



City and Borough of Wrangell
BOE - Borough Assembly Meeting - Rescheduled
AGENDA

Tuesday, May 17, 2022
5:30 PM

Location: Borough Assembly Chambers

1. CALL TO ORDER

2. ROLL CALL

3. PERSONS TO BE HEARD - *Section WMC 3.05.040 (C) states that: The chair may call to order any person who is breaching the peace or being disorderly by speaking without recognition, engaging in booing or catcalls, speaking vulgarities, name calling, personal attacks, or engaging in other conduct which is determined by the chair to be disruptive of the meeting. Any person so disrupting a meeting of the assembly may be removed and barred from further attendance at the meeting unless permission to return or remain is granted by a majority vote of the assembly.*

4. CONFLICT OF INTEREST

5. NEW BUSINESS

- a. Property Tax Appeals
- b. Approval of the Fire Suppression Property Tax Exemptions for the Tax Year 2022 for the Total Assessed Value of \$73,628
- c. Approval of the Disabled Veteran Exemptions for the Tax Year 2022 for the Total Assessed Value of \$855,600
- d. Approval of the Senior Citizen Property Tax Exemptions for the Tax Year 2022 for the Total Assessed Value of \$33,687,575

6. ADJOURNMENT

**CITY & BOROUGH OF WRANGELL, ALASKA
Board of Equalization
BOROUGH ASSEMBLY AGENDA STATEMENT**

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	May 17, 2022
	<u>Agenda NO.</u>	5

Property Tax Appeals

SUBMITTED BY:

Robbie Marshall, Accounting Generalist

FISCAL NOTE:

Expenditure Required: \$XXX Total		
FY 19: \$	FY 20: \$	FY21: \$
Amount Budgeted:		
FY19 \$XXX		
Account Number(s):		
XXXXX XXX XXXX		
Account Name(s):		
Enter Text Here		
Unencumbered Balance(s) (prior to expenditure):		
\$XXX		

Reviews/Approvals/Recommendations

<input type="checkbox"/>	Commission, Board or Committee
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. There are several appeals to be considered. Some are listed below. There may be others presented at the meeting since the Assessor works to resolve the appeal up until the time of the meeting. Those appeals will be presented at the meeting.

The Property Tax Appeals to be heard are:

1.	2022-06, 02-014-382	Dave Hartung
2.	2022-47, 02-028-309	Jim Bailey
3.	2022-52, 03-003-252	Lindsey Gross
4.	2022-53, 03-003-254	Lindsey Gross

Note: there may be other appeals to be heard that are not included above.

The Board of Assembly, sitting as the Board of Equalization will hear each appeal individually and make one of the following motions, based on the Assessor's argument and the Appellant's argument.

RECOMMENDATION MOTION:

Move to accept the Real Property Tax Assessment prepared and presented by Lila Koplin, Borough Assessor, in the amount of \$_____ for Property Owner Appellant _____.

or

Move to amend the Real Property Tax Assessment from \$_____ to \$_____ for Property Owner Appellant _____.

Assessment notices are mailed each year, no later than March 20th. As stated in WMC 5.04.160, Appeal by person assessed; Any person who receives notice or whose name appears on the assessment roll may appeal, as provided in this chapter, to the board (BOE) with respect to any alleged error in the valuation, overcharge or omission of the assessor, not adjusted to the taxpayer's satisfaction. A person appealing from a presumed assessment as provided in WMC 5.04.090 (Assessment-Determination), shall not prevail unless able to demonstrate excusable neglect, delay in mail delivery, or error in name.

Our Assessors, Mike Renfro and Lila Koplin have been in contact with the property owners who filed appeals to try and come to a resolution. Mr. Renfro will be at the BOE meeting to speak to the appeals that are to be heard by the BOE. If there are additional unresolved Property Tax Appeals for you to consider, those will be provided to you at this meeting.

2022 Application for Review or Appeal of Property Appraisal
Board of Equalization
City and Borough of Wrangell, Alaska

Appeal requests must be received at City Hall by 5:00 p.m. on April 18, 2022, including via mail.

Note: Review of your appraisal/appeal of your assessment may result in one of the following: (1) No change in the appraisal, (2) Decrease in appraisal value, (3) Increase in appraisal value, (4) Reappraisal of entire neighborhood.

Please see Wrangell Municipal Code for pertinent and authoritative information on assessment and appeal procedures and property taxes. This can be accessed online at www.codepublishing.com/AK/Wrangell, Title 5, Chapter 5.04.

Owner Name(s): DAVID K HARTUNG Parcel Number: 02-014-382
Physical/Street Address: 1407 PENINSULA Tax Year: 2022
Block: 84
Lot: 23
U.S. Survey/Subdivision: 104

In support of the appeal, one or more of the following should be checked, and substantiated below

- A. Property is appraised at more than its fair market value as of January 1 of the above tax year
- B. Property is not equitably appraised with like surrounding properties

Current Appraised Values:	Appraised value(s) should be:
Land <u>120,800</u>	Land _____
Improvements <u>73,200</u>	Improvements _____
Total <u>194,000</u>	Total _____

How much was paid for the property? 22,000 Date 1979

Has property ever been offered for sale? Yes No Asking price: _____

Have improvements been made since property was purchased? Yes No
If yes, provide estimated value of those improvements: _____

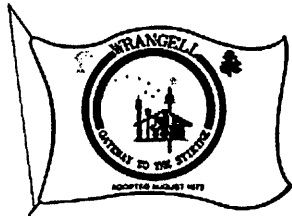
In support of (A) or (B) above, I submit the following remarks (attach additional sheets or documentation if necessary)

Unfair to raise my Land Value 98% in these Economic Times we are in. I am on a Fixed income

Dave Hartung
Signature Date 3/24/2022

Submit to: City & Borough of Wrangell
PO Box 531
Wrangell, AK 99929
Fax: 907-874-3952
Email: rmarshall@wrangell.com

Email _____
907-
Phone 8742664
Mailing Address PO 1664 WRG-AK 99929



CITY AND BOROUGH OF WRANGELL
 INCORPORATED MAY 30, 2008
 Office of the Finance Director

P.O. Box 531 ph. 907-874-2381
 Wrangell, AK 99929 fax 907-874-3952

The City and Borough of Wrangell would like all property owners to be aware of the assessment and tax schedule for the 2022 calendar year. Forms and information are available online, at City Hall, or email cmiller@wrangell.com for digital documents and additional information.

CY 2022 Property Tax Timeline

By January 15, 2022	Deadline for Fire Suppression System Exemption Applications
March 1, 2022	Deadline for Alaska State Law, Senior Citizen, and Disabled Veteran Exemption Applications
By March 20, 2022	Property Assessments Mailed Out
March 20 - April 18, 2022	Appeal Process
May 9, 2022	Board of Equalization Hearings
By June 1, 2022	Delivery of Assessment Roll to Assembly
June 1 - June 15, 2022	Assembly to establish CY20 Mill Rate of Tax Levy
Prior to July 1, 2022	Property Tax Statements Mailed
October 15, 2022	Property Taxes Due, 5:00 pm Finance Office
After October 15, 2022	Property Taxes are delinquent, penalties and interest begin to accrue*

*WMC 5.04.350 Delinquent date for payments of taxes.

When the general tax provided for in this chapter is not paid on or before the due date, penalties and interest will accrue as follows:

- A. A penalty of 10 percent of the unpaid taxes shall be added thereto immediately upon delinquency.
- B. Interest at an actual rate of 12 percent shall accrue upon all unpaid taxes, not including penalty, from the due date until paid in full. When interest is applied, it shall be calculated and accrue on a monthly basis.

More information can be found at Chapter 5.04 PROPERTY TAX (codepublishing.com) <https://www.codepublishing.com/AK/Wrangell/#!/Wrangell05/Wrangell0504.html#5.04.310>

1) Assessor's Decision	From	Land	Improvements	Total
		\$ <u>130,800</u>	\$ <u>73,200</u>	\$ <u>194,000</u>
	To	\$ <u>130,800</u>	\$ <u>73,200</u>	\$ <u>194,000</u>

Assessor's reason for decision: Assessor recommends no change to land value as the lot is valued consistently with surrounding lots in the immediate vicinity of the subject. Appellant is appealing the large increase in one year. All of the upland lots located in the immediate vicinity of the subject were received a value increase of \$2.00/SF For 2022.

See Attached

<u>3/30/22</u>	<u>Lita Kuplin</u>	<u>4/18/22</u>			
Date received	Decision made by	Date	Approved by	Date	Date mailed

2)

<input type="checkbox"/>	Mail	Date notified
<input checked="" type="checkbox"/>	Telephone	<u>4/18/22</u>
<input checked="" type="checkbox"/>	In person	<u>4/22/22</u>

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.

Dave Hartung 4/27/22 DAVE HARTUNG
 Signature of owner or authorized agent Date signed Print name

3)

Board of Equalization Decision Lands \$ _____ Improvements \$ _____ Total \$ _____

_____	_____	_____	_____	_____
Date received	Date heard	Certified (Chairman or Clerk of Board)	Date	Date mailed

2022-47

Item a.

2022 Application for Review or Appeal of Property Assessment
Board of Equalization
City and Borough of Wrangell, Alaska

RECEIVED
APR 19 2022
WRANGELL CITY HALL

Appeal requests must be received at City Hall by 5:00 p.m. on April 18, 2022, including via mail.

Note: Review of your appraisal/appeal of your assessment may result in one of the following: (1) No change in the appraisal, (2) Decrease in appraisal value, (3) increase in appraisal value, (4) Reappraisal of entire neighborhood.

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Owner Name(s): J. Bailey Parcel Number: 02-028-309
Physical/Street Address: _____ Tax Year: 2022
Block: 65
Lot: 8
U.S. Survey/Subdivision: Industrial

In support of the appeal, one or more of the following should be checked, and substantiated below

- A. Property is appraised at more than its fair market value as of January 1 of the above tax year
- B. Property is not equitably appraised with like surrounding properties

Current Appraised Values:	Appraised value(s) should be:
Land <u>64,000</u>	Land <u>13,000</u>
Improvements _____	Improvements _____
Total <u>64,000</u>	Total <u>13,000</u>

How much was paid for the property? N/A Date 2015

Has property ever been offered for sale? Yes No Asking price: _____

Have improvements been made since property was purchased? Yes No
If yes, provide estimated value of those improvements: \$500

In support of (A) or (B) above, I submit the following remarks (attach additional sheets or documentation if necessary)

Assessment increase of 392% (!!) from 2021 to 2022. In the time of owning this lot, I had an existing mound of material spread out + added an electrical outlet, both of which were done long before 2021. (\$500 value)

J. Bailey _____ Date 4-19-22 Email _____
Signature

Submit to: City & Borough of Wrangell
PO Box 531
Wrangell, AK 99929
Fax: 907-874-3952
Email: rmarshall@wrangell.com
cmiller@wrangell.com

Phone 907 874 2059
Mailing Address 1481
99929

2019

2022 \$137,900
 2021 \$137,900
 2022 \$137,900

Lots 1+2, Bl 59B

2022 \$2000
 2021 \$2000

Lot 10, Block 59B

2022 19,800
 2021 28,900

Improvements

Lot 9, Block 59B

2022 28,900
 2021 16,800

Land

2022 28,900
 2021 12,800

137,900
 159,600
 195,700

Total

2022 30,900
 2021 12,800

195,700
 121,200

\$123,800

\$36,100

\$18,100

\$18,100

Change \$

Change \$

61%

23% Total
 166% Land

141%

168%

%

%

2022

2021

Improvements

Lot 8, Block 65

64,000

13,000

Land

\$51,000

392%

146% increase

Item a.

City of Wrangell ASSESSOR'S REVIEW FORM
P.O. Box 531 Wrangell, AK 907-874-2381
Appeal # 3022-47
Property ID # 12:028-304

1) Assessor's Decision	From	Land	Improvements	Total
		\$ 14,000	\$ 2	\$ 14,000
	To	\$ 32,000	\$ 0	\$ 32,000

Assessor's reason for decision: Land value adjusted downward.
Comparable sales ranged from \$1.88 to \$4.18 per sq ft.
Review determined there is no relationship between filled
lots. No one knows how much fill is on a given
lot. All appear to have settling issues.
Adjusted land value to low end of the range.

See Attached

5/19/22 WCL 5/19/22 WCL
 Date received Decision made by Date Approved by Date Date mailed

2) _____ Mail Date notified _____
 _____ 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] 5-16-22 Jim Bailey
 Signature of owner or authorized agent Date signed Print name

3) Board of Equalization Decision Lands _____ Improvements \$ _____ Total \$ _____

_____ Date received _____ Date heard _____ Certified (Chairman or Clerk of Board) _____ Date _____ Date mailed _____

Reviewed By

APR 15 2022

Robert Marshall

LATE

2022-52

Item a.

2021 Application for Review or Appeal of Property Appraisal
Board of Equalization
City and Borough of Wrangell, Alaska

Appeal requests must be received at City Hall by 5:00 p.m. on April 19, 2021, including via mail.

Note: Review of your appraisal/appeal of your assessment may result in one of the following: (1) No change in the appraisal, (2) Decrease in appraisal value, (3) Increase in appraisal value, (4) Reappraisal of entire neighborhood.

Please see Wrangell Municipal Code for pertinent and authoritative information on assessment and appeal procedures and property taxes. This can be accessed online at www.codepublishing.com/AK/Wrangell, Title 5, Chapter 5.04.

Owner Name(s): Lindsey Gross
Physical/Street Address: 2 mile zimovia hwy.
Block:
Lot: C-2
U.S. Survey/Subdivision: 2321
Parcel Number: 03-003-252
Tax Year: 2022

In support of the appeal, one or more of the following should be checked, and substantiated below

- A. [X] Property is appraised at more than its fair market value as of January 1 of the above tax year
B. [X] Property is not equitably appraised with like surrounding properties

Current Appraised Values: Land 54,000, Improvements 500, Total 54,500
Appraised value(s) should be: Land 40,000, Improvements 0, Total 40,000

How much was paid for the property? 10.00 Date Dec 4 2009

Has property ever been offered for sale? [X] Yes [] No Asking price: I Dont Remember

Have improvements been made since property was purchased? [] Yes [X] No
If yes, provide estimated value of those improvements:

In support of (A) or (B) above, I submit the following remarks (attach additional sheets or documentation if necessary)

See Attached pages with this email.

Signature

Date 4/21/22

Email lindseygross87@gmail.com

Submit to: City & Borough of Wrangell
PO Box 531
Wrangell, AK 99929
Fax: 907-874-3952
Email: rmarshall@wrangell.com

Phone 907 305 0225
Mailing Address PO Box 521341
Big Lake AK 99652

To The Board of Equalization City and Borough of Wrangell Alaska,

I'm filing this appeal past the April 18th deadline because I did not receive my tax assessment for this year 2022 until Friday April 21st. I left multiple voicemails and messages to request the tax assessment before the appeals deadline and I was told it was sent to my PO Box address. The tax assessment wasn't sent to my Po Box address as you can see on the tax assessment document for the year 2022 the address on my tax assessment was sent to my old Anchorage address not my Big Lake Po Box. I don't understand how the 2022 tax assessment was sent to the Anchorage address used on the 2020 tax assessment since the 2021 tax assessment and bill was sent to my current PO box address in Big Lake. The 2022 tax assessment was also in the name of "Gross G Lindsey". For the appeal question being asked "Has property ever been offered for sale?" yes; but as for the asking price I don't remember the last dollar amount because I changed it multiple times because anyone that was interested in the property said I was asking too much so I kept lowering the price until I took the property off the market for personal reasons. I had an offer of only \$1000 and was told by a former city council member that they wouldn't pay any more than \$70000 for both lot C2 and C3 combined. Please take into consideration that due to the incorrect address and name on the 2022 tax assessment I wrote this in only 2 days. Thank you for your time. It's greatly appreciated.

To whom it may concern.

After comparing my lot with other lots in my area. I have noticed mine has gone up in value significantly 13500. The other lots around my area only went up to 7300 and 9200. The 9200 lot is larger then mine. Please note I haven't lived in the house or on the property for a number of years. I haven't done any improvements to the land nor the house. I feel the jump in land value isn't accurate. Please take in consideration that on the other lots around mine people are living in these homes and on these property and they're improving them as they live there. There isn't anyone currently living in my home or on the land. I haven't done any improvements. This isn't a accurate assessment when I haven't improved anything on my lot and it's gone up significantly. I believe the tax assessment should be the same as last year's which is \$36000. Thank you for your time.

To The Board of Equalization City and Borough of Wrangell Alaska,

I compared my lot, C-2, to lots in the surrounding area and in comparison my lot has gone up in value tremendously in both dollar amount (\$14,500) and percentage of increase value (36.25%) since 2021. The lots that I compared my lot to are similar in square footage/acridge and they have only risen in value \$900 to \$9200 or a 1.24% to 23% increase within the last year. I feel this assessment on my lot is inaccurate as this lot is a non developed lot, it doesn't have any utilities, there is no water, sewer, electric or a road to or on the lot. There has not been any improvements done to the lot. I believe the tax assessment for 2022 is not accurate due to all the reasons listed above, and that It should be changed back to the 2021 tax assessment of \$40000 for the land value .Thank you for your time looking into this matter.



Lila Koplin <lilakoplin@gmail.com>

Property Appeals 2022-52 (03-003-252) and 2022-53 - (03-003-254)

3 messages

Lila Koplin <lilakoplin@gmail.com>
To: lindseygross87@gmail.com

Fri, May 6, 2022 at 8:02 PM

Lindsey,

This is in follow-up of our phone conversation earlier today. During preparation of the 2022 Wrangell assessment roll, all of the lots from City Park out to Shoemaker Bay Loop, both waterfront and on the uphill side of the highway, received an upward adjustment of \$.25/sf. This is based on comparable sales and not a reflection of owner improvements to the land.

I recommend no change to the land values for your lots legally described as Lots C-2 and C-3 of USS 2321 as they are valued consistently with the surrounding lots of similar size and configuration near your property. Regarding the house on Lot C-3, you said that you were only appealing the land value, therefore, I recommend no value change to the house.

Value Recommendations:

03-003-252 Lot C-2

Land: \$54,500

03-003-254 Lot C-3

Land: \$49,500

Building: \$46,000

Total: \$95,500

If you accept these adjusted values as presented, I will consider your appeals resolved and will withdraw them from the Board of Equalization hearing. If you do not accept the adjusted values as presented, your appeals will be forwarded to the Board of Equalization for their consideration on May 9, 2022. Either way, I must receive your response in writing. For your convenience, you may reply to this email stating your acceptance or rejection.

If you have any questions, please call me at (907) 253-3536.

Respectfully,

Lila J. Koplin
Appraisal Company of Alaska
Contract Assessors for City and Borough of Wrangell

Lindsey Gross <lindseygross87@gmail.com>
To: Lila Koplin <lilakoplin@gmail.com>

Sun, May 8, 2022 at 5:18 PM

I Lindsey Gross Reject the increase and would like my appeals for lots C-2 and C-3 to be sent to the bored of equalization.

Thank you

[Quoted text hidden]

Lila Koplin <lilakoplin@gmail.com>
To: Lindsey Gross <lindseygross87@gmail.com>

Sun, May 8, 2022 at 5:24 PM

Lindsey,

Thank you for your response. I will submit your appeals for the Board of Equalization hearing packet. The hearing will be held May 9, 2022 at 5:30 pm in the Wrangell Borough Assembly chambers.

If you have any questions about the hearing, please call Robbie Marshall at (907) 874-2381.

Thank you for your appeal.

Respectfully,

Lila J. Koplín
Appraisal Company of Alaska
Contract Assessors for City and Borough of Wrangell
[Quoted text hidden]

City of Wrangell ASSESSOR'S REVIEW FORM
P.O. Box 531 Wrangell, AK 907-874-2381

Appeal # 2022-52
Property ID # 03-003-952

1) Assessor's Decision	From	Land	Improvements	Total
	\$	<u>54,500</u>	\$ <u>0</u>	\$ <u>54,500</u>
	To	\$ <u>54,500</u>	\$ <u>0</u>	\$ <u>54,500</u>

Assessor's reason for decision: Assessor recommends no change to land value as the lot is valued consistently with surrounding lots in the ~~the~~ immediate vicinity of the subject's market area.

Date received	Decision made by	Date	Approved by	Date	Date mailed	See Attached
<u>4/15/22</u>	<u>[Signature]</u>	<u>5/7/22</u>				

- 2) email Date notified 5/16/22
 Mail
 Telephone 5/16/22
 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.

See attached email.
 Signature of owner or authorized agent _____ Date signed _____ Print name _____

3) Board of Equalization Decision Land \$ _____ Improvements \$ _____ Total \$ _____

Date received _____ Date heard _____ Certified (Chairman or Clerk of Board) _____ Date _____ Date mailed _____

WHITE COPY: FINANCE DEPT YELLOW COPY: ASSESSOR PINK COPY: APPELLANT

Reviewed By

APR 25 2022

Robert Marshall

LATE

2022-53

Item a.

2021 Application for Review or Appeal of Property Appraisal
Board of Equalization
City and Borough of Wrangell, Alaska

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Owner Name(s): Lindsey Gross Parcel Number: 03-003-254
Physical/Street Address: 2 Mile Zimovia Hwy Tax Year: 2022
Block:
Lot: C-3
U.S. Survey/Subdivision: 2321

In support of the appeal, one or more of the following should be checked, and substantiated below

- A. [X] Property is appraised at more than its fair market value as of January 1 of the above tax year
B. [X] Property is not equitably appraised with like surrounding properties

Current Appraised Values:

Land 49,500
Improvements 46,000
Total 95,500

Appraised value(s) should be:

Land 31,000.00
Improvements 46,000.00
Total 82,000.00

How much was paid for the property? \$100,000

Date Dec 4 2009

Has property ever been offered for sale? [X] Yes [] No

Asking price: I Don't Remember

Have improvements been made since property was purchased? [] Yes [X] No

If yes, provide estimated value of those improvements:

In support of (A) or (B) above, I submit the following remarks (attach additional sheets or documentation if necessary)

See Attached To Email. With this page PDF

Signature

Date 4/24/22

Email lindseygross87@gmail.com

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Wrangell, AK 99929
Fax: 907-874-3952
Email: rmarshall@wrangell.com

Phone 907 305 0225
Mailing Address PO Box 521341
Big Lake AK 99652

To The Board of Equalization City and Borough of Wrangell Alaska,

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Total: \$95,500

If you accept these adjusted values as presented, I will consider your appeals resolved and will withdraw them from the Board of Equalization hearing. If you do not accept the adjusted values as presented, your appeals will be forwarded to the Board of Equalization for their consideration on May 9, 2022. Either way, I must receive your response in writing. For your convenience, you may reply to this email stating your acceptance or rejection.

If you have any questions, please call me at (907) 253-3536.

Respectfully,

Lila J. Koplin
Appraisal Company of Alaska
Contract Assessors for City and Borough of Wrangell

Lindsey Gross <lindseygross87@gmail.com>
To: Lila Koplin <lilakoplin@gmail.com>

Sun, May 8, 2022 at 5:18 PM

I Lindsey Gross Reject the increase and would like my appeals for lots C-2 and C-3 to be sent to the bored of equalization.

Thank you

[Quoted text hidden]

Lila Koplin <lilakoplin@gmail.com>
To: Lindsey Gross <lindseygross87@gmail.com>

Sun, May 8, 2022 at 5:24 PM

Lindsey,

Thank you for your response. I will submit your appeals for the Board of Equalization hearing packet. The hearing will be held May 9, 2022 at 5:30 pm in the Wrangell Borough Assembly chambers.

If you have any questions about the hearing, please call Robbie Marshall at (907) 874-2381.

Thank you for your appeal.

Respectfully,

Lila J. Koplin
Appraisal Company of Alaska
Contract Assessors for City and Borough of Wrangell
[Quoted text hidden]

Date received Date heard Certified (Chairman or Clerk of Board) Date mailed

Board of Equalization Decision Land Improvements \$ Total \$

3)

Signature of owner or authorized agent Date signed Print name

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

2)

Email Mail Telephone In Person
Date notified *5/16/03* *5/16/03* *5/16/03*

Date received Decision made by Date Approved by Date Date mailed

5/16/03 *5/16/03* *5/16/03* *5/16/03* *5/16/03* *5/16/03*

See Attached

Assessor's reason for decision: *Assessor recommends no change to land values as the lot is valued consistently with surrounding lots in the immediate vicinity of the subject's market area.*

Assessor's Decision From Land Improvements Total
\$ 49,500 \$ 46,000 \$ 45,500
To
\$ 49,500 \$ 46,000 \$ 45,500

City of Wrangell ASSESSOR'S REVIEW FORM Appeal # *8002-53*
P.O. Box 531 Wrangell, AK 907-874-2381 Property ID # *63-003-054*

**CITY & BOROUGH OF WRANGELL, ALASKA
BOARD OF EQUALIZATION AGENDA STATEMENT**

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	May 17, 2022
	<u>Agenda Section</u>	5

Approval of the Fire Suppression Property Tax Exemptions for the Tax Year 2022 for the Total Assessed Value of \$73,628

SUBMITTED BY:

Robbie Marshall, Accounting Generalist

FISCAL NOTE:

Expenditure Required: \$XXX Total		
FY 20: \$	FY 21: \$	FY22: \$
Amount Budgeted:		
	FY20 \$XXX	
Account Number(s):		
	XXXXX XXX 6100	
Account Name(s):		
	Personnel Benefits	
Unencumbered Balance(s) (prior to expenditure):		
	\$XXX	

Reviews/Approvals/Recommendations

<input type="checkbox"/>	Commission, Board or Committee
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Fire Suppression Exemption Listing

RECOMMENDATION MOTION:
Move to Approve the Fire Suppression Property Tax Exemptions for the Tax Year 2022 for the Total Assessment Value of \$73,628.

SUMMARY STATEMENT:
Following the January 15th deadline, the City & Borough of Wrangell had 12 fire suppression (sprinkler) property tax exemption applications, which was one more than received in 2021. The

fire suppression exemption applications amount to \$73,628. This represents an exempted tax revenue of \$938.76.

This exemption allows for a 2% exemption of the assessed value for the assessment in 1981, if the fire suppression system was in effect prior to January 1, 1981, or as of January 1 of the year after installing the fire suppression system if installed after January 1, 1981. This is the only type of exemption that the City & Borough of Wrangell accepts that is not mandated by the state statutes.

Exemption Details	Address	Property Value	Exempt Amount	Total Value
Fire Suppression	104 FRONT ST	\$376900	-6654.00	\$370200
Fire Suppression	318 MCKINNON ST	\$208500	-3454.00	\$205000
Fire Suppression	106 LYNCH ST	\$294900	-5178.00	\$289700
Fire Suppression		\$284600	-4014.00	\$280600
Fire Suppression	103 FRONT ST	\$749300	-12778.00	\$736500
Fire Suppression	215 THIRD ST	\$202500	-3526.00	\$199000
Fire Suppression	310 FRONT ST	\$157200	-2886.00	\$154300
Fire Suppression	423 FRONT ST	\$749200	-12866.00	\$736300
Fire Suppression	321 FRONT ST	\$418500	-4626.00	\$413900
Fire Suppression	408 FRONT ST	\$941600	-13130.00	\$928500
Fire Suppression		\$253600	-4516.00	\$249100

Fire Suppression
Total Revenue Loss \$ (938.76)

**CITY & BOROUGH OF WRANGELL, ALASKA
BOARD OF EQUALIZATION AGENDA STATEMENT**

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	May 17, 2022
	<u>Agenda Section</u>	5

Approval of the Disabled Veteran Exemptions for the Tax Year 2022 for the Total Assessed Value of \$855,600

SUBMITTED BY:

Robbie Marshall, Accounting Generalist

FISCAL NOTE:

Expenditure Required: \$XXX Total		
FY 20: \$	FY 21: \$	FY22: \$
Amount Budgeted:		
	FY20 \$XXX	
Account Number(s):		
	XXXXX XXX 6100	
Account Name(s):		
	Personnel Benefits	
Unencumbered Balance(s) (prior to expenditure):		
	\$XXX	

Reviews/Approvals/Recommendations

<input type="checkbox"/>	Commission, Board or Committee
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Disabled Veteran Exemption Listing

RECOMMENDATION MOTION:
Move to Approve the Disabled Veteran Property Tax Exemptions for the Tax Year 2022 for the Total Assessed Value of \$855,600.

SUMMARY STATEMENT:
Following the March 1st deadline, the City & Borough of Wrangell had 7 disabled veteran exemptions, an increase of 2 applications from Tax Year 2021. The exempted assessed value of the disabled veteran exemptions to \$855,600. This represents an exempted tax revenue of \$10,908.90.

As a reminder this is an unfunded State Mandate.

Wrangell Municipal Code 5.04.040

A. Pursuant to AS 29.45.030(e) and the requirements of this section, the first \$150,000 of assessed value of real property owned and occupied as the primary residence and permanent place of abode by the following persons is exempt from taxation:

1. A resident 65 years of age or older on January 1st of the assessment year; or
2. A resident who is a disabled veteran on January 1st of the assessment year; or
3. A resident at least 60 years old on January 1st of the assessment year who is the widow or widower of a person who qualified for an exemption under subsection (A)(1) or (A)(2) of this section.

B. To be eligible for an exemption under subsection (A) of this section, for a year the individual applying for an exemption must also meet requirements under one of the following subsections:

1. The individual shall be eligible for a permanent fund dividend under AS 43.23.005 for that same year or for the immediately preceding year; or
2. If the individual has not applied or does not apply for one or both of the permanent fund dividends, the individual would have been eligible for one of the permanent fund dividends identified in subsection (B)(1) of this section had the individual applied.

C. Only one exemption under subsection (A) of this section may be granted for the same property, and if two or more persons are eligible for an exemption for the same property, the parties shall decide between or among themselves who is to receive the benefit of the exemption. Real property may not be exempted under subsection (A) of this section if the finance director determines, after notice and hearing to the parties, that the property was conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the finance director may be appealed under

AS 44.62.560 through 44.62.570.

D. An exemption may not be granted under subsection (A) of this section except upon written application for the exemption on a form designated by the borough. The claimant must file the application no later than March 1st of the first assessment year for which the exemption is sought. The assembly, for good cause shown, may waive the claimant's failure to make timely application for exemption for that year and authorize the finance director to accept the application as if timely filed. To be considered by the assembly, a request to waive the claimant's failure to make timely application for exemption must be in writing and filed no later than April 15th of the assessment year for which the exemption is sought.

E. If the application for exemption is approved after taxes have been paid, the amount of tax that the claimant has already paid for the assessment year for the property exempted shall be refunded to the claimant.

F. The finance director shall require proof in the form the finance director considers necessary of the right to and amount of an exemption claimed under subsection (A) of this section and shall require a disabled veteran claiming an exemption under subsection (A) of this section to provide evidence of the disability rating. The finance director may require proof of eligibility for exemption under this section at any time.

G. Subsequent annual applications for exemption under this section shall not be required. It shall be the responsibility of every person who obtains a property tax exemption under this section to notify the borough of any change in ownership, property use, residency, permanent place of

abode, status of disability, or other factor affecting qualification for the exemption. The finance director may at any time demand proof of current eligibility for exemption under this section.

Exemption Details	Address	Property Value	Exempt Amount	Total Value
Disabled Veteran	9.2 MILE ZIMOVIA HWY	\$144900	-144900.00	\$0
Disabled Veteran		\$30000	-30000.00	\$0
Disabled Veteran	11.5 MILE ZIMOVIA HWY	\$127300	-127300.00	\$0
Disabled Veteran	223 1ST AVE	\$135700	-135700.00	\$0
Disabled Veteran	1003 CASE AVE	\$268800	-150000.00	\$118800
Disabled Veteran	220 ST MICHAELS ST	\$117700	-117700.00	\$0
Disabled Veteran	933 ASH ST	\$156900	-150000.00	\$6900

Disabled Veteran
Total Revenue Loss \$ (10,908.90)

**CITY & BOROUGH OF WRANGELL, ALASKA
BOARD OF EQUALIZATION AGENDA STATEMENT**

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	May 17, 2022
	<u>Agenda Section</u>	5

Approval of the Senior Citizen Property Tax Exemptions for the Tax Year 2022 for the Total Assessed Value of \$33,687,575

SUBMITTED BY:

Robbie Marshall, Accounting Generalist

FISCAL NOTE:

Expenditure Required: \$XXX Total		
FY 20: \$	FY 21: \$	FY22: \$
Amount Budgeted:		
	FY20 \$XXX	
Account Number(s):		
	XXXXX XXX 6100	
Account Name(s):		
	Personnel Benefits	
Unencumbered Balance(s) (prior to expenditure):		
	\$XXX	

Reviews/Approvals/Recommendations

<input type="checkbox"/>	Commission, Board or Committee
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Senior Citizen Exemption Listing

RECOMMENDATION MOTION:
Move to Approve the Senior Citizen Property Tax Exemptions for the Tax Year 2022 for the Total Assessed Value of \$33,687,575.

SUMMARY STATEMENT:

Following the March 1st deadline, the City & Borough of Wrangell received 295 senior citizen exemptions, up from 280 for tax year 2021. This represents an exempted tax revenue of \$420,997.58, and increased reduction in property tax revenue of \$20873.58 from 2021.

As a reminder, this is an unfunded State mandate.

Wrangell Municipal Code 5.04.040

A. Pursuant to AS 29.45.030(e) and the requirements of this section, the first \$150,000 of assessed value of real property owned and occupied as the primary residence and permanent place of abode by the following persons is exempt from taxation:

1. A resident 65 years of age or older on January 1st of the assessment year; or
2. A resident who is a disabled veteran on January 1st of the assessment year; or
3. A resident at least 60 years old on January 1st of the assessment year who is the widow or widower of a person who qualified for an exemption under subsection (A)(1) or (A)(2) of this section.

B. To be eligible for an exemption under subsection (A) of this section, for a year the individual applying for an exemption must also meet requirements under one of the following subsections:

1. The individual shall be eligible for a permanent fund dividend under AS 43.23.005 for that same year or for the immediately preceding year; or
2. If the individual has not applied or does not apply for one or both of the permanent fund dividends, the individual would have been eligible for one of the permanent fund dividends identified in subsection (B)(1) of this section had the individual applied.

C. Only one exemption under subsection (A) of this section may be granted for the same property, and if two or more persons are eligible for an exemption for the same property, the parties shall decide between or among themselves who is to receive the benefit of the exemption. Real property may not be exempted under subsection (A) of this section if the finance director determines, after notice and hearing to the parties, that the property was conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the finance director may be appealed under

AS 44.62.560 through 44.62.570.

D. An exemption may not be granted under subsection (A) of this section except upon written application for the exemption on a form designated by the borough. The claimant must file the application no later than March 1st of the first assessment year for which the exemption is sought. The assembly, for good cause shown, may waive the claimant's failure to make timely application for exemption for that year and authorize the finance director to accept the application as if timely filed. To be considered by the assembly, a request to waive the claimant's failure to make timely application for exemption must be in writing and filed no later than April 15th of the assessment year for which the exemption is sought.

E. If the application for exemption is approved after taxes have been paid, the amount of tax that the claimant has already paid for the assessment year for the property exempted shall be refunded to the claimant.

F. The finance director shall require proof in the form the finance director considers necessary of the right to and amount of an exemption claimed under subsection (A) of this section and shall require a disabled veteran claiming an exemption under subsection (A) of this section to provide evidence of the disability rating. The finance director may require proof of eligibility for exemption under this section at any time.

G. Subsequent annual applications for exemption under this section shall not be required. It shall be the responsibility of every person who obtains a property tax exemption under this section to notify the borough of any change in ownership, property use, residency, permanent place of abode, status of disability, or other factor affecting qualification for the exemption. The finance director may at any time demand proof of current eligibility for exemption under this section.

Exemption Details	Address	Property Value	Exempt Amount	Total Value
Senior Citizen	510 EVERGREEN AVE	\$202000	-150000.00	\$52000
Senior Citizen	516 EVERGREEN AVE	\$105600	-105600.00	\$0
Senior Citizen	110 SPRING ST	\$108300	-108300.00	\$0
Senior Citizen	569 EVERGREEN AVE	\$164200	-150000.00	\$14200
Senior Citizen	108 GRAVE ST	\$138900	-138900.00	\$0
Senior Citizen	107 5TH AVE	\$335600	-150000.00	\$185600
Senior Citizen	711 EVERGREEN AVE	\$97700	-97700.00	\$0
Senior Citizen	745 EVERGREEN AVE	\$110500	-110500.00	\$0
Senior Citizen	110 5TH AVE	\$244200	-150000.00	\$94200
Senior Citizen	807 EVERGREEN ST	\$118200	-118200.00	\$0
Senior Citizen	709 EVERGREEN AVE	\$113100	-113100.00	\$0
Senior Citizen	347 CASSIAR ST	\$56000	-56000.00	\$0
Senior Citizen		\$258300	-150000.00	\$108300
Senior Citizen	339 CASSIAR ST	\$124700	-124700.00	\$0
Senior Citizen	345 CASSIAR ST	\$111100	-111100.00	\$0
Senior Citizen	341 CASSIAR ST	\$70300	-70300.00	\$0
Senior Citizen	232 STIKINE AVE	\$84100	-84100.00	\$0
Senior Citizen	217 STIKINE AVE	\$192200	-150000.00	\$42200
Senior Citizen	233 STIKINE AVE	\$81400	-81400.00	\$0
Senior Citizen	237 STIKINE AVE	\$89500	-89500.00	\$0
Senior Citizen	210 2ND AVE	\$119700	-119700.00	\$0
Senior Citizen	244 2ND ST	\$134300	-134300.00	\$0
Senior Citizen	206 CASSIAR ST	\$146000	-146000.00	\$0
Senior Citizen	214 CASSIAR ST	\$277700	-150000.00	\$127700
Senior Citizen	220 CASSIAR ST	\$153900	-150000.00	\$3900
Senior Citizen	113 MT. DEWEY LN	\$246600	-150000.00	\$96600
Senior Citizen	115 MT. DEWEY LN	\$296900	-150000.00	\$146900
Senior Citizen	117 MT. DEWEY LN	\$251300	-150000.00	\$101300
Senior Citizen	117 3RD ST	\$234700	-150000.00	\$84700
Senior Citizen	120 3RD ST	\$204200	-150000.00	\$54200
Senior Citizen	123 3RD ST	\$289100	-150000.00	\$139100
Senior Citizen	151 3RD ST	\$102900	-102900.00	\$0
Senior Citizen	147 3RD ST	\$218600	-150000.00	\$68600
Senior Citizen	104 3RD ST	\$215200	-150000.00	\$65200
Senior Citizen	114 3RD ST	\$151700	-150000.00	\$1700
Senior Citizen		\$82500	-82500.00	\$0
Senior Citizen	209 1ST AVE	\$160800	-150000.00	\$10800
Senior Citizen	115 MCKINNON ST	\$153300	-150000.00	\$3300
Senior Citizen	114 COW ALY	\$89500	-89500.00	\$0
Senior Citizen	131 CHURCH ST	\$119400	-119400.00	\$0
Senior Citizen	127 2ND ST	\$68200	-68200.00	\$0
Senior Citizen	137 FEDERAL WAY	\$81000	-81000.00	\$0
Senior Citizen	123 FORT ST	\$85700	-85700.00	\$0
Senior Citizen	120 FORT ST	\$115000	-115000.00	\$0
Senior Citizen	109 FORT ST	\$62500	-62500.00	\$0
Senior Citizen	113 FORT ST	\$122600	-122600.00	\$0
Senior Citizen	220 MCKINNON ST	\$170800	-150000.00	\$20800
Senior Citizen	206 MCKINNON ST	\$262700	-150000.00	\$112700
Senior Citizen	113 REID ST	\$151900	-129100.00	\$22800
Senior Citizen	219 GRIEF ST	\$122500	-122500.00	\$0
Senior Citizen	204 REID ST	\$112900	-112900.00	\$0

Senior Citizen	213 3RD ST	\$200300	-150000.00	\$50300
Senior Citizen	214 FRONT ST	\$103600	-13000.00	\$90600
Senior Citizen	308 OCEAN VIEW DR	\$193900	-150000.00	\$43900
Senior Citizen	319 OCEAN VIEW DR	\$359200	-150000.00	\$209200
Senior Citizen	222 OCEAN VIEW DR	\$363300	-150000.00	\$213300
Senior Citizen	204 OCEAN VIEW DR	\$266000	-150000.00	\$116000
Senior Citizen	105 SUNSET BLVD	\$156500	-150000.00	\$6500
Senior Citizen	102 SUNSET BLVD	\$134700	-134700.00	\$0
Senior Citizen	1448 PENINSULA ST	\$255700	-150000.00	\$105700
Senior Citizen	211 OCEAN VIEW DR	\$200600	-150000.00	\$50600
Senior Citizen		\$194000	-150000.00	\$44000
Senior Citizen	1404 PENINSULA ST	\$206900	-150000.00	\$56900
Senior Citizen	418 MISSION ST	\$207100	-150000.00	\$57100
Senior Citizen	105 PARK AVE	\$187500	-150000.00	\$37500
Senior Citizen	220 1ST AVE	\$205000	-150000.00	\$55000
Senior Citizen	210 1ST AVE	\$127300	-127300.00	\$0
Senior Citizen	206 1ST ST	\$118500	-118500.00	\$0
Senior Citizen	417 MISSION ST	\$146800	-146800.00	\$0
Senior Citizen	9 CREST DR	\$144500	-144500.00	\$0
Senior Citizen	11 CREST DR	\$155700	-150000.00	\$5700
Senior Citizen	15 CREST DR	\$182600	-150000.00	\$32600
Senior Citizen	208 REID ST	\$109500	-109500.00	\$0
Senior Citizen	324 REID ST	\$171300	-150000.00	\$21300
Senior Citizen	314 MISSION ST	\$186700	-150000.00	\$36700
Senior Citizen	221 3RD ST	\$148500	-148500.00	\$0
Senior Citizen	319 ST MICHAELS ST	\$226600	-150000.00	\$76600
Senior Citizen	320 ST MICHAELS ST	\$199300	-150000.00	\$49300
Senior Citizen	227 1ST AVE	\$203600	-150000.00	\$53600
Senior Citizen	327 MISSION ST	\$114600	-114600.00	\$0
Senior Citizen	310 1ST AVE	\$188100	-150000.00	\$38100
Senior Citizen	320 1ST AVE	\$174900	-150000.00	\$24900
Senior Citizen	326 1ST AVE	\$216600	-150000.00	\$66600
Senior Citizen	330 1ST AVE	\$215600	-150000.00	\$65600
Senior Citizen	109 PARK AVE	\$277000	-150000.00	\$127000
Senior Citizen	304 1ST AVE	\$138400	-138400.00	\$0
Senior Citizen	219 CHURCH ST	\$116900	-116900.00	\$0
Senior Citizen	303 CHURCH ST	\$126200	-126200.00	\$0
Senior Citizen	325 CHURCH ST	\$210500	-150000.00	\$60500
Senior Citizen	109 ST MICHAELS ST	\$147800	-147800.00	\$0
Senior Citizen	337 CHURCH ST	\$35700	-35700.00	\$0
Senior Citizen	411 CHURCH ST	\$26600	-26600.00	\$0
Senior Citizen	426 FRONT ST	\$0	0.00	\$0
Senior Citizen	426 FRONT ST	\$84000	-84000.00	\$0
Senior Citizen	429 CHURCH ST	\$102200	-102200.00	\$0
Senior Citizen	434 FRONT ST	\$99400	-99400.00	\$0
Senior Citizen	118 ST MICHAELS ST	\$173400	-150000.00	\$23400
Senior Citizen	414 CHURCH ST	\$135200	-135200.00	\$0
Senior Citizen	207 WEBBER ST	\$68200	-68200.00	\$0
Senior Citizen	510 WRANGELL AVE	\$147600	-147600.00	\$0
Senior Citizen	209 BENNETT ST	\$114900	-114900.00	\$0
Senior Citizen	212 WEBBER ST	\$124900	-124900.00	\$0
Senior Citizen	415 REID ST	\$105200	-105200.00	\$0

Senior Citizen	214 ST MICHAELS ST	\$189200	-94600.00	\$94600
Senior Citizen	424 CHURCH ST	\$69000	-69000.00	\$0
Senior Citizen	432 CHURCH ST	\$105300	-105300.00	\$0
Senior Citizen	634 SHAKES ST	\$74800	-74800.00	\$0
Senior Citizen	520 CHURCH ST	\$204800	-150000.00	\$54800
Senior Citizen	530 CHURCH ST	\$104600	-104600.00	\$0
Senior Citizen	927 CASE AVE	\$107200	-107200.00	\$0
Senior Citizen	1027 ZIMOVIA HWY	\$183400	-150000.00	\$33400
Senior Citizen	1034 CASE AVE	\$104300	-104300.00	\$0
Senior Citizen	1055 ZIMOVIA HWY	\$179800	-150000.00	\$29800
Senior Citizen	1019 CASE AVE	\$226100	-150000.00	\$76100
Senior Citizen	1043 ZIMOVIA HWY	\$179400	-150000.00	\$29400
Senior Citizen	1040 CASE AVE	\$81200	-81200.00	\$0
Senior Citizen	1311 PENINSULA ST	\$330900	-150000.00	\$180900
Senior Citizen	114 SHUSTAK ST	\$227600	-150000.00	\$77600
Senior Citizen	210 BERGER ST	\$238700	-150000.00	\$88700
Senior Citizen	238 BERGER ST	\$287900	-150000.00	\$137900
Senior Citizen	218 BERGER ST	\$120400	-120400.00	\$0
Senior Citizen	636 WRANGELL AVE	\$178400	-150000.00	\$28400
Senior Citizen	631 WRANGELL AVE	\$197600	-150000.00	\$47600
Senior Citizen	627 WRANGELL AVE	\$98300	-98300.00	\$0
Senior Citizen	106 PINE ST	\$143700	-143700.00	\$0
Senior Citizen	1 SPRUCE ST	\$78000	-78000.00	\$0
Senior Citizen	532 ZIMOVIA HWY	\$217300	-150000.00	\$67300
Senior Citizen	522 ZIMOVIA HWY	\$171400	-150000.00	\$21400
Senior Citizen	612 COUNCIL DR	\$73500	-73500.00	\$0
Senior Citizen	204 PINE ST	\$161600	-150000.00	\$11600
Senior Citizen	612 ETOLIN AVE	\$201700	-150000.00	\$51700
Senior Citizen	622 ZIMOVIA HWY	\$207400	-150000.00	\$57400
Senior Citizen	616 ZIMOVIA HWY	\$221700	-150000.00	\$71700
Senior Citizen	728 CASE AVE	\$103200	-103200.00	\$0
Senior Citizen	801 ZIMOVIA HWY	\$90400	-90400.00	\$0
Senior Citizen	815 LEMIEUX AVE	\$47400	-47400.00	\$0
Senior Citizen	835 LEMIEUX AVE	\$152000	-150000.00	\$2000
Senior Citizen	622 COUNCIL DR	\$253600	-150000.00	\$103600
Senior Citizen	814 CASE AVE	\$131900	-131900.00	\$0
Senior Citizen	817 ZIMOVIA HWY	\$273000	-150000.00	\$123000
Senior Citizen	821 ZIMOVIA HWY	\$200500	-50125.00	\$150400
Senior Citizen	803 ASH ST	\$325600	-150000.00	\$175600
Senior Citizen		\$65600	-65600.00	\$0
Senior Citizen	931 ZIMOVIA HWY	\$268600	-150000.00	\$118600
Senior Citizen	914 ZIMOVIA HWY	\$202200	-150000.00	\$52200
Senior Citizen	828 ZIMOVIA HWY	\$163700	-150000.00	\$13700
Senior Citizen	820 ZIMOVIA AVE	\$111800	-111800.00	\$0
Senior Citizen	840 LEMIEUX	\$157600	-150000.00	\$7600
Senior Citizen	904 CASE AVE	\$201600	-150000.00	\$51600
Senior Citizen	912 CASE AVE	\$106900	-106900.00	\$0
Senior Citizen	1048 ZIMOVIA HWY	\$167000	-150000.00	\$17000
Senior Citizen	1.5 MILE ZIMOVIA HWY	\$123300	-123300.00	\$0
Senior Citizen	1.5 MILE ZIMOVIA HWY	\$54800	-54800.00	\$0
Senior Citizen		\$253300	-150000.00	\$103300
Senior Citizen	1.5 MILE ZIMOVIA HWY	\$98600	-98600.00	\$0

Senior Citizen	2 MILE ZIMOVIA HWY	\$175900	-150000.00	\$25900
Senior Citizen	2.25 MILE ZIMOVIA HWY	\$102300	-102300.00	\$0
Senior Citizen	2.25 MILE ZIMOVIA HWY	\$200000	-150000.00	\$50000
Senior Citizen	2.25 MILE ZIMOVIA HWY	\$303300	-150000.00	\$153300
Senior Citizen	2.25 MILE ZIMOVIA HWY	\$123200	-123200.00	\$0
Senior Citizen		\$153300	-150000.00	\$3300
Senior Citizen	2.5 MILE ZIMOVIA HWY	\$152600	-150000.00	\$2600
Senior Citizen	2.5 MILE ZIMOVIA HWY	\$173900	-150000.00	\$23900
Senior Citizen	2.5 MILE ZIMOVIA HWY	\$130300	-130300.00	\$0
Senior Citizen		\$394200	-150000.00	\$244200
Senior Citizen	3 MILE ZIMOVIA HWY	\$212900	-150000.00	\$62900
Senior Citizen	3 MILE ZIMOVIA HWY	\$175800	-150000.00	\$25800
Senior Citizen	3.5 MILE ZIMOVIA HWY	\$161700	-150000.00	\$11700
Senior Citizen	3.5 MILE ZIMOVIA HWY	\$176800	-150000.00	\$26800
Senior Citizen	119 GRAVES ST	\$51200	-51200.00	\$0
Senior Citizen	131 GRAVES ST	\$87800	-87800.00	\$0
Senior Citizen	3.5 MILE ZIMOVIA HWY	\$99000	-99000.00	\$0
Senior Citizen		\$19500	-19500.00	\$0
Senior Citizen		\$120500	-120500.00	\$0
Senior Citizen	3.5 MILE ZIMOVIA HWY	\$123300	-123300.00	\$0
Senior Citizen	3.25 MILE ZIMOVIA HWY	\$133400	-133400.00	\$0
Senior Citizen	3.5 MILE ZIMOVIA HWY	\$227300	-150000.00	\$77300
Senior Citizen		\$278100	-150000.00	\$128100
Senior Citizen	3.5 MILE ZIMOVIA HWY	\$226700	-150000.00	\$76700
Senior Citizen		\$187000	-150000.00	\$37000
Senior Citizen		\$299500	-150000.00	\$149500
Senior Citizen	4 MILE ZIMOVIA HWY	\$200800	-150000.00	\$50800
Senior Citizen		\$143800	-143800.00	\$0
Senior Citizen	4 MILE ZIMOVIA HWY	\$145800	-141000.00	\$4800
Senior Citizen	4 MILE ZIMOVIA HWY	\$83500	-83500.00	\$0
Senior Citizen	4 MILE ZIMOVIA HWY	\$117600	-117600.00	\$0
Senior Citizen	4 MILE ZIMOVIA HWY	\$84500	-84500.00	\$0
Senior Citizen		\$237100	-150000.00	\$87100
Senior Citizen	4.5 MILE ZIMOVIA HWY	\$136800	-136800.00	\$0
Senior Citizen	4.5 MILE ZIMOVIA HWY	\$93800	-93800.00	\$0
Senior Citizen		\$218100	-150000.00	\$68100
Senior Citizen		\$152100	-150000.00	\$2100
Senior Citizen		\$186100	-150000.00	\$36100
Senior Citizen	5.5 MILE SHOEMAKER LP	\$342200	-150000.00	\$192200
Senior Citizen	5.2 MILE ZIMOVIA HWY	\$204500	-150000.00	\$54500
Senior Citizen		\$152600	-150000.00	\$2600
Senior Citizen	5 MILE SHOEMAKER LP	\$57400	-57400.00	\$0
Senior Citizen	5.5 MILE LOOP RD	\$120200	-120200.00	\$0
Senior Citizen		\$193300	-150000.00	\$43300
Senior Citizen	5.5 MILE ZIMOVIA HWY	\$86500	-86500.00	\$0
Senior Citizen	5.5 MILE LOOP RD	\$191000	-150000.00	\$41000
Senior Citizen		\$177300	-150000.00	\$27300
Senior Citizen		\$171900	-150000.00	\$21900
Senior Citizen	5.5 MILE SHOEMAKER LP	\$192700	-115600.00	\$77100
Senior Citizen	5.25 ZIMOVIA HWY	\$106600	-106600.00	\$0
Senior Citizen		\$239800	-150000.00	\$89800
Senior Citizen	5.5 MILE ZIMOVIA HWY	\$64200	-64200.00	\$0

Senior Citizen	5.75 MILE ZIMOVIA HWY	\$107100	-107100.00	\$0
Senior Citizen		\$203700	-101850.00	\$101900
Senior Citizen	5.5 MILE ZIMOVIA HWY	\$125500	-125500.00	\$0
Senior Citizen		\$103700	-103700.00	\$0
Senior Citizen	6 MILE ZIMOVIA HWY	\$285100	-150000.00	\$135100
Senior Citizen		\$383600	-150000.00	\$233600
Senior Citizen		\$80700	-80700.00	\$0
Senior Citizen	7 MILE ZIMOVIA HWY	\$237500	-150000.00	\$87500
Senior Citizen	7.5 MILE ZIMOVIA HWY	\$160200	-150000.00	\$10200
Senior Citizen	7.5 MILE ZIMOVIA HWY	\$212400	-150000.00	\$62400
Senior Citizen		\$193800	-150000.00	\$43800
Senior Citizen		\$153800	-150000.00	\$3800
Senior Citizen	8.5 MILE ZIMOVIA HWY	\$111000	-111000.00	\$0
Senior Citizen	9 MILE ZIMOVIA HWY	\$335800	-150000.00	\$185800
Senior Citizen	8.5 MILE ZIMOVIA HWY	\$366400	-150000.00	\$216400
Senior Citizen	9 MILE ZIMOVIA HWY	\$343700	-150000.00	\$193700
Senior Citizen	8.25 MILE ZIMOVIA HWY	\$221200	-150000.00	\$71200
Senior Citizen	9 MILE ZIMOVIA HWY	\$264800	-150000.00	\$114800
Senior Citizen	9 MILE ZIMOVIA HWY	\$160200	-150000.00	\$10200
Senior Citizen	9.1 MILE ZIMOVIA HWY	\$240600	-150000.00	\$90600
Senior Citizen	9.2 MILE ZIMOVIA HWY	\$118400	-118400.00	\$0
Senior Citizen	9.27 MILE ZIMOVIA HWY	\$277900	-150000.00	\$127900
Senior Citizen	9.75 MILE ZIMOVIA HWY	\$220800	-150000.00	\$70800
Senior Citizen	9.2 MILE ZIMOVIA HWY	\$36500	-36500.00	\$0
Senior Citizen		\$73000	-73000.00	\$0
Senior Citizen	11.25 ZIMOVIA HWY	\$446300	-150000.00	\$296300
Senior Citizen	11 MILE ZIMOVIA HWY	\$252200	-150000.00	\$102200
Senior Citizen	11.5 MILE ZIMOVIA HWY	\$319200	-150000.00	\$169200
Senior Citizen		\$67500	-67500.00	\$0
Senior Citizen	11.6 MILE ZIMOVIA HWY	\$74800	-74800.00	\$0
Senior Citizen	11.7 MILE ZIMOVIA HWY	\$227900	-150000.00	\$77900
Senior Citizen		\$264300	-150000.00	\$114300
Senior Citizen		\$304400	-150000.00	\$154400
Senior Citizen		\$93800	-93800.00	\$0
Senior Citizen		\$86500	-86500.00	\$0
Senior Citizen		\$286900	-150000.00	\$136900
Senior Citizen	11.9 MILE ZIMOVIA HWY	\$132900	-132900.00	\$0
Senior Citizen		\$183500	-150000.00	\$33500
Senior Citizen	12.1 ZIMOVIA HWY	\$105800	-105800.00	\$0
Senior Citizen	12.5 MILE ZIMOVIA HWY	\$66500	-66500.00	\$0
Senior Citizen		\$144300	-42300.00	\$102000
Senior Citizen		\$234500	-150000.00	\$84500
Senior Citizen		\$493300	-150000.00	\$343300
Senior Citizen		\$334400	-150000.00	\$184400
Senior Citizen		\$291100	-150000.00	\$141100
Senior Citizen		\$344100	-150000.00	\$194100
Senior Citizen		\$115500	-115500.00	\$0
Senior Citizen		\$147800	-147800.00	\$0
Senior Citizen	12.1 MILE ZIMOVIA HWY	\$98700	-98700.00	\$0
Senior Citizen		\$256400	-150000.00	\$106400
Senior Citizen		\$57600	-57600.00	\$0
Senior Citizen		\$65000	-65000.00	\$0

Senior Citizen	\$43200	-43200.00	\$0
Senior Citizen	\$154700	-150000.00	\$4700
Senior Citizen	\$101300	-101300.00	\$0
Senior Citizen	\$124400	-124400.00	\$0
Senior Citizen	\$82300	-82300.00	\$0
Senior Citizen	\$39800	-39800.00	\$0
Senior Citizen	\$57500	-57500.00	\$0
Senior Citizen	\$215100	-150000.00	\$65100
Senior Citizen	\$82500	-82500.00	\$0
Senior Citizen	\$20000	-20000.00	\$0
Senior Citizen	\$9900	-9900.00	\$0
Senior Citizen	\$18300	-18300.00	\$0
Senior Citizen	\$14900	-14900.00	\$0
Senior Citizen	\$4600	-4600.00	\$0
Senior Citizen	\$11000	-11000.00	\$0
Senior Citizen	\$8000	-8000.00	\$0
Senior Citizen	\$8500	-8500.00	\$0
Senior Citizen	\$9200	-9200.00	\$0
Senior Citizen	\$11500	-11500.00	\$0
Senior Citizen	\$12000	-12000.00	\$0
Senior Citizen	\$10800	-10800.00	\$0
Senior Citizen	\$49400	-49400.00	\$0
Senior Citizen	\$5500	-5500.00	\$0
Senior Citizen	\$4000	-4000.00	\$0
Senior Citizen	\$5000	-5000.00	\$0
Senior Citizen	\$7600	-7600.00	\$0
Senior Citizen	\$4000	-4000.00	\$0
Senior Citizen	\$5600	-5600.00	\$0
Senior Citizen	\$4600	-4600.00	\$0
Senior Citizen	\$2500	-2500.00	\$0
Senior Citizen	\$6400	-6400.00	\$0
Senior Citizen	\$23600	-23600.00	\$0
Senior Citizen	\$10000	-10000.00	\$0
Senior Citizen	\$6500	-6500.00	\$0
Senior Citizen	\$3500	-3500.00	\$0
Senior Citizen	\$2500	-2500.00	\$0

Senior Citizen		
In Service	\$	(417,103.18)
Out of Service	\$	(3,894.40)
Total Revenue Loss	\$	(420,997.58)