

SUBJECT: Notification of certification of 2018 regular real property, personal property, oil and gas properties, exempted properties, and Board of Equalization actions.

AGENDA OF: October 16, 2018

ASSEMBLY ACTION:

MANAGER RECOMMENDATION: For information only.

APPROVED BY JOHN MOOSEY, BOROUGH MANAGER:

Route To:	Department/Individual	Initials	Remarks
	Finance/Assessments	ah	
1	Assessor	BP	
2	Finance Director	CS	
3	Attorney	AS	
4	Borough Clerk	JAM	10/8/18 (Signature)

ATTACHMENT (S) : Fiscal Note: Yes _____ No X

1. Personal Property Regular Roll Certification, May 29, 2018. (1pp)
2. Certified Regular Roll for Real Property, May 29, 2018. (14pp)
 - a. Certified Rolls for Fire Service Areas
 - b. Certified Rolls for Road Service Areas
 - c. Certified Rolls for Special Service Areas
3. Certified Oil and Gas Properties Assessment Roll, June 1, 2018. (3pp)
4. Certified Senior Citizen/Disabled Veteran Home Owners Tax Exemption and Farm and Agricultural Lands Deferred Tax Program, May 29, 2018. (1pp)
5. 2018 Board of Equalization Summary Report and Certification of Actions, May 25, 2018. (8pp)

SUMMARY STATEMENT: Certification of the 2018 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 Exemption, Farm and Agricultural Lands Deferred Tax Program, and the 2018 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) 861-8637 * FAX (907) 861-8693

MATANUSKA-SUSITNA BOROUGH 2018 REGULAR PERSONAL PROPERTY ASSESSMENT ROLL

May 24, 2018

We certify that the 2018 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	18,054,491.83	9,162,349.77	8,892,142.06
City of Palmer	11,123,310.82	3,485,141.59	7,638,169.23
City of Houston	523,576.86	150,626.21	372,950.65
City of Wasilla	<u>58,318,560.35</u>	<u>19,055,012.69</u>	<u>39,263,547.66</u>
Totals	88,019,939.86	31,853,130.26	56,166,809.60

MSB Taxable	56,166,809.60
City of Palmer Taxable	7,638,169.23
City of Houston Taxable	n/a
City of Wasilla Taxable	n/a

Date 5/29/18

Date 5/29/18



Brad Pickett
Borough Assessor



Lonnie R. McKechnie
Borough Clerk, CMC

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

ZONE	APPRAISED	EXEMPT DISABLED VET	SR. CITIZEN	FARM USE	ASSESSED	
005	LAND VALUE IMPR VALUE TOTAL VALUE	\$151,755,900 \$622,855,865 \$774,611,765	\$28,453,268 \$247,969,250 \$276,422,518	\$2,501,675 \$7,830,350 \$10,332,025	\$9,641,308 \$39,011,383 \$48,652,691	\$2,369,938 \$0 \$2,369,938
						\$108,789,711 \$328,044,882 \$436,834,593
						2,771.28 2,050 2,510
						Acres Impr Cnt Parcels
012	LAND VALUE IMPR VALUE TOTAL VALUE	\$50,178,400 \$148,652,428 \$198,830,828	\$8,280,188 \$50,370,814 \$58,651,002	\$293,000 \$1,851,400 \$2,144,400	\$2,588,561 \$9,491,650 \$12,080,211	\$0 \$0 \$0
						\$39,016,651 \$86,938,564 \$125,955,215
						12,838.64 988 2,052
						Acres Impr Cnt Parcels
013	LAND VALUE IMPR VALUE TOTAL VALUE	\$355,991,000 \$1,069,439,134 \$1,425,430,134	\$49,458,774 \$241,497,433 \$290,956,207	\$3,640,000 \$8,732,250 \$12,372,250	\$16,926,135 \$37,921,865 \$54,848,000	\$0 \$0 \$0
						\$285,966,091 \$781,287,586 \$1,067,253,677
						6,938.82 3,071 4,021
						Acres Impr Cnt Parcels
NAR	LAND VALUE IMPR VALUE TOTAL VALUE	\$2,824,281,200 \$7,384,501,990 \$10,208,783,190	\$482,126,240 \$1,168,268,474 \$1,650,394,714	\$48,162,300 \$119,076,450 \$167,238,750	\$227,701,043 \$463,774,838 \$691,475,881	\$60,117,894 \$0 \$60,117,894
						\$2,006,173,723 \$5,633,382,228 \$7,639,555,951
						1,142,582.87 38,857 69,455
						Acres Impr Cnt Parcels
CITY TOTAL	LAND VALUE IMPR VALUE TOTAL VALUE	\$3,382,206,500 \$9,225,449,417 \$12,607,655,917	\$568,318,470 \$1,708,105,971 \$2,276,424,441	\$54,596,975 \$137,490,450 \$192,087,425	\$256,857,047 \$550,199,736 \$807,056,783	\$62,487,832 \$0 \$62,487,832
						\$2,439,946,176 \$6,829,653,260 \$9,269,599,436
						1,165,131.61 44,966 78,038
						Acres Parcels
UTILITY TOTAL	LAND VALUE IMPR VALUE TOTAL VALUE	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0
						0.00 0 0
						Acres Impr Cnt Parcels

CERTIFICATION OF THE 2018 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.

Brad Pickett 5/29/18

Brad Pickett
Borough Assessor

Lonnie R. McKechnie 5/29/18

Lonnie R. McKechnie
Borough Clerk, CMC

Date

Date

TM
18-143

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

2018 Regular Roll

ASMT 014 - SSA Summary 5/23/2018

ZONE

APPRAISED EXEMPT DISABLED VET SR. CITIZEN FARM USE ASSESSED

SSA 007	LAND VALUE	\$20,056,500	\$6,182,600	\$43,000	\$737,858	\$0.00	\$13,093,042.00	1,679.34	Acres
	IMPR VALUE	\$40,641,638	\$18,744,350	\$220,200	\$1,442,756	\$0	\$20,234,332.00	323	Impr Cnt
	TOTAL VALUE	\$60,698,138	\$24,926,950	\$263,200	\$2,180,614	\$0	\$33,327,374.00	513	Parcels

SSA 008	LAND VALUE	\$1,296,000	\$21,000	\$25,000	\$150,000	\$0.00	\$1,100,000.00	24.74	Acres
	IMPR VALUE	\$7,496,800	\$87,500	\$118,900	\$739,200	\$0	\$6,551,200.00	53	Impr Cnt
	TOTAL VALUE	\$8,792,800	\$108,500	\$143,900	\$889,200	\$0	\$7,651,200.00	54	Parcels

SSA 069	LAND VALUE	\$5,461,100	\$5,287,100	\$0	\$0	\$0.00	\$174,000.00	8,611.58	Acres
	IMPR VALUE	\$14,076,500	\$8,523,500	\$0	\$0	\$0	\$5,553,000.00	7	Impr Cnt
	TOTAL VALUE	\$19,537,600	\$13,810,600	\$0	\$0	\$0	\$5,727,000.00	49	Parcels

SSA 131	LAND VALUE	\$1,149,100	\$25,200	\$94,100	\$154,000	\$0.00	\$875,800.00	294.41	Acres
	IMPR VALUE	\$7,767,117	\$421,600	\$205,900	\$1,298,600	\$0	\$5,841,017.00	44	Impr Cnt
	TOTAL VALUE	\$8,916,217	\$446,800	\$300,000	\$1,452,600	\$0	\$6,716,817.00	81	Parcels

SSA 134	LAND VALUE	\$6,529,200	\$2,092,000	\$0	\$136,400	\$0.00	\$4,300,800.00	11,439.98	Acres
	IMPR VALUE	\$3,062,060	\$12,200	\$0	\$147,935	\$0	\$2,901,925.00	131	Impr Cnt
	TOTAL VALUE	\$9,591,260	\$2,104,200	\$0	\$284,335	\$0	\$7,202,725.00	518	Parcels

SSA OTHER	LAND VALUE	\$3,347,714,600	\$554,710,570	\$54,434,875	\$255,678,789	\$62,487,832.00	\$2,420,402,534.00	1,142,949.37	Acres
	IMPR VALUE	\$9,152,405,302	\$1,680,316,821	\$136,945,450	\$546,571,245	\$0	\$6,788,571,786.00	44,408	Impr Cnt
	TOTAL VALUE	\$12,500,119,902	\$2,235,027,391	\$191,380,325	\$802,250,034	\$62,487,832	\$9,208,974,320.00	76,823	Parcels

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SSA TOTAL	LAND VALUE	\$3,382,206,500	\$568,318,470	\$54,596,975	\$256,857,047	\$62,487,832	\$2,439,946,176	1,164,999.41	Acres
	IMPR VALUE	\$9,225,449,417	\$1,708,105,971	\$137,490,450	\$550,199,736	\$0	\$6,829,653,260	44,966	Impr Cnt
	TOTAL VALUE	\$12,607,655,917	\$2,276,424,441	\$192,087,425	\$807,056,783	\$62,487,832	\$9,269,599,436	78,038	Parcels

DM 18-143

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

ZONE	APPRAISED	EXEMPT	DISABLED	VET	SR.	CITIZEN	FARM	USE	ASSESSED	
FSA 002	LAND VALUE	\$77,198,000	\$8,630,250	\$1,546,700	\$10,025,160		\$2,261,725	\$54,734,165.00	18,307.30	Acres
	IMPR VALUE	\$268,402,052	\$27,035,127	\$5,841,400	\$30,516,581		\$0	\$205,008,944.00	1,680	Impr Cnt
	TOTAL VALUE	\$345,600,052	\$35,665,377	\$7,388,100	\$40,541,741		\$2,261,725	\$259,743,109.00	2,622	Parcels
FSA 004	LAND VALUE	\$19,576,900	\$4,591,300	\$393,700	\$1,747,500		\$273,131	\$12,571,269.00	11,811.02	Acres
	IMPR VALUE	\$69,092,100	\$25,163,460	\$1,961,000	\$7,479,500		\$0	\$34,488,140.00	465	Impr Cnt
	TOTAL VALUE	\$88,669,000	\$29,754,760	\$2,354,700	\$9,227,000		\$273,131	\$47,059,409.00	999	Parcels
FSA 024	LAND VALUE	\$79,914,800	\$15,590,235	\$380,350	\$6,111,508		\$0	\$57,832,707.00	22,936.69	Acres
	IMPR VALUE	\$179,551,488	\$51,678,900	\$1,183,400	\$13,987,657		\$0	\$112,701,531.00	1,286	Impr Cnt
	TOTAL VALUE	\$259,466,288	\$67,269,135	\$1,563,750	\$20,099,165		\$0	\$170,534,238.00	2,329	Parcels
FSA 035	LAND VALUE	\$165,535,400	\$20,091,959	\$772,700	\$12,951,870		\$0	\$131,718,871.00	45,824.64	Acres
	IMPR VALUE	\$223,362,037	\$30,090,506	\$2,138,500	\$20,656,799		\$0	\$170,476,232.00	2,153	Impr Cnt
	TOTAL VALUE	\$388,897,437	\$50,182,465	\$2,911,200	\$33,608,669		\$0	\$302,195,103.00	4,632	Parcels
FSA 130	LAND VALUE	\$1,376,818,100	\$137,456,487	\$29,245,550	\$118,783,623		\$24,872,030	\$1,066,460,410.00	75,102.87	Acres
	IMPR VALUE	\$4,656,136,725	\$776,149,382	\$68,647,800	\$235,402,872		\$0	\$3,575,936,671.00	17,517	Impr Cnt
	TOTAL VALUE	\$6,032,954,825	\$913,605,869	\$97,893,350	\$354,186,495		\$24,872,030	\$4,642,397,081.00	23,401	Parcels
FSA 132	LAND VALUE	\$428,847,200	\$29,671,860	\$12,077,900	\$44,209,448		\$28,330,958	\$314,557,034.00	41,330.98	Acres
	IMPR VALUE	\$1,241,363,164	\$112,242,875	\$27,183,700	\$82,781,973		\$0	\$1,019,154,616.00	5,677	Impr Cnt
	TOTAL VALUE	\$1,670,210,364	\$141,914,735	\$39,261,600	\$126,991,421		\$28,330,958	\$1,333,711,650.00	7,389	Parcels
FSA 135	LAND VALUE	\$61,683,800	\$7,849,200	\$286,100	\$1,907,700		\$0	\$51,640,800.00	28,366.67	Acres
	IMPR VALUE	\$56,538,400	\$3,215,850	\$1,038,400	\$6,179,825		\$0	\$46,104,325.00	998	Impr Cnt
	TOTAL VALUE	\$118,222,200	\$11,065,050	\$1,324,500	\$8,087,525		\$0	\$97,745,125.00	3,522	Parcels
FSA 136	LAND VALUE	\$416,340,700	\$36,413,250	\$6,664,200	\$38,206,116		\$3,740,788	\$331,316,346.00	52,702.13	Acres
	IMPR VALUE	\$1,168,760,637	\$112,396,190	\$18,427,400	\$85,081,786		\$0	\$952,855,261.00	6,941	Impr Cnt
	TOTAL VALUE	\$1,585,101,337	\$148,809,440	\$25,091,600	\$123,287,902		\$3,740,788	\$1,284,171,607.00	10,777	Parcels
FSA OTHER	LAND VALUE	\$756,291,600	\$308,023,929	\$3,229,775	\$22,914,122		\$3,009,200	\$419,114,574.00	868,617.10	Acres
	IMPR VALUE	\$1,362,242,814	\$570,133,681	\$11,068,850	\$68,112,743		\$0	\$712,927,540.00	8,249	Impr Cnt
	TOTAL VALUE	\$2,118,534,414	\$878,157,610	\$14,298,625	\$91,026,865		\$3,009,200	\$1,132,042,114.00	22,367	Parcels

DM 18-143

2018 Regular Roll

ASMT 014 - FSA Summary 5/23/2018

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

ZONE	APPRAISED	EXEMPT DISABLED VET	SR. CITIZEN	FARM USE	ASSESSED
FSA TOTAL	\$3,382,206,500	\$54,596,975	\$256,857,047	\$62,487,832	\$2,439,946,176
LAND VALUE	\$9,225,449,417	\$137,490,450	\$550,199,736	\$0	\$6,829,653,260
IMPR VALUE	\$12,607,655,917	\$192,087,425	\$807,056,783	\$62,487,832	\$9,269,599,436
TOTAL VALUE					

1,164,999.41 Acres
44,966 Impr Cnt
78,038 Parcels

DM 18-143

ZONE	APPRaised	EXEMPT	DISABLED	VET	SR. CITIZEN	FARM USE	ASSESSED
RSA 009	LAND VALUE	\$168,213,200	\$12,074,600	\$3,721,950	\$14,453,900	\$4,715,968	\$133,246,782.00
	IMPR VALUE	\$538,414,652	\$33,012,697	\$8,294,000	\$26,999,122	\$0	\$470,108,833.00
	TOTAL VALUE	\$706,627,852	\$45,087,297	\$12,015,950	\$41,453,022	\$4,715,968	\$603,355,615.00
RSA 014	LAND VALUE	\$176,169,700	\$10,947,913	\$6,254,400	\$19,819,317	\$2,071,094	\$137,076,976.00
	IMPR VALUE	\$598,949,996	\$58,827,194	\$11,531,000	\$30,224,520	\$0	\$498,367,282.00
	TOTAL VALUE	\$775,119,696	\$69,775,107	\$17,785,400	\$50,043,837	\$2,071,094	\$635,444,258.00
RSA 015	LAND VALUE	\$102,969,500	\$20,704,500	\$398,900	\$3,146,404	\$0	\$78,719,696.00
	IMPR VALUE	\$88,427,150	\$4,400,350	\$1,239,500	\$10,723,815	\$0	\$72,063,485.00
	TOTAL VALUE	\$191,396,650	\$25,104,850	\$1,638,400	\$13,870,219	\$0	\$150,783,181.00
RSA 016	LAND VALUE	\$349,601,000	\$42,149,416	\$9,461,900	\$34,277,268	\$36,294,357	\$227,418,059.00
	IMPR VALUE	\$1,062,930,254	\$198,711,521	\$21,461,600	\$64,217,411	\$0	\$778,539,722.00
	TOTAL VALUE	\$1,412,531,254	\$240,860,937	\$30,923,500	\$98,494,679	\$36,294,357	\$1,005,957,781.00
RSA 017	LAND VALUE	\$277,859,400	\$27,048,073	\$6,266,600	\$20,783,991	\$701,558	\$223,059,178.00
	IMPR VALUE	\$1,205,210,032	\$371,279,445	\$19,058,850	\$54,988,765	\$0	\$759,882,972.00
	TOTAL VALUE	\$1,483,069,432	\$398,327,518	\$25,325,450	\$75,772,756	\$701,558	\$982,942,150.00
RSA 019	LAND VALUE	\$36,371,800	\$2,317,785	\$699,700	\$5,427,300	\$2,285,738	\$25,641,277.00
	IMPR VALUE	\$89,304,400	\$6,596,704	\$1,335,100	\$9,881,850	\$0	\$71,490,746.00
	TOTAL VALUE	\$125,676,200	\$8,914,489	\$2,034,800	\$15,309,150	\$2,285,738	\$97,132,023.00
RSA 020	LAND VALUE	\$143,799,600	\$14,760,059	\$531,500	\$11,899,316	\$0	\$116,608,725.00
	IMPR VALUE	\$192,937,837	\$28,537,206	\$1,798,000	\$15,713,859	\$0	\$146,888,772.00
	TOTAL VALUE	\$336,737,437	\$43,297,265	\$2,329,500	\$27,613,175	\$0	\$263,497,497.00
RSA 021	LAND VALUE	\$216,162,000	\$33,152,400	\$925,600	\$13,143,580	\$257,000	\$168,683,420.00
	IMPR VALUE	\$380,512,893	\$31,468,038	\$2,701,600	\$31,238,933	\$0	\$315,104,322.00
	TOTAL VALUE	\$596,674,893	\$64,620,438	\$3,627,200	\$44,382,513	\$257,000	\$483,787,742.00
RSA 023	LAND VALUE	\$15,387,800	\$629,075	\$298,500	\$1,620,950	\$695,145	\$12,144,130.00
	IMPR VALUE	\$35,567,850	\$1,411,750	\$751,500	\$2,754,150	\$0	\$30,650,450.00
	TOTAL VALUE	\$50,955,650	\$2,040,825	\$1,050,000	\$4,375,100	\$695,145	\$42,794,580.00
RSA 025	LAND VALUE	\$299,808,800	\$29,860,100	\$7,026,400	\$35,060,900	\$4,737,076	\$223,124,324.00
	IMPR VALUE	\$1,018,655,351	\$177,195,190	\$14,845,400	\$53,856,317	\$0	\$772,758,444.00
	TOTAL VALUE	\$1,318,464,151	\$207,055,290	\$21,871,800	\$88,917,217	\$4,737,076	\$995,882,768.00
RSA 026	LAND VALUE	\$81,144,400	\$11,344,750	\$1,511,700	\$10,840,260	\$2,198,725	\$55,248,965.00
	IMPR VALUE	\$280,355,152	\$28,108,327	\$5,882,800	\$32,059,281	\$0	\$214,304,744.00
	TOTAL VALUE	\$361,499,552	\$39,453,077	\$7,394,500	\$42,899,541	\$2,198,725	\$269,553,709.00

DM 18-143

5/23/2018

ZONE		APPRAISED	EXEMPT	DISABLED VET	SR. CITIZEN	FARM USE	ASSESSED	
RSA 027	LAND VALUE	\$177,866,200	\$13,595,850	\$2,905,200	\$16,449,721	\$0	\$144,915,429.00	18,375.75 Acres
	IMPR VALUE	\$519,724,742	\$54,608,888	\$8,960,300	\$38,098,424	\$0	\$418,057,130.00	3,104 Impr Cnt
	TOTAL VALUE	\$697,590,942	\$68,204,738	\$11,865,500	\$54,548,145	\$0	\$562,972,559.00	4,797 Parcels
RSA 028	LAND VALUE	\$244,915,700	\$18,834,400	\$6,443,500	\$25,163,525	\$3,939,667	\$190,534,608.00	27,184.51 Acres
	IMPR VALUE	\$819,582,250	\$61,274,714	\$16,087,400	\$52,622,624	\$0	\$689,597,512.00	4,041 Impr Cnt
	TOTAL VALUE	\$1,064,497,950	\$80,109,114	\$22,530,900	\$77,786,149	\$3,939,667	\$880,132,120.00	5,091 Parcels
RSA 029	LAND VALUE	\$108,322,800	\$30,300,235	\$380,350	\$6,484,408	\$18,944	\$71,138,863.00	78,939.09 Acres
	IMPR VALUE	\$190,049,038	\$52,010,300	\$1,183,400	\$14,938,607	\$0	\$121,916,731.00	1,527 Impr Cnt
	TOTAL VALUE	\$298,371,838	\$82,310,535	\$1,563,750	\$21,423,015	\$18,944	\$193,055,594.00	3,589 Parcels
RSA 030	LAND VALUE	\$52,355,100	\$28,673,600	\$56,000	\$1,140,200	\$207,219	\$22,278,081.00	96,129.88 Acres
	IMPR VALUE	\$38,021,009	\$6,275,864	\$351,900	\$3,617,400	\$0	\$27,775,845.00	752 Impr Cnt
	TOTAL VALUE	\$90,376,109	\$34,949,464	\$407,900	\$4,757,600	\$207,219	\$50,053,926.00	2,113 Parcels
RSA 031	LAND VALUE	\$34,178,400	\$11,555,400	\$510,000	\$2,624,300	\$281,858	\$19,206,842.00	26,500.06 Acres
	IMPR VALUE	\$83,348,796	\$25,887,060	\$2,405,400	\$10,377,150	\$0	\$44,679,186.00	680 Impr Cnt
	TOTAL VALUE	\$117,527,196	\$37,442,460	\$2,915,400	\$13,001,450	\$281,858	\$63,886,028.00	1,600 Parcels
RSA OTHER	LAND VALUE	\$897,081,100	\$260,370,314	\$7,204,775	\$34,521,707	\$4,083,483	\$590,900,821.00	597,547.33 Acres
	IMPR VALUE	\$2,083,458,015	\$568,500,723	\$19,602,700	\$97,887,508	\$0	\$1,397,467,084.00	9,344 Impr Cnt
	TOTAL VALUE	\$2,980,539,115	\$828,871,037	\$26,807,475	\$132,409,215	\$4,083,483	\$1,988,367,905.00	20,120 Parcels
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RSA TOTAL	LAND VALUE	\$3,382,206,500	\$568,318,470	\$54,596,975	\$256,857,047	\$62,487,832	\$2,439,946,176	1,164,999.41 Acres
	IMPR VALUE	\$9,225,449,417	\$1,708,105,971	\$137,490,450	\$550,199,736	\$0	\$6,829,653,260	44,966 Impr Cnt
	TOTAL VALUE	\$12,607,655,917	\$2,276,424,441	\$192,087,425	\$807,056,783	\$62,487,832	\$9,269,599,436	78,038 Parcels

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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

ZONE	APPRAISED			EXEMPT DISABLED VET	SR. CITIZEN	FARM USE	ASSESSED		
ZONE 0001	LAND VALUE	\$73,444,400		\$8,248,450	\$1,368,000	\$9,801,860	\$2,198,725	\$51,827,365	16,384.00 Acres
	IMPR VALUE	\$256,906,335		\$26,613,527	\$5,576,500	\$29,101,581	\$0	\$195,614,727	1,604 Impr Cnt
	TOTAL VALUE	\$330,350,735		\$34,861,977	\$6,944,500	\$38,903,441	\$2,198,725	\$247,442,092	2,473 Parcels
ZONE 0002	LAND VALUE	\$2,604,500		\$356,600	\$84,600	\$59,300	\$63,000	\$2,031,000	1,629.97 Acres
	IMPR VALUE	\$3,704,500		\$0	\$59,000	\$116,400	\$0	\$3,529,100	31 Impr Cnt
	TOTAL VALUE	\$6,309,000		\$356,600	\$143,600	\$185,700	\$63,000	\$5,560,100	67 Parcels
ZONE 0003	LAND VALUE	\$283,915,400		\$20,715,216	\$8,388,000	\$29,787,088	\$23,506,921	\$201,518,175	21,310.13 Acres
	IMPR VALUE	\$847,600,814		\$90,388,121	\$19,685,500	\$56,438,361	\$0	\$681,088,832	3,628 Impr Cnt
	TOTAL VALUE	\$1,131,516,214		\$111,103,337	\$28,073,500	\$86,225,449	\$23,506,921	\$882,607,007	4,567 Parcels
ZONE 0004	LAND VALUE	\$63,867,300		\$20,925,700	\$1,073,900	\$4,490,180	\$12,787,436	\$24,590,084	4,362.39 Acres
	IMPR VALUE	\$215,233,240		\$108,310,300	\$1,776,100	\$7,779,050	\$0	\$97,367,790	494 Impr Cnt
	TOTAL VALUE	\$279,100,540		\$129,236,000	\$2,850,000	\$12,269,230	\$12,787,436	\$121,957,874	642 Parcels
ZONE 0005	LAND VALUE	\$1,812,800		\$41,500	\$0	\$21,400	\$0	\$1,749,900	72.04 Acres
	IMPR VALUE	\$6,560,800		\$146,700	\$0	\$112,700	\$0	\$6,301,400	31 Impr Cnt
	TOTAL VALUE	\$8,373,600		\$188,200	\$0	\$134,100	\$0	\$8,051,300	35 Parcels
ZONE 0006	LAND VALUE	\$166,077,500		\$11,794,700	\$3,721,950	\$14,432,500	\$4,715,968	\$131,412,382	5,217.06 Acres
	IMPR VALUE	\$531,852,552		\$32,865,997	\$8,294,000	\$26,886,422	\$0	\$463,806,133	1,668 Impr Cnt
	TOTAL VALUE	\$697,930,052		\$44,660,697	\$12,015,950	\$41,318,922	\$4,715,968	\$595,218,515	2,081 Parcels
ZONE 0007	LAND VALUE	\$281,885,100		\$29,709,800	\$6,315,000	\$33,954,200	\$4,737,076	\$207,169,024	8,698.00 Acres
	IMPR VALUE	\$955,644,151		\$175,349,890	\$13,156,800	\$52,492,550	\$0	\$714,644,911	3,570 Impr Cnt
	TOTAL VALUE	\$1,237,529,251		\$205,059,690	\$19,471,800	\$86,446,750	\$4,737,076	\$921,813,935	4,404 Parcels
ZONE 0008	LAND VALUE	\$174,034,600		\$10,145,813	\$6,229,400	\$19,669,317	\$2,071,094	\$135,918,976	10,768.06 Acres
	IMPR VALUE	\$591,412,196		\$58,739,694	\$11,412,100	\$29,485,320	\$0	\$491,775,082	2,295 Impr Cnt
	TOTAL VALUE	\$765,446,796		\$68,885,507	\$17,641,500	\$49,154,637	\$2,071,094	\$627,694,058	2,912 Parcels

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5/23/2018

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

ZONE	APPRAISED	EXEMPT DISABLED VET	SR. CITIZEN	FARM USE	ASSESSED	
ZONE 0009	LAND VALUE	\$322,900	\$238,400	\$0	\$0	Acres
	IMPR VALUE	\$1,300	\$0	\$0	\$0	Impr Cnt
	TOTAL VALUE	\$324,200	\$238,400	\$0	\$0	Parcels
						1,165.45 1 13
ZONE 0010	LAND VALUE	\$1,818,300	\$508,500	\$0	\$0	Acres
	IMPR VALUE	\$106,800	\$13,100	\$0	\$0	Impr Cnt
	TOTAL VALUE	\$1,925,100	\$521,600	\$0	\$0	Parcels
						2,077.64 6 178
ZONE 0011	LAND VALUE	\$839,100	\$781,100	\$0	\$0	Acres
	IMPR VALUE	\$41,000	\$0	\$0	\$0	Impr Cnt
	TOTAL VALUE	\$880,100	\$781,100	\$0	\$0	Parcels
						1,889.88 1 12
ZONE 0012	LAND VALUE	\$151,755,900	\$28,453,268	\$2,501,675	\$2,369,938	Acres
	IMPR VALUE	\$622,855,865	\$247,969,250	\$7,830,350	\$0	Impr Cnt
	TOTAL VALUE	\$774,611,765	\$276,422,518	\$10,332,025	\$2,369,938	Parcels
						2,771.28 2,050 2,510
ZONE 0013	LAND VALUE	\$2,769,400	\$2,727,100	\$0	\$0	Acres
	IMPR VALUE	\$230,800	\$0	\$0	\$0	Impr Cnt
	TOTAL VALUE	\$3,000,200	\$2,727,100	\$0	\$0	Parcels
						4,739.42 3 40
ZONE 0014	LAND VALUE	\$1,149,100	\$25,200	\$94,100	\$0	Acres
	IMPR VALUE	\$7,767,117	\$421,600	\$205,900	\$0	Impr Cnt
	TOTAL VALUE	\$8,916,217	\$446,800	\$300,000	\$0	Parcels
						293.53 44 80
ZONE 0015	LAND VALUE	\$5,390,700	\$5,045,800	\$0	\$0	Acres
	IMPR VALUE	\$699,900	\$0	\$0	\$0	Impr Cnt
	TOTAL VALUE	\$6,090,600	\$5,045,800	\$0	\$0	Parcels
						5,114.53 5 14
ZONE 0016	LAND VALUE	\$52,054,400	\$1,135,400	\$1,517,500	\$254,500	Acres
	IMPR VALUE	\$153,188,700	\$7,482,100	\$2,892,000	\$0	Impr Cnt
	TOTAL VALUE	\$205,243,100	\$8,617,500	\$4,409,500	\$254,500	Parcels
						4,531.00 729 949

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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

2018 Regular Roll
ASMT 014 NAR

5/23/2018

ZONE	APPRAISED	EXEMPT DISABLED VET	SR. CITIZEN	FARM USE	ASSESSED	
ZONE 0017	LAND VALUE	\$17,923,700	\$150,300	\$711,400	\$1,106,700	\$0
	IMPR VALUE	\$63,011,200	\$1,845,300	\$1,688,600	\$1,363,767	\$0
	TOTAL VALUE	\$80,934,900	\$1,995,600	\$2,400,000	\$2,470,467	\$0
						756.42 Acres 240 Impr Cnt 297 Parcels
ZONE 0018	LAND VALUE	\$60,240,400	\$1,462,900	\$1,545,400	\$7,200,650	\$130,379
	IMPR VALUE	\$254,036,050	\$20,681,650	\$4,427,100	\$20,162,050	\$0
	TOTAL VALUE	\$314,276,450	\$22,144,550	\$5,972,500	\$27,362,700	\$130,379
						2,675.79 Acres 1,334 Impr Cnt 1,621 Parcels
ZONE 0019	LAND VALUE	\$14,379,000	\$6,910,900	\$116,300	\$837,700	\$8,727
	IMPR VALUE	\$14,063,196	\$661,800	\$444,400	\$2,786,750	\$0
	TOTAL VALUE	\$28,442,196	\$7,572,700	\$560,700	\$3,624,450	\$8,727
						14,579.22 Acres 212 Impr Cnt 592 Parcels
ZONE 0020	LAND VALUE	\$19,576,900	\$4,591,300	\$393,700	\$1,747,500	\$273,131
	IMPR VALUE	\$69,092,100	\$25,163,460	\$1,961,000	\$7,479,500	\$0
	TOTAL VALUE	\$88,669,000	\$29,754,760	\$2,354,700	\$9,227,000	\$273,131
						11,811.02 Acres 465 Impr Cnt 999 Parcels
ZONE 0021	LAND VALUE	\$294,402,900	\$157,389,100	\$109,700	\$4,136,103	\$0
	IMPR VALUE	\$177,953,528	\$15,811,826	\$372,000	\$8,113,125	\$0
	TOTAL VALUE	\$472,356,428	\$173,200,926	\$481,700	\$12,249,228	\$0
						544,043.38 Acres 2,789 Impr Cnt 10,432 Parcels
ZONE 0023	LAND VALUE	\$15,387,800	\$629,075	\$298,500	\$1,620,950	\$695,145
	IMPR VALUE	\$35,567,850	\$1,411,750	\$751,500	\$2,754,150	\$0
	TOTAL VALUE	\$50,955,650	\$2,040,825	\$1,050,000	\$4,375,100	\$695,145
						2,159.50 Acres 270 Impr Cnt 361 Parcels
ZONE 0024	LAND VALUE	\$20,378,300	\$5,012,484	\$413,200	\$580,400	\$1,650,545
	IMPR VALUE	\$31,576,200	\$3,397,200	\$730,600	\$1,588,750	\$0
	TOTAL VALUE	\$51,954,500	\$8,409,684	\$1,143,800	\$2,169,150	\$1,650,545
						5,166.17 Acres 175 Impr Cnt 277 Parcels
ZONE 0025	LAND VALUE	\$3,009,000	\$727,100	\$0	\$418,600	\$61,891
	IMPR VALUE	\$1,229,900	\$160,000	\$0	\$31,400	\$0
	TOTAL VALUE	\$4,238,900	\$887,100	\$0	\$450,000	\$61,891
						2,673.28 Acres 15 Impr Cnt 54 Parcels

DM 18-143

2018 Regular Roll

ASMT 014 NAR 5/23/2018

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

ZONE	APPRAISED			EXEMPT DISABLED VET	SR. CITIZEN	FARM USE	ASSESSED		
ZONE 0026	LAND VALUE	\$33,362,800		\$1,590,685	\$5,008,700	\$2,223,847	\$23,839,868	6,655.10	Acres
	IMPR VALUE	\$88,074,500		\$6,436,704	\$9,850,450	\$0	\$70,452,246	533	Impr Cnt
	TOTAL VALUE	\$121,437,300		\$8,027,389	\$14,859,150	\$2,223,847	\$94,292,114	810	Parcels
ZONE 0027	LAND VALUE	\$3,781,500		\$344,000	\$884,400	\$0	\$2,503,500	570.64	Acres
	IMPR VALUE	\$15,450,900		\$1,073,200	\$1,659,100	\$0	\$12,618,200	66	Impr Cnt
	TOTAL VALUE	\$19,232,400		\$1,417,200	\$2,543,500	\$0	\$15,121,700	82	Parcels
ZONE 0028	LAND VALUE	\$30,265,300		\$15,643,873	\$512,500	\$271,481	\$13,837,446	29,231.13	Acres
	IMPR VALUE	\$263,199,350		\$238,193,027	\$476,500	\$0	\$24,529,823	103	Impr Cnt
	TOTAL VALUE	\$293,464,650		\$253,836,900	\$989,000	\$271,481	\$38,367,269	365	Parcels
ZONE 0029	LAND VALUE	\$5,461,100		\$5,287,100	\$0	\$0	\$174,000	8,611.58	Acres
	IMPR VALUE	\$14,076,500		\$8,523,500	\$0	\$0	\$5,553,000	7	Impr Cnt
	TOTAL VALUE	\$19,537,600		\$13,810,600	\$0	\$0	\$5,727,000	49	Parcels
ZONE 0030	LAND VALUE	\$242,248,000		\$10,343,600	\$19,638,591	\$430,077	\$205,569,132	31,937.25	Acres
	IMPR VALUE	\$929,842,482		\$132,505,218	\$53,795,165	\$0	\$724,483,249	4,536	Impr Cnt
	TOTAL VALUE	\$1,172,090,482		\$142,848,818	\$73,433,756	\$430,077	\$930,052,381	6,983	Parcels
ZONE 0031	LAND VALUE	\$5,070,100		\$1,060,600	\$632,900	\$0	\$3,376,600	3,066.66	Acres
	IMPR VALUE	\$11,299,400		\$581,200	\$717,100	\$0	\$10,001,100	53	Impr Cnt
	TOTAL VALUE	\$16,369,500		\$1,641,800	\$1,350,000	\$0	\$13,377,700	86	Parcels
ZONE 0032	LAND VALUE	\$130,738,200		\$11,868,400	\$10,370,080	\$186,000	\$107,507,020	18,157.92	Acres
	IMPR VALUE	\$318,762,515		\$29,635,938	\$28,253,933	\$0	\$258,502,144	2,261	Impr Cnt
	TOTAL VALUE	\$449,500,715		\$41,504,338	\$38,624,013	\$186,000	\$366,009,164	3,948	Parcels
ZONE 0034	LAND VALUE	\$82,279,300		\$19,600,600	\$2,640,100	\$71,000	\$59,874,500	30,248.66	Acres
	IMPR VALUE	\$59,245,578		\$1,696,100	\$2,698,300	\$0	\$54,644,278	774	Impr Cnt
	TOTAL VALUE	\$141,524,878		\$21,296,700	\$5,338,400	\$71,000	\$114,518,778	1,599	Parcels

DM 18-443

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

2018 Regular Roll
ASMT 014 NAR 5/23/2018

ZONE	APPRAISED	EXEMPT DISABLED VET	SR. CITIZEN	FARM USE	ASSESSED	
ZONE 0035	LAND VALUE	\$355,991,000	\$49,458,774	\$3,640,000	\$16,926,135	\$0
	IMPR VALUE	\$1,069,439,134	\$241,497,433	\$8,732,250	\$37,921,865	\$0
	TOTAL VALUE	\$1,425,430,134	\$290,956,207	\$12,372,250	\$54,848,000	\$0
ZONE 0036	LAND VALUE	\$1,714,200	\$344,900	\$0	\$52,800	\$0
	IMPR VALUE	\$2,625,800	\$366,900	\$0	\$97,200	\$0
	TOTAL VALUE	\$4,340,000	\$711,800	\$0	\$150,000	\$0
ZONE 0037	LAND VALUE	\$26,720,700	\$1,621,900	\$428,300	\$2,178,650	\$0
	IMPR VALUE	\$96,160,820	\$5,744,800	\$1,671,700	\$5,864,550	\$0
	TOTAL VALUE	\$122,881,520	\$7,366,700	\$2,100,000	\$8,043,200	\$0
ZONE 0038	LAND VALUE	\$151,145,500	\$11,973,950	\$2,476,900	\$14,271,071	\$0
	IMPR VALUE	\$423,564,622	\$48,864,088	\$7,288,600	\$32,233,874	\$0
	TOTAL VALUE	\$574,710,122	\$60,838,038	\$9,765,500	\$46,504,945	\$0
ZONE 0040	LAND VALUE	\$50,178,400	\$8,280,188	\$293,000	\$2,588,561	\$0
	IMPR VALUE	\$148,652,428	\$50,370,814	\$1,851,400	\$9,491,650	\$0
	TOTAL VALUE	\$198,830,828	\$58,651,002	\$2,144,400	\$12,080,211	\$0
ZONE 0041	LAND VALUE	\$127,230,200	\$11,190,300	\$3,380,600	\$12,802,165	\$3,554,788
	IMPR VALUE	\$411,657,600	\$33,110,964	\$8,768,300	\$23,556,779	\$0
	TOTAL VALUE	\$538,887,800	\$44,301,264	\$12,148,900	\$36,358,944	\$3,554,788
ZONE 0042	LAND VALUE	\$2,148,200	\$320,000	\$0	\$129,900	\$0
	IMPR VALUE	\$3,587,400	\$204,000	\$0	\$320,100	\$0
	TOTAL VALUE	\$5,735,600	\$524,000	\$0	\$450,000	\$0
ZONE 0043	LAND VALUE	\$143,090,000	\$14,575,859	\$531,500	\$11,899,316	\$0
	IMPR VALUE	\$192,886,787	\$28,537,206	\$1,798,000	\$15,713,859	\$0
	TOTAL VALUE	\$335,976,787	\$43,113,065	\$2,329,500	\$27,613,175	\$0

6,938.82
3,071
4,021
Acres
Impr Cnt
Parcels

162.76
9
17
Acres
Impr Cnt
Parcels

2,383.19
475
624
Acres
Impr Cnt
Parcels

16,002.68
2,630
4,174
Acres
Impr Cnt
Parcels

12,838.64
988
2,052
Acres
Impr Cnt
Parcels

14,863.48
1,973
2,507
Acres
Impr Cnt
Parcels

619.71
24
61
Acres
Impr Cnt
Parcels

33,485.68
1,785
3,578
Acres
Impr Cnt
Parcels

Handwritten: DW 18-143

5/23/2018

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

ZONE	APPROAISED	EXEMPT DISABLED VET	SR. CITIZEN	FARM USE	ASSESSED	
ZONE 0044	LAND VALUE	\$709,600	\$184,200	\$0	\$525,400	632.02 Acres
	IMPR VALUE	\$51,050	\$0	\$0	\$51,050	2 Impr Cnt
	TOTAL VALUE	\$760,650	\$184,200	\$0	\$576,450	8 Parcels
ZONE 0045	LAND VALUE	\$677,200	\$56,000	\$25,800	\$552,600	224.33 Acres
	IMPR VALUE	\$968,800	\$136,000	\$124,200	\$601,400	9 Impr Cnt
	TOTAL VALUE	\$1,646,000	\$192,000	\$150,000	\$1,154,000	25 Parcels
ZONE 0046	LAND VALUE	\$5,917,400	\$3,375,900	\$162,600	\$2,118,100	3,438.32 Acres
	IMPR VALUE	\$5,914,000	\$347,600	\$27,100	\$4,460,200	68 Impr Cnt
	TOTAL VALUE	\$11,831,400	\$3,723,500	\$189,700	\$6,578,300	114 Parcels
ZONE 0047	LAND VALUE	\$22,495,500	\$10,228,200	\$60,000	\$11,789,850	42,937.81 Acres
	IMPR VALUE	\$5,637,400	\$87,900	\$11,900	\$5,046,600	129 Impr Cnt
	TOTAL VALUE	\$28,132,900	\$10,316,100	\$71,900	\$16,836,450	460 Parcels
ZONE 0048	LAND VALUE	\$15,850,800	\$2,084,200	\$52,800	\$12,964,846	8,676.31 Acres
	IMPR VALUE	\$23,592,450	\$1,069,700	\$189,200	\$18,576,910	291 Impr Cnt
	TOTAL VALUE	\$39,443,250	\$3,153,900	\$242,000	\$31,541,756	915 Parcels
ZONE 0049	LAND VALUE	\$31,347,400	\$15,252,900	\$0	\$15,630,356	57,609.24 Acres
	IMPR VALUE	\$13,156,450	\$358,300	\$0	\$11,550,850	283 Impr Cnt
	TOTAL VALUE	\$44,503,850	\$15,611,200	\$0	\$27,181,206	1,361 Parcels
ZONE 0050	LAND VALUE	\$56,882,300	\$8,828,135	\$337,350	\$42,415,465	19,649.21 Acres
	IMPR VALUE	\$136,250,950	\$32,907,650	\$963,200	\$90,131,549	921 Impr Cnt
	TOTAL VALUE	\$193,133,250	\$41,735,785	\$1,300,550	\$132,547,014	1,714 Parcels
ZONE 0051	LAND VALUE	\$2,939,400	\$542,900	\$0	\$2,324,200	1,606.84 Acres
	IMPR VALUE	\$2,658,900	\$26,900	\$0	\$2,335,650	42 Impr Cnt
	TOTAL VALUE	\$5,598,300	\$569,800	\$0	\$4,659,850	101 Parcels

Dm 18-143

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

2018 Regular Roll
ASMT 014 NAR

5/23/2018

ZONE	APPRAISED	EXEMPT	DISABLED	VET	SR. CITIZEN	FARM USE	ASSESSED	
ZONE 0052	LAND VALUE	\$52,355,100	\$28,673,600	\$56,000	\$1,140,200	\$207,219	\$22,278,081	96,128.60
	IMPR VALUE	\$38,021,009	\$6,275,864	\$351,900	\$3,617,400	\$0	\$27,775,845	752
	TOTAL VALUE	\$90,376,109	\$34,949,464	\$407,900	\$4,757,600	\$207,219	\$50,053,926	2,113
ZONE 0054	LAND VALUE	\$36,600	\$36,600	\$0	\$0	\$0	\$0	11.00
	IMPR VALUE	\$0	\$0	\$0	\$0	\$0	\$0	0
	TOTAL VALUE	\$36,600	\$36,600	\$0	\$0	\$0	\$0	1
ZONE 0055	LAND VALUE	\$6,529,200	\$2,092,000	\$0	\$136,400	\$0	\$4,300,800	11,439.98
	IMPR VALUE	\$3,062,060	\$12,200	\$0	\$147,935	\$0	\$2,901,925	131
	TOTAL VALUE	\$9,591,260	\$2,104,200	\$0	\$284,335	\$0	\$7,202,725	518
ZONE 0056	LAND VALUE	\$2,336,000	\$1,158,200	\$0	\$31,000	\$0	\$1,146,800	1,434.17
	IMPR VALUE	\$11,985,600	\$9,300,000	\$0	\$102,850	\$0	\$2,582,750	46
	TOTAL VALUE	\$14,321,600	\$10,458,200	\$0	\$133,850	\$0	\$3,729,550	75
ZONE 0057	LAND VALUE	\$1,296,000	\$21,000	\$25,000	\$150,000	\$0	\$1,100,000	24.74
	IMPR VALUE	\$7,496,800	\$87,500	\$118,900	\$739,200	\$0	\$6,551,200	53
	TOTAL VALUE	\$8,792,800	\$108,500	\$143,900	\$889,200	\$0	\$7,651,200	54
ZONE 0058	LAND VALUE	\$2,467,300	\$1,627,400	\$0	\$90,600	\$0	\$749,300	1,911.77
	IMPR VALUE	\$1,536,000	\$0	\$0	\$179,500	\$0	\$1,356,500	11
	TOTAL VALUE	\$4,003,300	\$1,627,400	\$0	\$270,100	\$0	\$2,105,800	36
ZONE 0060	LAND VALUE	\$17,720,500	\$5,024,400	\$43,000	\$706,858	\$0	\$11,946,242	244.93
	IMPR VALUE	\$28,656,038	\$9,444,350	\$220,200	\$1,339,906	\$0	\$17,651,582	277
	TOTAL VALUE	\$46,376,538	\$14,468,750	\$263,200	\$2,046,764	\$0	\$29,597,824	438
ZONE 0061	LAND VALUE	\$276,000	\$0	\$0	\$0	\$0	\$276,000	21.91
	IMPR VALUE	\$868,100	\$0	\$0	\$0	\$0	\$868,100	2
	TOTAL VALUE	\$1,144,100	\$0	\$0	\$0	\$0	\$1,144,100	7

DMK-143

2018 Regular Roll

ASMT 014 NAR 5/23/2018

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									
ZONE	APPRAISED	EXEMPT DISABLED VET	SR. CITIZEN	FARM USE	ASSESSED				
ZONE 0109	LAND VALUE	\$222,500	\$53,200	\$0	\$39,100	\$0	\$130,200	109.82	Acres
	IMPR VALUE	\$193,500	\$61,800	\$0	\$110,900	\$0	\$20,800	3	Impr Cnt
	TOTAL VALUE	\$416,000	\$115,000	\$0	\$150,000	\$0	\$151,000	9	Parcels
ZONE 0110	LAND VALUE	\$61,683,800	\$7,849,200	\$286,100	\$1,907,700	\$0	\$51,640,800	28,366.67	Acres
	IMPR VALUE	\$56,538,400	\$3,215,850	\$1,038,400	\$6,179,825	\$0	\$46,104,325	998	Impr Cnt
	TOTAL VALUE	\$118,222,200	\$11,065,050	\$1,324,500	\$8,087,525	\$0	\$97,745,125	3,522	Parcels
ZONE 0111	LAND VALUE	\$0	\$0	\$0	\$0	\$0	\$0	0.88	Acres
	IMPR VALUE	\$0	\$0	\$0	\$0	\$0	\$0	0	Impr Cnt
	TOTAL VALUE	\$0	\$0	\$0	\$0	\$0	\$0	1	Parcels
=====									
CTY TOTAL	LAND VALUE	\$3,382,206,500	\$568,318,470	\$54,596,975	\$256,857,047	\$62,487,832	\$2,439,946,176	1,165,131.61	Acres
	IMPR VALUE	\$9,225,449,417	\$1,708,105,971	\$137,490,450	\$550,199,736	\$0	\$6,829,653,260	44,966	Impr Cnt
	TOTAL VALUE	\$12,607,655,917	\$2,276,424,441	\$192,087,425	\$807,056,783	\$62,487,832	\$9,269,599,436	78,038	Parcels
UTILITY TOTAL	LAND VALUE	\$0	\$0	\$0	\$0	\$0	\$0	0.00	Acres
	IMPR VALUE	\$0	\$0	\$0	\$0	\$0	\$0	0	Impr Cnt
	TOTAL VALUE	\$0	\$0	\$0	\$0	\$0	\$0	0	Parcels

DM 18-143



THE STATE
of **ALASKA**

GOVERNOR BILL WALKER

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

June 01, 2018

Letter ID: L0676749312

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

Dear Mayor Vern Halter:

I have sent to your assessor a copy of the 2018 AS 43.56 Certified Assessment Roll for oil and gas property located within the Matanuska-Susitna Borough.

Total certified assessed value is: **\$10,313,230**

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.", written over a faint, circular official stamp.

James H. Greeley, Jr.
State Petroleum Property Assessor

Cc: Brad Pickett, Assessor

Enclosed: 2018 Certified Assessment Roll - Matanuska-Susitna Borough

IM18-143

State of Alaska
2018 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: DANIELLE WEAVER FEIN: 92-0039154 PTA-10019488-012	007-007-2100	COMMUNICATIONS BUILDING	\$2,032,530
BROOKS RANGE PETROLEUM CORPORATION 510 L ST STE 601 ANCHORAGE, AK 99501 ATTN: THOMAS HABERMANN FEIN: 20-2135941 PTA-10041217-008	007-032-7000	PRODUCTION FACILITIES - MUSTANG - MATSU	\$1,246,420
CONOCOPHILLIPS ALASKA INC. DBA: ALPINE PO BOX 100360 ANCHORAGE, AK 99510 ATTN: DEBORAH WILMOTH, ATO1648 FEIN: 94-2700433 PTA-10029746-020	007-035-0052	INVENTORY - MATSU - ALPINE	\$652,290
CONOCOPHILLIPS ALASKA INC. DBA: KUPARUK & NON-UNIT PO BOX 100360 ANCHORAGE, AK 99510 ATTN: DEBORAH WILMOTH, ATO1648 FEIN: 94-2700433 PTA-10029746-019	007-035-7001	INVENTORY - MSB - KUPARUK	\$665,070

State of Alaska
2018 Certified Assessment Roll
Matanuska-Susitna Borough - 007

Name and Address of Owner	Property ID	Description	Assessed Value
HILCORP ALASKA, LLC DBA: COOK INLET ASSETS PO BOX 61229 HOUSTON, TX 77208 ATTN: STEPHEN MCGREGOR FEIN: 45-2627613 PTA-10016278-014	007-021-0021	FACILITIES - PRETTY CREEK	\$404,600
	007-021-0028	FACILITIES - LEWIS RIVER	\$785,560
	007-021-7030	WELLS - IVAN RIVER	\$1,188,450
	007-021-7031	WELLS - LEWIS RIVER	\$426,440
	007-021-7032	WELLS - PRETTY CREEK	\$249,190
	007-021-7070	FACILITIES - IVAN RIVER	\$2,371,800
<hr/>			
PEAK OILFIELD SERVICE COMPANY LLC 5015 BUSINESS PARK BLVD STE 4000 ANCHORAGE, AK 99503 ATTN: SELENA BAILEY FEIN: 45-2883784 PTA-10016666-005	007-012-0056	OILFIELD SERVICE EQUIPMENT	\$290,880
Total:			\$10,313,230



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



Municipality: Matanuska-Susitna Borough Date 29-May-18

I, Brad Pickett, 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.

2018 ANNUAL REPORT

HOMEOWNER PROGRAM

	Senior Citizens	Disabled Veterans	SC/DV TOTALS
Number of Approved Applicants	6,060	1,344	7,404
Total Assessed Value Exempted *	\$807,056,783	\$192,087,425	\$999,144,208
Total Property Taxes Exempted*	\$12,085,987	\$2,857,349	\$14,943,337

* 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	320
Total Acreage Involved in Program	12,081.17
Full & True Assessed Value	\$75,191,800
Farm Use Value - prior to deduction for 29.45.050 (a) exemption AS	\$12,703,968
TOTAL TAX DEFERRED	\$892,181


Signature of certifying officer

Borough Assessor
Title

DM 18-143



MATANUSKA-SUSITNA BOROUGH

Department of Finance

Division of Assessment

350 East Dahlia Avenue • Palmer, AK 99645

Phone (907) 861-8640 • Fax (907) 861-8693

www.matsugov.us

MEMORANDUM

DATE: May 25, 2018

TO: Matanuska-Susitna Borough Assembly
Brad Pickett, Borough Assessor *BP*

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

SUBJECT: 2018 Board of Equalization Summary Report and Summary Certification to the Assembly.

2018 Board of Equalization Summary Report to the Assembly

<u>Assessment Year 2018:</u>	<u>Total</u>	<u>Percent</u>
Number of Appeals Filed:	152	100%
Number of Appeals Withdrawn:	133	87.5%
Number of Appeals Heard:	19	12.5%
Number of Cases with Appellants Present at Hearing:	10	52.6%
Number of Cases with Appellants Not Present at Hearing:	9	47.4%
Number of Cases Heard and Remanded to Assessor:	0	0%
Number of Cases Heard That Were Adjusted by Board:	2	10.5%
Net Change in Value of Adjustments Made by the Board:	-\$12,600	
Regular Hours Worked by Appraisers & BOE Clerk (March 02 –April 26):	3685	
Overtime Hours Worked by Appraisers & BOE Clerk (March 02– April 26):	5	
Meeting Hours Worked by Board Members:	11	
Total Number of BOE Meeting Hours:	11	<i>bm 18-143</i>

Following is a summary of actions taken by the 2018 Board of Equalization on the dates noted below:

APRIL 4, 2018 2:00 p.m. Organizational Meeting

Board Members present: Traci Barickman, Tom Healy, Tim Vereide, Blake Elder, Jeremiah Millen, and Robert Tracy.

Motion to elect Traci Barickman as Chair, by Tom Healy, 2nd by Tim Vereide. Votes in Favor: All. Votes Opposed: None. Motion **passes**; Motion to elect Tom Healy, Vice Chair by Tim Vereide, 2nd by Blake Elder. Votes in favor: All. Motion **passes**. Alice Hawkes, Board Clerk, administered the oath to all board members present: Traci Barickman, Tom Healy, Tim Vereide, Jeremy Millen, and Blake Elder. Alice Hawkes, Board Clerk swore in Borough Staff present: Brad Pickett, Steve Gallagher, Jim Dick, Ferdinand Kruger, Mike Long, Ken Gabel, Charles King, Bud Hilty, Pete Michaloski, Art Godin, Buddy Eveland, Todd Romine recorded their oaths.

Presentations:

State Assessor Marty McGee presented information to the Board regarding the appraisal process and State laws. Robert Tracy BOE member joined the meeting at 2:19 p.m. and was sworn in at 2:23 p.m. Shannon Bodolay 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: Traci Barickman, Tom Healy, Tim Vereide, Jeremy Millen, and Blake Elder will hear the late file requests. Tim Vereide recused himself.

Late-File Requests:

Name: JAMIE KIRKMEYER, ACCOUNT NO. 120N05E33C014

Motion to grant late file request by Rob Tracy, 2nd by Blake Elder. Votes in Favor: None. Votes Opposed: Robert Tracy, Tom Healy, Traci Barickman, Blake Elder, and Jeremy Millen. Motion **fails**; late-file request is denied. Summary of findings: This is not a compelling reason to grant the request to file a late appeal, the appeal process is readily available to the property owner. Concurrence: Robert Tracy, Tom Healy, Blake Elder, Jeremy Millen and Traci Barickman. Non-concurrence: None.

Name: GARY BENEDETTI & MICHELE PROVOST, ACCOUNT NO. 119N02E33C003

Motion to grant late file request by Blake Elder, 2nd by Rob Tracy. Votes in Favor: None. Votes opposed Robert Tracy, Tom Healy, Blake Elder, Jeremy Millen and Traci Barickman. Motion **fails**; late-file request is denied. Summary of findings: Despite detail about why did not receive the appeal notice, board felt there was the borough website and other avenues where the information could be found, will stay consistent in their decisions, not seeing a reason to allow for late request because of not receiving assessment notice. Concurrence: Robert Tracy, Tom Healy, and Traci Barickman, Blake Elder, and Jeremy Millen. Non-concurrence: None.

KITTIWAKE, LLC., ACCOUNT NO. 18N02W27D006

Motion to grant late file request by Blake Elder, 2nd by Tom Healy. Votes in Favor: None. Votes Opposed: Robert Tracy, Tom Healy, Blake Elder, Traci Barickman, and Jeremy Millen. Motion **fails**; late-file request is denied. Summary of findings: Stated they incorrectly marked date on calendar for March instead of February and with all other means and ways they could have received correct date information we find this evidence insufficient to grant this late request. Concurrence Robert Tracy, Tom Healy, Blake Elder, Jeremy Millen and Traci Barickman. Non-concurrence: None.

KITTIWAKE, LLC., ACCOUNT NO. 6798000T00A

Motion to grant late file request by Blake Elder, 2nd by Tom Healy. Votes in Favor: None. Votes Opposed: Robert Tracy, Tom Healy, and Traci Barickman, Blake Elder, and Jeremy Millen. Motion **fails**; late-file request is denied. Summary of findings: Stated they incorrectly marked date on calendar for March instead of February and amongst all other ways this information is available including newspaper, mailer, and calling the borough we find this evidence insufficient to grant this late request. Concurrence: Robert Tracy, Tom Healy, Blake Elder, Jeremy Millen and Traci Barickman. Non-concurrence: None.

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DONNA JERFFERIES, ACCOUNT NO. 2289B01L008

Motion to grant late file request by Rob Tracy, 2nd by Tom Healy. Votes in Favor: None. Votes Opposed: Robert Tracy, Tom Healy, Traci Barickman, Blake Elder, and Jeremy Millen. Motion **fails**; late-file request is denied. Summary of findings: With not receiving and confidence in mail system and other avenues promoting and advertising the dates the board is not finding this a compelling reason to grant the late file request. Concurrence: Robert Tracy, Tom Healy, Traci Barickman, Blake Elder, and Jeremy Millen. Non-concurrence: None.

DEREK & LEANN MARTIN, ACCOUNT NO. 4746000L011

Motion to grant late file request by Rob Tracy, 2nd by Tom Healy. Votes in Favor: None. Votes Opposed: Robert Tracy, Tom Healy, Traci Barickman, Blake Elder, and Jeremy Millen. Motion **fails**; late-file request is denied. Summary of findings: The board does not feel that being unaware of the deadline is a valid reason for granting a late file request. Concurrence: Robert Tracy, Tom Healy, Traci Barickman, Blake Elder, and Jeremy Millen. Non-concurrence: None.

CHET & ANGELA HOBBIE, ACCOUNT NO. 57032000L001

Motion to grant late file request by Rob Tracy, 2nd by Blake Elder. Votes in Favor: None. Votes Opposed: Robert Tracy, Tom Healy, Traci Barickman, Blake Elder, and Jeremy Millen. Motion **fails**; late-file request is denied. Summary of findings: The Board found that in order to remain consistent with all their rulings in regards to forgetting or not noticing the dates they need to reject this reason for granting late file requests. Where the property owner has forgotten, not noticed the deadline, or traveling does not constitute a compelling reasons or circumstances for the inability to file a timely appeal. Concurrence: Robert Tracy, Tom Healy, Traci Barickman, Blake Elder, and Jeremy Millen. Non-concurrence: None.

Recessed until 9:00 am, April 10, 2018 in the Lower Level Conference room.

APRIL 10, 2018, 9 a.m.

Board Members present: Traci Barickman, Tom Healy, and Tim Vereide.

Name: KENNETH AND LISA TAYLOR

Appeal # 068

Account #57633000L001

Appellant was not present at hearing.

Motion to grant appeal by Tom Healy, 2nd by Tim Vereide. Votes in favor - None. Opposed - All. Motion **fails**; borough valuation upheld. Summary of findings: The appellants letter provided no supporting market data to substantiate their appeal. Made reference to market values having decreased due to government policy over the past two years, there was no supporting information for that statement. Staff provided comparable land sales that support the current assessed value of parcel. Staff provided decrement to offset the subject parcel having no power. This parcel is a daughter parcel and the value increase in subject parcel due to this new fact is independent, separate legal description and the assessed value of subject is in equity with other similar parcels in the vicinity. Basis of appeal was excessive and improper. Appellant has not provided adequate evidence to support their position. The board did not find evidence of excessive or improper property value. Concurrence with Findings of Facts: In Favor: Tom Healy, Traci Barickman, and Tim Vereide. Opposed: None.

Name: KENNETH AND LISA TAYLOR

Appeal # 069

Account #57633000L002

Appellant was not present at hearing.

Motion to grant appeal by Tom Healy, 2nd by Tim Vereide. Votes in favor - None. Opposed - All. Motion **fails**; borough valuation upheld. Summary of findings: The appellants letter provided no supporting market data to substantiate their appeal. Made reference to market values having decreased due to government policy over the past two years, there was no supporting information for that statement. Staff provided comparable land sales that support the current assessed value of parcel. Staff provided decrement to offset the subject parcel having no power. This parcel is a daughter parcel and the value increase in subject parcel due to this new fact is independent, separate legal description and the assessed value of subject is in equity with other similar parcels in the vicinity. Basis of

appeal was excessive and improper. Appellant has not provided adequate evidence to support their position. The board did not find evidence of excessive or improper property value. Concurrence with Findings of Facts: In Favor: Tom Healy, Traci Barickman, and Tim Vereide. Opposed: None.

Name: KENNETH AND LISA TAYLOR

Appeal # 070

Account #57633000L003

Appellant was not present at hearing.

Motion to grant appeal by Tom Healy, 2nd by Tim Vereide. Votes in favor - None. Opposed - All.

Motion **fails**; borough valuation upheld. Summary of findings: Comparable sales are different for these last two parcels as they are not raw land. Staff's comparable sales substantiate their values. The difference to previous parcels is also the availability of power and gas. Parcel sizes are larger and comparable's are also appropriately sized. Parcel sizes are different, power is available and natural gas is not available to this parcel. Concurrence with Findings of Facts: In Favor: Tom Healy, Traci Barickman, and Tim Vereide. Opposed: None.

Name: KENNETH AND LISA TAYLOR

Appeal # 071

Account #57633000L004

Appellant was not present at hearing.

Motion to grant appeal by Tom Healy, 2nd by Tim Vereide. Votes in favor - None. Opposed - All.

Motion **fails**; borough valuation upheld. Summary of findings: Comparable sales are different for these last two parcels as they are not raw land. Staff's comparable sales substantiate their values. The difference to previous parcels is also the availability of power and gas. Parcel sizes are larger and comparable's are also appropriately sized. Parcel sizes are different, power is available and natural gas is not available to this parcel. Concurrence with Findings of Facts: In Favor: Tom Healy, Traci Barickman, and Tim Vereide. Opposed: None.

APRIL 12, 2018, 1:00 p.m.

Board Members present: Traci Barickman, Tim Vereide, and Jeremy Millen.

Name: HELENA MONTECELLI

Appeal # 061

Account # 55567000L002

Appellant was present at hearing.

Motion to grant appeal 061, by Tim Vereide, 2nd by Jeremy Millen. Votes in favor - None. Opposed-- Traci Barickman, Tim Vereide, and Jeremy Millen. Motion **fails**; borough valuation upheld. Summary of findings: Borough has provided sufficient evidence to support their value. The evidence provided by the appellant was helpful in determining the borough assessment is on point. There was discrepancy in many of the adjustments made in favor of the subject parcel that were of a significant value and were also subjective. The CMA provided by the realtor for the appellant therefore does not meet the burden of proof. The boroughs data supports their value. The appellants referred appeal comps were run though the boroughs program and analyzed through a perspective that all other properties are analyzed through, and found to be equitable system wide. Concurrence with Findings of Facts: In Favor --All. Opposed -- None.

Name: RICHARD WHITE

Appeal # 019

Account # 216N03W14B002

Appellant was present at hearing.

Motion to grant appeal 019, by Tim Vereide, 2nd by Jeremy Millen. Votes in favor - None. Opposed--All.

Motion **fails**; borough valuation upheld. Summary of findings: The subject parcel is 2.09 acre with 500 feet frontage, the appellant asserted the parcel is valued excessive, unequal, and improperly. Staff has shown through a list of comparable's that it is not excessive relative to market sales analysis. The parcel is equitable and is equal relative to other similar parcels around the lake. Staff used the proper methodology and standard practices in how they valued the parcel. Staff also provided graphs that trend to parcel being not excessive or out of equity with other parcels. Concurrence with Findings of Fact: In Favor: Traci Barickman, Tim Vereide, and Jeremy Millen. Opposed: None.

April 18, 2018 5:30 p.m.

Board members present: Tom Healy, William Barnes, and Robert Tracy.

Name: WILLIAM & CANDYCE CHILDERS

Appeal # 20

Account # 56891000L002

Appellants were present at hearing.

Motion to grant appeal 020, by Rob Tracy, 2nd by Bill Barnes. Votes in favor: None. Opposed-- All. Motion **fails**; borough valuation upheld. Summary of findings: The appellants presented a number of comparable sales with the help from a realtor. There were points in favor of their case, however the strongest case was made by the borough. Many of the comps provided were in fact selling for \$260,000. There were a number of comps that indicate an assessed value of \$258,000 the appellant provided comparable's of which the assessor could verify 9 of those in their system and adjusted those 9 with the appropriate adjustments and they proved the same value they have. Assessor met their burden of proof. Current assessed value supported by the comps provided, showed the valuation was not excessive. The valuation uses the same process and is equal to others and no intention to place a fraudulent value or system to value was found. Concurrence with Findings of Facts: In Favor – Tom Healy, William Barnes, and Robert Tracy. Opposed – None.

Name: GARVAN & JEANENE BUCARIA

Appeal # 139

Account # 52130B01L007

Appellant was present at hearing.

Motion to grant appeal 139, by Bill Barnes. 2nd by Rob Tracy. Motion by Rob Tracy to divide consideration of the appeal 139 to separate consideration of the land value from consideration of the improvement value and that they vote on them separately. Barnes 2nd. Motion to grant the appeal 139 in terms of building value which was previously reduced to \$9,200 and they will further reduce to \$9,000. Votes in favor - Tom Healy, Rob Tracy, and Bill Barnes. Opposed—None. Motion **passes**. Appellant prevails. Rob Tracy made motion to grant the appeal 139 that they approve the land value portion of the appeal. 2nd by Bill Barnes. Votes in favor: None. Motion **fails**. The land value stays the same. Summary of findings: The borough has selected value that is near the bottom of the indicators of price per acre. When they arrayed the nine most similar sales the value per acre range began at \$6,000 and rose to \$10,000 only one exception was found for \$5,000. With the range between 6-10 thousand the borough selected a value at the bottom. They found a neighboring lot to use in the analysis that's adjacent to the south. With adverse topography, and dying spruce the board felt it was a good comparable and had sold twice for \$40,000, again the assessed value of 28,700 is conservative. Is consistent with the neighboring lots and so equal. The borough has made concession to the value of the building by reducing it twice. Concurrence with findings of fact: All.

Name: GARVAN & JEANENE BUCARIA

Appeal # 140 & 141

Account # 52130B01L010 & 52130B01L012

Appellant was present at hearing.

Motion to consider both appeal 140 and 141 together by Rob Tracy, 2nd by Bill Barnes. Motion passes. Motion to grant appeal 140 and 141, by Rob Tracy, 2nd by Bill Barnes. Votes in favor - None. Opposed—Tom Healy, Rob Tracy, and Bill Barnes. Motion **fails**. Borough valuation upheld. Summary of findings: No data to support the appellant asking for \$2200 an acre for his site or any site in the whole area. What data they do have is a range of sales that supports the current value. The borough has treated these equitably, so there is equity in their analysis, appeals were brought on the basis of unequal, excessive and improper. The board has found no evidence of that and will retain borough value of \$29,900 for account 2130B01L010 and \$29,900 for 2130B01L012. Concurrence with findings of fact: Tom Healy, Rob Tracy, and Bill Barnes.

April 19, 2018, 1 p.m.

Board members present: David Heier, William Barnes, and Tom Healy

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Name: DEAN BEAULIEU

Appeal # 031

Account # 56001B01L007

Appellant was present at hearing.

Motion to grant appeal 031, by Dave Heier, 2nd by Bill Barnes. Votes in favor - None. Opposed-- Tom Healy, Bill Barnes, and Dave Heier. Motion **fails**; borough valuation upheld. Summary of findings: The appellant failed to provide evidence that the assessment was excessive. The borough provided adequate support and defense that the value is what the properties are selling for. The appellant brought a 2012 appraisal. The appellant brought in information on his vacancy rate but the borough did not find that clearly in the market or in the survey done by the state. Increased vacancy rates can be due to many things. Real estate value is a slow trending, moving object, and if it continues to have high vacancy rates it will show up in the next year or so in the sales prices. Too soon to see any need for change yet. Vacancy rates are addressed through the GRM because it includes both the rents and the sales approach. Different approaches to value: Cost approach, income approach (5+ units), sales comp approach is broken down by price per unit, sq. ft., no. of bedrooms. GRM is considered income approach. It's the month rent divided into sales price. You don't rely on any one of the different approaches. You get a trend, then you reconcile. The board did not find evidence of value being excessive or valued improperly. Concurrence with findings of fact: In favor: Tom Healy, Bill Barnes, and Dave Heier. Opposed: None.

April 24, 2018, 9 a.m.

Board members present Tom Healy, Tim Vereide, and Bill Barnes.

Name: GRACE INVESTMENTS, LLC

Appeal # 102

Account # 56002B03L005

Appellant was not present at hearing.

Motion to grant appeal 102, by Bill Barnes, 2nd by Tim Vereide. Votes in favor - None. Opposed-- Tom Healy, Tim Vereide, and Bill Barnes. Motion **fails**; borough valuation upheld. Summary of findings: The subject is 3840 sq. foot ranch style building constructed in 2011. Units are all 2 bedrooms. Subject is accessed by non-borough maintained road. Appellant did not supply comparable sales to substantiate claim of excessive and improperly appraised. Borough submitted 4 comparable sales showing subject is not improperly appraised. The borough evaluated the comp's looking at the gross building area, per unit value, per bedroom value, and the GRM. Subject has been well bracketed by the comps provided by borough. There is a 10 percent decrement that has been applied to offset the impact of the non-typical financing and the non-maintained road. Appellant stated property is valued improperly, board did not see where the income approach is improper. Comparables showed value not excessive and valued similar to other like properties. Concurrence with Findings of Facts: In Favor: Tom Healy, Tim Vereide, and Bill Barnes. Opposed: None.

April 24, 2018, 1 p.m.

Board members present: Traci Barickman, Blake Elder, and Jeremiah Millen.

Name: ROGER GAY

Appeal 114

Account # 217N03W31A017

Appellant and his Attorney was present at hearing.

Motion to grant appeal 114, by Blake Elder. 2nd by Jeremy Millen. Votes in favor -None. Opposed— Blake Elder, Traci Barickman, and Jeremiah Millen. Motion fails; borough valuation upheld. Summary of findings: The appellant argues that because of the extreme cost to install a driveway on his property that the taxable value should be \$0 or less than \$0. In explanation with the comps no burden of proof was met showing the borough was in error with their calculations. They did take into consideration 5 other comps in the area that had similar access problems, subject property does have legal and physical access, although it is very expensive to put in a driveway. The comps showed

similar properties and some of them did not have legal access and had very difficult physical access. So moved to not accept the appeal, the burden of proof has not been met and the appeal is denied. No adequate data supplied by appellant other than the issues of topography. Concurrence with Findings of Facts: In Favor – Blake Elder, Traci Barickman, and Jeremiah Millen. Opposed – None.

Name: PHYLLIS PETTIGREW

Appeal # 113

Account # 56070000L1203

Appellant was present at hearing.

Borough adjusted at hearing for the well and removed the loft, the building value becoming \$19,300. \$23,100 Total. Motion to grant appeal 113, by Blake Elder. 2nd by Jeremy Millen. Vote in favor: None. Opposed: Traci Barickman, Blake Elder, and Jeremy Millen. Motion **fails**; borough valuation upheld. Summary of findings: The argument was the assessment was excessive and improper. The arguments for that is the quality of finishes, the foundation, the roof, well value, and there being no loft, after discussion the borough adjusted for no loft and for the well not being usable. Appellant brought information on homes in her neighborhood, which were discussed and they were found to be consistent with the assessment of the borough. No evidence to support appeal or further adjustment. Concurrence with Findings of Facts: In Favor – Traci Barickman, Blake Elder, and Jeremy Millen. Opposed – None.

Name: DEANNA SCHAEFER

Appeal # 121

Account # 53031B01L028

Appellant was present at hearing.

Move to grant appeal 121 by Blake Elder. 2nd by Jeremy Millen. Votes in favor - None. Opposed-- Traci Barickman, Blake Elder, and Jeremy Millen. Motion fails; borough valuation upheld. Summary of findings: The Appellant claims an unreasonable price for the assessed value, she has several examples in her initial appeal, though she has failed to provide the evidence. In addition, has failed to allow a physical inspection to assess appropriately. Regardless, the borough added a 20% decrement based on her statements. The appellant has not met the burden of proof or provided any evidence to support her appeal. The board has therefore moved to deny the appeal. Concurrence with Findings of Facts: In Favor – Traci Barickman, Blake Elder, and Jeremy Millen. Opposed – None.

April 25, 2017, 5:30 p.m.

Board members present: Tom Healy, Robert Tracy, and David Heier.

Name: ROBERT MEINHARDT

Appeal # 147

Account # 56517B01L005

Appellant was present at hearing.

Motion to continue this hearing tomorrow at 3 PM and also appeal 148 by Dave Heier, 2nd by Rob Tracy. All were in favor. Additional info for 148 submitted by borough. New grid and new write-up.

Name: CURTIS & DONNA MARTIN

Appeal # 128 & 131

Account # 5021B4AL010-1 & 5021B4AL013-1

Appellant was not present at hearing.

Chair asked if there was objection to hearing both appeal 128 & 131 together as the properties were very similar. No objections from the board or the borough. Borough asked to submit additional information as the grid was left out of the write up. Additional information was accepted by the board. Motion to grant appeal 128 & 131 by Robert Tracy, 2nd by David Heier. Votes in favor - None. Opposed-- Tom Healy, Rob Tracy, and David Heier. Motion **fails**; borough valuation upheld. Summary of findings: No evidence brought forward by the property owner that the assessment is excessive, unequal, or valued improperly. The borough has made reasonable adjustments for conditions that were brought to the boroughs attention by the property owner in terms of building conditions. The property

owner has not met their burden of proof. Concurrence with Findings of Facts: In Favor – Tom Healy, Rob Tracy, and David Heier. Opposed –None.

April 26, 2018, 9 a.m.

Board members present: Traci Barickman, Dave Heier, and Blake Elder.

Name: JOHN & DAWN HARRIS

Appeal # 079

Account # 55344B03L013A

Appellant was not present at hearing.

Motion to grant appeal 079 in the amount of \$357,600 at borough staff's recommendation by David Heier. 2nd by Blake Elder. Votes in favor: Traci Barickman, David Heier, and Blake Elder. Opposed—None.

Motion **passes** - Appellant prevails. Summary of findings: The board has taken the boroughs recommendation to approve the appeal. Borough stated they cannot substantiate their value and apologized to board for not resolving it sooner. Concurrence with Findings of Facts: In Favor: Traci Barickman, Blake Elder, and Dave Heier. Opposed: None.

April 26, 2018, 3 p.m.– Continuation from April 25, 2018 – Appeals 147 &148

Board members present: Tom Healy, Robert Tracy, and David Heier.

Name: ROBERT MEINHARDT & NICOLETTE BORDERS

Appeal # 147

Account # 56517B01L005

Appellant was present at hearing.

Continuation from April 25th, 2018.

Continuation on April 26, 2018 at 3:00 PM in the Lower Level Conference Room

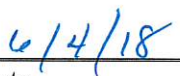
Appellant withdrew appeal 148 at hearing. Will wait until he has a more info to present a stronger case.

Motion to grant appeal 147, by Robert Tracy. 2nd by David Heier. Votes in favor - None. Opposed-- Tom Healy, Rob Tracy, and David Heier. Motion **fails**; borough valuation upheld. Summary of findings: No adequate evidence to meet the burden of proof. Although the appellant thinks there should be further decrement for propane versus gas there is no evidence to show it in the market data. The appellant has not met the burden of proof. Difficult to collate the information and find one side as being specifically stronger than the other. There was no information that was compelling enough to grant the appeal. Concurrence with Findings of Facts: In Favor – Rob Tracy, David Heier, and Tom Healy. Opposed – None.

The 2018 Board of Equalization does hereby certify this summary of its actions taken on the dates noted above.



Traci Barickman, Chair
Board of Equalization



Date

DM 18-143