

SUBJECT: Notification of certification of 2017 regular real property, personal property, oil and gas properties, exempted properties, and Board of Equalization actions.

AGENDA OF: October 17, 2017

ASSEMBLY ACTION:

presented to Assembly 10-17-17 (BSM)

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	JS	
3	Attorney	BS	
4	Borough Clerk	Jmm	10/9/17 (BSM)

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

1. Personal Property Regular Roll Certification, June 29, 2017.
2. Certified Regular Roll for Real Property, May 26, 2017.
 - 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, 2017.
4. Certified Senior Citizen/Disabled Veteran Home Owners Tax Exemption and Farm and Agricultural Lands Deferred Tax Program, June 8, 2017.
5. 2017 Board of Equalization Summary Report and Certification of Actions, May 31, 2017.

ALL Attachments (35pp) total

SUMMARY STATEMENT: Certification of the 2017 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 2017 Board of

Equalization Summary Report and Summary Certification to the
Assembly.

MATANUSKA-SUSITNA BOROUGH

FINANCE DEPARTMENT ASSESSMENT DIVISION

350 East Dahlia Avenue, Palmer, Alaska 99645-6488

PHONE (907) 861-8642 * FAX (907) 861-8693

MATANUSKA-SUSITNA BOROUGH 2017 REGULAR PERSONAL PROPERTY ASSESSMENT ROLL

June 28, 2017

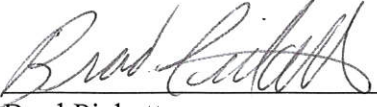
We certify that the 2017 Regular Assessment Roll for Personal Property, pursuant to MSB 3.15.035, is as follows:


<u>Zone</u>	<u>Inventory Values</u>	<u>Inventory Exemption Values</u>	<u>MSB Taxable Values</u>
Non-Areawide	17,839,434.28	9,506,881.49	8,332,552.79
City of Palmer	9,627,323.42	3,592,378.53	6,034,944.89
City of Houston	475,978.96	150,626.21	325,352.75
City of Wasilla	<u>60,022,617.73</u>	<u>19,241,359.95</u>	<u>40,781,257.78</u>
Totals	87,965,354.39	32,491,246.18	55,474,108.21

MSB Taxable	55,474,108.21
City of Palmer Taxable	6,034,944.89
City of Houston Taxable	n/a
City of Wasilla Taxable	n/a

Date 6-29-17

Date 6/29/17


Brad Pickett
Borough Assessor


Lonnie R McKechnie
Borough Clerk, CMC

Im17-163

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	\$151,860,900	\$28,254,368	\$2,161,500	\$8,545,710	\$2,257,573
	IMPR VALUE	\$592,765,433	\$228,378,821	\$6,653,300	\$35,764,329	\$0
	TOTAL VALUE	\$744,626,333	\$256,633,189	\$8,814,800	\$44,310,039	\$2,257,573
						2,773.65 Acres
						2,041 Impr Cnt
						2,516 Parcels
012	LAND VALUE	\$50,235,800	\$8,251,600	\$274,020	\$2,251,665	\$0
	IMPR VALUE	\$142,677,628	\$50,048,626	\$1,515,440	\$8,649,678	\$0
	TOTAL VALUE	\$192,913,428	\$58,300,226	\$1,789,460	\$10,901,343	\$0
						12,838.99 Acres
						967 Impr Cnt
						2,054 Parcels
013	LAND VALUE	\$352,501,200	\$48,661,974	\$3,137,000	\$16,124,837	\$0
	IMPR VALUE	\$1,030,071,364	\$230,455,028	\$7,574,200	\$35,762,385	\$0
	TOTAL VALUE	\$1,382,572,564	\$279,117,002	\$10,711,200	\$51,887,222	\$0
						6,953.04 Acres
						3,015 Impr Cnt
						3,971 Parcels
NAR	LAND VALUE	\$2,805,898,800	\$481,863,353	\$43,493,307	\$209,568,524	\$62,383,808
	IMPR VALUE	\$7,017,836,164	\$1,113,821,004	\$107,686,218	\$419,822,350	\$0
	TOTAL VALUE	\$9,823,734,964	\$1,595,684,357	\$151,179,525	\$629,390,874	\$62,383,808
						1,142,672.82 Acres
						37,941 Impr Cnt
						69,129 Parcels
CITY TOTAL	LAND VALUE	\$3,360,496,700	\$567,031,295	\$49,065,827	\$236,490,736	\$64,641,381
	IMPR VALUE	\$8,783,350,589	\$1,622,703,479	\$123,429,158	\$499,998,742	\$0
	TOTAL VALUE	\$12,143,847,289	\$2,189,734,774	\$172,494,985	\$736,489,478	\$64,641,381
						1,165,238.50 Acres
						43,964 Impr Cnt
						77,670 Parcels
UTILITY TOTAL	LAND VALUE	\$0	\$0	\$0	\$0	\$0
	IMPR VALUE	\$0	\$0	\$0	\$0	\$0
	TOTAL VALUE	\$0	\$0	\$0	\$0	\$0
						0.00 Acres
						0 Impr Cnt
						0 Parcels

CERTIFICATION OF THE 2017 ASSESSMENT ROLL

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

Brad Pickett May 26, 2017 Date

Brad Pickett
Borough Assessor

Lonnie R. McKechnie 5/26/17 Date
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	\$151,860,900		\$28,254,368	\$2,161,500		\$8,545,710	\$2,257,573	\$110,641,749	2,773.65	Acres
	IMPR VALUE	\$592,765,433		\$228,378,821	\$6,653,300		\$35,764,329	\$0	\$321,968,983	2,041	Impr Cnt
	TOTAL VALUE	\$744,626,333		\$256,633,189	\$8,814,800		\$44,310,039	\$2,257,573	\$432,610,732	2,516	Parcels
012	LAND VALUE	\$50,235,800		\$8,251,600	\$274,020		\$2,251,665	\$0	\$39,458,515	12,838.99	Acres
	IMPR VALUE	\$142,677,628		\$50,048,626	\$1,515,440		\$8,649,678	\$0	\$82,463,884	967	Impr Cnt
	TOTAL VALUE	\$192,913,428		\$58,300,226	\$1,789,460		\$10,901,343	\$0	\$121,922,399	2,054	Parcels
013	LAND VALUE	\$352,501,200		\$48,661,974	\$3,137,000		\$16,124,837	\$0	\$284,577,389	6,953.04	Acres
	IMPR VALUE	\$1,030,071,364		\$230,455,028	\$7,574,200		\$35,762,385	\$0	\$756,279,751	3,015	Impr Cnt
	TOTAL VALUE	\$1,382,572,564		\$279,117,002	\$10,711,200		\$51,887,222	\$0	\$1,040,857,140	3,971	Parcels
NAR	LAND VALUE	\$2,805,898,800		\$481,863,353	\$43,493,307		\$209,568,524	\$62,383,808	\$2,008,589,808	1,142,672.82	Acres
	IMPR VALUE	\$7,017,836,164		\$1,113,821,004	\$107,686,218		\$419,822,350	\$0	\$5,376,506,592	37,941	Impr Cnt
	TOTAL VALUE	\$9,823,734,964		\$1,595,684,357	\$151,179,525		\$629,390,874	\$62,383,808	\$7,385,096,400	69,129	Parcels
=====											
CTY TOTAL	LAND VALUE	\$3,360,496,700		\$567,031,295	\$49,065,827		\$236,490,736	\$64,641,381	\$2,443,267,461	1,165,238.50	Acres
	IMPR VALUE	\$8,783,350,589		\$1,622,703,479	\$123,429,158		\$499,998,742	\$0	\$6,537,219,210	43,964	Impr Cnt
	TOTAL VALUE	\$12,143,847,289		\$2,189,734,774	\$172,494,985		\$736,489,478	\$64,641,381	\$8,980,486,671	77,670	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

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	\$5,507,400	\$568,958	\$0.00	\$8,837,842.00	1,557.31 Acres
	IMPR VALUE	\$17,964,500	\$713,416	\$0	\$11,297,332.00	174 Impr Cnt
	TOTAL VALUE	\$23,471,900	\$1,282,374	\$0	\$20,135,174.00	297 Parcels
SSA 008	LAND VALUE	\$21,000	\$125,000	\$0.00	\$1,175,000.00	26.64 Acres
	IMPR VALUE	\$84,100	\$605,600	\$0	\$6,946,400.00	56 Impr Cnt
	TOTAL VALUE	\$105,100	\$730,600	\$0	\$8,121,400.00	57 Parcels
SSA 036	LAND VALUE	\$713,200	\$183,760	\$0.00	\$4,194,540.00	114.61 Acres
	IMPR VALUE	\$723,175	\$618,872	\$0	\$8,835,643.00	139 Impr Cnt
	TOTAL VALUE	\$1,436,375	\$802,632	\$0	\$13,030,183.00	218 Parcels
SSA 069	LAND VALUE	\$3,574,200	\$0	\$0.00	\$178,900.00	5,037.71 Acres
	IMPR VALUE	\$13,200	\$0	\$0	\$6,021,700.00	6 Impr Cnt
	TOTAL VALUE	\$3,587,400	\$0	\$0	\$6,200,600.00	35 Parcels
SSA 131	LAND VALUE	\$18,500	\$104,700	\$0.00	\$970,100.00	294.41 Acres
	IMPR VALUE	\$274,500	\$942,600	\$0	\$5,825,817.00	42 Impr Cnt
	TOTAL VALUE	\$293,000	\$1,047,300	\$0	\$6,795,917.00	80 Parcels
SSA 134	LAND VALUE	\$2,122,400	\$156,800	\$0.00	\$4,254,100.00	11,439.98 Acres
	IMPR VALUE	\$12,800	\$172,935	\$0	\$2,980,425.00	132 Impr Cnt
	TOTAL VALUE	\$2,135,200	\$329,735	\$0	\$7,234,525.00	518 Parcels
SSA OTHER	LAND VALUE	\$555,074,595	\$235,351,518	\$64,641,381.00	\$2,423,656,979.00	1,146,635.22 Acres
	IMPR VALUE	\$1,603,631,204	\$496,945,319	\$0	\$6,495,311,893.00	43,415 Impr Cnt
	TOTAL VALUE	\$2,158,705,799	\$732,296,837	\$64,641,381	\$8,918,968,872.00	76,465 Parcels
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SSA TOTAL	LAND VALUE	\$567,031,295	\$236,490,736	\$64,641,381	\$2,443,267,461	1,165,105.88 Acres
	IMPR VALUE	\$1,622,703,479	\$499,998,742	\$0	\$6,537,219,210	43,964 Impr Cnt
	TOTAL VALUE	\$2,189,734,774	\$736,489,478	\$64,641,381	\$8,980,486,671	77,670 Parcels

ZONE		APPRAISED	EXEMPT	DISABLED VET	SR. CITIZEN	FARM USE	ASSESSED
FSA 002	LAND VALUE	\$76,289,300	\$8,520,750	\$1,305,000	\$9,614,935	\$1,615,975	\$55,232,640.00
	IMPR VALUE	\$257,315,952	\$26,247,655	\$5,184,900	\$28,565,682	\$0	\$197,317,715.00
	TOTAL VALUE	\$333,605,252	\$34,768,405	\$6,489,900	\$38,180,617	\$1,615,975	\$252,550,355.00
FSA 004	LAND VALUE	\$19,374,800	\$4,569,200	\$294,400	\$1,662,200	\$226,433	\$12,622,567.00
	IMPR VALUE	\$67,634,900	\$24,841,607	\$1,614,500	\$6,967,500	\$0	\$34,211,293.00
	TOTAL VALUE	\$87,009,700	\$29,410,807	\$1,908,900	\$8,629,700	\$226,433	\$46,833,860.00
FSA 024	LAND VALUE	\$79,896,100	\$15,536,490	\$435,950	\$5,779,868	\$0	\$58,143,792.00
	IMPR VALUE	\$173,735,492	\$51,082,216	\$1,349,400	\$12,777,696	\$0	\$108,526,180.00
	TOTAL VALUE	\$253,631,592	\$66,618,706	\$1,785,350	\$18,557,564	\$0	\$166,669,972.00
FSA 035	LAND VALUE	\$165,364,500	\$20,035,259	\$571,500	\$11,949,170	\$0	\$132,808,571.00
	IMPR VALUE	\$211,569,137	\$28,763,306	\$1,934,500	\$18,638,298	\$0	\$162,233,033.00
	TOTAL VALUE	\$376,933,637	\$48,798,565	\$2,506,000	\$30,587,468	\$0	\$295,041,604.00
FSA 130	LAND VALUE	\$1,363,467,000	\$136,730,904	\$27,177,500	\$111,135,270	\$25,112,306	\$1,063,311,020.00
	IMPR VALUE	\$4,437,341,745	\$738,263,830	\$63,073,925	\$213,683,824	\$0	\$3,422,320,166.00
	TOTAL VALUE	\$5,800,808,745	\$874,994,734	\$90,251,425	\$324,819,094	\$25,112,306	\$4,485,631,186.00
FSA 132	LAND VALUE	\$423,029,100	\$29,377,774	\$10,301,007	\$39,218,869	\$30,765,169	\$313,366,281.00
	IMPR VALUE	\$1,169,806,274	\$104,390,171	\$23,401,693	\$74,725,821	\$0	\$967,288,589.00
	TOTAL VALUE	\$1,592,835,374	\$133,767,945	\$33,702,700	\$113,944,690	\$30,765,169	\$1,280,654,870.00
FSA 135	LAND VALUE	\$61,858,100	\$7,857,200	\$256,950	\$1,612,350	\$0	\$52,131,600.00
	IMPR VALUE	\$51,214,500	\$2,886,176	\$998,250	\$5,552,210	\$0	\$41,777,864.00
	TOTAL VALUE	\$113,072,600	\$10,743,376	\$1,255,200	\$7,164,560	\$0	\$93,909,464.00
FSA 136	LAND VALUE	\$411,085,100	\$35,618,550	\$5,798,900	\$34,983,539	\$3,824,014	\$330,860,097.00
	IMPR VALUE	\$1,085,350,837	\$96,242,994	\$16,257,050	\$75,929,752	\$0	\$896,921,041.00
	TOTAL VALUE	\$1,496,435,937	\$131,861,544	\$22,055,950	\$110,913,291	\$3,824,014	\$1,227,781,138.00
FSA OTHER	LAND VALUE	\$760,132,700	\$308,785,168	\$2,924,620	\$20,534,535	\$3,097,484	\$424,790,893.00
	IMPR VALUE	\$1,329,381,752	\$549,985,524	\$9,614,940	\$63,157,959	\$0	\$706,623,329.00
	TOTAL VALUE	\$2,089,514,452	\$858,770,692	\$12,539,560	\$83,692,494	\$3,097,484	\$1,131,414,222.00

18,229.06 Acres
1,642 Impr Cnt
2,595 Parcels

11,738.95 Acres
458 Impr Cnt
990 Parcels

22,918.75 Acres
1,238 Impr Cnt
2,328 Parcels

45,844.23 Acres
2,098 Impr Cnt
4,617 Parcels

75,162.34 Acres
17,192 Impr Cnt
23,233 Parcels

41,388.04 Acres
5,533 Impr Cnt
7,289 Parcels

28,363.70 Acres
963 Impr Cnt
3,520 Parcels

52,091.34 Acres
6,576 Impr Cnt
10,476 Parcels

869,369.47 Acres
8,264 Impr Cnt
22,622 Parcels

2017 Regular Roll

ASMT 014 - FSA Summary

5/23/2017

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	LAND VALUE	\$3,360,496,700	\$567,031,295	\$49,065,827	\$236,490,736	\$64,641,381	\$2,443,267,461	1,165,105.88	Acres
	IMPR VALUE	\$8,783,350,589	\$1,622,703,479	\$123,429,158	\$499,998,742	\$0	\$6,537,219,210	43,964	Impr Cnt
	TOTAL VALUE	\$12,143,847,289	\$2,189,734,774	\$172,494,985	\$736,489,478	\$64,641,381	\$8,980,486,671	77,670	Parcels

ZONE		APPRAISED	EXEMPT	DISABLED VET	SR. CITIZEN	FARM USE	ASSESSED
RSA 009	LAND VALUE	\$166,832,600	\$12,172,100	\$3,626,400	\$13,284,000	\$5,029,395	\$132,720,705.00
	IMPR VALUE	\$519,749,952	\$31,244,917	\$8,022,325	\$24,703,100	\$0	\$455,779,610.00
	TOTAL VALUE	\$686,582,552	\$43,417,017	\$11,648,725	\$37,987,100	\$5,029,395	\$588,500,315.00
RSA 014	LAND VALUE	\$169,401,300	\$11,165,630	\$6,162,100	\$19,854,949	\$1,997,944	\$130,220,677.00
	IMPR VALUE	\$571,244,536	\$58,235,387	\$12,530,200	\$28,761,859	\$0	\$471,717,090.00
	TOTAL VALUE	\$740,645,836	\$69,401,017	\$18,692,300	\$48,616,808	\$1,997,944	\$601,937,767.00
RSA 015	LAND VALUE	\$103,088,700	\$20,783,300	\$374,750	\$2,794,254	\$0	\$79,136,396.00
	IMPR VALUE	\$79,209,550	\$3,955,976	\$1,233,550	\$9,347,199	\$0	\$64,672,825.00
	TOTAL VALUE	\$182,298,250	\$24,739,276	\$1,608,300	\$12,141,453	\$0	\$143,809,221.00
RSA 016	LAND VALUE	\$349,595,600	\$42,031,537	\$8,211,000	\$31,012,389	\$38,779,142	\$229,561,532.00
	IMPR VALUE	\$1,012,404,354	\$192,972,819	\$18,677,100	\$58,395,880	\$0	\$742,358,555.00
	TOTAL VALUE	\$1,361,999,954	\$235,004,356	\$26,888,100	\$89,408,269	\$38,779,142	\$971,920,087.00
RSA 017	LAND VALUE	\$277,899,100	\$27,044,900	\$5,652,500	\$18,144,254	\$868,168	\$226,189,278.00
	IMPR VALUE	\$1,157,494,482	\$366,735,528	\$16,463,400	\$46,280,060	\$0	\$728,015,494.00
	TOTAL VALUE	\$1,435,393,582	\$393,780,428	\$22,115,900	\$64,424,314	\$868,168	\$954,204,772.00
RSA 019	LAND VALUE	\$36,162,100	\$2,310,778	\$664,007	\$4,554,300	\$2,173,588	\$26,459,427.00
	IMPR VALUE	\$86,188,400	\$5,809,037	\$1,552,093	\$8,181,750	\$0	\$70,645,520.00
	TOTAL VALUE	\$122,350,500	\$8,119,815	\$2,216,100	\$12,736,050	\$2,173,588	\$97,104,947.00
RSA 020	LAND VALUE	\$143,699,300	\$14,758,459	\$361,300	\$11,013,016	\$0	\$117,566,525.00
	IMPR VALUE	\$185,076,037	\$27,361,206	\$1,556,900	\$14,583,209	\$0	\$141,574,722.00
	TOTAL VALUE	\$328,775,337	\$42,119,665	\$1,918,200	\$25,596,225	\$0	\$259,141,247.00
RSA 021	LAND VALUE	\$215,216,300	\$33,245,200	\$858,300	\$11,832,053	\$257,000	\$169,023,747.00
	IMPR VALUE	\$368,695,593	\$30,452,320	\$2,471,500	\$28,947,402	\$0	\$306,824,371.00
	TOTAL VALUE	\$583,911,893	\$63,697,520	\$3,329,800	\$40,779,455	\$257,000	\$475,848,118.00
RSA 023	LAND VALUE	\$12,098,500	\$629,075	\$194,500	\$1,034,650	\$622,504	\$9,617,771.00
	IMPR VALUE	\$33,433,450	\$978,600	\$547,400	\$2,398,850	\$0	\$29,508,600.00
	TOTAL VALUE	\$45,531,950	\$1,607,675	\$741,900	\$3,433,500	\$622,504	\$39,126,371.00
RSA 025	LAND VALUE	\$297,085,400	\$29,589,200	\$6,170,100	\$32,274,500	\$4,737,076	\$224,314,524.00
	IMPR VALUE	\$945,895,511	\$158,360,970	\$12,392,300	\$48,576,667	\$0	\$726,565,574.00
	TOTAL VALUE	\$1,242,980,911	\$187,950,170	\$18,562,400	\$80,851,167	\$4,737,076	\$950,880,098.00
RSA 026	LAND VALUE	\$80,123,800	\$11,075,850	\$1,265,000	\$10,375,835	\$1,552,975	\$55,854,140.00
	IMPR VALUE	\$268,534,652	\$27,166,455	\$5,231,600	\$29,850,782	\$0	\$206,285,815.00
	TOTAL VALUE	\$348,658,452	\$38,242,305	\$6,496,600	\$40,226,617	\$1,552,975	\$262,139,955.00

2017 Regular Roll

ASMT 014 - RSA Summary

5/23/2017

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	
RSA 027	LAND VALUE	\$177,207,200	\$12,920,850	\$2,318,800	\$15,241,471	\$42,288	\$146,683,791.00	18,383.11 Acres
	IMPR VALUE	\$476,762,842	\$42,020,650	\$7,612,800	\$34,723,531	\$0	\$392,405,861.00	2,995 Impr Cnt
	TOTAL VALUE	\$653,970,042	\$54,941,500	\$9,931,600	\$49,965,002	\$42,288	\$539,089,652.00	4,786 Parcels
RSA 028	LAND VALUE	\$244,312,100	\$18,880,200	\$6,048,300	\$23,231,125	\$3,980,605	\$192,171,870.00	27,215.62 Acres
	IMPR VALUE	\$773,638,000	\$57,046,624	\$14,523,750	\$48,190,613	\$0	\$653,877,013.00	3,949 Impr Cnt
	TOTAL VALUE	\$1,017,950,100	\$75,926,824	\$20,572,050	\$71,421,738	\$3,980,605	\$846,048,883.00	5,061 Parcels
RSA 029	LAND VALUE	\$108,222,400	\$30,310,490	\$435,950	\$6,297,368	\$18,944	\$71,159,648.00	78,917.35 Acres
	IMPR VALUE	\$184,367,442	\$51,389,316	\$1,349,400	\$13,645,396	\$0	\$117,983,330.00	1,479 Impr Cnt
	TOTAL VALUE	\$292,589,842	\$81,699,806	\$1,785,350	\$19,942,764	\$18,944	\$189,142,978.00	3,586 Parcels
RSA 030	LAND VALUE	\$52,391,100	\$28,704,900	\$56,000	\$1,070,000	\$241,257	\$22,318,943.00	96,129.88 Acres
	IMPR VALUE	\$36,318,809	\$6,228,364	\$329,700	\$3,447,100	\$0	\$26,313,645.00	716 Impr Cnt
	TOTAL VALUE	\$88,709,909	\$34,933,264	\$385,700	\$4,517,100	\$241,257	\$48,632,588.00	2,117 Parcels
RSA 031	LAND VALUE	\$34,049,000	\$11,602,300	\$443,100	\$2,419,300	\$235,160	\$19,349,140.00	26,496.99 Acres
	IMPR VALUE	\$81,563,496	\$25,422,707	\$2,120,000	\$9,239,250	\$0	\$44,781,539.00	669 Impr Cnt
	TOTAL VALUE	\$115,612,496	\$37,025,007	\$2,563,100	\$11,658,550	\$235,160	\$64,130,679.00	1,592 Parcels
RSA OTHER	LAND VALUE	\$893,112,200	\$259,806,526	\$6,223,720	\$32,057,272	\$4,105,335	\$590,919,347.00	597,932.36 Acres
	IMPR VALUE	\$2,002,773,483	\$537,322,603	\$16,815,140	\$90,726,094	\$0	\$1,357,909,646.00	9,223 Impr Cnt
	TOTAL VALUE	\$2,895,885,683	\$797,129,129	\$23,038,860	\$122,783,366	\$4,105,335	\$1,948,828,993.00	20,049 Parcels
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RSA TOTAL	LAND VALUE	\$3,360,496,700	\$567,031,295	\$49,065,827	\$236,490,736	\$64,641,381	\$2,443,267,461	1,165,105.88 Acres
	IMPR VALUE	\$8,783,350,589	\$1,622,703,479	\$123,429,158	\$499,998,742	\$0	\$6,537,219,210	43,964 Impr Cnt
	TOTAL VALUE	\$12,143,847,289	\$2,189,734,774	\$172,494,985	\$736,489,478	\$64,641,381	\$8,980,486,671	77,670 Parcels

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	\$72,783,600		\$8,145,650	\$1,174,900		\$9,436,935	\$1,552,975	\$52,473,140	16,386.41	Acres
	IMPR VALUE	\$246,410,535		\$25,973,155	\$4,871,700		\$27,508,282	\$0	\$188,057,398	1,570	Impr Cnt
	TOTAL VALUE	\$319,194,135		\$34,118,805	\$6,046,600		\$36,945,217	\$1,552,975	\$240,530,538	2,455	Parcels
ZONE 0002	LAND VALUE	\$2,366,900		\$356,600	\$84,600		\$73,300	\$63,000	\$1,789,400	1,549.32	Acres
	IMPR VALUE	\$3,608,000		\$0	\$58,700		\$114,800	\$0	\$3,434,500	30	Impr Cnt
	TOTAL VALUE	\$5,974,900		\$356,600	\$143,300		\$188,100	\$63,000	\$5,223,900	60	Parcels
ZONE 0003	LAND VALUE	\$283,848,600		\$20,635,237	\$7,275,300		\$27,051,509	\$25,991,706	\$202,894,848	21,348.24	Acres
	IMPR VALUE	\$802,590,014		\$85,371,319	\$17,062,800		\$51,892,810	\$0	\$648,263,085	3,549	Impr Cnt
	TOTAL VALUE	\$1,086,438,614		\$106,006,556	\$24,338,100		\$78,944,319	\$25,991,706	\$851,157,933	4,525	Parcels
ZONE 0004	LAND VALUE	\$63,928,700		\$20,887,800	\$935,700		\$3,960,880	\$12,787,436	\$25,356,884	4,363.85	Acres
	IMPR VALUE	\$209,716,440		\$107,587,500	\$1,614,300		\$6,503,070	\$0	\$94,011,570	487	Impr Cnt
	TOTAL VALUE	\$273,645,140		\$128,475,300	\$2,550,000		\$10,463,950	\$12,787,436	\$119,368,454	642	Parcels
ZONE 0005	LAND VALUE	\$1,812,800		\$41,500	\$0		\$21,400	\$0	\$1,749,900	72.04	Acres
	IMPR VALUE	\$6,555,500		\$143,700	\$0		\$109,700	\$0	\$6,302,100	31	Impr Cnt
	TOTAL VALUE	\$8,368,300		\$185,200	\$0		\$131,100	\$0	\$8,052,000	35	Parcels
ZONE 0006	LAND VALUE	\$164,696,900		\$11,892,200	\$3,626,400		\$13,262,600	\$5,029,395	\$130,886,305	5,217.65	Acres
	IMPR VALUE	\$513,193,152		\$31,101,217	\$8,022,325		\$24,593,400	\$0	\$449,476,210	1,656	Impr Cnt
	TOTAL VALUE	\$677,890,052		\$42,993,417	\$11,648,725		\$37,856,000	\$5,029,395	\$580,362,515	2,084	Parcels
ZONE 0007	LAND VALUE	\$280,804,900		\$29,438,900	\$5,785,100		\$31,267,700	\$4,737,076	\$209,576,124	8,701.16	Acres
	IMPR VALUE	\$893,323,601		\$157,079,470	\$11,427,300		\$47,414,950	\$0	\$677,401,881	3,512	Impr Cnt
	TOTAL VALUE	\$1,174,128,501		\$186,518,370	\$17,212,400		\$78,682,650	\$4,737,076	\$886,978,005	4,379	Parcels
ZONE 0008	LAND VALUE	\$167,166,200		\$10,363,530	\$6,087,100		\$19,729,949	\$1,997,944	\$128,987,677	10,786.21	Acres
	IMPR VALUE	\$563,230,736		\$58,151,287	\$12,162,600		\$28,156,259	\$0	\$464,760,590	2,243	Impr Cnt
	TOTAL VALUE	\$730,396,936		\$68,514,817	\$18,249,700		\$47,886,208	\$1,997,944	\$593,748,267	2,850	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 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	\$108,700	\$14,000	\$0	\$0	\$0	\$94,700	4	Impr Cnt
	TOTAL VALUE	\$1,927,000	\$522,500	\$0	\$0	\$0	\$1,404,500	176	Parcels
ZONE 0011	LAND VALUE	\$839,100	\$781,100	\$0	\$0	\$0	\$58,000	1,889.88	Acres
	IMPR VALUE	\$10,100	\$0	\$0	\$0	\$0	\$10,100	1	Impr Cnt
	TOTAL VALUE	\$849,200	\$781,100	\$0	\$0	\$0	\$68,100	12	Parcels
ZONE 0012	LAND VALUE	\$151,860,900	\$28,254,368	\$2,161,500	\$8,545,710	\$2,257,573	\$110,641,749	2,773.65	Acres
	IMPR VALUE	\$592,765,433	\$228,378,821	\$6,653,300	\$35,764,329	\$0	\$321,968,983	2,041	Impr Cnt
	TOTAL VALUE	\$744,626,333	\$256,633,189	\$8,814,800	\$44,310,039	\$2,257,573	\$432,610,732	2,516	Parcels
ZONE 0013	LAND VALUE	\$2,610,000	\$2,567,700	\$0	\$0	\$0	\$42,300	4,364.42	Acres
	IMPR VALUE	\$220,600	\$0	\$0	\$0	\$0	\$220,600	2	Impr Cnt
	TOTAL VALUE	\$2,830,600	\$2,567,700	\$0	\$0	\$0	\$262,900	38	Parcels
ZONE 0014	LAND VALUE	\$1,138,800	\$18,500	\$45,500	\$104,700	\$0	\$970,100	293.53	Acres
	IMPR VALUE	\$7,297,417	\$274,500	\$254,500	\$942,600	\$0	\$5,825,817	42	Impr Cnt
	TOTAL VALUE	\$8,436,217	\$293,000	\$300,000	\$1,047,300	\$0	\$6,795,917	79	Parcels
ZONE 0015	LAND VALUE	\$5,390,700	\$5,045,800	\$0	\$0	\$0	\$344,900	5,114.53	Acres
	IMPR VALUE	\$686,400	\$0	\$0	\$0	\$0	\$686,400	5	Impr Cnt
	TOTAL VALUE	\$6,077,100	\$5,045,800	\$0	\$0	\$0	\$1,031,300	14	Parcels
ZONE 0016	LAND VALUE	\$52,084,200	\$1,167,400	\$1,429,400	\$4,358,610	\$254,500	\$44,874,290	4,539.15	Acres
	IMPR VALUE	\$144,827,800	\$6,639,500	\$2,577,200	\$8,108,994	\$0	\$127,502,106	715	Impr Cnt
	TOTAL VALUE	\$196,912,000	\$7,806,900	\$4,006,600	\$12,467,604	\$254,500	\$172,376,396	945	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 0017	LAND VALUE	\$16,280,500	\$150,300	\$385,000	\$1,006,800	\$0	\$14,738,400	762.60	Acres
	IMPR VALUE	\$52,571,910	\$1,281,500	\$965,000	\$1,161,717	\$0	\$49,163,693	209	Impr Cnt
	TOTAL VALUE	\$68,852,410	\$1,431,800	\$1,350,000	\$2,168,517	\$0	\$63,902,093	267	Parcels
ZONE 0018	LAND VALUE	\$59,707,300	\$1,454,800	\$1,450,400	\$6,890,300	\$130,379	\$49,761,421	2,677.82	Acres
	IMPR VALUE	\$240,340,600	\$19,580,600	\$3,760,500	\$19,079,150	\$0	\$197,920,350	1,316	Impr Cnt
	TOTAL VALUE	\$300,047,900	\$21,045,400	\$5,220,900	\$25,969,450	\$130,379	\$247,681,771	1,604	Parcels
ZONE 0019	LAND VALUE	\$14,451,700	\$6,979,900	\$148,700	\$718,000	\$8,727	\$6,596,373	14,648.22	Acres
	IMPR VALUE	\$13,733,196	\$517,600	\$505,500	\$2,160,850	\$0	\$10,549,246	208	Impr Cnt
	TOTAL VALUE	\$28,184,896	\$7,497,500	\$654,200	\$2,878,850	\$8,727	\$17,145,619	593	Parcels
ZONE 0020	LAND VALUE	\$19,374,800	\$4,569,200	\$294,400	\$1,662,200	\$226,433	\$12,622,567	11,738.95	Acres
	IMPR VALUE	\$67,634,900	\$24,841,607	\$1,614,500	\$6,967,500	\$0	\$34,211,293	458	Impr Cnt
	TOTAL VALUE	\$87,009,700	\$29,410,807	\$1,908,900	\$8,629,700	\$226,433	\$46,833,860	990	Parcels
ZONE 0021	LAND VALUE	\$296,247,400	\$159,708,200	\$131,800	\$3,917,760	\$0	\$132,489,640	548,065.55	Acres
	IMPR VALUE	\$183,442,398	\$24,257,213	\$398,300	\$7,521,067	\$0	\$151,265,818	2,764	Impr Cnt
	TOTAL VALUE	\$479,689,798	\$183,965,413	\$530,100	\$11,438,827	\$0	\$283,755,458	10,434	Parcels
ZONE 0023	LAND VALUE	\$12,098,500	\$629,075	\$194,500	\$1,034,650	\$622,504	\$9,617,771	2,161.78	Acres
	IMPR VALUE	\$33,433,450	\$978,600	\$547,400	\$2,398,850	\$0	\$29,508,600	263	Impr Cnt
	TOTAL VALUE	\$45,531,950	\$1,607,675	\$741,900	\$3,433,500	\$622,504	\$39,126,371	354	Parcels
ZONE 0024	LAND VALUE	\$19,790,100	\$4,773,384	\$308,200	\$589,500	\$1,784,762	\$12,334,254	5,166.18	Acres
	IMPR VALUE	\$29,841,300	\$3,277,315	\$591,800	\$1,390,000	\$0	\$24,582,185	169	Impr Cnt
	TOTAL VALUE	\$49,631,400	\$8,050,699	\$900,000	\$1,979,500	\$1,784,762	\$36,916,439	267	Parcels
ZONE 0025	LAND VALUE	\$2,861,600	\$727,100	\$0	\$271,200	\$61,891	\$1,801,409	2,635.97	Acres
	IMPR VALUE	\$1,014,400	\$93,100	\$0	\$28,800	\$0	\$892,500	14	Impr Cnt
	TOTAL VALUE	\$3,876,000	\$820,200	\$0	\$300,000	\$61,891	\$2,693,909	53	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 0026	LAND VALUE	\$33,300,500		\$1,583,678	\$664,007		\$4,283,100	\$2,111,697	\$24,658,018	6,657.58	Acres
	IMPR VALUE	\$85,174,000		\$5,715,937	\$1,552,093		\$8,152,950	\$0	\$69,753,020	529	Impr Cnt
	TOTAL VALUE	\$118,474,500		\$7,299,615	\$2,216,100		\$12,436,050	\$2,111,697	\$94,411,038	808	Parcels
ZONE 0027	LAND VALUE	\$3,591,400		\$344,000	\$44,600		\$834,200	\$0	\$2,368,600	571.72	Acres
	IMPR VALUE	\$14,606,100		\$918,800	\$105,400		\$1,399,900	\$0	\$12,182,000	64	Impr Cnt
	TOTAL VALUE	\$18,197,500		\$1,262,800	\$150,000		\$2,234,100	\$0	\$14,550,600	78	Parcels
ZONE 0028	LAND VALUE	\$30,319,400		\$15,640,800	\$0		\$127,200	\$438,092	\$14,113,308	29,243.31	Acres
	IMPR VALUE	\$262,307,350		\$238,258,000	\$0		\$263,000	\$0	\$23,786,350	102	Impr Cnt
	TOTAL VALUE	\$292,626,750		\$253,898,800	\$0		\$390,200	\$438,092	\$37,899,658	362	Parcels
ZONE 0029	LAND VALUE	\$3,753,100		\$3,574,200	\$0		\$0	\$0	\$178,900	5,037.71	Acres
	IMPR VALUE	\$6,034,900		\$13,200	\$0		\$0	\$0	\$6,021,700	6	Impr Cnt
	TOTAL VALUE	\$9,788,000		\$3,587,400	\$0		\$0	\$0	\$6,200,600	35	Parcels
ZONE 0030	LAND VALUE	\$242,309,800		\$10,343,500	\$5,652,500		\$17,464,854	\$430,076	\$208,418,870	31,951.43	Acres
	IMPR VALUE	\$883,867,232		\$128,030,828	\$16,463,400		\$45,519,260	\$0	\$693,853,744	4,426	Impr Cnt
	TOTAL VALUE	\$1,126,177,032		\$138,374,328	\$22,115,900		\$62,984,114	\$430,076	\$902,272,614	6,969	Parcels
ZONE 0031	LAND VALUE	\$3,407,800		\$1,041,800	\$0		\$375,500	\$0	\$1,990,500	2,912.11	Acres
	IMPR VALUE	\$2,758,100		\$174,700	\$0		\$74,500	\$0	\$2,508,900	22	Impr Cnt
	TOTAL VALUE	\$6,165,900		\$1,216,500	\$0		\$450,000	\$0	\$4,499,400	48	Parcels
ZONE 0032	LAND VALUE	\$126,051,200		\$11,736,800	\$739,900		\$9,269,803	\$186,000	\$104,118,697	17,523.75	Acres
	IMPR VALUE	\$298,243,515		\$28,604,420	\$2,139,900		\$25,166,702	\$0	\$242,332,493	2,057	Impr Cnt
	TOTAL VALUE	\$424,294,715		\$40,341,220	\$2,879,800		\$34,436,505	\$186,000	\$346,451,190	3,664	Parcels
ZONE 0034	LAND VALUE	\$86,020,600		\$19,825,000	\$92,600		\$2,445,350	\$71,000	\$63,586,650	30,879.20	Acres
	IMPR VALUE	\$68,118,878		\$1,711,900	\$207,400		\$3,511,600	\$0	\$62,687,978	890	Impr Cnt
	TOTAL VALUE	\$154,139,478		\$21,536,900	\$300,000		\$5,956,950	\$71,000	\$126,274,628	1,859	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 0035	LAND VALUE	\$352,501,200	\$48,661,974	\$3,137,000	\$16,124,837	\$0	\$284,577,389	6,953.04	Acres
	IMPR VALUE	\$1,030,071,364	\$230,455,028	\$7,574,200	\$35,762,385	\$0	\$756,279,751	3,015	Impr Cnt
	TOTAL VALUE	\$1,382,572,564	\$279,117,002	\$10,711,200	\$51,887,222	\$0	\$1,040,857,140	3,971	Parcels
ZONE 0036	LAND VALUE	\$1,767,400	\$407,900	\$0	\$43,000	\$0	\$1,316,500	162.55	Acres
	IMPR VALUE	\$2,437,300	\$350,900	\$0	\$107,000	\$0	\$1,979,400	9	Impr Cnt
	TOTAL VALUE	\$4,204,700	\$758,800	\$0	\$150,000	\$0	\$3,295,900	19	Parcels
ZONE 0037	LAND VALUE	\$26,445,300	\$1,621,900	\$418,300	\$2,192,050	\$0	\$22,213,050	2,385.17	Acres
	IMPR VALUE	\$91,203,320	\$5,842,900	\$1,681,700	\$5,780,850	\$0	\$77,897,870	462	Impr Cnt
	TOTAL VALUE	\$117,648,620	\$7,464,800	\$2,100,000	\$7,972,900	\$0	\$100,110,920	616	Parcels
ZONE 0038	LAND VALUE	\$150,761,900	\$11,298,950	\$1,900,500	\$13,049,421	\$42,288	\$124,470,741	16,007.91	Acres
	IMPR VALUE	\$385,559,522	\$36,177,750	\$5,931,100	\$28,942,681	\$0	\$314,507,991	2,533	Impr Cnt
	TOTAL VALUE	\$536,321,422	\$47,476,700	\$7,831,600	\$41,992,102	\$42,288	\$438,978,732	4,170	Parcels
ZONE 0039	LAND VALUE	\$1,586,100	\$18,800	\$0	\$176,700	\$0	\$1,390,600	154.55	Acres
	IMPR VALUE	\$7,991,800	\$272,000	\$0	\$423,300	\$0	\$7,296,500	29	Impr Cnt
	TOTAL VALUE	\$9,577,900	\$290,800	\$0	\$600,000	\$0	\$8,687,100	36	Parcels
ZONE 0040	LAND VALUE	\$50,235,800	\$8,251,600	\$274,020	\$2,251,665	\$0	\$39,458,515	12,838.99	Acres
	IMPR VALUE	\$142,677,628	\$50,048,626	\$1,515,440	\$8,649,678	\$0	\$82,463,884	967	Impr Cnt
	TOTAL VALUE	\$192,913,428	\$58,300,226	\$1,789,460	\$10,901,343	\$0	\$121,922,399	2,054	Parcels
ZONE 0041	LAND VALUE	\$127,129,900	\$11,202,200	\$3,158,500	\$11,982,215	\$3,595,726	\$97,191,259	14,884.10	Acres
	IMPR VALUE	\$387,783,200	\$30,826,524	\$8,186,050	\$21,002,469	\$0	\$327,768,157	1,913	Impr Cnt
	TOTAL VALUE	\$514,913,100	\$42,028,724	\$11,344,550	\$32,984,684	\$3,595,726	\$424,959,416	2,498	Parcels
ZONE 0042	LAND VALUE	\$2,148,200	\$320,000	\$0	\$129,900	\$0	\$1,698,300	619.71	Acres
	IMPR VALUE	\$3,014,700	\$187,600	\$0	\$320,100	\$0	\$2,507,000	22	Impr Cnt
	TOTAL VALUE	\$5,162,900	\$507,600	\$0	\$450,000	\$0	\$4,205,300	60	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 0043	LAND VALUE	\$142,989,700	\$14,574,259	\$361,300	\$11,013,016	\$0	\$117,041,125	33,504.09	Acres
	IMPR VALUE	\$185,022,987	\$27,361,206	\$1,556,900	\$14,583,209	\$0	\$141,521,672	1,742	Impr Cnt
	TOTAL VALUE	\$328,012,687	\$41,935,465	\$1,918,200	\$25,596,225	\$0	\$258,562,797	3,567	Parcels
ZONE 0044	LAND VALUE	\$709,600	\$184,200	\$0	\$0	\$0	\$525,400	632.02	Acres
	IMPR VALUE	\$53,050	\$0	\$0	\$0	\$0	\$53,050	2	Impr Cnt
	TOTAL VALUE	\$762,650	\$184,200	\$0	\$0	\$0	\$578,450	8	Parcels
ZONE 0045	LAND VALUE	\$677,200	\$56,000	\$25,800	\$42,800	\$0	\$552,600	224.33	Acres
	IMPR VALUE	\$938,100	\$136,000	\$124,200	\$107,200	\$0	\$570,700	9	Impr Cnt
	TOTAL VALUE	\$1,615,300	\$192,000	\$150,000	\$150,000	\$0	\$1,123,300	25	Parcels
ZONE 0046	LAND VALUE	\$5,907,900	\$3,375,900	\$126,600	\$224,800	\$0	\$2,180,600	3,438.32	Acres
	IMPR VALUE	\$5,703,500	\$341,100	\$23,400	\$923,800	\$0	\$4,415,200	67	Impr Cnt
	TOTAL VALUE	\$11,611,400	\$3,717,000	\$150,000	\$1,148,600	\$0	\$6,595,800	113	Parcels
ZONE 0047	LAND VALUE	\$22,498,500	\$10,354,100	\$60,000	\$417,450	\$0	\$11,666,950	42,937.81	Acres
	IMPR VALUE	\$5,697,300	\$87,600	\$5,300	\$494,500	\$0	\$5,109,900	129	Impr Cnt
	TOTAL VALUE	\$28,195,800	\$10,441,700	\$65,300	\$911,950	\$0	\$16,776,850	460	Parcels
ZONE 0048	LAND VALUE	\$15,789,700	\$2,029,100	\$57,800	\$668,554	\$0	\$13,034,246	8,677.48	Acres
	IMPR VALUE	\$19,904,550	\$925,000	\$230,000	\$3,024,089	\$0	\$15,725,461	280	Impr Cnt
	TOTAL VALUE	\$35,694,250	\$2,954,100	\$287,800	\$3,692,643	\$0	\$28,759,707	912	Parcels
ZONE 0049	LAND VALUE	\$31,268,700	\$15,316,900	\$0	\$613,400	\$18,944	\$15,319,456	57,608.44	Acres
	IMPR VALUE	\$13,025,150	\$364,300	\$0	\$1,144,100	\$0	\$11,516,750	280	Impr Cnt
	TOTAL VALUE	\$44,293,850	\$15,681,200	\$0	\$1,757,500	\$18,944	\$26,836,206	1,360	Parcels
ZONE 0050	LAND VALUE	\$56,905,000	\$8,772,990	\$392,950	\$4,931,250	\$0	\$42,807,810	19,646.68	Acres
	IMPR VALUE	\$130,971,354	\$32,337,341	\$1,131,400	\$11,169,008	\$0	\$86,333,605	886	Impr Cnt
	TOTAL VALUE	\$187,876,354	\$41,110,331	\$1,524,350	\$16,100,258	\$0	\$129,141,415	1,711	Parcels

5/23/2017

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 0051	LAND VALUE	\$2,942,400	\$542,900	\$0	\$95,900	\$0
	IMPR VALUE	\$2,393,200	\$57,200	\$0	\$276,400	\$0
	TOTAL VALUE	\$5,335,600	\$600,100	\$0	\$372,300	\$0
						1,609.84 Acres
					\$2,303,600	39 Impr Cnt
					\$2,059,600	102 Parcels
					\$4,363,200	
ZONE 0052	LAND VALUE	\$52,193,200	\$28,677,900	\$56,000	\$1,070,000	\$241,257
	IMPR VALUE	\$35,974,409	\$6,228,364	\$329,700	\$3,447,100	\$0
	TOTAL VALUE	\$88,167,609	\$34,906,264	\$385,700	\$4,517,100	\$241,257
						95,998.41 Acres
					\$22,148,043	712 Impr Cnt
					\$25,969,245	2,110 Parcels
					\$48,117,288	
ZONE 0053	LAND VALUE	\$197,900	\$27,000	\$0	\$0	\$0
	IMPR VALUE	\$344,400	\$0	\$0	\$0	\$0
	TOTAL VALUE	\$542,300	\$27,000	\$0	\$0	\$0
						131.47 Acres
					\$170,900	4 Impr Cnt
					\$344,400	7 Parcels
					\$515,300	
ZONE 0054	LAND VALUE	\$36,600	\$36,600	\$0	\$0	\$0
	IMPR VALUE	\$0	\$0	\$0	\$0	\$0
	TOTAL VALUE	\$36,600	\$36,600	\$0	\$0	\$0
						11.00 Acres
					\$0	0 Impr Cnt
					\$0	1 Parcels
ZONE 0055	LAND VALUE	\$6,533,300	\$2,122,400	\$0	\$156,800	\$0
	IMPR VALUE	\$3,166,160	\$12,800	\$0	\$172,935	\$0
	TOTAL VALUE	\$9,699,460	\$2,135,200	\$0	\$329,735	\$0
						11,439.98 Acres
					\$4,254,100	132 Impr Cnt
					\$2,980,425	518 Parcels
					\$7,234,525	
ZONE 0056	LAND VALUE	\$2,271,200	\$1,158,200	\$0	\$31,000	\$0
	IMPR VALUE	\$11,889,600	\$9,300,000	\$0	\$103,100	\$0
	TOTAL VALUE	\$14,160,800	\$10,458,200	\$0	\$134,100	\$0
						1,434.17 Acres
					\$1,082,000	43 Impr Cnt
					\$2,486,500	75 Parcels
					\$3,568,500	
ZONE 0057	LAND VALUE	\$1,396,000	\$21,000	\$75,000	\$125,000	\$0
	IMPR VALUE	\$8,003,700	\$84,100	\$367,600	\$605,600	\$0
	TOTAL VALUE	\$9,399,700	\$105,100	\$442,600	\$730,600	\$0
						26.64 Acres
					\$1,175,000	56 Impr Cnt
					\$6,946,400	57 Parcels
					\$8,121,400	
ZONE 0058	LAND VALUE	\$2,467,300	\$1,627,400	\$0	\$74,100	\$0
	IMPR VALUE	\$1,395,100	\$0	\$0	\$161,900	\$0
	TOTAL VALUE	\$3,862,400	\$1,627,400	\$0	\$236,000	\$0
						1,911.77 Acres
					\$765,800	9 Impr Cnt
					\$1,233,200	36 Parcels
					\$1,999,000	

5/23/2017

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 0060	LAND VALUE	\$17,740,900	\$5,025,800	\$43,000			\$721,718	\$0	\$11,950,382	226.71	Acres
	IMPR VALUE	\$28,481,338	\$9,387,675	\$218,000			\$1,229,188	\$0	\$17,646,475	270	Impr Cnt
	TOTAL VALUE	\$46,222,238	\$14,413,475	\$261,000			\$1,950,906	\$0	\$29,596,857	439	Parcels
ZONE 0061	LAND VALUE	\$276,000	\$0	\$0			\$0	\$0	\$276,000	21.91	Acres
	IMPR VALUE	\$570,000	\$0	\$0			\$0	\$0	\$570,000	2	Impr Cnt
	TOTAL VALUE	\$846,000	\$0	\$0			\$0	\$0	\$846,000	7	Parcels
ZONE 0109	LAND VALUE	\$222,500	\$53,200	\$0			\$39,100	\$0	\$130,200	109.82	Acres
	IMPR VALUE	\$195,400	\$63,500	\$0			\$110,900	\$0	\$21,000	3	Impr Cnt
	TOTAL VALUE	\$417,900	\$116,700	\$0			\$150,000	\$0	\$151,200	9	Parcels
ZONE 0110	LAND VALUE	\$61,858,100	\$7,857,200	\$256,950			\$1,612,350	\$0	\$52,131,600	28,363.70	Acres
	IMPR VALUE	\$51,214,500	\$2,886,176	\$998,250			\$5,552,210	\$0	\$41,777,864	963	Impr Cnt
	TOTAL VALUE	\$113,072,600	\$10,743,376	\$1,255,200			\$7,164,560	\$0	\$93,909,464	3,520	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	\$3,360,496,700	\$567,031,295	\$49,065,827			\$236,490,736	\$64,641,381	\$2,443,267,461	1,165,238.50	Acres
	IMPR VALUE	\$8,783,350,589	\$1,622,703,479	\$123,429,158			\$499,998,742	\$0	\$6,537,219,210	43,964	Parcels
	TOTAL VALUE	\$12,143,847,289	\$2,189,734,774	\$172,494,985			\$736,489,478	\$64,641,381	\$8,980,486,671	77,670	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



THE STATE
of **ALASKA**
GOVERNOR BILL WALKER

**Department of
Revenue**

TAX DIVISION
Anchorage Office

550 West Seventh Avenue, Suite 500
Anchorage, Alaska 99501-3555
Main: 907.269.6620
Fax: 907.269.6644

www.tax.alaska.gov

May 31, 2017

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

Letter ID: L1572454400

Dear Mayor Vern Halter:

I have sent to your assessor a copy of the 2017 AS 43.56 Certified Assessment Roll for oil and gas property located within the Matanuska-Susitna Borough.

Total certified assessed value is: **\$10,106,130**

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: 2017 Certified Assessment Roll - Matanuska-Susitna Borough

Im 17-163

State of Alaska
2017 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: CATHY TAYLOR FEIN: 92-0039154 PTA-10019488-012	007-007-2100	COMMUNICATIONS BUILDING	\$2,254,380
BROOKS RANGE PETROLEUM CORPORATION 510 L ST STE 601 ANCHORAGE, AK 99501 ATTN: THOMAS HABERMANN FEIN: 20-2135941 PTA-10041217-008	007-032-7000	FACILITY - MUSTANG - MATSU	\$1,246,420
CONOCOPHILLIPS ALASKA INC. 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	\$1,098,850
CONOCOPHILLIPS ALASKA INC. 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	\$10,560

State of Alaska
2017 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	\$400,600
	007-021-0028	FACILITIES - LEWIS RIVER	\$777,750
	007-021-7030	WELLS - IVAN RIVER	\$1,036,380
	007-021-7031	WELLS - LEWIS RIVER	\$371,880
	007-021-7032	WELLS - PRETTY CREEK	\$217,310
	007-021-7070	FACILITIES - IVAN RIVER	\$2,347,890
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	\$344,110
Total:			\$10,106,130



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



Municipality: Matanuska-Susitna Borough

Date 6/8/2017

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 2017**.

HOMEOWNER PROGRAM

	Senior Citizens	Disabled Veterans	SC/DV TOTALS
Number of Approved Applicants	5,548	1,208	6,756
Total Assessed Value Exempted *	\$736,489,478	\$172,494,985	\$908,984,463
Total Property Taxes Exempted*	\$11,021,919	\$2,568,028	\$13,589,947

* 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	328
Total Acreage Involved in Program	13,730.71
Full & True Assessed Value	\$78,563,700
Farm Use Value - prior to deduction for AS 29.45.050 (a) exemption	\$13,922,319
TOTAL TAX DEFERRED	\$918,320

Brad Pickett
Signature of certifying officer

Borough Assessor
Title

Deadline for mailing this report is September 1, 2017

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) 861-8640 • Fax (907) 861-8693

www.matsugov.us

MEMORANDUM

DATE: May 26, 2017

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

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

SUBJECT: 2017 Board of Equalization Summary Report and Summary Certification to the Assembly.

2017 Board of Equalization Summary Report to the Assembly

<u>Assessment Year 2017:</u>	<u>Total</u>	<u>Percent</u>
Number of Appeals Filed:	267	100%
Number of Appeals Withdrawn:	225	84%
Number of Appeals Heard:	42	16%
Number of Cases with Appellants Present at Hearing:	26	62%
Number of Cases with Appellants Not Present at Hearing:	16	38%
Number of Cases Heard and Remanded to Assessor:	2	5%
Number of Cases Heard That Were Adjusted by Board:	6	14%
Net Change in Value of Adjustments Made by the Board:	-248,900	
Regular Hours Worked by Appraisers & BOE Clerk (March 20 – May 25):	2396	
Overtime Hours Worked by Appraisers & BOE Clerk (March 20– May 25):	12.5	
Meeting Hours Worked by Board Members:	20.75	
Total Number of BOE Meeting Hours:	20.75	

Following is a summary of actions taken by the 2017 Board of Equalization on the dates noted below:

MARCH 30, 2017 2:00 p.m. Organizational Meeting

Board Members present: Traci Barickman, Tom Healy, Tim Vereide, Blake Elder, Dave Heier, William Barnes, and Robert Tracy.

Motion to elect Traci Barickman as Chair, by Robert Tracy, 2nd by William Barnes. Votes in Favor: All. Votes Opposed: None. Motion **passes**; Motion to elect Tom Healy, Vice Chair by David Heier, 2nd by Tim Vereide. Motion **passes**. Alice Hawkes, Board Clerk, administered the oath to all board members present: Traci Barickman, Tom Healy, Tim Vereide, Blake Elder, Dave Heier, William Barnes, and Robert Tracy. Alice Hawkes, Board Clerk swore in Borough Staff present: Brad Pickett, Pete Michaloski, Jim Dick, Todd Romine, Charles King, Bud Hilty, Buddy Eveland, Cleve Robinson, Ken Gabel, Steve Gallagher, 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.

The quorum was set with a maximum of five board members to hear late-file requests: Robert Tracy, David Heier, Tom Healy, William Barnes, and Traci Barickman will hear the late file requests. Blake Elder and Tim Vereide sat out of the voting.

Late-File Requests:

Name: WILBERT ROSS

Account No. 51190B02L004

Motion to grant late file request by William Barnes, for grounds that travel documents be supplied within 10 days. No second. Motion fails. Motion to grant late file request by David Heier, 2nd by Tom Healy. Votes in Favor: None. Votes Opposed: Robert Tracy, David Heier, Tom Healy, William Barnes, and Traci Barickman. Motion **fails**; late-file request is denied. Summary of findings: The board found that the reason stated in the request did not demonstrate a compelling reason or circumstance that would prevent a person under the circumstances from filing an appeal within the prescribed period. Concurrence: Robert Tracy, David Heier, Tom Healy, William Barnes, and Traci Barickman. Nonconcurrence: None.

Name: CRAIG & HEATHER KINNOWR

Account No. 51069B15L006

Motion to grant late file request by Tom Healy, 2nd by David Heier. Votes in Favor: None. Votes opposed: Robert Tracy, David Heier, Tom Healy, William Barnes, and Traci Barickman. Motion **fails**; late-file request is denied. Summary of findings: Starting a business and being busy with that is not extenuating circumstances that would allow the granting of this request. Concurrence: Robert Tracy, David Heier, Tom Healy, William Barnes, and Traci Barickman. Nonconcurrence: None.

Name: LANCE & SANDRA JOYNES

Account No. 5340B02L004:

Motion to grant late file request by David Heier, 2nd by Tom Healy. Votes in Favor: None. Votes Opposed: Robert Tracy, David Heier, Tom Healy, William Barnes, and Traci Barickman. Motion **fails**; late-file request is denied. Summary of findings: The board concluded that the appellant failed to provide any evidence other than they were not aware of the deadline. This is not an extenuating circumstance to grant the appeal. Concurrence: Robert Tracy, David Heier, Tom Healy, William Barnes, and Traci Barickman. Nonconcurrence: None.

Name: WILLIAM & KIMBERLY LEIDER

Account No. 118N02E18B001:

Summary of findings: John Aschenbrenner, Deputy Borough Attorney asked the board if they would consider continuing this late file request to another time until he could do some research on tax assessments and deployed military personnel. The board will rehear this case on April 13, 2017.

Name: EARL ERNEST
Account No. 5186000L015A:

Motion to grant late file request by Rob Tracy, 2nd by William Barnes. Votes in Favor: None. Votes Opposed: Robert Tracy, David Heier, Tom Healy, William Barnes, and Traci Barickman. Motion **fails**; late-file request is denied. Summary of findings: The board does not find traveling is a sufficient reason for granting this request. Concurrence: Robert Tracy, David Heier, Tom Healy, William Barnes, and Traci Barickman. Nonconcurrence: None.

Name: WILLIAM & ROBIN RENO
Account No. 51175000L005:

Motion to grant late file request by David Heier, 2nd by William Barnes. Votes in Favor: None. Votes Opposed – Robert Tracy, David Heier, Tom Healy, William Barnes, and Traci Barickman. Motion **fails**; late-file request is denied. Summary of findings: Appellant was working and traveling and did not realize there was a deadline. The board does not feel this is a compelling reason for missing the deadline. Concurrence: Robert Tracy, David Heier, Tom Healy, William Barnes, and Traci Barickman. Nonconcurrence: None.

Name: DONALD ROSEVEAR
Account No. 16N03W14C007:

Motion to grant late file request by Rob Tracy, 2nd by David Heier. Votes in Favor: None. Votes Opposed: Robert Tracy, David Heier, Tom Healy, William Barnes, and Traci Barickman. Motion **fails**; late-file request is denied. Summary of findings: The Board found that the appellants reason was someone else did not pick up mail, and was traveling. Information was provided as to why he was appealing his values, which is not a consideration at this time, the board is only looking at why the appeal period is missed. Traveling and someone else not picking up the mail is not compelling circumstances that would allow granting this request. Concurrence: Robert Tracy, David Heier, Tom Healy, William Barnes, and Traci Barickman. Nonconcurrence: None.

Name: WILLIAM WALKER
Account No. 53114000L001:

Motion to grant late file request by David Heier, 2nd by William Barnes. Votes in Favor: None. Votes Opposed: Robert Tracy, David Heier, Tom Healy, William Barnes, and Traci Barickman. Motion **fails**; late-file request is denied. Summary of findings: The Board found lack of awareness of the deadline and traveling does not constitute a compelling reasons or circumstances for inability to file a timely appeal. Concurrence: Robert Tracy, David Heier, Tom Healy, William Barnes, and Traci Barickman. Nonconcurrence: None.

Name: CONNOR & JESSICA MALONEY
Account No. 56655B01L002:

Motion to grant late file request by David Heier, 2nd by William Barnes. Votes in Favor: None. Votes Opposed: Robert Tracy, David Heier, Tom Healy, William Barnes, and Traci Barickman. Motion **fails**; late-file request is denied. Summary of findings: The board found that owners of this parcel recently purchased the property and did not close on the sale until March 16, 2017. The board found that according to MSB 3.15.200(a), the individual property owner whose name appears on the assessment notice is the person who would have to make the appeal. If you had the previous owner assign you as an assignee, you could have appealed before being in ownership. The board found that it appears they would have standing to request a late request next year; but for this assessment year, it would have been up to the previous owner to file an appeal. Concurrence: Robert Tracy, David Heier, Tom Healy, William Barnes, and Traci Barickman. Nonconcurrence: None.

Name: MELVIN LEE
Account No. 57010000L001:

Motion to grant late file request by David Heier, 2nd by Rob Tracy. Votes in Favor: None. Votes Opposed: Robert Tracy, David Heier, Tom Healy, William Barnes, and Traci Barickman. Motion **fails**; late-file request is denied. Summary of findings: The board does not consider being out of state or traveling a compelling reason or circumstance that would prevent a person from filing an appeal within the prescribed period.. Concurrence: Robert Tracy, David Heier, Tom Healy, William Barnes, and Traci Barickman. Nonconcurrence: None.

APRIL 11, 2017, 9 a.m.

Board Members present: Tom Healy, Tim Vereide, and Dave Heier.

Name: RAYMOND SORENSEN

Appeal # 012

Account # 215N04W01A006

Appellant was present at hearing.

Motion to grant appeal 012, by Tim Vereide, 2nd by Dave Heier. Votes in favor: None. Opposed: Tom Healy, Tim Vereide, and Dave Heier. Motion **fails**; borough valuation upheld. Summary of findings: The subject is 41.46 located approximately at mile 3 of Point MacKenzie Road. Borough staff provided comparable sales within the immediate vicinity identifying that assessed value was well supported with nearby sales; staff had provided a decrement of 40 percent from the assessed value to compensate for poor soils. The appellant did not provide comparable sales to substantiate that the value was excessive. Concurrence with Findings of Facts: In Favor: Tom Healy, Tim Vereide, and Dave Heier. Opposed: None.

Name: JAMES FAIKS, FAIKS ALASKA COMM PROP TR

Appeal # 017

Account # 216N04W14B011

Appellant was present at hearing.

Motion to grant appeal 017, by David Heier, 2nd by Tim Vereide. Votes in favor: None. Opposed: Tom Healy, Tim Vereide, and Dave Heier. 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 do not have decrement for no access. Decrements on topography and frontage value were given. 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, Tim Vereide, and Dave Heier. Opposed: None.

Name: JAMES FAIKS, FAIKS ALASKA COMM PROP TR

Appeal # 018

Account # 216N04W14B003

Appellant was present at hearing.

Motion to grant appeal 018, by David Heier, 2nd by Tim Vereide. Motion by David Heier to amend the previous motion to reflect new land valuation of \$47,200 for appeal 018 that has been applied by the Assessor's office to address poor soils and that is agreeable to Mr. Faiks. Vote: Approved by all. Votes on main motion: In favor - Tom Healy, Tim Vereide, and Dave Heier. Opposed: None. Motion **passes**, appellant prevails. Summary of findings: Appellant brought forward information at hearing that the assessor accepted, there was an agreement between them to lower the land value to \$47,200, and the improvement value remained the same. The appeal has been approved for that amount. Finding of excessive valuation. Board gave a 35 percent decrement for poor soils and a decrement 35 percent on frontage value. Equity and conclusion is the determination, the board did not find unequal and found equity in the comparable sales in staff's write-up. Board wanted to incorporate information from previous appeal into this one, that appeal was 017-Account# 215N04W01A006. Concurrence with Findings of Facts: In Favor: Tom Healy, Tim Vereide, and Dave Heier. Opposed: none.

Name: JAMES FAIKS, FAIKS ALASKA COMM PROP TR

Appeal # 019 & 020

Account # 216N04W14B008 & 216N04W14B015

Appellant was present at hearing.

Mr. Faiks requested that the board consider Appeals 019 & 020 together. The chair asked if there were any objections from the board or the staff. Neither board nor borough staff had objections. These appeals will be heard together. Motion to grant appeal 019 & 020 , by David Heier, 2nd by Tim Vereide. Motion to divide the question to address 019 and 020 separately, by Tom Healy, 2nd by David Heier. In Favor: Tom Healy, Tim Vereide, and Dave Heier. Mr. Heier moved to amend that Appeal 019 is to adjust the topography decrement from 25% to 50% and leave the value of Appeal 020 as is. Tim Vereide 2nd. Votes in favor: Tom Healy, Tim Vereide, and Dave Heier. Opposed: None. Todd Romine, appraiser told the board adjusting the decrement to 50% would lower the assessed value to \$72,600 for appeal 019. Secondary motion to amend the amended motion to make its value \$72,600 for appeal 019. Votes in favor: Tom Healy, Tim Vereide, and Dave Heier. Motion **passes**; Appellant prevails on Appeal 019. Motion **passes** to leave Appeal 020's value as is. Summary of findings: Subject is an 8.41 acre parcel with 783 ft of frontage on Stephan Lake located off Burma Road. By reference and discussion in previous appeals access issues are included by reference. More specially, it was found that in order to have equity between Appeals 19 and 20 that the topography decrement needed to be adjusted. The board thought a 50 percent decrement was needed for steep topography for the parcel (Appeal 19-216N04W14B008). The chart on page twelve illustrates that all other parcels in the vicinity are being handled equitably as to the per acre price to similar properties. Concurrence with Findings of Facts: In Favor: Tom Healy, Tim Vereide, and Dave Heier. Opposed: None. Not assessed excessively, sole basis of appeal, no suitable evidence found for their appeal on appeal 020.

Name: TOM & WINONA BEESING

Appeal # 028 & 029

Account # 56290B04L010 & 56290B04L009

Appellant was present at hearing.

Chair asked if there was an objection to the board, borough staff, or appellant to join both appeals to be heard at the same time. There were no objections. Motion to grant appeal 028 and 029, by David Heier, 2nd by Tim Vereide. Motion to continue the hearings to a date that is acceptable to address the soils issue by Tom Healy, 2nd by David Heier. Motion **passes**. Hearing was concluded on May 25, 2017.

Name: KIT ROBERTS

Appeal # 037

Account # 54136B04L002

Appellant was present at hearing.

Motion to grant appeal 037, by Dave Heier, 2nd by Tim Vereide. Votes in favor: None. Opposed: Tom Healy, Tim Vereide, and Dave Heier. Motion **fails**: borough valuation upheld. Summary of findings: Appellant filed the appeal claiming it was valued improperly. The board found there was no improper methodology. Appellant and staff confirmed restrictions. Per acre price in the vicinity are equal to others, so equity was found. Total decrement is provided and seemed proper. Borough provided information that supported the land value assessed. Chart shows subject below trend line and not overvalued. Not excessive, unequal, and not valued improperly. Concurrence with Findings of Facts: In Favor: Tom Healy, Tim Vereide, and Dave Heier. Opposed: None.

Name: RICHARD WHITE

Appeal # 032

Account # 216N03W10D004

Appellant was present at hearing.

Motion to grant appeal 032, by David Heier, 2nd by Tim Vereide. Votes in favor: None. Opposed: Tom Healy, Tim Vereide, and Dave Heier. Motion **fails**; borough valuation upheld. Summary of findings: Appealed on basis of unequal, excessive and valued improperly. Information presented by borough staff shows the sales price trend line proves there is no excessiveness, same street sale shows equity, no evidence of improper method of assessment. Concurrence with Findings of Facts: In Favor: Tom Healy, Tim Vereide, and Dave Heier. Opposed: None.

APRIL 12, 2017, 5:30 p.m.

Board Members present: Edna DeVries, William Barnes, and Rob Tracy.

Name: MICHAEL & BRITTANY MACH

Appeal # 066

Account # 57351000L013

Appellant was present at hearing.

Motion to deny additional information by Bill Barnes, no second. Motion **fails**. Discussion on evidence being brought to the hearing. Motion to accept the late information by Rob Tracy. Vote: In favor: Robert Tracy, William Barnes, and Edna DeVries. Motion **passes**. Motion to grant appeal 066, by Rob Tracy, 2nd Bill Barnes. Votes in favor: None. Opposed: Robert Tracy, William Barnes, and Edna DeVries. Motion **fails**; borough valuation upheld. Summary of findings: like properties information on sales that borough staff submitted are very abundant, huge number of sales, comps suggest higher value than what is assessed. One of comparables is from the appellant's neighborhood that showed value was not excessive, unequal to similar properties, or valued improperly. Concurrence with Findings of Facts: In Favor – Robert Tracy, William Barnes, and Edna DeVries. Opposed – None.

Name: LAVERN GRAY

Appeal # 062

Account # 56168B07L003

Appellant was not present at hearing.

Motion to grant appeal 062, by Bill Barnes, 2nd by Rob Tracy. Votes in favor: None. Opposed: Robert Tracy, William Barnes, and Edna DeVries. Motion **fails**; borough valuation upheld. Summary of findings: Appellant has not provided any information and they say in their form they don't think it should be valued at more than \$8,000 and it is valued by the borough at \$8,000, so there does not seem to be a reason for the appeal. Concurrence with Findings of Facts: In Favor: Robert Tracy, William Barnes, and Edna DeVries. Opposed: None.

Name: SHARON WELCH

Appeal # 077

Account # 52846B07L007

Appellant was not present at hearing.

Motion to grant appeal 077, by Rob Tracy, 2nd by Bill Barnes. Votes in favor: None. Opposed: Robert Tracy, William Barnes, and Edna DeVries. Motion **fails**; borough valuation upheld. Summary of findings: The appellant has not offered any information to dispute the value. The board did not find the value was excessive. The borough offered very good comps that are similar. Concurrence with Findings of Facts: In Favor: Robert Tracy, William Barnes, and Edna DeVries. Opposed: None.

Name: JOSEPH POLOWY

Appeal # 044

Account # 4U03494000L05

Appellant was present at hearing.

Motion to grant appeal 044, by Bill Barnes, 2nd by Rob Tracy. Votes in favor: None. Opposed: Robert Tracy, William Barnes, and Edna DeVries. Motion **fails**; borough valuation upheld. Summary of findings: Board would like to see a remedy to solve the access to the lake being cut off by a neighbor, but their assignment for today is to establish current market value, borough provided two neighboring lots sales on either side that were sold without expectation of lake access and is very compelling indication of the value. Since no agency stepping up to help this appellant with someone cutting off his access to the lake which the board finds deplorable, causes no remedy in sight at this time. No contrary information to show lower value. Concurrence with Findings of Facts: In Favor: Robert Tracy, William Barnes, and Edna DeVries. Opposed: None.

Name: JAMES & CARLA GREEN

Appeal # 089

Account # 224N04W33B004

Appellant was not present at hearing.

Motion to grant appeal 089, by Rob Tracy, 2nd by Edna DeVries. Votes in favor: None. Opposed: Robert Tracy, William Barnes, and Edna DeVries. Motion **fails**; borough valuation upheld. Summary of findings: The market analysis from the borough is all the board has to review on this case, as the appellant did not provide evidence that it was valued excessively or improperly. Concurrence with Findings of Facts: In Favor: Robert Tracy, William Barnes, and Edna DeVries. Opposed: None.

April 13, 2017, 9 a.m.

Board members present: Traci Barickman, David Heier, and Tom Healy

Name: DAVE & PHYLLIS BOSCH

Appeal # 102

Account # 55257B01L006

Appellant was not present at hearing.

Motion to grant appeal 102, by David Heier, 2nd by Tom Healy. Votes in favor: None. Opposed: Tracy Barickman, Tom Healy, and Dave Heier. Motion **fails**; borough valuation upheld. Summary of findings: Basis of appeal was that the value was excessive; the appellant stated that homes were not assessed at market value but at 20 percent below market value. Alaska State statute mandates that property be appraised at 100 percent of market value. See AS 29.45.110. The appellant did not support another value or any compelling evidence that would cause the board to accept their appeal. The appraiser stated the appellant refused an interior inspection to see if the property was not at 100 percent complete. Concurrence with Findings of Facts: In Favor: Tracy Barickman, Tom Healy, and Dave Heier. Opposed: None.

Name: HENRY & ALICIA VANCE

Appeal # 049

Account # 55591B02L005

Appellant was not present at hearing.

Motion to grant appeal 049, by David Heier, 2nd by Tom Healy. Votes in favor: None. Opposed: Tracy Barickman, Tom Healy, and David Heier. Motion **fails**; borough valuation upheld. Summary of findings: The appellant feels market has dropped, but has not provided anything to support their opinion of the value. The borough brought forward excellent comparable sales to support their value. The board did not find this account valued excessively. Concurrence with Findings of Facts: In Favor: Tracy Barickman, Tom Healy, and David Heier. Opposed: None.

Name: CATHERINE HUMMEL/JOHNSON ROBERT

Appeal # 048

Account # 55591B02L005

Appellant was present at hearing.

Motion to grant appeal 048, by Dave Heier. 2nd by Tom Healy. Votes in favor: None. Opposed: Tracy Barickman, Tom Healy, and Dave Heier. Motion **fails**; borough valuation upheld. Summary of findings: The board, borough staff, and Borough Attorney John Aschenbrenner all let the appellant know that Board of Equalization was not the correct venue to pursue the issues, it was suggested she follow up with the platting division. This 1.8 acre parcel is adjacent the Old Glenn Highway, taxable acre to .4 acre, utility for owners value \$3400. Applicant has not given evidence to refute value. Borough provided info to support value. Concurrence with Findings of Facts: In Favor: Tracy Barickman, Tom Healy, and Dave Heier. Opposed: None.

Name: HILAND RETIREMENT TR & LORRAINE PHILLIPS

Appeal # 202A & 202

Account # 56521P0AL058 & 56521P0AL063

Appellant was not present at hearing.

Chair Traci Barickman asked if there was any objection to hearing appeals 202A and 202 together. Objections: None. Motion to grant appeal 202A and 202, by Tom Healy, 2nd by Dave Heier. Votes in favor: None. Opposed: Tracy Barickman, Tom Healy, and Dave Heier. Motion **fails**; valuation upheld. Summary of findings: Appellant has not provided adequate evidence to support their appeals. The evidence that was provided did not meet the burden of proof. The borough has supported their value, and had previously adjusted the value on the building. Concurrence with Findings of Facts: In Favor: Tracy Barickman, Tom Healy, and Dave Heier. Opposed: None.

April 13, 2017, 1 p.m.

Board members present: Traci Barickman, Tim Vereide, and William Barnes

Name: LISA COONEY
Appeal # 138
Account # 54988B04L002

Appellant's spouse was present at hearing.

Motion to grant appeal 138, by William Barnes, 2nd by Tim Vereide. Votes in favor: None. Opposed: Traci Barickman, William Barnes, and Tim Vereide. Motion **fails**; borough valuation upheld. Summary of findings: The assessor presented their case, larger homes take longer to sell, there are far fewer of them to sell, going back two years is common practice in the fee appraisal business. Would have liked to see a presentation of sellers provided sales. When you have \$600,000 house a 350,000 sale is not a comparable sale as there is too much difference in the value, a 50,000 - 100,000 to either side is a comparable to a \$620, 000. Private lending will not even accept that kind of comparable information. The Assessor provided 7 land sales and came up with estimated price for a 4-5 acre parcel, so the assessor office has supported their values. Working with limited data in 600,000 price range they provided best comparable sales data for the subject property. Therefore, appellant did not meet the burden of proof. Concurrence with Findings of Facts: In Favor: Traci Barickman, William Barnes, and Tim Vereide. Opposed: None.

Name: MICHAEL THOMSON
Appeal # 134
Account # 52937000L001

Appellant was not present at hearing.

Motion to grant appeal 134, by William Barnes, 2nd by Tim Vereide. Votes in favor -None. Opposed-- Traci Barickman, William Barnes, and Tim Vereide. Motion **fails**; borough valuation upheld. Summary of findings: Appeal based on property value excessive, board found no evidence to support. Borough staff addressed the appellant concerns with age and being unfinished and adjustments made for those by borough staff. Building materials and land goes up faster than depreciation and improvements. Comps used were for finished properties whereas the appellant's property was unfinished. The borough staff used two different approaches to factor in the unfinished aspect of the subject, so the board felt it was looked at thoroughly. Concurrence with Findings of Facts: In Favor: Traci Barickman, William Barnes, and Tim Vereide. Opposed: None.

Name: DAVID CLODFELTER
Appeal # 131
Account # 55814B03L011

Appellant was not present at hearing.

Motion to grant appeal 131, by Bill Barnes, 2nd by Tim Vereide. Votes in favor: None. Opposed: Traci Barickman, William Barnes, and Tim Vereide. Motion **fails**; borough valuation upheld. Summary of findings: Appellant has not provided any information to support their appeal other than that they have not been able to sell it. The borough staff supported their claim for the value. Concurrence with Findings of Facts: In Favor: Traci Barickman, William Barnes, and Tim Vereide. Opposed: None.

Late-File Requests:

Name: WILLIAM LEIDER – Continuation from March 30, 2017
Account No. 118N02E18B001

Motion to approve late-file request of William Leider by Tim Vereide, 2nd by Traci Barickman. Votes in Favor: Traci Barickman, William Barnes, and Tim Vereide. Opposed: None. Motion **passes**; late-file request is approved. Summary of Findings: Appellant had a compelling reason for missing the appeal period. Concurrence: Traci Barickman, William Barnes, and Tim Vereide. Nonconcurrence: None.

Name: JOHN CHANG
Account No. 56419B04L033

Motion to approve late-file request, by William Barnes, 2nd by Tim Vereide. Votes in Favor: Traci Barickman, William Barnes, and Tim Vereide. Votes Opposed: None. Motion **passes**; late-file request is approved. Summary of findings: The appellant had a compelling circumstance for missing the appeal period. Concurrence: Traci Barickman, William Barnes, and Tim Vereide. Nonconcurrence: None.

April 18, 2017, 9 a.m.

Board members present Tom Healy, Blake Elder, David Heier, and Tim Vereide

Name: TIMOTHY COSTELLO – TICON REST. EQUIP

Appeal # 148

Account # 57531B02L007

Appellant was not present at hearing.

Motion to grant appeal 148, by David Heier, 2nd by Tim Vereide. Votes in favor: Tom Healy, Dave Heier, Blake Elder, and Tim Vereide. Opposed: None. Motion **passes**: Appellant prevails. Summary of findings: This was an oversight, where a building was assessed and there was none, this has been corrected; recommendation is to retain the adjusted assessed value of \$51,300. Concurrence with Findings of Facts: In Favor – Tom Healy, Dave Heier, Blake Elder, and Tim Vereide. Opposed – None.

Name: THOMAS HARLOW

Appeal # 144

Account # 118N01E30D007

Appellant was present at hearing.

Appellant brought additional information to the hearing. Vice Chair Tom Healy asked if there were any objections from the board accepting the information. Hearing none, the borough staff was asked if they had objections, Borough Assessor Brad Pickett stated he had none. The maps and pictures were added to the record. Motion to grant appeal 144, by David Heier, 2nd by Blake Elder. Votes in favor: None. Opposed: Tom Healy, Dave Heier, Blake Elder, and Tim Vereide. Motion **fails**; borough valuation upheld. Summary of findings: The board incorporated information from the appraisers write up that is on pg. 20 in the conclusion section, bulleted points 5 through 10: The subject is not overvalued: its value is below all the comparable land sales. The assessed value is not disproportionate with other assessments. No intentional purpose to place a fraudulent or excessive value on the property. The subjects assessed value was not found to be unequal. The subjects assessed value is not improper. A site value is the typical unit of comparison for this market segment and the sales comparison approach is the most widely accepted appraisal method for valuing land. The appellant has not met his burden of proof that the current assessed land value is excessive, unequal, or improper. Concurrence with Findings of Facts: In Favor: Tom Healy, Dave Heier, Blake Elder, and Tim Vereide. Opposed: None.

Name: MAT-SU HOLDINGS SEARS HOLDINGS

Appeal # 200

Account # 54219000T001

Appellant was not present at hearing.

Motion to grant appeal 200, by David Heier, 2nd by Blake Elder. Votes in favor: None. Opposed: Tom Healy, Dave Heier, Blake Elder, and Tim Vereide. Motion **fails**; borough valuation upheld. Summary of findings: Based on being unequal to similar properties, staff has shown they are using Marshall & Swift to generate assessed values for commercial buildings and so there is a consistency to their approach, so no issue with equity. Borough staff showed comparable's and no excessiveness in land was found. Appellant made reference to some other parcels of land that have less per acre cost, but staff has pointed out those parcels are larger and based upon the economy of scale the per acre price would be expected to be less for larger parcels. Of the two comps the appellant provided one was considerably larger and the other was not on a corner and so the assessed value of both of those was less. Concurrence with Findings of Facts: In Favor: Tom Healy, Dave Heier, Blake Elder, and Tim Vereide. Opposed: None.

April 19, 2017, 5:30 p.m.

Board members present: David Heier, William Barnes, and Rob Tracy.

Name: NIKOLAY & NATALIYA SHABAK

Appeal # 045

Account # 56073B03L004

Appellant's were present at hearing.

Motion to appoint Dave Heier temporary presiding officer by Rob Tracy, 2nd Bill Barnes. In Favor: All. Motion to grant appeal 045, by Rob Tracy, 2nd by Bill Barnes. Votes in favor: None. Opposed: Robert Tracy, Bill Barnes, and

David Heier. Summary of findings: Borough provided selection of sale comparables that were relatively consistent, absence of other evidence, borough staffs evidence is compelling and the assessor office value stands. Burden of proof has not been provided that shows a sales price of \$6,000. In the assessor's consideration of comparable sites it was mentioned that they gave primary consideration to home site value rather than square footage or lot size value, common practice for lots of varying size in a subdivision to be sold for similar price, despite size. Surveyor has to account for adequate soils and building space, to accommodate the house some lots require more space in order to make a homesite. The borough does not adjust for debris, junk, or burnt buildings. Suggest get newer sales in area and submit to appraiser for next year, so he can adjust to those values. The borough is a public entity and the MLS is a private entity the MLS can only give information to their own members, the borough does not have MLS information and did not have information on the lower sales the appellant described. Concurrence with Findings of Facts: In Favor: Robert Tracy, Bill Barnes, and David Heier. Opposed: None.

Name: CLAIRE MOTHERSHEAD

Appeal # 211

Account # 51658B04L002

Appellant was not present at hearing.

Motion to grant appeal 211, by Rob Tracy, 2nd by Bill Barnes. Votes in favor: None. Opposed: Robert Tracy, Bill Barnes, and David Heier. Motion **fails**; borough valuation upheld. Summary of findings: The appellant did not meet the burden of proof, three of borough staff's comparables were near rivers that do not have riprap dikes. Staff found three new homes in area with awareness of dikes, and satellite map shows that the river is collecting soil and depositing by the dikes. The appellant did not meet the burden of proof. Concurrence with Findings of Facts: In Favor: Robert Tracy, Bill Barnes, and David Heier. Opposed: None.

April 20, 2017, 9 a.m.

Board members present: Traci Barickman, Dave Heier, and Tom Healy.

Name: SILESIA HUBBARD

Appeal # 243

Account # 51113B02L001

Appellant was not present at hearing.

Motion to grant appeal 243, by Tom Healy. 2nd by Dave Heier. Votes in favor: None. Opposed: Traci Barickman, Dave Heier, and Tom Healy. Motion **fails**; borough valuation upheld. Summary of findings: Appellant's appeal based on excessive value provided old appraisal that helped support borough's value. Appellant did not provide anything to prove the value requested. Borough supplied more than adequate comps, they used information on both the comparable approach and income approach using gross rent multiplier to establish their value, and both of those methods support their values. Concurrence with Findings of Facts: In Favor: Traci Barickman, Dave Heier, and Tom Healy. Opposed: None.

Name: DENNIS & TRACEY MARTIN

Appeal # 241 & 242

Account # 53320B04L005 & 53320B04L006

Appellant was present at hearing.

Chair Traci Barickman asked that since the appellant had two appeals would he like to do both of his appeals at the same time. The appellant stated he would like to do that. The board will hear both appeals at the same time. Motion to grant appeal 241 & 242, by Tom Healy. 2nd by Dave Heier. Votes in favor: None. Opposed: Traci Barickman, Dave Heier, and Tom Healy. Motion **fails**; borough valuation upheld. Summary of findings: The appraiser provided land value comps that shows borough assessed values are correct. Appellant did not find any sales to show a different value. The lot line set backs were reviewed with most accurate information available, and although not survey data, is the data that is available and concluded there was no setback violation, but the appellant should confirm with a survey. The appellant acknowledged he does not think the value is wrong, but wishes the increase could be spread out over time, borough staff explained they are mandated by state law to assess at market value every year. The significant jump in value was a financial burden the appellant was not prepared for. Concurrence with Findings of Facts: In Favor: Traci Barickman, Dave Heier, and Tom Healy. Opposed: None.

Name: SHANE SCHENKER

Appeal # 235

Account # 216N03W21D003

Appellant was not present at hearing.

Motion to grant appeal 235, by Dave Heier, 2nd by Tom Healy. Votes in favor: None. Opposed: Traci Barickman, Dave Heier, and Tom Healy. Motion **fails**; borough valuation upheld. Summary of findings: Appeal based on property value being excessive, appellant concerned about increase of 25%. Assessor explained lag time in adjustment, retaining borough's value is appropriate. Concurrence with Findings of Facts: In Favor: Traci Barickman, Dave Heier, and Tom Healy. Opposed: None.

April 20, 2017, 1 p.m.

Board members present: Tom Healy, Tim Vereide, William Barnes, and Blake Elder. Tim Vereide left the meeting at 2:30 p.m.

Name: EDDIE & MICHELE REDDISH

Appeal # 260

Account # 217N02W32D015

Appellant was present at hearing.

Appellant provided additional information, copies were made and Chairperson asked if there were objections from board or staff, one objection from Bill Barnes. The additional information was accepted by the majority into the record. Motion to grant appeal 260, by Bill Barnes, 2nd by Tim Vereide. Votes in favor: None. Opposed: Tom Healy, Tim Vereide, Bill Barnes, and Blake Elder. Motion **fails**; borough valuation upheld. Motion to reconsider the vote to grant appeal 260 by Vereide, 2nd by Bill Barnes. Vote: All approved. Motion **passes**. Motion to approve the appeal 260, by Tom Healy, 2nd by Bill Barnes. Vote: Approved: All. Motion **passes**. Motion to amend the main motion to a value of \$355,800 to adjust for 1 less bathroom, by Tom Healy, 2nd Tim Vereide. Votes in favor: All. Motion **passes**. Summary of findings: The board has approved the appeal to extent of an adjustment, for one less bathroom than was on the boroughs records, so the appellant has meet the burden of proof in that regard. This reduced the value to \$355,800. As to the other questions of value, the board determined the subject property is not overvalued. The borough has provided adequate comparable sales and the cost approach to support their value; the board did not find it excessive or disproportionate, and was valued utilizing the same mass appraisal practices as other single-family structures. No interior inspection was allowed. Appellant supplied a 2-year-old appraisal that valued it at \$395,000. Borough provided 5 comparable sales that bracketed the subject property. Appellant provided 13 listings ranging from \$219,900-\$489,000 which is large range, most of them 2 story, subject property is a 1 story with basement, when comparing properties need to stay with like comparables, the board felt these were not good comparables to subject. The appellant questioned the location of borough's comps; they indicated an adjustment for the location factor is captured in the lot value. Concurrence with Findings of Facts: In Favor: Tom Healy, Tim Vereide, Bill Barnes, and Blake Elder. Opposed : None.

Name: TERRACE PROPERTIES, LLC

Appeal # 106

Account # 5678000L004A

Appellant was present at hearing.

Motion to grant appeal 106, by Bill Barnes, 2nd by Blake Elder. Votes in favor: None. Opposed: Tom Healy, Bill Barnes, and Blake Elder. Motion **fails**; borough valuation upheld. Summary of findings: Borough has provided evidence of consistent, reasonable, and accepted method of assessment, discussed thoroughly the gross rent multiplier. The borough provided comparable sales and it was discussed that this high end, high value property is difficult to find strict comparables. This was a complicated situation and it was broke down into the smallest units of comparison, variation was broken down on page 12 of appeal 106 packet, the bottom right of this page shows a narrow range of adjusted price per unit values, assessor took the lowest one. Adjusted price per bedroom, they took common number, on price per sq. ft., borough took lowest of a range that was nearly 20 points wide. Assessor did not rely solely on GRM, the data shows they also took into account the comparable sales, and the price per unit. The borough has supported their value. Appeal based on excessive, unequal, and improper, the board has found insufficient evidence on those accounts. Appellant has failed to meet burden of proof. Concurrence with Findings of Facts: In Favor: Tom Healy, Bill Barnes, and Blake Elder. Opposed: None.

Name: TERRACE PROPERTIES, LLC

Appeal # 107

Account # 5678000L004B

Appellant was present at hearing.

Motion to grant appeal 107, by Bill Barnes, 2nd by Blake Elder. Votes in favor: None. Opposed: Tom Healy, Bill Barnes, and Blake Elder. Motion **fails**; borough valuation upheld. Assessor's office has provided credible analysis and data that supports their assessed value of \$733,600, and appellant did not meet their burden of proof. The methodology for coming to the value and discussion on the standard using the gross rent multiplier as one of the five valuation processes and going through that from different angles the board established that the five different valuation processes and the boroughs assessed value is fair and conservative. Borough was thorough and even though there are concerns about what methods were used, the board does not think the concerns were adequate to overturn the boroughs assessment of this property. The appeal is based on excessive and unequal and even though differences within the market they think there were compensating factors that have been shown through these methods used that show their equity in the valuation, no evidence to show was valued improperly. Concurrence with Findings of Facts: In Favor: Tom Healy, Bill Barnes, and Blake Elder. Opposed: None.

Name: NEAL SANDERLIN

Appeal # 229

Account # 51190B02L015

Appellant was not present at hearing.

Motion to grant appeal 229, Tom Healy, 2nd by Bill Barnes. Votes in favor: Tom Healy, Bill Barnes, and Blake Elder. Opposed: None. Motion **passes**. Summary of findings: the borough adjusted the value prior to hearing, but no further contact with the appellant was able to be made. The board approved this appeal for the borough adjusted value of \$332,800. Concurrence with Findings of Facts: In Favor: Tom Healy, Bill Barnes, and Blake Elder. Opposed: None.

Name: BRENDA LEE POTTER (HAYES)

Appeal # 068

Account # 54131000L006

Appellant was not present at hearing.

Motion to grant appeal 068 to the extent of the borough adjusted value of \$276,100 based on the new information by the appellant of the updated and upgraded property by Blake Elder, 2nd by Bill Barnes. Votes in favor: Tom Healy, Bill Barnes, and Blake Elder. Opposed: None. Motion **passes**; appellant prevails. Summary of findings: Subject has original home plus obvious newer addition, based on an obvious difference in the roof lines, probably a little design and appeal issues, functional utility issues, looks like new addition does not have permanent siding, assessor provided an acceptable analysis of the new improvement. Value was adjusted by the appraiser prior to the hearing, but the appellant passed away prior to adjustment, but after submitting evidence and appeal. This adjustment added \$110,700 to the value of improvements. Concurrence with Findings of Facts: In Favor: Tom Healy, Bill Barnes, and Blake Elder. Opposed: None.

April 25, 2017, 1 p.m.

Board members present: Traci Barickman, William Barnes, and DeKay Bayliffe.

Name: JOE & VICKEY MEYER

Appeal # 145

Account # 53096B06L006

Appellant was present at hearing.

Motion to grant appeal 145, by Bill Barnes, 2nd by DeKay Bayliffe. Votes in favor: None. Opposed: Traci Barickman, DeKay Bayliffe and Bill Barnes. Motion **fails**; borough valuation upheld. Summary of findings: Borough established a legal president that structures are subject to property taxes. The board felt the \$1500 value for that structure is minimal. Definition and practicality meets the legal president and enhances the real property's value. No evidence provided that shows why this structure should not be considered permanent and taxable. If this shed does not get valued then it would cause inequity, as all sheds in the borough are valued. Concurrence with Findings of Facts: In Favor: Traci Barickman, DeKay Bayliffe and Bill Barnes. Opposed: None.

Name: HOWARD LAND TRUST

Appeal # 234

Account # 52403B01L005E

Appellant's representative was present at hearing.

Motion to grant appeal 234, by Bill Barnes, 2nd by DeKay Bayliffe. Votes in favor: None. Opposed: Traci Barickman, DeKay Bayliffe and Bill Barnes. Motion **fails**; borough valuation upheld. Summary of findings: The board looked for something to support the appellants appeal; the appellant was using the income approach, unfortunately, there was nothing to support his using the 9 percent cap rate. In the absence of having something to support the 9 percent cap rate, and even if they were to throw out some of the sales comps, there is still the comparable sales and the income approach that the borough submitted that supports the boroughs values. Concurrence with Findings of Facts: In Favor: Traci Barickman, DeKay Bayliffe, and Bill Barnes. Opposed: None.

Late file requests:

Name: DANNY E. WALL

Account No. 7174B09L017A

Motion to approve late-file request by Bill Barnes, 2nd by DeKay Bayliffe. Votes in Favor: Traci Barickman, Bill Barnes, and DeKay Bayliffe. Votes Opposed: None. Motion **passes**; late-file request is approved. Summary of Findings: The board found the appellant had a good reason for missing the appeal period. Concurrence with Findings of Facts: In Favor: Traci Barickman, DeKay Bayliffe, and Bill Barnes. Opposed: None.

Name: KENZIE HOLBROOK

Account No. 56037B01L005

Motion to approve late-file request by Bill Barnes, 2nd by DeKay Bayliffe. Votes in Favor: None. Votes Opposed: Traci Barickman, Bill Barnes, and DeKay Bayliffe. Motion **fails**; late-file request is denied. Summary of Findings: The board found the appellant purchased the property after the appeal period and not being the owner does not give standing to appeal. Concurrence with Findings of Facts: In Favor: Traci Barickman, DeKay Bayliffe, and Bill Barnes. Opposed: None.

Name: THOMAS & CRYSTAL DISTASO

Account No. 56700B01L005

Motion to approve late-file request by Bill Barnes, 2nd by DeKay Bayliffe. Votes in Favor: None. Votes Opposed: Traci Barickman, Bill Barnes, and DeKay Bayliffe. Motion **fails**; late-file request is denied. Summary of findings: Appellant did not receive an assessment notice. The board felt this information as well as the appeal period is posted online, or can call the assessment office. The board did not find compelling evidence to grant this appeal. Concurrence with Findings of Facts: In Favor: Traci Barickman, DeKay Bayliffe, and Bill Barnes. Opposed: None.

April 27, 2017, 1 p.m.

Board members present: Traci Barickman, DeKay Bayliffe, and Blake Elder.

Name: LYNN BAKER

Appeal # 162

Account # 55746000L001

Appellant's representative was present at hearing.

Motion to grant appeal 162, by Blake Elder, 2nd by DeKay Bayliffe. Votes in favor: None. Opposed: Traci Barickman, Blake Elder, and DeKay Bayliffe. Motion **fails**; borough valuation upheld. Summary of findings: Appellant feels property value is excessive. There is an unfinished portion and an adjustment made for physical utility issues, waterfront footage, age, and year. Borough staff submitted excellent age comparables. The board would have liked to see some contractor bids. Site adjustments made by borough seem reasonable and appropriate. Borough has made proper adjustments. Concurrence with Findings of Facts: In Favor: Traci Barickman, Blake Elder, and DeKay Bayliffe. Opposed: None.

Name: RICHARD & JILL BESS

Appeal # 157

Account # 54297B01L005

Appellant was present at hearing.

Motion to grant appeal 157, by Blake Elder, 2nd by DeKay Bayliffe. Votes in favor: None. Opposed: Traci Barickman, Blake Elder, and DeKay Bayliffe. Motion **fails**; borough valuation upheld. Summary of findings: Appellant based the appeal on a sale of a neighboring property for \$615,000. Neighbor sold at \$615,000 at under market value after being on the market for 2 years. Adjustment of comp #1, which is the neighbor sale, is \$685,000. Borough provided 21 different sales showing averages are in the 95% range of market value, which brackets the subject and is well within the accepted range, and not an excessive range. The neighboring property is of similar size if you do not count the subjects unfinished basement. Unfinished basements are valued in an assessment. Appellant discussed descending market and on future happenings, there was not enough sales data to consider those. Concurrence with Findings of Facts: In Favor: Traci Barickman, Blake Elder, and DeKay Bayliffe. Opposed: None.

Name: WILLIAM PROSSER

Appeal # 158

Account # 54297B01L009

Appellant was present at hearing.

Motion to grant appeal 158, by Blake Elder, 2nd by DeKay Bayliffe. Vote: In favor: None. Opposed: Traci Barickman, Blake Elder, and DeKay Bayliffe. Motion **fails**; borough valuation upheld. Information appellant brought was comp #1 of the appraiser's write-up. One comparison of neighbor sale cannot indicate market value. Appellant made a good point regarding the three comp sales early in the spring of last year that sold for more than three others that sold in late summer/early fall and could mean that market may be starting a decline. There is not enough data to react, however. Still does not support value appellant indicated. The conclusion was there was not enough evidence to overturn the boroughs value. Concurrence with Findings of Facts: In Favor: Traci Barickman, Blake Elder, and DeKay Bayliffe. Opposed: None.

Name: CHRIS & DANA SANDERSON

Appeal # 176

Account # 216N04W21A004

Appellant was present at hearing.

Motion to grant appeal 176, by Blake Elder, 2nd by DeKay Bayliffe. Votes in favor: None. Opposed: Traci Barickman, Blake Elder, and DeKay Bayliffe. Motion **fails**; borough valuation upheld. Appellant did not provide evidence; appeal was based on an excessive valuation. Discussed speculation on a bridge and impact that would have on the market, appellant disputed the comps the borough provided. The appellant did not provide comparable sales. Land value increased from \$50,000 – \$70,000 board discussed that when an area is not revalued in six years there tends to be a jump in value. Concurrence with Findings of Facts: In Favor: Traci Barickman, Blake Elder, and DeKay Bayliffe. Opposed: None.

Late file requests:

Name: CHINOOK HOLDINGS

Account No. 17N02E05B002

Motion to approve late-file request by Bill Barnes, 2nd by DeKay Bayliffe. Votes in Favor: None. Votes Opposed: Traci Barickman, Bill Barnes, and DeKay Bayliffe. Motion **fails**; late-file request is denied. Summary of findings: Reason for missing the deadline was these properties were not under initial review and that until another property was adjusted did the realization come that the same adjustment might apply to these parcels. The board does not consider this an impediment/hurdle, or a good reason for being unable to comply with the regular appeal period. The board found nothing that meets the standard of MSB 3.15.220(B) and AS 29.45.210(d) for a late file.

Name: CHINOOK HOLDINGS

Account No. 17N02E05B003

Motion to approve late-file request by Bill Barnes, 2nd by DeKay Bayliffe. Votes in Favor: None. Votes Opposed: Traci Barickman, Bill Barnes, and DeKay Bayliffe. Motion **fails**; late-file request is denied. Summary of findings: Reason for missing the deadline was these properties were not under initial review and that until another property was adjusted did the realization come that the same adjustment might apply to these parcels. The board does not consider this an impediment/hurdle, or a good reason for being unable to comply with the regular appeal period. The board found nothing that meets the standard of MSB 3.15.220(B) and AS 29.45.210(d) for a late file.

May 25, 2017 – Continuation from April 11, 2017 – Appeals 028 & 029
Board members present: Tom Healy, Tim Vereide, and David Heier.

Name: TOM & WINONA BEESING

Appeal # 028 & 029

Account # 56290B04L010 & 56290B04L009

Appellant was not present at hearing.

Continuation from April 11, 2017.

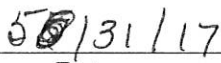
See also April 11, 2017

Motion by Dave Heier to amend the motion to reflect Appeal 028's value to an adjusted value of \$28,900 and for Appeal 029 adjust to \$28,400 land and 1,000 for Improvement, 2nd by Tim Vereide. Motion **passes**. Votes in favor: Tom Healy, Tim Vereide, and Dave Heier. Opposed: None. Appellant prevails. Summary of findings: Appellants raised the issue of a surface water problem for these parcels; the board delayed the hearing and asked that the borough do a site inspection of the property to investigate. As a result of this further investigation the borough returned and recommended that a 25 percent decrement for the soil issue and an additional 10 percent decrement for topography be applied to both parcels. The borough also indicated that these decrements were acceptable to the appellants. The board felt the decrements were more than fair and appreciated the borough working with the appellants to resolve the appellants' issue. The conclusion is the appellants have met their burden of proof. Concurrence with Findings of Facts: In Favor: Tom Healy, Tim Vereide, and Dave Heier. Opposed: None.

The 2017 Board of Equalization does hereby certify this summary of its actions taken on the dates noted above.



Traci Barickman, Chair
Board of Equalization



Date