

SUBJECT: Notification of certification of 2019 regular real property, personal property, oil and gas properties, exempted properties, and Board of Equalization actions.

AGENDA OF: October 1, 2019

ASSEMBLY ACTION:

*Presented to the Assembly 10-1-19 BSA*

MANAGER RECOMMENDATION: For information only.

APPROVED BY JOHN MOOSEY, BOROUGH MANAGER: \_\_\_\_\_

Route To:	Department/Individual	Initials	Remarks
	Finance/Assessments	ah	
1	Assessor	BL	
2	Finance Director	CX	
3	Attorney	NS	
4	Borough Clerk	ym	9/23/19 <i>(Signature)</i>

ATTACHMENT(S): Fiscal Note: Yes \_\_\_\_\_ No X

1. Personal Property Regular Roll Certification, May 29, 2019.
2. Certified Regular Roll for Real Property, May 30, 2019.
  - 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, May 31, 2019.
4. Certified Senior Citizen/Disabled Veteran Home Owners Tax Exemption and Farm and Agricultural Lands Deferred Tax Program, June 26, 2019.
5. 2019 Board of Equalization Summary Report and Certification of Actions, May 22, 2019.

**SUMMARY STATEMENT:** Certification of the 2019 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 2019 Board of

Equalization Summary Report and Summary Certification to the  
Assembly.



# MATANUSKA-SUSITNA BOROUGH

## Department of Finance

### Division of Assessment

350 East Dahlia Avenue • Palmer, AK 99645

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[www.matsugov.us](http://www.matsugov.us)

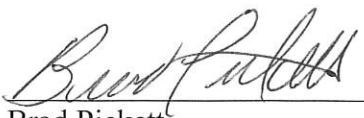
## MATANUSKA-SUSITNA BOROUGH 2019 REGULAR PERSONAL PROPERTY ASSESSMENT ROLL

May 29, 2019

We certify that the 2019 Regular Personal Property Assessment Roll, pursuant to MSB 3.15.035, is as follows:

<u>Zone</u>	<u>Inventory Value</u>	<u>Inventory Exemption Value</u>	<u>MSB Taxable value</u>
Non-Areawide	17,308,695.33	8,784,537.94	8,524,157.39
City of Palmer	9,895,559.32	2,818,550.27	7,077,009.05
City of Houston	432,398.00	152,169.28	280,228.72
City of Wasilla	<u>58,126,670.85</u>	<u>17,711,473.88</u>	<u>40,415,196.97</u>
<b>Totals</b>	<b>85,763,323.50</b>	<b>29,466,731.37</b>	<b>56,296,592.13</b>

<b>MSB Taxable</b>	<b>56,296,592.13</b>
<b>City of Palmer Taxable</b>	<b>7,077,009.05</b>
<b>City of Houston Taxable</b>	<b>N/A</b>
<b>City of Wasilla Taxable</b>	<b>N/A</b>

 5/30/19  
Brad Pickett  
Borough Assessor

Date

 5/30/19  
Lonnie R. McKechnie  
Borough Clerk, CMC

Date

*Providing Outstanding Borough Services to the Matanuska-Susitna Community.*

1m 19-159

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	\$153,468,100	\$28,438,968	\$2,663,500	\$10,332,008	\$2,422,862	\$109,610,762	2,753.01	Acres	
	IMPR VALUE	\$642,651,071	\$255,900,411	\$7,650,600	\$40,893,882	\$0	\$338,206,178	2,074	Impr Cnt	
	TOTAL VALUE	\$796,119,171	\$284,339,379	\$10,314,100	\$51,225,890	\$2,422,862	\$447,816,940	2,545	Parcels	
012	LAND VALUE	\$50,144,100	\$8,068,396	\$414,700	\$2,743,950	\$0	\$38,917,054	12,759.95	Acres	
	IMPR VALUE	\$155,520,128	\$51,056,514	\$2,190,900	\$10,431,306	\$0	\$91,841,408	1,004	Impr Cnt	
	TOTAL VALUE	\$205,664,228	\$59,124,910	\$2,605,600	\$13,175,256	\$0	\$130,758,462	2,050	Parcels	
013	LAND VALUE	\$356,454,700	\$49,649,800	\$3,822,400	\$18,206,300	\$0	\$284,776,200	6,928.00	Acres	
	IMPR VALUE	\$1,124,390,689	\$259,136,732	\$9,078,400	\$41,500,518	\$0	\$814,675,039	3,126	Impr Cnt	
	TOTAL VALUE	\$1,480,845,389	\$308,786,532	\$12,900,800	\$59,706,818	\$0	\$1,099,451,239	4,020	Parcels	
NAR	LAND VALUE	\$2,839,725,000	\$482,614,573	\$52,706,300	\$245,077,199	\$61,046,818	\$1,998,280,110	1,142,886.17	Acres	
	IMPR VALUE	\$7,751,359,063	\$1,228,071,347	\$129,636,475	\$499,171,258	\$0	\$5,894,479,983	39,494	Impr Cnt	
	TOTAL VALUE	\$10,591,084,063	\$1,710,685,920	\$182,342,775	\$744,248,457	\$61,046,818	\$7,892,760,093	69,932	Parcels	
=====										
CTY TOTAL	LAND VALUE	\$3,399,791,900	\$568,771,737	\$59,606,900	\$276,359,457	\$63,469,680	\$2,431,584,126	1,165,327.13	Acres	
	IMPR VALUE	\$9,673,920,951	\$1,794,165,004	\$148,556,375	\$591,996,964	\$0	\$7,139,202,608	45,698		
	TOTAL VALUE	\$13,073,712,851	\$2,362,936,741	\$208,163,275	\$868,356,421	\$63,469,680	\$9,570,786,734	78,547	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	

CERTIFICATION OF THE 2019 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* 5/30/19

Brad Pickett  
Borough Assessor

*Lonnie R. McKechnie* 5/30/19

Lonnie R. McKechnie  
Borough Clerk, CMC

1m 19-159



## 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	\$74,030,500		\$8,066,750	\$1,556,500		\$10,436,850	\$2,294,171	\$51,676,229	16,393.98	Acres
	IMPR VALUE	\$271,028,685		\$29,100,262	\$6,491,800		\$30,822,545	\$0	\$204,614,078	1,628	Impr Cnt
	TOTAL VALUE	\$345,059,185		\$37,167,012	\$8,048,300		\$41,259,395	\$2,294,171	\$256,290,307	2,477	Parcels
ZONE 0002	LAND VALUE	\$2,604,500		\$356,600	\$84,600		\$42,300	\$63,000	\$2,058,000	1,629.97	Acres
	IMPR VALUE	\$4,217,100		\$0	\$59,300		\$96,400	\$0	\$4,061,400	31	Impr Cnt
	TOTAL VALUE	\$6,821,600		\$356,600	\$143,900		\$138,700	\$63,000	\$6,119,400	67	Parcels
ZONE 0003	LAND VALUE	\$287,744,800		\$20,643,561	\$8,980,900		\$32,332,285	\$23,260,505	\$202,527,549	21,287.98	Acres
	IMPR VALUE	\$889,235,964		\$94,781,919	\$21,058,600		\$61,258,460	\$0	\$712,136,985	3,700	Impr Cnt
	TOTAL VALUE	\$1,176,980,764		\$115,425,480	\$30,039,500		\$93,590,745	\$23,260,505	\$914,664,534	4,671	Parcels
ZONE 0004	LAND VALUE	\$63,918,100		\$20,906,500	\$1,058,200		\$4,583,880	\$12,787,036	\$24,582,484	4,364.51	Acres
	IMPR VALUE	\$220,852,900		\$109,846,800	\$1,641,800		\$8,300,560	\$0	\$101,063,740	501	Impr Cnt
	TOTAL VALUE	\$284,771,000		\$130,753,300	\$2,700,000		\$12,884,440	\$12,787,036	\$125,646,224	645	Parcels
ZONE 0005	LAND VALUE	\$1,812,800		\$0	\$0		\$21,400	\$0	\$1,791,400	72.04	Acres
	IMPR VALUE	\$6,398,200		\$0	\$0		\$37,500	\$0	\$6,360,700	31	Impr Cnt
	TOTAL VALUE	\$8,211,000		\$0	\$0		\$58,900	\$0	\$8,152,100	35	Parcels
ZONE 0006	LAND VALUE	\$165,771,800		\$11,928,100	\$4,251,200		\$15,722,922	\$5,552,865	\$128,316,713	5,216.82	Acres
	IMPR VALUE	\$565,324,295		\$35,162,145	\$9,112,475		\$28,462,050	\$0	\$492,587,625	1,684	Impr Cnt
	TOTAL VALUE	\$731,096,095		\$47,090,245	\$13,363,675		\$44,184,972	\$5,552,865	\$620,904,338	2,081	Parcels
ZONE 0007	LAND VALUE	\$283,919,800		\$29,757,400	\$6,528,900		\$36,676,500	\$4,737,076	\$206,219,924	8,687.84	Acres
	IMPR VALUE	\$1,012,748,251		\$181,914,990	\$13,946,600		\$56,663,450	\$0	\$760,223,211	3,624	Impr Cnt
	TOTAL VALUE	\$1,296,668,051		\$211,672,390	\$20,475,500		\$93,339,950	\$4,737,076	\$966,443,135	4,446	Parcels
ZONE 0008	LAND VALUE	\$176,969,900		\$10,167,113	\$7,044,400		\$20,725,617	\$2,071,094	\$136,961,676	10,747.50	Acres
	IMPR VALUE	\$630,890,696		\$66,569,164	\$12,900,300		\$31,357,931	\$0	\$520,063,301	2,352	Impr Cnt
	TOTAL VALUE	\$807,860,596		\$76,736,277	\$19,944,700		\$52,083,548	\$2,071,094	\$657,024,977	2,978	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

2019 Regular Roll  
ASMT 014 NAR

5/28/2019

ZONE	APPRAISED			EXEMPT DISABLED VET	SR. CITIZEN	FARM USE	ASSESSED		
ZONE 0009	LAND VALUE	\$322,900	\$238,400	\$0	\$0	\$0	\$84,500	1,165.45	Acres
	IMPR VALUE	\$1,300	\$0	\$0	\$0	\$0	\$1,300	1	Impr Cnt
	TOTAL VALUE	\$324,200	\$238,400	\$0	\$0	\$0	\$85,800	13	Parcels
ZONE 0010	LAND VALUE	\$1,818,300	\$508,500	\$0	\$0	\$0	\$1,309,800	2,077.64	Acres
	IMPR VALUE	\$175,000	\$12,300	\$0	\$0	\$0	\$162,700	6	Impr Cnt
	TOTAL VALUE	\$1,993,300	\$520,800	\$0	\$0	\$0	\$1,472,500	178	Parcels
ZONE 0011	LAND VALUE	\$839,100	\$781,100	\$0	\$0	\$0	\$58,000	1,889.88	Acres
	IMPR VALUE	\$71,500	\$0	\$0	\$0	\$0	\$71,500	1	Impr Cnt
	TOTAL VALUE	\$910,600	\$781,100	\$0	\$0	\$0	\$129,500	12	Parcels
ZONE 0012	LAND VALUE	\$153,468,100	\$28,438,968	\$2,663,500	\$10,332,008	\$2,422,862	\$109,610,762	2,753.01	Acres
	IMPR VALUE	\$642,651,071	\$255,900,411	\$7,650,600	\$40,893,882	\$0	\$338,206,178	2,074	Impr Cnt
	TOTAL VALUE	\$796,119,171	\$284,339,379	\$10,314,100	\$51,225,890	\$2,422,862	\$447,816,940	2,545	Parcels
ZONE 0013	LAND VALUE	\$2,769,400	\$2,727,100	\$0	\$0	\$0	\$42,300	4,739.42	Acres
	IMPR VALUE	\$243,500	\$0	\$0	\$0	\$0	\$243,500	3	Impr Cnt
	TOTAL VALUE	\$3,012,900	\$2,727,100	\$0	\$0	\$0	\$285,800	40	Parcels
ZONE 0014	LAND VALUE	\$1,149,100	\$25,200	\$94,100	\$211,000	\$0	\$818,800	293.53	Acres
	IMPR VALUE	\$8,334,617	\$647,100	\$205,900	\$1,705,600	\$0	\$5,776,017	44	Impr Cnt
	TOTAL VALUE	\$9,483,717	\$672,300	\$300,000	\$1,916,600	\$0	\$6,594,817	80	Parcels
ZONE 0015	LAND VALUE	\$5,390,700	\$5,045,800	\$0	\$0	\$0	\$344,900	5,114.53	Acres
	IMPR VALUE	\$631,700	\$0	\$0	\$0	\$0	\$631,700	5	Impr Cnt
	TOTAL VALUE	\$6,022,400	\$5,045,800	\$0	\$0	\$0	\$976,600	14	Parcels
ZONE 0016	LAND VALUE	\$53,149,300	\$1,203,400	\$1,731,700	\$5,714,010	\$254,500	\$44,245,690	4,520.02	Acres
	IMPR VALUE	\$161,083,300	\$7,911,200	\$3,133,300	\$9,447,831	\$0	\$140,590,969	739	Impr Cnt
	TOTAL VALUE	\$214,232,600	\$9,114,600	\$4,865,000	\$15,161,841	\$254,500	\$184,836,659	985	Parcels

1m 19-159

# 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

2019 Regular Roll  
ASMT 014 NAR

5/28/2019

ZONE	APPRAISED			EXEMPT DISABLED VET SR. CITIZEN			FARM USE	ASSESSED		
ZONE 0017	LAND VALUE	\$18,691,000		\$150,300	\$1,168,100	\$1,404,100	\$0	\$15,968,500	753.38	Acres
	IMPR VALUE	\$71,545,300		\$2,733,700	\$2,281,900	\$2,131,161	\$0	\$64,398,539	265	Impr Cnt
	TOTAL VALUE	\$90,236,300		\$2,884,000	\$3,450,000	\$3,535,261	\$0	\$80,367,039	317	Parcels
ZONE 0018	LAND VALUE	\$60,278,200		\$1,482,800	\$1,646,000	\$7,675,450	\$130,379	\$49,343,571	2,674.94	Acres
	IMPR VALUE	\$263,796,650		\$22,087,350	\$4,337,400	\$22,180,950	\$0	\$215,190,950	1,349	Impr Cnt
	TOTAL VALUE	\$324,074,850		\$23,570,150	\$5,983,400	\$29,856,400	\$130,379	\$264,534,521	1,622	Parcels
ZONE 0019	LAND VALUE	\$14,545,900		\$6,888,800	\$154,300	\$855,700	\$8,727	\$6,638,373	14,570.43	Acres
	IMPR VALUE	\$15,229,596		\$926,400	\$554,800	\$3,002,450	\$0	\$10,745,946	218	Impr Cnt
	TOTAL VALUE	\$29,775,496		\$7,815,200	\$709,100	\$3,858,150	\$8,727	\$17,384,319	600	Parcels
ZONE 0020	LAND VALUE	\$19,695,300		\$4,591,300	\$386,300	\$1,900,900	\$267,239	\$12,549,561	11,812.36	Acres
	IMPR VALUE	\$71,216,900		\$25,669,110	\$1,939,200	\$7,791,950	\$0	\$35,816,640	471	Impr Cnt
	TOTAL VALUE	\$90,912,200		\$30,260,410	\$2,325,500	\$9,692,850	\$267,239	\$48,366,201	1,005	Parcels
ZONE 0021	LAND VALUE	\$294,794,900		\$157,131,700	\$27,600	\$4,400,903	\$0	\$133,234,697	544,582.53	Acres
	IMPR VALUE	\$182,945,978		\$16,445,113	\$279,500	\$8,611,261	\$0	\$157,610,104	2,839	Impr Cnt
	TOTAL VALUE	\$477,740,878		\$173,576,813	\$307,100	\$13,012,164	\$0	\$290,844,801	10,448	Parcels
ZONE 0023	LAND VALUE	\$15,873,800		\$629,075	\$406,100	\$1,843,950	\$695,145	\$12,299,530	2,166.81	Acres
	IMPR VALUE	\$36,798,750		\$1,797,400	\$1,091,600	\$3,232,750	\$0	\$30,677,000	270	Impr Cnt
	TOTAL VALUE	\$52,672,550		\$2,426,475	\$1,497,700	\$5,076,700	\$695,145	\$42,976,530	384	Parcels
ZONE 0024	LAND VALUE	\$21,484,700		\$5,044,752	\$453,500	\$884,600	\$1,721,868	\$13,379,980	5,158.67	Acres
	IMPR VALUE	\$33,390,000		\$3,619,265	\$746,500	\$2,087,450	\$0	\$26,936,785	179	Impr Cnt
	TOTAL VALUE	\$54,874,700		\$8,664,017	\$1,200,000	\$2,972,050	\$1,721,868	\$40,316,765	328	Parcels
ZONE 0025	LAND VALUE	\$3,009,000		\$727,100	\$0	\$418,600	\$61,891	\$1,801,409	2,673.28	Acres
	IMPR VALUE	\$1,347,100		\$158,800	\$0	\$31,400	\$0	\$1,156,900	15	Impr Cnt
	TOTAL VALUE	\$4,356,100		\$885,900	\$0	\$450,000	\$61,891	\$2,958,309	54	Parcels

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5/28/2019

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	\$33,392,400		\$1,651,678	\$809,000	\$5,428,900	\$2,311,279	\$23,191,543	6,655.15	Acres
	IMPR VALUE	\$91,629,900		\$7,018,414	\$1,573,200	\$10,500,400	\$0	\$72,537,886	537	Impr Cnt
	TOTAL VALUE	\$125,022,300		\$8,670,092	\$2,382,200	\$15,929,300	\$2,311,279	\$95,729,429	807	Parcels
ZONE 0027	LAND VALUE	\$3,781,500		\$344,000	\$81,600	\$989,850	\$0	\$2,366,050	570.64	Acres
	IMPR VALUE	\$15,816,700		\$1,211,400	\$218,400	\$1,769,020	\$0	\$12,617,880	66	Impr Cnt
	TOTAL VALUE	\$19,598,200		\$1,555,400	\$300,000	\$2,758,870	\$0	\$14,983,930	82	Parcels
ZONE 0028	LAND VALUE	\$30,294,900		\$15,702,700	\$0	\$512,500	\$211,695	\$13,868,005	29,184.77	Acres
	IMPR VALUE	\$263,320,550		\$238,117,000	\$0	\$475,900	\$0	\$24,727,650	103	Impr Cnt
	TOTAL VALUE	\$293,615,450		\$253,819,700	\$0	\$988,400	\$211,695	\$38,595,655	365	Parcels
ZONE 0029	LAND VALUE	\$5,421,300		\$5,289,500	\$0	\$0	\$0	\$131,800	8,499.68	Acres
	IMPR VALUE	\$13,657,600		\$9,882,600	\$0	\$0	\$0	\$3,775,000	7	Impr Cnt
	TOTAL VALUE	\$19,078,900		\$15,172,100	\$0	\$0	\$0	\$3,906,800	48	Parcels
ZONE 0030	LAND VALUE	\$242,860,300		\$11,419,900	\$6,829,650	\$21,194,020	\$430,076	\$202,986,654	31,926.66	Acres
	IMPR VALUE	\$978,927,782		\$149,793,118	\$21,119,400	\$58,163,528	\$0	\$749,851,736	4,616	Impr Cnt
	TOTAL VALUE	\$1,221,788,082		\$161,213,018	\$27,949,050	\$79,357,548	\$430,076	\$952,838,390	7,002	Parcels
ZONE 0031	LAND VALUE	\$5,070,100		\$1,060,600	\$30,000	\$632,900	\$0	\$3,346,600	3,066.66	Acres
	IMPR VALUE	\$11,661,300		\$648,900	\$120,000	\$717,100	\$0	\$10,175,300	53	Impr Cnt
	TOTAL VALUE	\$16,731,400		\$1,709,500	\$150,000	\$1,350,000	\$0	\$13,521,900	86	Parcels
ZONE 0032	LAND VALUE	\$130,600,200		\$11,868,400	\$792,300	\$11,189,178	\$186,000	\$106,564,322	18,156.32	Acres
	IMPR VALUE	\$329,691,935		\$30,930,788	\$2,354,300	\$30,434,284	\$0	\$265,972,563	2,285	Impr Cnt
	TOTAL VALUE	\$460,292,135		\$42,799,188	\$3,146,600	\$41,623,462	\$186,000	\$372,536,885	3,956	Parcels
ZONE 0034	LAND VALUE	\$82,705,200		\$19,526,100	\$29,400	\$2,553,300	\$71,000	\$60,525,400	30,233.64	Acres
	IMPR VALUE	\$60,243,378		\$1,695,200	\$233,700	\$2,923,550	\$0	\$55,390,928	775	Impr Cnt
	TOTAL VALUE	\$142,948,578		\$21,221,300	\$263,100	\$5,476,850	\$71,000	\$115,916,328	1,608	Parcels

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5/28/2019

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 0035	LAND VALUE	\$49,649,800	\$18,206,300	\$0	\$284,776,200	Acres
	IMPR VALUE	\$259,136,732	\$41,500,518	\$0	\$814,675,039	Impr Cnt
	TOTAL VALUE	\$308,786,532	\$59,706,818	\$0	\$1,099,451,239	Parcels
ZONE 0036	LAND VALUE	\$344,900	\$52,800	\$0	\$1,316,500	Acres
	IMPR VALUE	\$368,800	\$97,200	\$0	\$2,228,900	Impr Cnt
	TOTAL VALUE	\$713,700	\$150,000	\$0	\$3,545,400	Parcels
ZONE 0037	LAND VALUE	\$1,948,300	\$2,296,550	\$0	\$22,006,050	Acres
	IMPR VALUE	\$7,181,750	\$5,871,350	\$0	\$86,779,720	Impr Cnt
	TOTAL VALUE	\$9,130,050	\$8,167,900	\$0	\$108,785,770	Parcels
ZONE 0038	LAND VALUE	\$12,029,850	\$15,220,571	\$121,024	\$121,155,955	Acres
	IMPR VALUE	\$51,382,450	\$34,381,289	\$0	\$358,251,683	Impr Cnt
	TOTAL VALUE	\$63,412,300	\$49,601,860	\$121,024	\$479,407,638	Parcels
ZONE 0040	LAND VALUE	\$8,068,396	\$2,743,950	\$0	\$38,917,054	Acres
	IMPR VALUE	\$51,056,514	\$10,431,306	\$0	\$91,841,408	Impr Cnt
	TOTAL VALUE	\$59,124,910	\$13,175,256	\$0	\$130,758,462	Parcels
ZONE 0041	LAND VALUE	\$10,782,800	\$13,985,365	\$3,584,085	\$95,700,550	Acres
	IMPR VALUE	\$35,308,036	\$25,378,058	\$0	\$358,943,106	Impr Cnt
	TOTAL VALUE	\$46,090,836	\$39,363,423	\$3,584,085	\$454,643,656	Parcels
ZONE 0042	LAND VALUE	\$320,000	\$129,900	\$0	\$1,761,400	Acres
	IMPR VALUE	\$204,000	\$320,100	\$0	\$3,173,800	Impr Cnt
	TOTAL VALUE	\$524,000	\$450,000	\$0	\$4,935,200	Parcels
ZONE 0043	LAND VALUE	\$14,361,459	\$12,171,716	\$0	\$115,786,725	Acres
	IMPR VALUE	\$29,478,856	\$16,782,659	\$0	\$149,548,572	Impr Cnt
	TOTAL VALUE	\$43,840,315	\$28,954,375	\$0	\$265,335,297	Parcels

im 19-159

5/28/2019

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 0044	LAND VALUE	\$709,600		\$184,200		\$0	\$0	\$0	\$525,400	632.02	Acres
	IMPR VALUE	\$49,850		\$0		\$0	\$0	\$0	\$49,850	2	Impr Cnt
	TOTAL VALUE	\$759,450		\$184,200		\$0	\$0	\$0	\$575,250	8	Parcels
ZONE 0045	LAND VALUE	\$677,200		\$56,000		\$25,800	\$42,800	\$0	\$552,600	224.33	Acres
	IMPR VALUE	\$985,000		\$136,000		\$124,200	\$107,200	\$0	\$617,600	9	Impr Cnt
	TOTAL VALUE	\$1,662,200		\$192,000		\$150,000	\$150,000	\$0	\$1,170,200	25	Parcels
ZONE 0046	LAND VALUE	\$5,917,400		\$3,375,900		\$162,600	\$260,800	\$0	\$2,118,100	3,438.32	Acres
	IMPR VALUE	\$6,069,800		\$352,800		\$26,700	\$1,075,000	\$0	\$4,615,300	70	Impr Cnt
	TOTAL VALUE	\$11,987,200		\$3,728,700		\$189,300	\$1,335,800	\$0	\$6,733,400	116	Parcels
ZONE 0047	LAND VALUE	\$22,447,500		\$10,176,300		\$60,000	\$409,950	\$0	\$11,801,250	42,937.81	Acres
	IMPR VALUE	\$6,306,200		\$146,400		\$11,500	\$487,600	\$0	\$5,660,700	133	Impr Cnt
	TOTAL VALUE	\$28,753,700		\$10,322,700		\$71,500	\$897,550	\$0	\$17,461,950	460	Parcels
ZONE 0048	LAND VALUE	\$15,808,600		\$1,988,800		\$74,800	\$858,854	\$0	\$12,886,146	8,675.03	Acres
	IMPR VALUE	\$24,282,550		\$1,306,900		\$419,300	\$4,007,708	\$0	\$18,548,642	294	Impr Cnt
	TOTAL VALUE	\$40,091,150		\$3,295,700		\$494,100	\$4,866,562	\$0	\$31,434,788	915	Parcels
ZONE 0049	LAND VALUE	\$31,401,800		\$15,266,600		\$0	\$588,500	\$18,944	\$15,527,756	57,632.64	Acres
	IMPR VALUE	\$14,966,250		\$404,100		\$0	\$1,264,000	\$0	\$13,298,150	293	Impr Cnt
	TOTAL VALUE	\$46,368,050		\$15,670,700		\$0	\$1,852,500	\$18,944	\$28,825,906	1,370	Parcels
ZONE 0050	LAND VALUE	\$56,919,000		\$8,830,735		\$412,050	\$5,800,950	\$0	\$41,875,265	19,651.30	Acres
	IMPR VALUE	\$142,657,250		\$33,453,025		\$879,200	\$13,424,822	\$0	\$94,900,203	937	Impr Cnt
	TOTAL VALUE	\$199,576,250		\$42,283,760		\$1,291,250	\$19,225,772	\$0	\$136,775,468	1,716	Parcels
ZONE 0051	LAND VALUE	\$2,939,400		\$507,800		\$0	\$49,800	\$0	\$2,381,800	1,606.84	Acres
	IMPR VALUE	\$2,671,200		\$3,500		\$0	\$141,200	\$0	\$2,526,500	42	Impr Cnt
	TOTAL VALUE	\$5,610,600		\$511,300		\$0	\$191,000	\$0	\$4,908,300	101	Parcels

1m 19-159

5/28/2019

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 0052	LAND VALUE	\$52,375,300		\$28,667,000	\$56,000	\$1,339,050	\$207,219			\$22,106,031	96,128.57	Acres
	IMPR VALUE	\$39,259,209		\$6,598,392	\$343,600	\$3,953,100	\$0			\$28,364,117	782	Impr Cnt
	TOTAL VALUE	\$91,634,509		\$35,265,392	\$399,600	\$5,292,150	\$207,219			\$50,470,148	2,117	Parcels
ZONE 0054	LAND VALUE	\$36,600		\$36,600	\$0	\$0	\$0			\$0	11.00	Acres
	IMPR VALUE	\$0		\$0	\$0	\$0	\$0			\$0	0	Impr Cnt
	TOTAL VALUE	\$36,600		\$36,600	\$0	\$0	\$0			\$0	1	Parcels
ZONE 0055	LAND VALUE	\$6,529,200		\$2,097,900	\$0	\$136,400	\$0			\$4,294,900	11,439.98	Acres
	IMPR VALUE	\$2,969,560		\$11,700	\$0	\$144,235	\$0			\$2,813,625	131	Impr Cnt
	TOTAL VALUE	\$9,498,760		\$2,109,600	\$0	\$280,635	\$0			\$7,108,525	518	Parcels
ZONE 0056	LAND VALUE	\$2,538,400		\$1,158,200	\$0	\$75,600	\$0			\$1,304,600	1,432.66	Acres
	IMPR VALUE	\$11,958,000		\$9,300,000	\$0	\$252,150	\$0			\$2,405,850	46	Impr Cnt
	TOTAL VALUE	\$14,496,400		\$10,458,200	\$0	\$327,750	\$0			\$3,710,450	87	Parcels
ZONE 0057	LAND VALUE	\$1,296,000		\$21,000	\$25,000	\$125,000	\$0			\$1,125,000	24.74	Acres
	IMPR VALUE	\$7,800,600		\$76,000	\$120,000	\$618,000	\$0			\$6,986,600	54	Impr Cnt
	TOTAL VALUE	\$9,096,600		\$97,000	\$145,000	\$743,000	\$0			\$8,111,600	54	Parcels
ZONE 0058	LAND VALUE	\$2,467,300		\$1,627,400	\$0	\$129,600	\$0			\$710,300	1,911.77	Acres
	IMPR VALUE	\$1,577,600		\$0	\$0	\$285,200	\$0			\$1,292,400	11	Impr Cnt
	TOTAL VALUE	\$4,044,900		\$1,627,400	\$0	\$414,800	\$0			\$2,002,700	36	Parcels
ZONE 0060	LAND VALUE	\$17,714,100		\$5,055,300	\$43,000	\$853,978	\$0			\$11,761,822	244.93	Acres
	IMPR VALUE	\$29,997,838		\$9,802,800	\$221,400	\$1,474,881	\$0			\$18,498,757	281	Impr Cnt
	TOTAL VALUE	\$47,711,938		\$14,858,100	\$264,400	\$2,328,859	\$0			\$30,260,579	439	Parcels
ZONE 0061	LAND VALUE	\$276,000		\$0	\$132,000	\$35,000	\$0			\$109,000	21.91	Acres
	IMPR VALUE	\$1,199,500		\$136,000	\$18,000	\$115,000	\$0			\$930,500	3	Impr Cnt
	TOTAL VALUE	\$1,475,500		\$136,000	\$150,000	\$150,000	\$0			\$1,039,500	7	Parcels

1m 19-159

# 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

2019 Regular Roll  
ASMT 014 NAR 5/28/2019

ZONE	APPRAISED	EXEMPT DISABLED VET	SR. CITIZEN	FARM USE	ASSESSED		
ZONE 0109	LAND VALUE	\$222,500	\$53,200	\$0	\$39,100	\$130,200	109.82 Acres
	IMPR VALUE	\$193,800	\$62,300	\$0	\$110,900	\$20,600	3 Impr Cnt
	TOTAL VALUE	\$416,300	\$115,500	\$0	\$150,000	\$150,800	9 Parcels
ZONE 0110	LAND VALUE	\$62,493,200	\$7,860,100	\$0	\$2,123,300	\$52,108,800	28,379.35 Acres
	IMPR VALUE	\$59,480,400	\$3,677,100	\$0	\$6,674,125	\$47,854,275	1,029 Impr Cnt
	TOTAL VALUE	\$121,973,600	\$11,537,200	\$0	\$8,797,425	\$99,963,075	3,538 Parcels
ZONE 0111	LAND VALUE	\$0	\$0	\$0	\$0	\$0	0.88 Acres
	IMPR VALUE	\$0	\$0	\$0	\$0	\$0	0 Impr Cnt
	TOTAL VALUE	\$0	\$0	\$0	\$0	\$0	1 Parcels
=====							
CTY TOTAL	LAND VALUE	\$3,399,791,900	\$568,771,737	\$276,359,457	\$63,469,680	\$2,431,584,126	1,165,327.13 Acres
	IMPR VALUE	\$9,673,920,951	\$1,794,165,004	\$591,996,964	\$0	\$7,139,202,608	45,698
	TOTAL VALUE	\$13,073,712,851	\$2,362,936,741	\$868,356,421	\$63,469,680	\$9,570,786,734	78,547 Parcels
UTILITY TOTAL	LAND VALUE	\$0	\$0	\$0	\$0	\$0	0.00 Acres
	IMPR VALUE	\$0	\$0	\$0	\$0	\$0	0 Impr Cnt
	TOTAL VALUE	\$0	\$0	\$0	\$0	\$0	0 Parcels

1m 19-159



ZONE	APPRAISED	EXEMPT	DISABLED VET	SR. CITIZEN	FARM USE	ASSESSED	
FSA 002	LAND VALUE \$77,784,100 IMPR VALUE \$283,612,202 TOTAL VALUE \$361,396,302	\$8,448,550 \$29,747,362 \$38,195,912	\$1,735,200 \$6,757,000 \$8,492,200	\$10,690,150 \$32,624,545 \$43,314,695	\$2,357,171 \$0 \$2,357,171	\$54,553,029.00 \$214,483,295.00 \$269,036,324.00	18,317.28 Acres 1,704 Impr Cnt 2,626 Parcels
FSA 004	LAND VALUE \$19,695,300 IMPR VALUE \$71,216,900 TOTAL VALUE \$90,912,200	\$4,591,300 \$25,669,110 \$30,260,410	\$386,300 \$1,939,200 \$2,325,500	\$1,900,900 \$7,791,950 \$9,692,850	\$267,239 \$0 \$267,239	\$12,549,561.00 \$35,816,640.00 \$48,366,201.00	11,812.36 Acres 471 Impr Cnt 1,005 Parcels
FSA 024	LAND VALUE \$80,147,500 IMPR VALUE \$187,284,288 TOTAL VALUE \$267,431,788	\$15,588,635 \$52,559,325 \$68,147,960	\$455,050 \$1,100,600 \$1,555,650	\$6,780,328 \$15,293,053 \$22,073,381	\$0 \$0 \$0	\$57,323,487.00 \$118,331,310.00 \$175,654,797.00	22,937.27 Acres 1,306 Impr Cnt 2,344 Parcels
FSA 035	LAND VALUE \$165,383,700 IMPR VALUE \$229,133,637 TOTAL VALUE \$394,517,337	\$19,782,159 \$31,274,556 \$51,056,715	\$923,800 \$2,556,400 \$3,480,200	\$13,334,170 \$21,972,567 \$35,306,737	\$0 \$0 \$0	\$131,343,571.00 \$173,330,114.00 \$304,673,685.00	45,822.38 Acres 2,164 Impr Cnt 4,633 Parcels
FSA 130	LAND VALUE \$1,382,633,100 IMPR VALUE \$4,911,818,983 TOTAL VALUE \$6,294,452,083	\$139,253,213 \$832,272,849 \$971,526,062	\$31,793,650 \$74,068,475 \$105,862,125	\$127,423,639 \$253,615,737 \$381,039,376	\$25,708,526 \$0 \$25,708,526	\$1,058,454,072.00 \$3,751,861,922.00 \$4,810,315,994.00	75,052.93 Acres 17,804 Impr Cnt 23,528 Parcels
FSA 132	LAND VALUE \$436,160,800 IMPR VALUE \$1,306,234,614 TOTAL VALUE \$1,742,395,414	\$29,719,966 \$119,135,598 \$148,855,564	\$13,630,900 \$30,103,500 \$43,734,400	\$48,658,195 \$90,575,472 \$139,233,667	\$28,243,297 \$0 \$28,243,297	\$315,908,442.00 \$1,066,420,044.00 \$1,382,328,486.00	41,297.77 Acres 5,792 Impr Cnt 7,620 Parcels
FSA 135	LAND VALUE \$62,493,200 IMPR VALUE \$59,480,400 TOTAL VALUE \$121,973,600	\$7,860,100 \$3,677,100 \$11,537,200	\$401,000 \$1,274,900 \$1,675,900	\$2,123,300 \$6,674,125 \$8,797,425	\$0 \$0 \$0	\$52,108,800.00 \$47,854,275.00 \$99,963,075.00	28,379.35 Acres 1,029 Impr Cnt 3,538 Parcels
FSA 136	LAND VALUE \$416,523,500 IMPR VALUE \$1,225,598,057 TOTAL VALUE \$1,642,121,557	\$36,061,650 \$118,474,174 \$154,535,824	\$6,875,500 \$19,491,700 \$26,367,200	\$41,157,914 \$91,230,831 \$132,388,745	\$3,891,109 \$0 \$3,891,109	\$328,537,327.00 \$996,401,352.00 \$1,324,938,679.00	52,688.25 Acres 7,038 Impr Cnt 10,808 Parcels
FSA OTHER	LAND VALUE \$758,970,700 IMPR VALUE \$1,399,541,870 TOTAL VALUE \$2,158,512,570	\$307,466,164 \$581,354,930 \$888,821,094	\$3,405,500 \$11,264,600 \$14,670,100	\$24,290,861 \$72,218,684 \$96,509,545	\$3,002,338 \$0 \$3,002,338	\$420,805,837.00 \$734,703,656.00 \$1,155,509,493.00	869,148.21 Acres 8,390 Impr Cnt 22,445 Parcels

1119-159

2019 Regular Roll

ASMT 014 - FSA Summary 5/28/2019

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	\$3,399,791,900	\$568,771,737	\$59,606,900	\$276,359,457	\$63,469,680	\$2,431,584,126	1,165,455.81	Acres
IMPR VALUE	\$9,673,920,951	\$1,794,165,004	\$148,556,375	\$591,996,964	\$0	\$7,139,202,608	45,698	Impr Cnt
TOTAL VALUE	\$13,073,712,851	\$2,362,936,741	\$208,163,275	\$868,356,421	\$63,469,680	\$9,570,786,734	78,547	Parcels

Im 19-159



ZONE	APPRAISED			EXEMPT DISABLED VET			SR. CITIZEN	FARM USE	ASSESSED	
RSA 009	LAND VALUE	\$167,907,500	\$12,166,500	\$4,251,200	\$15,744,322	\$5,552,865	\$130,192,613.00		6,454.52	Acres
	IMPR VALUE	\$571,723,795	\$35,162,145	\$9,112,475	\$28,499,550	\$0	\$498,949,625.00		1,716	Impr Cnt
	TOTAL VALUE	\$739,631,295	\$47,328,645	\$13,363,675	\$44,243,872	\$5,552,865	\$629,142,238.00		2,129	Parcels
RSA 014	LAND VALUE	\$179,105,000	\$10,969,213	\$7,069,400	\$20,850,617	\$2,071,094	\$138,144,676.00		12,663.93	Acres
	IMPR VALUE	\$638,762,796	\$66,645,164	\$13,020,300	\$31,975,931	\$0	\$527,121,401.00		2,407	Impr Cnt
	TOTAL VALUE	\$817,867,796	\$77,614,377	\$20,089,700	\$52,826,548	\$2,071,094	\$665,266,077.00		3,044	Parcels
RSA 015	LAND VALUE	\$103,688,700	\$20,533,000	\$535,800	\$3,441,904	\$0	\$79,177,996.00		81,599.03	Acres
	IMPR VALUE	\$92,740,350	\$5,133,900	\$1,705,700	\$11,310,633	\$0	\$74,590,117.00		1,498	Impr Cnt
	TOTAL VALUE	\$196,429,050	\$25,666,900	\$2,241,500	\$14,752,537	\$0	\$153,768,113.00		5,014	Parcels
RSA 016	LAND VALUE	\$353,481,200	\$42,058,561	\$10,039,100	\$36,916,165	\$36,047,541	\$228,419,833.00		27,730.27	Acres
	IMPR VALUE	\$1,110,252,064	\$204,641,019	\$22,700,400	\$69,559,020	\$0	\$813,351,625.00		4,206	Impr Cnt
	TOTAL VALUE	\$1,463,733,264	\$246,699,580	\$32,739,500	\$106,475,185	\$36,047,541	\$1,041,771,458.00		5,493	Parcels
RSA 017	LAND VALUE	\$278,501,300	\$28,183,200	\$6,991,650	\$22,374,420	\$641,771	\$220,310,259.00		64,262.14	Acres
	IMPR VALUE	\$1,255,109,732	\$388,695,018	\$21,257,400	\$59,471,528	\$0	\$785,685,786.00		4,776	Impr Cnt
	TOTAL VALUE	\$1,533,611,032	\$416,878,218	\$28,249,050	\$81,845,948	\$641,771	\$1,005,996,045.00		7,461	Parcels
RSA 019	LAND VALUE	\$36,401,400	\$2,378,778	\$809,000	\$5,847,500	\$2,373,170	\$24,992,952.00		9,328.46	Acres
	IMPR VALUE	\$92,977,000	\$7,177,214	\$1,573,200	\$10,531,800	\$0	\$73,694,786.00		552	Impr Cnt
	TOTAL VALUE	\$129,378,400	\$9,555,992	\$2,382,200	\$16,379,300	\$2,373,170	\$98,687,738.00		861	Parcels
RSA 020	LAND VALUE	\$143,690,100	\$14,545,659	\$660,600	\$12,171,716	\$0	\$116,312,125.00		34,116.72	Acres
	IMPR VALUE	\$197,846,137	\$29,478,856	\$1,986,200	\$16,782,659	\$0	\$149,598,422.00		1,793	Impr Cnt
	TOTAL VALUE	\$341,536,237	\$44,024,515	\$2,646,800	\$28,954,375	\$0	\$265,910,547.00		3,585	Parcels
RSA 021	LAND VALUE	\$216,449,900	\$33,077,900	\$847,500	\$13,914,878	\$257,000	\$168,352,622.00		50,525.74	Acres
	IMPR VALUE	\$392,497,913	\$32,761,988	\$2,712,200	\$33,750,234	\$0	\$323,273,491.00		3,080	Impr Cnt
	TOTAL VALUE	\$608,947,813	\$65,839,888	\$3,559,700	\$47,665,112	\$257,000	\$491,626,113.00		5,625	Parcels
RSA 023	LAND VALUE	\$15,873,800	\$629,075	\$406,100	\$1,843,950	\$695,145	\$12,299,530.00		2,166.81	Acres
	IMPR VALUE	\$36,798,750	\$1,797,400	\$1,091,600	\$3,232,750	\$0	\$30,677,000.00		270	Impr Cnt
	TOTAL VALUE	\$52,672,550	\$2,426,475	\$1,497,700	\$5,076,700	\$695,145	\$42,976,530.00		384	Parcels
RSA 025	LAND VALUE	\$302,610,800	\$29,907,700	\$7,697,000	\$38,080,600	\$4,737,076	\$222,188,424.00		9,445.12	Acres
	IMPR VALUE	\$1,084,293,551	\$184,648,690	\$16,228,500	\$58,794,611	\$0	\$824,621,750.00		3,889	Impr Cnt
	TOTAL VALUE	\$1,386,904,351	\$214,556,390	\$23,925,500	\$96,875,211	\$4,737,076	\$1,046,810,174.00		4,763	Parcels
RSA 026	LAND VALUE	\$81,730,500	\$11,163,050	\$1,732,200	\$11,637,700	\$2,294,171	\$54,903,379.00		21,996.49	Acres
	IMPR VALUE	\$295,423,502	\$30,958,762	\$6,916,100	\$34,297,165	\$0	\$223,251,475.00		1,741	Impr Cnt
	TOTAL VALUE	\$377,154,002	\$42,121,812	\$8,648,300	\$45,934,865	\$2,294,171	\$278,154,854.00		2,679	Parcels

1m 19-159

2019 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 5/28/2019

ZONE	LAND VALUE	IMPR VALUE	TOTAL VALUE	APPRAISED	EXEMPT DISABLED VET	SR. CITIZEN	FARM USE	ASSESSED	Acres
RSA 027	\$177,619,500	\$552,975,442	\$730,594,942	\$13,978,150	\$2,841,200	\$17,517,121	\$121,024	\$143,162,005.00	18,367.54
				\$58,564,200	\$9,127,800	\$40,252,639	\$0	\$445,030,803.00	3,153 Impr Cnt
				\$72,542,350	\$11,969,000	\$57,769,760	\$121,024	\$588,192,808.00	4,799 Parcels
RSA 028	\$246,538,900	\$854,824,550	\$1,101,363,450	\$18,514,800	\$7,045,600	\$27,374,825	\$3,968,964	\$189,634,711.00	27,170.43
				\$65,306,586	\$17,154,400	\$57,006,839	\$0	\$715,356,725.00	4,091 Impr Cnt
				\$83,821,386	\$24,200,000	\$84,381,664	\$3,968,964	\$904,991,436.00	5,143 Parcels
RSA 029	\$108,609,900	\$199,579,338	\$308,189,238	\$30,347,435	\$455,050	\$7,319,028	\$18,944	\$70,469,443.00	78,963.07
				\$52,959,925	\$1,100,600	\$16,415,853	\$0	\$129,102,960.00	1,557 Impr Cnt
				\$83,307,360	\$1,555,650	\$23,734,881	\$18,944	\$199,572,403.00	3,613 Parcels
RSA 030	\$52,375,300	\$39,259,209	\$91,634,509	\$28,667,000	\$56,000	\$1,339,050	\$207,219	\$22,106,031.00	96,129.85
				\$6,598,392	\$343,600	\$3,953,100	\$0	\$28,364,117.00	782 Impr Cnt
				\$35,265,392	\$399,600	\$5,292,150	\$207,219	\$50,470,148.00	2,117 Parcels
RSA 031	\$34,463,700	\$86,640,296	\$121,103,996	\$11,533,300	\$540,600	\$2,795,700	\$275,966	\$19,318,134.00	26,492.61
				\$26,657,810	\$2,494,000	\$10,905,300	\$0	\$46,583,186.00	692 Impr Cnt
				\$38,191,110	\$3,034,600	\$13,701,000	\$275,966	\$65,901,320.00	1,614 Parcels
RSA OTHER	\$900,744,400	\$2,172,216,526	\$3,072,960,926	\$260,118,416	\$7,628,900	\$37,189,961	\$4,207,730	\$591,599,393.00	598,043.07
				\$596,977,935	\$20,031,900	\$105,257,352	\$0	\$1,449,949,339.00	9,495 Impr Cnt
				\$857,096,351	\$27,660,800	\$142,447,313	\$4,207,730	\$2,041,548,732.00	20,223 Parcels
RSA TOTAL	\$3,399,791,900	\$9,673,920,951	\$13,073,712,851	\$568,771,737	\$59,606,900	\$276,359,457	\$63,469,680	\$2,431,584,126	1,165,455.81
				\$1,794,165,004	\$148,556,375	\$591,996,964	\$0	\$7,139,202,608	45,698 Impr Cnt
				\$2,362,936,741	\$208,163,275	\$868,356,421	\$63,469,680	\$9,570,786,734	78,547 Parcels

1m 19-159



## 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	
SSA 007	LAND VALUE	\$6,213,500	\$929,578	\$0.00	\$13,066,422.00	Acres
	IMPR VALUE	\$19,102,800	\$1,727,031	\$0	\$20,904,607.00	Impr Cnt
	TOTAL VALUE	\$25,316,300	\$2,656,609	\$0	\$33,971,029.00	Parcels
SSA 008	LAND VALUE	\$21,000	\$125,000	\$0.00	\$1,125,000.00	Acres
	IMPR VALUE	\$76,000	\$618,000	\$0	\$6,986,600.00	Impr Cnt
	TOTAL VALUE	\$97,000	\$743,000	\$0	\$8,111,600.00	Parcels
SSA 069	LAND VALUE	\$5,421,300	\$0	\$0.00	\$131,800.00	Acres
	IMPR VALUE	\$13,657,600	\$0	\$0	\$3,775,000.00	Impr Cnt
	TOTAL VALUE	\$19,078,900	\$0	\$0	\$3,906,800.00	Parcels
SSA 131	LAND VALUE	\$1,149,100	\$211,000	\$0.00	\$818,800.00	Acres
	IMPR VALUE	\$8,334,617	\$1,705,600	\$0	\$5,776,017.00	Impr Cnt
	TOTAL VALUE	\$9,483,717	\$1,916,600	\$0	\$6,594,817.00	Parcels
SSA 134	LAND VALUE	\$6,529,200	\$136,400	\$0.00	\$4,294,900.00	Acres
	IMPR VALUE	\$2,969,560	\$144,235	\$0	\$2,813,625.00	Impr Cnt
	TOTAL VALUE	\$9,498,760	\$280,635	\$0	\$7,108,525.00	Parcels
SSA OTHER	LAND VALUE	\$3,365,143,800	\$274,957,479	\$63,469,680.00	\$2,412,147,204.00	Acres
	IMPR VALUE	\$9,599,202,736	\$587,802,098	\$0	\$7,098,946,759.00	Impr Cnt
	TOTAL VALUE	\$12,964,346,536	\$862,759,577	\$63,469,680	\$9,511,093,963.00	Parcels
=====						
SSA TOTAL	LAND VALUE	\$568,771,737	\$276,359,457	\$63,469,680	\$2,431,584,126	Acres
	IMPR VALUE	\$1,794,165,004	\$591,996,964	\$0	\$7,139,202,608	Impr Cnt
	TOTAL VALUE	\$2,362,936,741	\$868,356,421	\$63,469,680	\$9,570,786,734	Parcels

im 19-159



THE STATE  
of **ALASKA**

GOVERNOR MICHAEL J. DUNLEAVY

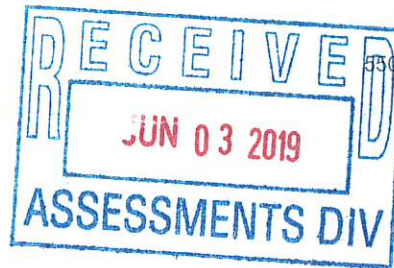
**Department of Revenue**

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](http://www.tax.alaska.gov)

Letter ID: L0075796480



May 31, 2019

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 2019 AS 43.56 Certified Assessment Roll for oil and gas property located within the Matanuska-Susitna Borough.

Total certified assessed value is: **\$8,742,660**

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: Brad Pickett, Assessor

Enclosed: 2019 Certified Assessment Roll - Matanuska-Susitna Borough

1m 19-159

State of Alaska  
2019 Certified Assessment Roll  
Matanuska-Susitna Borough - 007

Name and Address of Owner	Property ID	Description	Assessed Value
<b>ALYESKA PIPELINE SERVICE COMPANY</b> PO BOX 196660 # MS 504 ANCHORAGE, AK 99519 ATTN: LLOYD ALLEN FEIN: 92-0039154 PTA-10019488-012	007-007-2100	COMMUNICATIONS BUILDING	\$1,206,830
<b>BROOKS RANGE PETROLEUM CORPORATION</b> 510 L ST STE 601 ANCHORAGE, AK 99501 ATTN: THOMAS HABERMANN FEIN: 20-2135941 PTA-10041217-008	007-032-7000	PRODUCTION FACILITIES - MUSTANG - MATSU	\$124,640
<b>CONOCOPHILLIPS ALASKA INC.</b> DBA: ALPINE PO BOX 100360 ANCHORAGE, AK 99510 ATTN: DEBORAH WILMOTH, ATO 1648 FEIN: 94-2700433 PTA-10029746-020	007-035-0052	INVENTORY - MATSU - ALPINE	\$979,840
<b>CONOCOPHILLIPS ALASKA INC.</b> DBA: KUPARUK & NON-UNIT PO BOX 100360 ANCHORAGE, AK 99510 ATTN: DEBORAH WILMOTH, ATO 1648 FEIN: 94-2700433 PTA-10029746-019	007-035-7001	INVENTORY - MSB - KUPARUK	\$666,500

11119-159

State of Alaska  
2019 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	\$413,530
	007-021-0028	FACILITIES - LEWIS RIVER	\$804,010
	007-021-7030	WELLS - IVAN RIVER	\$1,218,160
	007-021-7031	WELLS - LEWIS RIVER	\$437,110
	007-021-7032	WELLS - PRETTY CREEK	\$255,420
	007-021-7070	FACILITIES - IVAN RIVER	\$2,429,920
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	\$206,700
Total:			\$8,742,660

1M 19-159



FEIN	Account ID	Business Name	DBA Name	Property ID	Description	Certified Roll
92-0039154	PTA-10019488-012	ALYESKA PIPELINE SERVICE COMPANY		007-007-2100	COMMUNICATIONS BUILDING	1,206,830
20-2135941	PTA-10041217-008	BROOKS RANGE PETROLEUM CORPORATION		007-032-7000	PRODUCTION FACILITIES - MUSTANG - MATSI	124,640
94-2700433	PTA-10029746-020	CONOCOPHILLIPS ALASKA INC.	ALPINE	007-035-0052	INVENTORY - MATSU - ALPINE	979,840
94-2700433	PTA-10029746-019	CONOCOPHILLIPS ALASKA INC.	KUPARUK & NON-UNIT	007-035-7001	INVENTORY - MSB - KUPARUK	666,500
45-2627613	PTA-10016278-014	HILCORP ALASKA, LLC	COOK INLET ASSETS	007-021-7070	FACILITIES - IVAN RIVER	2,429,920
45-2627613	PTA-10016278-014	HILCORP ALASKA, LLC	COOK INLET ASSETS	007-021-0028	FACILITIES - LEWIS RIVER	804,010
45-2627613	PTA-10016278-014	HILCORP ALASKA, LLC	COOK INLET ASSETS	007-021-0021	FACILITIES - PRETTY CREEK	413,530
45-2627613	PTA-10016278-014	HILCORP ALASKA, LLC	COOK INLET ASSETS	007-021-7030	WELLS - IVAN RIVER	1,218,160
45-2627613	PTA-10016278-014	HILCORP ALASKA, LLC	COOK INLET ASSETS	007-021-7031	WELLS - LEWIS RIVER	437,110
45-2627613	PTA-10016278-014	HILCORP ALASKA, LLC	COOK INLET ASSETS	007-021-7032	WELLS - PRETTY CREEK	255,420
45-2883784	PTA-10016666-005	PEAK OILFIELD SERVICE COMPANY LLC		007-012-0056	OILFIELD SERVICE EQUIPMENT	206,700

8,742,660

1m 19-159



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



Municipality: Matanuska-Susitna Borough

Date 6/26/2019

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 for **TAX YEAR 2019**.

**HOMEOWNER PROGRAM**

	Senior Citizens	Disabled Veterans	SC/DV TOTALS
Number of Approved Applicants	6,509	1,456	7,965
Total Assessed Value Exempted *	\$868,356,421	\$208,163,275	\$1,076,519,696
Total Property Taxes Exempted*	\$13,065,852	\$3,117,098	\$16,182,950

\* 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	325
Total Acreage Involved in Program	11,620.09
Full & True Assessed Value	\$76,236,000
Farm Use Value - prior to deduction for AS 29.45.050 (a) exemption	\$12,766,320
TOTAL TAX DEFERRED	\$913,143

 6/26/19  
Signature of certifying officer

Borough Assessor  
Title

**Deadline for mailing this report is September 2, 2019**

Marty McGee, State Assessor--- (907) 269-4605 Fax- (907) 269-4539

Mail Return to: Office of the State Assessor  
550 W. 7th Avenue, Ste 1640  
Anchorage, AK 99501  
state.assessor@alaska.gov



# 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](http://www.matsugov.us)

## MEMORANDUM

**DATE:** May 22, 2019

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

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

**SUBJECT:** 2019 Board of Equalization Summary Report and Summary Certification to the Assembly.

### 2019 Board of Equalization Summary Report to the Assembly

<u>Assessment Year 2019:</u>	<u>Total</u>	<u>Percent</u>
Total Number of Appeals Filed:	270	100%
Number of Appeals Withdrawn:	242	90%
Number of Appeals Heard:	28	10%
Number of Cases with Appellants Present at Hearing:	24	86%
Number of Cases with Appellants Not Present at Hearing:	4	14%
Number of Cases Heard and Remanded to Assessor:	2	7.1%
Number of Cases Heard That Were Adjusted by Board:	3	11%
Net Change in Value of Adjustments Made by the Board:	-243,800	
Regular Hours Worked by Appraisers & BOE Clerk (March 18 – May 12):	2457	
Overtime Hours Worked by Appraisers & BOE Clerk (March 18– May 12):	43.75	
Meeting Hours Worked by Board Members:	13.5	
Total Number of BOE Meeting Hours:	13.5	



Following is a summary of actions taken by the 2019 Board of Equalization on the dates noted below:

**APRIL 3, 2019 2:00 p.m. Organizational Meeting**

**Board Members present: Traci Barickman, Tim Vereide, Jeremy Millen, and James Young**

Motion to elect Traci Barickman as Chair, and Tom Healy as Vice Chair by Tim Vereide, 2nd by James Young. Votes in Favor: All. Votes Opposed: None. Motion **passes**. Alice Hawkes, Board Clerk, administered the oath to all board members present: Traci Barickman, Tim Vereide, James Brady, and Jeremy Millen. Alice Hawkes, Board Clerk swore in Borough Staff present: Brad Pickett, Pete Michaloski, Jim Dick, Todd Romine, Bud Hilty, Buddy Eveland, Ferdinand Kruger, Bob Stahle, Michael Long, and Art Godin recorded their oaths.

**Presentations:**

State Assessor Marty McGee presented information to the Board regarding the appraisal process and State laws. John Aschenbrenner, Deputy Borough Attorney gave presentation on board and staffs conduct. John Aschenbrenner read MSB Code concerning late file requests.

The quorum was set with a maximum of five board members to hear late-file requests: Tim Vereide, James Brady, Jeremy Millen, and Traci Barickman will hear the late file requests.

**Late-File Requests:**

**Name: DAVID & ANN CLASS**

**Account No. 1417B03L008**

Motion to grant late file request by Jeremy Millen, 2nd by Tim Vereide. Votes in Favor: Tim Vereide, James Brady, Jeremy Millen. Votes Opposed: None. Motion **passes**; late-file request is approved.

Summary of findings: The board, at the encouragement of borough staff, applied a liberal interpretation of the standard for granting late file requests, specifically on the late file requests that are earthquake related. The requests numbered on agenda as 1,2,3,4,5,6,8, and 13 are all earthquake related requests. It was felt that there were extenuating circumstances and accompanying confusion on the deadlines for FEMA, State of Alaska, and the Borough, therefore it would be appropriate that these late-file requests be able to present their case before the board. Acts of God under contract law carry the day. Concurrence: Tim Vereide, James Brady, and Jeremy Millen. Nonconcurrence: None

**Name: JENNIFER TANNER**

**Account No.: 6655B03L804**

Motion to grant late file request by Jeremy Millen, 2nd by Tim Vereide. Votes in Favor: Tim Vereide, James Brady, Jeremy Millen. Votes Opposed: None. Motion **passes**; late-file request is approved.

Summary of findings: The board, at the encouragement of borough staff, applied a liberal interpretation of the standard for granting late file requests, specifically on the late file requests that are earthquake related. The requests numbered on agenda as 1,2,3,4,5,6,8, and 13 are all earthquake related requests. It was felt that there were extenuating circumstances and accompanying confusion on the deadlines for FEMA, State of Alaska, and the Borough, therefore it would be appropriate that these cases be able to present their case before the board. Concurrence: Tim Vereide, James Brady, and Jeremy Millen. Nonconcurrence: None.

**Name: AZEL FAGLIE**

**Account No.: 6569B01L009**

Motion to grant late file request by, 2nd by Jeremy Millen, 2nd by Tim Vereide. Votes in Favor: Tim Vereide, James Brady, Jeremy Millen. Votes Opposed: None. Motion **passes**; late-file request is approved. Summary of findings: The board, at the encouragement of borough staff, applied a liberal interpretation of the standard for granting late file requests, specifically on the late file requests that are earthquake related. The requests numbered on agenda as 1,2,3,4,5,6,8, and 13 are all earthquake related

requests. It was felt that there were extenuating circumstances and accompanying confusion on the deadlines for FEMA, State of Alaska, and the Borough, therefore it would be appropriate that these cases be able to present their case before the board. Concurrence: Tim Vereide, James Brady, and Jeremy Millen. Nonconcurrence: None

**Name: BERNIE JARRIEL**

**Account No.: 7367B01L009A**

Motion to grant late file request by Jeremy Millen, 2nd by Tim Vereide. Votes in Favor: Tim Vereide, James Brady, Jeremy Millen. Votes Opposed: None. Motion **passes**; late-file request is approved.

Summary of findings: The board, at the encouragement of borough staff, applied a liberal interpretation of the standard for granting late file requests, specifically on the late file requests that are earthquake related. The requests numbered on agenda as 1,2,3,4,5,6,8, and 13 are all earthquake related requests. It was felt that there were extenuating circumstances and accompanying confusion on the deadlines for FEMA, State of Alaska, and the Borough, therefore it would be appropriate that these cases be able to present their case before the board. Concurrence: Tim Vereide, James Brady, and Jeremy Millen. Nonconcurrence: None.

**Name: JERRY CHERNIK**

**Account No. 2704B02L002:**

Motion to grant late file request by Jeremy Millen, 2nd by Tim Vereide. Votes in Favor: Tim Vereide, James Brady, Jeremy Millen. Votes Opposed: None. Motion **passes**; late-file request is approved.

Summary of findings: The board, at the encouragement of borough staff, applied a liberal interpretation of the standard for granting late file requests, specifically on the late file requests that are earthquake related. The requests numbered on agenda as 1,2,3,4,5,6,8, and 13 are all earthquake related requests. It was felt that there were extenuating circumstances and accompanying confusion on the deadlines for FEMA, State of Alaska, and the Borough, therefore it would be appropriate that these cases be able to present their case before the board. Concurrence: Tim Vereide, James Brady, and Jeremy Millen. Nonconcurrence: None.

**Name: VICKY & LOUIS BRADO**

**Account No. 6423000L029:**

Motion to grant late file request by Jeremy Millen, 2nd by Tim Vereide. Votes in Favor: Tim Vereide, James Brady, Jeremy Millen. Votes Opposed: None. Motion **passes**; late-file request is approved.

Summary of findings: The board, at the encouragement of borough staff, applied a liberal interpretation of the standard for granting late file requests, specifically on the late file requests that are earthquake related. The requests numbered on agenda as 1,2,3,4,5,6,8, and 13 are all earthquake related requests. It was felt that there were extenuating circumstances and accompanying confusion on the deadlines for FEMA, State of Alaska, and the Borough, therefore it would be appropriate that these cases be able to present their case before the board. Concurrence: Tim Vereide, James Brady, and Jeremy Millen. Nonconcurrence: None.

**Name: CADDEN-ARANOLD LIVING TRUST**

**Account No. 1344B01L006:**

Motion to grant late file request by Jeremy Millen, 2nd by Tim Vereide. Jeremy Millen withdrew his motion to move, 2<sup>nd</sup> by Tim Vereide. Motion to grant late file request by James Brady, 2nd by Tim Vereide. Votes in Favor: Tim Vereide, James Brady, and Jeremy Millen. Votes Opposed: None. Motion **passes**; late-file request is approved. Summary of findings: The board, at the encouragement of borough staff, applied a liberal interpretation of the standard for granting late file requests, specifically on the late file requests that are earthquake related. The requests numbered on agenda as 1,2,3,4,5,6,8, and 13 are all earthquake related requests. It was felt that there were extenuating circumstances and accompanying confusion on the deadlines for FEMA, State of Alaska, and the Borough, therefore it would be appropriate that these cases be able to present their case before the board. Concurrence: Tim Vereide, James Brady, and Jeremy Millen. Nonconcurrence: None.



**Name: KURINA HALE**

**Account No. 1344B07L013:**

Motion to grant late file request by Jeremy Millen, 2nd by Tim Vereide. Votes in Favor: Tim Vereide, James Brady, Jeremy Millen. Votes Opposed: None. Motion **passes**; late-file request is approved. Summary of findings: The board, at the encouragement of borough staff, applied a liberal interpretation of the standard for granting late file requests, specifically on the late file requests that are earthquake related. The requests numbered on agenda as 1,2,3,4,5,6,8, and 13 are all earthquake related requests. It was felt that there were extenuating circumstances and accompanying confusion on the deadlines for FEMA, State of Alaska, and the Borough, therefore it would be appropriate that these cases be able to present their case before the board. Concurrence: Tim Vereide, James Brady, and Jeremy Millen. Nonconcurrence: None.

**Name: MITCH LEVRA**

**Account No. 1111B01L027:**

Motion to grant late file request by Timothy Vereide, 2nd by James Young. Votes in Favor: None. Votes Opposed: Tim Vereide, James Brady, and Jeremy Millen. Motion **fails**, late-file request is denied. Summary of findings: The board does not feel being out of town helping family is a compelling reason to be unaware of the deadlines. The appeal dates are consistent year after year and there are other ways to get your yearly assessed value, you can go online, or call the Assessment Division. Being aware of the deadlines is part of home ownership. Concurrence: Tim Vereide, James Brady, and Jeremy Millen. Nonconcurrence: None.

**Name: KYLE LUTZ**

**Account No. 6410B03L014:**

Motion to grant late file request by Jeremy Millen, 2nd by Tim Vereide. Votes in Favor: None. Votes Opposed: Robert Tracy, Tim Vereide, James Brady, Jeremy Millen, and Traci Barickman. Motion **fails**; late-file request is denied. Summary of findings: The board does not consider being out of town working a compelling reason or circumstance that would prevent a person from filing an appeal within the prescribed period. Borough appeal process is consistent year after year and values are not only mailed but can be obtained online or by calling. Concurrence: Tim Vereide, James Brady, and Jeremy Millen. Nonconcurrence: None.

**Name: LEONID OGOLENKO**

**Account No. 3108B01L005:**

Motion to grant late file request by Tim Vereide, 2nd by James Young. Board asked borough staff if there was additional information as appellant only stated he wasn't informed of due date. Ken Gabel was sworn in by Clerk Alice Hawkes and testified that he dealt with Mr. Ogolenko last year on same property. Votes in Favor: None. Votes Opposed: Tim Vereide, James Brady, and Jeremy Millen. Motion **fails**; late-file request is **denied**. Summary of findings: The board did not find compelling evidence or reason for granting late appeal, informed only of "not informed of due date", confirmed by staff not a new purchase. Concurrence: Tim Vereide, James Brady, and Jeremy Millen. Nonconcurrence: None.

**Name: R-4 COMMERCIAL**

**Account No. 1076B02L004:**

Motion to grant late file request by James Young, 2nd by Tim Vereide. Votes in Favor: None. Votes Opposed: Tim Vereide, James Brady, Jeremy Millen, and Traci Barickman. Motion **fails**; late-file request is denied. Summary of findings: Not getting the assessment notice or losing the notification is not a compelling reason as the information can be found online and more importantly, the appeal period is the same time every year. A diligent property owner should be or should make themselves aware of these time periods. Concurrence: Tim Vereide, James Brady, Traci Barickman and Jeremy Millen. Nonconcurrence: None.



**Name: TAUNA RIPPLE**

**Account No. 5734B10L017A:**

Motion to grant late file request by James Young, 2nd by Tim Vereide. Votes in Favor: Tim Vereide, James Brady, and Jeremy Millen. Votes Opposed: None. Motion **passes**; late-file request is approved. Summary of findings: The board, at the encouragement of borough staff, applied a liberal interpretation of the standard for granting late file requests, specifically on the late file requests that are earthquake related. The requests numbered on agenda as 1,2,3,4,5,6,8, and 13 are all earthquake related requests. It was felt that there were extenuating circumstances and accompanying confusion on the deadlines for FEMA, State of Alaska, and the Borough, therefore it would be appropriate that these cases be able to present their case before the board. Concurrence: Tim Vereide, James Brady, and Jeremy Millen. Nonconcurrence: None.

**Name: OLIVER STRATEN**

**Account No. 2078B04L010:**

Motion to grant late file request by James Young, 2nd by Tim Vereide. Votes in Favor: None. Votes Opposed: Tim Vereide, James Brady, and Jeremy Millen. Motion **fails**; late-file request is denied. Summary of findings: The board does not consider traveling out of state for work or otherwise a compelling reason or circumstance that would prevent a person from filing an appeal within the prescribed period as it can be done online or by calling and times for appeal are consistent year after year. Concurrence: Tim Vereide, James Brady, and Jeremy Millen. Nonconcurrence: None.

**APRIL 17, 2019, 5:30 p.m.**

**Board Members present: Tom Healy, James Young, and Dave Heier.**

**Name: GREGORY & LINDA PAPINEAU**

**Appeal # 252**

**Account # 5773B08L006**

**Appellant was present at hearing.**

Motion to grant appeal 252, by David Heier, 2nd by James Young. Votes in favor - None. Opposed-- Tom Healy, David Heier, and James Young. Motion **fails**; borough valuation upheld. Summary of findings: The assessor provided close range of lot sales that reflect \$58,500. Appellant considered sales outside the neighborhood, the sales within the neighborhood are the ones that reflect the most homogeneity in the valuation and those should be the ones used. The boroughs comparable sales listed on page 18 of the packet are pretty convincing evidence and they are in close proximity to the subject parcel. The board did not find that the appellant had met their burden of proof in showing the value is excessive. Concurrence with Findings of Facts: In Favor – Tom Healy, David Heier, and James Young. Opposed – None.

**Name: ALEXANDRU & ELIZABETH VARI**

**Appeal # 180**

**Account # 52853000T00C**

**Appellant was not present at hearing.**

Motion to grant appeal 180, by Dave Heier, 2nd by James Young. Votes in favor - None. Opposed-- Tom Healy, David Heier, and James Young. Motion **fails**; borough valuation upheld. Summary of findings: The question of access is an issue, the property has physical access. In terms of other properties on the lake they are not decremented for no access. Decrements on topography and frontage value were given by borough. The graphs show time adjustment sale per acre, per price is on trend line and would indicate that the property is not excessive and is equitable with other properties. No inequity in the assessment was found. The appellant provided comparable sales and staff commented on them. Concurrence with Findings of Facts: In Favor: Tom Healy, James Young, and Dave Heier. Opposed: None.

**Name: GERALD YOO**

**Appeal # 172**

**Account # 56572B05L010**

**Appellant was present at hearing.**

Motion to grant appeal 172, by David Heier, 2nd by James Young. Votes in favor - None. Opposed-- Tom Healy, David Heier, and James Young. Motion **fails**; borough valuation upheld. Summary of findings: Appellant thought with the cost (\$26,000) to extend the utilities to his property, should be valued less. Those costs do not reflect in the value of the lot. Mat-Su Borough staff supported their defense with comparative sales; Appellant did not bring in any evidence to support their appeal. The board did not find the appellants value excessive. Concurrence with Findings of Facts: In Favor – Tom Healy, David Heier, and James Young. Opposed – None.

**Name: DARREL & CHARITY MASSIE**

**Appeal # 145**

**Account # 7168000T00A**

**Appellant was present at hearing**

Motion to postpone 145 to a later time so that the borough appraiser could address the questions they have concerning the appellants appraisal, by James Young, 2<sup>nd</sup> by David Heier. Motion passes.

**Late-File Requests:**

**Name: SEAN MCCOY**

**Account No. 6438B03L017**

Motion to approve late file request for Sean McCoy 6438B03L017 by Dave Heier, 2<sup>nd</sup> by James Young. Votes in favor: Dave Heier, James Young, and Tom Healy. Motion **passes**, late request is approved. Summary of findings: Issues raised by extenuating circumstances and accompanying confusion on the deadlines for FEMA, State of Alaska, and the Borough, therefore it would be appropriate that these cases be able to present their case before the board. Concurrence: Tom Healy, David Heier, and James Young.

**Name: BRADFORD CAVE**

**Account No. 1337B05L003**

Motion to grant late file request by Dave Heier, 2<sup>nd</sup> by James Young. Votes in favor: None. Votes opposed: Dave Heier, James Young, and Tom Healy. Motion **fails**, late request is denied. Summary of findings: The board did not find a compelling reason or circumstance in missing the regular appeal deadline and felt it is the homeowners responsibility to get their assessment and appeal it within the prescribed period. Concurrence: Dave Heier, James Young, and Tom Healy.

**APRIL 18, 2019, 9:00 a.m.**

**Board Members present: David Heier, James Young, and Tim Vereide.**

**Name: NEWELL & JENNIFER WALTHER**

**Appeal # 243**

**Account # 1892B08L006**

**Appellant was not present at hearing.**

Motion to grant appeal 243, by James Young. 2nd by Tim Veriede. Votes in favor – None. Opposed— James Young, Tim Veriede, and David Heier. Motion **fails**; borough valuation upheld. Summary of findings: The subject property is a very good quality two story home on Wasilla Lake, by reference the board incorporates the borough appraisers workup that has 4 comparable sales that bracket the subjects value, appropriates adjustments had been made the appellant provided an older appraisal for their indicated value. The appellant stated values have been depressed for homes in this price range, staff noted that is not supported by market data and there are sales in the upper bracket. The property owners did not provide any additional material to substantiate their claim. Explored whether additional decrement should



be added for the neighborhood and it was determined that would not be appropriate. Property value was not found to excessive, nor valued improperly. Concurrence with Findings of Facts: In Favor – Tim Vereide, Dave Heier, and James Young. Opposed – None.

**Name: RYAN HONEA**

**Appeal # 132**

**Account # 18N01W19A019**

**Appellant was not present at hearing.**

Motion to grant appeal 132, by James Young, 2nd by Tim Vereide. Votes in favor-None. Opposed—James Young, Tim Vereide, and Dave Heier. Motion **fails**; borough valuation upheld. Subject parcel is 10 acres off Kurtis Rd by the Little Susitna River. By reference the board wishes to incorporate the staffs workup. Appellant provided no comparable sales, which support the suggested estimate of value, which is also the purchase price, the borough provided 10 comparable sales that are in the floodplain and bracketed the boroughs value. The board discussed whether the value is impacted by access and utilities, but all of that was determined to be appropriate. It was discussed whether the specific details of the sale could provide insight on the low purchase price, but though borough staff tried they were unable to get that information from the appellant. The Board did not find the value to be excessive. Concurrence with Findings of Facts: In Favor- Tim Vereide, Dave Heier, and James Young. Opposed - None.

**APRIL 23, 2019 9:00 a.m.**

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

**Name: EDMUND HOUTTE**

**Appeal # 255**

**Account # 1737100L012**

**Appellant was present at hearing.**

Appellant brought additional information to the hearing which consisted of a commercial appraisal. The borough nor the board had any objections to the new information. Board requested the borough run the valuation numbers as average quality and at 80% complete. Changes were made and copies distributed to all. Motion to grant appeal 255, by Tim Vereide. 2nd by Jeremy Millen. Motion to Amend the motion by Tim Vereide to grant the appeal by specifically inserting a new value of \$183,100, Millen concurred with amended motion. Chair restated Motion. Votes in favor - Traci Barickman, Tim Vereide, and Jeremy Millen. Opposed—None. Motion **passes**; appellant prevails. Summary of findings: The appellant brought additional information including an appraisal, after reviewing an adjustment was made and taken into consideration for a few items including subpar door and after recalculation by the borough it was determined to drop the value to \$183,100. The staff's analysis was based on using 80% completion rate rather than the historical 40% completion rate and appropriate decrements were added for the previously noted subpar door. Concurrence with Findings of Facts: In Favor – Traci Barickman, Tim Vereide, and Jeremy Millen. Opposed – None.

**Name: NILSON FAMILY FUN GROUP, INC**

**Appeal # 031**

**Account # 7659B03L002B**

**Appellant was present at hearing.**

Additional information brought to hearing by appellant. No objection from staff or board and the additional information was accepted. Motion to grant appeal 031, by Jeremy Millen. 2<sup>nd</sup> by Tim Vereide. Votes in favor - None. Opposed-- Traci Barickman, Jeremy Millen, and Tim Vereide. Motion **fails**; borough valuation upheld.

Summary of findings: The appellant submitted a lot of material, there was no dispute that there is a legal issue brewing with the situation and land. Borough did four different evaluations on this property and viewed it from four different perspectives then added a 60 percent decrement. The



board addressed all legal issues and concerns with DOT and as of January 1 the boroughs decrement was found adequate, no evidence from appellant to change that number. Staff established a base unit value of \$3.50 for this specific market segment so there was equity throughout regarding the base unit value. The discussion revolved around what decrement should be applied to this specific parcel. Concurrence with Findings of Facts: In Favor – Traci Barickman, Jeremy Millen, and Tim Vereide. Opposed – None.

**APRIL 24, 2019, 5:30 p.m.**

**Board Members present: Tom Healy, Rob Tracy, James Young, and Dave Heier.**

**Name: RONALD SMITH & NATALIA ROMONOVA**

**Appeal # 062-66**

**Account # 1658B05L003, 17N02E22D008, 17N02E22D009, 17N02E22D005 and 17N02E22D011**

**Appellant was present at hearing.**

Board and appellants agreed to combine appeals 62 through 66: Account #'s 1658B05L003, 17N02E22D008, 17N02E22D009, 17N02E22D005 and 17N02E22D011. Motion to grant appeals 62-66, by Tom Healy, 2nd by James Young. Votes in favor - None. Opposed-- Tom Healy, David Heier, James Young, and Robert Tracy. Motion **fails**; borough valuation upheld. Summary of findings: In each of the instances, the borough has supplied a long list of comparable sales from the subject's area; the deed transactions show market is active in the region. The borough also demonstrated what other land sales have sold for in other like areas. The value the borough has arrived at is already conservative and reduced. The borough has shown it is not excessive in value and not valued improperly as they used standard techniques and processes to value the properties. Concurrence with Finding of Facts: In Favor – Tom Healy, David Heier, James Young, and Robert Tracy. Opposed – None.

**Name: RONALD SMITH & NATALIA ROMONOVA**

**Appeal # 067-70**

**Account # 5328000L006C, 5328000L007C, 1685B05L004, and 17N02E22D007**

**Appellant was present at hearing.**

Board and appellants agreed to combine appeals 67 through 70: Account #'s 5328000L006C, 5328000L007C, 1685B05L004, and 17N02E22D007. Motion to grant appeals 67-70, by Dave Heier. 2nd by James Young. Votes in favor - None. Opposed-- Tom Healy, David Heier, James Young, and Robert Tracy. Motion **fails**; borough valuation upheld. Summary of findings: The borough found 12 land sales from the Butte area that the borough says are impacted by detrimental conditions by neighboring properties. There are also 16 deed transfers showing there is market activity. The deed transfers are assessed at or below market value. Solid presentation by the borough and no findings that dispute the information. Made on basis of excessive valuation, borough provided info that shows not excessive. No evidence provided that shows assessor used improper method of valuation. Concurrence with Finding of Facts: In Favor – Tom Healy, David Heier, James Young, and Robert Tracy. Opposed – None.

**Name: BENJAMIN & SHELBY AHRENS**

**Appeal # 100**

**Account # 5328000L006B**

**Appellant was present at hearing.**

Motion to grant appeal 100, by Robert Tracy. 2nd by James Young. Motion to amend the motion to accept the recommended value by the borough in the amount of \$48,600 for land \$126,400 for a total of \$175,000 by Robert Tracy, 2nd by James Young. Votes in favor - Tom Healy, David Heier, Robert Tracy, and James Young. Opposed—None. Motion **passes**; Appellant prevails. Summary of findings: The pictures show the effect on the property and proximity to the subject. The appellant's property borders a junkyard, an alleged drug house and chop shop. The sales the borough identified that are similar in that it

is necessary to drive by to reach the property sold, however, no sales were found that are adjacent to a junk yard property. The board requested the assessor adjust this property by 50%. As the value was already adjusted by 30%, the borough further adjusted to end up with 50% adjustment to this property. Concurrence with Findings of Facts: In Favor – Tom Healy, David Heier, Robert Tracy, and James Young. Opposed – None.

**Name: COLBY NIELSEN**

**Appeal # 104**

**Account # 17N02E22D010**

**Appellant was not present at hearing.**

Motion to grant appeal 104, by Robert Tracy. 2nd by James Young. Votes in favor - None. Opposed— Tom Healy, James young, Robert Tracy, and David Heier. Motion **fails**; borough valuation upheld.

Summary of findings: This appellant has not met the burden of proof. The appellant did not provide any comparable showing that his value should be changed from the assessor's value. The assessor provided comparable sales that support their value. The appellant did not provide any evidence that his property was valued improperly. Concurrence with Findings of Facts: In Favor – Tom Healy, James Young, Robert Tracy, and David Heier. Opposed – None.

**Name: PATTI HUNTSMAN**

**Appeal # 105**

**Account # 7381B02L003**

**Appellant was present at hearing.**

Motion to postpone until the borough can come back with an income approach value by Dave Heier, 2<sup>nd</sup> by James Young. All in favor. Motion passed.

**April 25, 2019, 9:00 a.m.**

**Board members present: Tom Healy David Heier, and James Young.**

**Name: JUSTIN & KAREN BLOXSOM**

**Appeal # 227**

**Account # 6714B02L010**

**Appellant was present at hearing.**

Motion to grant appeal 227, by Dave Heier. 2<sup>nd</sup> by James Young. Votes in favor – James Young. Opposed-- Tom Healy and David Heier. Motion **fails**; borough valuation upheld. Summary of findings: Opposed; The borough has given comps for the non-borough maintained road and shown the property is not over assessed. Appellant finished work for withholding \$5,000 so no adjustment needed. Appellant has not met burden that the property is assessed unequally and borough showed equity. In favor summary: Small gap on agreement, bank does set market precedent on loan agreement. Concurrence with Findings of Facts: In Favor-Tom Healy, David Heier, and James Young. Opposed-None.

**Name: DARREL & CHARITY MASSIE**

**Appeal # 145**

**Account # 7168000T00A**

**Appellant was present at hearing**

Motion to grant appeal 145, by Dave Heier. 2nd by James Young. Votes in favor -None. Opposed-- Tom Healy, James Young, and Dave Heier. Motion **fails**; borough valuation upheld. Summary of findings: Significant concerns over the adjustments made by appellant's appraiser as the borough is using terms such as "highly unusual" to describe the adjustments made by the appellant's appraiser. Definitely affects the findings of the appraisal and therefore not trusting of it without further explanation. Concurrence with



Findings of Facts: In Favor – Tom Healy, James Dick, and Dave Heier. Opposed – None. John Aschenbrenner conveyed that the fee appraiser did not get a message from staff requesting information, and since the reason for the continuation was to give the fee appraiser a chance to defend their appraisal and since that did not occur would like the board to consider reopening the case for reconsideration. Motion to reconsider at a time when the appraiser can testify, by Dave Heier, 2nd by James Young. In favor: Tom Healy, James Dick, and Dave Heier. Motion passed.

**Name: DEAN BEAULIEU**

**Appeal # 253**

**Account # 6001B04L007**

**Appellant was not present at hearing.**

Motion to grant appeal 253, by Dave Heier, 2nd by James Young. Votes in favor: None. Opposed: Dave Heier, James Young, and Tom Healy. Motion **fails**; borough valuation upheld. Summary of findings: The borough provided information to support their value including comparables that are carbon copies of the subject property; borough analysis shows the value is not excessive. The borough used both income approach and comparable sales approach to value the property so there is no indication of being valued improperly. Concurrence with Findings of Facts: In Favor-Tom Healy, David Heier, and James Young. Opposed- None.

**Name: PROPERTY VALUATION SERVICES**

**Appeal # 200**

**Account # 6684000L001A**

**Appellant was not present at hearing.**

Motion to grant appeal 200 by Dave Heier, 2nd by James Young. Votes in favor - None. Opposed-- Tom Healy, David Heier, and James Young. Motion **fails**; borough valuation upheld. Summary of findings: Borough value well supported, the depreciation is supported through the valuation system Marshall & Swift, the board thought the borough was conservative with the value. The appellant did not produce information that adequately refutes the assessed value. Concurrence with Findings of Facts: In Favor-Tom Healy, David Heier, and James Young. Opposed - None.

**April 29, 2019 5:00 p.m. Continuations.**

**Board members present: Tom Healy, Dave Heier, James Young and Robert Tracy.**

**Name: PATTI HUNTSMAN**

**Appeal # 105**

**Account # 7381B02L003**

**Appellant was present at hearing.**

Continuation from April 24, 2019, wherein the board asked the borough to come up with an income approach value. Motion to grant appeal for \$23,600 for land and \$388,000 improvements for a total value of \$411,600, by Dave Heier, 2nd by James Young. Votes in favor - Tom Healy, David Heier, Rob Tracy, and James Young. Opposed—None. Motion **passes**; Appellant prevails. Summary of findings: The borough reviewed the income approach and reconciled with comparable sales and a new value was determined and the appellant was in agreement. Concurrence with Finding of Facts: In Favor – Tom Healy, David Heier, Rob Tracy, and James Young. Opposed – None.



**Name: DARRELL & CHARITY MASSIE - Reconsideration**

**Appeal # 145**

**Account # 7168000T00A**

**Appellant was present at hearing.**

Rob Tracy recused prior to hearing this appeal. Continued from April 17 & 25, 2019. Motion to accept the appeal for \$600,000 total value by Dave Heier, 2nd by James Young. Vote in favor: Dave Heier, and James Young. Opposed: Tom Healy. Motion **passes**; appellant prevails. Summary of findings: In favor: The fee appraiser looked at more comps and offered their opinion of value, that opinion of value is acceptable and this required a few more adjustments than the assessor's office made. They have supported their value with the fee appraisal and by discussing all the adjustments made and pointing out the mistakes in the boilerplate, so now feel comfortable. Concurrence by Dave Heier and James Young. Healy (opposing vote): Still uncomfortable with the numbers and size of the adjustments, even with explanations, does not know what the number should be though, the borough provided adequate information to support their value. Concurrence by Tom Healy.

**April 30, 2019, 9 a.m.**

**Board members present: Tom Healy, Tim Vereide, and Jeremy Millen.**

**Name: ROBERT AND VALERIE ROBINSON**

**Appeal # 009/248**

**Account # 1111B03L005**

**Appellant was present at hearing.**

Motion to grant appeal 009/248 by Jeremy Millen, 2nd by Tim Vereide. Votes in favor – Tim Vereide. Opposed—Jeremy Millen and Tom Healy. Motion **fails**; borough valuation upheld. Summary of findings: Property owner appealed on basis that value is excessive and the boroughs comparables were not adequate. Property value is diminished due to the neighboring commercial property activities. Removal of trees made development more visible and has potentially hurt rent. Referred to pictures on page 17, 18, and 19 in packet. Borough talked to adjoining landowners in the east and west and found that noise is present but not an issue. Borough showed comps, which showed increase in market value over time. Deliberation about cost approach and market value approach and determined the appellant did not meet burden of proof. Vereide. (In favor): Appellant provided income information showing what property produced for several years, units in good condition, finding tenants a specific factor due to the commercial property is impacting the tenants choices regarding renting the property. Income stream is reduced and the value approach used for multi-family is based on income stream not on market sales, subjects income stream indicates there should be some relief granted due to location of subject. Concurrence with Finding of Facts: In Favor – Tom Healy, Tim Vereide, and Jeremy Millen. Opposed – None.

**Name: ALTUS GROUP/DYLAN BEDFORD/TARGET**

**Appeal #203**

**Account # 6799000T001**

**Appellant was present at hearing telephonically.**

Motion to grant appeal 203, by Jeremy Millen, 2nd by Tim Vereide. Votes in favor -None. Opposed-- Tom Healy, Tim Vereide, and Jeremy Millen. Motion **fails**; borough valuation upheld. Summary of findings: The Appellant indicated no issue with land value anymore, but with the depreciation applied and with the square footage on the canopy and shopping cart area. There is no canopy at this Target Store and is fully enclosed by glass. The chart being utilized shows the depreciation being applied at the two Fred Meyers the borough provided as comps, they are being depreciated properly according to the effective age of the structures in Marshall & Swift. Therefore, there is consistency with how borough staff determined the subject property. The depreciation factor was central in the appellant's need for consideration and

relief. The board found the staff had determined the depreciation correctly. The date of the structure is consistent with how staff determined the subject relative to other comps and found the borough conservative and appropriate. Borough staff had determined correctly. Concurrence with Findings of Facts: In Favor – Tom Healy, Tim Vereide, and Jeremy Millen. Opposed – None.

**April 30, 2019 1:00 p.m.**

**Board members present: Traci Barickman, Dave Heier, and James Young**

**Name: RANDALL SIPPLE**

**Appeal # 010**

**Account # 6616B06L001**

**Appellant was not present at hearing.**

Motion to grant appeal 010, by Dave Heier, 2nd by James Young. Votes in favor - None. Opposed-- Traci Barickman, David Heier, and James Young. Motion **fails**; borough valuation upheld. Summary of findings: Appellant based their appeal on fact that their taxes had increased significantly, which is not a basis for appeal. They mentioned the dwelling is older and has earthquake damage but supplied no comparable sales or any other evidence to dispute what the borough provided to support their value. Did not provide any evidence of earthquake damage and has not followed up with the borough. Borough made attempts to contact to give them every opportunity to provide information that would support lowering their value and taxes. Concurrence with Findings of Facts: In Favor – Traci Barickman, David Heier, and James Young. Opposed – None.

**Name: AMY CARTWRIGHT**

**Appeal # 019**

**Account # 6254B03L006**

**Appellant was present at hearing.**

Motion to accept new evidence by Dave Heier, 2nd by James Young. Motion to grant appeal 010, by Dave Heier, 2nd by James Young. Votes in favor - None. Opposed-- Traci Barickman, David Heier, and James Young. Motion **fails**; borough valuation upheld. Summary of findings: Mistakes on assessor's side, those mistakes are minor, looking at the other comps the assessor's adjusted value seems to be the correct value and the appellant did not show comps that prove that her property is assessed incorrectly. The appellant based appeal on being unequal to similar properties and neighbors. The evidence presented did not refute assessed value. The comparable properties appellant provided are not good comps in they are not similar and the board cannot justify lowering value any more without more evidence. Concurrence with Findings of Facts: In Favor - Traci Barickman, David Heier, and James Young. Opposed- None.

**Name: LINDA & HAROLD COURTICE**

**Appeal # 057**

**Account # 6313B02L006**

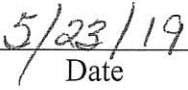
**Appellant was present at hearing.**

Motion to grant appeal 057, by Dave Heier, 2<sup>nd</sup> by James Young. Votes in favor - None. Opposed-- Traci Barickman, David Heier, and James Young. Motion **fails**; borough valuation upheld. Summary of findings: The assessor's office presented comps, explained the differences in the access influences, and were able to uphold their value. The appellant did not bring any comps that show value, he did bring ratios that are a market indicator but was unable to support the value wanted with them. The time on the market with the sale being lower took a long time to sale, as it was overpriced to begin with. Concurrence with Findings of Facts: In Favor – Traci Barickman, David Heier, and James Young. Opposed –None.



The 2019 Board of Equalization does hereby certify this summary of its actions taken on the dates noted above.

  
\_\_\_\_\_  
Traci Barickman, Chair  
Board of Equalization

  
\_\_\_\_\_  
Date