30		OWNER		
Neighborhood: X 210 Homer - Core Area	T 6S R 13W SEC 21 Seward Meridian HM 0610256 VIRGINIA LYN SUB LOT 25	rd Meridian HM 06	10256 VIRGINIA LY		PEARSON SEAN MORPHEW MEREDITH PO BOX 554		
至operty Class: の110 Residential Dwelling - single				HOMER,	НОМЕR, АК 99603-0554		
TAG: 20 - HOMER CITY		Res	 Residential Dwelling - single	/elling -	single		
EXEMPTION INFORMATION			VALUATIC	VALUATION RECORD			
	Assessment Year	2016	2017	2018	2019	2020	Worksheet
	Land	37,100	53,400	36,800	37,300	37,300	37,700
	Improvements	133,200	164,800	150,100	168,800	172,500	175,500
	Total	170,300	218,200	186,900	206,100	209,800	213,200

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Method Use Acres BaseRate AdjRate ExtValue InfluenceCode - Description \$ or % AdjAmt ential 49 User Definable Land Formulk 0.30 125,667 37,700 K P/Water Yes N Gaver Yes S Gravel Main S Gravel Main X Blec Yes P Gas Yes 6 View Limited ASSESSED LAND VALUE (Rounded) :	Value	37,700					37,700
Use Acres BaseRate AdiRate 0.30 125,667 125,667 ASSESSED LAND VALUE							0
Use Acres B	ExtValue InfluenceCode - Description \$ or %	37,700 K P/Water Yes	N P/Sewer Yes	S Gravel Main		6 View Limited	E (Rounded) :
Use Acres B	AdjRate	125,667					LAND VALU
Use Acr	BaseRate	125,667					ASSESSED
	Acres	0.30					
<u>Method</u> ential49 User Definable Land Form	Use	ŏ					
Iype Residential City/Reside		Residential City/Residential 49 User Definable Land Formule					

MEMOS

Building Notes 05/16 BA. % FOR FOGGED WINDOWS.

Real Estate Listing on File

ASG 66

Electric		НОА	For Sale	ale	PLAT	TRAIL	NONE
Public H20		Hwy Fnt	Ag Right	ght		WATERFRONT	NT
Public Sewer		Easement	Other		Ocean	River	Lake
LAND TYPE	RR#20	RR#20 OTHER:			Pond	Dedicated	Dedicated Boat Launch
торо	Steep	Ravine	Other	Wetlands			

Grv Maint Grv Unmain

Street Access

LAND INFLUENCES U N

PLAT Paved

Airstrip For Sale

View CCRs НОА

z

Community Gas APPELLANT COMPARABLE_09

69/

R01

Value 104,580 43,640

840 462

840 1.0 462 2.0

Construction BaseArea floor FinArea

Wood Frame Wood Frame 510

Frame/Siding/Roof/Dorme

INTERIOR

-off/Cathedral nterior finish

148,220

TOTAL BASE

-3,880 12,600

Basement finish

Fireplaces/woodstoves Other (Ex.Liv, AC, Attic, ...

Plumbing Heating

9,230

TOTAL INT

Irsn: 63806 2021

PHYSICAL CHARACTERISTICS

Scoupancy Single Family inished Area 1,302 2 L FRAME None ory Height: 1.0 Ztyle: :i Oat′s

ROOFING Material: Comp sh to 235# Framing: Std for class Gable : Ege:

Pitch:

Medium 5/12 to 8/12

Footing: Piers FOUNDATION

Piers-no wall Walls:

DORMERS

None

FLOORING

Base Allowance Base Allowance Plywd sub Slab 2.0 0.

EXTERIOR COVER

Wood siding T111 plywd 0. 2.0

INTERIOR WALLS

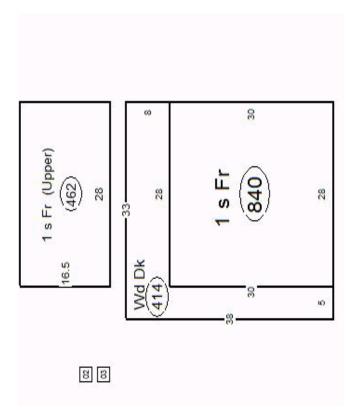
Normal for Class 0.1

Description

Normal for Class

HEATING AND PLUMBING

0 ω Water Htr: 1 1 TOTAL fix: Extra fix: Rigmary Heat: Space heater **Edi**xt.Baths: 0 0 Kit sink: 3Axt.Baths: 2 6 5-Fixt.Baths: 0 0 xt.Baths: 0 0



R01	
ĸ	
179-131-10	SPECIAL FEATURES

5,590

TOTAL GAR/EXT FEAT

163,040

G- .86

140,210

GRADE ADJUSTED VALUE (rounded)

Quality Class/Grade

SUB-TOTAL

5,590

Ext Features

00

Bsmt Garage

Att Garage Att Carport

5,590

1 WDDK

GARAGES

EXT FEATURES Description

URES						SUMA	SUMMARY OF IMPROVEMENTS	FIME	8	VEME	SINIS						
	lmpi	rovement	Story Yr.Blt. Eff Base mprovement or Ht Grade Const Count Rate	Yr.Blt. Const	Eff Const ^C	Sase Sount Rate	Adj Rate	₹	_	Size/ Area	W L Size/ Comp Pys Obs Fnc Area Value Depr Depr	Pys Depr	Obs Depr		Loc % RDF Adj Comp Value	% omb	Value
		DWELL	1.0 G- 2004	2004	2010	00:00	0.00	0	0	0	140,210	01	0	0	0 0 0 140,210 10 0 0 100 138 99	66	172,400
	05	DRIVE	0.00 Avg	3000	3000	2,000.00	2,000.00	0 0	0	-	2,000 0 0	0	0	0	0	100	2,000
	83	SHEDGP	10.00 F	2007	2009	14.65	11.72		16	12 16 192	2,250	53	2,250 53 0 0	0	0	100	1,100
								TOTA	<u>M</u>	PROVE	FOTAL IMPROVEMENT VALUE (for this card)	ALUE	(for th	is card			175,500

05/06/2021

PIN	2021 A/V	S/P		SALE DATE	RATIO	COMPARABLE #	
17701055	\$338,800		\$382,500	7/1/2020	0.886	1	
17359450	\$380,400		\$399,000	8/31/2020	0.953	2	
17526018	\$312,700		\$295,000	5/5/2020	1.06	3	
17527018	\$256,800		\$255,000	7/19/2020	1.007	4	
17526029	\$267,100		\$267,000	3/26/2020	1	5	
17324094	\$283,300		\$295,000	9/17/2020	0.96	6	
17726033	\$241,500		\$294,000	1/19/2021	0.821	7	
17707042	\$284,900		\$304,260	9/16/2020	0.936	8	
17913110	\$213,200		\$275.000	6/29/2020	0.775	9	

Assessor's Exhibits ASG 68



Assessor's Exhibits ASG 69



Assessor's Exhibits ASG 70



Assessor's Exhibits ASG 71



Assessor's Exhibits ASG 72



Assessor's Exhibits ASG 73



Assessor's Exhibits ASG 74



Assessor's Exhibits ASG 75



Assessor's Exhibits ASG 76



Assessor's Exhibits ASG 77

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	Price/AC \$ 2	

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

Assessor's Exhibits ASG 78

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).

Assessor's Exhibits ASG 79

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.

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.

Filling Fee: Must be included with this appeal form.

For Commercial Property: Please include Attachment A

RECEIVED

MAR 2 5 2021

Borough Clerk's Office Kenal Peninsula Borough

For Official Use Only

Fees Received: \$_	100
□ Çash	(0
Check #	115
	Peninsula Barough

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:	13108041	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.			
Property Owner:	Ehren and Heather Rickman				
Legal Description:	T 4N R 11W Sec 21 Seward Meridian KN 2014039 Tote View Sub 2014 Addn Lot 5				
Physical Address of Property:	49475 Beam Ave. Soldotna, AK 99669				

Contact information for all correspondence relating to this appeal:

Mailing Address:	49475 Beam Ave S	49475 Beam Ave Soldotna, AK 99669						
Phone (daytime):	(907) 394-7233	Phone (evening):	(907) 394-7233					
Email Address:	rickmanator@gma	il.com	I AGREE TO BE SERVED VIA EMAIL					

Value from Assessment Notice: \$ 140,200.00 Appellant's Opinion of Value: \$ 75,000.00

Year Property was Purchased: 2020 Price Paid: \$ Not Disclosed.

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
13108033	49820 TOTE RD Soldotna, AK 99669	assessed value	\$ 57,900.00
13108038	49820 TOTE RD Soldotna, AK 99669	assessed value	\$111,200.00
13159134	PO BOX 586 STERLING, AK 99672	assessed value	\$ 35,100.00

THE ONLY GROUNDS FOR APPEAL ARE: UNEQUAL , EXCESSIVE , IMPF (E)). Mark reason for appeal and provide a detailed explanation I as necessary)					
My property value is excessive. (Overvalued)					
My property was valued incorrectly. (Improperly)	The following are <u>NOT</u> grounds for appeal:				
My property has been undervalued.	 The taxes are too high. The value changed too much in one year. 				
My property value is unequal to similar properties.	⇒You cannot afford the taxes.				
You must provide specific reasons and provide evidence s					
See attached letter	or explanation.				
** THE APPELLANT BEARS THE BURDEN Check the following statement that applies to your intention					
I intend to submit <u>additional evidence</u> within the requir					
My appeal is complete. I have provided all the evidence be reviewed based on the evidence submitted.	ce that I intend to submit, and request that my appeal				
Check the following statement that applies to who is filing	this appeal:				
☑ I am the owner of record for the account/parcel number	per appealed.				
I am the attorney for the owner of record for the account	unt/parcel number appealed.				
The owner of record for this account is a business, trustee, or otherwise authorized to act on behalf of the to act on behalf of this entity (i.e., copy of articles of in officer, written authorization from an officer of the comtrustee). If you are not listed by name as the owner of reof your right to appeal this account.	e entity. I have attached written proof of my authority accorporation or resolution which designates you as an apany, or copy from trust document identifying you as				
The owner of record is deceased and I am the persono proof of my authority to act on behalf of this individual representative documentation). If you are not listed by REQUIRED for confirmation of your right to appeal this of	and/or his/her estate (i.e., copy of recorded personal y name as the owner of record for this account, this is				
I am not the owner of record for this account, but I wish notarized Power of Attorney document signed by the owner of record for this account, this is REQUIRED for co	owner of record. If you are not listed by name as the				
Oath of Appellant: I hereby affirm that the foregoing informative and correct.	mation and any additional information that I submit is				
Elisa	3/15/21				
Signature of Appellant / Agent / Representative	Date				
Ehren Richman					
Printed Name of Appellant / Agent / Representative					

Ehren and Heather Rickman 49475 Beam Ave Soldotna, AK 99669

3/15/2021

Kenai Peninsula Borough Assessor's Office 144 N. Binkley St. Soldotna, AK 99669

To whom it may concern:

This serves as an official explanation of appeal for Kenai Peninsula Borough assessment of the following property:

Property ID: 13108041

Legal Description: T 4N R 11W Sec 21 Seward Meridian KN 2014039 Tote View Sub 2014 Addn Lot 5a

The 2021 borough assessment of this property is listed at \$140,200 for this 32.46-acre parcel. However, there are several comparable parcels that are listed well below this number and have better land characteristics. The land characteristics of parcel 13108041 include low lying area, much swamp land with one slight hillside elevation. See the attached map which includes outlined areas of low-lying swamp land in black ink. The elevation is marked in red ink.

Comparable parcel explanation:

- 1. Parcel ID: 13108033
 - This parcel is valued at \$57,900, has higher elevation than most of our parcel and has significantly more trees and less swamp area. It is also slightly more acreage.
- 2. Parcel ID: 13108038
 - This parcel is valued at \$111,200, has more acreage, has lake front property and has higher elevation than our parcel. The areas that are lower in elevation are gravely and not swamp land
- Parcel ID: 13159134
 This parcel is valued at \$35,100, has more acreage, and has similar low-lying swamp characteristics of our property.

Prior to 2020, the land was assessed at \$51,300 for several years. In 2020 the assessed value went up to \$124,000 and now in 2021 has gone up to \$140,200. It is understandable that assessed values do vary with the market, however the amount of increase the last two years is not comparable to other similar properties.

The evaluation of parcel ID 13108041 is overvalued and should be valued at no more than \$75,000. This is a justified decrease in assessment value based on the comparable parcels. The comparable parcels listed have better land qualities and have significantly lower evaluations.

Thank you for your consideration with this appeal.

Sincerely, Ehren and Heather Rickman

Enclosure I: Map 1

Appellant's Exhibits APP 3

2021 NOTICE OF ASSESSMENT Annual - Real Property

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

Address Service Requested



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

AA 21806-1/1 P66 T61

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HEATHER RICKMAN 49475 BEAM AVE SOLDOTNA AK 99669-9117 CHARLIE PIERCE BOROUGH MAYOR

(907) 714-2230 Fax: 714-2393

10/15/2021

787

(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): 13108041

Tax Authority: 58 - CENTRAL EMERGENCY SERVICES

Legal Description:

T 4N R 11W SEC 21 SEWARD MERIDIAN KN 2014039 TOTE VIEW

SUB 2014 ADDN LOT 5A

2021 Assessed Values

Land:	140,200	Improvements*:	0		
Total Assessed KPB:	140,200	Exempt Value KPB:	0	Total Taxable KPB:	140,200
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.

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

APPEAL DEADLINE: 3/

3/31/2021 TAXES DUE IN FULL:

OR

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

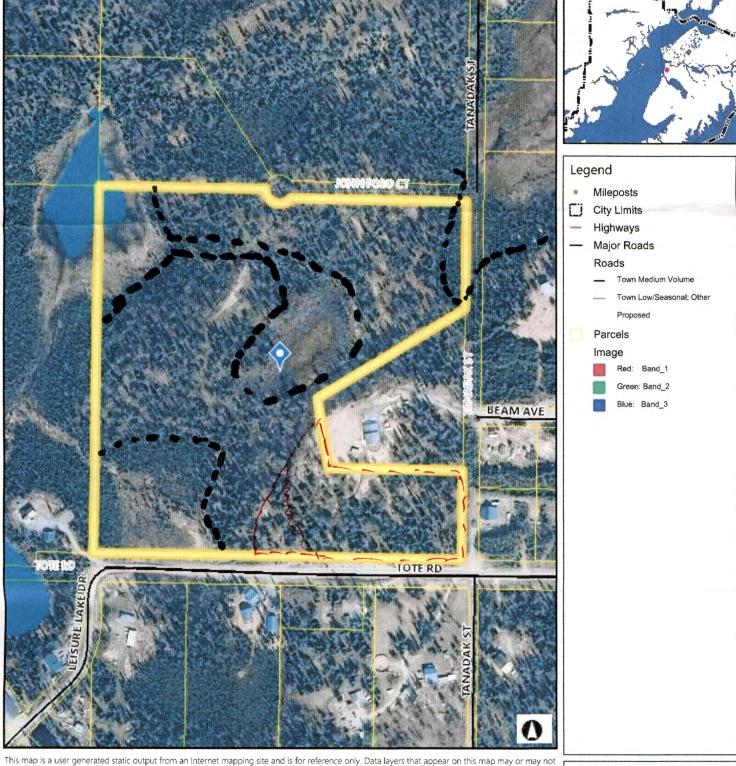
APPEAL PROCEDURE AND IMPORTANT TAX INFORMATION ON REVERSE SIDE

Appellant's Exhibits APP 4

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



MAP 1



be accurate, current, or otherwise reliable. It is not to be used for navigation.

DATE PRINTED: 3/6/2021

Appellant's Exhibits APP 5 788

Type any notes here.

Parcel ID: 13108041 KPB Assessment Appeal

- 1. Thank you for your time in hearing this case and for your work to resolve the matter.
- 2. We're here to appeal the 2021 borough assessment of parcel ID: 13108041
 - a. It's assessed at \$140,200
 - b. We believe its true value assessment should be \$70,000
 - c. It should be assessed at this lower number due to:
 - i. Overestimation of value
 - ii. Lack of comparable parcels in the market with same price range and price increases
- 3. Overestimation of value
 - a. Property characteristics
 - i. Electric, maintained road, and wetlands: swamp/marsh lands
 - b. In our previous correspondence we listed a few comparable properties. Here we will focus on the most closely matched property.
 - c. As part of our due diligence, we also compared properties provided by KPB in the sales ratio doc to aid in our evaluation.
- 4. Here are some characteristic similarities and differences.
 - a. Electric. Maintained roads, wetlands
 - i. (not all comps have wetlands)
 - b. We have provided maps of terrain and wetlands so you can see how the properties compare in those aspects.

Assessed Value (in \$)

Comp Properties	Parcel #	Borough Maintained Road	Electric	Acreage	2021 Improvements	Miles from Soldotna	2017	2018	2019	2020	2021
Rickman	13108041	Υ	Υ	32.46	0	7.9	51300	51300	51300	124000	140200
Our Comp	13108038	Υ	Υ	37.72	315200	8	78900	78900	78900	111200	125000
КРВ	13107062 (sold x2 in 2018)	Υ	Υ	1.5	0	16.4	24500	24500	18200	19100	20400
KPB	13109156	Υ	Υ	9.48	2000	6	47700	47700	47700	48200	99100
KPB	13152011	Υ	Υ	0.81	0	4.7	13500	13500	13500	13500	17000
KPB	13107050	Υ	Υ	18.53	0, (river front)	16.4	86100	86100	52200	53400	77200

- 5. Price comparisons of comps we provided and KPB:
 - a. We looked at price increases for past 5 years to get a fuller understanding of how property prices have been behaving.
 - b. To breakdown what we're looking at, this shows the KPB assessment over the last 5 years. We calculated the % increased from the previous year, and then took at the overall % change.

Appellant's Exhibits APP 6 789

% Change from previous year

			_	-	-
Comp Properties	Parcel #	17/18	18/19	19/20	20/21
Rickman	13108041	0.0	0.0	141.7	13.1
Our Comp	13108038	0.0	0.0	40.9	12.4
КРВ	13107062 (sold x2 in 2018)	0.0	-25.7	4.9	6.8
KPB	13109156	0.0	0.0	1.0	105.6
KPB	13152011	0.0	0.0	0.0	25.9
KPB	13107050	0.0	-39.4	2.3	44.6

Comp Properties	Parcel #	Total 5 Year Change (%)			
Rickman	13108041	154.8			
Our Comp	13108038	53.3			
КРВ	13107062 (sold x2 in 2018)	-14.0			
KPB	13109156	106.6			
KPB	13152011	25.9			
KPB	13107050	7.5			

- c. Our property has seen an increase in value estimation of over 150%, the next closest is less than 110%, with the average of the remaining comps averaging an 18% increase. (average is 35.9% increase including the parcel with 110% increase)
- d. Since AK is a non-disclosure state, the results from the land sales ratio study will be somewhat distorted. We were not given the information of how many sales occurred that were not disclosed for this study. We were not able to determine what fraction of sales this study actually represent.
- 6. We realize the assessments fluctuate based on the market.
 - a. We do not see that the market snapshot used to assess our property is equivalent to the snapshot used to assess other parcels.
 - b. Similar properties had much lower increases, and if we followed those trends, the parcel estimated value would range from ~\$31,000 to ~107,000. With the average being, ~\$55,000 (see data below).

Appellant's Exhibits APP 7 790

If our land followed value trends from comparable parcels

Comp Properties	Parcel #	18/19	19/20	20/21
Rickman	13108041			
Our Comp	13108038		57666.37	57666.37
KPB	13107062	53836.81	57501.10	57501.10
KPB	13109156		105473.65	105473.65
KPB	13152011			51300.00
KPB	13107050	52479.31	75868.97	75868.97
Averag	ge/year	53158.06	74127.52069	69562.02
Combine	d Average	68239.66		

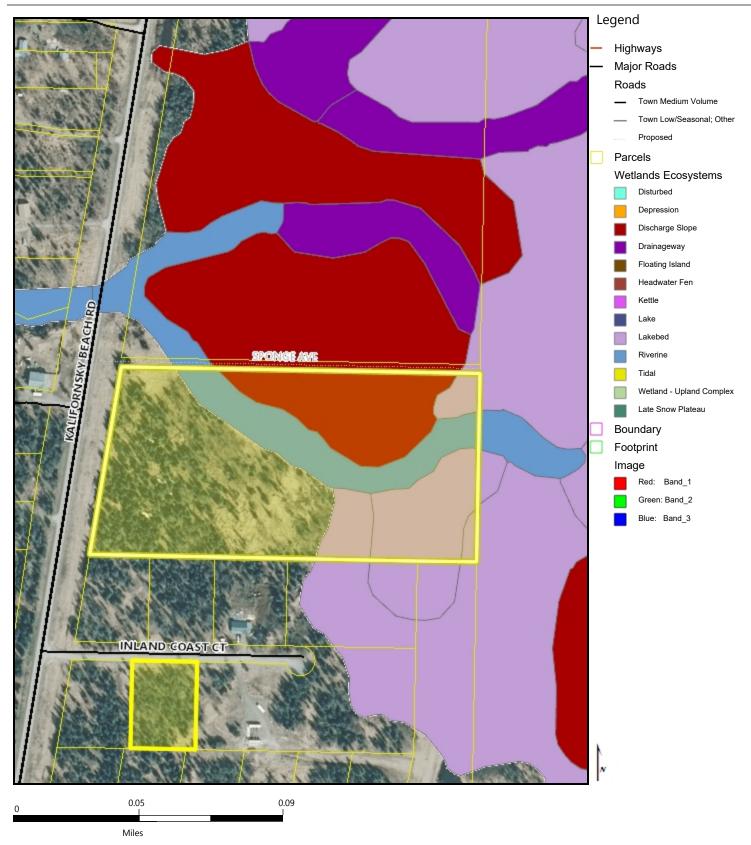
- 7. This is why Parcel 13108041 should be assessed at no more than \$70,000.
- 8. There has been a dramatic increase to our estimated property value that is unsubstantiated and not in line with other property market values.

Appellant's Exhibits APP 8

Assessed Value (in \$)

		-									
Comp Properties	Parcel #	Borough Maintained Road	Electric	Acreage	2021 Improvements	Miles from Soldotna	2017	2018	2019	2020	2021
Rickman	13108041	>-	>-	32.46	0	7.9	51300	51300	51300	124000	140200
Our Comp	13108038	>-	>	37.72	315200	∞	78900	78900	78900	111200	125000
KPB	13107062	>-	>	1.5	0	16.4	24500	24500	18200	19100	20400
KPB	13109156	>-	>	9.48	2000	9	47700	47700	47700	48200	99100
KPB	13152011	>	>	0.81	0	4.7	13500	13500	13500	13500	17000
KPB	13107050	>-	>	18.53	0, (river front)	16.4	86100	86100	52200	53400	77200

% Cha	% Change from previous year	η previou	ıs year	Total 5 Year Change (%)		If our la trends	If our land followed value trends from comparable	d value arable
17/18	18/19	19/20	20/21			18/19	19/20	20/21
0.0	0.0	141.7	13.1	154.8				
0.0	0.0	40.9	12.4	53.3			57666.37	57666.37
0.0	-25.7	4.9	8.9	-14.0		53836.81	57501.10	57501.10
0.0	0.0	1.0	105.6	106.6			105473.65 105473.65	105473.65
0.0	0.0	0.0	25.9	25.9				51300.00
0.0	-39.4	2.3	44.6	7.5		52479.31	75868.97	75868.97
					Average/year	53158.06	53158.06 74127.52069	69562.02
				33	Combined Average 68239.66	68239.66		

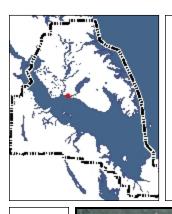


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Appellant's Exhibits APP 11 794

Appellant's Exhibits

Parcel: 13107050



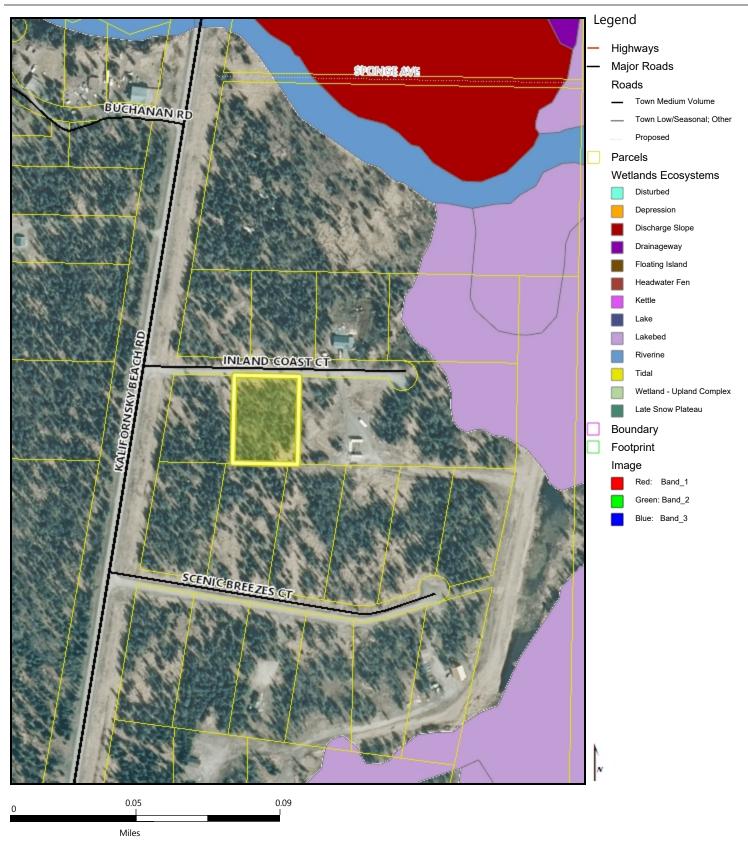
Legend

L1 Township Lines
Section Lines
Parcels

Notes

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DATE PRINTED: 5/12/2021

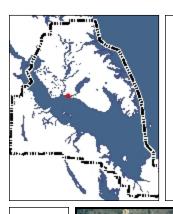


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Appellant's Exhibits APP 13 796

Appellant's Exhibits

Parcel: 13107062



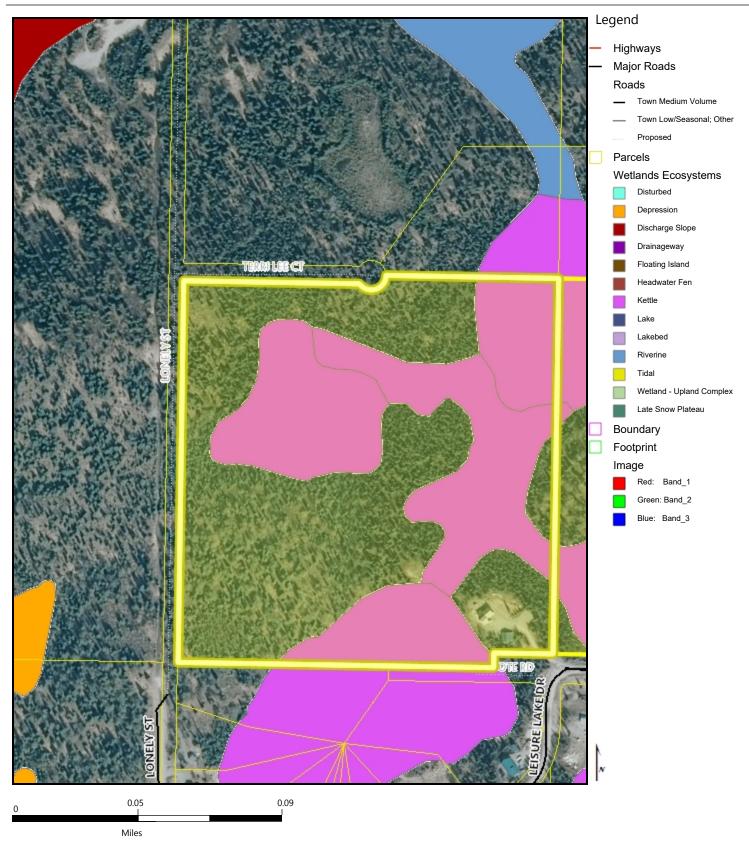
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L 1 Township Lines
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Parcels

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DATE PRINTED: 5/12/2021

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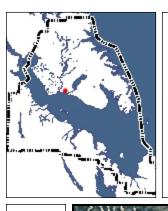


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Appellant's Exhibits APP 15 798



Parcel: 13108038



Legend

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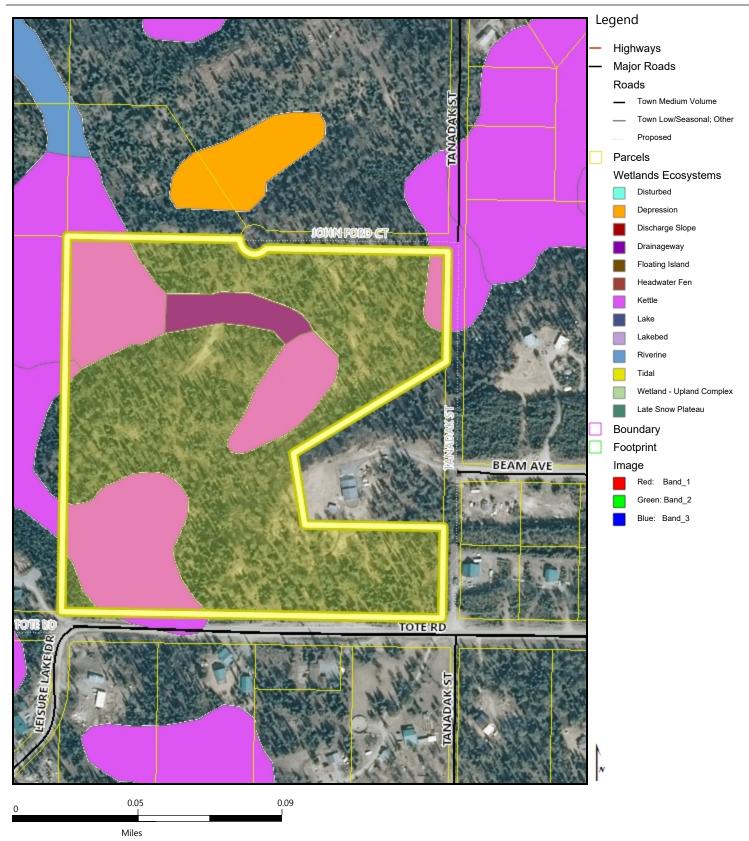
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DATE PRINTED: 5/12/2021



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Appellant's Exhibits APP 17 800

Parcel: 13108041



Legend

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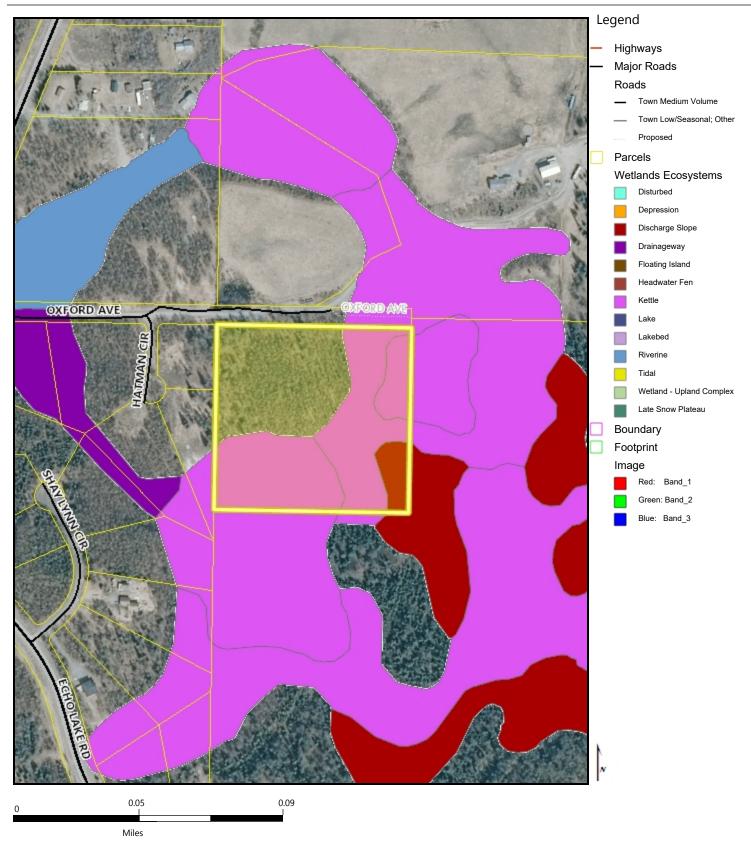
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DATE PRINTED: 5/12/2021

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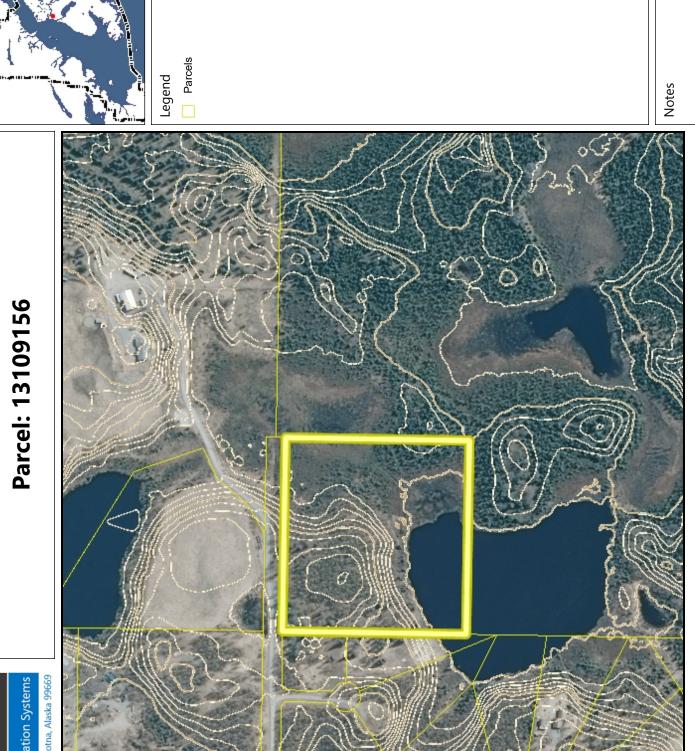


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Appellant's Exhibits APP 19 802

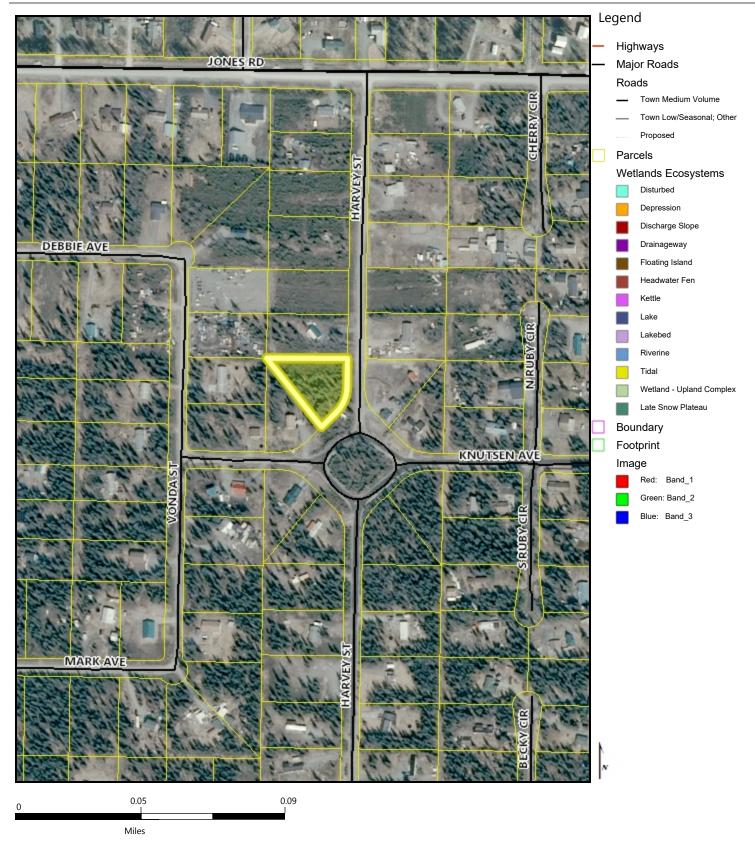
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44 North Binkley Street, Soldotna, Alaska 99669 Geographic Information Systems



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DATE PRINTED: 5/12/2021

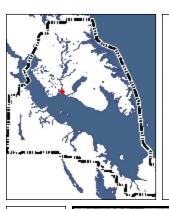


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APP 21 Appellant's Exhibits

44 North Binkley Street, Soldotna, Alaska 99669 Geographic Information Systems

Parcel: 13152011



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reference only. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable. Do not use for navigation.

DATE PRINTED: 5/12/2021

ASSESSOR'S DESCRIPTION ANALYSIS AND RECOMMENDATION

APPELLANT: Rickman, Ehren PARCEL NUMBER: 131-080-41

PROPERTY ADDRESS OR GENERAL South Soldotna/Kasilof

LOCATION:

LEGAL DESCRIPTION: T 4N R 11W SEC 21 Seward Meridian KN 2014039

TOTE VIEW SUB 2014 ADDN LOT 5A

ASSESSED VALUE TOTAL: \$140,200

RAW LAND: \$140,200

SWL (Sewer, Water, Landscaping): \$

IMPROVEMENTS \$

ADDITIONS \$

OUTBUILDINGS: \$

LAND SIZE 32.46 Acres

LAND USE AND GENERAL DESCRIPTION

1) Utilities

Electricity: Yes Gas: Yes Water: None Sewer: None

2) Site Improvements:

Street: Gravel Maintained

3) Site Conditions

Topography: Rolling Drainage: Typical

View: Limited Easements: Typical for the Kenai Peninsula Borough

HIGHEST AND BEST USE: As Currently Improved **ZONING:** None

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

Land Comments:

The subject property is a 32.46 acre parcel with a limited view, electric and gas utility, and gravel maintained road. Out of the 32.46 acre parcel, 7.46 acres are classified as wetlands.

A physical inspection of the land was conducted and the current land model was reviewed by land appraiser, Matt Bruns. Upon review, the subject property is being valued fairly and equitably with surrounding like-kind properties. All influences are correctly applied.

For the South Soldotna/Kasilof market area (#150), 55 sales from the last three years were analyzed. The median ratio for all of the sales is 91.50% and Coefficient of Dispersion (COD) is 19.65%. All ratios are within acceptable ranges as set by International Association of Assessing Officers (IAAO).

Ratio Sum	50.47		2.73	Excluded	(
Mean	91.77%	Earliest Sale	11/14/2017	# of Sales	55
Median	91.50%	Latest Sale	8/5/2020	Total AV	\$ 1,870,100
Wtd Mean	87.65%	Outlier In	formation	Total SP	\$ 2,133,510
PRD:	1.05	Range	1.5	Minimum	46.43%
COD:	19.65%	Lower Boundary	24.95%	Maximum	150.00%
St. Dev	0.2350	Upper Boundary	162.40%	Min Sale Amt	\$ 2,000
COV:	25.61%			Max Sale Amt	\$ 120,000

Parcel #131-170-68 is a 17.79 acre parcel located on Tote Road which sold on 10/29/2020. This property has electric utility, no natural gas utility, no view, and paved access. The 2021 assessed value is \$81,300 and sold for \$129,000, for a sales ratio of 63.0%.

The following parcels were mentioned in the Appellant's appeal file and have the following characteristics:

131-080-33 is a 33.10 acre parcel with a limited view. However, this parcel does not have natural gas or electric utility, has platted access, and no wetlands adjustment. The 2021 value is \$66,000.

131-080-38 is a 37.72 acre parcel with a limited view, gas and electric utility, and gravel maintained access with 17.72 acres valued as wetlands. The 2021 value is \$125,000.

131-591-34 is a 40 acre parcel with a limited view. However, this parcel does not have natural gas or electric utility, and has platted access with 30 acres valued as wetlands. The 2021 value is \$38,400. It sold on 11/30/2011 for \$38,000 and again on 9/21/2020 for \$60,000, for a sales ratio of 63.3%.

Specific recommended value change:

131-080-41 is a 32.46 acre parcel valued with 7.46 acres of wetlands. After inspection it was determined that there are 9.92 acres of topo wetlands. The Assessing Department is recommending the parcel value be adjusted to account for this topo wetlands, reducing the overall property value from \$140,200 to \$132,600.

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 reviewed all physical characteristics of the subject property to ensure all data was accurately captured.

ASSESSOR'S RECOMMENDATION:

APPELLANT: Rickman, Ehren

PARCEL NUMBER: 131-080-41

LEGAL DESCRIPTION: T 4N R 11W SEC 21 Seward Meridian KN 2014039 TOTE VIEW

SUB 2014 ADDN LOT 5A

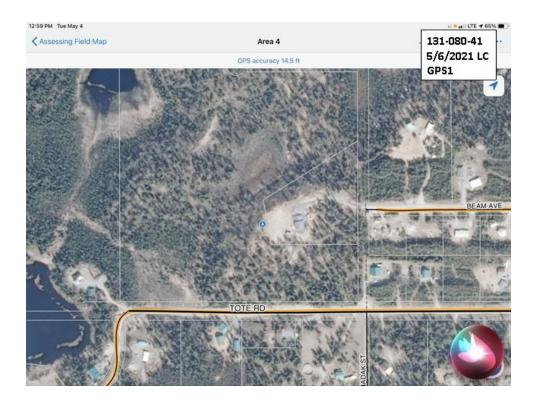
TOTAL: \$132,600

BOARD ACTION:

LAND: _____ IMPROVEMENTS: ____ TOTAL: ____

SUBJECT PHOTOS





Assessor's Exhibits ASG 27

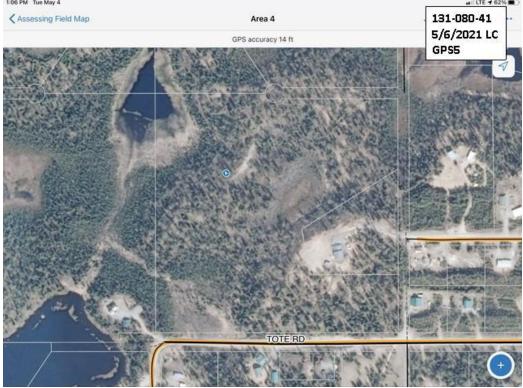
SUBJECT PHOTOS





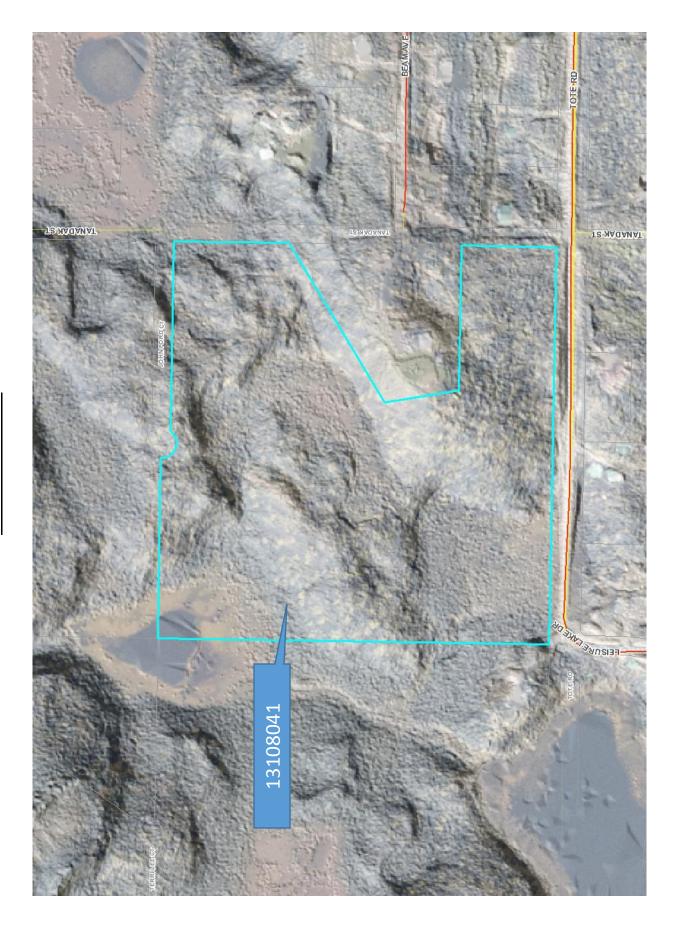
SUBJECT PHOTOS

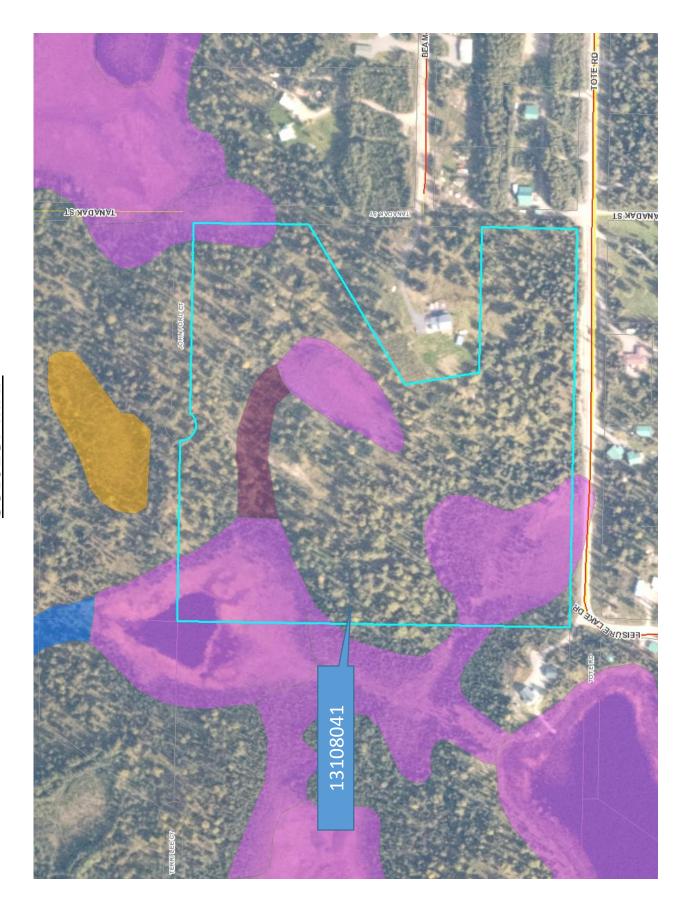




Assessor's Exhibits ASG 29









131-080-41

401 - 100413							
ADMINISTRATIVE INFORMATION	LEGAL DESCRIPTION:		ACRES: 32.46	PRIMARY OWNER	OWNER CONTRACTOR		
Ne g hborhood: 15 ff Cent.Pen South of Soldotna	T 4N R 11W SEC 21 Seward Meridian KN 2014039 TOTE VIEW SUB 2014 ADDN LOT 5A	d Meridian KN 20	11 4039 TOTE VIEW	RICKMAN HEATHER	HEATHER		
Pro 英 erty Class: 疑 0 Residential Vacant							
IAG:							
58 - CENTRAL EMERGENCY SVS			Residential Vacant	ıl Vacanı			
EXEMPTION INFORMATION			VALUATIO	VALUATION RECORD			
	Assessment Year	2016	2017	2018	2019	2020	Worksheet
	Land	51,300	51,300	51,300	51,300	124,000	140,200
	Total	51,300	51,300	51,300	51,300	124,000	140,200
			SHOLE ALL CLASS CHASE	ACITA III CIAC	<u>ن</u>		

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Value	137,500					2,700	140,200
AdjAmt	27,500						27,500
ExtValue InfluenceCode - Description \$ or %	110,000 6 View Limited 25	Gas Yes	Topo Wetlands	Gravel Main	Elec Yes	None	
ExtValue Influ	110,000 6	₫.	+	S	×	2,700	ASSESSED LAND VALUE (Rounded):
AdjRate	4,400					362	LAND VALI
BaseRate	4,400					362	ASSESSED
Acres	25.00					7.46	
<u>Method</u>	49 User Definable Land Formula					49 User Definable Land Formula	
Type	Residential Rural/Res T					Remaining/Wetlands	

MEMOS

ORIGINAL

ASG 33

816

Code: D; Appr Date: by

05/11/2021



131-080-41

404 100913							
ADMINISTRATIVE INFORMATION	LEGAL DESCRIPTION:		ACRES: 32.46	PRIMARY OWNER	DWNER		
Neighborhood: 15ff Cent.Pen South of Soldotna	1 4N R 11W SEC 21 Seward Meridian KN 2014039 TOTE VIEW SUB 2014 ADDN LOT 5A	d Meridian KN 20	01 4039 TOTE VIEW	RICKMAN EHKEN RICKMAN HEATHER 	EHKEN HEATHER		
Property Class:							
798: 140:							
58 - CENTRAL EMERGENCY SVS			Residenti	Residential Vacant			
EXEMPTION INFORMATION			VALUATIO	VALUATION RECORD			
	Assessment Year	2016	2017	2018	2019	2020	Worksheet
	Land	51,300	51,300	51,300	51,300	124,000	132,600
	Total	51,300	51,300	51,300	51,300	124,000	132,600

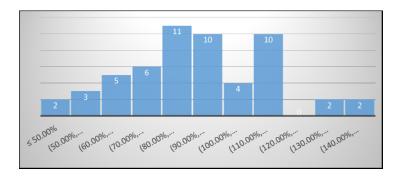
	<u>JAmt</u>	129
	S or % AdjAmt	25 25 900
LAND DATA AND CALCULATIONS	ExtValue InfluenceCode - Description \$ or %	103 600 6 View Limited
LAN	AdjRate	4 596
	Acres BaseRate	77 54 4 596 4 596
	Acres	22 54
	Use	=
	Method	49 User Definable Land Form
		OI/Rec T

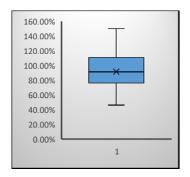
Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue Infli	ExtValue InfluenceCode - Description $\$$ or $\%$	<u>AdjAmt</u>	Value
Residential Rural/Res T	49 User Definable Land Formule	J	22.54	4,596	4,596	103,600 6	103,600 6 View Limited 25	25 25,900	129,500
						₾	P Gas Yes		
						t	t Topo Wetlands		
						S	Gravel Main		
						×	X Elec Yes		
Remaining/Wetlands	49 User Definable Land Formula	J	9.92	313	313	3,100	None		3,100
				ASSESSED	LAND VAL	ASSESSED LAND VALUE (Rounded):		25 900	132 400

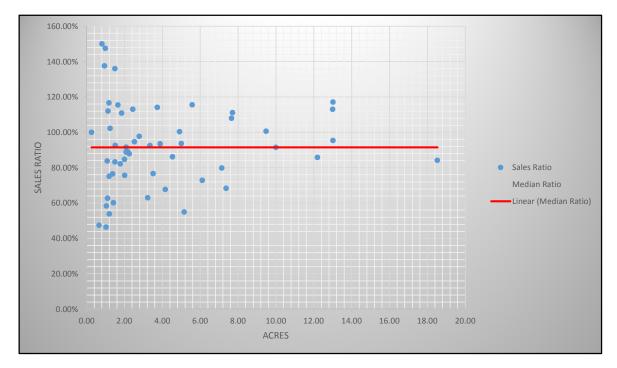
RECOMMENDED **MEMOS**

ASG 34

Ratio Sum	50.47			Excluded	0
Mean	91.77%	Earliest Sale	11/14/2017	# of Sales	55
Median	91.50%	Latest Sale	8/5/2020	1.00	\$ 1,870,100
Wtd Mean	87.65%	Outlier Info	rmation	Total SP	\$ 2,133,510
PRD:	1.05	Range	1.5	Minimum	46.43%
COD:	19.65%	Lower Boundary	24.95%	Maximum	150.00%
St. Dev	0.2350	Upper Boundary	162.40%	Min Sale Amt	\$ 2,000
COV:	25.61%			Max Sale Amt	\$ 120,000

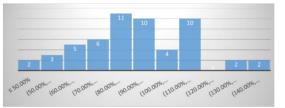






LAND SALES RATIO STUDY

Ratio Sum	50.47		2.73	Excluded	0
Mean	91.77%	Earliest Sale	11/14/2017	# of Sales	55
Median	91.50%	Latest Sale	8/5/2020	Total AV	\$ 1,870,100
Wtd Mean	87.65%	Outlier In	formation	Total SP	\$ 2,133,510
PRD:	1.05	Range	1.5	Minimum	46.43%
COD:	19.65%	Lower Boundary	24.95%	Maximum	150.00%
St. Dev	0.2350	Upper Boundary	162.40%	Min Sale Amt	\$ 2,000
COV:	25.61%			Max Sale Amt	\$ 120,000



NBH

neighborhood	pxfer date	Irsn	PIN	Total Acres	Current	Land Val	5	Sale Price	LandType	SaleCd	2020 Cert Lanc	Ratio
150	9/4/18	36130	13104116	10.00	\$		\$	40,000	20	С	\$47,400	91.50%
150	6/29/18	36140	13104151	1.24	\$		\$	50,000	20	Č	\$50,100	102.20%
150	2/8/19	36145	13104156	3.89		112,200	\$	120,000	20	Č	\$52,800	93.50%
150	12/23/19	98014	13104164	7.71	\$	77,800	\$	70,000	20	Č	\$41,700	111.14%
150	6/29/20	104913	13104436	7.37	\$	68,300	\$	100,000	20	Č	\$42,700	68.30%
150	12/17/18	105603	13104604	13.02	\$		\$	62,000	20	V	\$48,700	95.32%
150	11/15/18	105604	13104605	13.02	\$	60,900	\$	52,000	20	Ż	\$45,700	117.12%
150	11/19/19	105605	13104606	12.20	\$	64,300	\$	75,000	20	V	\$47,100	85.73%
150	4/26/19	36355	13107050	18.53	\$	61,000	\$	72,500	20	Ċ	\$53,400	84.14%
150	11/6/18	82090	13107062	1.50	\$		\$	24,500	20	V	\$19,100	83.27%
150	6/21/18	82090	13107062	1.50	\$	20,400	\$	15,000	20	Ċ	\$19,100	136.00%
150	7/3/19	91947	13107075	2.01	\$	24,200	\$	32.000	20	V	\$22,500	75.63%
150	5/21/19	36399	13109156	9.48	\$	94,100	\$	93,500	20	Z	\$46,200	100.64%
150	11/15/17	36417	13109301	1.03	\$	13,000	\$	28,000	20	C	\$13,700	46.43%
150	9/6/19	36436	13109320	1.20	\$	14,200	\$	26,400	20	Z	\$14,800	53.79%
150	8/17/18	36604	13112047	7.14	\$		\$	50,000	20	c	\$36,100	79.80%
150	5/30/18	36705	13117105	1.85	\$	9,700	\$	8,750	20	Č	\$9,000	110.86%
150	2/11/19	105646	13117208	3.23	\$	40,300	\$	64,000	20	Z	\$37,100	62.97%
150	3/14/18	36909	13124001	0.66	\$	40,700	\$	85,900	20	Z	\$39,300	47.38%
150	3/16/18	37009	13127010	3.35	\$		\$	37,100	20	Z	\$27,500	92.45%
150	11/14/17	81920	13128032	1.51	\$	16,200	\$	17,500	20	С	\$18,400	92.57%
150	1/31/20	37071	13130018	5.58	\$		\$	20,000	20	C	\$21,800	115.50%
150	7/31/18	37242	13133019	1.78	\$	45,200	\$	55,000	20	Z	\$22,200	82.18%
150	8/3/18	37480	13138022	1.11	\$	4,700	\$	7,500	20	С	\$7,400	62.67%
150	10/10/19	37518	13138060	0.95	\$	16,500	\$	12,000	20	С	\$14,600	137.50%
150	6/28/19	37610	13140074	1.19	\$	16,900	\$	22,500	20	V	\$15,800	75.11%
150	10/1/19	37697	13142020	1.18	\$	14,000	\$	12,000	20	С	\$14,100	116.67%
150	4/4/18	37978	13146034	2.26	\$	24,600	\$	28,000	20	С	\$22,800	87.86%
150	9/17/18	38157	13152011	0.81	\$	15,000	\$	10,000	20	С	\$13,500	150.00%
150	8/31/18	38176	13152030	0.99	\$	16,900	\$	11,460	20	С	\$14,900	147.47%
150	9/9/19	38583	13167049	3.74	\$	36,500	\$	32,000	20	С	\$29,000	114.06%
150	6/7/19	91867	13167057	1.05	\$	17,500	\$	30,000	20	V	\$15,400	58.33%
150	2/28/18	38590	13167105	6.11	\$	43,700	\$	60,000	20	С	\$49,400	72.83%
150	6/19/19	38696	13169039	1.13	\$	36,400	\$	32,500	20	Z	\$31,800	112.00%
150	9/27/19	39054	13303345	5.00	\$	28,100	\$	30,000	20	С	\$25,600	93.67%
150	8/22/19	39064	13303409	4.54	\$	26,600	\$	30,900	20	Z	\$24,200	86.08%
150	7/24/18	39165	13307123	4.16	\$	45,700	\$	67,500	20	С	\$42,800	67.70%
150	2/14/18	91142	13308424	7.66	\$	92,300	\$	85,500	20	Z	\$84,300	107.95%
150	4/8/19	39816	13314041	0.26	\$	2,000	\$	2,000	20	С	\$2,000	100.00%
150	9/5/18	39944	13320014	4.91	\$		\$	31,000	20	С	\$28,700	100.32%
150	7/3/19	39994	13321037	1.38	\$	20,500	\$	26,800	20	С	\$19,200	76.49%
150	5/15/19	40151	13329006	2.78	\$		\$	30,000	20	С	\$27,000	97.67%
150	3/26/20	40332	13335001	5.16	\$	10,700	\$	19,500	20	V	\$6,000	54.87%
150	8/6/19	40373	13335045	2.44	\$,	\$	19,200	20	С	\$20,100	113.02%
150	7/15/19	40383	13336007	1.42	\$	34,300	\$	57,000	20	V	\$32,200	60.18%
150	10/22/19	40442	13338011	2.09	\$	26,100	\$	28,500	20	С	\$24,200	91.58%
150	8/5/20	40475	13338126	2.09	\$	22,200	\$	25,000	20	С	\$20,600	88.80%
150	7/14/20	40501	13338152	2.00	\$		\$	25,500	20	V	\$20,100	84.71%
150	5/1/18	40550	13340014	2.18	\$	20,000	\$	22,500	20	V	\$18,600	88.89%
150	12/22/17	40553	13340017	2.18	\$		\$	22,500	20	V	\$18,600	88.89%
150	2/20/20	40558	13340022	1.09	\$		\$	16,000	20	V	\$12,600	83.75%
150	7/29/19	40613	13342019	1.66	\$		\$	24,000	20	С	\$26,100	115.42%
150	8/19/19	40865	13350001	13.00	\$	56,500	\$	50,000	20	С	\$50,500	113.00%
150	3/6/19	41219	13358006	3.52	\$		\$	50,000	20	V	\$35,400	76.60%
150	8/31/18	41234	13359008	2.53	\$	12,300	\$	13,000	20	С	\$14,100	94.62%



131-080-33

PRIMARY OWNER 33.10 ACRES: **DESCRIPTION:** LEGAL ADMINISTRATIVE INFORMATION 36374

T 4N R 11W SEC 21 Seward Meridian KN 2001005 TOTE VIEW SUBDIVISION TRACT 1 Neghborhood: 15mCent.Pen. - South of Soldotna

SOLDOTNA, AK 99669-9195 49820 TOTE RD

HARPER MICHEAL D & JAMILYN L

Residential Vacant

EXEMPTION INFORMATION

58 - CENTRAL EMERGENCY SVS

Property Class:

1900 Residential Vacant

Assessment Year

Improvements

Total

Land

2019 56,300 56,300 **VALUATION RECORD** 56,300 56,300 56,300 56,300 2017 56,300 56,300 2016

99,000

99,000

57,900

Worksheet

2020 57,900

LAND DATA AND CALCULATIONS

ExtValue InfluenceCode - Description \$ or % 6 View Limited AdjRate BaseRate Acres 33.10 Use 49 User Definable Land Formula

Method

Residential Rural/Res T

129,400 3,909 3,909

96,000 Value

32,350

99,000

-32,350 **-63,406**

-32,350 -31,056

-25

ASSESSED LAND VALUE (Rounded):

Elec No

V Platted Gas No COMPARABLE 01

Land Notes **MEMOS**

MAY HAVE GAS AVAILABLE OR GAS ACCESS CLOSE

ASG 37

000							
2021 36379			49820 TOTE RD	E RD		13	131-080-38
ADMINISTRATIVE INFORMATION	LEGAL DESCRIPTION:		ACRES: 37.72	PRIMARY	PRIMARY OWNER		
Neighborhood: 15 ff Cent.Pen South of Soldotna	T 4N R 11W SEC 21 Seward Meridian KN 2001005 TOTE VIEW SUBDIVISION TRACT 6	d Meridian KN 20	001005 TOTE VIEV		49820 TOTE RD SOLDOTNA, AK 99669-9195		
Pro B erty Class:							
14G:							
58 - CENTRAL EMERGENCY SVS		Res	Residential Dwelling - single	welling -	single		
EXEMPTION INFORMATION			VALUAT	VALUATION RECORD			
Residential Exemption - Borough	Assessment Year	2016	2017	2018	2019	2020	Worksheet
	Land	78,900	78,900	78,900	78,900	111,200	125,000
	Improvements	290,200	288,300	287,100	290,100	340,800	315,200
	Total	369,100	367,200	366,000	369,000	472,000	440,200
					94		

SNS
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DATA
LAND

Value	120,800					4,200	125,000
<u>AdjAmt</u>	24,150						24,150
ion S or %	25						
ExtValue $\overline{\sf InfluenceCode}$ - Description ${\sf Sor \%}$	96,600 6 View Limited	S Gravel Main	Elec Yes	Gas Yes	Topo Wetlands	None	
ExtValue Infli	9 009'96	S	×	<u> </u>	t	4,200	ASSESSED LAND VALUE (Rounded):
AdjRate	4,830					237	LAND VALL
BaseRate	4,830					237	ASSESSED
Acres	20.00					17.72	
<u>Method</u> <u>Use</u>	49 User Definable Land Formula					49 User Definable Land Formula	
Type	Residential Rural/Res T					Remaining/Wetlands	

MEMOS

Building Notes 04/15 TB SECOND SEPTIC FOR GARAGE BATHROOM, NOT INSTALLED

COMPARABLE_02

ASG 38



131-170-68

2021 36685		299	29990 KOWAKAN ST	I ST		131	131-170-68
ADMINISTRATIVE INFORMATION	LEGAL DESCRIPTION:	A	ACRES : 17.79	PRIMARY OWNER	ZER		
Neighborhood: 15ACent.Pen South of Soldotna	T 4N R 11W SEC 27 Seward Meridian KN W1/2 NW1/4 NW1/4	Meridian KN W1/2 NV	V1/4 NW1/4	SNITKER HILARY	> .		
Pro x erty Class: 设 S Residential Improved Land 好							
TAG: 58 - CENTRAL EMERGENCY SVS		Reside	 Residential Improved Land	 roved La	þu		
EXEMPTION INFORMATION	Assessment Year	2016	VALUATION RECORD 2017 2018	RECORD 2018	2019	2020	Worksheet

LAND DATA AND CALCULATIONS

81,300 6,000

72,200 6,000 78,200

70,600 5,000 75,600

63,300 5,000 68,300

5,000 68,300 63,300

63,300 5,000 68,300

Improvements Total

Land

Value	81,300				81,300
AdjAmt	15 13,545			-22,575	-9,030
ExtValue InfluenceCode - Description 5 or %		Elec Yes	Q View None	Gas No -25	
ExtValue Influence	90,300 R Paved	X	Q Vie	0	ASSESSED LAND VALUE (Rounded):
<u>AdjRate</u>	5,076				LAND VAL
BaseRate	5,076				ASSESSE
Acres	17.79				
<u>Method</u>	49 User Definable Land Formula				
Type	Residential Rural/Res T				

Building Notes 4/10 RM MH REMOVED FROM PARCEL **MEMOS**

COMPARABLE 04

ASG 39



131-591-34

		SHORT REBECCA J	
	LEGAL ACRES: DESCRIPTION: 40.00	T 4N R 11W SEC 28 Seward Meridian KN SE1/4 NW1/4	
202 38410	ADMINISTRATIVE INFORMATION	Neighborhood: 15 Cent.Pen South of Soldotna	X: Property Class:

58 - CENTRAL EMERGENCY SVS Residential Vacant

38,400 Worksheet 38,400 35,100 35,100 2020 2019 34,300 34,300 Residential Vacant **VALUATION RECORD** 33,400 33,400 33,400 33,400 2017 33,400 33,400 2016 **Assessment Year Improvements** Land Total **EXEMPTION INFORMATION**

LAND DATA AND CALCULATIONS

Value 32,900 -31,654 16,150 -15,504 -16,150 -16,150 AdjAmt -25 -24 ExtValue InfluenceCode - Description \$ or % -25 Topo Wetlands 64,600 6 View Limited Elec No Platted Gas No None ASSESSED LAND VALUE (Rounded): 6,460 <u>AdjRate</u> 6,460 BaseRate Acres 10.00 30.00 Use 49 User Definable Land Formule 49 User Definable Land Formula Method Residential Rural/Res T Remaining/Wetlands

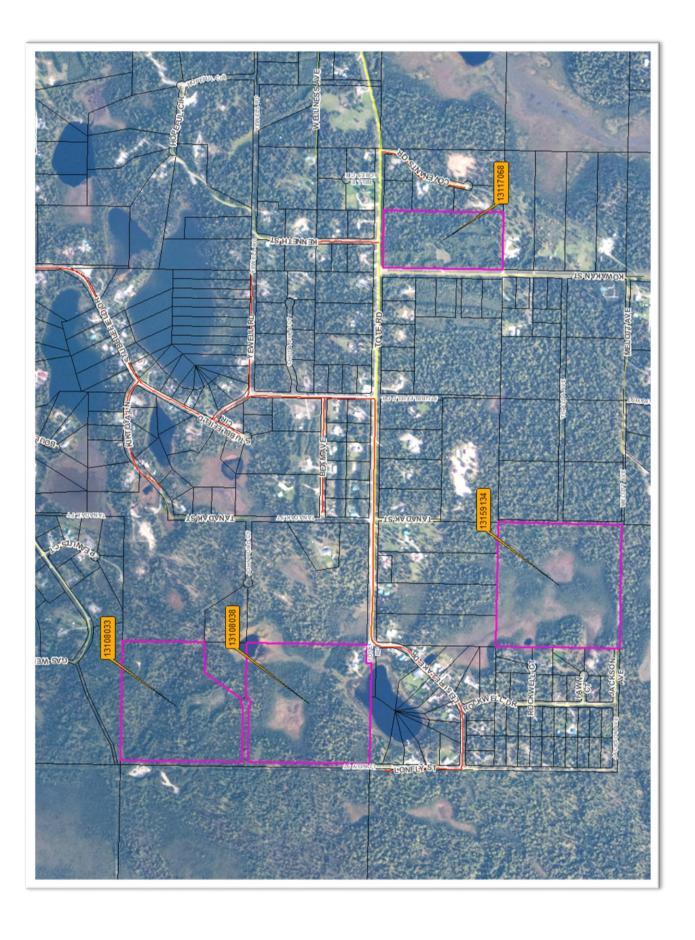
MEMOS

COMPARABLE 03

ASG 40

823

Code: D; Appr Date: by



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 Ponc	\$	25,000	Waterfront Pond	\$	35,000
Land Value	\$:	105,000	Land Value	\$:	147,000
Price/AC	\$	21,000	Price/AC	\$	14,700

Assessor's Exhibits ASG 42

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).

Assessor's Exhibits ASG 43

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.