

SUBJECT: Notification of certification of 2023 regular real property, personal property, oil and gas properties, exempted properties, and Board of Equalization actions.

AGENDA OF: September 5, 2023

ASSEMBLY ACTION: Presented to the Assembly 09/05/23 - BJH

AGENDA ACTION REQUESTED: For information only.

Route To	Signatures
Originator	<div>8 / 1 6 / 2 0 2 3</div> <div>X B u d d y E v e l a n d</div> <div>B u d d y . E v e l a n d @ m a t s u g o v . u s</div> <div>D i v i s i o n M a n a g e r</div> <div>S i g n e d b y : C l y d e ' B u d d y ' E v e l a n d</div>
Department Director	<div>8 / 1 7 / 2 0 2 3</div> <div>X C h e y e n n e H e i n d e l</div> <div>C h e y e n n e H e i n d e l</div> <div>F i n a n c e D i r e c t o r</div> <div>S i g n e d b y : C h e y e n n e H e i n d e l</div>
Finance Director	<div>8 / 1 7 / 2 0 2 3</div> <div>X C h e y e n n e H e i n d e l</div> <div>C h e y e n n e H e i n d e l</div> <div>F i n a n c e D i r e c t o r</div> <div>S i g n e d b y : C h e y e n n e H e i n d e l</div>
Borough Attorney	<div>8 / 1 7 / 2 0 2 3</div> <div>X N i c h o l a s S p i r o p o u l o s</div> <div>N i c h o l a s S p i r o p o u l o s</div> <div>B o r o u g h A t t o r n e y</div> <div>S i g n e d b y : N i c h o l a s S p i r o p o u l o s</div>
Borough Manager	<div>8 / 1 8 / 2 0 2 3</div> <div>X M i c h a e l B r o w n</div> <div>M i c h a e l B r o w n</div> <div>B o r o u g h M a n a g e r</div> <div>S i g n e d b y : M i c h a e l B r o w n</div>
Borough Clerk	<div>8 / 1 8 / 2 0 2 3</div> <div>X L o n n i e M c K e c h n i e</div> <div>L o n n i e M c K e c h n i e</div> <div>B o r o u g h C l e r k</div> <div>S i g n e d b y : L o n n i e M c K e c h n i e</div>

- ATTACHMENT (S) :** 1. Personal Property Regular Roll Certification, May 31, 2023.
2. Certified Regular Roll for Real Property, May 22, 2023.
- Certified Rolls for Fire Service Areas
 - Certified Rolls for Road Service Areas
 - Certified Rolls for Special Service Areas
3. Certified Oil and Gas Properties Assessment Roll, June 1, 2023.
4. Certified Senior Citizen/Disabled Veteran Homeowners Tax Exemption and Farm and Agricultural Lands Deferred Tax Program, May 22, 2023.
5. Amended City of Palmer Certified Senior Citizen/Disabled

Veteran Homeowners Tax Exemption due to increase in the optional Senior Citizen and Disabled Veteran Exemption on June 29, 2023.
6. 2023 Board of Equalization Summary Report and Certification of Actions, July 20, 2023.

SUMMARY STATEMENT: Certification of the 2023 Regular Real and Regular Personal Property rolls are attached in accordance with Alaska State Statute 29.45.210; individual certified rolls for fire, road, and special service areas (included with the regular roll), Oil and Gas Properties assessment rolls, Senior Citizen/Disabled Veteran Home Owners Tax Exemptions, Farm and Agricultural Lands Deferred Tax Program, and the 2023 Board of Equalization Summary Report and Summary Certification to the Assembly.

MATANUSKA-SUSITNA BOROUGH

FINANCE DEPARTMENT ASSESSMENT DIVISION

350 East Dahlia Avenue, Palmer, Alaska 99645-6488

PHONE (907) 861-8642

MATANUSKA-SUSITNA BOROUGH 2023 REGULAR PERSONAL PROPERTY ASSESSMENT ROLL

May 30, 2023

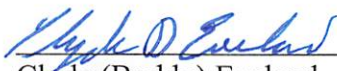
We certify that the 2023 Regular Assessment Roll for Personal Property, pursuant to MSB 3.15.035, is as follows:

<u>Zone</u>	<u>Inventory Values</u>	<u>Inventory Exemption Values</u>	<u>MSB Taxable Values</u>
Non-Areawide	26,328,261.85	11,288,125.86	15,040,135.99
City of Palmer	12,574,929.33	3,204,473.86	9,370,455.47
City of Houston	1,243,148.27	227,923.33	1,015,224.94
City of Wasilla	<u>74,769,887.02</u>	<u>17,513,320.30</u>	<u>57,256,566.72</u>
Totals	114,916,226.47	32,233,843.35	82,682,383.12

MSB Taxable	82,682,383.12
City of Palmer Taxable	9,370,455.47
City of Houston Taxable	n/a
City of Wasilla Taxable	n/a

Date 5-31-23

Date 5/31/23


Clyde (Buddy) Eveland
Borough Assessor


Lonnie R McKeechnie
Borough Clerk, CMC

<u>ZONE</u>		<u>APPRAISED</u>	<u>EXEMPT</u>	<u>DISABLED VET</u>	<u>SR. CITIZEN</u>	<u>FARM USE</u>	<u>ASSESSED</u>	
005	LAND VALUE	\$155,188,400.00	\$28,887,368.00	\$2,864,100.00	\$11,390,410.00	\$2,383,115.00	\$109,663,407.00	2,894.47 Acres
	IMPR VALUE	\$834,441,855.00	\$300,285,429.00	\$8,181,900.00	\$45,943,160.00	\$0.00	\$480,031,366.00	2,128 Impr Cnt
	TOTAL VALUE	\$989,630,255.00	\$329,172,797.00	\$11,046,000.00	\$57,333,570.00	\$2,383,115.00	\$589,694,773.00	2,603 Parcels
012	LAND VALUE	\$50,853,000.00	\$8,253,000.00	\$601,600.00	\$3,649,472.00	\$0.00	\$38,348,928.00	13,643.25 Acres
	IMPR VALUE	\$224,977,978.00	\$71,308,460.00	\$3,374,000.00	\$14,819,306.00	\$0.00	\$135,476,212.00	1,063 Impr Cnt
	TOTAL VALUE	\$275,830,978.00	\$79,561,460.00	\$3,975,600.00	\$18,468,778.00	\$0.00	\$173,825,140.00	2,065 Parcels
013	LAND VALUE	\$363,421,400.00	\$53,982,743.00	\$4,986,800.00	\$22,322,200.00	\$0.00	\$282,129,657.00	7,718.70 Acres
	IMPR VALUE	\$1,524,218,398.00	\$356,390,136.00	\$11,548,100.00	\$53,774,298.00	\$0.00	\$1,102,505,864.00	3,267 Impr Cnt
	TOTAL VALUE	\$1,887,639,798.00	\$410,372,879.00	\$16,534,900.00	\$76,096,498.00	\$0.00	\$1,384,635,521.00	4,095 Parcels
NAR	LAND VALUE	\$2,965,284,600.00	\$493,545,135.00	\$80,526,350.00	\$307,996,208.00	\$53,122,830.00	\$2,030,094,077.00	1,184,813.37 Acres
	IMPR VALUE	\$11,620,607,043.00	\$1,775,509,113.00	\$190,896,265.00	\$648,243,460.00	\$0.00	\$9,005,958,205.00	42,240 Impr Cnt
	TOTAL VALUE	\$14,585,891,643.00	\$2,269,054,248.00	\$271,422,615.00	\$956,239,668.00	\$53,122,830.00	\$11,036,052,282.00	72,084 Parcels
=====								
TOTAL	LAND VALUE	\$3,534,747,400.00	\$584,668,246.00	\$88,978,850.00	\$345,358,290.00	\$55,505,945.00	\$2,460,236,069.00	1,209,069.79 Acres
	IMPR VALUE	\$14,204,245,274.00	\$2,503,493,138.00	\$214,000,265.00	762,780,224.00	\$0.00	\$10,723,971,647.00	48,698 Impr Cnt
	TOTAL VALUE	\$17,738,992,674.00	\$3,088,161,384.00	\$302,979,115.00	1,108,138,514.00	\$55,505,945.00	13,184,207,716.00	80,847 Parcels

CERTIFICATION OF THE 2023 ASSESSMENT ROLL

Assessed value totals do not include Senior Citizen, Disabled Veteran, or Farm Use Values. Prior years include these values in the assessed total due to state reimbursement, subject to legislative appropriation.



Clyde (Buddy) Eveland
Borough Assessor

5-22-23

Date



Lonnie R. McKechnie
Borough Clerk, CMC

5/22/23

Date



2023 Regular Roll

R-E-A-L P-R-O-P-E-R-T-Y T-A-X R-O-L-L V-A-L-U-E T-O-T-A-L-S

ASMT 014 - NAR

5/19/2023

<u>ZONE</u>		<u>APPRAISED</u>	<u>EXEMPT</u>	<u>DISABLED VET</u>	<u>SR. CITIZEN</u>	<u>FARM USE</u>	<u>ASSESSED</u>	
005	LAND VALUE	\$155,188,400.00	\$28,887,368.00	\$2,864,100.00	\$11,390,410.00	\$2,383,115.00	\$109,663,407.00	2,894.47 Acres
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	TOTAL VALUE	\$989,630,255.00	\$329,172,797.00	\$11,046,000.00	\$57,333,570.00	\$2,383,115.00	\$589,694,773.00	2,603 Parcels
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	TOTAL VALUE	\$275,830,978.00	\$79,561,460.00	\$3,975,600.00	\$18,468,778.00	\$0.00	\$173,825,140.00	2,065 Parcels
013	LAND VALUE	\$363,421,400.00	\$53,982,743.00	\$4,986,800.00	\$22,322,200.00	\$0.00	\$282,129,657.00	7,718.70 Acres
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	TOTAL VALUE	\$1,887,639,798.00	\$410,372,879.00	\$16,534,900.00	\$76,096,498.00	\$0.00	\$1,384,635,521.00	4,095 Parcels
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	IMPR VALUE	\$14,204,245,274.00	\$2,503,493,138.00	\$214,000,265.00	762,780,224.00	\$0.00	\$10,723,971,647.00	48,698 Impr Cnt
	TOTAL VALUE	\$17,738,992,674.00	\$3,088,161,384.00	\$302,979,115.00	1,108,138,514.00	\$55,505,945.00	13,184,207,716.00	80,847 Parcels

5/19/2023

R-E-A-L P-R-O-P-E-R-T-Y T-A-X R-O-L-L V-A-L-U-E T-O-T-A-L-S

<u>ZONE</u>		<u>APPRAISED</u>	<u>EXEMPT</u>	<u>DISABLED VET</u>	<u>SR. CITIZEN</u>	<u>FARM USE</u>	<u>ASSESSED</u>	
SSA 007	LAND VALUE	\$20,494,700.00	\$6,101,000.00	\$60,000.00	\$742,097.00	\$0.00	\$13,591,603.00	1,693.80 Acres
	IMPR VALUE	\$48,038,538.00	\$15,862,500.00	\$240,000.00	\$2,098,266.00	\$0.00	\$29,837,772.00	327 Impr Cnt
	TOTAL VALUE	\$68,533,238.00	\$21,963,500.00	\$300,000.00	\$2,840,363.00	\$0.00	\$43,429,375.00	530 Parcels
SSA 008	LAND VALUE	\$1,296,000.00	\$21,000.00	\$75,000.00	\$250,000.00	\$0.00	\$950,000.00	30.97 Acres
	IMPR VALUE	\$11,362,900.00	\$980,900.00	\$375,000.00	\$1,250,000.00	\$0.00	\$8,757,000.00	54 Impr Cnt
	TOTAL VALUE	\$12,658,900.00	\$1,001,900.00	\$450,000.00	\$1,500,000.00	\$0.00	\$9,707,000.00	54 Parcels
SSA 069	LAND VALUE	\$5,707,200.00	\$5,680,100.00	\$0.00	\$0.00	\$0.00	\$27,100.00	8,244.36 Acres
	IMPR VALUE	\$13,741,000.00	\$12,199,100.00	\$0.00	\$0.00	\$0.00	\$1,541,900.00	10 Impr Cnt
	TOTAL VALUE	\$19,448,200.00	\$17,879,200.00	\$0.00	\$0.00	\$0.00	\$1,569,000.00	59 Parcels
SSA 131	LAND VALUE	\$3,118,300.00	\$195,800.00	\$100,500.00	\$703,600.00	\$0.00	\$2,118,400.00	346.67 Acres
	IMPR VALUE	\$12,174,717.00	\$2,110,600.00	\$199,500.00	\$2,143,900.00	\$0.00	\$7,720,717.00	47 Impr Cnt
	TOTAL VALUE	\$15,293,017.00	\$2,306,400.00	\$300,000.00	\$2,847,500.00	\$0.00	\$9,839,117.00	90 Parcels
SSA 134	LAND VALUE	\$6,554,800.00	\$2,113,400.00	\$0.00	\$85,800.00	\$0.00	\$4,355,600.00	11,557.32 Acres
	IMPR VALUE	\$4,668,110.00	\$335,500.00	\$0.00	\$470,610.00	\$0.00	\$3,862,000.00	153 Impr Cnt
	TOTAL VALUE	\$11,222,910.00	\$2,448,900.00	\$0.00	\$556,410.00	\$0.00	\$8,217,600.00	518 Parcels
SSA OTHER	LAND VALUE	\$3,497,576,400.00	\$570,556,946.00	\$88,743,350.00	\$343,576,793.00	\$55,505,945.00	\$2,439,193,366.00	1,187,196.67 Acres
	IMPR VALUE	\$14,114,260,009.00	\$2,472,004,538.00	\$213,185,765.00	\$756,817,448.00	\$0.00	\$10,672,252,258.00	48,107 Impr Cnt
	TOTAL VALUE	\$17,611,836,409.00	\$3,042,561,484.00	\$301,929,115.00	\$1,100,394,241.00	\$55,505,945.00	\$13,111,445,624.00	79,596 Parcels
=====								
FSA TOTAL	LAND VALUE	\$3,534,747,400.00	\$584,668,246.00	\$88,978,850.00	\$345,358,290.00	\$55,505,945.00	\$2,460,236,069.00	1,209,069.79 Acres
	IMPR VALUE	\$14,204,245,274.00	\$2,503,493,138.00	\$214,000,265.00	762,780,224.00	\$0.00	\$10,723,971,647.00	48,698 Impr Cnt
	TOTAL VALUE	\$17,738,992,674.00	\$3,088,161,384.00	\$302,979,115.00	1,108,138,514.00	\$55,505,945.00	13,184,207,716.00	80,847 Parcels

2023 Regular Roll
ASMT 014 - RSA Summary

5/19/2023

R-E-A-L P-R-O-P-E-R-T-Y T-A-X R-O-L-L V-A-L-U-E T-O-T-A-L-S

<u>ZONE</u>		<u>APPRAISED</u>	<u>EXEMPT</u>	<u>DISABLED VET</u>	<u>SR. CITIZEN</u>	<u>FARM USE</u>	<u>ASSESSED</u>	
RSA 009	LAND VALUE	\$172,520,300.00	\$13,207,696.00	\$5,126,400.00	\$19,067,200.00	\$2,125,419.00	\$132,993,585.00	54,471.06 Acres
	IMPR VALUE	\$839,948,374.00	\$68,856,412.00	\$10,999,750.00	\$37,106,900.00	\$0.00	\$722,985,312.00	1,801 Impr Cnt
	TOTAL VALUE	\$1,012,468,674.00	\$82,064,108.00	\$16,126,150.00	\$56,174,100.00	\$2,125,419.00	\$855,978,897.00	2,230 Parcels
RSA 014	LAND VALUE	\$190,419,900.00	\$8,953,957.00	\$11,209,800.00	\$28,011,680.00	\$1,469,763.00	\$140,774,700.00	14,587.58 Acres
	IMPR VALUE	\$986,948,656.00	\$118,672,550.00	\$20,290,200.00	\$42,836,469.00	\$0.00	\$805,149,437.00	2,595 Impr Cnt
	TOTAL VALUE	\$1,177,368,556.00	\$127,626,507.00	\$31,500,000.00	\$70,848,149.00	\$1,469,763.00	\$945,924,137.00	3,229 Parcels
RSA 015	LAND VALUE	\$109,315,400.00	\$19,296,557.00	\$747,100.00	\$3,898,537.00	\$0.00	\$85,373,206.00	83,990.95 Acres
	IMPR VALUE	\$129,594,050.00	\$10,420,250.00	\$2,135,400.00	\$14,679,531.00	\$0.00	\$102,358,869.00	1,530 Impr Cnt
	TOTAL VALUE	\$238,909,450.00	\$29,716,807.00	\$2,882,500.00	\$18,578,068.00	\$0.00	\$187,732,075.00	5,207 Parcels
RSA 016	LAND VALUE	\$381,594,100.00	\$42,266,528.00	\$16,565,400.00	\$46,293,950.00	\$33,766,172.00	\$242,702,050.00	31,563.24 Acres
	IMPR VALUE	\$1,739,968,504.00	\$291,609,621.00	\$35,245,550.00	\$89,708,086.00	\$0.00	\$1,323,405,247.00	4,637 Impr Cnt
	TOTAL VALUE	\$2,121,562,604.00	\$333,876,149.00	\$51,810,950.00	\$136,002,036.00	\$33,766,172.00	\$1,566,107,297.00	5,981 Parcels
RSA 017	LAND VALUE	\$282,724,600.00	\$27,408,200.00	\$10,456,600.00	\$28,758,345.00	\$0.00	\$216,101,455.00	188,506.35 Acres
	IMPR VALUE	\$1,777,471,744.00	\$457,306,125.00	\$31,978,400.00	\$78,539,094.00	\$0.00	\$1,209,648,125.00	5,224 Impr Cnt
	TOTAL VALUE	\$2,060,196,344.00	\$484,714,325.00	\$42,435,000.00	\$107,297,439.00	\$0.00	\$1,425,749,580.00	7,626 Parcels
RSA 019	LAND VALUE	\$37,175,100.00	\$2,779,678.00	\$1,147,400.00	\$6,724,200.00	\$2,453,156.00	\$24,070,666.00	11,056.50 Acres
	IMPR VALUE	\$139,750,100.00	\$15,183,500.00	\$2,390,900.00	\$12,405,350.00	\$0.00	\$109,770,350.00	574 Impr Cnt
	TOTAL VALUE	\$176,925,200.00	\$17,963,178.00	\$3,538,300.00	\$19,129,550.00	\$2,453,156.00	\$133,841,016.00	863 Parcels
RSA 020	LAND VALUE	\$144,155,700.00	\$14,532,000.00	\$758,000.00	\$13,815,355.00	\$0.00	\$115,050,345.00	36,492.51 Acres
	IMPR VALUE	\$312,294,337.00	\$46,507,810.00	\$2,930,900.00	\$22,031,790.00	\$0.00	\$240,823,837.00	1,941 Impr Cnt
	TOTAL VALUE	\$456,450,037.00	\$61,039,810.00	\$3,688,900.00	\$35,847,145.00	\$0.00	\$355,874,182.00	3,582 Parcels
RSA 021	LAND VALUE	\$218,507,500.00	\$33,206,200.00	\$1,378,000.00	\$17,644,540.00	\$76,725.00	\$166,202,035.00	52,101.42 Acres
	IMPR VALUE	\$591,376,526.00	\$56,973,254.00	\$4,554,600.00	\$42,452,411.00	\$0.00	\$487,396,261.00	3,179 Impr Cnt
	TOTAL VALUE	\$809,884,026.00	\$90,179,454.00	\$5,932,600.00	\$60,096,951.00	\$76,725.00	\$653,598,296.00	5,689 Parcels
RSA 023	LAND VALUE	\$16,023,800.00	\$601,250.00	\$630,600.00	\$2,093,550.00	\$398,546.00	\$12,299,854.00	2,742.88 Acres
	IMPR VALUE	\$62,818,750.00	\$4,874,000.00	\$1,469,400.00	\$4,459,150.00	\$0.00	\$52,016,200.00	286 Impr Cnt
	TOTAL VALUE	\$78,842,550.00	\$5,475,250.00	\$2,100,000.00	\$6,552,700.00	\$398,546.00	\$64,316,054.00	394 Parcels
RSA 025	LAND VALUE	\$308,475,700.00	\$32,876,500.00	\$11,613,500.00	\$45,125,700.00	\$4,692,697.00	\$214,167,303.00	11,182.85 Acres
	IMPR VALUE	\$1,586,903,761.00	\$261,484,045.00	\$23,250,800.00	\$72,599,290.00	\$0.00	\$1,229,569,626.00	4,112 Impr Cnt
	TOTAL VALUE	\$1,895,379,461.00	\$294,360,545.00	\$34,864,300.00	\$117,724,990.00	\$4,692,697.00	\$1,443,736,929.00	4,918 Parcels
RSA 026	LAND VALUE	\$119,364,500.00	\$16,873,365.00	\$3,660,100.00	\$18,606,390.00	\$2,504,957.00	\$77,719,688.00	23,986.76 Acres
	IMPR VALUE	\$467,479,152.00	\$60,080,250.00	\$9,096,400.00	\$42,955,443.00	\$0.00	\$355,347,059.00	1,875 Impr Cnt
	TOTAL VALUE	\$586,843,652.00	\$76,953,615.00	\$12,756,500.00	\$61,561,833.00	\$2,504,957.00	\$433,066,747.00	2,773 Parcels

2023 Regular Roll		R-E-A-L P-R-O-P-E-R-T-Y T-A-X R-O-L-L V-A-L-U-E T-O-T-A-L-S						
ASMT 014 - RSA Summary		5/19/2023						
<u>ZONE</u>		<u>APPRAISED</u>	<u>EXEMPT</u>	<u>DISABLED VET</u>	<u>SR. CITIZEN</u>	<u>FARM USE</u>	<u>ASSESSED</u>	
RSA 027	LAND VALUE	\$180,246,700.00	\$13,269,215.00	\$4,836,750.00	\$22,358,150.00	\$0.00	\$139,782,585.00	20,129.39 Acres
	IMPR VALUE	\$850,909,954.00	\$102,400,889.00	\$15,310,400.00	\$55,099,150.00	\$0.00	\$678,099,515.00	3,381 Impr Cnt
	TOTAL VALUE	\$1,031,156,654.00	\$115,670,104.00	\$20,147,150.00	\$77,457,300.00	\$0.00	\$817,882,100.00	4,913 Parcels
RSA 028	LAND VALUE	\$257,891,700.00	\$19,026,800.00	\$10,086,550.00	\$36,430,435.00	\$3,718,111.00	\$188,629,804.00	30,587.72 Acres
	IMPR VALUE	\$1,348,412,390.00	\$131,339,220.00	\$25,089,325.00	\$77,130,393.00	\$0.00	\$1,114,853,452.00	4,425 Impr Cnt
	TOTAL VALUE	\$1,606,304,090.00	\$150,366,020.00	\$35,175,875.00	\$113,560,828.00	\$3,718,111.00	\$1,303,483,256.00	5,477 Parcels
RSA 029	LAND VALUE	\$110,009,300.00	\$29,713,735.00	\$776,550.00	\$8,023,933.00	\$0.00	\$71,495,082.00	81,674.46 Acres
	IMPR VALUE	\$275,611,938.00	\$61,240,728.00	\$1,530,740.00	\$21,398,605.00	\$0.00	\$191,441,865.00	1,639 Impr Cnt
	TOTAL VALUE	\$385,621,238.00	\$90,954,463.00	\$2,307,290.00	\$29,422,538.00	\$0.00	\$262,936,947.00	3,672 Parcels
RSA 030	LAND VALUE	\$52,443,200.00	\$28,845,600.00	\$73,800.00	\$1,258,150.00	\$0.00	\$22,265,650.00	96,506.37 Acres
	IMPR VALUE	\$59,973,233.00	\$8,891,663.00	\$585,800.00	\$5,952,200.00	\$0.00	\$44,543,570.00	859 Impr Cnt
	TOTAL VALUE	\$112,416,433.00	\$37,737,263.00	\$659,600.00	\$7,210,350.00	\$0.00	\$66,809,220.00	2,123 Parcels
RSA 031	LAND VALUE	\$34,435,800.00	\$11,504,100.00	\$609,300.00	\$3,726,500.00	\$225,526.00	\$18,370,374.00	27,935.57 Acres
	IMPR VALUE	\$118,724,736.00	\$34,739,105.00	\$2,650,000.00	\$14,131,010.00	\$0.00	\$67,204,621.00	721 Impr Cnt
	TOTAL VALUE	\$153,160,536.00	\$46,243,205.00	\$3,259,300.00	\$17,857,510.00	\$225,526.00	\$85,574,995.00	1,615 Parcels
RSA OTHER	LAND VALUE	\$919,444,100.00	\$270,306,865.00	\$9,303,000.00	\$43,521,675.00	\$4,074,873.00	\$592,237,687.00	644,718.53 Acres
	IMPR VALUE	\$2,916,059,069.00	\$772,913,716.00	\$24,491,700.00	\$129,295,352.00	\$0.00	\$1,989,358,301.00	9,919 Impr Cnt
	TOTAL VALUE	\$3,835,503,169.00	\$1,043,220,581.00	\$33,794,700.00	\$172,817,027.00	\$4,074,873.00	\$2,581,595,988.00	20,555 Parcels
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RSA TOTAL	LAND VALUE	\$3,534,747,400.00	\$584,668,246.00	\$88,978,850.00	\$345,358,290.00	\$55,505,945.00	\$2,460,236,069.00	1,412,234.15 Acres
	IMPR VALUE	\$14,204,245,274.00	\$2,503,493,138.00	\$214,000,265.00	762,780,224.00	\$0.00	\$10,723,971,647.00	48,698 Impr Cnt
	TOTAL VALUE	\$17,738,992,674.00	\$3,088,161,384.00	\$302,979,115.00	1,108,138,514.00	\$55,505,945.00	13,184,207,716.00	80,847 Parcels

5/19/2023

R-E-A-L P-R-O-P-E-R-T-Y T-A-X R-O-L-L V-A-L-U-E T-O-T-A-L-S

<u>ZONE</u>		<u>APPRAISED</u>	<u>EXEMPT</u>	<u>DISABLED VET</u>	<u>SR. CITIZEN</u>	<u>FARM USE</u>	<u>ASSESSED</u>	
FSA 002	LAND VALUE	\$114,158,200.00	\$13,542,665.00	\$3,596,500.00	\$17,450,623.00	\$2,567,957.00	\$77,000,455.00	20,150.69 Acres
	IMPR VALUE	\$449,172,552.00	\$57,487,750.00	\$8,875,100.00	\$41,477,798.00	\$0.00	\$341,331,904.00	1,834 Impr Cnt
	TOTAL VALUE	\$563,330,752.00	\$71,030,415.00	\$12,471,600.00	\$58,928,421.00	\$2,567,957.00	\$418,332,359.00	2,715 Parcels
FSA 004	LAND VALUE	\$19,649,500.00	\$4,612,700.00	\$455,000.00	\$2,603,350.00	\$225,526.00	\$11,752,924.00	12,928.56 Acres
	IMPR VALUE	\$96,774,400.00	\$32,097,305.00	\$2,039,500.00	\$10,041,510.00	\$0.00	\$52,596,085.00	487 Impr Cnt
	TOTAL VALUE	\$116,423,900.00	\$36,710,005.00	\$2,494,500.00	\$12,644,860.00	\$225,526.00	\$64,349,009.00	1,003 Parcels
FSA 024	LAND VALUE	\$81,330,500.00	\$14,765,935.00	\$518,150.00	\$7,424,697.00	\$0.00	\$58,621,718.00	24,441.40 Acres
	IMPR VALUE	\$255,480,188.00	\$58,143,828.00	\$1,303,040.00	\$19,233,423.00	\$0.00	\$176,799,897.00	1,363 Impr Cnt
	TOTAL VALUE	\$336,810,688.00	\$72,909,763.00	\$1,821,190.00	\$26,658,120.00	\$0.00	\$235,421,615.00	2,396 Parcels
FSA 035	LAND VALUE	\$166,097,200.00	\$19,657,100.00	\$1,113,100.00	\$15,106,269.00	\$0.00	\$130,220,731.00	49,104.53 Acres
	IMPR VALUE	\$362,799,337.00	\$50,247,610.00	\$3,834,200.00	\$28,156,492.00	\$0.00	\$280,561,035.00	2,342 Impr Cnt
	TOTAL VALUE	\$528,896,537.00	\$69,904,710.00	\$4,947,300.00	\$43,262,761.00	\$0.00	\$410,781,766.00	4,636 Parcels
FSA 130	LAND VALUE	\$1,417,922,900.00	\$144,417,696.00	\$46,862,100.00	\$159,137,975.00	\$19,770,757.00	\$1,047,734,372.00	287,157.77 Acres
	IMPR VALUE	\$7,140,387,523.00	\$1,197,049,748.00	\$108,548,250.00	\$327,741,874.00	\$0.00	\$5,507,047,651.00	18,961 Impr Cnt
	TOTAL VALUE	\$8,558,310,423.00	\$1,341,467,444.00	\$155,410,350.00	\$486,879,849.00	\$19,770,757.00	\$6,554,782,023.00	24,267 Parcels
FSA 132	LAND VALUE	\$470,375,700.00	\$31,037,210.00	\$20,814,000.00	\$62,175,010.00	\$27,018,838.00	\$329,330,642.00	48,810.03 Acres
	IMPR VALUE	\$2,153,276,754.00	\$227,939,121.00	\$44,176,950.00	\$118,297,386.00	\$0.00	\$1,762,863,297.00	6,437 Impr Cnt
	TOTAL VALUE	\$2,623,652,454.00	\$258,976,331.00	\$64,990,950.00	\$180,472,396.00	\$27,018,838.00	\$2,092,193,939.00	8,236 Parcels
FSA 135	LAND VALUE	\$67,642,600.00	\$7,100,257.00	\$392,600.00	\$2,470,483.00	\$0.00	\$57,679,260.00	29,237.34 Acres
	IMPR VALUE	\$79,871,900.00	\$7,327,150.00	\$1,372,100.00	\$9,237,339.00	\$0.00	\$61,935,311.00	1,036 Impr Cnt
	TOTAL VALUE	\$147,514,500.00	\$14,427,407.00	\$1,764,700.00	\$11,707,822.00	\$0.00	\$119,614,571.00	3,710 Parcels
FSA 136	LAND VALUE	\$425,154,900.00	\$35,766,015.00	\$10,760,500.00	\$52,683,505.00	\$3,478,457.00	\$322,466,423.00	57,760.65 Acres
	IMPR VALUE	\$1,885,145,952.00	\$206,719,983.00	\$29,897,025.00	\$122,170,109.00	\$0.00	\$1,526,358,835.00	7,476 Impr Cnt
	TOTAL VALUE	\$2,310,300,852.00	\$242,485,998.00	\$40,657,525.00	\$174,853,614.00	\$3,478,457.00	\$1,848,825,258.00	11,111 Parcels
FSA OTHER	LAND VALUE	\$772,415,900.00	\$313,768,668.00	\$4,466,900.00	\$26,306,378.00	\$2,444,410.00	\$425,429,544.00	882,643.18 Acres
	IMPR VALUE	\$1,781,336,668.00	\$666,480,643.00	\$13,954,100.00	\$86,424,293.00	\$0.00	\$1,014,477,632.00	8,762 Impr Cnt
	TOTAL VALUE	\$2,553,752,568.00	\$980,249,311.00	\$18,421,000.00	\$112,730,671.00	\$2,444,410.00	\$1,439,907,176.00	22,773 Parcels
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FSA TOTAL	LAND VALUE	\$3,534,747,400.00	\$584,668,246.00	\$88,978,850.00	\$345,358,290.00	\$55,505,945.00	\$2,460,236,069.00	1,412,234.15 Acres
	IMPR VALUE	\$14,204,245,274.00	\$2,503,493,138.00	\$214,000,265.00	762,780,224.00	\$0.00	\$10,723,971,647.00	48,698 Impr Cnt
	TOTAL VALUE	\$17,738,992,674.00	\$3,088,161,384.00	\$302,979,115.00	1,108,138,514.00	\$55,505,945.00	13,184,207,716.00	80,847 Parcels

2023 Regular Roll		R-E-A-L P-R-O-P-E-R-T-Y T-A-X R-O-L-L V-A-L-U-E T-O-T-A-L-S						
ASMT 014 - NAR		5/19/2023						
ZONE		APPAISED	EXEMPT	DISABLED VET	SR. CITIZEN	FARM USE	ASSESSED	
ZONE 0001	LAND VALUE	\$108,255,100.00	\$12,714,665.00	\$3,411,400.00	\$16,623,140.00	\$2,504,957.00	\$73,000,938.00	18,182.47 Acres
	IMPR VALUE	\$431,639,335.00	\$55,330,350.00	\$8,595,100.00	\$38,857,315.00	\$0.00	\$328,856,570.00	1,756 Impr Cnt
	TOTAL VALUE	\$539,894,435.00	\$68,045,015.00	\$12,006,500.00	\$55,480,455.00	\$2,504,957.00	\$401,857,508.00	2,562 Parcels
ZONE 0002	LAND VALUE	\$2,784,800.00	\$632,200.00	\$84,600.00	\$123,883.00	\$63,000.00	\$1,881,117.00	1,621.16 Acres
	IMPR VALUE	\$5,358,500.00	\$46,800.00	\$80,500.00	\$476,583.00	\$0.00	\$4,754,617.00	31 Impr Cnt
	TOTAL VALUE	\$8,143,300.00	\$679,000.00	\$165,100.00	\$600,466.00	\$63,000.00	\$6,635,734.00	63 Parcels
ZONE 0003	LAND VALUE	\$314,181,000.00	\$21,118,228.00	\$14,529,400.00	\$40,797,050.00	\$22,413,673.00	\$215,322,649.00	24,464.78 Acres
	IMPR VALUE	\$1,453,983,404.00	\$169,765,571.00	\$31,281,550.00	\$78,771,913.00	\$0.00	\$1,174,164,370.00	4,105 Impr Cnt
	TOTAL VALUE	\$1,768,164,404.00	\$190,883,799.00	\$45,810,950.00	\$119,568,963.00	\$22,413,673.00	\$1,389,487,019.00	5,147 Parcels
ZONE 0004	LAND VALUE	\$64,014,000.00	\$20,647,500.00	\$2,036,000.00	\$5,496,900.00	\$11,352,499.00	\$24,481,101.00	4,650.28 Acres
	IMPR VALUE	\$285,530,200.00	\$121,844,050.00	\$3,964,000.00	\$10,936,173.00	\$0.00	\$148,785,977.00	524 Impr Cnt
	TOTAL VALUE	\$349,544,200.00	\$142,491,550.00	\$6,000,000.00	\$16,433,073.00	\$11,352,499.00	\$173,267,078.00	651 Parcels
ZONE 0005	LAND VALUE	\$1,995,400.00	\$0.00	\$0.00	\$21,400.00	\$0.00	\$1,974,000.00	73.61 Acres
	IMPR VALUE	\$9,522,600.00	\$0.00	\$0.00	\$41,200.00	\$0.00	\$9,481,400.00	33 Impr Cnt
	TOTAL VALUE	\$11,518,000.00	\$0.00	\$0.00	\$62,600.00	\$0.00	\$11,455,400.00	40 Parcels
ZONE 0006	LAND VALUE	\$170,202,000.00	\$12,922,096.00	\$5,126,400.00	\$19,045,800.00	\$2,125,419.00	\$130,982,285.00	6,206.83 Acres
	IMPR VALUE	\$830,424,574.00	\$68,856,412.00	\$10,999,750.00	\$37,065,700.00	\$0.00	\$713,502,712.00	1,767 Impr Cnt
	TOTAL VALUE	\$1,000,626,574.00	\$81,778,508.00	\$16,126,150.00	\$56,111,500.00	\$2,125,419.00	\$844,484,997.00	2,177 Parcels
ZONE 0007	LAND VALUE	\$289,227,300.00	\$32,648,600.00	\$10,082,500.00	\$42,862,100.00	\$4,692,697.00	\$198,941,403.00	10,286.83 Acres
	IMPR VALUE	\$1,464,604,661.00	\$253,988,645.00	\$20,281,800.00	\$68,862,890.00	\$0.00	\$1,121,471,326.00	3,812 Impr Cnt
	TOTAL VALUE	\$1,753,831,961.00	\$286,637,245.00	\$30,364,300.00	\$111,724,990.00	\$4,692,697.00	\$1,320,412,729.00	4,589 Parcels
ZONE 0008	LAND VALUE	\$188,272,400.00	\$8,095,357.00	\$11,134,800.00	\$27,761,680.00	\$1,469,763.00	\$139,810,800.00	12,661.09 Acres
	IMPR VALUE	\$975,492,656.00	\$117,691,650.00	\$19,915,200.00	\$41,586,469.00	\$0.00	\$796,299,337.00	2,540 Impr Cnt
	TOTAL VALUE	\$1,163,765,056.00	\$125,787,007.00	\$31,050,000.00	\$69,348,149.00	\$1,469,763.00	\$936,110,137.00	3,161 Parcels
ZONE 0009	LAND VALUE	\$322,900.00	\$285,600.00	\$0.00	\$0.00	\$0.00	\$37,300.00	1,165.45 Acres
	IMPR VALUE	\$1,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00	1 Impr Cnt
	TOTAL VALUE	\$324,100.00	\$285,600.00	\$0.00	\$0.00	\$0.00	\$38,500.00	13 Parcels
ZONE 0010	LAND VALUE	\$583,400.00	\$500,800.00	\$0.00	\$0.00	\$0.00	\$82,600.00	1,523.02 Acres
	IMPR VALUE	\$153,300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$153,300.00	5 Impr Cnt
	TOTAL VALUE	\$736,700.00	\$500,800.00	\$0.00	\$0.00	\$0.00	\$235,900.00	175 Parcels
ZONE 0011	LAND VALUE	\$851,500.00	\$837,600.00	\$0.00	\$0.00	\$0.00	\$13,900.00	1,891.28 Acres
	IMPR VALUE	\$93,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$93,100.00	1 Impr Cnt
	TOTAL VALUE	\$944,600.00	\$837,600.00	\$0.00	\$0.00	\$0.00	\$107,000.00	14 Parcels

IM 23-186

<u>ZONE</u>		<u>APPRAISED</u>	<u>EXEMPT</u>	<u>DISABLED VET</u>	<u>SR. CITIZEN</u>	<u>FARM USE</u>	<u>ASSESSED</u>	
	TOTAL VALUE	\$78,842,550.00	\$5,475,250.00	\$2,100,000.00	\$6,552,700.00	\$398,546.00	\$64,316,054.00	394 Parcels
ZONE 0024	LAND VALUE	\$22,163,900.00	\$5,177,254.00	\$425,100.00	\$1,390,450.00	\$1,605,763.00	\$13,565,333.00	5,994.92 Acres
	IMPR VALUE	\$58,049,700.00	\$6,516,650.00	\$867,400.00	\$3,454,610.00	\$0.00	\$47,211,040.00	207 Impr Cnt
	TOTAL VALUE	\$80,213,600.00	\$11,693,904.00	\$1,292,500.00	\$4,845,060.00	\$1,605,763.00	\$60,776,373.00	339 Parcels
ZONE 0025	LAND VALUE	\$3,050,000.00	\$762,900.00	\$0.00	\$423,800.00	\$38,300.00	\$1,825,000.00	2,777.90 Acres
	IMPR VALUE	\$1,584,400.00	\$220,800.00	\$0.00	\$26,200.00	\$0.00	\$1,337,400.00	16 Impr Cnt
	TOTAL VALUE	\$4,634,400.00	\$983,700.00	\$0.00	\$450,000.00	\$38,300.00	\$3,162,400.00	54 Parcels
ZONE 0026	LAND VALUE	\$34,125,100.00	\$2,016,778.00	\$1,147,400.00	\$6,300,400.00	\$2,414,856.00	\$22,245,666.00	8,278.57 Acres
	IMPR VALUE	\$138,165,700.00	\$14,962,700.00	\$2,390,900.00	\$12,379,150.00	\$0.00	\$108,432,950.00	558 Impr Cnt
	TOTAL VALUE	\$172,290,800.00	\$16,979,478.00	\$3,538,300.00	\$18,679,550.00	\$2,414,856.00	\$130,678,616.00	809 Parcels
ZONE 0027	LAND VALUE	\$4,385,900.00	\$400,000.00	\$148,200.00	\$1,279,650.00	\$0.00	\$2,558,050.00	718.69 Acres
	IMPR VALUE	\$23,359,100.00	\$2,639,300.00	\$301,800.00	\$1,954,228.00	\$0.00	\$18,463,772.00	69 Impr Cnt
	TOTAL VALUE	\$27,745,000.00	\$3,039,300.00	\$450,000.00	\$3,233,878.00	\$0.00	\$21,021,822.00	82 Parcels
ZONE 0028	LAND VALUE	\$29,975,100.00	\$15,130,700.00	\$25,000.00	\$472,900.00	\$0.00	\$14,346,500.00	29,545.00 Acres
	IMPR VALUE	\$271,790,250.00	\$239,584,900.00	\$125,000.00	\$371,200.00	\$0.00	\$31,709,150.00	104 Impr Cnt
	TOTAL VALUE	\$301,765,350.00	\$254,715,600.00	\$150,000.00	\$844,100.00	\$0.00	\$46,055,650.00	367 Parcels
ZONE 0029	LAND VALUE	\$5,707,200.00	\$5,680,100.00	\$0.00	\$0.00	\$0.00	\$27,100.00	8,244.36 Acres
	IMPR VALUE	\$13,741,000.00	\$12,199,100.00	\$0.00	\$0.00	\$0.00	\$1,541,900.00	10 Impr Cnt
	TOTAL VALUE	\$19,448,200.00	\$17,879,200.00	\$0.00	\$0.00	\$0.00	\$1,569,000.00	59 Parcels
ZONE 0030	LAND VALUE	\$247,411,000.00	\$11,263,700.00	\$10,116,900.00	\$27,670,845.00	\$0.00	\$198,359,555.00	34,498.15 Acres
	IMPR VALUE	\$1,485,848,994.00	\$215,426,025.00	\$31,268,100.00	\$76,682,494.00	\$0.00	\$1,162,472,375.00	5,059 Impr Cnt
	TOTAL VALUE	\$1,733,259,994.00	\$226,689,725.00	\$41,385,000.00	\$104,353,339.00	\$0.00	\$1,360,831,930.00	7,165 Parcels
ZONE 0031	LAND VALUE	\$5,062,500.00	\$1,013,800.00	\$182,700.00	\$579,600.00	\$0.00	\$3,286,400.00	3,245.29 Acres
	IMPR VALUE	\$17,470,500.00	\$2,067,200.00	\$567,300.00	\$1,370,400.00	\$0.00	\$13,465,600.00	56 Impr Cnt
	TOTAL VALUE	\$22,533,000.00	\$3,081,000.00	\$750,000.00	\$1,950,000.00	\$0.00	\$16,752,000.00	86 Parcels
ZONE 0032	LAND VALUE	\$130,855,700.00	\$11,608,900.00	\$1,228,500.00	\$14,714,080.00	\$76,725.00	\$103,227,495.00	19,280.33 Acres
	IMPR VALUE	\$499,473,848.00	\$53,124,004.00	\$4,005,200.00	\$38,660,551.00	\$0.00	\$403,684,093.00	2,368 Impr Cnt
	TOTAL VALUE	\$630,329,548.00	\$64,732,904.00	\$5,233,700.00	\$53,374,631.00	\$76,725.00	\$506,911,588.00	3,968 Parcels
ZONE 0034	LAND VALUE	\$84,488,800.00	\$19,913,900.00	\$149,500.00	\$2,788,300.00	\$0.00	\$61,637,100.00	30,642.95 Acres
	IMPR VALUE	\$88,158,778.00	\$3,715,950.00	\$549,400.00	\$3,430,700.00	\$0.00	\$80,462,728.00	791 Impr Cnt
	TOTAL VALUE	\$172,647,578.00	\$23,629,850.00	\$698,900.00	\$6,219,000.00	\$0.00	\$142,099,828.00	1,659 Parcels
ZONE 0035	LAND VALUE	\$363,421,400.00	\$53,982,743.00	\$4,986,800.00	\$22,322,200.00	\$0.00	\$282,129,657.00	7,718.70 Acres

<u>ZONE</u>		<u>APPRAISED</u>	<u>EXEMPT</u>	<u>DISABLED VET</u>	<u>SR. CITIZEN</u>	<u>FARM USE</u>	<u>ASSESSED</u>	
	IMPR VALUE	\$1,524,218,398.00	\$356,390,136.00	\$11,548,100.00	\$53,774,298.00	\$0.00	\$1,102,505,864.00	3,267 Impr Cnt
	TOTAL VALUE	\$1,887,639,798.00	\$410,372,879.00	\$16,534,900.00	\$76,096,498.00	\$0.00	\$1,384,635,521.00	4,095 Parcels
ZONE 0036	LAND VALUE	\$1,813,400.00	\$225,000.00	\$0.00	\$52,800.00	\$0.00	\$1,535,600.00	166.25 Acres
	IMPR VALUE	\$4,665,500.00	\$532,800.00	\$0.00	\$97,200.00	\$0.00	\$4,035,500.00	11 Impr Cnt
	TOTAL VALUE	\$6,478,900.00	\$757,800.00	\$0.00	\$150,000.00	\$0.00	\$5,571,100.00	21 Parcels
ZONE 0037	LAND VALUE	\$26,690,100.00	\$1,497,800.00	\$843,700.00	\$3,187,800.00	\$0.00	\$21,160,800.00	2,619.20 Acres
	IMPR VALUE	\$145,920,320.00	\$16,337,250.00	\$3,356,300.00	\$8,685,200.00	\$0.00	\$117,541,570.00	486 Impr Cnt
	TOTAL VALUE	\$172,610,420.00	\$17,835,050.00	\$4,200,000.00	\$11,873,000.00	\$0.00	\$138,702,370.00	621 Parcels
ZONE 0038	LAND VALUE	\$153,556,600.00	\$11,771,415.00	\$3,993,050.00	\$19,170,350.00	\$0.00	\$118,621,785.00	17,509.96 Acres
	IMPR VALUE	\$705,081,834.00	\$86,063,639.00	\$11,954,100.00	\$46,413,950.00	\$0.00	\$560,650,145.00	2,896 Impr Cnt
	TOTAL VALUE	\$858,638,434.00	\$97,835,054.00	\$15,947,150.00	\$65,584,300.00	\$0.00	\$679,271,930.00	4,293 Parcels
ZONE 0040	LAND VALUE	\$50,853,000.00	\$8,253,000.00	\$601,600.00	\$3,649,472.00	\$0.00	\$38,348,928.00	13,643.25 Acres
	IMPR VALUE	\$224,977,978.00	\$71,308,460.00	\$3,374,000.00	\$14,819,306.00	\$0.00	\$135,476,212.00	1,063 Impr Cnt
	TOTAL VALUE	\$275,830,978.00	\$79,561,460.00	\$3,975,600.00	\$18,468,778.00	\$0.00	\$173,825,140.00	2,065 Parcels
ZONE 0041	LAND VALUE	\$133,453,500.00	\$11,051,900.00	\$5,356,250.00	\$18,080,375.00	\$3,401,732.00	\$95,563,243.00	17,080.17 Acres
	IMPR VALUE	\$656,228,970.00	\$65,053,740.00	\$13,370,425.00	\$35,414,308.00	\$0.00	\$542,390,497.00	2,127 Impr Cnt
	TOTAL VALUE	\$789,682,470.00	\$76,105,640.00	\$18,726,675.00	\$53,494,683.00	\$3,401,732.00	\$637,953,740.00	2,698 Parcels
ZONE 0042	LAND VALUE	\$2,218,100.00	\$320,000.00	\$0.00	\$147,100.00	\$0.00	\$1,751,000.00	634.69 Acres
	IMPR VALUE	\$7,057,200.00	\$452,000.00	\$0.00	\$452,900.00	\$0.00	\$6,152,300.00	29 Impr Cnt
	TOTAL VALUE	\$9,275,300.00	\$772,000.00	\$0.00	\$600,000.00	\$0.00	\$7,903,300.00	65 Parcels
ZONE 0043	LAND VALUE	\$143,446,100.00	\$14,347,800.00	\$758,000.00	\$13,815,355.00	\$0.00	\$114,524,945.00	35,860.49 Acres
	IMPR VALUE	\$312,238,387.00	\$46,507,810.00	\$2,930,900.00	\$22,031,790.00	\$0.00	\$240,767,887.00	1,939 Impr Cnt
	TOTAL VALUE	\$455,684,487.00	\$60,855,610.00	\$3,688,900.00	\$35,847,145.00	\$0.00	\$355,292,832.00	3,574 Parcels
ZONE 0044	LAND VALUE	\$709,600.00	\$184,200.00	\$0.00	\$0.00	\$0.00	\$525,400.00	632.02 Acres
	IMPR VALUE	\$55,950.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,950.00	2 Impr Cnt
	TOTAL VALUE	\$765,550.00	\$184,200.00	\$0.00	\$0.00	\$0.00	\$581,350.00	8 Parcels
ZONE 0045	LAND VALUE	\$677,200.00	\$56,000.00	\$0.00	\$57,560.00	\$0.00	\$563,640.00	243.33 Acres
	IMPR VALUE	\$1,567,500.00	\$114,000.00	\$0.00	\$142,960.00	\$0.00	\$1,310,540.00	9 Impr Cnt
	TOTAL VALUE	\$2,244,700.00	\$170,000.00	\$0.00	\$200,520.00	\$0.00	\$1,874,180.00	25 Parcels
ZONE 0046	LAND VALUE	\$5,954,400.00	\$3,375,900.00	\$180,600.00	\$242,800.00	\$0.00	\$2,155,100.00	3,583.21 Acres
	IMPR VALUE	\$10,387,200.00	\$819,100.00	\$182,200.00	\$1,269,000.00	\$0.00	\$8,116,900.00	75 Impr Cnt
	TOTAL VALUE	\$16,341,600.00	\$4,195,000.00	\$362,800.00	\$1,511,800.00	\$0.00	\$10,272,000.00	117 Parcels

<u>ZONE</u>		<u>APPRAISED</u>	<u>EXEMPT</u>	<u>DISABLED VET</u>	<u>SR. CITIZEN</u>	<u>FARM USE</u>	<u>ASSESSED</u>	
ZONE 0047	LAND VALUE	\$22,713,900.00	\$10,023,000.00	\$180,000.00	\$358,800.00	\$0.00	\$12,152,100.00	43,727.75 Acres
	IMPR VALUE	\$7,599,600.00	\$281,900.00	\$42,200.00	\$673,450.00	\$0.00	\$6,602,050.00	133 Impr Cnt
	TOTAL VALUE	\$30,313,500.00	\$10,304,900.00	\$222,200.00	\$1,032,250.00	\$0.00	\$18,754,150.00	476 Parcels
ZONE 0048	LAND VALUE	\$16,019,500.00	\$1,877,400.00	\$174,500.00	\$990,554.00	\$0.00	\$12,977,046.00	9,417.50 Acres
	IMPR VALUE	\$38,606,250.00	\$2,806,700.00	\$721,100.00	\$4,712,742.00	\$0.00	\$30,365,708.00	319 Impr Cnt
	TOTAL VALUE	\$54,625,750.00	\$4,684,100.00	\$895,600.00	\$5,703,296.00	\$0.00	\$43,342,754.00	920 Parcels
ZONE 0049	LAND VALUE	\$31,618,200.00	\$15,243,700.00	\$258,400.00	\$677,936.00	\$0.00	\$15,438,164.00	58,839.90 Acres
	IMPR VALUE	\$23,648,050.00	\$3,101,400.00	\$227,700.00	\$2,221,182.00	\$0.00	\$18,097,768.00	318 Impr Cnt
	TOTAL VALUE	\$55,266,250.00	\$18,345,100.00	\$486,100.00	\$2,899,118.00	\$0.00	\$33,535,932.00	1,377 Parcels
ZONE 0050	LAND VALUE	\$57,859,800.00	\$8,332,435.00	\$458,150.00	\$6,603,900.00	\$0.00	\$42,465,315.00	21,127.25 Acres
	IMPR VALUE	\$203,925,350.00	\$42,276,828.00	\$1,063,040.00	\$17,079,157.00	\$0.00	\$143,506,325.00	994 Impr Cnt
	TOTAL VALUE	\$261,785,150.00	\$50,609,263.00	\$1,521,190.00	\$23,683,057.00	\$0.00	\$185,971,640.00	1,764 Parcels
ZONE 0051	LAND VALUE	\$2,939,400.00	\$295,900.00	\$0.00	\$78,700.00	\$0.00	\$2,564,800.00	1,606.84 Acres
	IMPR VALUE	\$3,516,300.00	\$4,500.00	\$0.00	\$56,000.00	\$0.00	\$3,455,800.00	42 Impr Cnt
	TOTAL VALUE	\$6,455,700.00	\$300,400.00	\$0.00	\$134,700.00	\$0.00	\$6,020,600.00	101 Parcels
ZONE 0052	LAND VALUE	\$52,443,200.00	\$28,845,600.00	\$73,800.00	\$1,258,150.00	\$0.00	\$22,265,650.00	96,505.09 Acres
	IMPR VALUE	\$59,973,233.00	\$8,891,663.00	\$585,800.00	\$5,952,200.00	\$0.00	\$44,543,570.00	859 Impr Cnt
	TOTAL VALUE	\$112,416,433.00	\$37,737,263.00	\$659,600.00	\$7,210,350.00	\$0.00	\$66,809,220.00	2,123 Parcels
ZONE 0054	LAND VALUE	\$36,600.00	\$36,600.00	\$0.00	\$0.00	\$0.00	\$0.00	11.00 Acres
	IMPR VALUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0 Impr Cnt
	TOTAL VALUE	\$36,600.00	\$36,600.00	\$0.00	\$0.00	\$0.00	\$0.00	1 Parcels
ZONE 0055	LAND VALUE	\$6,554,800.00	\$2,113,400.00	\$0.00	\$85,800.00	\$0.00	\$4,355,600.00	11,557.32 Acres
	IMPR VALUE	\$4,668,110.00	\$335,500.00	\$0.00	\$470,610.00	\$0.00	\$3,862,000.00	153 Impr Cnt
	TOTAL VALUE	\$11,222,910.00	\$2,448,900.00	\$0.00	\$556,410.00	\$0.00	\$8,217,600.00	518 Parcels
ZONE 0056	LAND VALUE	\$2,842,600.00	\$1,078,200.00	\$0.00	\$116,600.00	\$0.00	\$1,647,800.00	1,439.17 Acres
	IMPR VALUE	\$9,005,500.00	\$5,135,000.00	\$0.00	\$532,900.00	\$0.00	\$3,337,600.00	51 Impr Cnt
	TOTAL VALUE	\$11,848,100.00	\$6,213,200.00	\$0.00	\$649,500.00	\$0.00	\$4,985,400.00	98 Parcels
ZONE 0057	LAND VALUE	\$1,296,000.00	\$21,000.00	\$75,000.00	\$250,000.00	\$0.00	\$950,000.00	30.97 Acres
	IMPR VALUE	\$11,362,900.00	\$980,900.00	\$375,000.00	\$1,250,000.00	\$0.00	\$8,757,000.00	54 Impr Cnt
	TOTAL VALUE	\$12,658,900.00	\$1,001,900.00	\$450,000.00	\$1,500,000.00	\$0.00	\$9,707,000.00	54 Parcels
ZONE 0058	LAND VALUE	\$2,485,800.00	\$1,627,400.00	\$0.00	\$84,600.00	\$0.00	\$773,800.00	1,926.12 Acres
	IMPR VALUE	\$2,176,400.00	\$19,300.00	\$0.00	\$218,200.00	\$0.00	\$1,938,900.00	11 Impr Cnt
	TOTAL VALUE	\$4,662,200.00	\$1,646,700.00	\$0.00	\$302,800.00	\$0.00	\$2,712,700.00	37 Parcels

2023 Regular Roll		R-E-A-L P-R-O-P-E-R-T-Y T-A-X R-O-L-L V-A-L-U-E T-O-T-A-L-S						
ASMT 014 - NAR		5/19/2023						
ZONE		APPRAISED	EXEMPT	DISABLED VET	SR. CITIZEN	FARM USE	ASSESSED	
ZONE 0060	LAND VALUE	\$17,652,100.00	\$5,022,800.00	\$60,000.00	\$625,497.00	\$0.00	\$11,943,803.00	254.63 Acres
	IMPR VALUE	\$39,033,038.00	\$10,727,500.00	\$240,000.00	\$1,565,366.00	\$0.00	\$26,500,172.00	276 Impr Cnt
	TOTAL VALUE	\$56,685,138.00	\$15,750,300.00	\$300,000.00	\$2,190,863.00	\$0.00	\$38,443,975.00	432 Parcels
ZONE 0061	LAND VALUE	\$276,000.00	\$0.00	\$132,000.00	\$35,000.00	\$0.00	\$109,000.00	23.55 Acres
	IMPR VALUE	\$2,269,800.00	\$228,000.00	\$18,000.00	\$115,000.00	\$0.00	\$1,908,800.00	4 Impr Cnt
	TOTAL VALUE	\$2,545,800.00	\$228,000.00	\$150,000.00	\$150,000.00	\$0.00	\$2,017,800.00	7 Parcels
ZONE 0062	LAND VALUE	\$1,580,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,580,800.00	369.44 Acres
	IMPR VALUE	\$336,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$336,200.00	4 Impr Cnt
	TOTAL VALUE	\$1,917,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,917,000.00	6 Parcels
ZONE 0063	LAND VALUE	\$1,234,900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,234,900.00	554.62 Acres
	IMPR VALUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0 Impr Cnt
	TOTAL VALUE	\$1,234,900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,234,900.00	3 Parcels
ZONE 0109	LAND VALUE	\$222,500.00	\$53,200.00	\$0.00	\$39,100.00	\$0.00	\$130,200.00	116.33 Acres
	IMPR VALUE	\$268,100.00	\$114,000.00	\$0.00	\$110,900.00	\$0.00	\$43,200.00	3 Impr Cnt
	TOTAL VALUE	\$490,600.00	\$167,200.00	\$0.00	\$150,000.00	\$0.00	\$173,400.00	9 Parcels
ZONE 0110	LAND VALUE	\$67,642,600.00	\$7,100,257.00	\$392,600.00	\$2,470,483.00	\$0.00	\$57,679,260.00	29,237.34 Acres
	IMPR VALUE	\$79,871,900.00	\$7,327,150.00	\$1,372,100.00	\$9,237,339.00	\$0.00	\$61,935,311.00	1,036 Impr Cnt
	TOTAL VALUE	\$147,514,500.00	\$14,427,407.00	\$1,764,700.00	\$11,707,822.00	\$0.00	\$119,614,571.00	3,710 Parcels
ZONE 0111	LAND VALUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.88 Acres
	IMPR VALUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0 Impr Cnt
	TOTAL VALUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1 Parcels
=====								
TOTAL	LAND VALUE	\$3,534,747,400.00	\$584,668,246.00	\$88,978,850.00	\$345,358,290.00	\$55,505,945.00	\$2,460,236,069.00	1,209,069.79 Acres
	IMPR VALUE	\$14,204,245,274.00	\$2,503,493,138.00	\$214,000,265.00	762,780,224.00	\$0.00	\$10,723,971,647.00	48,698 Impr Cnt
	TOTAL VALUE	\$17,738,992,674.00	\$3,088,161,384.00	\$302,979,115.00	1,108,138,514.00	\$55,505,945.00	13,184,207,716.00	80,847 Parcels



THE STATE
of **ALASKA**

GOVERNOR MIKE DUNLEAVY

Department of Revenue

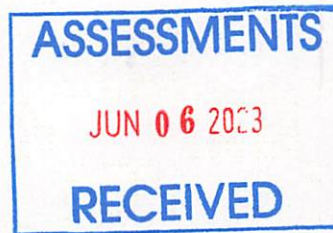
TAX DIVISION

Robert B. Atwood Building
550 West Seventh Avenue, Suite 500
Anchorage, Alaska 99501-3555
Main: 907.269.6620
Fax: 907.269.6644

www.tax.alaska.gov

Letter ID: L0627109888

June 01, 2023



MATANUSKA - SUSITNA BOROUGH (MAT-SU)
ATTN: BUDDY EVELAND, ASSESSOR
350 E DAHLIA AVE
PALMER, AK 99645-6411

Dear Mayor Edna DeVries:

I have sent to your assessor a copy of the 2023 AS 43.56 Certified Assessment Roll for oil and gas property located within the Matanuska-Susitna Borough.

Total certified assessed value is: **\$16,178,940**

Please do not hesitate to contact our office with any questions or if the Tax Division can be of further assistance.

Sincerely,

A handwritten signature in blue ink, appearing to read "James H. Greeley, Jr.".

James H. Greeley, Jr.
State Petroleum Property Assessor

Cc: Buddy Eveland, Assessor

Enclosed: 2023 Certified Assessment Roll - Matanuska-Susitna Borough

State of Alaska
2023 Certified Assessment Roll
Matanuska-Susitna Borough - 007

Name and Address of Owner	Property ID	Description	Assessed Value
ALYESKA PIPELINE SERVICE COMPANY PO BOX 196660 # MS 504 ANCHORAGE, AK 99519 ATTN: TERRY FAIR FEIN: 92-0039154 PTA-10019488-012	007-007-2100	COMMUNICATIONS BUILDING	\$1,551,160
CONOCOPHILLIPS ALASKA INC. DBA: ALPINE 700 G STREET ATO 1610 ANCHORAGE, AK 99501 ATTN: PROPERTY TAX; HANS LANDIS FEIN: 94-2700433 PTA-10029746-020	007-035-0052	INVENTORY - MATSU - ALPINE	\$215,820
CONOCOPHILLIPS ALASKA INC. DBA: KUPARUK & NON-UNIT 700 G STREET ATO 1610 ANCHORAGE, AK 99501 ATTN: PROPERTY TAX; HANS LANDIS FEIN: 94-2700433 PTA-10029746-019	007-035-7001	INVENTORY - MATSU - KUPARUK	\$29,540
HAND-Y-BERM, LLC 2160 N WILLOW DR WASILLA, AK 99654 ATTN: MIKIE BOEHM FEIN: 52-2266212 PTA-10016237-003	007-008-7004	SERVICE COMPANY EQUIPMENT	\$281,750

State of Alaska
2023 Certified Assessment Roll
Matanuska-Susitna Borough - 007

Name and Address of Owner	Property ID	Description	Assessed Value
HILCORP ALASKA, LLC DBA: COOK INLET ASSETS 1111 TRAVIS ST HOUSTON, TX 77002 ATTN: PROPERTY TAX DEPARTMENT FEIN: 45-2627613 PTA-10016278-014	007-021-0021	FACILITIES - PRETTY CREEK	\$495,210
	007-021-0028	FACILITIES - LEWIS RIVER	\$1,380,240
	007-021-7024	RIG 147	\$723,230
	007-021-7030	WELLS - IVAN RIVER	\$3,061,760
	007-021-7031	WELLS - LEWIS RIVER	\$736,450
	007-021-7032	WELLS - PRETTY CREEK	\$305,890
	007-021-7070	FACILITIES - IVAN RIVER	\$5,554,150
HILCORP NORTH SLOPE, LLC DBA: PBU 1111 TRAVIS ST HOUSTON, TX 77002 ATTN: PROPERTY TAX DEPARTMENT FEIN: 13-2629904 PTA-10019133-016	007-040-7007	INVENTORY - MSB - PBU	\$1,800,000
MUSTANG HOLDING LLC 813 W NORTHERN LIGHTS BLVD ANCHORAGE, AK 99503 ATTN: GEOFFREY JOHNS FEIN: PTA-10122812-003	007-032-7000	SMU - MATSU	\$43,740
Total:			\$16,178,940



Certification Sheet
for
**Senior Citizen/Disabled Veteran
Homeowner Tax Exemption
and
Farm and Agricultural Lands Deferred Tax Program**



Municipality: MATANUSKA-SUSITNA BOROUGH

Date 6/28/2023

I, Clyde (Buddy) Eveland, do hereby certify that the numbers listed below are the true and correct numbers for the Senior Citizen/Disabled Veteran Homeowners Tax Exemption as 29.45.030 (e) and Farmland Agricultural Lands Deferred Tax Program AS 29.45.060.

2023 ANNUAL REPORT

HOMEOWNER PROGRAM

	Senior Citizens	Disabled Veterans	SC/DV TOTALS
Number of Approved Applicants	8,055	2,082	10,137
Total Assessed Value Exempted *	\$1,108,138,514	\$302,979,115	\$1,411,117,629
Total Property Taxes Exempted*	\$13,782,675	\$3,718,419	\$17,501,094

* Do not include amounts exempted under AS 29.45.050(a) or AS 29.45.050 (i)

FARM AND AGRICULTURAL USE PROGRAM

Number of Applicants	280
Total Acreage Involved in Program	8,970.00
Full & True Assessed Value	\$67,675,600
Farm Use Value - prior to deduction for AS 29.45.050 (a) exemption	\$12,169,655
TOTAL TAX DEFERRED	\$650,411

2023 Regular Roll
ASMT 014 - NAR

6/28/2023

R-E-A-L P-R-O-P-E-R-T-Y T-A-X R-O-L-L V-A-L-U-E T-O-T-A-L-S
CITY OF PALMER AMENDED

<u>ZONE</u>		<u>APPRAISED</u>	<u>EXEMPT</u>	<u>DISABLED VET</u>	<u>SR. CITIZEN</u>	<u>FARM USE</u>	<u>ASSESSED</u>	
005	LAND VALUE	\$155,188,400.00	\$28,887,368.00	\$2,864,100.00	\$11,390,410.00	\$2,383,115.00	\$109,663,407.00	2,978.88 Acres
	IMPR VALUE	\$834,441,855.00	\$304,943,479.00	\$8,181,900.00	\$45,943,160.00	\$0.00	\$475,373,316.00	2,128 Impr Cnt
	TOTAL VALUE	\$989,630,255.00	\$333,830,847.00	\$11,046,000.00	\$57,333,570.00	\$2,383,115.00	\$585,036,723.00	2,603 Parcels

AMENDED CERTIFICATION OF THE 2023 CITY OF PALMER ASSESSMENT ROLL

Assessed value totals do not include Senior Citizen, Disabled Veteran, or Farm Use Values. Prior years include these values in the assessed total due to state reimbursement, subject to legislative appropriation. Roll amended to account for the increase in the optional Senior Citizen and Disabled Veteran exemption.



Clyde (Buddy) Eveland
Borough Assessor

6/29/23

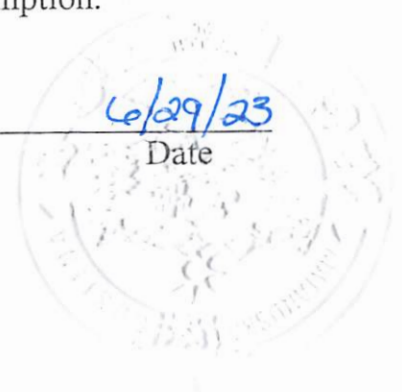
Date



Lonnie R. McKechnie
Borough Clerk, CMC

6/29/23

Date





MATANUSKA-SUSITNA BOROUGH

Department of Finance

Division of Assessment

350 East Dahlia Avenue • Palmer, AK 99645

Phone (907) 861-8642 • Fax (907) 861-8693

www.matsugov.us

MEMORANDUM

DATE: July 20, 2023

TO: Matanuska-Susitna Borough Assembly
Buddy Eveland, Borough Assessor *CDE*

FROM: Traci Barickman, Board of Equalization Chair *TJB*

SUBJECT: 2023 Board of Equalization Summary Report and Summary Certification to the Assembly.

2023 Board of Equalization Summary Report to the Assembly

<u>Assessment Year 2023:</u>	<u>Total</u>	<u>Percent</u>
Total Number of Appeals Filed:	132	100%
Number of Appeals Withdrawn:	119	90.1%
Number of Appeals Heard:	13	9.9%
Number of Cases with Appellants Present at Hearing:	11	85%
Number of Cases with Appellants Not Present at Hearing:	2	15%
Number of Cases Heard and Remanded to Assessor:	0	0%
Number of Cases Heard That Were Adjusted by Board:	4	30.8%
Net Change in Value of Adjustments Made by the Board:	-86,498	
Regular Hours Worked by Appraisers & BOE Clerk (March 1 – May 10):	1880.25	
Overtime Hours Worked by Appraisers & BOE Clerk (March 1 – May 10):	9.5	
Meeting Hours Worked by Board Members:	11.13	
Total Number of BOE Meeting Hours:	11.13	

Following is a summary of actions taken by the 2023 Board of Equalization on the dates noted below:

MARCH 30, 2023 2:00 P.M. Organizational Meeting

Board Members present: Traci Barickman, Russell Joyce, Jessica Frank, Ken Kincaid, James Young, and David Heier.

Motion to elect Traci Barickman as Chair by Ken Kincaid, 2nd by Russell Joyce. Votes in favor: All. Votes opposed: None. Motion **passes**. Motion by Russell Joyce to nominate Ken Kincaid as Vice Chair. Nomination for Russell Joyce by Ken Kincaid. 2nd for Ken Kincaid by Jessica Frank. Votes in Favor of Ken Kincaid: Russell Joyce, Jessica Frank, David Heier and Traci Barickman. Votes Opposed: Ken Kincaid abstained. Motion **passes**. Ken Kincaid withdrew his motion to nominate Russell Joyce. Alice Hawkes, Board Clerk, administered the oath to all board members. Alice Hawkes, Board Clerk, administered the oath to all borough staff present: Art Godin, Myrtle-Lewis Mosby, Caleb Kiel, Pete Michaloski, Dan Nelson, Tim Quinones, Char Avril, Buddy Eveland, Eric Cox, and Buddy Eveland, recorded their oaths.

Presentations: Joseph Caisse, State Assessor gave a presentation on the appeal process and appeal hearings. John Aschenbrenner, Deputy Borough Attorney gave presentation on board and staffs conduct. The quorum was set with a maximum of five board members to hear late-file requests: Russell Joyce, Ken Kincaid, Jessica Frank, David Heier and Traci Barickman will hear the late file requests. James Young recused from voting on late file requests.

Late-File Requests:

Name: AVA ANDERSON

Account No. 55261B02L006

Motion to grant late file request by Ken Kincaid, 2nd by Russell Joyce, Votes in Favor: All.

Votes Opposed: None. Motion **passes**: late-file request is approved. Summary of findings:

Complications due to transference of property in January due to having same last name of previous owner. Concurrence: Ken Kincaid, Russell Joyce, Jessica Frank Traci Barickman and David Heier. Nonconcurrence: None.

Name: RONALD & BEVERLY FAULKNER

Account No.: 55582B01L001A

Motion to grant late file request by Russell Joyce, 2nd by Ken Kincaid. Votes in Favor: None.

Votes Opposed: Ken Kincaid, Russell Joyce, Jessica Frank, David Heier, and Traci Barickman.

Motion **fails**; late-file request is denied. Summary of findings: Obligation of a taxpayer to know the dates and look for the information, there is the 30-day window, if you don't see a notice then work to get the information, the board felt most people know the time period these come out, they are sympathetic to the return sender, but did not rise to level of excusing them from the deadline.

Concurrence: Ken Kincaid, Russell Joyce, Jessica Frank, Traci Barickman, and David Heier.

Nonconcurrence: None.

Name: JOHN MILWARD

Account No.: 53691000L001

Motion to grant late file request by Russell Joyce, 2nd by Ken Kincaid. Votes in Favor: None.

Votes Opposed: Ken Kincaid, Russell Joyce, Jessica Frank, David Heier, and Traci Barickman.

Motion **fails**; late-file request is denied. Summary of findings: Indication of mailing address issues with the borough and was also physically traveling, however property owner needs to keep track

of their records and deadlines associated with them. Also, would like to state they are not looking at the information given as to the value of the property, in a late file request their only task is to look at the reason for failing to apply timely. Failed to meet the burden to show a reason for the board to approve the request. Concurrence: Ken Kincaid, Russell Joyce, Jessica Frank, Traci Barickman, and David Heier. Nonconcurrence: None.

Name: ROBERT & TAMRA MURRAY

Account No.: 52743B02L006

Motion to grant late file request by Russell Joyce, 2nd by Ken Kincaid. Votes in Favor: None. Votes Opposed: Ken Kincaid, Russell Joyce, Jessica Frank, Traci Barickman, and David Heier. Motion **fails**; late-file request is **denied**. Summary of findings: Although the board is sympathetic to the addressing issue, it was acknowledged that it was received a week before the deadline and could have been dealt with, so the board does not see a compelling reason to grant the request. Concurrence: Ken Kincaid, Russell Joyce, Jessica Frank, Traci Barickman, and David Heier. Nonconcurrence: None.

Name: GORDON RICHMOND

Account No.: 117N02E04A032

Motion to grant late file request by Russell Joyce, 2nd by Ken Kincaid. Votes in Favor: None. Votes Opposed: Ken Kincaid, Russell Joyce, Jessica Frank, Traci Barickman, and David Heier. Motion **fails**; late-file request is denied. Summary of findings: Although the board is sympathetic to the medical issues, it was the knowledge of the process which made them unable to grant the late file request based on illness when there is that strong knowledge of the process. Concurrence: Ken Kincaid, Russell Joyce, Jessica Frank, Traci Barickman, and David Heier. Nonconcurrence: None.

Name: RONALD & DEBORAH WHITTON, JR

Account No.: 51664B04L003

Motion to grant late file request by Russell Joyce, 2nd by Ken Kincaid. Votes in Favor: Ken Kincaid, Jessica Frank, and Traci Barickman. Votes Opposed: David Heier and Russell Joyce. Motion **passes**: late-file request is **approved**. Summary of findings: Did not receive notice of value as was not recorded in their name until March 3. The opposing board members felt that they closed on February 28 and could still have appealed the value, appellants are relying on the recorded date of March 3 to make their case. Concurrence: Ken Kincaid, Russell Joyce, Jessica Frank, Traci Barickman, and David Heier. Nonconcurrence: None.

APRIL 6, 2023, 1:00 P.M.

Board Members present: Traci Barickman, Russell Joyce, Jessica Frank, and James Young.

Name: KYLE & MICHELLE COFFMAN

Appeal # 116

Account # 55548B02L001

Appellant was present at hearing.

Motion to table or reschedule Account No. 55548B02L001 for Kyle & Michelle Coffman

to a later date set by staff, by Russell Joyce, 2nd by James Young. Votes in Favor: Traci Barickman, Russell Joyce, Jessica Frank, and James Young. Note: This meeting was rescheduled for April 20, 2023.

Late-File Requests:

Name: KRISTINE FIDLER

Account No. 51261B03L014

Motion to grant late file request by Russell Joyce, 2nd by James Young. Votes in favor: Traci Barickman, Jessica Frank, Russell Joyce, and James Young. Late file **approved**. Summary of findings: No reason to not grant extension due to disabilities or health reasons the board will be accommodating in this case. Concurrence: Traci Barickman, Russell Joyce, Jessica Frank, and James Young.

Name: DAVID SHUCK

Account No. 118N03E07C015

Motion to grant late file request by Jessica Frank for property account No.118N03E07C015, 2nd by James Young. Votes in favor: None. Votes opposed: Traci Barickman, Jessica Frank, Russell Joyce, and James Young. Summary of findings: As a property owner it is on the appellant to understand their responsibilities which includes knowing and understanding the timelines for the appeal process. Living or working out of state, and issues with not getting mail until after the appeal period is not a reason for granting a late file since the information can be gathered from the borough website or by calling them. Concurrence: Traci Barickman, Russell Joyce, Jessica Frank, and James Young.

APRIL 11, 2023, 1:00 P.M.

Board Members present: Traci Barickman, Tim Vereide, Russell Joyce, Elizabeth Elder, and Jeremy Millen.

Name: JAMES STEVENS & JANE STEERE

Appeal # 022

Account # 56021B03L003

Appellant was present at hearing.

Motion to grant appeal 022 Account No. 56021B03L003, by James Young, 2nd by Jessica Frank. Friendly amendment to the motion to accept the boroughs recommendation to reduce the total assessed value on appeal 022, Account No. 56021B03L003 to a total of \$313,300. 2nd by Jessica Frank. Votes in favor: James Young, Jessica Frank, and Traci Barickman. Opposed: None. Motion **passes**. Summary of findings: Claim is the property is valued excessively and unequally to similar properties. The Board considered all evidence and identified an issue with the garage value. The borough staff recommended a reduction for that equaling \$3,400. The property does compare equally with the other properties due to the updates made to it, and no evidence was found for supporting an unequal valuation. The borough brought forward supporting comparisons using the mass appraisal process to support their value. Concurrence with Findings of Facts: In Favor – All. Opposed –None.

Name: DANIEL & MARY RIORDAN

Appeal # 013/113

Account # 51344B05L015

Appellant was present at hearing.

Motion to grant appeal from Daniel & Mary Riordan, Account No. 56021B03L003, appeal 013/113 by James Young, 2nd by Jessica Frank. James Young to withdraw motion to grant appeal and reconsider for a time appellant and clerk can reschedule to get estimates for windows in a couple weeks, 2nd by Jessica Frank. Votes in favor: James Young, Jessica Frank, and Traci Barickman. Opposed: None. Motion **passes**. Note: This appeal was rescheduled for April 25, 2023.

APRIL 19, 2023, 1:00 P.M.

Board Members present: Traci Barickman, David Heier, and Jessica Frank.

Name: ORAL & HEIDI SCOTT

Appeal # 129

Account # 56180000T039

Appellant was present at hearing.

Motion to grant appeal 129, by David Heier, 2nd by Jessica Frank. Votes in favor: None. Opposed: Traci Barickman, David Heier, and Jessica Frank. Motion **fails**; Boroughs valuation upheld. Summary of findings: The Assessor supported and explained their reduction from \$400,000 to \$200,000 for the garage/warehouse, the appellant has not given enough information to change that determination, no adjustment available to the board at this time. The Appellants concerns were it was being valued at a commercial rate, however, it was for the purpose of determining the value of the actual structure, it is understood by all that its not in use as a commercial building. It unfinished and is at 50 percent complete, the borough did previously drop the value down by 50 percent. Concurrence with Findings of Facts: In Favor – Traci Barickman, David Heier, and Jessica Frank. Opposed – None.

Name: SIEGFRIED PEDERSEN

Appeal # 034

Account # 56070000L0980

Appellant was present at hearing.

Motion to grant appeal 034, by David Heier. 2nd by Jessica Frank. Votes in favor: None. Opposed: Traci Barickman, David Heier, and Jessica Frank. Motion **fails**; Borough's valuation upheld. Summary of findings: The appeal was based on excessive and improper; the borough did provide evidence that it was properly valued. Regarding comments on porch versus deck, the borough showed they were consistent across the board with their valuation. Although there is a difference in terminology the appraisal method is consistent. The appellants concern about health and safety, and whether dangerous to live there is evident in photos provided. Although the board sympathizes with the appellant, the board is not able to discuss or do anything to help, the items are the appellants personal property which is not something this board considers. He calls the building as shed, although he resides there. *Another downward adjustment was made prior to the hearing that is not in the appraisers writeup, the building at time of hearing is valued at \$30,600. The assessor had reduced the improvement for lack of running water, amenities, and its unfinished state.* Concurrence with Findings of Facts: In Favor: All. Opposed: None.

APRIL 20, 2023, 9:00 A.M.

Board Members present: Traci Barickman, Russell Joyce, Ken Kincaid, James Young, and Jessica Frank.

BOE Members: Traci Barickman, Jessica Frank, and James Young to preside over appeal 116, continued from April 6, 2023.

Name: KYLE & MICHELLE COFFMAN

Appeal # 116

Account # 55548B02L001

Appellant was present at hearing.

Motion to grant appeal 116, by Jessica Frank, 2nd by James Young. Votes in favor: None.

Opposed: Traci Barickman, Jessica Frank, and James Young. Motion **fails**; Borough's valuation upheld. Summary of findings: Appellant provided information and comps but no evidence that would support a change in value. The appellant based the appeal on excessive valuation.

Through the mass appraisal, which is the standard procedure for the borough to establish values, it was not found to be excessive. The comps the borough provided were appropriate and taking into consideration the location of those comps there are slight differences but not enough, and not the difference the appellant was looking for when you look at a mass appraisal. As far as the basement is concerned though the appellant feels there was a big difference between her basement and the comps the borough used, she still does have space there that can be used and it's a finished basement, it is being utilized and so the comps that the borough used are appropriate and typical, as are the adjustments that they used. Concurrence with Findings of Facts: In Favor: All. Opposed: None.

Name: FRED MEYER/ERNST & YOUNG – Natalie Kwan-Lloyd

Appeal # 085

Account# 56905000T00A-1B

Appellants Agent Natalie Kwan-Lloyd was present.

Jessica Frank and James Young recused for the remainder of the appeals, Traci Barickman, Ken Kincaid, and David Heier will hear the remainder of the appeals this day.

Motion to grant appeal 085, by Ken Kincaid, 2nd by Jessica Frank. Votes in favor: None. Opposed: All. Motion **fails**; Borough's valuation upheld. Summary of findings: Both the appellant and the assessor's office provided reasons and documentation as to why they believe that they were accurate. Upon review of the appellant's information the most valid information would be the sale lease back of the Kroger's at 2000 W Diamond Blvd in Anchorage. However, when analyzed it supports the assessed value. The understanding is mass appraisal is a proper way through assessment departments to appraise properties and the appellant didn't really offer any evidence or any argument that it was improper. It was more that it was excessive as well as really excessive and they didn't compare the unequal. I think that the assessor's office did a great job at showing that they were fairly assessing this against the other Fred Meyers and the other Target Stores in the area and the less improved box stores, warehouse type stores used by the appellant are not appropriate for comparisons. Concurrence with Findings of Facts: In Favor: Traci Barickman, David Heier, and Ken Kincaid. Opposed: None.

Name: MELISSA JO MOTTA

Appeal # 056

Account # 51067B02L015

Appellant was present at hearing.

Motion to grant appeal 085, by Ken Kincaid, 2nd by David Heier. Votes in favor – None. Opposed - Traci Barickman, David Heier, and Ken Kincaid. Motion **fails**; Borough's valuation upheld. Summary of findings: The appellant made some compelling arguments. The board was happy that the assessment department was able to go in and make physical inspection and then amend the record to reflect more accurately the property. The appellant also made mention that she felt like some of the buildings were overvalued in the system because of the poor repair and the cost needed to fix. However, the assessment department indicated what the contributory assessment of those things were and that seemed very modest. The appellant agreed that \$500.00 and \$4000 were low contributory values. In conclusion, for most of those things that were questioned, they were addressed adequately, and the appellant did not meet the burden of proof that it was either unfair or unequal. For the matter that it was improper, the borough used the standard method of mass appraisal which is very much appropriate. No evidence was found that it was an improper way to value this property. Concurrence with Findings of Facts: In Favor: Traci Barickman, David Heier, and Ken Kincaid. Opposed: None.

Name: SHELLY CORDOVA

Appeal # 101

Account # 56162B02L012

Appellant was present at hearing.

Motion to grant appeal from Shelley Cordova, Account No. 56162B02L012, Appeal 101 by Ken Kincaid, 2nd by David Heier. Traci Barickman, Chair, restated the motion would be for the boroughs newly recommended assessed value of \$719,300. Votes in favor – Traci Barickman, Ken Kincaid, and David Heier. Opposed: None. Motion **passes**: appellant prevails. Summary of findings: Appellant was recognized for the efforts in getting pictures for the boards review with as much snow that's out there and then the Assessment department acted on it with a reduced value. Borough did good job addressing the inequity and improper concerns. The board did not feel it was excessive after the adjustment, nor did they think the borough employed improper means in doing the mass appraisal. Concurrence with Findings of Facts: In Favor: All. Opposed: None.

APRIL 25, 2023, 9:00 A.M.

Board Members present: Traci Barickman, David Heier, and Russell Joyce.

Name: MAT-SU VALLEY MEDICAL

Appeal # 126

Account # 55710000L003

Kyle Sheehan, Flanagan Bilton, LLC was present.

Motion to accept appellant case number 127, Account No. 55710000L003 by Russell Joyce, second by David Heier. Votes in favor: None. Opposed: Traci Barickman, Russell Joyce, and David Heier. Motion **fails**; borough prevails. Summary of findings: The appellants basis for

appeal was that it was excessive and their belief that the borough did their assessment in error. The evidence provided by the appellant is a value analysis based on the income approach. The appellants analysis included an inflated cap rate of 8% which was calculated using an NOI that inappropriately included the reserves. And per their national survey for medical buildings, the range of the cap rate was 4 1/2 to 10% with an average of 6.69%. Using that would have more closely supported the borough's assessment. The borough's assessment was valued appropriately using the Marshall and Swift commercial cost estimator, which is typical for comparable properties in this market. Concurrence with Findings of Facts: In Favor – All. Opposed –None.

Name: MAT-SU VALLEY MEDICAL

Appeal # 127

Account # 56684000L002A

Kyle Sheehan, Flanagan Bilton, LLC was present.

Motion that we accept the appeal of 56684000L002A submitted by Mat-Su Valley Medical Center as the owner of the property, by Russell Joyce, second by David Heier. Votes in favor: None. Opposed - Traci Barickman, Russell Joyce, and David Heier. Motion **fails**; borough prevails. The appellants basis for their appeal was that it was excessive, and the borough had done their evaluation in error. The appellants value analysis was based on the income approach using an excessive or what appears to be an inflated cap rate was not appropriate. The borough's assessment was valued appropriately using Marshall and Swift's commercial cost estimator that is typical for comparable properties in this market. Concurrence with Findings of Facts: In Favor: All. Opposed: None.

APRIL 25, 2023, 3:00 P.M.

Board Members present: Traci Barickman, James Young, and Jessica Frank.

CONTINUANCE FROM APRIL 11, 2023

Name: DANIEL & MARY RIORDAN

Appeal # 013/113

Account # 56684000L002A

Appellant was present at hearing.

Motion to accept the adjusted value of \$525,300 for case number 113 by Jessica Frank, 2nd by James Young. Votes in favor: Barickman, Jessica Frank, James Young. Opposed - None. Motion **passes**: appellant prevails. Summary of findings: The appeal was based on an excessive value. There was testimony about realtor's commissions in the appraisal. Other concerns were of COVID creating bidding wars on For Sale Properties. What the board found is that it was not excessive except to the extent that significant repairs were needed. For the windows the assessor has agreed and recommended to reduce the value by \$14,700 for a one-year reduction in value. There was no other evidence to consider for adjusting the value. The Assessors office did supply comps to indicate and support the indicated value. Concurrence with Findings of Facts: In Favor: All. Opposed: None.

MAY 3, 2023, 1:00 P.M.

Board Members present: Traci Barickman, Ken Kincaid, and David Heier.

Name: KARLA CAPELLINI

Appeal # 030

Account # 56856B10L001A

Appellant was not present at hearing.

Motion to grant appeal in amount of the borough's adjusted amount of \$42,700, account No. 56856B10L001A, appeal 030 by Ken Kincaid, 2nd by David Heier. Votes in favor: Traci Barickman, Ken Kincaid, and David Heier. Opposed: None. Motion **passes**: appellant prevails. Findings are the appellant appealed \$53,400 value and presented information about poor soil conditions with pictures and an engineer's report. The borough visited the property and adjusted. Most 3 acres you should be able to subdivide, but with this property you've received a buffer because you don't have a future without spending money to fix. The Borough has fairly adjusted the property and proven with the one buildable site in the neighborhood those comps justify the value. Concurrence with Findings of Facts: In Favor: All. Opposed: None.

MAY 9, 2023, 1:00 P.M.

Board Members present: Traci Barickman, Ken Kincaid, and Russell Joyce

Name: JOHN & DAWN HARRIS

Appeal # 059

Account # 55344B03L013A

Appellant was present at hearing.

Motion to grant appeal 059, John & Dawn Harris, Account No. 55344B03L013A, by Russell Joyce, 2nd by Ken Kincaid. Votes in favor: Traci Barickman, Ken Kincaid, and David Heier. Opposed: None. Motion **passes**: appellant prevails. Both appellant and borough appraiser provided credible information with a conclusion of value that seemed to be supported both appropriately and professionally and there was such a delta between the two of them of 25 percent, the board was left with the difficulty of coming up with something in between. The finding of fact is near the middle at precisely \$460,002 and was the central tendency between the borough staff and appellants values, there was no stronger evidence to cause the board to lean one way or another. While the appellant showed it was a little excessive, the property was not valued improperly. Concurrence with Findings of Facts: In Favor: All. Opposed: None.

Name: JACK & CHERYL WARD LIVING TRUST

Appeal # 098

Account # 219N04W06C006

Appellant was not present at hearing.

Motion to grant appeal from account No. 219N04W06C006, appeal 098, by Ken Kincaid, 2nd by Russel Joyce. Votes in favor: None. Opposed: Traci Barickman, Ken Kincaid, and David Heier. Motion **passes**: appellant prevails. Motion to add summary of the discussion about the burden of proof being on the appellant, and rationale and support in State Statute on the civil side by Ken Kincaid, 2nd by Russell Joyce. The written concerns of the appellant were addressed, the property is not excessive, no evidence was provided to support that the borough value was incorrect, the borough proved their value with evidence. The appellant wrote that the property

was valued improperly; however, the mass appraisal method is appropriate. The appellants wrote that they were not provided copies of other properties, they were provided to them, just not at the counter when they asked for them, they were provided within the appraiser writeup in the packet. She said the neighboring properties were junky and the borough inspected and there was no indication thereof, she thought things were confusing and deceptive. She stated she provided a Comparative Market Analysis from real estate professionals and that was not provided. She asked about value of \$264,000 and the borough explained that was the exempted value. The board did not find they met their burden of proof. Alaska Statute 29.45.210 (b) places the burden of proof of an administrative appeal on an appellant, it's a civil administrative appeal not a criminal case so the process is not unconstitutional. Concurrence with Findings of Facts: In Favor: All. Opposed: None.

The 2023 Board of Equalization does hereby certify this summary of its actions taken on the dates noted above.

Traci Barickman
Traci Barickman, Chair
Board of Equalization

10 August 2023
Date