

**Haines Borough REAL PROPERTY
ASSESSMENT APPEAL FORM**

103 3rd S.
P.O. Box 1209, Haines AK 99827
PH: 907-766-6400 FAX: 907-766-2716

RECEIVED

APR 18 2024

For Official Use Only

Property ID #: B-MBS-OC-010
Appeal #: 2024-101
Date Rcvd: _____
Appt: Date _____ Time _____

Appeal Deadline: Thursday APRIL 25, 2024

Appeal Authority: Per AS 29.45.210(b): The only grounds for adjustment of assessment are proof of unequal, excessive, improper, or under valuation based on facts that are stated in a valid written appeal or proven at the appeal hearing.

Appeal Process: See Instructions. **IMPORTANT:** This form is required for making an appeal and must be received at the Borough office or postmarked no later than the filing deadline. **Incomplete forms will be returned to property owner.**
Late appeal forms will NOT be accepted.

1. *Property Owner: Nancy Berland
2. Property ID# B-MBS-OC-0100
3. Legal Description of Property: Lot 1 Block C ASLS 79-178 Mud Bay Sub
4. Contact Information for all Correspondence Related to this Appeal
Mailing Address: Box 952
City: Haines State AK Zip: 99827
*Daytime Contact Phone#(s): Home _____, Work _____, Cell 907 314-3439
*Email: nancyandburl@gmail.com

5. Reason for Appeal: **NOTE:** These are **NOT** grounds for appeal: TAXES TOO HIGH, VALUE CHANGED TOO MUCH IN ONE YEAR.
Please check your reason(s) below and provide detailed explanation supporting your grounds for appeal.

- ☒ My Property value is excessive (in excess of fair market value).
☒ My property value is unequal to similar properties.
☐ My property was valued improperly (method used).
☐ My property has been undervalued.

Detailed Explanation for Appeal (attach additional pages if needed) Additional Information Attached? ☒ Yes ☐ No

See attached 2 page response
See 10/16/23 BOE determination (attached)
See 10/16/23 BOE Agenda where 8 appeals were heard &
large # of non-responsive appeals for a total of over 200
appeals filed (attached)

6. Assessed Value from Notice: (Site) 154,421 (Building) 124,300 (Total) 278,700
7. *Owner's Estimate of Value: (Site) 80,000 (Building) 72,881 (Total) 152,881

8. Sales, Listing and Appraisal Information:

- *a. Purchase Price of Property: \$ _____ Purchase Date: _____ * If purchased in the last 5 years
*b. Is the Property currently listed for sale? ☐ Yes ☒ No Offers to date if any: _____
If yes, list amount _____ Date put on market _____
* c. Has the property been appraised by a licensed appraiser within the last 3 years? ☐ Yes ☒ No
If yes, please provide **entire copy of appraisal**, date and final appraised value.

***REQUIRED FIELDS**

Declaration:	I declare that I have examined this document, and to the best of my knowledge, it is true, correct, and complete. I understand that I must provide evidence supporting the appeal.	
Signature and name of property owner or property owner's authorized representative:		Date
X	<u>Nancy S Berland</u>	<u>4/18/24</u>
Sign name	Print or type name	

INSTRUCTIONS to APPEAL ASSESSED VALUATION of REAL PROPERTY

Under the Alaska Statutes and the Haines Borough Code, **all property is assessed at full and true value as of January 1st of each year.** This is determined by the following accepted appraisal methods:

- 1) A comparison of recent sales of like properties.
- 2) The new cost, less depreciation, of replacing your improvements plus land value.
- 3) Income which, over time, your property could earn (used on income-producing property).

Note: *Please review your assessment notice & contact the Assessor if you believe there is an error or omission in the valuation of your property which can be corrected without an appeal, or BOE hearing.* If after reviewing the valuation of your property with the assessor, you still disagree with the value, you can file an appeal if you believe:

1: That your property cannot be sold, within a reasonable period of time, at the assessed value.

2: Your property value is **substantially** dissimilar to other like properties.

3: Your property has not been assessed according to accepted procedures and methods applied to other like property.

YOU MUST FILE THIS COMPLETED APPEAL FORM WITH THE ASSESSOR'S OFFICE NO LATER THAN APRIL 25, 2024. *(Late appeals will NOT be accepted. Incomplete forms will be returned.*

After filing your written appeal: The assessor's staff will review/inspect the property and determine one of the following:

1: Value goes down, 2: Value remains the same 3: Value goes up.

Following the assessor's determination, you will be asked to indicate in writing whether you accept or reject the assessed valuation.

If you reject the assessor's decision, you have 3 options: 1: appeal to the Board of Equalization (BOE), 2: state that you disagree with assessed value and pay taxes in protest without a BOE hearing, or 3: Formally withdraw your appeal

Board of Equalization (BOE): Review the following information for your BOE hearing:

1: The BOE is a quasi-judicial body and not a legislative body. As such, it can rule only on evidence presented, and only within the confines of pre-existing law. The BOE cannot pass new legislation or change existing law.

2: In all cases, the **burden of proof lies with the appellant**, and not with the assessor. According to law, the BOE, unless convinced otherwise, must vote to sustain the assessor.

3: The BOE, **by a majority**, votes to uphold or change the assessed value.

4: When presenting your case, you can only argue what is in your written appeal, you cannot add information at the time of hearing. Therefore, it is your responsibility to make certain pertinent information is supplied in writing to BOE & the Assessor **before** the BOE date.

5: You do not have to attend the BOE, however, it is recommended that the appellant appear before the BOE or send a representative. The BOE may have questions best answered by the property owner.

After the BOE: If you disagree with BOE decision, you have the right to appeal the decision of the BOE to the Supreme Court.

2024 Appeal of B-MBS-OC-0100 Lot 1, Block C, Mud Bay

I am appealing this assessment for the following reasons:

- Errors on the 2024 assessment form
- A lack of appropriate consideration for the remoteness of the property
- ~~Ante~~ inappropriately high market area factor
- Unequal valuations of other view properties of similar acreages in Mud Bay area that are on the road system, and therefore should be worth more per acre.
- BOE 2023 determination that a 10% reduction factor is too low.

Assessment Form Errors

Total rooms should be 3 not 5, or 2 bedrooms and 1 other room, no bathroom.

Topography is steep, not moderate. There is a 7-foot difference in the size of our foundation pilings from east to west, and we did not build on the steepest part of our property.

Access is primarily by foot. There is no "air access."

Years built were from 1996 through 1998. Even though we worked steadily during the building season, difficult access extended this project to 3 seasons. We built a house on the road system in one season.

What Remote Means in Terms of Access and Availability of Amenities

In order to access this property, you park your vehicle on Mud Bay Road and cross the tide flats, unless they are filled with Pacific Ocean (approximately five hours or every tidal cycle). With calm weather and appropriate tides, boating with a small skiff, canoe or kayak is possible. But usual access is by walking a mile ~~to the beach parking~~ in supplies

In determining fair market value, due weight must be given to the following negatives that accompany this property:

- There is no fire service
- With no fire service, one cannot obtain insurance
- ~~With no insurance, one cannot use property as collateral for a bank loan.~~
- There is no ambulance service
- No police service
- No utility services (water, sewer, power, internet, garbage)
- No fuel delivery (wood, oil, propane)

These roadside amenities have value that would severely limit interest from potential buyers.

Exaggerated Marketability Factor

When I appealed last year's assessment the BOE unanimously determined that "adding the market area factor of 1.14 exaggerates the marketability of the parcel." (See attached BOE decision at 7(B)(7)). The 2024 factor jumped to 1.45, exceedingly large--given that a factor of 1.14 "exaggerate the marketability."

Local realtor Glenda Gilbert sold one of the three properties in our remote subdivision in 2005.

are not According to Glenda, due to access issues, it was one of the most difficult to sell in her more than two decades as a Haines realtor despite the "hot market" in 2005. Most people sufficiently healthy or fit to even consider living on this property.

Unequal Land Valuations

A scan through the Parcel Viewer will affirm that as neighborhood parcel sizes increase, assessed value per acre decreases. Last year the assessor compared my property to 14 sale properties in the Mud Bay Area & none was larger than 4.5 acres.

notes my The closest property match to mine in the vicinity of Mud Bay is probably 4-MBS-0A-0100. This 13.25-acre is assessed at \$10,400/acre. This road system view property \$17,300 per acre assessment seem way out of line. Just down the road is a 9.94-acre view parcel assessed at \$12,600 per acre (4-MBR-07-10A0). And further down the road is a 20-acre view property assessed at \$10,100/acre. (4-MBR-07-10C0).

I realize that this year's assessment did not change land values, but assessing our remote property at value greater than similar (in terms of size & view) road system parcels is ridiculous.

2023 BOE Determination that 10% reduction factor is too low

The 2023 Assessment included a 10% reduction factor. However, the BOE determined this was too low:

"The land model for properties that you must walk to does not seem to support a mere 10% reduction in value. This neighborhood is extremely unique." (See attached BOE decision at 7(B)(4)).

Yet the 2024 assessment had a 5% reduction factor. If 10% is too low, 5% is ridiculously low.

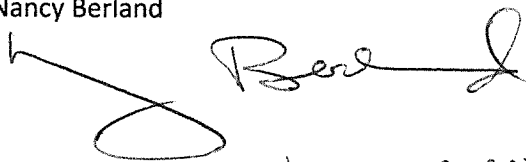
Concluding Remarks

I do not fault the new assessor for these problems, some of which were not resolved in 2023, partially due to the 200 plus appeals that were ramrodded through the BOE. It seems reasonable that there should have been some institutional knowledge at the Borough so that the very same mistakes of last year did not carry over. But apparently, this is not the case.

That said, it seems like a reasonable reduction in value that considers remoteness & corrects those errors already adjudicated is in order.

Thank you for your consideration.

Nancy Berland



(sorry, my printer was acting up).

7. NEW APPEALS

A. Non-responsive Appeals

Motion: LAPP moved to "Affirm the Assessor's valuation since the Appellant has failed to carry the burden of proving that the Assessor's assessment is unequal, excessive, improper or under-valued for the following appeals:

2023-139	2023-160	2023-203
2023-147	2023-171	2023-213
2023-151	2023-200	2023-217
2023-155	2023-202	2023-225," and the motion carried unanimously in a roll call vote.

B. Appeal #2023-214, Nancy Berland, B-MBS-OC-0100

2023 Assessed Value: (site) \$176,000 (building) \$94,500 (Total) \$270,500

Assessor's Revised: (site) \$176,000 (building) \$94,500 (Total) \$270,500

Owner's Est Value: (site) \$139,900 (building) \$74,500 (Total) \$214,400

Alleged grounds for appeal: My property value is excessive (in excess of fair market value).

Nancy **BERLAND** appeared and alleged procedural errors, as follows:

- 1) Assessor's report needed to be there 5 days in advance but she got it on Friday.
- 2) Addendums were not provided.
- 3) Asked for comps and did not get them timely.

BERLAND claimed factual errors in the cost estimate. While property is similarly valued to all neighbors, they are all too high. The land was devalued by 10% for building location and lack of access, she must walk to her house across mud flats. Seems arbitrary and too low.

The Assessor presented his report. This property has not been reassessed since 2013. The Market equalization and trending was all that was done to this assessment. The land value map shows only three comparable properties. All have the same access issues. All valued through same land model. A cost report was generated but not used in the assessed value. Depreciation was considered.

Motion: **STICKLER** moved to "uphold the Appellant's valuation of \$214,400" and the motion FAILED in a roll call vote 1-4 with **STICKLER** in support of the motion.

Motion: **SCHNABEL** move to "accept the adjusted value of \$237,302 which is a land value of \$154,421 and the building value of \$82,881," and the motion carried unanimously in a roll call vote.

The Board found as follows:

Findings of Fact: Based on the evidence submitted, upon which the Board relied to reach its decision:

1. The Appellant was present and had the opportunity to offer testimony during the hearing.
2. The Assessor and Assessor in Training were present and were provided the opportunity to offer testimony during the hearing.

7. APPEALS – Continued

F. Appeal #2023-163, Peter Dohrn, C-TNS-05-0800

G. Appeal #2023-164, Peter Dohrn, 4-MBR-06-2300

H. Appeal #2023-165, Peter Dohrn, C-690-04-0D00

I. Appeal #2023-187, Robert Musseman, 2-LTI-02-0H00

8. ANNOUNCEMENTS/BOARD COMMENTS

9. ADJOURNMENT until October 18, 2023 at 6:00 pm in Assembly Chambers and on zoom



Martins Onskulis <monskulis@appraisalalaska.com>

Fwd: Mud Bay Property B-MBS-OC-0100

4 messages

Nancy Berland <nancyandburl@gmail.com>
To: Martins Onskulis <monskulis@appraisalalaska.com>

Mon, May 13, 2024 at 1:15 PM

Hello Martins.

Alaska statute requires you determine fair market value. This would include serious consideration of specifics that make a property difficult to sell. Our property and the two adjoining ones in our subdivision, even though they are view, waterfront parcels, have an extremely limited # of potential buyers for the reasons Glenda elaborates.

In order to sell these properties in a reasonable amount of time, they need to be reasonably priced. Land value must consider our circumstances of a mile walk plus high tides that prevent access for many hours of each day. As such, more than \$150,000 for the land plus the value of improvements makes it unlikely that our property and that of my neighbors could command the current assessed value.

I am forwarding this to the Zeigers and Kevin White .

Thank you for your consideration.

Nancy

----- Forwarded message -----

From: **Glenda Gilbert** <glendalynn Gilbert@yahoo.com>

Date: Mon, May 13, 2024, 8:49 AM

Subject: Mud Bay Property B-MBS-OC-0100

To: Nancy Berland <nancyandburl@gmail.com>

Cc: errol champion <errolchampion@me.com>

hi,hi,

I spoke to you last year about the assessed value of your property at Mud Bay. Of the 26+ years of real estate, there has hardly been properties listed across Mud Bay Flats.

I was the listing and selling agent back in 2002-2005 for the Allred property which is two lots over from your parcel (B-MBS-OC-0300). I still have my file folder because it is such a unique property that I would refer to it if I had other listings in the future.

The listing agreement was signed on December 18, 2002 and eventually sold and recorded January 25, 2005. In that time I showed it several times to a couple interested parties.

I showed it to one in April 2004 and by the time we walked across the Bay and through the woods, it was pretty evident that she was not physically fit for owning this property, let alone living remotely and hauling groceries, etc. She did make an offer but the Sellers declined because they were concerned that she was going to be a burden on the rest of the neighborhood residents. Her survival skills were non existent but she did have the cash.

I also see an old offer from an Anchorage ReMax realtor that had written up the earnest money agreement before the buyer had seen it in November 2004 which the Sellers were not willing to go under contract before the Buyer had seen the property and signed that there was no road to the property. That transaction didn't materialize.

The Zeigers did see the property originally because their sister was interested in it but they became more interested and eventually purchased it. I was so concerned that it was such a unique property that after I showed them the property in November 2004 I flew to Juneau and had a 4+ hour round table discussion with regard to the property disclosure statement and wrote up the transaction. Emails, phone and fax machines were not going to cover the possibility of misrepresentation of the property.

The properties across Mud Bay are non conforming and will require cash or the owner to finance the property. This is a risk that most owners will not be willing to take. In this case, the Allreds did finance a portion until the Buyers sold their house in Juneau and moved up to Haines fulltime.

I can say that location, location, location but in this case it is remote and still very challenging in Southeast Alaska weather to hike and carry household supplies to this property. It took 2 years to find the right buyer and I know I did my job correctly because they are still living there today!

glenda gilbert
Coldwell Banker Race Realty
907-321-3512

Martins Onskulis <monskulis@appraisalalaska.com>
To: Nancy Berland <nancyandburl@gmail.com>

Mon, May 13, 2024 at 9:56 PM

Nancy,

Thank you for your email and submitted information. Do you have a good explanation why you have picked \$150,000 for the land but no other amount?

- Martins

[Quoted text hidden]

--

Martins Onskulis, MBA
Appraisal Company of Alaska

405 W. 27th Ave.

Anchorage, AK 99503

907.334.6312 (Office)
907.793.7713 (c)

Nancy Berland <nancyandburl@gmail.com>
To: Martins Onskulis <monskulis@appraisalalaska.com>

Tue, May 14, 2024 at 7:24 AM

The sentence to which you are referring is unclear and I apologize for that. My point is that I have provided information that the one property in our subdivision that has been sold in this century was extremely difficult to sell for the reasons Glenda articulated. Having a cost of \$15,440 per acre, in my case, pushes my property outside of the realm of being saleable. The cost per acre is simply too high for our remote property. I have already supplied you with several similar sized view properties that cost significantly less per acre on the Mud Bay road system. I think it's reasonable to ask you to justify why those road system Mud Bay area view properties are valued at less per acre than mine. I thought the whole point was to get to fair, equitable, and accurate assessments that share the tax burden. I have provided information that land this far off the road system is very difficult to sell. Having an unreasonably high cost per acre will make it impossible to sell.

Nancy
[Quoted text hidden]

Martins Onskulis <monskulis@appraisalalaska.com>
To: Nancy Berland <nancyandburl@gmail.com>

Tue, May 14, 2024 at 8:40 AM

Nancy,

Thank you for your reply. I appreciate additional information. I was just trying to see the math behind the \$150,000 land valuation and adjustments you have made to arrive at the amount.

I'll be reviewing this information and will get back to you by the end of the week.

- Martins

[Quoted text hidden]



Martins Onskulis <monskulis@appraisalalaska.com>

Property Appeal 2024-101

9 messages

Martins Onskulis <monskulis@appraisalalaska.com>
To: nancyandburl@gmail.com

Wed, May 1, 2024 at 8:40 AM

Nancy,

Hope all is well. I am writing to follow up on your recent appeal regarding the assessed value of your property. Your concerns have been carefully reviewed, and I want to assure you that we take every measure to ensure accuracy and fairness in our assessments. As per your request, I have meticulously examined the details of your property's assessment to ensure its accuracy and equitable representation. It's essential to note that our assessments are conducted in accordance with the relevant regulations, particularly Alaska Statute 29.45.110, which stipulates the methodology for determining property values based on current market conditions. The statute emphasizes the importance of assessing properties at their full and true value, reflecting the estimated price they would command in an open market transaction.

Regarding your specific appeal (2024-101) - We have reviewed your appeal and based on our conversation and your submitted appeal - I corrected the information on the property card; revalued building as a cabin and applied similar adjustment for the remoteness as for the other properties. Reviewed also the land values and it appears that it is valued consistently with other large AC lots in the immediate vicinity. Recommended no change in the land value. As I mentioned during our conversation - land value will be reviewed in the summer and for this year the land is valued consistently with other large AC lots. Values adjusted accordingly.

Land \$154,400

Buildings \$86,100

Total \$240,500

Your feedback on this revised valuation is crucial to us. Please take the time to review the adjustments and let us know if you agree or disagree with the assessment. Additionally, if you have any further questions or require clarification on any aspect of the assessment process, please don't hesitate to reach out.

Thank you,

Martins Onskulis

Assessor

Haines Borough

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Martins Onskulis, MBA
Appraisal Company of Alaska

405 W. 27th Ave.

Anchorage, AK 99503

907.334.6312 (Office)
907.793.7713 (c)

Nancy Berland <nancyandburl@gmail.com>
To: Martins Onskulis <monskulis@appraisalalaska.com>

Sun, May 5, 2024 at 5:17 PM

Hello Martins.

I accept your revaluation of our structures, but not your decision that the land assessment reflects it's true value on the open market.

May I remind you that this was adjudicated at last year's BOE, which unanimously agreed in a "finding of fact" that the land model for property "you must walk to does not seem to support a mere 10% reduction in value."

After that finding of fact, this year's assessment is only a mere 5%.

That is, I shouldn't have to go through double jeopardy on this! It was already determined by a quasi-judicial body that 10% was too low. How can you justify reducing what was already determined to be too low by half?

The "conclusion of law" was that the market factor applied "resulted in excessive valuation." Yet, this year's market value far exceeds last year's, meaning the excessive valuation has been increased.

I supplied this documentation of last year's BOE with the appeal.

Your stating that you applied a similar remoteness adjustment for all properties in our subdivision only means that they are all too high.

Martins, this has already been adjudicated. When we sell our property no one in their right mind will pay a quarter of a million dollars for a place you have to walk a mile to get to with your groceries and other supplies on your back, a place where you have to wait hours for the tide to go out, where you have no normal services a majority of people rely on. It is an "extremely unique" neighborhood with a limited market of potential buyers.

Nancy
[Quoted text hidden]

Martins Onskulis <monskulis@appraisalalaska.com>
To: Nancy Berland <nancyandburl@gmail.com>

Mon, May 6, 2024 at 11:07 AM

Nancy,

Thank you for your email and questions regarding the land valuation. I appreciate your thoroughness in providing the attached documents to your appeal and the Board of Equalization's decision from last year.

Upon reviewing the materials, it is evident that there is ambiguity regarding the appropriate adjustment percentage. While the determination indicated that the initial adjustment of 10% was deemed insufficient, there was a lack of specification regarding the precise adjustment required.

I wish to assure you that we will be conducting a comprehensive land review this summer. Following this assessment, adjustments will be made in accordance with the findings to ensure accuracy and fairness in valuation.

Regarding the unique attributes of your property, including waterfront access and privacy, it is indeed desirable to certain prospective buyers.

Regrettably, I am unable to make any further adjustments at this time. However, please be assured that your concerns have been noted, and they will be addressed as part of our upcoming review process.

Thank you,
Martins
[Quoted text hidden]

Nancy Berland <nancyandburl@gmail.com>
To: Martins Onskulis <monskulis@appraisalalaska.com>

Mon, May 6, 2024 at 11:54 AM

I agree that no determination of a fair adjustment was made at an overworked BOE that had 7 additional appeals on its agenda that evening and had met many times previously and also later in the week in order to hear the large number of appeals. The only determination made was that 10% was insufficient. If 10% was insufficient last year then 5% must be even more insufficient.

I cannot see how you can possibly prevail on that and I resent the fact that I will again have to go before the BOE and have the same point adjudicated in front of people who appreciate being able to drive to their front door, get fuel delivered, have fire protection, etc, etc.

[Quoted text hidden]

Martins Onskulis <monskulis@appraisalalaska.com>

Mon, May 6, 2024 at 12:07 PM

To: Nancy Berland <nancyandburl@gmail.com>

Nancy,

I added back the 10% adjustment that was assigned for your property in previous years. If you can provide more documentation / evidence that it should be higher than 10% - I would be happy to review it. Like I said in my previous email - as of now I do not have any information that supports any other adjustment. We will review land valuation this summer; review data and see if there are any additional adjustments that need to be made.

Thank you,

Martins

[Quoted text hidden]

Nancy Berland <nancyandburl@gmail.com>

Fri, May 10, 2024 at 10:42 AM

To: Martins Onskulis <monskulis@appraisalalaska.com>

Hello Martins.

It seems to be that our sticking point is a fair reduction for access issues of the mile walk and daily tidal barrier.

I mentioned that the local realtor who sold the property to the Zeigers said it was one of the most difficult sales in her two decade career despite the hot market back in 2006. You asked for documentation. Would it help if I had Glenda attest to this in writing?

I also provided documentation that the BOE, in its unanimous decision, ruled that "The land model for properties you must walk to does not seem to support a mere 10% reduction in value."

While I appreciate that you are now willing to double your initial 5% reduction to 10%, the BOE's assessment that this "mere 10%" is not "supported" still seems valid .

I would assert that a 20 to 25% reduction would go a long way to accounting for the following list of usual amenities that do not go with the property:

1. The ability to drive to your house and unload your purchases (supplies, food, mail, etc.)
2. The ability to have a fuel delivery for heating your house and cooking your food.
3. Fire, police, ambulance services.
4. Grid power and internet services.
5. Water, sewer, garbage services.
6. Fire insurance.
7. Home equity loan .
8. The ability to come and go independent of the daily tidal cycle.

That said, you never addressed my questions about the market area factor. I admit to being ignorant about how this is determined. But I did provide documentation that the BOE unanimously ruled that a market area factor of "1.14 exaggerates the marketability of the parcel" and was therefore "not correct" and "resulted in an excessive valuation." The 2024 market area factor 1.45 is more likely to be excessive than the previous one.

So adjusting the percentage reduction upward and the market area factor downward would be necessary in order to not "exaggerate the marketability of the parcel" and correct "an excessive valuation."

Thank you for your consideration of these sticking points and if you would like me to submit a corroboration from Glenda in writing I would be happy to do so.

Nancy

[Quoted text hidden]

Martins Onskulis <monskulis@appraisalalaska.com>

Sun, May 12, 2024 at 8:33 AM

To: Nancy Berland <nancyandburl@gmail.com>

Nancy,

Thank you for your response. I apologize for a delayed response. I will certainly review Glenda's opinion of the value. Regarding the valuation, the market factor was only included for the building but not for the land. It seems that we are in agreement regarding the building values, but the discrepancy lies in the assessment of the land value. I will carefully consider Glenda's input and review the assessment of the land value to ensure that all factors are taken into account accurately.

I am reaching out regarding my initial review of your property appeal. Please respond and let me know how you would like to proceed:

- 1: You can accept the proposed assessed value which would close this appeal.
- 2: You can submit new documents to support an additional reduction or to ask questions. This will continue this appeal/review.
- 3: You can request to go to the BOE. If you choose this option, you will receive a formal write-up from this office that will be based on this email.

Please select one of the above options 1, 2, 3. If you are accepting the new updated value, a simple "accept" return email will work. Deadline for response and submission of any additional information is May 14, 2024
Please let me know if you have questions.

Thank you,

Martins Onskulis

Assessor

Haines Borough

[Quoted text hidden]

Nancy Berland <nancyandburl@gmail.com>
To: Martins Onskulis <monskulis@appraisalalaska.com>

Sun, May 12, 2024 at 8:43 AM

I choose option 2 and will ask Glenda for something in writing.
Thank you.

[Quoted text hidden]

Martins Onskulis <monskulis@appraisalalaska.com>
To: Nancy Berland <nancyandburl@gmail.com>

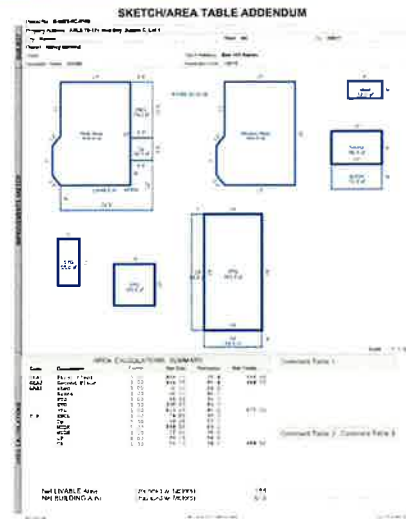
Sun, May 12, 2024 at 8:51 AM

Nancy,

That sounds good. Please let me know as soon as you hear back from her.

- Martins

[Quoted text hidden]



CURRENT OWNER

NANCY BERLAND
BOX 952 HAINES AK 99827

Property Identification

Parcel # **B-MBS-0C-0100** Use **R-Residential**
City Number Property **SFR**
Service Area **Borough**

Property Information

Improvement Size **888 SF** Year Built **1996** Estimated Land Size **10.18** AC
Basement Size Effective Age **20** Zone
Garage Size Taxable Interest **Partial Exempt**

Legal Description

Plat # Lot # **1** Block **C** Tract Doc # Rec. District **106-HAINES**
Describe **LOT 1, BLOCK C, ASLS 79-178, MUD BAY SUB.** Date recorded

PROPERTY HISTORY

Year	Taxable Interest	Land	Improvement	Assessed Value	Exempt Value	Taxable Value	Trending
2024	Partial Exempt	\$154,400	\$124,300	\$278,700	-\$150,000	\$128,700	
2023	Partial Exempt	\$154,400	\$82,900	\$237,300	-\$150,000	\$87,300	
2022	Partial Exempt	\$139,900	\$74,500	\$214,400	-\$150,000	\$64,400	
2021	Partial Exempt	\$139,900	\$74,500	\$214,400	-\$150,000	\$64,400	

NOTES

Nancy Berland came in with her sketch and old standard reports to correct some info. Removed space heater (only heat with wood). 168 sf deck is gone. they do not have a CP 30sf. Only an arctic entry of 74 sf. Only appliance is a small cook stove. Review outbuilding removed value DML 3/14/2024



LAND DETAIL								
Market Neighborhood	4202	Site Area	10.18	A	Topo	Steep	Vegetation	Wooded
Access	Water/Foot	Frontage		Ft	View	Beneficial	Soil	Buildable
Utilities	<input type="checkbox"/> Typical <input type="checkbox"/> Water <input type="checkbox"/> Sewer <input type="checkbox"/> Telephone <input type="checkbox"/> Electric						LQC	
Comments	Creek water, solar elec							

SITE IMPROVEMENTS							
Site Improvements						Total	
Description	Area	Unit Value	Adj.	Value	Comments		
	10.18	AC x \$15,169.06		= \$154,421	Land Values were imported from the 2023 Certified Roll Spreadsheet. Imported Assessed value was \$154421. Rounding discrepancies may occur		
		AC x		=			
		AC x		=			
		AC x		=			
Total	10.18	AC	Fee Value:	\$154,400			

SUMMARY FEE SIMPLE VALUATION							
Inspected By	Scott Hansen	Date Inspected	3/8/2022	Valued By	DML	Date Valued	2/14/2024
VALUATION CHECK				FEE VALUE SUMMARY			
The Total Fee Value \$128,700/888 SF Indicates \$313.85 Value/SF GBA				Total Residential \$115,800			
Income Value = NOI Ratio = NOI / =				Total Commercial			
Comments				Other Improvements \$8,500			
				Total Improvements \$124,300			
				Land & Site imp \$154,400			
				Total Property Value \$278,700			

EXEMPTION DETAIL				
	Land	Improvements	Total	Percent Occupied
Fee Value	\$154,400	\$124,300	\$278,700	Comments Y
Sr. Citizen	-\$75,500	-\$74,500	-\$150,000	
Total Exempt	-\$75,500	-\$74,500	-\$150,000	
Taxable Value	\$49,800	\$49,800	\$128,700	



RESIDENTIAL

Description	Cabin	Property Type	SFR	Design	2 Story	Bedrooms	2	
Quality	Q5 - Fair	Plumbing Fixture Count	Fixtures -	Energy Efficiency		Bathrooms		
						Other Rooms	1	
						Total Rooms	3	
Roof	<input type="checkbox"/> Typical <input type="checkbox"/> Comp <input checked="" type="checkbox"/> Metal <input type="checkbox"/> Wood shingles <input type="checkbox"/> Other						Year Built	1996 Estimate
Exterior	<input type="checkbox"/> Typical <input checked="" type="checkbox"/> Wood <input type="checkbox"/> Metal <input type="checkbox"/> Cement Fiber <input type="checkbox"/> Log <input type="checkbox"/> Vinyl <input type="checkbox"/> Other						Effective age	20
Foundation	<input type="checkbox"/> Typical <input type="checkbox"/> Concrete Perim <input type="checkbox"/> Slab <input checked="" type="checkbox"/> Piling <input type="checkbox"/> Other						Total Life	55
Heat Fuel	<input type="checkbox"/> Typical <input type="checkbox"/> Oil <input type="checkbox"/> Electric <input checked="" type="checkbox"/> Wood <input type="checkbox"/> Other						Condition	C4 -
Heat Type	<input type="checkbox"/> Typical <input type="checkbox"/> BB <input type="checkbox"/> Space Heater <input type="checkbox"/> Radiant <input type="checkbox"/> Forced Air <input type="checkbox"/> Heat Pump <input type="checkbox"/> Other						Effective age Status	
Interior	<input type="checkbox"/> Typical <input type="checkbox"/> Sheetrock <input type="checkbox"/> Plywood <input type="checkbox"/> Panel WD <input type="checkbox"/> Other							
Floor	<input type="checkbox"/> Typical <input type="checkbox"/> Slab <input type="checkbox"/> Plywood <input type="checkbox"/> Carpet <input type="checkbox"/> Vinyl <input type="checkbox"/> Wood - Laminate <input type="checkbox"/> Other							
Extra Lump Sums	Wood Stove \$1 Sanua \$1						Total	\$2
Porches,	Enclosed porch 74SF \$5,443						Total	\$6,156

Garage

Built-in ☐ SF Basement Garage ☐ SF Attached ☐ SF Detached ☐ SF Carport ☐ SF Finished ☐

Comments

Basement

Size Finished Size Describe

Description	Status	Area	Base Value	Factor	Unit Value	RCN	% Good	Net Value
2 Story Hous	Finished	888	SF \$116.61	1.45	\$169.08	\$150,147	78%	\$117,115
			SF		\$0.00	\$0		
			SF		\$0.00	\$0		
			SF		\$0.00	\$0		
			SF		\$0.00	\$0		
Additional Adjustment							-5%	-\$7,507
Lump Sum Total								\$6,158
Cabin							Total	\$115,800

Comment



OTHER IMPROVEMENTS

Description	Status	Quality	Size	UOM	Unit	RCN	% Good	Ad Adj.	Net Value		
Shop + 2 Porches		Typical	392	SF	\$43.5	\$17,052	50%		\$8,526		
Comment				Base Value	\$30	Factor	?	Age	18	Life	50



SKETCH/AREA TABLE ADDENDUM

Parcel No **B-MBS-0C-0100**

Property Address **ASLS 79-178 Mud Bay, Subblk C, Lot 1**

City **Haines**

Owner **Nancy Berland**

Client

Appraiser Name DA/SH

Inspection Date **1/8/19**

B-MBS-0C-0100

Scale: 1" = 12'

AREA CALCULATIONS SUMMARY					
Code	Description	Factor	Net Size	Perimeter	Net Totals
GLA1	First Floor	1.00	444.00	85.4	444.00
GLA2	Second Floor	1.00	444.00	85.4	444.00
GBA1	shed	1.00	32.00	24.0	
	Sauna	1.00	96.00	40.0	
	STG	1.00	55.00	32.0	
	STG	1.00	392.00	84.0	
	STG	1.00	100.00	40.0	675.00
P/P	ENCL	1.00	74.25	38.0	
	Cp	1.00	30.25	22.0	
	WDDK	1.00	168.00	69.0	
	WDDK	1.00	72.00	36.0	
	CP	1.00	84.00	62.0	
	CP	1.00	56.00	36.0	484.50
Net LIVABLE Area (rounded w/ factors)					888
Net BUILDING Area (rounded w/ factors)					675

Comment Table 1	
Comment Table 2	Comment Table 3



10/16/2008



