



Alice Ruby, **Mayor**

Council Members

- Tracy Hightower (Seat A) • Chris Maines (Seat B) • Aksel Buholm (Seat C)
- Curt Armstrong (Seat D) • Andy Anderson (Seat E) • Paul Liedberg (Seat F)

DILLINGHAM CITY COUNCIL

David B. Carlson Council Chambers

Dillingham City Hall, 141 Main Street, Dillingham, AK 99576 (907) 842-5212

BOE MEETING / HEARING	5:30 P.M.	MAY 17, 2018
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- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. APPROVAL OF AGENDA** page 1
- 4. ASSESSOR’S COMMENTS**
- 5. DETERMINE NO. OUTSTANDING APPEALS**
 - a. Late-Filed Appeals
 - 1) Faith Christian Community page 5
- 6. APPEALS FOR CONSIDERATION**
 - a. Personal Property
 - 1) Settled Appeals
 - 2) Appeals Not Settled
 - a) PP18-03, Farren page 11
 - b. Real Property
 - 1) Settled Appeals
 - 2) Appeals Not Settled (Order to be determined at meeting)
 - a) RP18-03, Shade page 15
 - b) RP18-17, Ayars page 23
 - c) RP18-18, Ayars page 31
 - d) RP18-44, Vitus Energy page 51
 - e) RP18-45, Tennyson page 145
 - f) RP18-59, Starflight Inc. page 153
 - g) RP18-60, Junge page 161
- 7. CITIZEN DISCUSSION (Prior Notice or Agenda Items)**
- 8. COMMITTEE COMMENTS**
- 9. ADJOURNMENT**

Clerk Note:

Assessment process for 2018.

Notices were mailed on March 29th, the thirty day period to appeal ended on April 30th as the 29th was a Sunday.

Late Files: One late file has been received to date. It is on the agenda to be determined if the BOE will hear it.

Personal Property Appeals: Twelve personal property appeals were received. City Assessor, Jim Canary settled 10 appeals. He is currently in discussion with KNIK regarding the 2016 appeal. Based on the court case and the agreement made between the City and KNIK, City Attorney Charles Cacciola recommended the appeal go through the regular appeal process. There is one personal property appeal for BOE consideration.

Real Property Appeals: Sixty-one real property appeals were received. City Assessor, Jim Canary settled 54 appeals. There are seven real property appeals for BOE consideration.



City of Dillingham
 Property Assessment Appeal Form
 Drop off at Dillingham City Hall
 or Mail to: City Clerk, PO Box 889, Dillingham, AK 99576

This appeal must be returned or postmarked no later than the date indicated on the Assessment Notice.

I appeal the assessed value for the property identified below:

Acct No. 101501

Property Owner FAITH CHRISTIAN Community

Mailing Address for all correspondence relating to this appeal

Street Address or PO Box 4240 WISCONSIN STREET

City ANCHORAGE State ALASKA Zip 99517

Contact Phone Number 1-907-243-1777 Email Address rgunther@faithak.com

1. Why are you appealing your value? Check ONE and provide a detailed explanation below:

- My property value is excessive. (Overvalued)
- My assessed value is unequal to similar property.
- My property value was valued improperly. (Incorrectly)
- My property has been undervalued.

2. You must provide specific reasons and provide information supporting the item checked above:

SEE Cover letter ATTACHED.

Assessor Value from Notice	\$	<u>65,800.</u>
Owners Estimate of Value	\$	<u>33,000.</u>
Purchase Price of Property	Price	<u>\$10.00</u>
	Purchase Date	<u>12-5-2005</u>

3. **THE FOLLOWING INFORMATION WILL HELP SUPPORT YOUR APPEAL.**

Comparable Sales: Recent sales of similar property (within three years)

Property Sold	Owner/Address	Date of Sale	Sale Price
None known sales			

Information regarding sales of comparable properties may be obtained through personal research. Other information might include reports from inspectors or engineers concerning physical conditions, contractor estimates of cost of cure, documents from government agencies or experts regarding property limitations, appraisal documents, published blue book value, closing statements, legitimate advertisements, etc.

4. **Has property been appraised within the last five years by anyone other than the Municipal Assessor?**

YES NO

If yes, appraisal date: _____ Appraised value: \$ _____

5. **You may submit additional information to support your appeal of the assessed value.**

Documents with additional facts must be submitted within 30 days of the date the Assessment Notice was mailed unless the Assessor agrees to an extension.

Please check the following statement that applies to your intentions:

- I intend to submit additional information within the required time limit.
- My appeal is complete. I have provided all the information that I intend to submit, and request that my appeal be reviewed based on the information submitted.

6. **I hereby affirm that the foregoing information is true and correct. I understand that I bear the burden of proof, and that I am the owner (or owner's authorized agent) of the property described herein.**

x Randall E. Gunther Administration x 5-2-2018
 Signature of Owner/Agent Date
RANDALL E. GUNTHER
 Print Name

The Board of Equalization (BOE) certifies its decision, based on the Findings of Fact and Conclusions of Law contained within the recorded hearing and record on appeal, and concludes that appellant (met/did not meet) the burden of proof that the assessment was unequal, excessive, improper or undervalued.

May 2, 2018

City Clerk
P.O. Box 889
Dillingham, AK 99576

Attn: Board of Equalization

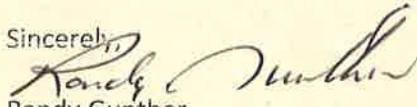
Re: Appeal of Property Assessment
Account #101501
Beaver House L1

Faith Christian Community has received the property assessment for the above property reflecting an adjusted assessed value of \$65,800. There was no supporting information from the City of Dillingham to show how the adjusted value was obtained.

On the City of Dillingham 2017 tax rolls, all of the property assessed values in this subdivision ranged from \$35,000 to \$44,400. On review of our file, we feel the adjustment in the value from \$35,000 to \$65,800 is excessive. Since we have owned the property, annual assessments have slowly increased from \$33,000. We received an offer in 2011 to sell the property for \$24,000. At that time, two other lots on the other side of the subdivision sold for \$30,000. Both of those properties had a larger wooded footprint. Only about 1/3 of the lot is wooded buildable area and the remaining three (3) acres is tundra and drainage into a nearby creek. At present, there are no improvements or structures on the property.

In conclusion, we feel that any adjustment in the assessment value of this property would not be appropriate.

Sincerely,



Randy Gunther,
Administrator
Faith Christian Community



May 4, 2018

Randy Gunther, Administrator
Faith Christian Community
4240 Wisconsin Street
Anchorage, AK 99517

Subject: Property Appeal Form

Dear Randy:

Your property appeal was received May 4, 2018, with a postmark date of May 2. Please note there is a process outlined in municipal code that we must adhere to. The time period for filing an appeal is thirty days from the date on the valuation notice. This year the deadline was April 29, 2018. Therefore, your request will be treated as a late-filed appeal. Dillingham Municipal Code only allows late-filed appeals to be heard in rare circumstances where the Board of Equalization (BOE) determines that the appellant was unable to comply with the requirement to timely file an appeal. You will need to provide a compelling reason or circumstance that it was beyond your control and would prevent a reasonable person from filing timely.

In order for the BOE to act on your request, please submit in writing the reason you were unable to comply within the thirty day property appeal period of April 29, 2018. You have fourteen days from the date of this letter to reply, or by May 18, 2018. A copy of DMC 4.15.125(G) is attached for your review of the applicable statutes.

If you have any questions, please do not hesitate to contact me at 842-5212.

Sincerely,

A handwritten signature in cursive script that reads "Lori Goodell".

Lori Goodell
City Clerk

Enclosure: DMC Section 4.15.125(G)

Faith
Christian Community
4240 Wisconsin Street
Anchorage, Alaska 99517

Address Service Requested

RECEIVED
MAY 04 2018
CITY OF DILLINGHAM

ANCHORAGE

AK 995

02 MAY '18

PM 11

FIRST CLASS



PITNEY BOWES

\$ 000.470

02-IP

0066564591 MAY 02 2018

MAILED FROM ZIP CODE 99517

CITY CLERK

P.O. Box 889

Dillingham, AK

99576

99576-088989



2018 Property Appeal

Appeal #3 PP

Legal Description: Fish Trap

Owner: Farren Daniel & Brenda

Appeal Comments: Sold to Abe Sullivan of Kodiak

Assessor Response: No phone number left by appellant to call and see if we could get a phone number or mail address for Abe Sullivan.

Assessor's Finding: No change

Original Assessment: \$106,390

Recommend No Change and look for Abe Sullivan phone & address to send the assessment to.

Assessor Recommendation: I move that the Board grant the appeal and I ask for a yes vote to keep the assessment at \$106,390 as determined by the Assessor.

CITY OF DILLINGHAM
PO Box 889
Dillingham, AK 99576



2018 PERSONAL PROPERTY ASSESSMENT NOTICE

Daniel & Brenda Farren
497 Westwood Ave
Homer, AK 99603

Date: March 29, 2018
Account #: 101214

Property Type	Description	Assessed Value
Fishing Vessel	Fish Trap	106,390
Total Assessed Value		106,390

Call
City of Dlg. This FV was sold Oct 2017 to
Abe Sullivan, Kodiak

D. Farren



THIS IS NOT A BILL

Your property tax bill will be mailed in July. This is your notice of the valuation of your property which will be used to calculate your 2018 property tax bill.

1. All real and personal property not expressly exempt by the Dillingham Municipal Code is subject to annual taxation at its full and true value
2. If you disagree with the assessed value and wish to appeal to the Board of Equalization, a written appeal may be mailed to the City Clerk, City of Dillingham, PO Box 889, Dillingham, AK 99576 or dropped off at City Hall, 141 Main Street
3. Appeal forms are available at City Hall. Appeal forms can also be found on the City's website, www.dillinghamak.us under Forms and Permits.
4. The appeal must establish that the assessment is unequal, excessive, and improper or undervalued as required by AS 29.45.21(b).
5. A written appeal must be received or postmarked within 30 days of this notice to be considered by the Board of Equalization.

Please contact the City of Dillingham at 907-842-5211 if you need more information

PP 18-03

Homer Boat Yard LLC
2559 Kachemak Drive
Homer, AK 99603

08/15/2016

SALE

Total: \$1,499.99

Visa xxxxxxxxxxxxx5118
Exp. Date: xx / xx
Name: Mayer, Robert

Auth. Code: 015844 QuickBooks Trans. No:
Trans. ID: PK0054349304 Merchant No.: 4269283000039846

Thank you for your business

CUSTOMER COPY

ASSESSOR'S REVIEW FORM

Case No.# 3PP Property Owner DANIEL FARREN
Property ID Fish trap.

1) Assessor's	Land	Improvements	Total
Decision	FROM \$ <u>106390</u>	\$ <u>—</u>	\$ <u>106390</u>
	TO \$ _____	\$ _____	\$ _____

Assessor's reason for decision: Sold to ABE Sullivan
of Kodiak - Need to find address or phone
number for ABE - Assessor did not find either
number for either person involved in public records

Date Received Decision Made By Date

2) _____ Date Notified
_____ Mail _____
_____ Telephone _____
_____ In Person _____

_____ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

_____ I DO NOT ACCEPT THE assessor's decision and desire to have my appeal presented to the Board of Equalization.

Signature of Owner or Agent Date Signed Print Name

2018 Property Appeal

Appeal #3

Legal Description: USS 5688 B700 L5

Owner: Eric Shade

Appeal Comments: Not mine property. Sent to Herman Shade and then re-sent to Eric Shade.

Assessor Response: Revalued all airport properties this year with most if not all going up in value to reflect current market values. During a different appeal it became obvious that the back side airport runway is gravel. Assessor had run as paved.

Assessor's Finding: Reduced value from \$2/SF to \$1/SF for gravel runway. Structure is not quite finished reduced by \$5,800.

Original Assessment: \$89000 Land \$31,400

Revised Assessment: \$72,700 Land \$20,900

Assessor Recommendation: I move that the Board grant the appeal and I ask for a yes vote to keep the assessment at \$20,900 as determined by the Assessor.



City of Dillingham

Property Assessment Appeal Form

This appeal must be returned or postmarked no later than the date indicated on the Assessment Notice. Drop off at City Hall, or mail to City Clerk, PO Box 889, Dillingham AK 99576 or email at cityclerk@dillinghamak.us. Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 100400

Property Owner

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 728

City Dillingham State AK Zip 99576

Contact Phone Number 843-0975 Email Address nupiv@yahoo.com

1. Why are you appealing your value? Check ONE and provide a detailed explanation below:

- My property value is excessive. (Overvalued)
My assessed value is unequal to similar property.
My property value was valued improperly. (Incorrectly)
My property has been undervalued.

2. You must provide specific reasons and provide information supporting the item checked above:

I don't know whose land this is - it's not mine.

Table with 3 rows: Assessor Value from Notice, Owners Estimate of Value, Purchase Price of Property (Price, Purchase Date)

lg 4/2/18

3. **THE FOLLOWING INFORMATION WILL HELP SUPPORT YOUR APPEAL.**

Comparable Sales: Recent sales of similar property (within three years)

Property Sold	Owner/Address	Date of Sale	Sale Price

Information regarding sales of comparable properties may be obtained through personal research. Other information might include reports from inspectors or engineers concerning physical conditions, contractor estimates of cost of cure, documents from government agencies or experts regarding property limitations, appraisal documents, published blue book value, closing statements, legitimate advertisements, etc.

4. Has property been appraised within the last five years?

YES NO

N/A - we have never owned or had this appraised.

If yes, appraisal date: _____ Appraised value: \$ _____

5. You may submit additional information to support your appeal of the assessed value.

Documents with additional facts must be submitted within 30 days of the date the Assessment Notice was mailed unless the Assessor agrees to an extension.

Please check the following statement that applies to your intentions:

- I intend to submit additional information within the required time limit.
- My appeal is complete. I have provided all the information that I intend to submit, and request that my appeal be reviewed based on the information submitted.

6. I hereby affirm that the foregoing information is true and correct. I understand that I bear the burden of proof, and that I am the owner (or owner's authorized agent) of the property described herein.

X *[Signature]*
Signature of Owner/Agent

X *2/1*
Date

Print Name

The Board of Equalization (BOE) certifies its decision, based on the Findings of Fact and Conclusions of Law contained within the recorded hearing and record on appeal, and concludes that appellant (met/did not meet) the burden of proof that the assessment was unequal, excessive, improper or undervalued.

CITY OF DILLINGHAM

PO Box 889
Dillingham, AK 99576



2018 REAL PROPERTY ASSESSMENT NOTICE

Date: March 29, 2018

Account #: 100400

Herman Shade
PO Box 728
Dillingham, AK 99576

Legal Description	Assessed Value		Exemption		Adjusted Assessed Value
	Improvement	Land	Type	Max Amount	
USS 5688 B700 L5	57,600	31,400			89,000
Total Adjusted Assessed Value					89,000

THIS IS NOT A BILL

Your property tax bill will be mailed in July. This is your notice of the valuation of your property which will be used to calculate your 2018 property tax bill.

1. All real and personal property not expressly exempt by the Dillingham Municipal Code is subject to annual taxation at its full and true value
2. If you disagree with the assessed value and wish to appeal to the Board of Equalization, a written appeal may be mailed to the City Clerk, City of Dillingham, PO Box 889, Dillingham, AK 99576 or dropped off at City Hall, 141 Main Street.
3. **A separate appeal form must be filed for each property in question.**
4. Appeal forms are available at City Hall and on the City's website at www.dillinghamak.us under Forms and Permits.
5. The appeal must establish that the assessment is unequal, excessive, and improper or undervalued as required by AS 29.45.21(b).
6. **A written appeal must be received or postmarked within 30 days of this notice to be considered by the Board of Equalization.**

Please contact the City of Dillingham at 907-842-5211 if you need more information

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

1. I have researched the subject market area and have selected a minimum of three recent sales of properties most similar and proximate to the subject property for consideration in the sales comparison analysis and have made a dollar adjustment when appropriate to reflect the market reaction to those items of significant variation. If a significant item in a comparable property is superior to, or more favorable than, the subject property, I have made a negative adjustment to reduce the adjusted sales price of the comparable and, if a significant item in a comparable property is inferior to, or less favorable than the subject property, I have made a positive adjustment to increase the adjusted sales price of the comparable.
2. I have taken into consideration the factors that have an impact on value in my development of the estimate of market value in the appraisal report. I have not knowingly withheld any significant information from the appraisal report and I believe, to the best of my knowledge, that all statements and information in the appraisal report are true and correct.
3. I stated in the appraisal report only my own personal, unbiased, and professional analysis, opinions, and conclusions, which are subject only to the contingent and limiting conditions specified in this form.
4. I have no present or prospective interest in the property that is the subject to this report, and I have no present or prospective personal interest or bias with respect to the participants in the transaction. I did not base, either partially or completely, my analysis and/or the estimate of market value in the appraisal report on the race, color, religion, sex, handicap, familial status, or national origin of either the prospective owners or occupants of the subject property or of the present owners or occupants of the properties in the vicinity of the subject property.
5. I have no present or contemplated future interest in the subject property, and neither my current or future employment nor my compensation for performing this appraisal is contingent on the appraised value of the property.
6. I was not required to report a predetermined value or direction in value that favors the cause of the client or any related party, the amount of the value estimate, the attainment of a specific result, or the occurrence of a subsequent event in order to receive my compensation and/or employment for performing the appraisal. I did not base the appraisal report on a requested minimum valuation, a specific valuation, or the need to approve a specific mortgage loan.
7. I performed this appraisal in conformity with the Uniform Standards of Professional Appraisal Practice that were adopted and promulgated by the Appraisal Standards Board of The Appraisal Foundation and that were in place as of the effective date of this appraisal, with the exception of the departure provision of those Standards, which does not apply. I acknowledge that an estimate of a reasonable time for exposure in the open market is a condition in the definition of market value and the estimate I developed is consistent with the marketing time noted in the neighborhood section of this report, unless I have otherwise stated in the reconciliation section.
8. I have personally inspected the interior and exterior areas of the subject property and the exterior of all properties listed as comparables in the appraisal report. I further certify that I have noted any apparent or known adverse conditions in the subject improvements, on the subject site, or on any site within the immediate vicinity of the subject property of which I am aware and have made adjustments for these adverse conditions in my analysis of the property value to the extent that I had market evidence to support them. I have also commented about the effect of the adverse conditions on the marketability of the subject property.
9. I personally prepared all conclusions and opinions about the real estate that were set forth in the appraisal report. If I relied on significant professional assistance from any individual or individuals in the performance of the appraisal or the preparation of the appraisal report, I have named such individual(s) and disclosed the specific tasks performed by them in the reconciliation section of this appraisal report. I certify that any individual so named is qualified to perform the tasks. I have not authorized anyone to make a change to any item in the report; therefore, if an unauthorized change is made to the appraisal report, I will take no responsibility for it.

SUPERVISORY APPRAISER'S CERTIFICATION: If a supervisory appraiser signed the appraisal report, he or she certifies and agrees that: I directly supervise the appraiser who prepared the appraisal report, have reviewed the appraisal report, agree with the statements and conclusions of the appraiser, agree to be bound by the appraiser's certifications numbered 4 through 7 above, and am taking full responsibility for the appraisal and the appraisal report.

ADDRESS OF PROPERTY APPRAISED: NHN Kakanak Road, Dillingham, Alaska 99576

APPRAISER:

Signature: 
Name: Chad Wilson
Date Signed: September 30, 2003
State Certification #: AA 113
or State License #: _____
State: Alaska
Expiration Date of Certification or License: 06/30/2005

SUPERVISORY APPRAISER (only if required):

Signature: _____
Name: _____
Date Signed: _____
State Certification #: _____
or State License #: _____
State: _____
Expiration Date of Certification or License: _____

Did Did Not Inspect Property

Lot 5, Airport Spur Rd

Account Number GIS LINK ID 2-180-120
 Property Type Possessory Interest Property ID



Legal	City*	Dillingham	Design	2 Story
USS 5688 B700 L5			Quality	Average
Plat	Airport		Year Blt	2017
Location			Eff Age	
Waterfront			Condition	Good
View			Rooms	
Lot Size	20908		GLA	1152
Zoning			Basement	

Owner
 Street
 City/State

Sales Date
 Sales Price
 Functional
 Heating
 Energy Efficient
 Garage
 Garage Size

Current Year	<input type="text" value="2018"/>	<input type="text"/>
Land	<input type="text" value="\$31,400"/>	<input type="text"/>
Buildings	<input type="text" value="\$57,600"/>	<input type="text"/>
Total	<input type="text" value="\$89,000"/>	<input type="text"/>

Previous Owner
 Exempt Type Exempt Amount

[Assessment History](#)
[Sales Letter](#)

[Enlarge Sketch](#) [Enlarge Plat](#)



[Scan Folder](#) [Recorded Deed](#)



EP
 CP
 Dk
 Fireplace
 Misc
 Roof
 Siding
 Foundation
 Prior Sales Date
 Prior Sales Price

[Cost Approach](#)

Notes
 Ran land at \$1.5/sf
 Spoke with Herman at airport. Per appeal changed name to Eric Shade.

ASSESSOR'S REVIEW FORM

Case No.# _____ Property Owner _____

Property ID _____

1) Assessor's	Land	Improvements	Total
Decision	FROM \$ <u>31400</u>	\$ <u>57600</u>	\$ <u>89000</u>
	TO \$ <u>20900</u>	\$ <u>51800</u>	\$ <u>72700</u>

Assessor's reason for decision: Change ownership from ~~Eric~~ Herman to ERIC
STE VISIT - Gravel Runway & taxiway - Reduce to
1/5F - Term of lease is only 1 year - Building not
quite finished

Date Received _____ Decision Made By _____ Date _____

2) _____ Date Notified _____
 _____ Mail _____
 _____ Telephone _____
 _____ In Person _____

_____ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

_____ I DO NOT ACCEPT THE assessor's decision and desire to have my appeal presented to the Board of Equalization.

Signature of Owner or Agent _____ Date Signed _____ Print Name _____

2018 Property Appeal

Appeal #17

Legal Description: Bernie B L1

Owner: Ryan & Chelsea Ayars

Appeal Comments: The value of Bernie B L1 increased 33.09% over the prior year. Historically, the value increased 0% in 2017, increased 2.21% and decreased 13.38% in 2015.

Assessor Response: Revalued all properties within the area with most if not all going up in value to reflect current market values.

Assessor's Finding: After a conversation with Ryan regarding the valuation I learned that the lot has seasonal flooding. Also noted was vehicles parked on the site. Most of the land is usable. There is fill on the lot and all the trees have been removed. Re-ran as an un-improved site.

Original Assessment: \$37,000

Revised Assessment: \$27,800

Assessor Recommendation: I move that the Board grant the appeal and I ask for a yes vote to adjust the assessment to \$27,800 as determined by the Assessor.



City of Dillingham
 Property Assessment Appeal Form
 Drop off at Dillingham City Hall
 or Mail to: City Clerk, PO Box 889, Dillingham, AK 99576

AP18-17
 4/10/18 Jg

This appeal must be returned or postmarked no later than the date indicated on the Assessment Notice.

I appeal the assessed value for the property identified below:

Acct No. 103289
 Bernie B L1

Property Owner Ryan & Chelsea Ayars

Mailing Address for all correspondence relating to this appeal

Street Address or PO Box 1228

City Dillingham State AK Zip 99576

Contact Phone Number 8432041 Email Address akforum@gmail.com

1. Why are you appealing your value? Check ONE and provide a detailed explanation below:

- My property value is excessive. (Overvalued)
- My assessed value is unequal to similar property.
- My property value was valued improperly. (Incorrectly)
- My property has been undervalued.

2. You must provide specific reasons and provide information supporting the item checked above:

The land value of Bernie B L1 increased 33.09% over the prior year. Historically, the value increased 0% in 2017, increased 2.21% in 2016, and decreased 13.38% in 2015.

Assessor Value from Notice	\$ 37,000.00	
Owners Estimate of Value	\$ 23,972.23	
Purchase Price of Property	Price \$ 27,800.00	Purchase Date 6/1/2017

April 14th 2018

Lot 2 on John Pearson lane is equivalent to 10,994.67 in square ft. (about ¼ acre). The land on this lot was assessed at \$22,000 or \$2.00 per square ft. I believe this assessment to be extremely overvalued. It appears that my ¼ acre has been assessed at the value of an entire acre. At that rate does that mean an acre to be valued at \$87,120.00?

Comparable lots nearby are valued at very different rates, some as low as .23 per square ft.

Lot 11 John Pearson Lane 39,695.95 sq ft. valued at .50 per square ft.

Lot 3 John Pearson Lane 20,068.09 sq ft. valued at \$1.00 per square ft.

I am appealing my assessment.

Thanks very much,

Allison O'Brien

3. **THE FOLLOWING INFORMATION WILL HELP SUPPORT YOUR APPEAL.**

Comparable Sales:

Recent sales of similar property (within three years)

Property Sold	Owner/Address	Date of Sale	Sale Price

Information regarding sales of comparable properties may be obtained through personal research. Other information might include reports from inspectors or engineers concerning physical conditions, contractor estimates of cost of cure, documents from government agencies or experts regarding property limitations, appraisal documents, published blue book value, closing statements, legitimate advertisements, etc.

4. **Has property been appraised within the last five years by anyone other than the Municipal Assessor?**

YES NO

If yes, appraisal date: _____ Appraised value:\$ _____

5. **You may submit additional information to support your appeal of the assessed value.**

Documents with additional facts must be submitted within 30 days of the date the Assessment Notice was mailed unless the Assessor agrees to an extension.

Please check the following statement that applies to your intentions:

- I intend to submit additional information within the required time limit.
- My appeal is complete. I have provided all the information that I intend to submit, and request that my appeal be reviewed based on the information submitted.

6. **I hereby affirm that the foregoing information is true and correct. I understand that I bear the burden of proof, and that I am the owner (or owner's authorized agent) of the property described herein.**

X _____
 Signature of Owner/Agent
 Ryan Ayars
 Print Name

X 3/31/2018
 Date

The Board of Equalization (BOE) certifies its decision, based on the Findings of Fact and Conclusions of Law contained within the recorded hearing and record on appeal, and concludes that appellant (met/did not meet) the burden of proof that the assessment was unequal, excessive, improper or undervalued.

Bernie B L1 1.63
 Bernie B L2 2.56

2018 Proposed						
Land	Percentage Change	\$/Acre	Improvement	Percentage Change	Total	Percentage Change
\$ 37,000	33.09%	\$ 22,699.39			\$ 37,000	33.09%
\$ 81,000	104.03%	\$ 31,640.63	\$ 661,200	54.96%	\$ 742,200	59.13%
2017						
\$ 27,800	0.00%	\$ 17,055.21	\$ -		\$ 27,800	0.00%
\$ 39,700	0.00%	\$ 15,507.81	\$ 426,700	0.00%	\$ 466,400	0.00%
2016						
\$ 27,800	2.21%	\$ 17,055.21	\$ -		\$ 27,800	2.21%
\$ 39,700	2.06%	\$ 15,507.81	\$ 426,700	2.01%	\$ 466,400	2.01%
2015						
\$ 27,200	-13.38%	\$ 16,687.12	\$ -		\$ 27,200	-13.38%
\$ 38,900	2.10%	\$ 15,195.31	\$ 418,300	2.00%	\$ 457,200	2.01%
2014						
\$ 31,400		\$ 19,263.80	\$ -		\$ 31,400	
\$ 38,100		\$ 14,882.81	\$ 410,100		\$ 448,200	

1736 Waskey Rd

Account Number 10151 / GIS LINK ID 2-1/1-150
 Property Type residential Property ID 000750-000

Legal City* Dillingham
 Bernie B L I
 Plat 85-25
 Location Suburban/Uplan
 Waterfront No
 View Territorial
 Lot Size 1.70
 Zoning

Design
 Quality
 Year Blt
 Eff Age
 Condition
 Rooms
 GLA
 Basement
 Fin Bsmt
 Functional
 Heating
 Energy Efficient
 Garage
 Garage Size
 EP
 CP
 Dk
 Fireplace
 Misc
 Roof
 Siding
 Foundation
 Prior Sales Date
 Prior Sales Price

Owner Ayars Ryan & Chelsea
 Street PO Box 1228
 City/State Dillingham AK 99576
 Sales Date 9/15/2017
 Sales Price 27800

Current Year	2018	2017	2016	2015
Land	\$37,000	\$27,800	\$27,800	\$27,200
Buildings	\$0	\$0	\$0	\$0
Total	\$37,000	\$27,800	\$27,800	\$27,200

Previous Owner Vitavik Apartments-
 Exempt Type Exempt Amount 0

Enlarge Sketch

Enlarge Plat



Scan Folder

Recorded Deed



Cost Approach

Notes

Purchase price was provided by the owner.

ASSESSOR'S REVIEW FORM

Case No.# 17 Property Owner Ryan & Chelsea Ayers
Property ID BEENIS

1) Assessor's	Land	Improvements	Total
Decision FROM	\$ <u>37000</u>	\$ <u>—</u>	\$ <u>37000</u>
TO	\$ <u>27800</u>	\$ <u>—</u>	\$ <u>27800</u>

Assessor's reason for decision: Lot for Storage next to
apartments - SITE IS MOSTLY DEVELOPED - NO TRAIL
PARKING AREA, - PER OWNER LAND FLOODS SEASONALLY.

Date Received _____ Decision Made By _____ Date _____

2) _____ Date Notified _____
_____ Mail _____
_____ Telephone _____
_____ In Person _____

_____ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.
_____ I DO NOT ACCEPT THE assessor's decision and desire to have my appeal presented to the Board of Equalization.

Signature of Owner or Agent _____ Date Signed _____ Print Name _____

2018 Property Appeal

Appeal #18

Legal Description: Bernie B L2

Owner: Ryan & Chelsea Ayars

Appeal Comments: The value of Bernie B L2 increased 104.03% over the prior year. Historically, the value increased 0% in 2017, increased 2.06% in 2016, 2.10% in 2015. Improvements value increased 54.+96% over the prior year. Historically the value increase 0% in 2017, 2.01% in 2016 and 2% in 2015. Nothing has changed.

Assessor Response: Met with owner at the site during the appeal process. Owner told me he paid \$466,400 for the property. A Deed Of Trust (DOT) was filed with the State for \$710,000 (Attached). This DOT was revised to show no value. The assessor believes this is the amount of the loan the previous owner is carrying. Private sale between Schlegel & Ayars. The Assessor has asked Mr. Ayars for a copy of the settlement statement. Alaska is a non disclosure state, people don't have to tell what they paid for the property. Thus the best information I have is the DOT and the income approach.

The Assessor did start to try to track down the actual sales price of the property. Talked to 3 different individuals who deal with properties within the community. They all told me that they were approached to purchase the property for \$850,000 by the Schlegel's. None of them knew the sales price of this property. I also reached out to a couple of appraiser's who appraiser properties within the community to see if any of them knew the sales price. None Knew the Sales Price.

Assessor's Finding: After a conversation with Chelsea regarding the valuation I learned that the Ayar's are going to have to put a lot of money into the buildings to help them keep good rents. The upgrade items will include: 3 new septic systems, a new well, UPDATING: flooring, pipes, appliances, countertops, paint (exterior/interior), windows, doors, etc. Estimated cost to cure was estimated at \$219,200.

Original Assessment: \$742,200

Revised Assessment: \$523,000

Assessor Recommendation: I move that the Board grant the appeal and I ask for a yes vote to adjust the assessment to \$523,000 as determined by the Assessor.



City of Dillingham
 Property Assessment Appeal Form
 Drop off at Dillingham City Hall
 or Mail to: City Clerk, PO Box 889, Dillingham, AK 99576

RP18-18
 4/10/18 lg

This appeal must be returned or postmarked no later than the date indicated on the Assessment Notice.

I appeal the assessed value for the property identified below:

Acct No. 103289
 Bernie B L2

Property Owner Ryan & Chelsea Ayars

Mailing Address for all correspondence relating to this appeal

Street Address or PO Box 1228
 City Dillingham State AK Zip 99576
 Contact Phone Number 8432041 Email Address akorum@gmail.com

1. Why are you appealing your value? Check ONE and provide a detailed explanation below:

- My property value is excessive. (Overvalued)
- My assessed value is unequal to similar property.
- My property value was valued improperly. (Incorrectly)
- My property has been undervalued.

2. You must provide specific reasons and provide information supporting the item checked above:

The land value of Bernie B L2 increased 104.03% over the prior year. Historically, the value increased 0% in 2017, increased 2.06% in 2016, and increased 2.10% in 2015. The improvement value of Bernie B L2 increased 54.96% over the prior year. Historically, the value increased 0% in 2017, increased 2.01% in 2016, and increased 2.00% in 2015. Nothing has changed with either property from prior year.

Assessor Value from Notice	\$ 742,200.00	
Owners Estimate of Value	\$ 337,019.32	
Purchase Price of Property	Price \$ 466,400.00	Purchase Date 6/1/2017

3. **THE FOLLOWING INFORMATION WILL HELP SUPPORT YOUR APPEAL.**

Comparable Sales: Recent sales of similar property (within three years)

Property Sold	Owner/Address	Date of Sale	Sale Price

Information regarding sales of comparable properties may be obtained through personal research. Other information might include reports from inspectors or engineers concerning physical conditions, contractor estimates of cost of cure, documents from government agencies or experts regarding property limitations, appraisal documents, published blue book value, closing statements, legitimate advertisements, etc.

4. **Has property been appraised within the last five years by anyone other than the Municipal Assessor?**

YES NO

If yes, appraisal date: _____ Appraised value: \$ _____

5. **You may submit additional information to support your appeal of the assessed value.**

Documents with additional facts must be submitted within 30 days of the date the Assessment Notice was mailed unless the Assessor agrees to an extension.

Please check the following statement that applies to your intentions:

- I intend to submit additional information within the required time limit.
- My appeal is complete. I have provided all the information that I intend to submit, and request that my appeal be reviewed based on the information submitted.

6. **I hereby affirm that the foregoing information is true and correct. I understand that I bear the burden of proof, and that I am the owner (or owner's authorized agent) of the property described herein.**

X _____
 Signature of Owner/Agent
 Ryan Ayars
 Print Name

X 3/31/2018
 Date

The Board of Equalization (BOE) certifies its decision, based on the Findings of Fact and Conclusions of Law contained within the recorded hearing and record on appeal, and concludes that appellant (met/did not meet) the burden of proof that the assessment was unequal, excessive, improper or undervalued.

2018 Proposed

Lot Size

Bernie B L1 1.63
 Bernie B L2 2.56

Land	Percentage Change	\$/Acre	Improvement	Percentage Change	Total	Percentage Change
\$ 37,000	33.09%	\$ 22,699.39			\$ 37,000	33.09%
\$ 81,000	104.03%	\$ 31,640.63	\$ 661,200	54.96%	\$ 742,200	59.13%
2017						
\$ 27,800	0.00%	\$ 17,055.21	\$ -		\$ 27,800	0.00%
\$ 39,700	0.00%	\$ 15,507.81	\$ 426,700	0.00%	\$ 466,400	0.00%
2016						
\$ 27,800	2.21%	\$ 17,055.21	\$ -		\$ 27,800	2.21%
\$ 39,700	2.06%	\$ 15,507.81	\$ 426,700	2.01%	\$ 466,400	2.01%
2015						
\$ 27,200	-13.38%	\$ 16,687.12	\$ -		\$ 27,200	-13.38%
\$ 38,900	2.10%	\$ 15,195.31	\$ 418,300	2.00%	\$ 457,200	2.01%
2014						
\$ 31,400		\$ 19,263.80	\$ -		\$ 31,400	
\$ 38,100		\$ 14,882.81	\$ 410,100		\$ 448,200	

Land Value Comparables

Legal Description	Approximate Acres	Land Value	\$/Acre
Waskey Road L2	1.19	\$ 15,900.00	\$ 13,361.34
Waskey Road L3	1.11	\$ 15,000.00	\$ 13,513.51
Waskey Road L4	0.97	\$ 17,300.00	\$ 17,835.05
Waskey Road L5	1.02	\$ 14,400.00	\$ 14,117.65
		Average	\$ 14,706.89

Improved Value Comparables

Legal Description	Approximate Sq/Ft	Improved Value	\$/SqFt
Fairview B L23A	12,150	\$ 362,000.00	\$ 29.79
Braswll B LTR J	16,482	\$ 449,600.00	\$ 27.28
Fairview B L12D	8,148	\$ 239,600.00	\$ 29.41
Sampson B L14F1	7,560	\$ 188,200.00	\$ 24.89
		Average	\$ 27.84

Owners Estimate of Value

Land		
Legal Description	Approximate Acres	Land Value
Bernie B L1	1.63	\$ 23,972.23
Bernie B L2	2.56	\$ 37,649.64
Improvement		
Legal Description	Approximate Sq/Ft	Improved Value
Bernie B L2	10752	\$ 299,369.69
Land/Improvement		
Legal Description	Improved Value	
Bernie B L1	\$ 23,972.23	
Bernie B L2	\$ 337,019.32	
Total Adjusted Assesed Value		\$ 360,991.55

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2017-000495-0

Recording Dist: 307 - Bristol Bay
10/27/2017 10:29 AM Pages: 1 of 2



AFTER RECORDING, RETURN TO:

Ryan & Chelsea Ayars
P.O. Box 1228
Dillingham, Alaska 99576
C-64194

Bristol Bay Recording District

WARRANTY DEED
(A.S. 34.15.030)

The GRANTOR, JANET ARMSTRONG SCHLAGEL, a married woman, whose mailing address is P.O. Box 714, Dillingham, Alaska 99574, for and in consideration of TEN DOLLARS (\$10.00) and other good and valuable consideration in hand paid, the receipt of which is hereby acknowledged, conveys and warrants to GRANTEES, RYAN AYARS & CHELSEA AYARS, husband and wife, as tenants by the entirety with right of survivorship, whose mailing address is P.O. Box 1228, Dillingham, Alaska 99576, the following-described real estate:

Lots One (1) and two (2), BERNIE SUBDIVISION, according to the official plat thereof, Plat No. 85-25, records of the Bristol Bay Recording District, Third Judicial District, State of Alaska (commonly known as: 1726 Waskey Road, Dillingham, Alaska 99576).

SUBJECT TO the reservations, exceptions, easements, covenants, conditions and restrictions of record, if any.

FURTHER SUBJECT TO restrictions against alienation and taxation, as imposed upon said land pursuant to Native Allotment Certificate recorded April 4, 1980 in Book 23 at Page 97 (NOTE: Restrictions Against Alienation and Taxation were lifted by Deed recorded July 16, 1985 in Book 29 at Page 972).

FURTHER SUBJECT TO taxes and/or assessments due the City of Dillingham, if any due.

FURTHER SUBJECT TO easement(s) as delineated on the plat of Bernie Subdivision, Plat No. 85-25, to the record of which reference is hereby made.

FURTHER SUBJECT TO covenants and notes as shown on the plat of Bernie Subdivision, Plat No. 85-25.

FURTHER SUBJECT TO the Lease, Lease No. 17-12-003, including terms and provisions thereof, between Schlagel Rentals, as Lessor, and State of Alaska for the Department of Public Safety, as Lessee, for a term of two (2) years beginning on December 1, 2016 and ending on November 30, 2018, together with three (3) one (1) year renewal periods, dated November 2, 2016 and recorded on March 23, 2017 as Serial No. 2017-000110-0.

WARRANTY DEED
S4255 02 03 7368

Page 1



Alaska Department of Natural Resources
RECORDER'S OFFICE

State of Alaska / Natural Resources / Recorder's Office

RO Search Menu | Name Search | Date Search | Document Number Search | Document Type Search | Book and Page Search | Historic Book Search | Plat Number Search | Survey Search | MTRS Search | Subdivision Search | Subdivision Name - No Plat Number | Doc.Input/UnverifiedStatus

Recorder's Office - Document Display

Selected Document: 2017-000226-0
In District: 307 - BRISTOL BAY

See Index Codes

Cannot view images?

Order Copy?

District: 307 - BRISTOL BAY
Document Year: 2017 **Number:** 000226 **Suffix:** 0
Date and Time Recorded: 06/02/2017 01:42 PM
Pages: 18
Record Status: Active
Associated Doc: 2017-000226-0
Index: MX - DEED OF TRUST & SECURITY AGREEMENT
Description: DEED OF TRUST ASSIGN OF RENTS AND FIXTUR
Amount: \$710,000.00

PARTIES

TYPE	NAME	ADDRESS
Debtor	AYARS RYAN	POB 1228 DLG, AK 99576
Secured	ARMSTRONG SCHLAGEL JANET	P.O. BOX 714 DILLINGHAM, AK 99576
Debtor	AYARS CHELSEA	POB 1228 DLG, AK 99576
Secured	SCHLAGEL JANET ARMSTRONG	P.O. BOX 714 DILLINGHAM, AK 99576
Secured	SCHLAGEL THOMAS D	P.O. BOX 714 DILLIGNHAM, AK 99576
Secured	FIDELITY TITLE AGENCY OF ALASKA;TRUSTEE	

LEGAL DESCRIPTIONS

Location: Lot: 1
Location: Lot: 2

Plat: 85-25
Plat: 85-25

LAND VALUE COMPARABLES

Legal Description	Lot Size	Acre	Assesd Value Land	\$/Acre	\$/SF
Waskey Road L1	46270	1.062	\$ 25,000.00	\$ 23,535.77	0.54030689
Waskey Road L2	48206	1.107	\$ 25,000.00	\$ 22,590.55	0.51860764
Waskey Road L3	47057	1.080	\$ 25,000.00	\$ 23,142.15	0.53127059
Waskey Road L4	46617	1.070	\$ 25,000.00	\$ 23,360.58	0.53628505
		Average		\$ 23,157.26	\$ 0.53
Bernie L1	74052	1.7	\$ 27,800.00	\$ 16,352.94	0.37541187
Bernie L1	108028.8	2.48	\$ 81,000.00	\$ 32,661.29	0.74980005 8 Plex

IMPROVED VALUE COMPARABLES

Legal Description	Building Size	Assessed Value Bidg	\$/GBA
Fairview L23A	27864	789500	28.3340511 3 Buildings on site which are being remodeled
Fairview L12D	7680	548400	71.40625
Braswell LTR J	10880	709100	65.1746324
Sampson B L14F1	6720	327600	48.75 Deferred Maintenance
	Average		61.7769608
Bernie L2	5376	661200	122.991071 Original Side by side units - superior to 2 or 3 story 4 or 8 units per story.
Bernie L2	5376	442000	82.2172619 Proposed Revised

Income Approach	Units	Size	Total GBA	Estimated Income			Cap	Estimated Value
				Month	Year	NOI		
	8	1344	10752	\$ 11,200.00	\$ 134,400.00	\$ 84,400.00	12	\$ 703,333.00
				Based on \$1400/Month				
				\$ 11,200.00	\$ 134,400.00	\$ 84,400.00	11	\$ 767,273.00

State Trooper's are renting 2 units
Trooper's paying state

2300x2 4600
1750

1726 Waskey Rd

Account Number 101517 GIS LINK ID 2-1/1-160
 Property Type apartment Property ID 000932-000



Legal City* Dillingham
 Bernie B L2
 Plat 85-25
 Location Suburban/Uplan
 Waterfront No
 View Territorial
 Lot Size 2.48
 Zoning CG

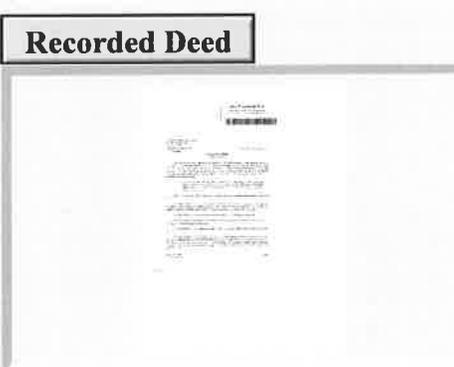
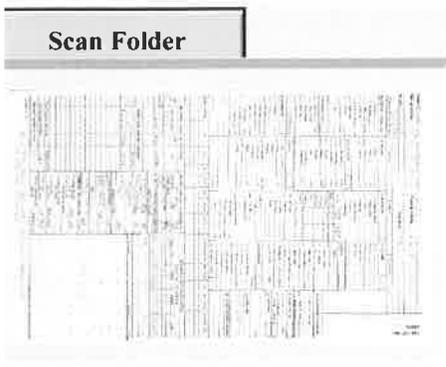
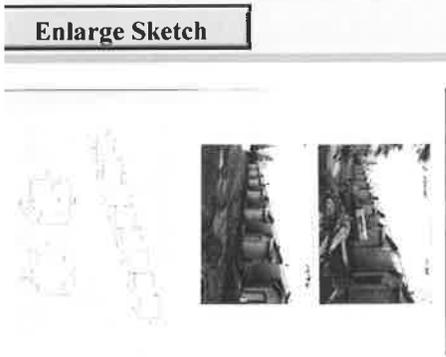
Design 2 Story
 Quality Average
 Year Blt 1985
 Eff Age 18
 Condition Average
 Rooms
 GLA 5376
 Basement Finished
 Fin Bsmt 5376
 Functional Average (CTC 20%)
 Heating OHWBB
 Energy Efficient Standard
 Garage None
 Garage Size
 EP 432
 CP
 Dk
 Fireplace
 Misc
 Roof Asphalt Shingle
 Siding Vinyl
 Foundation Concrete
 Prior Sales Date
 Prior Sales Price

Owner Ayars Ryan & Chelsea
 Street PO Box 1228
 City/State Dillingham AK 99576

Sales Date 9/15/2017
 Sales Price 466400

Current Year	2018	2017	2016	2015
Land	\$81,000	\$39,700	\$39,700	\$38,900
Buildings	\$661,200	\$426,700	\$426,700	\$418,300
Total	\$742,200	\$466,400	\$466,400	\$457,200

Previous Owner Janet Armstrong Schlegel
 Exempt Type Exempt Amount 0



Assessment History
 Sales Letter

Cost Approach

Notes
 Cost New = \$806,400 x 18% = \$661,200
 DOT Assignment - \$710,000 x 1.2 = \$852,000 (Standard Bank Financing)

122 William Tennyson Rd

Account Number 101474 GIS LINK ID 2-080-184
 Property Type residential Property ID 000866-000



Legal City* Dillingham Design 1 Story
 Waskey Road L1 Quality Avg-Avg(+)
 Plat 2010-14 Year Blt 2009
 Location Suburban/Uplan Eff Age 5
 Waterfront No Condition Average (+)
 View Territorial Rooms 5 3 2
 Lot Size 46270 GLA 1356
 Zoning CG Basement None

Owner Sam Nina

Street PO Box 50

City/State Dillingham

Sales Date
 Sales Price
 AK 99576

Fin Bsmt
 Functional Average
 Heating OHWBB
 Energy Efficient 5 Star
 Garage None

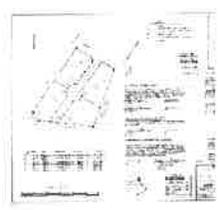
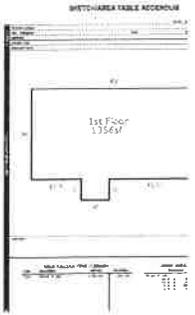
Current Year	2018	2017	2016	2015
Land	\$25,000	\$14,400	\$14,400	\$14,149
Buildings	\$175,400	\$190,400	\$190,400	\$186,660
Total	\$200,400	\$204,800	\$204,800	\$200,809

Previous Owner Bristol Bay Housing Authority

Exempt Type Exempt Amount 0

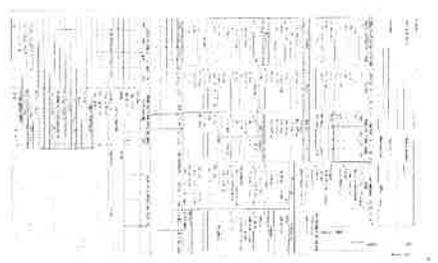
Enlarge Sketch

Enlarge Plat



Scan Folder

Recorded Deed



Cost Approach

Garage Size
 EP
 CP
 Dk
 Fireplace
 Misc
 Roof Metal
 Siding Vinyl
 Foundation Concrete

Prior Sales Date
 Prior Sales Price

Notes
 No deed found

1121 William Tennyson Rd

Account Number 101181
Property Type residential

GIS LINK ID 2-080-181
Property ID 000476-000



Legal City* Dillingham
Waskey Road L2
Plat 2010-14
Location Suburban/Uplan
Waterfront No
View Territorial
Lot Size 48206
Zoning CG

Design 1 Story
Quality Average
Year Blt 2009
Eff Age 5
Condition Avg-Avg+
Rooms
GLA 1356
Basement None
Fin Bsmt

Owner Chukwak Sally D
Street PO Box 50
City/State Dillingham

Sales Date 12/29/2009
Sales Price

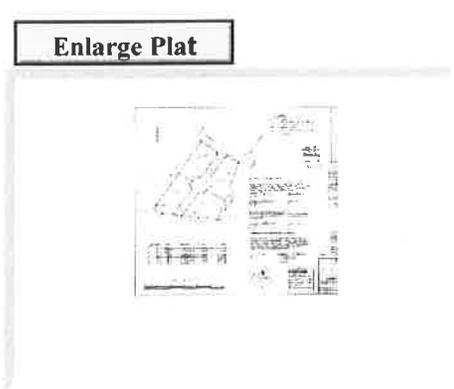
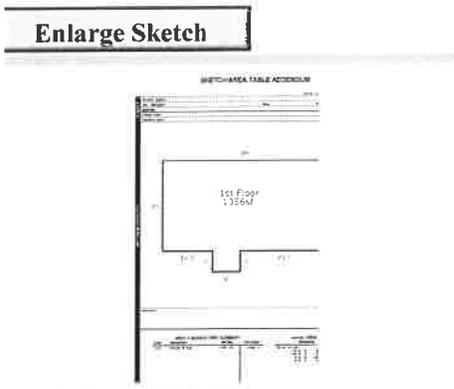
Functional Average
Heating OHWBB
Energy Efficient 5 Star
Garage None
Garage Size

Current Year	2018	2017	2016	2015
Land	\$25,000	\$15,900	\$15,900	\$15,606
Buildings	\$175,400	\$190,400	\$190,400	\$186,660
Total	\$200,400	\$206,300	\$206,300	\$202,266

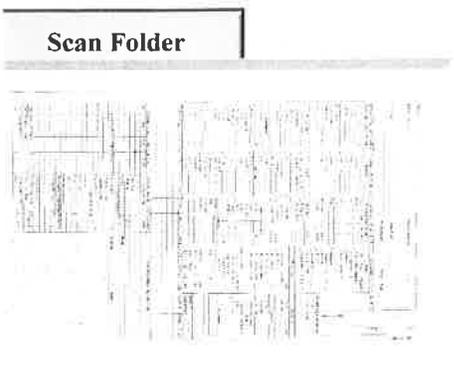
AK 99576

Previous Owner Bristol Bay Housing Authority
Exempt Type Exempt Amount 0

Assessment History
Sales Letter



Roof Metal
Siding Vinyl
Foundation Concrete



Prior Sales Date
Prior Sales Price
Cost Approach

Notes
Old Plat 2009-14, DOT \$136,800

123 William Tennyson Rd

Account Number 101262
Property Type residential

GIS LINK ID 2-080-182
Property ID 000577-000



Legal City* Dillingham
Waskey Road L3
Plat 2010-14
Location Suburban/Uplan
Waterfront No
View Territorial
Lot Size 47057
Zoning CG

Design 1 Story
Quality Average
Year Blt 2009
Eff Age 5
Condition Average (+)
Rooms 6 4 2
GLA 1460
Basement None
Fin Bsmt
Functional Average
Heating OHWBB
Energy Efficient 5 Star
Garage None
Garage Size
Fireplace
Misc
Roof Metal
Siding Vinyl
Foundation Concrete

Owner Johnson Sandra Marie
Street PO Box 50

Sales Date 12/29/2009
Sales Price

City/State Dillingham

AK 99576

Current Year	2018	2017	2016	2015
Land	\$25,000	\$15,000	\$15,000	\$14,670
Buildings	\$186,600	\$196,400	\$196,400	\$192,576
Total	\$211,600	\$211,400	\$211,400	\$207,246

Previous Owner Bristol Bay Housing Authority

Exempt Type Exempt Amount 0

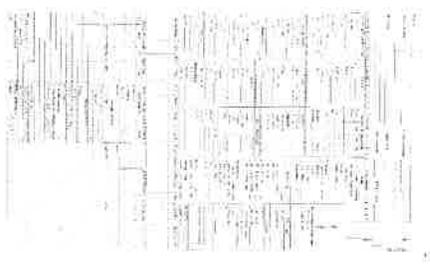
Enlarge Sketch

Enlarge Plat



Scan Folder

Recorded Deed



Assessment History

Sales Letter

Prior Sales Date
Prior Sales Price

Cost Approach

Notes

Old Plat 2009-14, DOT \$136,800, 2nd DOT 91,200

1124 William Tennyson Rd

Account Number 101481

GIS LINK ID 2-080-183

Property Type residential

Property ID 000873-000



Legal City* Dillingham
 Waskey Road L4
 Plat 2010-14
 Location Suburban/Uplan
 Waterfront No
 View Territorial
 Lot Size 46617
 Zoning CG

Design 1 Story
 Quality Avg-Avg(+)
 Year Blt 2009
 Eff Age 5
 Condition Average (+)
 Rooms 6 4 2
 GLA 1460
 Basement None
 Fin Bsmt
 Functional Average
 Heating OHWBB
 Energy Efficient 5 Star
 Garage None
 Garage Size
 EP
 CP
 Dk
 Fireplace
 Misc
 Roof Metal
 Siding Vinyl
 Foundation Concrete

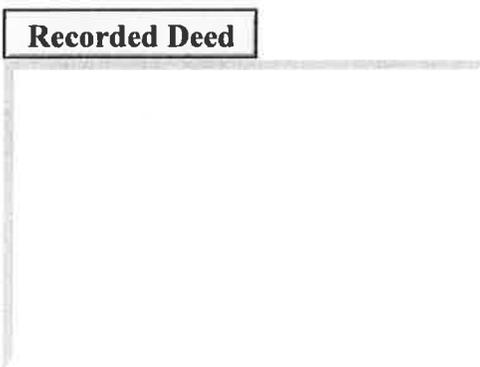
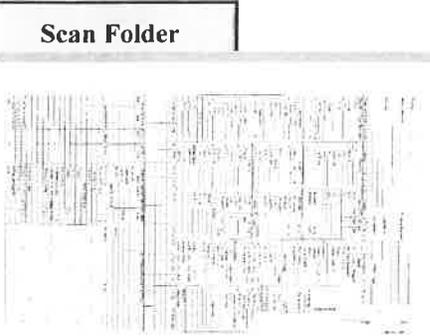
Owner Golia Annie
 Street PO Box 50
 City/State Dillingham

Sales Date
 Sales Price
 AK 99576

Current Year	2018	2017	2016	2015
Land	\$25,000	\$17,300	\$17,300	\$16,959
Buildings	\$186,600	\$196,400	\$196,400	\$192,576
Total	\$211,600	\$213,700	\$213,700	\$209,535

Previous Owner Bristol Bay Housing Authority
 Exempt Type Exempt Amount 0

Assessment History
 Sales Letter



Cost Approach

Notes
 No deed found.

336 Fairview Dr

Account Number 100481 GIS Link ID 2-200-190

Property Type apartment Property ID 000426-000



Legal City* Dillingham
 Fairview B L23A
 Plat 77-3
 Location Suburban/Uplan
 Waterfront No
 View Filtered Ocean
 Lot Size 2.721 Acres
 Zoning CG

Design 2 Story
 Quality Average
 Year Blt 1970's
 Eff Age 20
 Condition Average
 Rooms
 GLA 18576
 Basement Finished
 Fin Bsmt 3096 x 3
 Functional Average (CTC)
 Heating OHWBB

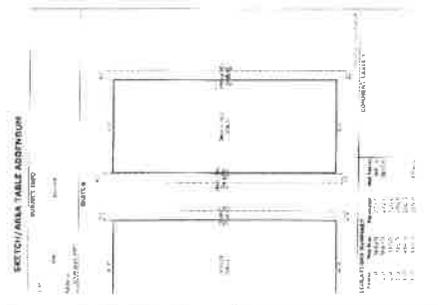
Owner Choggiung Investment
 Street PO Box 330
 City/State Dillingham AK 99576
 Sales Date 12/09/2015
 Sales Price

Current Year	2018	2017	2016	2015
Land	\$119,800	\$67,600	\$67,600	\$66,300
Buildings	\$789,500	\$362,000	\$362,000	\$354,900
Total	\$909,300	\$429,600	\$429,600	\$421,200

Previous Owner Bingman Sr James
 Exempt Type Exempt Amount 0

Enlarge Sketch

Enlarge Plat



Scan Folder

Recorded Deed



Notes

3 Multifamily Buildings on site.
 Remodel in progress. To Sheetrock stage.
 Call Back

Assessment History
 Sales Letter

Energy Efficient Standard
 Garage None
 Garage Size
 EP
 CP
 Dk
 Fireplace
 Misc Stoops
 Roof Metal
 Siding Metal
 Foundation Concrete

Prior Sales Date

Prior Sales Price

Cost Approach

419 Fairview Dr

Account Number 100481 GIS LINK ID 2-200-180
 Property Type apartment Property ID 000425-000



Legal City* Dillingham
 Fairview B L12D
 Plat 77-3
 Location Suburban/Uplan
 Waterfront No
 View Territorial
 Lot Size 28836.72
 Zoning CG

Design 2 Story
 Quality Average
 Year Blt 1970 - Rem 2015
 Eff Age 14
 Condition Average (+)
 Rooms
 GLA 7680
 Basement None
 Fin Bsmt
 Functional Average
 Heating OHWBB
 Energy Efficient Standard

Owner Choggiung Investment
 Street PO Box 330
 City/State Dillingham AK 99576

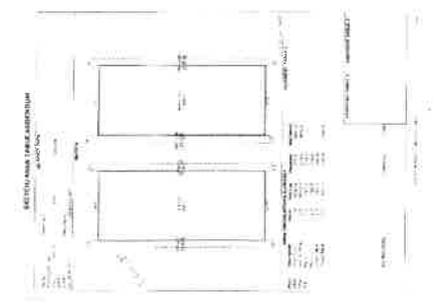
Sales Date 12/09/2015
 Sales Price

Current Year	2018	2017	2016	2015
Land	\$57,700	\$29,200	\$29,200	\$28,600
Buildings	\$548,400	\$239,600	\$239,600	\$234,900
Total	\$606,100	\$268,800	\$268,800	\$263,500

Previous Owner Bingman Sr James
 Exempt Type Exempt Amount 0

Enlarge Sketch

Enlarge Plat



Scan Folder

Recorded Deed



Assessment History

Sales Letter

EP
 CP 432
 Dk 432
 Fireplace
 Misc
 Roof
 Siding
 Foundation
 Prior Sales Date
 Prior Sales Price

Cost Approach

Notes

16 units

2145 Kanakanak Rd

Account Number 100179 GIS LINK ID 2-200-090
 Property Type apartment Property ID 000324-000



Legal City* Dillingham
 Braswell B LTR J
 Plat 80-1
 Location Suburban/Uplan
 Waterfront No
 View Good Ocean
 Lot Size 1.433 Acres
 Zoning CG

Design 2 Story-9 Plex
 Quality Average
 Year Blt 1992
 Eff Age 20
 Condition Average
 Rooms
 GLA 10880
 Basement Finished
 Fin Bsmt 4080
 Functional Average
 Heating OHWBB
 Energy Efficient Standard
 Garage Carport
 Garage Size 4080
 EP
 CP
 Dk
 Fireplace
 Misc Bsmt Gar 1360
 9 Kitchens
 Roof Metal
 Siding Vinyl
 Foundation Concrete

Owner Ekuk Properties LLC
 Street PO Box 542
 City/State Dillingham AK 99576

Sales Date 09/21/2011
 Sales Price

Current Year	2018	2017	2016	2015
Land	\$62,400	\$30,400	\$30,400	\$29,800
Buildings	\$709,100	\$449,600	\$449,600	\$640,500
Total	\$771,500	\$480,000	\$480,000	\$670,300

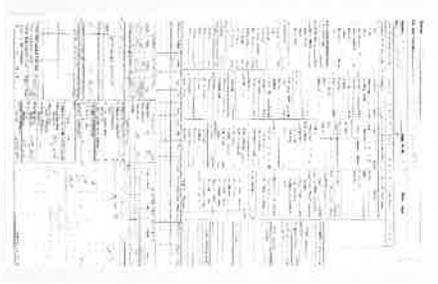
Previous Owner City of Dillingham
 Exempt Type Exempt Amount 0

Enlarge Sketch

Enlarge Plat



Scan Folder



Recorded Deed



Notes
 Appealed 2016 - Lowered from \$650,000 to \$480,000
 Very Large Complex Est \$1,000/Mo x 9 = \$9000 - \$1000 expenses = \$8000 x 12 = \$96,000/.1=\$960K

Assessment History

Sales Letter

Cost Approach

3036 Squaw Creek Rd

Account Number 100179

GIS LINK ID 2-192-1/0

Property Type apartment

Property ID 000326-000



Legal City* Dillingham
 Sampson B L14F1
 Plat 79-8
 Location Suburban/Uplan
 Waterfront No
 View River
 Lot Size 1,109
 Zoning CG

Design 2 Story-8 Plex
 Quality Average
 Year Blt 1978
 Eff Age 30
 Condition Average
 Rooms
 GLA 4480
 Basement Finished
 Fin Bsmt 2240
 Functional Average (-)
 Heating OHWBB
 Energy Efficient Standard

Owner Ekuk Properties LLC Ball, Gerald
 Street PO Box 542
 City/State Dillingham AK 99576

Sales Date 1/2/2013
 Sales Price

Current Year	2018	2017	2016	2015
Land	\$48,300	\$23,300	\$23,300	\$38,700
Buildings	\$327,600	\$188,200	\$188,200	\$247,500
Total	\$375,900	\$211,500	\$211,500	\$286,200

Previous Owner Steadman & Nichols
 Exempt Type Exempt Amount 0

Enlarge Sketch

Enlarge Plat



Scan Folder

Recorded Deed



Assessment History

Sales Letter

EP 40
 CP
 Dk 1120
 Fireplace
 Misc 8 Kitchens
 Roof Metal
 Siding T1-11
 Foundation Concrete

Prior Sales Date

Prior Sales Price

Cost Approach

Notes
 8 Units at \$1,000/Month = \$8,000 - Expenses \$1,000 = \$7,000x12 = \$84,000/.10 = \$840,000
 Cost New: \$520,800.



James Canary <james.canary@gmail.com>

Revised Assessed Values

1 message

James Canary <james.canary@gmail.com>
To: akorum@gmail.com

Wed, May 16, 2018 at 8:53 AM

Just to keep you in the loop.

I have revised your assessed values as follows.

Bernie B L2 - 8 Plex

From: \$742,200

To: \$523,000 (Based on the estimated cost you are working on to upgrade the units)

Bernie B L1

From: \$37,000

To: \$27,800

If these number's are acceptable please let me know. I'm scheduling you for the Board of Equalization on Thursday, starts at 5:30.

Cordially

James Canary
843-2968
842-5073

ASSESSOR'S REVIEW FORM

Case No.# 18 Property Owner Ryan + Chelsea Ayars
 Property ID Bernie L2

1) Assessor's	Land	Improvements	Total
Decision FROM	\$ <u>81,000</u>	\$ <u>661,200</u>	\$ <u>742,200</u>
TO	\$ <u>81,000</u>	\$ <u>442,000</u>	\$ <u>523,000</u>

Assessor's reason for decision: PER APPEAL - Purchase Price is \$466,400

Same AS → 2017 - Assessed Value before revalue - DOT-Filed with State at \$710,000 - AMENDED to reflect no value - But Per owner Cost to Repair - Septic \$60K, Well \$7K, UPDATE FLOORS, APPL, Appliances, countertops, Paint, Windows - 20% + \$20K ^{Appliances}

Date Received _____ Decision Made By _____ Date _____

2) _____ Date Notified _____
 _____ Mail _____
 _____ Telephone _____
 _____ In Person _____

_____ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.
 _____ I DO NOT ACCEPT THE assessor's decision and desire to have my appeal presented to the Board of Equalization.

Signature of Owner or Agent _____ Date Signed _____ Print Name _____

2018 Property Appeal

Appeal #44

Legal Description: USS 155 L 1N - Possessory Interest

Owner: Vitus Energy (Nushagak Electric Electric & Telephone Cooperative, Inc.

Appeal Comments: See attached appeal. Vitus is not the owner of the parcel. Nushagak Electric Electric & Telephone Cooperative, Inc is the owner and exempt under AS 10.25.540 explained in the attachment.

Assessor Response: Vitus is not the owner of the property but Vitus is the owner of a taxable possessory interest in the property. Possessory Interest is the right to use property owned by someone else. Where an exempt entity is leasing/renting/other to a non-exempt entity a portion or all of its exempt property the non-exempt entity must pay property tax on the value of its possessory interest in the property. In this case Vitus Energy is using the large tanks on Nushagak's property to store fuel for sale. Thus the possessory interest valuation.

Assessor's Finding: City Attorney supports the taxability determination of the assessor. (See Attached)

Original Assessment: \$639,400

Recommend No Change

Assessor Recommendation: I move that the Board grant the appeal and I ask for a yes vote to keep the assessment at \$639,400 as determined by the Assessor.



RP 18-44
4/26/18
eg

City of Dillingham
Property Assessment Appeal Form
Drop off at Dillingham City Hall
or Mail to: City Clerk, PO Box 889, Dillingham, AK 99576



This appeal must be returned or postmarked no later than the date indicated on the Assessment Notice.

I appeal the assessed value for the property identified below:

Acct No. 102564

Property Owner Nushagak Electric & Telephone Cooperative Inc.

Mailing Address for all correspondence relating to this appeal

Street Address or PO Box c/o Vitus Energy, LLC, 113 W Northern Lights Blvd, Suite 200

City Anchorage State AK Zip 99503

Contact Phone Number 907-793-9706 Email Address andrew.frakes@vitusmarin

1. Why are you appealing your value? Check ONE and provide a detailed explanation below:

- My property value is excessive. (Overvalued)
- My assessed value is unequal to similar property.
- My property value was valued improperly. (Incorrectly)
- My property has been undervalued.

2. You must provide specific reasons and provide information supporting the item checked above:

See attachment to this appeal. Vitus Energy LLC is not the owner of the parcel. The owner of the parcel is Nushagak Electric & Telephone Cooperative Inc. (NETC). Pursuant to AS 10.25.540, and as explained in the attachment, the City of Dillingham has no authority to tax the Real Property, but instead receives its proportionate share of the cooperative tax paid by NETC in lieu of state and local real property taxes. Even if that were not the case, Vitus's storage services agreement with NETC does not create a taxable interest in the Real Property in any event.

Assessor Value from Notice	\$ 639,400.00	
Owners Estimate of Value	\$ 0.00	
Purchase Price of Property	Price	Purchase Date

3. **THE FOLLOWING INFORMATION WILL HELP SUPPORT YOUR APPEAL.**

Comparable Sales:		Recent sales of similar property (within three years)	
Property Sold	Owner/Address	Date of Sale	Sale Price

Information regarding sales of comparable properties may be obtained through personal research. Other information might include reports from inspectors or engineers concerning physical conditions, contractor estimates of cost of cure, documents from government agencies or experts regarding property limitations, appraisal documents, published blue book value, closing statements, legitimate advertisements, etc.

4. **Has property been appraised within the last five years by anyone other than the Municipal Assessor?**

YES NO

If yes, appraisal date: _____ Appraised value: \$ _____

5. **You may submit additional information to support your appeal of the assessed value.**

Documents with additional facts must be submitted within 30 days of the date the Assessment Notice was mailed unless the Assessor agrees to an extension.

Please check the following statement that applies to your intentions:

- I intend to submit additional information within the required time limit.
- My appeal is complete. I have provided all the information that I intend to submit, and request that my appeal be reviewed based on the information submitted.

6. **I hereby affirm that the foregoing information is true and correct. I understand that I bear the burden of proof, and that I am the owner (or owner's authorized agent) of the property described herein.**

X *Justin Chen*
Signature of Owner/Agent

X 4/25/14
Date

Justin Chen
Print Name

The Board of Equalization (BOE) certifies its decision, based on the Findings of Fact and Conclusions of Law contained within the recorded hearing and record on appeal, and concludes that appellant (met/did not meet) the burden of proof that the assessment was unequal, excessive, improper or undervalued.

Attachment to Assessment Appeal

Vitus Energy LLC (“Vitus”) is appealing the March 29, 2018 assessment issued by the City of Dillingham (“City”) with respect to property identified by Property ID number 000953-000 (“Real Property”). This property is not owned by Vitus; rather, it is owned by Nushagak Electric & Telephone Cooperative, Inc. (“NETC”). Vitus and NETC have a fuel storage services agreement involving a storage tank located on the Real Property, that agreement should be irrelevant to the Board’s analysis, because the City lacks the authority to assess and tax the Real Property in the first instance. In addition, the storage services agreement does not constitute an interest in the Real Property.

NETC is a telephone and electric cooperative and the owner of the Real Property. Under AS 10.25.540 (copy attached for reference), NETC is taxed based on a percentage of its gross revenue earned, and the number of kilowatt hours of electricity sold, during the preceding calendar year “*instead of state and local ad valorem*”—that is, in lieu of real property taxes. The City then receives a proportionate share of the cooperative tax from the State pursuant to AS 10.25.570:

The proceeds of the telephone cooperative gross revenue tax and the electric cooperative tax, less the amount expended by the state in their collection, shall be refunded to an organized borough or a city of any class incorporated under state law, in the proportion that the revenue was earned within the city or the borough area outside the city).

In short, the City has no authority to tax the Real Property, but instead receives its proportionate share of the cooperative tax paid by NETC in lieu of state and local real property taxes.

The cooperative tax statute is simple and absolute. There is no carve-out that would allow the City to apply local ad valorem taxes merely because NETC uses a portion of its property to provide services to a third party agreement. If the assessment is allowed to stand, the City will not only be in violation of AS 10.25.540, it will be receiving a double payment of taxes, because it will collect both the ad valorem and the cooperative tax.

As the above makes clear, the City has no authority to tax the Real Property. Even if that were not the case, Vitus’s storage services agreement with NETC does not create a taxable interest in the Real Property. This is because Vitus is not leasing and has no interest in, or responsibility for, the tank in which its fuel is being stored. Instead, Vitus’ right to store fuel is the right to receive storage services. This is evident by the manner in which Vitus is charged for storage: to the extent that Vitus does not utilize these services in a given month, then no charges will be due. This conclusion is also supported by caselaw holding a storage arrangement in a warehouse (i.e. a bailor-bailee relationship) is excluded from property taxes, provided that the warehouse is simply used for storage and not a place of business. *See e.g. Xerox Corp. v. County of Harris*, 459 US 145 (1982).

Finally, Vitus respectfully submits that because this appeal relates to whether or not the Real Property is taxable rather than whether or not the assessment of the Real Property is proper,

Vitus could have elected to challenge the assessment by way of a direct court challenge rather than by way of this appeal. The filing of this appeal does not waive Vitus' right to challenge prior years' assessments in court, which right is hereby expressly preserved.

In advance of any hearing, Vitus intends to submit the following information for the Board's consideration:

- 1) Evidence of NETC ownership of the Real Property;
- 2) Evidence of NETC payment of cooperative taxes;
- 3) The fuel storage services agreement between Vitus and NETC.