

AGENDA
BOARD OF EQUALIZATION
THE CITY AND BOROUGH OF JUNEAU, ALASKA
Thursday, December 2, 2021 at 5:30 PM
Virtual Meeting Only via Zoom Webinar
<https://juneau.zoom.us/j/99741860260>
or call: 1-253-215-8782 Webinar ID: 997 4186 0260

- I. Call to Order**
- II. Roll Call**
- III. Selection of Presiding Officer**
- IV. Approval of Agenda**
- V. Property Appeals**

Attached are 2021 commercial property appeals being brought before the Board of Equalization for final value determination. The Appellants and the Assessor were unable to reach an agreement for the parcel values. You will find for each parcel the following –

- Appellant's Appeal
- Appellant's Documentation at the time of Appeal
- Board of Equalization Presentation

Appeal No. 2021-0202

Appellant: A&D Bergmann Alaska Community Property
Parcel No.: 1C070B0J0020

Location: 225 Front St
Type: Commercial – Retail

Appellant's Estimate of Value

Site: \$288,500
Buildings: \$249,700
Total: \$538,200

Original Assessed Value

Site: \$432,750
Buildings: \$249,700
Total: \$682,450

Recommended Value

Site: \$432,750
Buildings: \$249,700
Total: \$682,450

Appeal No. 2021-0477 Appellant:

James & Jo Ann Sidney Parcel No.:
4B1701100040

Location: NBN Sherwood Ln
Type: Commercial/Farm Use-Vacant

Appellant's Estimate of Value

Site: Not Provided
Buildings: Not Provided
Total: Not Provided

Original Assessed Value

Site: \$139,950
Buildings: \$0
Total: \$139,950

Farm Use Value

Site: \$20,950
Buildings: \$0
Total: \$20,950

Appeal No. 2021-0471

Appellant: James & Jo Ann Sidney
Parcel No.: 4B1701100070

Location: NBN Curtis Ave
Type: Commercial - Vacant

Appellant's Estimate of Value

Site: Not Provided
Buildings: Not Provided
Total: Not Provided

Original Assessed Value

Site: \$135,750
Buildings: \$0
Total: \$135,750

Recommended Value

Site: \$135,750
Buildings: \$0
Total: \$135,750

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Appeal No. 2021-0476

Appellant: James & Jo Ann Sidney

Parcel No.: 4B2201020050

Location: 10400 Glacier Hwy

Type: Single Family Residence, store & outbuildings

Appellant's Estimate of Value

Site: Not Provided

Buildings: Not Provided

Total: Not Provided

Original Assessed Value

Site: \$243,000

Buildings: \$377,800

Total: \$620,800

Recommended Value

Site: \$243,000

Buildings: \$377,800

Total: \$620,800

Appeal No. 2021-0472

Appellant: James & Jo Ann Sidney

Parcel No.: 4B2901150050

Location: 5580 Montana Creek Rd

Type: Commercial

Appellant's Estimate of Value

Site: Not Provided

Buildings: Not Provided

Total: Not Provided

Original Assessed Value

Site: \$1,436,100

Buildings: \$0

Total: \$1,436,100

Recommended Value

Site: \$1,436,100

Buildings: \$0

Total: \$1,436,100

VI. Adjournment

BOARD OF EQUALIZATION ORIENTATION

NOTE: Members are encourage to review, from your training material, the April 19, 2013 Memorandum prepared by former City Attorney John Hartle, for further helpful guidance.

A. Quasi-Judicial Role & Responsibilities - CBJ 15.05.185

1. Be a fair & impartial tribunal - no bias/preconceived ideas; no ex parte contact
 - a. Member may not deliberate or vote on any matter in which member has a personal or financial interest (defined in CBJ 01.45.360); conflict of interest check needed prior to hearing to allow substitution; may call legal advisor
 - b. **Avoid expressing opinions or including commentary in questions to the parties.**
 - c. **Opinions on the evidence/position of parties should await BOE deliberations.**
2. Afford both parties due process - fair notice and opportunity to be heard

Must allow both sides time to review new evidence presented at hearing
3. Decide appeals on *evidence presented* in packet and at hearing.
4. Make record of proceeding that clearly and accurately reflects:
 - a. Taxpayer/Appellant's claim and factual evidence offered to support it
 - b. Assessor's process/position and factual evidence offered to support both
 - c. That each side had adequate opportunity to present relevant evidence/review & rebut other party's evidence
 - d. BOE's thorough deliberations & consideration of the evidence
 - e. BOE's findings of fact & conclusions of law re burden of proof & the evidence relied on as basis of decision
 - f. Rationale & evidentiary basis of BOE's decision, to enable meaningful review by the Superior Court in the event of an appeal

B. Legal Standard for Granting Appeal on Merits for Error in Valuation

1. Starting point: under AK law, Assessor's **assessments are presumed to be correct.**
2. **Burden of proof on Appellant to prove error - unequal, excessive, improper, or under valuation based on facts** that are stated in a valid written appeal or proven at the appeal hearing
3. If and only if Appellant meets burden does burden shift to Assessor to rebut Appellant's evidence of error

4. Law does not bind Assessor to follow a particular formulas, rules or methods of valuation, but grants broad discretion in selecting valuation methods-as long as reasonable basis
5. Technical evidentiary rules don't apply
Relevant evidence admissible if sort relied on by responsible persons
May exclude irrelevant, repetitious evidence
6. **Only grounds for adjustment of assessment are proof of unequal, excessive, improper, or under valuation based on facts**

C. Alternative Actions for Appeals Heard on the Merits

- a. **Deny appeal** because Appellant failed to prove error in valuation with factual evidence.
- b. **Grant appeal & adjust assessment *as requested by Appellant***. (only if Appellant's valuation evidence supports proposed assessment value)
- c. **Grant appeal & *adjust (lower or raise) assessment differently***. (if and only if supported by sufficient evidence of value in record.)
- d. **Grant appeal & *remand to Assessor for reconsideration of value*** (remand is mandatory if error found, but insufficient evidence of value in record.)

D. LATE-FILED APPEALS – Legal Standard for Accepting

1. Potential *merit* of appeal is irrelevant.
2. Jurisdictional authority to hear only *timely-filed appeals*
3. Appeal must be filed w/in 30 days from date assessment notice is mailed
4. Only "accepted" late-filed appeals may proceed to a hearing on the merits.
5. If 30 day deadline missed, RIGHT to appeal CEASES and BOE **cannot accept or hear** appeal, **unless BOE finds that taxpayer was unable to comply due to situation beyond taxpayer's control** (See Hartle memo)
6. Burden to prove inability to comply is on Taxpayer.
7. BOE Action Alternatives: **Deny** Late-file or **Accept, so hearing can be scheduled.**

BOE HEARING GUIDELINE

- I. Call to Order
 - II. Roll Call - Chairs asks clerk to call the roll
 - III. Appeals will be heard first, followed by *Timeliness* Hearings on Late-filed Appeals
 - IV. Introduce first Appeal case for hearing:

We're on the record with respect to 'Petition for Review of Assessed Value' filed by _____ with respect to Parcel Id. No. _____
 - IV. Review Hearing Rules/Procedure (For each appeal, unless all in attendance at beginning)
 - A. Time allocated to each side: approx. 15 min, including BOE questions
 - B. State name for record and speak clearly in to mic, use surnames/maintain decorum
 - C. Appellant taxpayer goes 1st
Has **burden to prove an error—an unequal, excessive, improper or under valuation** based on presented factual evidence
 - D. Assessor - presents Assessor's evidence in response
 - E. Appellant rebuttal, if time reserved
 - F. Hearing closes after presentations
 - G. BOE action/deliberation
 - H. Any questions? Parties ready to proceed?
 - V. Hearing - party presentations & all BOE questioning
 - VI. Close Hearing, move to BOE action
 - A. BOE reviews/discusses evidence presented, or goes directly to B.
 - B. Member makes motion, Chair restates motion
 - C. Members speak to the motion/make findings
 - D. BOE votes/takes action on motion
 - E. Chair announces whether motion carries/fails
 - VII. Call next appeal, repeat IV – VI
 - VIII. Late-Filed Appeals, if any (SEE LATE-FILED APPEALS – PROCESS)
 - IX. Adjourn
-

BOE Action Options:

1. **Deny appeal** because Appellant failed to prove error in valuation with factual evidence.
2. **Grant appeal & adjust assessment as requested by Appellant.** (if Appellant's evidence supports proposed assessment value)
3. **Grant appeal & adjust (lower or raise) assessment differently.** (if and only if supported by sufficient evidence of value in record.)
4. **Grant appeal & remand to Assessor for reconsideration of value** (remand is mandatory if error found, but insufficient evidence of value in record.)

SAMPLE MOTIONS

1. To DENY appeal

I MOVE that the Board *GRANT* the appeal and I ASK for a NO VOTE

Because . . .

Appellant didn't prove/provide evidence of error in assessment
and/or

For the evidence/reasons provided by the Assessor . . .

2. To GRANT appeal & ADJUST assessment AS REQUESTED

**I MOVE that the Board *GRANT* the appeal and ADJUST the assessment AS
REQUESTED BY APPELLANT to \$_____, and I ask for a YES VOTE**

Because . . .

Appellant proved there was error . . .

[specify . . . **unequal, excessive, improper, or under valuation**]
based on facts

AND

We find requested assessment is supported by sufficient evidence in the record

3. To GRANT appeal & ADJUST assessment OTHERWISE

**I MOVE that the Board *GRANT* the appeal and ADJUST the assessment to
\$_____, and I ASK FOR A YES VOTE**

Because . . .

Appellant proved there was error . . .

[specify . . . **unequal, excessive, improper, or under valuation**]
based on facts

AND

We find sufficient evidence of value in record to support this assessment

4. To GRANT appeal & REMAND for RECONSIDERATION of ASSESSMENT

**I MOVE that the Board *GRANT* the appeal and REMAND to the ASSESSOR for
RECONSIDERATION of the ASSESSMENT, and I ASK FOR A YES VOTE**

Because . . .

Appellant proved there was error . . .

[specify . . . **unequal, excessive, improper, or under valuation**]
based on facts

AND

We find insufficient evidence of value in the record

**FROM THE OFFICE OF THE CITY CLERK
LINKS TO BOE HEARING PACKETS 2021
UPDATED: November 24, 2021 (living document)**

At the request of the Appellants Representative – Attorney at Law Robert Spitzfaden below are links to access the BOE Hearing Packets from previous BOE Hearings to be included as part of the appeal records as well as the recordings of previous hearings. Each packet is quite large so it requires downloading the packet through a file-share program.

Hard copies of BOE packets are available in the City Clerk's Office at City Hall, 155 S. Seward St Room 202. Below are links to the Zend To file-share that will allow you to download the packet to your computer as well as a link to the BOE website with the same links and the Zoom link for BOE Hearings.

Zoom Webinar Link for attending BOE Hearings: <https://juneau.zoom.us/j/99741860260> or to call in: 1-253-215-8782 Webinar ID: 997 4186 0260

Board of Equalization webpage: <https://juneau.org/clerk/boards-committees/boards-master-list/boe>

For additional needs please contact the City Clerk's Office at 907-586-5278 or city.clerk@juneau.org

BOE HEARING AGENDA PACKET LINK
(BOE packet links live through 12/7)

The below link will allow you to download the BOE Hearing Packets for:

November 18, 2021
November 10, 2021
November 9, 2021
November 4, 2021
November 2, 2021
October 28, 2021
October 21, 2021
October 20, 2021

Fileshare Link:

<https://fileshare.ci.juneau.ak.us/pickup.php?claimID=2G85bpTenjXgWmby&claimPasscode=Wj3c99Uo9tSBWsPw>

**FROM THE OFFICE OF THE CITY CLERK
LINKS TO BOE HEARING PACKETS 2021
UPDATED: November 24, 2021 (living document)**

BOE HEARING ZOOM CLOUD RECORDING LINKS

Zoom Cloud Recording of November 18, 2021 BOE Hearing:

<https://juneau.zoom.us/rec/share/gvfs-hdoua044-X2dOf-Y1m00t4wz1dYWMhL1qqD6pkrWX9eVMvoTP-qdCdT2Byd.u1m0shCmbDiprTmo>

Access Passcode: =?Tt9nP0

Zoom Cloud Recording of November 10, 2021 BOE Hearing:

https://juneau.zoom.us/rec/share/EEuOLQ_SjiINy6Sf-oQQf4YYToV9-aymzlEa62od-vwdG0YvkvUwPMiFJyaCr0he_dlsnJi_NkMF_p8j

Access Passcode: A3Lc+&KU

Zoom Cloud Recording of November 9, 2021 BOE Hearing:

<https://juneau.zoom.us/rec/share/q50NOVgUpLR3rNRApNBIAUd9L5OoctdyJxDbn92H0fzFy1S8sejhykF8Pnzu3kwaO.sSdBOzciSCzTpnoG>

Access Passcode: 58UJ+NbC

Zoom Cloud Recording of November 4, 2021 BOE Hearing:

<https://juneau.zoom.us/rec/share/cYNUVHFN9HuZAhXTmIeqCaDUuvDYJjs6H02QBMiCFcMH87n9rC07T2TwjgpdVOF4.0bo1FdTrHkUCBox1>

Access Passcode: 1*%w+Nbl

Zoom Cloud Recording of November 2, 2021 BOE Hearing:

https://juneau.zoom.us/rec/share/6cw7NPo8IxiZ-k_0FvnL3h8aDloaWHBlmEPMb71NrckJt3pzKv8juDBRW1lXpc26.o1ol8KeNsQsu_ayr

Access Passcode: gg\$2X@Ni

Zoom Cloud Recording of October 28, 2021 BOE Hearing:

https://juneau.zoom.us/rec/share/pTLs5B5uBnPU0fEJ34V_F3P2iaPAvzDwJMIpwnPIVI0cL4JOJTvGZEefXW5nAdk.SVklDOKj4pWf8nW

Access Passcode: +!H1+xmE

Zoom Cloud Recording of October 21, 2021 BOE Hearing:

<https://juneau.zoom.us/rec/share/Hc9toKLCIKRSXMs9lRYBSopOeHGSH9iLswx6T09tGcrbpevzUUxKjQX1u0fjatI.9Mf0lTxOBLVBoARv>

Access Passcode: %20&apx%

Zoom Cloud Recording of October 20, 2021 BOE Hearing:

https://juneau.zoom.us/rec/share/u5rwiVBRagO3YJYCvn1VkjVHRjED5a5Gtmc-dBKLxBg_X19tpq6RzRDMk7JIAkIYc.SjNY2FAzI0MkhGSy

Access Passcode: 0ZkV3*@*

From: [Bob Spitzfaden](#)
To: [City Clerk](#)
Subject: FW: Motion To Include Documents in the Record
Date: Monday, November 8, 2021 3:59:08 PM
Attachments: [wold report on zoning of 57 properties.pdf](#)

EXTERNAL E-MAIL: BE CAUTIOUS WHEN OPENING FILES OR FOLLOWING LINKS

In addition to the documents and recordings/transcripts specified in my email of November 8, please add the following for the same reasons:

BOE Hearing training session of July, 2021 found at October 20, 2021 BOE hearing:

Pages 114-16, 21-62,23,47-56, 67-129.

Robert S. Spitzfaden

From: Bob Spitzfaden <spitz@gci.net>
Sent: Monday, November 8, 2021 1:43 PM
To: city.clerk@juneau.org
Subject: Motion To Include Documents in the Record

Dear Clerk:

Please ensure the following is provided to the Board of Equalization and that the documents cited are part of their packet for the hearings to be held on November 9 and 10, 17, 18 and 19, and all subsequent hearings for which I am the attorney.

The following documents are relevant to the question of the validity of the ratio study used to increase the assessment for each of the appellants represented by the undersigned, and to preserve the record showing due process violations by the BOE. Those with page numbers have already been filed with the Clerk, and heeding the BOE's concern of excessive pages, are not being filed again. Save for one small document, all these documents have been previously provided to the BOE.

October 20, 2021 hearings:

Pages 7-9: Notification of appellants represented by defendant to whom due process is owed.

Page 316 : Counsel memo to BOE on governing legal principles.

Pages: 317-319: motions made to the BOE to preserve the record that the BOE failed to adhere to due process.

Pages 326-354: First part of the Kim Wold report, addressing failure of ratio study to include representative sample.

Pages 356-360: Bowen email with showing sales deleted, and reasons why, from ratio study.

Pages 361-366: Bowen email providing list of sales keeping certain sales confidential, and stipulation for single hearing.

Pages 368-377: Bowen email providing responses addressing the parameters for the ratio study, and providing Hartle memo on BOE standards and procedures.

Pages 440-485: Balance of Wold report addressing sample concerns and problems with assessments.

Pages 487-497: Dahle analysis of commercial assessments.

Pages 499: Dahle list of sales dated June 2, 499-515.

Pages 523-566: Bowen email and letter of August 3 responding to inquiries regarding commercial assessments with attachments.

November 4, 2021 hearings:

Pages 21-23: Maps locating 53 sales.

Pages 26-42: Assessments Valuations ?summary Report April 2021.

Pages: 44-58: Bowen email of September 30, 2021 with four attachments.

Pages 59-67: Geiger expressing concerns regarding lack of written methods and procedures, sale trends, representativeness of the sample, deleting data.

New document:

Wold zoning analysis of 57 sales – attached.

In addition, motion is made to include in the record of the November 9 and 10, 17, 18 and 19 hearings, and all subsequent hearings for which I am the attorney, the following recordings and transcripts if there are transcripts. The hearings are relevant for the same reasons as the documents referenced above.

The appellants presentation and rebuttal presented at the hearings held on October 20, 21 and 28 as well as November 2 and 4.

Robert S. Spitzaden

From: Kim Wold <kim@reliantadvisory.com>
Sent: Saturday, October 30, 2021 9:20 AM
To: Bob Spitzfaden <spitz@gci.net>
Subject: Use list

Hi Bob,

Here is the list of uses for the sales. I have used the list attached to my letter report. The sales are listed in order 1 through 57.

1. Office condominium
2. Office condominium
3. Boat condominium
4. Office condominium
5. Improved industrial
6. Improved residential -two lots with a 4 plex
7. Apartment building-27 units Mixed Use 2 zoning-Wrong sales price. Should be \$1,600,000
8. NCL purchase vacant. Mixed Use 2
9. Improved industrial shop with an apartment-stimulus funded purchase
10. Vacant-Industrial zoning
11. Industrial condominium -Industrial zoning
12. Vacant-Industrial zoning- Related Party Sale-Below market at \$8.74 per SF
13. Vacant-Industrial zoning
14. Vacant-Industrial zoning
15. Vacant-Industrial zoning
16. Vacant-Industrial zoning
17. Commercial building-Industrial zoning
18. Vacant-Industrial zoning
19. Industrial warehouse-Industrial zoning-Related Party Sale

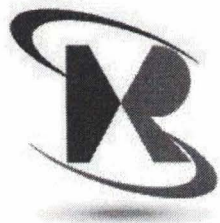
20. Boat Condominium -Industrial zoning
21. Office Condominium -Light commercial zoning
22. Mixed use/tourism retail and apartments-Mixed use zoning
23. Boathouse-Waterfront commercial zoning
24. Vacant -Industrial zoning
25. Boathouse-Waterfront commercial zoning
26. 4 Plex apartmentD-18 Residential zoning
27. Airplane Hangar-Industrial zoning-Land leased from CBJ
28. Automotive shop-General commercial
29. Tourism retail-Mixed use-Related Party
30. Office condominium-Light Commercial zoning
31. Boathouse-Waterfront commercial zoning
32. Office building -Light commercial-Missing 3 vacant parcels used for parking
33. RV Park-D-18 Residential zoning
34. Boat condominium -Industrial zoning
35. Retail-General commercial zoning-NGO purchase
36. Office condominium - Light Commercial zoning
37. Airplane hangar-Industrial zoned-Land lease from CBJ
38. Office/Warehouse Condominium -Industrial zoning
39. Industrial Shop-Industrial zoning
40. Boat Condominium - Industrial zoning
41. Industrial building-Industrial zoning-Purchase price influenced by CUP for Cannabis Grow Operation
42. Boat Condominium -Industrial zoning
43. Boat Condominium -Industrial zoning

- 44. Office building-General Commercial
- 45. Industrial Shop/Recycling Center-Industrial
- 46. Vacant -Industrial zoning
- 47. Boat Condominium-Industrial zoning
- 48. Boat Condominium -Industrial zoning
- 49. Office building-Light Commercial
- 50. Industrial shop-Industrial zoning
- 51. Fuel Station-Industrial zoning
- 52. Industrial building-Industrial zoning-Related Party Sale
- 53. Office Condominium -General Commercial-No Assessed Values
- 54. Retail-Industrial zoning
- 55. Office building - Mixed Use
- 56. Industrial shop-Industrial zoning
- 57. Office condominium -Light Commercial zoning

Please let me know if there is anything more I can do.

Kim

Kim M. Wold, Senior Appraiser



RELIANT
LLC

Direct: 206.295.9785

Email: kim@reliantadvisory.com
9330 Vanguard Drive, Suite 201, Anchorage Alaska 99507
Fax: 907.929.2260
Website: www.reliantadvisory.com

From: Kim Wold <kim@reliantadvisory.com>
Sent: Saturday, October 30, 2021 9:47 AM
To: Bob Spitzfaden <spitz@gci.net>
Subject: Zoning on first 6 sales

Hi Bob,

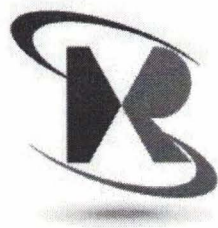
I forgot to add the zoning to the first 6 sales. Here they are.

1. Mixed Use
2. Light Commercial
3. Industrial
4. Industrial
5. Industrial
6. D-18 Residential

Kim

Kim M. Wold, Senior Appraiser

Direct: 206.295.9785
Email: kim@reliantadvisory.com
9330 Vanguard Drive, Suite 201, Anchorage Alaska 99507
Fax: 907.929.2260
Website: www.reliantadvisory.com



RELIANT
LLC

From: [Bob Spitzfaden](#)
To: [City Clerk](#)
Subject: Appeals
Date: Thursday, October 7, 2021 5:46:11 PM
Attachments: [list of taxpayers appealing to boe.pdf](#)

EXTERNAL E-MAIL: BE CAUTIOUS WHEN OPENING FILES OR FOLLOWING LINKS

Teresa Bowen indicates I must address the following matters with the City Clerk.

I represent the taxpayers shown on the attached list, all of whom have appealed their 2021 tax assessments, and seek a hearing before the Board of Equalization. Mr. Tripp indicates he will soon notify the Clerk that he is withdrawing his appeal.

As their counsel in the appeals, all documents must be served on me. Failure to do so is a due process violation.

I note that Ms. Bowen was aware of my representation but apparently failed to make the Clerk's office aware of the representation, and hence the Clerk's office has not been serving me with the various notices of hearings.

Please provide to me the notices of hearings for all of my clients. Ms. Bowen sent me notices for Kiwis, Engstrom, Rountree, Coogan Alaska and Tripp. Please resent those notices so I know what I got from Ms. Bowen is what the Clerk's office issued.

Coogan has a number of parcels on appeal as far as I can understand matters, but the notice only references one parcel (tax number ending 40032). What is the status with respect to his other parcels?

Please provide the Board of Equalization's calendar for all BOE hearings concerning 2021 assessments.

Please indicate to me the BOE members assigned to each appeal hearing.

Ms Engstrom and Ms. Mcconnochie (Kiwis) will be out of town on the date and time scheduled for their hearings. Please continue their hearings to another date. Ms. Engstrom is available from October 26 to mid November, while Ms. Mcconnochie is available October 25-27.

In the future, before scheduling hearings, please consult me as to my clients and I's availability.

I will be shortly filing a number of motion to present to the BOE. I will file them with you and assume you will distribute to the BOE and the appropriate City employees. If that is not the case, let me know.

The City has yet to provide the information upon which the assessments were based. Continuing all

hearings until that information is produced is the most expeditious manner in which to proceed, and I request you do so

I note Kiwis, Engstrom, and Rountree appeals are all set for the same date and time. Are these all one common hearing? If not, what will be the order and time of the hearings, so that I can have my clients and witnesses available for those hearings.

I will be calling Mr. Dahle as a witness. Please advise him he must be present at each and every hearings for each of my clients. Please indicate to me that you will be providing him with all of the documents filed with the City Clerk involving these hearings.

I understand the City Clerk will email to me and to my clients any and all documents in the packets provided to the BOE for each of the hearings.

Robert S. Spitzfaden

FIRST	LAST	CORPORATION OWNERSHIP NAME	PARCEL ID #'S
Blue	Bergmann	Alaskan Fudge	1C070B0J0020
Bruce	Abel		4B1601010010 - Krusty Krab Co LLC 4B1601010022 - Gold Creek Properties LLC 1C060K700040 - Gold Creek Properties LLC 5B1501010051 - 8525 Holdings LLC 5B1501010060 - 8525 Holdings LLC 5B1501010070 - 8525 Holdings LLC
Colter	Boehm	Bobcat of Juneau	5B1201000121
Daniel	Glidman	Goldstein Improvement	Bob has them
Dave	Hanna	JLC Properties Inc.	5B1201060201 5B1201060191 2D040C050074
Doug	Trucano	Trucano Family Partnership	6D0601020040
Doug	Trucano	Douglas Trucano	7B0901010010 & 1C070H020120
Doug	Trucano	Nowel Avenue Development, LLC	1D060L010010 & 5B120106081
Doug	Trucano	A&J Building, LLC	1C070I010011
Graham	Rountree	Graham & Janice Rountree	1G070K81020
James	Sidney	West Glacier Dev't	4B1701100040, 4B1701100060, 4B1701100070, 4B1701100100, 4B1701100110, 4B2201020020, 4B2201020030, 4B2201020040, 4B2201020050, 4B2901150050
Jeff	Grant	Jeff Grant	5B21001000030
Hugh & Shari	Grant	DJG Development LLC	5B1201070010, 1D00L050011, 5B1501000010
Hugh & Shari	Grant	FRANKLIN STREET PROPERTIES	1C070A170091, 1C070A170092, 1C070A170093, 1C070A170094, 1C070A170095, 1C070A10070
Hugh & Shari	Grant	Grant Rentals	1D060L020140
Hugh & Shari	Grant	Grant Properties LLC	5B1201000033, 5B1201000052
Hugh & Shari	Grant	GRANT'S PLAZA LLC	5B1201000031, 5B1201000032
Hugh & Shari	Grant	Midway Bus Ctr LLC	5B1201020150, 5B1201020160
Hugh & Shari	Grant	Gastineau MHP	6D0701060000, 6D0701040000
Michael	Tripp	Timberwolf Ventures	1C100I050010
PeggyAnn	McConnochie	Alaskan Kiwis LLC	1C060K630020
Reed	Stoops	Franklin Docks Enterprises, Swope LLC	REVISED: 1C100K830031, 1C100K830040, 1C100K830041, 1C070B0L0010
Richard	Harris	R.H. Rentals L.L.C.	1C070k810010
Russ	Kegler	Perseverance Glass	5B1501010110
Sally	Engstrom	Sally Engstrom	1 C070B0L0020
Scott	Jenkins	R & S Rentals	5B1601210041
Scott	Jenkins	Igloo Construction	5B1201350010
Spike	Bicknell	Bicknell LLC	5B1401020073 5B1401050140 5B1401050130 5B1401050120 5B1401050110 5B1401050090 5B1401050080 5B1401050070 5B1401050060 5B1401050050 5B1401050040 5B1401050030
Tawna & Paul	Curry	PDC Holdings	5B1501020210
Wayne	Coogan	Coogan Alaska LLC	5B1301080000, 5B2101310000, 4B2901150040, 4B2901150060, 1D060L040032

MEMORANDUM

To: Board of Equalization
From: Robert S. Spitzfaden, Attorney
Re: Group appeal of common questions regarding methodology used for 2021 tax assessments
Dated: October 12, 2021

The following principles control the Board of Equalization's consideration of the group appealing the methodology used by the Assessor in determining commercial land assessments as of January 1, 2021.

First there is the question of what must be shown by the taxpayer to overturn an assessment. An early Juneau case laid out the test. "This court [and hence the Board] is concerned with nothing less than fraud or the clear adoption of a fundamentally wrong principle of valuation" *Twentieth Century Inv. Co v City of Juneau*, 359 P2d 783 (Ak 1961).

More recent cases applying that test, indicate the assessor cannot ignore or overlook relevant sales. "The 1992 appraisals of the four lots adopted "a fundamentally wrong principle of valuation" because they did not consider the 1991 subject sales. The objective of an appraisal is the determination of the property's market value. By failing to consider recent sales of the subject property the Municipality ignored directly relevant, albeit not conclusive, evidence of value." *CH Kelly Trust v Municipality of Anchorage Board of Equalization*, 909 p2d 1381 (AK 1996)

Next there is the question of what the Board must do in its decision in resolving an appeal where the assessor's information conflicts with that of the taxpayer on the issue of value. When a party contests the factual basis for an assessor's valuation, a court will "review the assessor's factual findings for substantial evidence," and require "findings of fact sufficient to explain the reasons" for the decision. Thus, the Board must find sufficient facts to explain the reasons for its decision. *Faulk v. Board of Equalization*, 934 P2d 75) (1997) explains what the Board is to do and not d

In particular, the language of the Board's motion does not facilitate review of how the Board addressed the assessor's treatment of the recent price paid by the Faulks for the Property. In *CH Kelly Trust v. Municipality of Anchorage, Bd. of Equalization*, 909 P.2d 1381, 1381-82 (Alaska 1996), we concluded that it was reversible error for a municipal appraiser to fail to consider a seven-month-old sale price of a property when the appraiser valued the property for tax purposes. We noted that "[b]y failing to consider recent sales of the subject property the Municipality ignored directly relevant, albeit not conclusive, evidence of [the property's] value." *Id.* at 1382. We suggested, however, that it would be appropriate for the appraiser to discount or disregard the prior sale price if the appraiser reasonably concluded that the prior sale price did not reflect "prevailing market conditions." See *id.*

In this case, we can only guess how the Board resolved the conflicts between the Borough's and the Faulks' evidence relating to the recent sale price. On the one hand, the Faulks presented uncontradicted evidence that they had purchased the Property approximately thirty days before the assessment in a *bona fide* arm's length transaction in the open market.³ On the other hand, the appraiser opined that, when valued individually, the twelve units would have a total value greater than \$495,000 because the Faulks probably received a bulk discount for purchasing all twelve units of the Property at once. Significantly, however, the appraiser never explained why he stated in his written report that the alleged bulk discount was twenty-five to thirty-five percent but testified that the discount was "anywhere from 30 to 50 per cent."⁴

The Board neither indicated whether it agreed with the appraiser's bulk discount theory nor how, if at all, it resolved the discrepancies between the appraiser's written report and testimony. It also failed to address the Faulks' contention that the poor condition of the Property and lack of comparable condominium complexes demonstrated that the assessed value should have been closer to \$495,000 than to \$1,055,400. Thus, we have an inadequate basis for determining whether the Board reasonably denied the Faulks' appeal.⁵

The taxpayers in these appeals will show the assessor applied fundamentally wrong principles of valuation, including but not limited whether the assessor ignored relevant sales and utilized the wrong sales.

From: [Bob Spitzfaden](#)
To: [City Clerk](#)
Subject: Motions
Date: Tuesday, October 12, 2021 1:41:38 PM

EXTERNAL E-MAIL: BE CAUTIOUS WHEN OPENING FILES OR FOLLOWING LINKS

To the Clerk: Please ensure the following motions seeking immediate BOE action in the Alaskan Kiwis, Rountree, Engstrom and Coogan appeals.

To The Members of the Board of Equalization

My clients, those shown on the list previously provided to the Clerk's Office, on Thursday October 7, 2021, make the motions set out in this email. The motions are made to the Board of Equalization and must be included in the Board's packet for the hearings for each of my clients.

Facts: My clients each have appealed the assessed values, as of January 1, 2021, assigned by the Assessor to their various properties.

The Assessor held a so called training session with the Board of Equalization in July. During the so-called training, the Assessor presented evidence to the Board that bears on the merits of the issues being appealed to the Board.

In determining the assessed value for the properties under appeal, the Assessor used the same mass assessment technique for each property under appeal, which resulted in the Assessor determining that commercial lands were under assessed, leading to a 50% increase of the land value for each commercial taxpayer. No increase was made in the assessed value of the buildings located on the commercial lands. The Assessor did not use other assessment techniques such as replacement cost, comparable sales or income approach. The Assessor utilized the prices of 56 sales of properties, the sales stretching from 2016 through 2020. These sales prices were used by the Assessor to produce a ratio study, a study that shows the ratio between assessed value and sales prices. The study utilized prices that included both commercial land and building prices combined. Fourteen of the sales used by the Assessor occurred in 2020 (that is 25% of the utilized sale prices), but the City has refused to release the sales prices, or other data, concerning three sales that occurred in December, 2020.

Although starting in June, 2021, my clients requested the sales prices for the 56 sales, the City did not release the sale prices until September 23, 2021 (and still has not released the prices for the three December 2020 sales).

In August, the City Attorney was informed that my clients would all contest the methodology utilized by the Assessor, and it made no sense to have 20 some different hearings for each taxpayer, when the same common methodology questions were present in each appeal. To hold separate hearing would mean that the BOE would have to hold a separate hearing for each taxpayer, and repeat the same evidence in each hearing. The taxpayers estimate each duplicate hearing, would take three days each.

With my email to Teresa Bowen of August 24, my clients requested that the City hold one

hearing for all the taxpayers on the common methodology questions, reserving for each taxpayer a separate hearing if any of the tax payers had issues unique to their property independent of the common methodology questions. For instance, if a taxpayer had wetlands or was in a slide area. The City agreed to that process. Ms. Bowen's email of September 23 on the subject provides:

Finally- moving back to the methodology hearing, I've updated the stipulation submitted last month. I know there were a lot of outstanding questions. I made a few changes- specifically acknowledging that this hearing is only about methodology and individual taxpayers may still have issues with individual aspects of their assessment beyond the methodology question, added some time (I think you suggested 3 hours- but maybe that was just your side? Most of our hearings last 2-3 hours), and amended the methodology question to better reflect your suggestion.

The stipulation attached and referred to my Ms. Bowen in her September 23 email states:

*The Appellants listed in Section 1 are solely appealing the following common issue: **The Assessor's employed a fundamentally flawed or incorrect methodology for AY2021 counter to Alaska State statute, the CBJ Code of Ordinances, and Alaska Supreme Court Precedents.** The parties agree that the BOE's decision on this common issue will be dispositive for the timely filed appeals listed under Section 1. [Coloring is so in the original]*

With Ms. Bowen's Thursday September 23 email, finally came the sales prices for all but three sales. A week later, the City reneged on the one hearing, and started to set individual hearings dates – without consulting with the taxpayer or counsel as to what dates for individual hearing dates the taxpayers and counsel would be available. The representative of Kiwis and Ms. Engstrom, both of whose hearings are set for October 20, are out of town on those dates. The hearings should be continued to a date at which both can consult counsel and attend the hearings.

Based on these facts, my taxpayer clients make the following motions to secure the orders necessary to conduct a fair and impartial hearing.

1. Any member of the Board who attended the July training session, not be included in any panel hearing the appeals of my clients. Due process requires the administrative process afford an impartial decision-maker. *Nash v. Matanuska-Susitna Borough*, 239 P.3d, 699 (Ak. 2010). The taxpayers are entitled to an impartial tribunal to hear this appeal. *AT&T Alascom v. Orchitt*, 161 P3d 1232, 1246, Ak. 2007). Administrative personnel, including the Board members, while presumed honest and impartial, cannot prejudge the case. *Id.* Upon a showing of prejudgment, they must be disqualified. *Id.* The Assessor presented evidence on the merits of the case, not training the Board. The Board viewed this

evidence favorably. Accordingly, the members attending should not hear the taxpayers cases.

2. The hearings for Kiwis and Engstrom be continued to a date while they are in Juneau and can consult with and attend the hearing with counsel. Neither taxpayer was consulted on the hearing date, so they had no opportunity to object to the dates set.
3. The Board should order that the common methodology cases be heard in one hearing. There are over 20 taxpayers. Depending on how cooperative City witnesses are, each hearing could take up to 3 days. It makes no sense to have the same evidence and testimony repeated twenty or more times, when one hearing is sufficient. One hearing is economic and efficient. The Board should not waste its time hearing the same evidence 20 some times.
4. If the Board is unwilling to hold one common hearing, then the Board should allow each taxpayer to submit as evidence the hearing record (both witnesses and documents) from the prior hearings. Each hearing will be recorded. Documents will have been filed with the Clerk. So, after the first hearing, the second taxpayer would submit the record (the recorded hearing and the documents) from the first hearing, After the second hearing, the third taxpayer would submit the record from the first and second hearings. And so. Doing so saves all the necessity of repeating the same hearing over and over.

Robert S. Spitzfaden



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July 12, 2021

Bob Spitzfadden, Esquire
PO Box 33259
Juneau, AK 99803

Re: Tax Appeal

Dear Mr. Spitzfadden:

I have completed a review of the sales listing used by the assessor to support and establish the 2021 assessed land values for commercial and industrial lands in the City/Borough of Juneau. The sales listed were represented as land sales; however, it was discovered that wasn't the case. The list was predominantly comprised of non-land sales.

The sales list included 57 assessor's parcels; however, there appears to be a duplication of one sale, leaving 56 transactions.

Included in the assessor's sales listing were:

- 7 vacant parcels
- 18 condominiums – no land value
- 16 improved properties – likely biased land value allocation
- 4 related party transactions – non-market
- 3 boat houses – not comparable
- 2 residential
- 1 RV park – improved / residential
- 1 special purpose / cruise dock property
- 2 NGO / Nonprofit – grant / stimulus funded
- 2 City/Borough of Juneau transactions – not arm's length

It is apparent that 53 sales (excluding boat houses) were used to calculate the statistical analysis and the ratio by sales data. Forty-six of the sales are corrupt and should not have been utilized in the analysis. That leaves 7 true sales of vacant land that are indicative of land value.

Reviewing the 7 vacant land sales, 5 were located at the Rock Dump. This is a distinct neighborhood and there is considerable question as to the comparability of these properties to other vacant commercial and industrial lands located in other City/Borough of Juneau neighborhoods. There was one Lemon Creek neighborhood sale. There is no way to determine whether this is a market sale or simply an outlier.



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There was also a large parcel sale in the Industrial Blvd neighborhood. This sale cannot be analyzed accurately without knowing if the assessor's size adjustment factor is accurate.

The universe of comparable land sales (7) is simply too small to achieve a minimum confidence level in the assessor's statistics model. The minimum data points to achieve a statistically significant sampling is 30. Obviously, the assessor's modeling falls far short of a minimum sampling. Therefore, the statistical output is inherently unreliable as no confidence level could be achieved.

It is my expert opinion that the statistical analyses used by the assessor is "improper" (as set forth in the grounds for an assessment appeal). As such, there is inadequate support for the increase in commercial and industrial land assessed valuations.

Over the past three years, I have appraised in excess of 500,000 acres of land using statistical analyses with over 15 valuation dates. I have never used less than 40 sales per date of valuation and typically utilize 50 to 70 sales in each statistical model.

Please find attached the assessor's listing of sales and the corresponding assessor's summaries of the respective properties.

I would be happy to answer any questions.

Sincerely,

A handwritten signature in black ink, appearing to read 'Kim M. Wold', with a stylized flourish at the end.

Kim M. Wold

AY2021 Analysis Sales List

Sale Date	Parcel	Number	Street	Neighborhood
1 12/09/20	1C070A050001	230	SEWARD ST	SOMMERS ON SEWARD_C_24
2 12/07/20	5B15011107E0	2221	JORDAN AVE	JORDAN CREEK C 24
3 12/04/20	4B1701090218	10011	CRAZY HORSE DR	SAFE HARBOR C 24
4 11/23/20	5B1201060260	5719	CONCRETE WAY	SEAGULLS EDGE C 24
5 11/17/20	4B1701020020	10011	GLACIER HWY	MENDE PENINSULA C
6 11/13/20	1D060L030011	201	CORDOVA ST	WEST JUNEAU C
7 10/30/20	1C060K660110	711	W WILLOUGHBY AVE	DOWNTOWN C
8 10/09/20	1C060K010031	0	EGAN DR	DOWNTOWN C
9 09/24/20	5B1201060160	5740	CONCRETE WAY	LEMON CREEK C
10 09/24/20	5B1201300110	1783	Anka St	
11 08/07/20	5B1501010001	1880	CREST ST	BUILDERS PLAZA C 24
12 03/10/20	1C110K120140	0	MILL ST	DOWNTOWN C
13 03/10/20	1C110K120051	0	Eastaugh Way	
14 02/28/20	4B1701090056	10009	CRAZY HORSE DR	MENDE PENINSULA C
15 12/24/19	5B1201300110	1783	Anka St	
16 10/25/19	1C110K120130	190	MILL ST	DOWNTOWN C
17 10/04/19	5B1201000060	5245	GLACIER HWY	LEMON CREEK C
18 10/02/19	1C110K120120	0	MILL ST	DOWNTOWN C
19 08/02/19	5B1201020100	5452	SHAUNE DR	LEMON CREEK C
20 07/30/19	4B1601050160	2276	INDUSTRIAL BLVD	RIVERVIEW YACHT C 24
21 07/16/19	5B1601140043	9309	GLACIER HWY	PROFESSIONAL PLAZA C 24
22 07/01/19	1C070B0N0011	259	S FRANKLIN ST	DOWNTOWN C
23 06/28/19	1C020K01G280	1435	HARBOR WAY	AURORA BASIN C 19
24 04/01/19	1C110K120150	0	MILL ST	DOWNTOWN C
25 02/28/19	1C020K01G290	1435	HARBOR WAY	AURORA BASIN C 19
26 01/04/19	5B2401610150	4045	DELTA DR	NORTHEAST VALLEY C
27 11/30/18	3B1501040120	1544	CREST ST	SOUTH VALLEY C
28 11/16/18	5B1501040030	8825	MALLARD ST	SOUTH VALLEY C
29 11/02/18	1C070B0J0020	195	S FRANKLIN ST	DOWNTOWN C
30 08/21/18	5B1601140070	9309	GLACIER HWY	PROFESSIONAL PLAZA C 24
31 07/25/18	1C020K01G200	1435	HARBOR WAY	AURORA BASIN C 19
32 07/20/18	1C060U050022	1108	F ST	DOWNTOWN C
33 06/29/18	4B2901020010	10200	MENDENHALL LOOP RD	AUKE MOUNTAIN C
34 03/05/18	4B1601080070	2278	INDUSTRIAL BLVD	P & J BUSINESS C 24
35 02/15/18	5B1601000023	9151	GLACIER HWY	SOUTH VALLEY C
36 12/22/17	5B15011109B0	2231	JORDAN AVE	JORDAN CREEK C 24
37 10/12/17	3B1501020030	1669	CREST ST	SOUTH VALLEY C
38 09/20/17	4B1701103003	2769	SHERWOOD LN	BEAR DEN YACHT CONDO C 24
39 09/19/17	4B1601010040	2450	INDUSTRIAL BLVD	MENDE PENINSULA C
40 07/31/17	4B1601120130	2270	BRANDY LN	BRANDY LANE YACHT C 24
41 07/21/17	5B1201330160	2005	ANKA ST	LEMON CREEK C
42 06/13/17	4B1601050030	2274	INDUSTRIAL BLVD	RIVERVIEW YACHT C 24
43 04/24/17	4B1701090226	10011	CRAZY HORSE DR	SAFE HARBOR C 24
44 04/11/17	7B0901030071	3161	CHANNEL DR	TWIN LAKES C
45 04/05/17	5B1201040052	1721	ANKA ST	LEMON CREEK C
46 03/16/17	1C110K120101	170	MILL ST	DOWNTOWN C
47 02/14/17	4B1701090223	10011	CRAZY HORSE DR	SAFE HARBOR C 24
48 01/10/17	4B1701090228	10011	CRAZY HORSE DR	SAFE HARBOR C 24
49 12/15/16	1C060U040040	800	GLACIER AVE	DOWNTOWN C
50 09/02/16	5B1501020170	8401	AIRPORT BLVD	SOUTH VALLEY C
51 08/02/16	5B1201060061	5631	GLACIER HWY	LEMON CREEK C
52 06/30/16	4B1701100146	2789	SHERWOOD LN	MENDE PENINSULA C
53 06/15/16	5B1501000002	8251	GLACIER HWY	SOUTHEAST INSURANCE C 24
54 06/03/16	5B1201450110	1731	RALPH'S WAY	LEMON CREEK C
55 03/30/16	1C070A030040	100	N FRANKLIN ST	DOWNTOWN C
56 03/01/16	4B1701100170	10221	GLACIER HWY	MENDE PENINSULA C
57 02/10/16	5B15011107E0	2221	JORDAN AVE	JORDAN CREEK C 24

* These were the sales available to us for our market analysis for assessment year 2021.

** Note that no sales prices are included due the requirement of CBJ ordinance to keep them confidential.

AY 2021 Summary Report - CBJ Commercial Property Valuations

Broad Brush Overview

We are in the process of a major review of the valuation models, the assessed values and the assessment level for all Juneau commercial properties.

A brief background. By State law we are to value properties at market value. Information that is looked at in determining market value includes sales prices, construction costs, income and expenses, lease rates, and capitalization rates.

Commercial property valuations are challenging in Juneau. We are a somewhat isolated market with a limited number of commercial properties available and a fairly low number of sales. Up until late this last year there was no requirement that the sales price be disclosed in real estate transactions. So, besides starting with a low number of sales we only have data on a portion of those.

It would seem that those challenges resulted in assessed values for commercial properties, on a whole, not being increased for the past 10 or more years causing the commercial property assessed values to lag behind the market. This caused a tax shift. A tax shift occurs when the tax burden that should be paid by one party is shifted to being paid by another party. In this case the shift was from commercial properties onto residential properties.

To rectify this tax shift the commercial property assessed values must be brought up to market. This means that commercial properties will see increases that should have occurred in smaller increments for the past 10 plus years being applied in a few years. Because the increases will represent multi-year corrections they may seem to be significant increases.

This first year we are addressing the land component. Next year we will refine the land adjustments and also start making adjustments to the improvement portion of the commercial values.

As a commercial property owner you can help improve the assessed values of Juneau's commercial property!

The more sales, market and lease information we can gather the better our basis for market analysis.

For sales, the primary year we look at is the last year. For property types with fewer sales, which include all commercial property types, we expand the sales data up to 5 years back until we have a large enough sample. For special studies we occasionally go back 10 or more years.

It would be helpful if you would provide information on commercial property sales or purchases that you have made as well as rental, lease and income and expense information.

Thank you for any information you provide.

Assessed Values In The Midst Of A Pandemic

We recognize and are sympathetic to the fact that the past year has been difficult for some businesses in Juneau. Some businesses have seen drastic reductions in revenue, in some cases almost a complete elimination of revenue. At the same time, other businesses had a good year in 2020.

In the midst of that, what State statutes require of us is to determine the market value of the real estate. While a particular business may go out of business the underlying real estate value may decrease, may stay the same, or may even increase.

Compounding Circumstances

Compounding this situation is the fact that it has become recognized and documented that most of the commercial assessed values have not changed in ten plus years while the actual market values have increased during that time. So, we need to take steps to correct that neglect.

Analysis Conclusions

A lot of work was done this year cleaning up the commercial property sales data. There is still more work to be done but good progress was made. That resulted in us having 57 market sales from the past 5 years for which we had sales prices.

Below is a table that summarizes some of the ratios from comparing assessed values to sales. A ratio of 1.00 would be right at market, a ratio under 1.00 indicates that properties are undervalued. This analysis compares 01/01/2020 assessed values to 01/01/2021 market value.

<i>Property Class</i>	<i>Count</i>	<i>Mean</i>	<i>Median</i>
Commercial Land	12	0.4095	0.3928
Commercial Improved Properties (Core Types)	35	0.7748	0.8112
Commercial Properties Overall	57	0.7149	0.7411
Residential Properties (for class equity comparison)	1025	0.9629	0.9653

Adjustments To Assessed Values

If we were a larger jurisdiction with thousands of sales and hundreds of sales in particular subsets, then we could make more drastic changes to correct the imbalance between residential and commercial properties more quickly but with limited sales we need to be a little more cautious.

Over the next few years we will work to:

- Bring more uniformity between the commercial and residential property classes
- Bring more uniformity between the commercial subclasses
- Correct the imbalance in the distribution of the value between the land component and the building component(s).

This year will just be a first step. For most properties the increase will be applied to just the land component. For some classes of properties that have no land component or only a token land value, the increase will be applied to the buildings. This will bring all commercial properties closer to market. Next year we will take another step towards parity with residential properties. This will likely involve a further increase in land and, at least in some cases, a reduction in the building component.

The adjustment being applied this year will result in a 50% increase in the land component for most commercial properties. On average this results in a 20% increase to commercial property values. One class of properties, boathouses, will actually see a 20% reduction this year.

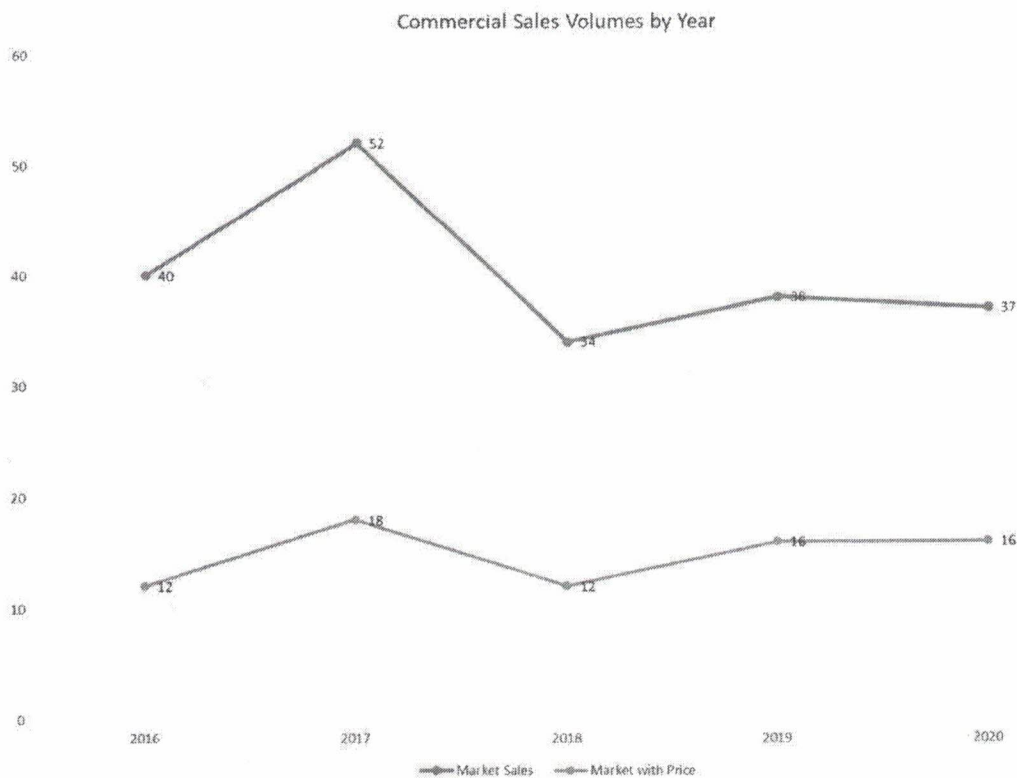
Future Refinements

In the coming years we will be:

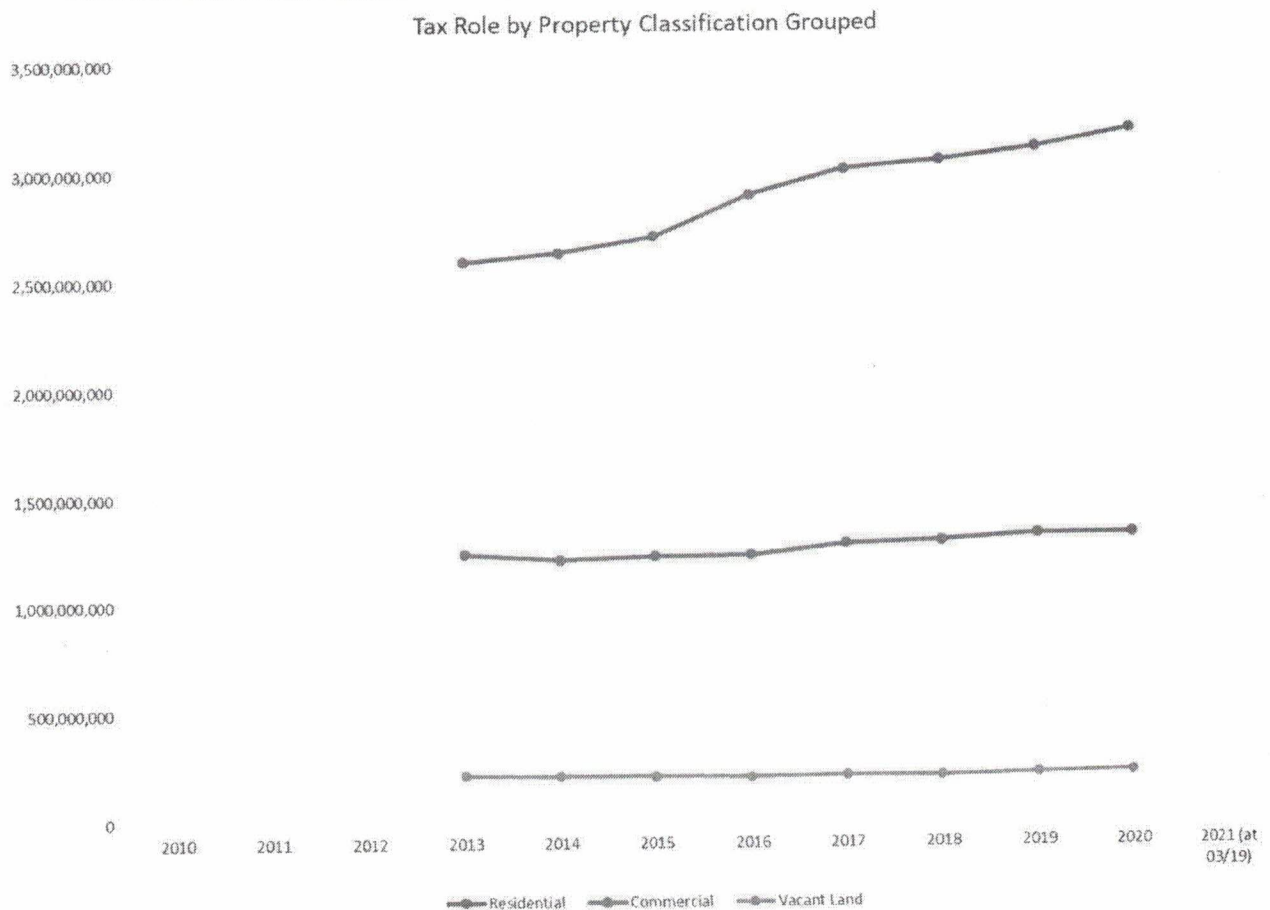
- Refining the valuation models for all of the commercial property types- retail, office, medical, industrial, etc.
- Refining the locational adjustments
- Refining the value adjustments for things like quality, condition and other attributes.

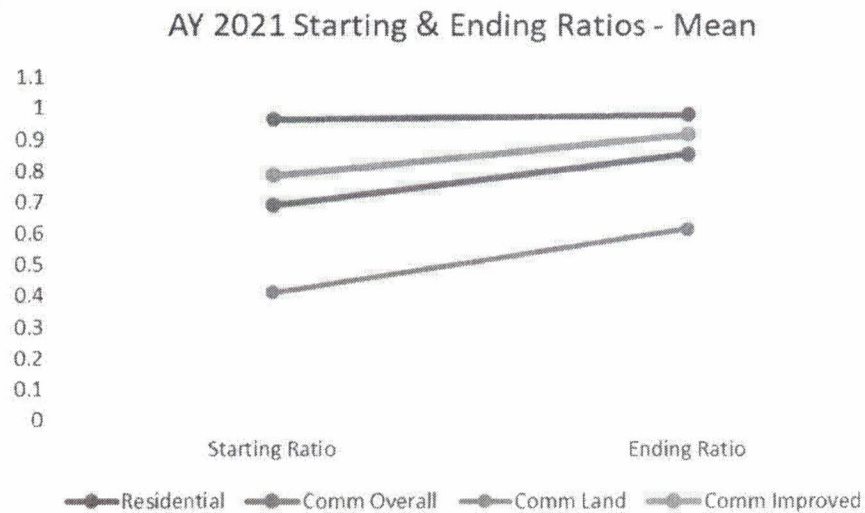
Charts & Maps

This first chart shows the number of sales per year in two groups- market sales and market sales for which we know the sales price. You can see that the sales volume held steady through 2020 in spite of the pandemic.



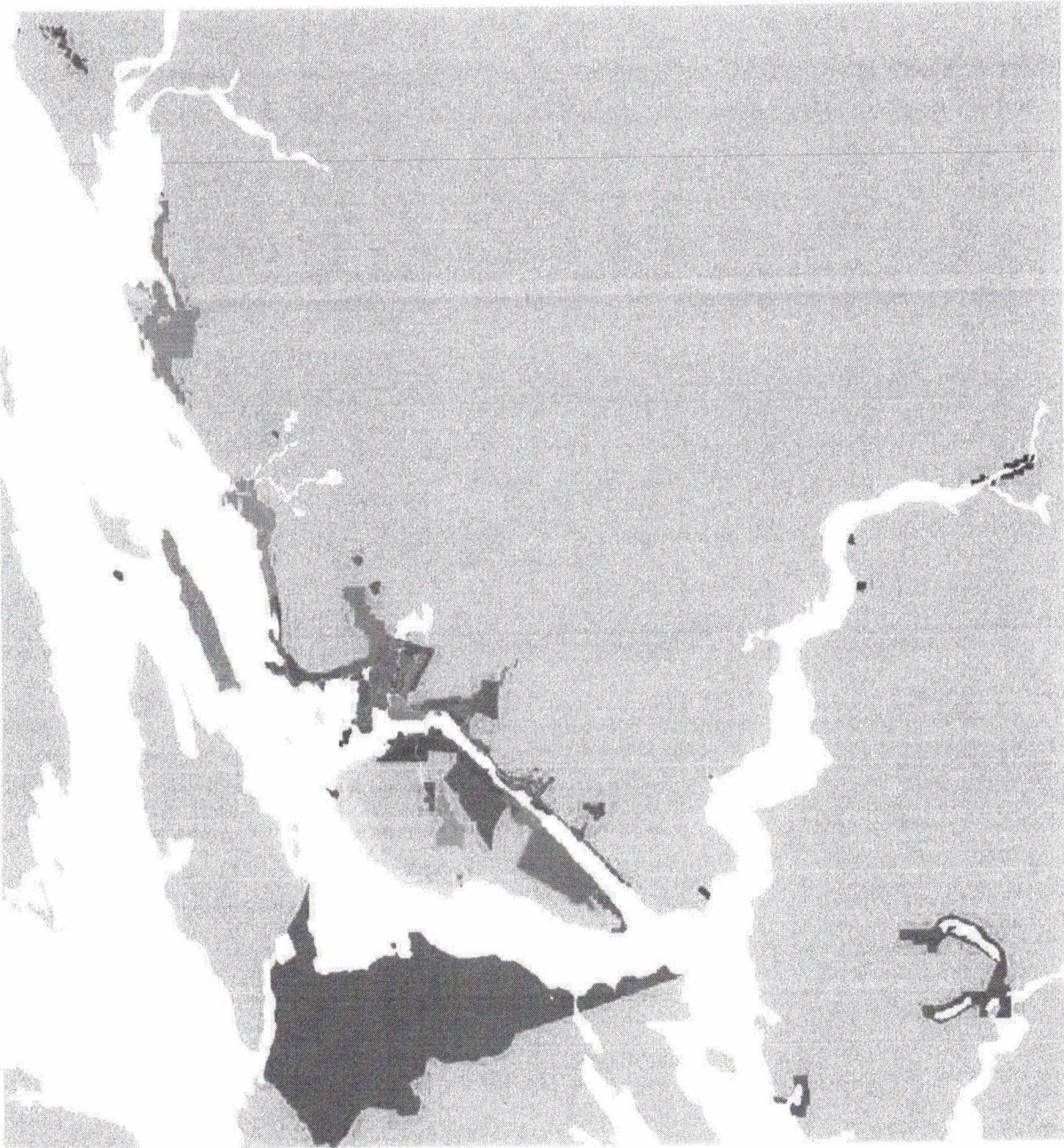
The next chart (below) shows the change in total assessed values by classification over the past 8 years. It includes both new construction and market trend increases. You can see that the residential assessed values have been increased each year while the land assessments and commercial assessments have remained flat. Economic data from the same time period would suggest that over the past 8 years the actual market value of residential property, land and commercial property have all actually increased.





This chart shows the ratios based on Assessment Year 2020 (Starting Ratio) and the results of our adjustments for the Assessment Year 2021 (Ending Ratio). Note that the adjustments we made brought the commercial valuations closer to, but not up to, the residential assessment level. Still lagging far behind is commercial land valuations.

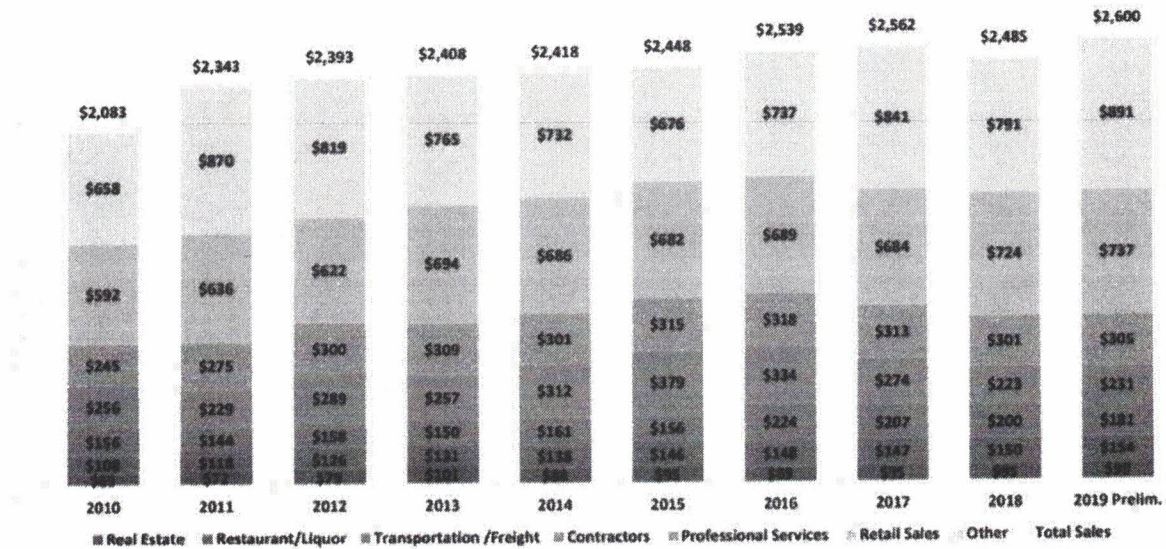
The following map shows Market Areas (Neighborhoods) utilized in the Assessment process. Market Areas are one of the adjusting factors.



Market Areas - Borough Wide

The next chart is from the JEDC Economic Indicators Report 2020 and shows the growth in sales over the past 10 years.

Figure 52: Business Sales in Juneau by Business Category (in Millions), 2010– 2019 (Preliminary)



Source: City & Borough of Juneau Sales Tax Office and CBJ Comprehensive Annual Financial Report, July 1, 2018– June 30, 2019, Statistical Section. **Note:** "Other" category includes mineral sales, wholesale equipment, food suppliers, and fuel companies.

Next we have a summary report of the analysis. The first Summary shows the data for commercial properties prior to this years adjustments and the second summary report shows the data after the corrections that were applied this year.

**AY2021- Comm- Set 2- 20210316- No19- All, 6 Yr, 5% Trend
Summary Report**

Statistics

Current

54	Count	(Number of Records with Ratio)
0.1959	Minimum Ratio	
1.1908	Maximum Ratio	
0.9950	Range	
0.6879	Mean	(This is the average ratio for your sample.)
0.7286	Median	(This is the mid-point value for your sample. Preferred measure of central tendency.)
0.5418	Weighted Mean	
2.3448	Sum of the Square of Deviations	
0.1720	AAD	
0.2103	Standard Deviation	
23.6036	COD	(Good indicator of confidence level.)
30.5772	COV	
1.2696	PRD- Price-Related or Factor Differential	
		(PRD s/b between 0.98 & 1.03, IAAO)
		(PRD over 1=Regressive)

IAAO Standards for COD

SFR	15.0 or less
SFR-newer/homog	10.0 or less
Income Properties	20.0 or less
Income-Urban area	15.0 or less
Vacant Land	20.0 or less

Coefficients (0=Normal Distribution)

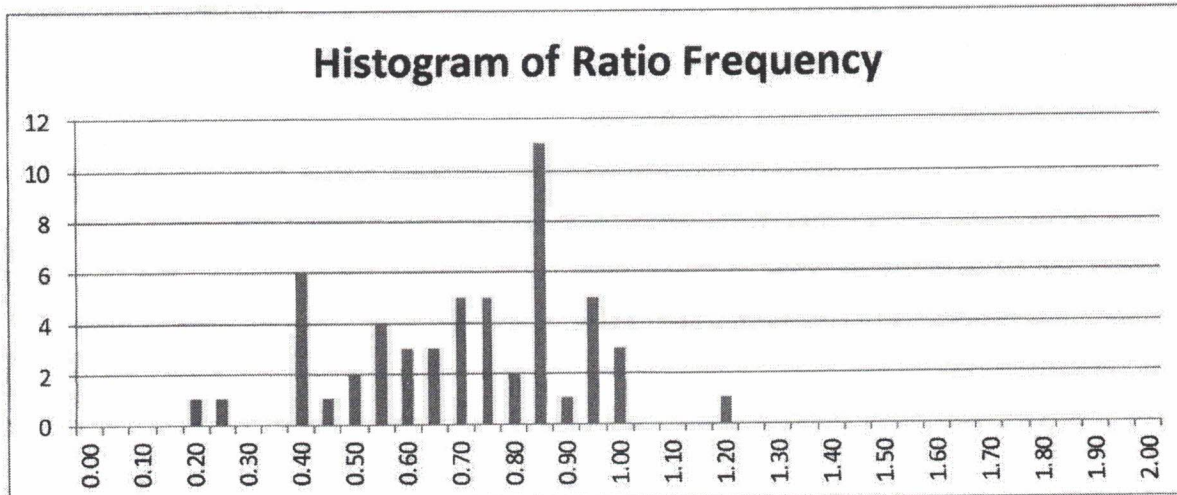
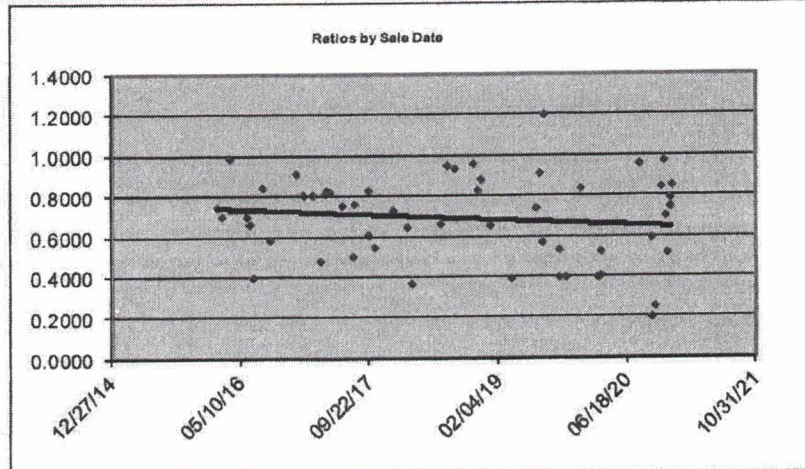
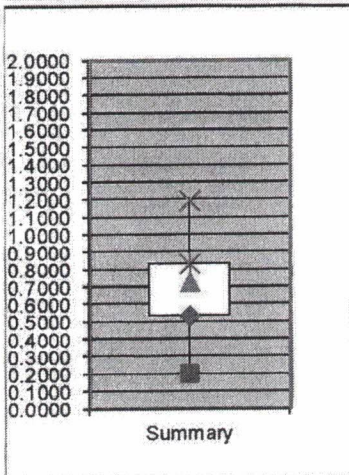
Kurtosis	-0.3111
Skewness	-0.2814
Alt.Cyhelsky's Skew	-0.1481
Alt.Pearson's Skew	-0.5808

Trending Factors

0.98 Target Level
1.4246 Factor on Mean
1.3450 Factor on Median
1.8087 Factor on Weighted Mean

Normal / Skewed Distribution Evaluation

0.0407 Differential Mean to Median
23 Number of data points below the mean.
31 Number of data points above the mean.
*Note- # below/above works on data sets up to 5,000 pts.



AY2021- Comm- Set 2 Updated AVs Live1- 20210316- No 19- All, 5 Yr, 5% Trend **Summary Report**

Statistics

Current

53	Count	(Number of Records with Ratio)
0.2932	Minimum Ratio	
1.4091	Maximum Ratio	
1.1159	Range	
0.8526	Mean	(This is the average ratio for your sample.)
0.8853	Median	(This is the mid-point value for your sample. Preferred measure of central tendency.)
0.6981	Weighted Mean	
3.0313	Sum of the Square of Deviations	
0.1908	AAD	
0.2414	Standard Deviation	
21.5490	COD	(Good indicator of confidence level.)
28.3180	COV	
1.2214	PRD- Price-Related or Factor Differential	
		(PRD s/b between 0.98 & 1.03, IAAO)
		(PRD over 1=Regressive)

IAAO Standards for COD

SFR	15.0 or less
SFR-newer/homog	10.0 or less
Income Properties	20.0 or less
Income-Urban area	15.0 or less
Vacant Land	20.0 or less

Coefficients (0=Normal Distribution)

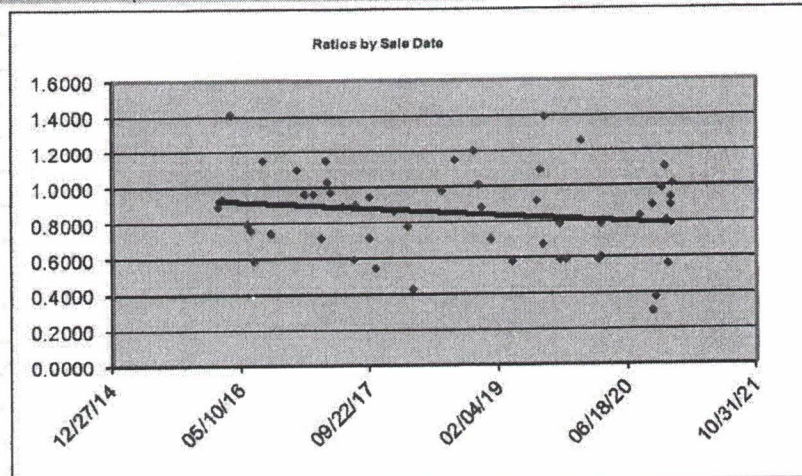
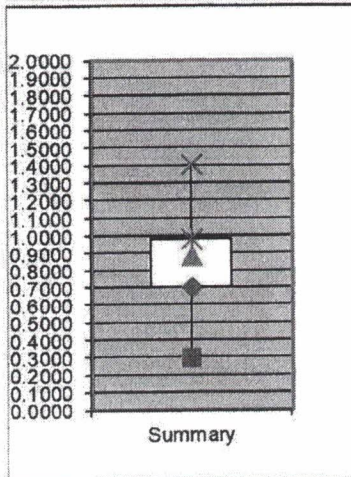
Kurtosis	-0.0245
Skewness	0.0181
Alt.Cyhelsky's Skew	-0.0943
Alt.Pearson's Skew	-0.4059

Trending Factors

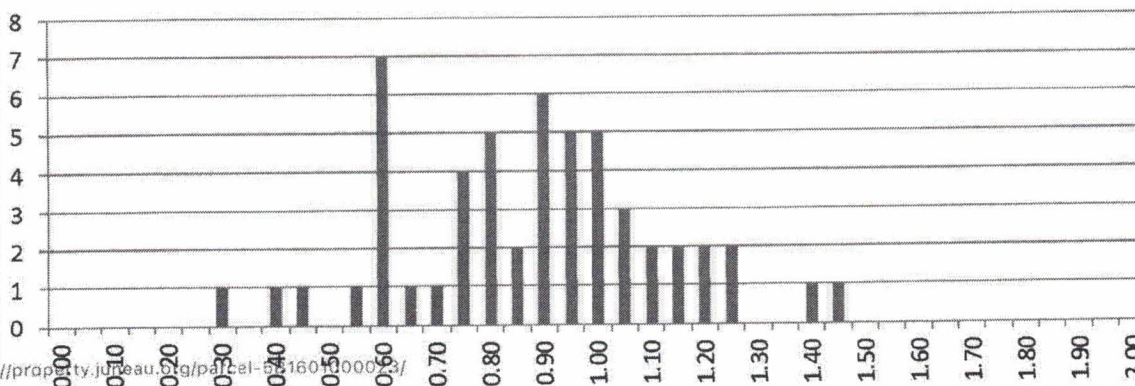
0.85	Target Level
0.9969	Factor on Mean
0.9601	Factor on Median
1.2176	Factor on Weighted Mean

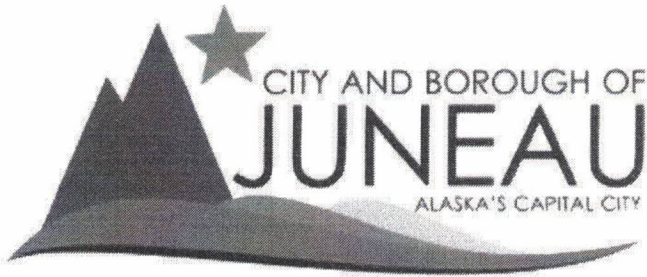
Normal / Skewed Distribution Evaluation

0.0327	Differential Mean to Median
24	Number of data points below the mean.
29	Number of data points above the mean.
*Note- # below/above works on data sets up to 5,000 pts.	



Histogram of Ratio Frequency





Assessor's Database

Current Owner

THE SPEAR/KIRKNESS FAMILY TRUST
PO BOX 21861, JUNEAU AK 99802

Parcel #: 1C070A050001

([Map](#))

Address: 230 SEWARD ST

Prev. Owner: BERNARD F
WOSTMANN

Use Code: Commercial
Misc

Site Value: \$5000.00

Exempt: No Data

No. of Units: 000

Year Built: 0

Garage: No

City Water: Yes

Exempt Land: 0

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

CONDO

Legal Desc. 1: SOMMERS
ON SEWARD
CONDOMINIUMS UNIT 1

Building PV: \$222200.00

Zoning: -Mixed Use-
Residential and
Commercial -5,000 sq.ft.
minimum lot size -60
units per acre

Lot Size: 0.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$227200.00

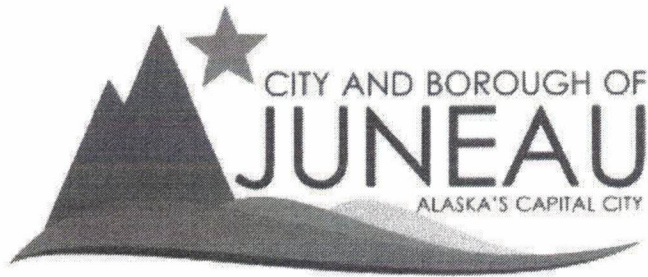
Tax Year: 2021

Gross Liv. Area: 000000
sqft

Last Trans: 20201209

Road/No Road: Roaded

Search the Database



Assessor's Database

Current Owner

CONDO

FAMILY PROMISE OF JUNEAU

2221 JORDAN CREEK AVE UNIT 7E, JUNEAU AK 99801

Parcel #: 5B15011107E0

([Map](#))

Prev. Owner: ALASKA
BELL LLC

Use Code: Commercial
Office

No. of Units: 000

Garage: No

City Water: Yes

Exempt Land: 0

Address: 2221 JORDAN
AVE

Site Value: \$0.00

Exempt: No Data

Year Built: 1983

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Legal Desc. 1: JORDAN

CREEK UNIT 7E

Building PV: \$234498.00

Zoning: Light
Commercial

Lot Size: 0.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$234498.00

Tax Year: 2021

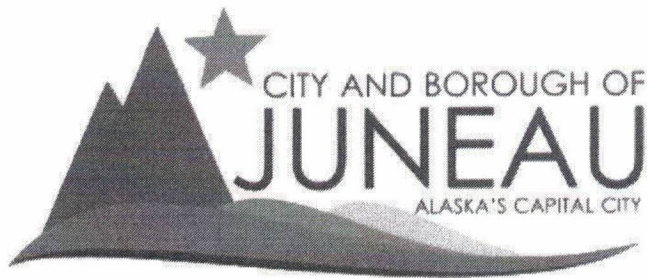
Gross Liv. Area: 001254
sqft

Last Trans: 20201207

Road/No Road: Roaded

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



Assessor's Database

Current Owner

JEFF CARPENTER & GINA CARPENTER
44818 FROG LEAP ST, TEMECULA CA 92592

Parcel #: 4B1701090218

[\(Map\)](#)

Address: 10011 CRAZY
HORSE DR

Legal Desc. 1: SAFE
HARBOR CONDO UNIT
A18

Legal Desc. 2:

Prev. Owner: DARRELL C
BAKER

Site Value: \$5000.00

Building PV: \$140000.00

Total PV: \$145000.00

Use Code: Industrial

Exempt: No Data

Zoning: Industrial

Tax Year: 2021

No. of Units: 000

Year Built: 2010

Gross Liv. Area: 000951
sqft

Garage: No

Garage Area: 000000

Lot Size: 0.00

Last Trans: 20201204

City Water: Yes

City Sewer: Yes

Exempt Total: 0

Road/No Road: Roaded

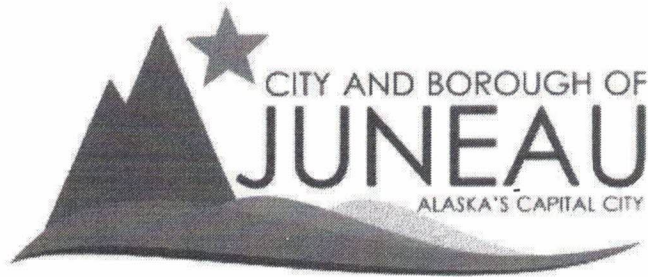
Exempt Land: 0

Exempt Building: 0

CONDO

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



Assessor's Database

Current Owner

SETH M KOCH

PO BOX 33515, JUNEAU AK 99803

Parcel #: 5B1201060260

([Map](#))

Prev. Owner: JAMES

GEORGE WILLIAM

Use Code: Commercial

Office

No. of Units: 000

Garage: No

City Water: No

Exempt Land: 0

Address: 5719

CONCRETE WAY

Site Value: \$75300.00

Exempt: No Data

Year Built: 2006

Garage Area: 000000

City Sewer: No

Exempt Building: 0

Legal Desc. 1: SEAGULLS

EDGE UNIT 1

Building PV: \$199000.00

Zoning: Industrial

Lot Size: 4300.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$274300.00

Tax Year: 2021

Gross Liv. Area: 000000
sqft

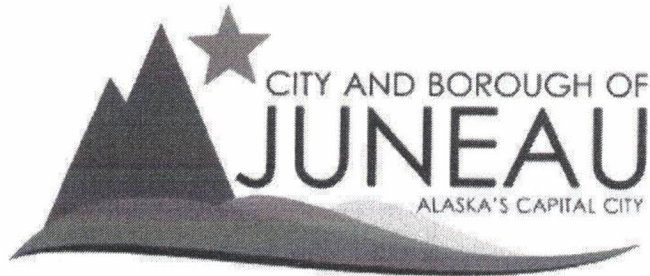
Last Trans: 20201123

Road/No Road: Roaded

CONDO

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



Assessor's Database

Current Owner

ALASKA ON POINT PROPERTIES LLC
PO BOX 240122, DOUGLAS AK 99824

Parcel #: 4B1701020020

[\(Map\)](#)

Prev. Owner: VILL

IRREVOCABLE TRU

Use Code: Commercial

Misc

No. of Units: 001

Garage: No

City Water: Yes

Exempt Land: 0

Address: 10011 GLACIER

HWY

Site Value: \$223500.00

Exempt: No Data

Year Built: 1976

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Legal Desc. 1: USS 1041

LT 2

Building PV: \$304200.00

Zoning: Industrial

Lot Size: 17534.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$527700.00

Tax Year: 2021

Gross Liv. Area: 004160
sqft

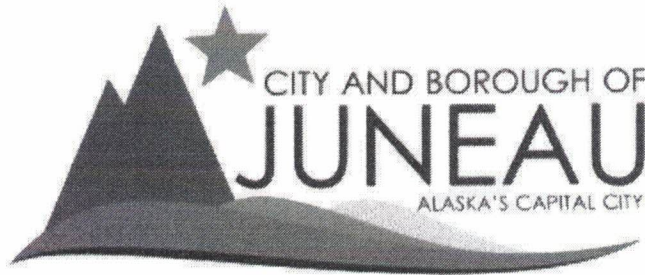
Last Trans: 20201117

Road/No Road: Roaded

IMPROVED

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



Assessor's Database

Current Owner

AWARE INC

PO BOX 20809, JUNEAU AK 99802

Parcel #: 1D060L030011

([Map](#))

Prev. Owner: W&B

RENTALS LLC

Use Code: Commercial

Misc

No. of Units: 000

Garage: No

City Water: Yes

Exempt Land: 0

Address: 201 CORDOVA

ST

Site Value: \$169800.00

Exempt: No Data

Year Built: 1962

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Legal Desc. 1: WEST

JUNEAU BL H LT 1A

Building PV: \$147400.00

Zoning: -Multi-Family-
5,000 sq.ft. minimum lot
size -18 units per acre

Lot Size: 9435.10

Exempt Total: 0

Legal Desc. 2:

Total PV: \$317200.00

Tax Year: 2021

Gross Liv. Area: 000000
sqft

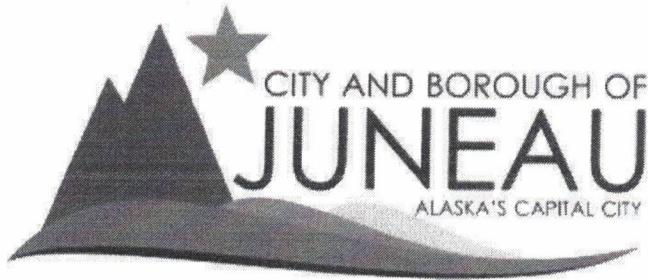
Last Trans: 20201113

Road/No Road: Roaded

RESIDENTIAL
IMPROVED

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



Assessor's Database

Current Owner

GOLD LODGE LLC

PO BOX 34033, JUNEAU AK 99803

Parcel #: 1C060K660110

([Map](#))

Address: 711 W

WILLOUGHBY AVE

Legal Desc. 1:

TIDELANDS ADDITION BL

66 LT 21

Legal Desc. 2:

Prev. Owner: CAPITOL

BUILDERS INC

Site Value: \$633750.00

Building PV: \$760400.00

Total PV: \$1394150.00

Use Code: Apartment

Exempt: No Data

Zoning: ONA

Tax Year: 2021

No. of Units: 027

Year Built: 1960

Gross Liv. Area: 010752
sqft

Garage: No

Garage Area: 000000

Lot Size: 12802.00

Last Trans: 20201030

City Water: Yes

City Sewer: Yes

Exempt Total: 0

Road/No Road: Roaded

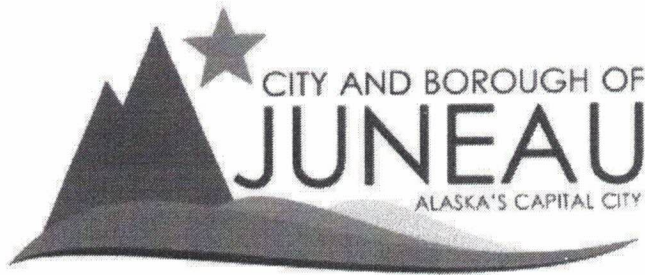
Exempt Land: 0

Exempt Building: 0

IMPROVED

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



Assessor's Database

Current Owner

*SPECIAL PURPOSE
CRUISE DOCK*

NCL (BAHAMAS) LTD

7665 CORPORATE CENTER DR, MIAMI FL 33126

Parcel #: 1C060K010031

(Map)

Prev. Owner: ALASKA

MENTAL HEALTH

Use Code: Commercial

Misc

No. of Units: 000

Garage: No

City Water: Yes

Exempt Land: 0

Address: 0 EGAN DR

Site Value: \$7524300.00

Exempt: No Data

Year Built: 0

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Legal Desc. 1: JUNEAU

SUBPORT LT C1

Building PV: \$0.00

Zoning: ONA

Lot Size: 125406.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$7524300.00

Tax Year: 2021

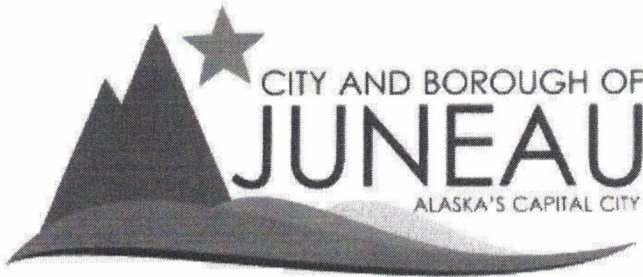
Gross Liv. Area: 000000
sqft

Last Trans: 20201009

Road/No Road: Roaded

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



Assessor's Database

Current Owner

CENTRAL COUNCIL OF TLINGIT & HAIDA INDIAN TRIBES OF
ALASKA

9097 GLACIER HWY, JUNEAU AK 99801

Parcel #: 5B1201060160

([Map](#))

Prev. Owner: BONNELL

DEVELOPMENT

Use Code: Vacant

No. of Units: 000

Garage: No

City Water: Yes

Exempt Land: 0

Address: 5740

CONCRETE WAY

Site Value: \$349050.00

Exempt: No Data

Year Built: 0

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Legal Desc. 1: JRM LT 10

Building PV: \$2800.00

Zoning: Industrial

Lot Size: 25718.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$351850.00

Tax Year: 2021

Gross Liv. Area: 000000
sqft

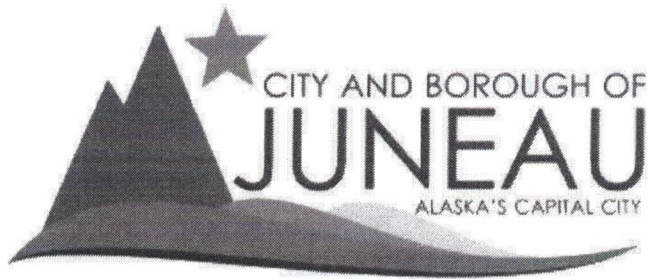
Last Trans: 20200924

Road/No Road: Roaded

NGO
STIMULUS FUNDED

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



Assessor's Database

Current Owner

MICHAEL HULL & ANGELA HULL
PO BOX 34362, JUNEAU AK 99803

Parcel #: 5B1201300110

([Map](#))

Prev. Owner: BONNELL
DEVELOPMENT

Use Code: Vacant

No. of Units: 000

Garage: No

City Water: Yes

Exempt Land: 0

Address: 1783 ANKA ST

Site Value: \$269550.00

Exempt: No Data

Year Built: 0

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Legal Desc. 1: GLACIER

INDUSTRIAL LT 11

Building PV: \$0.00

Zoning: Industrial

Lot Size: 14974.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$269550.00

Tax Year: 2021

Gross Liv. Area: 000000
sqft

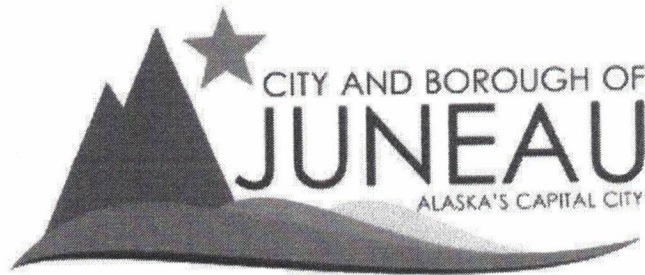
Last Trans: 20200924

Road/No Road: Roaded

VACANT

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



Assessor's Database

Current Owner

VICTOR HUGO MIRAMONTES & TENAYA NICOLE
MIRAMONTES

1880 CREST ST UNIT 112, JUNEAU AK 99801

Parcel #: 5B1501010001

Address: 1880 CREST ST

([Map](#))

Prev. Owner: HAL R

Site Value: \$131250.00

DAUGHERTY

Use Code: Commercial

Exempt: No Data

Misc

No. of Units: 001

Year Built: 2013

Garage: No

Garage Area: 000000

City Water: Yes

City Sewer: Yes

Exempt Land: 0

Exempt Building: 0

Legal Desc. 1: BUILDERS

PLAZA II BL J LT 3B UNIT

114

Building PV: \$164600.00

Zoning: Industrial

Lot Size: 6632.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$295850.00

Tax Year: 2021

Gross Liv. Area: 000000
sqft

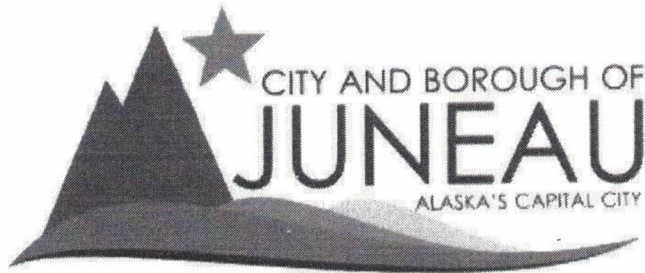
Last Trans: 20210224

Road/No Road: Roaded

CONDO

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



Assessor's Database

Current Owner

0 JACOBSON DRIVE JUNEAU LLC
PO BOX 3996, SEATTLE WA 98124

Parcel #: 1C110K150041

([Map](#))

Address: 0 MILL ST

Prev. Owner: ALASKA
MARINE LINES

Use Code: Vacant

No. of Units: 000

Garage: No

City Water: Yes

Exempt Land: 0

Site Value: \$596550.00

Exempt: No Data

Year Built: 0

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

*RELATED
PARTY*

Legal Desc. 1: USMS 642

ALASKA JUNEAU V BL A

LT 4A

Building PV: \$0.00

Zoning: Industrial

Lot Size: 43308.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$596550.00

Tax Year: 2021

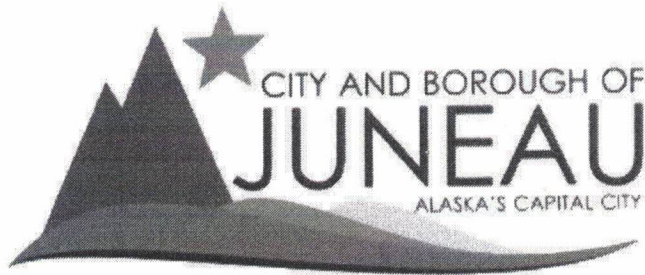
Gross Liv. Area: 000000
sqft

Last Trans: 20091207

Road/No Road: Roaded

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



Assessor's Database

Current Owner

EASTAUGH WAY LLC

PO BOX 240005, DOUGLAS AK 99824

Parcel #: 1C110K120051

(Map)

Prev. Owner: JMIS LLC

Use Code: Vacant

No. of Units: 000

Garage: No

City Water: Yes

Exempt Land: 0

Address: 0 EASTAUGH
WAY

Site Value: \$501300.00

Exempt: No Data

Year Built: 0

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Legal Desc. 1: ALASKA
JUNEAU IV-II BL B LT 5A

Building PV: \$0.00

Zoning: Industrial

Lot Size: 27854.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$501300.00

Tax Year: 2021

Gross Liv. Area: 000000
sqft

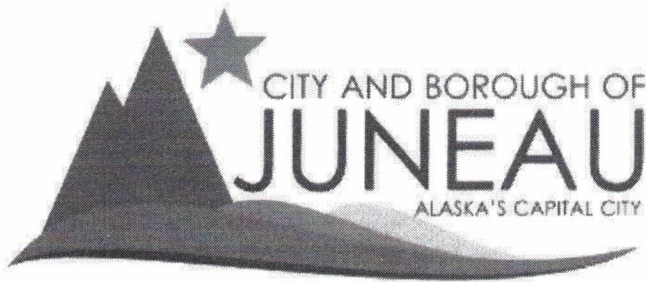
Last Trans: 20200310

Road/No Road: Roaded

VACANT

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



Assessor's Database

Current Owner

VACANT

R & L LEASING INC

PO BOX 32838, JUNEAU AK 99803

Parcel #: 4B1701090056

[\(Map\)](#)

Address: 10009 CRAZY

HORSE DR

Legal Desc. 1:

MENDENHALL VALLEY
INDUSTRIAL PARK 4 LT 3A

Legal Desc. 2:

Prev. Owner: ALASKA
STRIPING & PA

Site Value: \$961350.00

Building PV: \$0.00

Total PV: \$961350.00

Use Code: Industrial

Exempt: No Data

Zoning: Industrial

Tax Year: 2021

No. of Units: 000

Year Built: 1983

Gross Liv. Area: 000816
sqft

Garage: No

Garage Area: 000000

Lot Size: 195024.00

Last Trans: 20200228

City Water: Yes

City Sewer: Yes

Exempt Total: 0

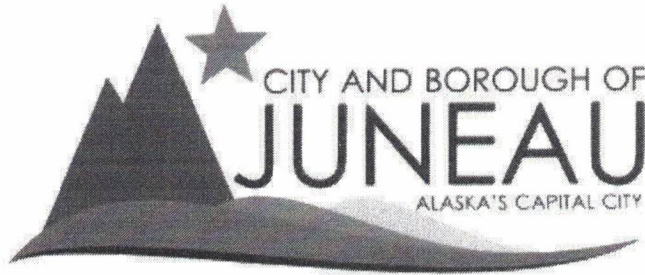
Road/No Road: Roaded

Exempt Land: 0

Exempt Building: 0

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



DUPLICATE
VACANT

Assessor's Database

Current Owner

MICHAEL HULL & ANGELA HULL
PO BOX 34362, JUNEAU AK 99803

Parcel #: 5B1201300110

([Map](#))

Prev. Owner: BONNELL
DEVELOPMENT

Use Code: Vacant

No. of Units: 000

Garage: No

City Water: Yes

Exempt Land: 0

Address: 1783 ANKA ST

Site Value: \$269550.00

Exempt: No Data

Year Built: 0

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Legal Desc. 1: GLACIER

INDUSTRIAL LT 11

Building PV: \$0.00

Zoning: Industrial

Lot Size: 14974.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$269550.00

Tax Year: 2021

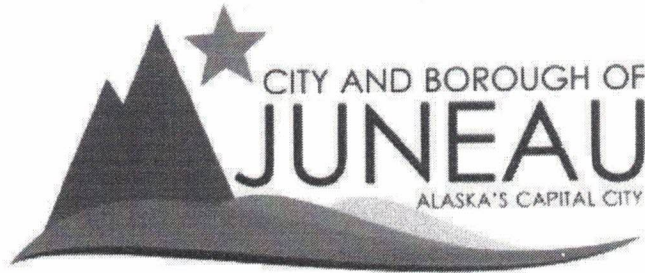
Gross Liv. Area: 000000
sqft

Last Trans: 20200924

Road/No Road: Roaded

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



Assessor's Database

Current Owner

BONNELL DEVELOPMENT LLC
PO BOX 21795, JUNEAU AK 99802

Parcel #: 1C110K120130

([Map](#))

Prev. Owner: JMIS LLC

Use Code: Commercial

Misc

No. of Units: 000

Garage: No

City Water: Yes

Exempt Land: 0

Address: 190 MILL ST

Site Value: \$237150.00

Exempt: No Data

Year Built: 0

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

VACANT

Legal Desc. 1: ALASKA

JUNEAU V BL B LT 13

Building PV: \$327500.00

Zoning: Industrial

Lot Size: 17219.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$564650.00

Tax Year: 2021

Gross Liv. Area: 000000

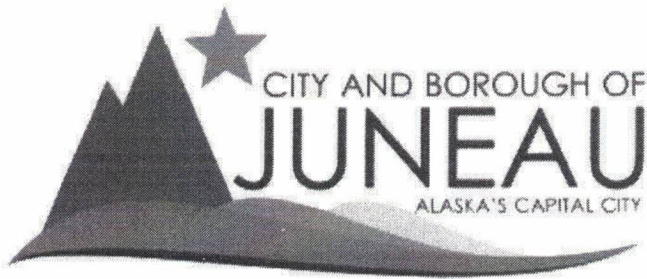
sqft

Last Trans: 20191025

Road/No Road: Roaded

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



Assessor's Database

Current Owner

PETRO 49 INC

1813 E 1ST AVE, ANCHORAGE AK 99501

Parcel #: 5B1201000060

([Map](#))

Prev. Owner: HPH

HOLDINGS LLC

Use Code: Commercial

Misc

No. of Units: 000

Garage: No

City Water: Yes

Exempt Land: 0

Address: 5245 GLACIER

HWY

Site Value: \$1849500.00

Exempt: No Data

Year Built: 0

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Legal Desc. 1: MIDWAY

TR C

Building PV: \$248614.00

Zoning: Industrial

Lot Size: 82215.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$2098114.00

Tax Year: 2021

Gross Liv. Area: 000000
sqft

Last Trans: 20191004

Road/No Road: Roaded

IMPROVED

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).

Bob Spitzfaden

From: Teresa Bowen <Teresa.Bowen@juneau.org>
Sent: Friday, September 24, 2021 4:36 PM
To: 'Bob Spitzfaden'
Subject: RE: Check-in and update
Attachments: Review of 74 Sales provided by Ken Williamson.pdf

Happy Friday.

As mentioned below, an appellant (who we have since learned may be associated with your group) submitted this list of properties to the Assessor earlier this week, requesting to know which sales were qualified for the ratio study and which were excluded- including the reason for the exclusion. The Assessor sent this back to the Appellant today. This is just additional information for your review.

Teresa Bowen
Assistant Attorney
City and Borough of Juneau Law Department
155 S. Seward Street, Juneau, Alaska 99801
Phone: (907)586-5242, ext. 4110

From: Teresa Bowen
Sent: Thursday, September 23, 2021 5:15 PM
To: 'Bob Spitzfaden' <spitz@gci.net>
Subject: Check-in and update

Good afternoon, Mr. Spitzfaden.

Following our call on Friday, I talked to the CBJ Assessor and walked through the requirements for confidentiality under CBJ 15.05.105. Your comments regarding our ability to share data that was independently verified through sources other than buyer disclosures is well taken and we agree with that position. The Assessor spent this week going through the records on the sales used for the ratio study and was able to determine that more than half of the sales were verified through independent sources. I'm attaching that list here.

The list has several components. There is some data you've always had: sale date, parcel ID, and street #. This data is always publicly verifiable through recorded deed. However- the second column is sales price as of the date of sale. You will notice there are still some confidential lines- those are the sales where the only source of information was determined to be buyer disclosure.

The third column is the trended sales price. This is explained in FN 8. In essence, when creating a ratio study, the sales price provided in the past is trended to reflect increase in property values.

Finally- there is a AV Total column- which is the assessed value of that property during 2021.

The list is a living document- and it will change over time as sales are qualified or rejected as market sales. As noted in Footnote 3, at least one sale has since been determined as not qualified.

There is also a note on Footnote 3 stating there was a change in directive from the law department that allowed us to add some sales price. This reflects a conversation I had with the Assessor yesterday, further advising them that any buyer who filed an appeal has waived confidentiality to their disclosed sales price and providing for more disclosure of sales prices verified outside the buyer disclosure process.

In addition to the sales list, a separate appellant unassociated with your group submitted a list of properties to the Assessor earlier this week and asked the Assessor to address if the sales were included in the ratio study and the reason

for each. We are working on finalizing that response and will provide it to you when it's complete- but most of the information provided is in the above attachment.

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We can of course cross-examine witnesses as well.

Only other thing was dates. I talked to the Clerks about the latter half of October. The current preference appears to be the week of October 18-22 if that works for you- simply because Clerks staff will be back from Anchorage (following the by-mail election) and there will not be any Assembly meetings- which will occur the week after. We can still work on dates if that doesn't work for you, but that is the best available date range that we have right now.

As always- sorry for the lengthy email.

Teresa Bowen
Assistant Attorney
City and Borough of Juneau Law Department
155 S. Seward Street, Juneau, Alaska 99801
Phone: (907)586-5242, ext. 4110

For Audit/Review Purposes Only

This is a summary of a review of a list of sales provided by appellant Ken Williamson.

This summary reviews whether or not these sales were included as a qualified market sale in the AY2021 Analysis.

In cases where the sale was excluded the reason is indicated.

sale date	parcel number	address	Inclusion/Exclusion	Reason
9/7/2017	1C020K01E220	Aurora Harbor	not included	boat house- Question on price & what sold
9/7/2017	1C020K01E230	Aurora Harbor	not included	boat house- Question on price & what sold
6/23/2020	1C020K01E300	1435 Harbor Way	not included	boat house; excluded as an outlier
7/25/2018	1C020K01G200	1435 HARBOR WAY	Included In Separate Study	boat house
6/28/2019	1C020K01G280	1435 HARBOR WAY	Included In Separate Study	boat house
2/28/2019	1C020K01G290	1435 HARBOR WAY	Included In Separate Study	boat house
1/30/2017	1c030c280080	712 W 12th	not included	questionable data source sp and mtg same
9/23/2016	1C060C000080	3610 Diston	not included	questionable data source reonomy?
10/9/2020	1C060K010031	0 EGAN DR	Included	
10/30/2020	1C060K660110	711 W WILLOUGHBY AVE	Included	
12/15/2016	1C060U040040	800 GLACIER AVE	Included	
7/20/2018	1C060U050022	1108 F ST	not included	multi parcel sale/ not contiguous/ multiple sale price references
3/30/2016	1C070A030040	100 N FRANKLIN ST	Included	
12/9/2020	1C070A050001	230 SEWARD ST	Included	
11/2/2018	1C070B0J0020	195 S FRANKLIN ST	Included	
7/1/2019	1C070B0N0011	259 S FRANKLIN ST	Included	
12/31/2019	1c070k810090	170 S Franklin	not included	multi parcel sale outside of standards for inclusion
1/9/2018	1C100I070050	549 S Franklin	not included	multi parcel sale/ not enough data/ easement questions
3/10/2020	1C110K120051	0 Eastaugh W ay	Included	
3/16/2017	1C110K120101	170 MILL ST	Included	
10/2/2019	1C110K120120	0 MILL ST	Included	
10/25/2019	1C110K120130	190 MILL ST	Included	
3/10/2020	1C110K120140	0 MILL ST	Included	
4/1/2019	1C110K120150	0 MILL ST	Included	
11/13/2020	1D060L030011	201 CORDOVA ST	Included	
10/12/2017	3B1501020030	1669 CREST ST	Included	
11/30/2018	3B1501040120	1544 CREST ST	Included	
9/19/2017	4B1601010040	2450 INDUSTRIAL BLVD	Included	
6/13/2017	4B1601050030	2274 INDUSTRIAL BLVD	Included	
7/30/2019	4B1601050160	2276 INDUSTRIAL BLVD	Included	

Bob Spitzfaden

From: Teresa Bowen <Teresa.Bowen@juneau.org>
Sent: Friday, September 24, 2021 4:36 PM
To: 'Bob Spitzfaden'
Subject: RE: Check-in and update
Attachments: Review of 74 Sales provided by Ken Williamson.pdf

Happy Friday.

As mentioned below, an appellant (who we have since learned may be associated with your group) submitted this list of properties to the Assessor earlier this week, requesting to know which sales were qualified for the ratio study and which were excluded- including the reason for the exclusion. The Assessor sent this back to the Appellant today. This is just additional information for your review.

Teresa Bowen
Assistant Attorney
City and Borough of Juneau Law Department
155 S. Seward Street, Juneau, Alaska 99801
Phone: (907)586-5242, ext. 4110

From: Teresa Bowen
Sent: Thursday, September 23, 2021 5:15 PM
To: 'Bob Spitzfaden' <spitz@gci.net>
Subject: Check-in and update

Good afternoon, Mr. Spitzfaden.

Following our call on Friday, I talked to the CBJ Assessor and walked through the requirements for confidentiality under CBJ 15.05.105. Your comments regarding our ability to share data that was independently verified through sources other than buyer disclosures is well taken and we agree with that position. The Assessor spent this week going through the records on the sales used for the ratio study and was able to determine that more than half of the sales were verified through independent sources. I'm attaching that list here.

The list has several components. There is some data you've always had: sale date, parcel ID, and street #. This data is always publicly verifiable through recorded deed. However- the second column is sales price as of the date of sale. You will notice there are still some confidential lines- those are the sales where the only source of information was determined to be buyer disclosure.

The third column is the trended sales price. This is explained in FN 8. In essence, when creating a ratio study, the sales price provided in the past is trended to reflect increase in property values.

Finally- there is a AV Total column- which is the assessed value of that property during 2021.

The list is a living document- and it will change over time as sales are qualified or rejected as market sales. As noted in Footnote 3, at least one sale has since been determined as not qualified.

There is also a note on Footnote 3 stating there was a change in directive from the law department that allowed us to add some sales price. This reflects a conversation I had with the Assessor yesterday, further advising them that any buyer who filed an appeal has waived confidentiality to their disclosed sales price and providing for more disclosure of sales prices verified outside the buyer disclosure process.

In addition to the sales list, a separate appellant unassociated with your group submitted a list of properties to the Assessor earlier this week and asked the Assessor to address if the sales were included in the ratio study and the reason

for each. We are working on finalizing that response and will provide it to you when it's complete- but most of the information provided is in the above attachment.

Finally- moving back to the methodology hearing, I've updated the stipulation submitted last month. I know there were a lot of outstanding questions. I made a few changes- specifically acknowledging that this hearing is only about methodology and individual taxpayers may still have issues with individual aspects of their assessment beyond the methodology question, added some time (I think you suggested 3 hours- but maybe that was just your side? Most of our hearings last 2-3 hours), and amended the methodology question to better reflect your suggestion.

I know you asked about placing witnesses under oath. I won't stipulate to that because it has not been part of the BOE process. You may ask the BOE for that, but these are not formal court trials and it hasn't been our practice.

We can of course cross-examine witnesses as well.

Only other thing was dates. I talked to the Clerks about the latter half of October. The current preference appears to be the week of October 18-22 if that works for you- simply because Clerks staff will be back from Anchorage (following the by-mail election) and there will not be any Assembly meetings- which will occur the week after. We can still work on dates if that doesn't work for you, but that is the best available date range that we have right now.

As always- sorry for the lengthy email.

Teresa Bowen
Assistant Attorney
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155 S. Seward Street, Juneau, Alaska 99801
Phone: (907)586-5242, ext. 4110

For Audit/Review Purposes Only

This is a summary of a review of a list of sales provided by appellant Ken Williamson.

This summary reviews whether or not these sales were included as a qualified market sale in the AY2021 Analysis.

In cases where the sale was excluded the reason is indicated.

sale date	parcel number	address	Inclusion/Exclusion	Reason
9/7/2017	1C020K01E220	Aurora Harbor	not included	boat house- Question on price & what sold
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6/23/2020	1C020K01E300	1435 Harbor Way	not included	boat house; excluded as an outlier
7/25/2018	1C020K01G200	1435 HARBOR WAY	Included In Separate Study	boat house
6/28/2019	1C020K01G280	1435 HARBOR WAY	Included In Separate Study	boat house
2/28/2019	1C020K01G290	1435 HARBOR WAY	Included In Separate Study	boat house
1/30/2017	1c030c280080	712 W 12th	not included	questionable data source sp and mtg same
9/23/2016	1C060C000080	3610 Diston	not included	questionable data source reonomy?
10/9/2020	1C060K010031	0 EGAN DR	Included	
10/30/2020	1C060K660110	711 W WILLOUGHBY AVE	Included	
12/15/2016	1C060U040040	800 GLACIER AVE	Included	
7/20/2018	1C060U050022	1108 F ST	not included	multi parcel sale/ not contiguous/ multiple sale price references
3/30/2016	1C070A030040	100 N FRANKLIN ST	Included	
12/9/2020	1C070A050001	230 SEWARD ST	Included	
11/2/2018	1C070B0J0020	195 S FRANKLIN ST	Included	
7/1/2019	1C070B0N0011	259 S FRANKLIN ST	Included	
12/31/2019	1c070k810090	170 S Franklin	not included	multi parcel sale outside of standards for inclusion
1/9/2018	1C100I070050	549 S Franklin	not included	multi parcel sale/ not enough data/ easement questions
3/10/2020	1C110K120051	0 Eastaugh W ay	Included	
3/16/2017	1C110K120101	170 MILL ST	Included	
10/2/2019	1C110K120120	0 MILL ST	Included	
10/25/2019	1C110K120130	190 MILL ST	Included	
3/10/2020	1C110K120140	0 MILL ST	Included	
4/1/2019	1C110K120150	0 MILL ST	Included	
11/13/2020	1D060L030011	201 CORDOVA ST	Included	
10/12/2017	3B1501020030	1669 CREST ST	Included	
11/30/2018	3B1501040120	1544 CREST ST	Included	
9/19/2017	4B1601010040	2450 INDUSTRIAL BLVD	Included	
6/13/2017	4B1601050030	2274 INDUSTRIAL BLVD	Included	
7/30/2019	4B1601050160	2276 INDUSTRIAL BLVD	Included	

3/5/2018	4B1601080070	2278 INDUSTRIAL BLVD	Included	
10/29/2018	4B1601090040	Crazy Horse	not included	multi parcel sale/ condo units and land portions
7/31/2017	4B1601120130	2270 BRANDY LN	Included	
11/17/2020	4B1701020020	10011 GLACIER HWY	Included	
2/23/2020	4B1701080020	10012 Crazy Horse	not included	personal property included in sale price; adjustment not determined
2/28/2020	4B1701090056	10009 CRAZY HORSE DR	Included	
12/4/2020	4B1701090218	10011 CRAZY HORSE DR	Included	
2/14/2017	4B1701090223	10011 CRAZY HORSE DR	Included	
4/24/2017	4B1701090226	10011 CRAZY HORSE DR	Included	
1/10/2017	4B1701090228	10011 CRAZY HORSE DR	Included	
6/30/2016	4B1701100146	2789 SHERWOOD LN	Included	
3/1/2016	4B1701100170	10221 GLACIER HWY	Included	
9/20/2017	4B1701103003	2769 SHERWOOD LN	Included	
12/31/2019	4b1701104000	2771 Sherwood ln	not included	personal property included in sale price; adjustment not determined
3/26/2019	4b2801050030	3845 Lee Court	not included	vacant land sale in a residential neighborhood, considered to not be commerical land.
6/29/2018	4B2901020010	10200 MENDENHALL RD	Included	
10/4/2019	5B1201000060	5245 GLACIER HWY	Included	
9/3/2019	5b1201010010	1610 Anka	not included	multi parcel sale, not enough info
8/2/2019	5B1201020100	5452 SHAUNE DR	Included	
4/5/2017	5B1201040052	1721 ANKA ST	Included	
8/2/2016	5B1201060061	5631 GLACIER HWY	Included	
1/18/2017	5b1201060140	5720 Concrete Way	not included	Sale price was in question. Further review identified the correct sales price. The sale will be included in the 2022 analysis with the corrected sale price.
9/24/2020	5B1201060160	5740 CONCRETE WAY	Included	
11/23/2020	5B1201060260	5719 CONCRETE WAY	Included	
9/24/2020	5B1201300110	1783 Anka St	Included	
12/24/2019	5B1201300110	1783 Anka St	Included	
7/21/2017	5B1201330160	2005 ANKA ST	Included	
1/29/2018	5B1201450050	5410 Bent Ct	not included	personal property included in sale price; adjustment not determined; questionable data source
6/3/2016	5B1201450110	1731 RALPH'S W AY	Included	
6/15/2016	5B1501000002	8251 GLACIER HWY	Included	
8/7/2020	5B1501010001	1880 CREST ST	Included	

9/2/2016	5B1501020170	8401 AIRPORT BLVD	Included	
11/16/2018	5B1501040030	8825 MALLARD ST	Included	
12/7/2020	5B15011107E0	2221 JORDAN AVE	Included	
2/10/2016	5B15011107EO	2221 Jordan	Included	
12/22/2017	5B15011109B0	2231 JORDAN AVE	Included	
2/15/2018	5B1601000023	9151 GLACIER HWY	Included	
7/16/2019	5B1601140043	9309 GLACIER HWY	Included	
8/21/2018	5B1601140070	9309 GLACIER HWY	Included	
8/10/2016	5b160144000	3039 Clinton	not included	questionable data source/ reonomy/ Low income senior housing
1/4/2019	5B2401610150	4045 DELTA DR	Included	
1/27/2017	6D0701000020	4755 N Douglas Hiway	not included	not enough info
4/11/2017	7B0901030071	3161 CHANNEL DR	Included	
12/30/2016	7B0901040070	1050 Salmon Creek In	not included	questionable data source/ "allocated sale price" noted but meaning of the note was unknown/ low income housing

Bob Spitzfaden

From: Teresa Bowen <Teresa.Bowen@juneau.org>
Sent: Thursday, September 23, 2021 5:15 PM
To: 'Bob Spitzfaden'
Subject: Check-in and update
Attachments: AY2021- Com Sales List 20210923a.pdf; 2021_09_23 Stipulation (UPDATED).docx

Good afternoon, Mr. Spitzfaden.

Following our call on Friday, I talked to the CBJ Assessor and walked through the requirements for confidentiality under CBJ 15.05.105. Your comments regarding our ability to share data that was independently verified through sources other than buyer disclosures is well taken and we agree with that position. The Assessor spent this week going through the records on the sales used for the ratio study and was able to determine that more than half of the sales were verified through independent sources. I'm attaching that list here.

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Sale Date	Sale Price	Trended SP	AVTotal	Main Parcel	Count	Number Street	Neighborhood
07/25/18	confidential	confidential	27,200	1C020K01G200	1	1435 HARBOR WAY	AURORA BASIN C 19
06/28/19	confidential	confidential	27,200	1C020K01G280	1	1435 HARBOR WAY	AURORA BASIN C 19
02/28/19	confidential	confidential	27,200	1C020K01G290	1	1435 HARBOR WAY	AURORA BASIN C 19
10/09/20	20,000,000	20,235,200	7,524,300	1C060K010031	1	0 EGAN DR	DOWNTOWN C
10/30/20	1,400,000	1,412,348	1,394,150	1C060K660110	1	711 W WILLOUGHBY AVE	DOWNTOWN C
12/15/16	1,100,000	1,327,612	1,457,000	1C060U040040	1	800 GLACIER AVE	DOWNTOWN C
03/30/16	550,000	683,826	963,600	1C070A030040	1	100 N FRANKLIN ST	DOWNTOWN C
12/09/20	confidential	confidential	190,200	1C070A050001	1	230 SEWARD ST	SOMMERS ON SEWARD_C_24
11/02/18	510,600	567,144	682,450	1C070B0J0020	1	195 S FRANKLIN ST	DOWNTOWN C
07/01/19	2,200,000	2,369,400	2,164,900	1C070B0N0011	1	259 S FRANKLIN ST	DOWNTOWN C
03/10/20	612,788	638,268	501,300	1C110K120051	1	0 Eastaugh Way	DOWNTOWN C
03/16/17	716,000	855,033	613,650	1C110K120101	1	170 MILL ST	DOWNTOWN C
10/02/19	378,818	403,055	237,150	1C110K120120	1	0 MILL ST	DOWNTOWN C
10/25/19	confidential	confidential	237,150	1C110K120130	1	190 MILL ST	DOWNTOWN C
03/10/20	378,818	394,569	237,150	1C110K120140	1	0 MILL ST	DOWNTOWN C
04/01/19	597,938	651,597	374,400	1C110K120150	1	0 MILL ST	DOWNTOWN C
11/13/20	confidential	confidential	445,400	1D060L030011	2	201 CORDOVA ST	WEST JUNEAU C
10/12/17	confidential	confidential	41,200	3B1501020030	1	1669 CREST ST	SOUTH VALLEY C
11/30/18	168,750	186,776	164,000	3B1501040120	1	1544 CREST ST	SOUTH VALLEY C
09/19/17	750,000	876,000	823,100	4B1601010040	1	2450 INDUSTRIAL BLVD	MENDE PENINSULA C
06/13/17	104,000	122,899	108,800	4B1601050030	1	2274 INDUSTRIAL BLVD	RIVERVIEW YACHT C 24
07/30/19	confidential	confidential	83,000	4B1601050160	1	2276 INDUSTRIAL BLVD	RIVERVIEW YACHT C 24
03/05/18	73,000	83,557	35,000	4B1601080070	1	2278 INDUSTRIAL BLVD	P & J BUSINESS C 24
07/31/17	112,500	132,188	119,000	4B1601120130	1	2270 BRANDY LN	BRANDY LANE YACHT C 24
11/17/20	confidential	confidential	527,700	4B1701020020	1	10011 GLACIER HWY	MENDE PENINSULA C
02/28/20	confidential	confidential	961,350	4B1701090056	1	10009 CRAZY HORSE DR	MENDE PENINSULA C
12/04/20	confidential	confidential	145,000	4B1701090218	1	10011 CRAZY HORSE DR	SAFE HARBOR C 24
02/14/17	confidential	confidential	172,300	4B1701090223	1	10011 CRAZY HORSE DR	SAFE HARBOR C 24
04/24/17	130,000	154,534	149,800	4B1701090226	1	10011 CRAZY HORSE DR	SAFE HARBOR C 24
01/10/17	confidential	confidential	172,300	4B1701090228	1	10011 CRAZY HORSE DR	SAFE HARBOR C 24
06/30/16	501,624	617,218	361,800	4B1701100146	1	2789 SHERWOOD LN	MENDE PENINSULA C
03/01/16	confidential	confidential	813,000	4B1701100170	1	10221 GLACIER HWY	MENDE PENINSULA C
09/20/17	400,000	467,144	336,200	4B1701103003	1	2769 SHERWOOD LN	BEAR DEN YACHT CONDO C 24
06/29/18	950,000	1,071,961	1,045,750	4B2901020010	1	10200 MENDENHALL LANE	AUKE MOUNTAIN C
10/04/19	2,205,832	2,346,343	1,849,500	5B1201000060	1	5245 GLACIER HWY	LEMON CREEK C
08/02/19	500,000	536,260	746,600	5B1201020100	1	5452 SHAUNE DR	LEMON CREEK C
04/05/17	4,140,000	4,932,313	5,106,550	5B1201040052	2	1721 ANKA ST	LEMON CREEK C
08/02/16	500,000	612,910	704,850	5B1201060061	2	5631 GLACIER HWY	LEMON CREEK C
09/24/20	2,450,000	2,483,957	1,554,550	5B1201060160	2	5740 CONCRETE WAY	LEMON CREEK C
11/23/20	confidential	confidential	274,300	5B1201060260	1	5719 CONCRETE WAY	SEAGULLS EDGE C 24
09/24/20	300,000	304,158	269,550	5B1201300110	1	1783 Anka St	LEMON CREEK C
12/24/19	confidential	confidential	269,550	5B1201300110	1	1783 Anka St	LEMON CREEK C
07/21/17	900,000	1,058,760	632,250	5B1201330160	3	2005 ANKA ST	LEMON CREEK C
06/03/16	1,060,000	1,308,273	1,036,450	5B1201450110	1	1731 RALPH'S WAY	LEMON CREEK C
06/15/16	confidential	confidential	593,500	5B1501000002	1	8251 GLACIER HWY	SOUTHEAST INSURANCE C 24
08/07/20	700,000	714,406	591,700	5B1501010001	2	1880 CREST ST	BUILDERS PLAZA C 24
09/02/16	1,300,000	1,587,924	1,183,050	5B1501020170	1	8401 AIRPORT BLVD	SOUTH VALLEY C
11/16/18	750,000	831,585	837,600	5B1501040030	1	8825 MALLARD ST	SOUTH VALLEY C
12/07/20	confidential	confidential	234,498	5B15011107E0	1	2221 JORDAN AVE	JORDAN CREEK C 24
02/10/16	273,000	341,299	234,498	5B15011107E0	1	2221 JORDAN AVE	JORDAN CREEK C 24
12/22/17	300,000	346,452	230,384	5B15011109B0	1	2231 JORDAN AVE	JORDAN CREEK C 24
02/15/18	968,750	1,111,292	851,400	5B1601000023	1	9151 GLACIER HWY	SOUTH VALLEY C
07/16/19	145,000	155,861	169,350	5B1601140043	1	9309 GLACIER HWY	PROFESSIONAL PLAZA C 24
08/21/18	confidential	confidential	308,850	5B1601140070	1	9309 GLACIER HWY	PROFESSIONAL PLAZA C 24
01/04/19	672,000	740,490	521,900	5B2401610150	1	4045 DELTA DR	NORTHEAST VALLEY C
04/11/17	confidential	confidential	1,877,700	7B0901030071	1	3161 CHANNEL DR	TWIN LAKES C

- (1) These were the sales available to us for our market analysis for assessment year 2021.
- (2) Some sales prices are confidential, specifically when the only sale source is the buyer.
- (3) Note that this list was updated 08/24/21 to add AV. The original list was 57 sales, however, through the analysis process one sale, 1C060U050022, was eliminated. It was further updated 09/23/21 when a change in directive from the law department allowed us to add some sales prices.
- (4) AV Adj for condition at time of sale - 1C060U040040, 1C070A030040, 4B1701100170, 1C110K120130, 1C110K120101, 4B1701100146, 5B1201060160, 5B1201000060, 7B0901030071
- (5) 5B1201020100 is included on this list, however, it has since been determined not to be a market sale; seller & buyer related. Removal of this sale would further lower the mean and median ratios.
- (6) Note- multi-parcel sales are normally considered non-market, however, with commercial sales they are sometimes included as an economic unit.
- (7) Note that the sale price used in the original study for 5B1201040052, which included 5B1201040051, was \$3,726,000 which was reported by the buyer, however, subsequent information showed the sale price to be \$4,140,000 with the cash distribution reduced for the value of 12 months of continued occupancy by the seller after the execution of the sale. Also, this sale was discovered to be a non-market sale due to duress of the seller. Removal of this sale would lower the mean and median ratios
- (8) The trending applied to bring the sales to 01/01/2021 was 5% per year. The analysis indicates that a trend of 7.5% would be appropriate but to be conservative we selected 5%.

**BEFORE THE BOARD OF EQUALIZATION FOR THE
CITY AND BOROUGH OF JUNEAU**

In re:
Appeal of Property Tax Assessments for the
2021 Assessment Year

**STIPULATION ON PROCEDURE FOR CERTAIN AY2021 COMMERCIAL
PROPERTY APPEALS**

In recognition of the number of appellants appealing their AY2021 commercial property assessment based on a single common issue, and in order to create a more streamlined and efficient process for the Board of Equalization (BOE), the CBJ Assessor and the Appellants listed in Section 1 below, stipulate to the following:

- 1. APPELLANTS.** The following Appellants are appealing on a single common issue, identified in Section 5 below, and are subject to this stipulation (this may only be appellants who have timely filed appeals pending before the BOE):

The Appellants may still have specific grounds related to their individual property tax assessment not resolved by the BOE's decision on the single common issue identified in Section 5 below. Those Appellants reserve their right to appeal these individual aspects to the BOE, but waive further argument on the single common issue.

- 2. DATES.** The parties propose the following dates for a consolidated argument on the single common issue regarding the AY2021 property tax appeals: October 18-22, 2021 (Date range).
- 3. RECORD.** The Assessor will prepare the record of the appeals. The record will be narrowed to information responsive to the consolidated argument presented in Section 5 below and the required assessment information under CBJ 15.05.170.

- 1 **4. ADDITIONAL MATERIALS.** The Appellants will submit any evidence and
2 materials they deem relevant for inclusion in the BOE packet materials by (usually
3 7 days prior to the hearing to make it into the packet).
- 4
- 5 **5. CONSOLIDATED ARGUMENT.** Under CBJ 15.05.180(d), the only grounds for
6 adjustment of assessment is proof of unequal, excessive, improper, or under
7 valuation. The Appellants listed in Section 1 are solely appealing the following
8 common issue: The Assessor's employed a fundamentally flawed or incorrect
9 methodology for AY2021 counter to Alaska State statute, the CBJ Code of
10 Ordinances, and Alaska Supreme Court Precedents. The parties agree that the
11 BOE's decision on this common issue will be dispositive for the timely filed appeals
12 listed under Section 1.
- 13 **6. HEARING PROCEDURE.** The parties will conduct the hearing as provided under
14 CBJ 15.05.190(a). The Parties are requesting 90 minutes per side to call witnesses,
15 present evidence and testimony, and provide argument.
- 16 **7. DECISION.** While the BOE's decision on the consolidated issue on the appeal is
17 dispositive to the issue of methodology, the BOE will enter a decision on each
18 individual appeal and certify to them as required under AS 29.45.210(c) & CBJ
19 15.05.190(d).

20
21 Nothing in this stipulation is meant to supersede or otherwise waive any of the requirements
22 set forth under AS 29.45.190-.210 & CBJ 15.05.150-.190.

23
24 DATED this ____ day of September, 2021.

25 **CITY AND BOROUGH OF JUNEAU**
26 Attorney for CBJ Assessor

By: _____

Teresa Bowen
Alaska Bar No. 0610065
Teresa.Bowen@Juneau.org

GRUENING & SPITZFADEN APC
Attorney for Appellants

By: _____

Robert S. Spitzfaden
Alaska Bar No. 7710171
Spitz@gci.net

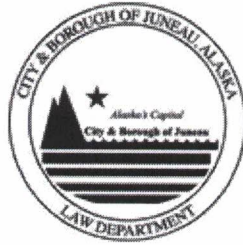
Robert H. Palmer III
Municipal Attorney

Teresa E. Bowen
Assistant Municipal Attorney

Sherri Layne
Assistant Municipal Attorney

Christopher L. Storz
Assistant Municipal Attorney

Adam R. Gottschalk
Assistant Municipal Attorney



Law Department City & Borough of Juneau

Debbie L. Senn
Office Manager

Audrey Dean
Litigation and Support
Assistant - Criminal

Junnie Chup
Litigation and Support
Assistant - Civil

Leah Haskell-Cummins
Litigation and Support
Assistant - Criminal

August 14, 2021

Robert S. Spitzfaden
Gruening & Spitzfaden
PO Box 332598
Juneau, AK 99083

Delivered to: SPITZ@GCI.NET

Mr. Spitzfaden,

We have reviewed your follow-up to your original letter and will respond accordingly.

1. Regarding your request for model specification and model calibration mentioned in Mr. Dahle's presentation utilized in determining the assessed value for 2021, the CBJ Assessor reiterates that all it did for this assessment year was a ratio study and trend. This does not involve specification and calibration.
2. Regarding the specific sales and sale prices input by Mr. Dahle to the CAMA system to arrive at the assessed values and date of the sales, the CBJ has already supplied the list of sales in its attachment to the letter dated August 3, 2021. For sales price, the CBJ Assembly made the decision to require such information be kept confidential when it enacted CBJ 15.05.105(c) on October 26, 2020 under CBJ ordinance 2020-47(am). There is some information that is publicly available despite the ordinance due to the recording of documents with the State of Alaska such as dates of sale, deeds of trust, and legal description of property. But information such as actual prices received in the sale that are received by the CBJ Assessors are required to be confidential under ordinance. Under CBJ 15.05.105(c), the CBJ Assessor can provide sales price to the property owner of record and authorized agents, and we may publish such sales price in an appeal related to that property. If you are the authorized agent of any property owner on our attached list of sales, we may provide you with that sales price. Your client can decide whether to allow disclosure of their property sales price to other property owners.
3. Regarding any special studies done and utilized in the commercial property assessments, the data and methodology for any special studies, the CBJ did not perform any special studies.
4. Regarding if any commercial sales which were known to the CBJ Assessor were not utilized in determining the "150% increase in commercial land values", the CBJ Assessor used all qualified sales. All sales which are known to the CBJ Assessor are considered. Only market sales with verified sale prices are utilized in normal or typical ratio studies. This was discussed in detail during Mr. Dahle's BOE presentation (starting at 1:39:20). One sale was

removed from the ratio study because the CBJ Assessor determined it did not have enough accurate information to consider it as a qualified sale. There were three boathouses that were considered and analyzed separately from other commercial property sales.

To clarify, there was not a 150% increase in commercial land values. The CBJ Assessor is required to assess property at its full and true value as of January 1. As explained in the BOE presentation for assessment year 2021, that is what the CBJ Assessor is achieving as it moves commercial property values closer to their full and true value.

5. Regarding the data used to determine the cap rate utilized to arrive at the commercial land assessments, particularly the data on cap rates in Juneau, the CBJ Assessor undertook research of publicly available references for this rate. Cap rate data is readily available for your clients, and was explained in the BOE presentation. The CBJ Assessor reiterates that cap rates/income approach were not utilized in determining any increases reflecting the full and true value of commercial properties in assessment year 2021.
6. Regarding market areas for the various commercial property markets in Juneau utilized in the assessments, the CBJ Assessor would need more specifics to understand your request. This request appears to refer to Mr. Dahle's BOE presentation discussing property characteristics (starting at approximately 1:38:30). If a particular property owner has a concern regarding what market area they are in, please encourage them to communicate that concern to the Assessor's Office.
7. Regarding how land values were extracted from sales prices used in the assessment valuation, the CBJ assessor reiterates its response from August 3rd that this does not apply.
8. You state that Mr. Dahle indicated it is necessary to group sales into the appropriate class and subclass, and request we provide the classes and subclasses for the sales used by Mr. Dahle in assessing your clients' properties, and the properties placed in each class and/or subclass. This appears to be a misapplication of the overview information provided in the BOE training. For the purposes of the ratio studies, residential property sales were separated from commercial property sales.
9. You ask what assumptions were put into the CAMA system and if the Assessor's Office or its personnel changed any of the assumptions? This appears to be going to an improper motive. To reiterate, the methodology and CAMA system were described in detail during the BOE training, and personnel opinions were not part of the methodology.
10. Regarding what algorithms were used in the CAMA system, and if the CBJ Assessor's office or its personnel changed any of the algorithms, the CBJ Assessor reiterates that all it did this year for commercial property was a ratio study and trend as presented at the BOE training.
11. Regarding the BOE hearings, we have been working with the CBJ clerks and BOE to set these hearings. Currently, we have at least two commercial property valuations (not on your client list) scheduled for August 25, 2021. We have developed potential calendar dates for commercial property valuation appeals from now through December, although that calendar is currently changing to increase the number of available dates by increasing staff to

Robert S. Spitzfaden
Commercial Property Assessments

Page 3

undertake the clerk's responsibilities during the local elections. The appeal date for your clients will be set after the petition for review process and discussion with the property owners is fully complete and exhausted. This will allow the property owners to determine whether to accept the Assessor's findings and valuation, or to proceed in the appeal process.

12. If a BOE hearing date is set under CBJ 15.05.180, and the property owner has all the information provided by the petition for review, and the BOE has empaneled a hearing board for that date, the CBJ Assessor generally will not agree to a continuance. However, the property owner can still make the request through the CBJ Clerk to the BOE. If you communicate with us early before the BOE date is set, we can try to stipulate to available dates for the hearing.
13. Regarding Mr. Dahle's licenses, this would not be relevant. Licensing is required in fee appraisals, and Mary Hammond, the CBJ Assessor, issues final determinations on all property assessments in the City. Mr. Dahle's background is accurate as supplied in our August 3, 2021 letter.
14. Thank you for your clarification on the standards set forth in Fairbanks Gold Mining, Inc. v. Fairbanks North Star Borough. I summarized for brevity, but you are correct that the full citation does include reference that the court may overturn the assessor's method in cases of "fraud or the clear adoption of a fundamentally wrong principle of valuation." This is still a very high burden to overcome, which is well stated in cases going back to the earliest days of Statehood. Because of the consistency of this standard, the CBJ has not needed to update its legal guidance memo on this topic since an opinion issued eight years ago (which was included in the BOE training, but also attached for convenience). You ask if utilizing the correct standard changes my opinion or the Assessor's assessment. The CBJ Assessor did utilize the correct standard for the 2021 assessment year, a standard well within the Assessor's discretion, and a rather simple standard methodology to understand. Despite our legal requirement to assess property at its full and true value, we still demonstrate an underassessment issue for commercial property assessments and are making a policy call not to raise the assessments to the full value they should be at in 2021 (please refer to Mr. Dahle's BOE presentation starting at 1:46:10). The property owner still bears the burden of proof in these valuation appeals and we have not received any information that demonstrates a fundamentally wrong methodology was utilized. We again encourage your clients to freely share information with the CBJ Assessor to ensure that we have the best and most accurate data available.

Regarding the property owners you presented in your letter dated July 28, 2021, we noticed there appeared to be some discrepancies, provided below:

The following are property owners that do not match-up with a timely filed appeal:

Chinook Apartments Partnership	5B2101320040
Coho Park Apartments Partnership	5B2401030050
D&M Rentals, LLC	4B1701100080
Nowell Avenue Development LLC	1D060L010010
Nowell Avenue Development LLC	5B1201060181

Robert S. Spitzfaden
Commercial Property Assessments

Page 4

Trucano Family Partnership	6D0601020040
Trucano, Douglas J	7B0901010010
Trucano, Douglas J	1C070H020120

We also noticed that there may be some discrepancy in the parcel numbers that may need correction. We are providing the parcel number we have in our records in contrast to the ones provided in your letter:

Property Owner	Provided Parcel ID:	CBJ Assessor ID:
A&J Building LLC	1C0701010011	1C1001070110, 1C1101070010
Coogan Alaska LLC	4B1301080000	5B1301080000
Coogan Alaska LLC	10060L040032	1D060L040032
Franklin Dock Enterprises, LLC	1C00K830030	1C100K830030
Franklin Dock Enterprises, LLC	1C00K830031	1C100K830031
Franklin Dock Enterprises, LLC	1C00K830040	1C100K830040
Franklin Dock Enterprises, LLC	1C00K830041	1C100K830041
Gastineau Mobile Home Park	5D0701040000	6D0701040000
Grant, Jeff	5B21001000030	5B2101000030

Finally, this parcel lists the CBJ as the owner (c/o Franklin Dock Enterprises, LLC), and we do not have records of a current appeal on this property:

Property Owner	Provided Parcel ID:	CBJ Assessor ID:
Franklin Dock Enterprises, LLC	C100K830032	1C100K830032

We understand the above seems relatively minor. We are just trying to avoid clerical errors, ensure we're all discussing the correct property moving forward, and also that we are able to provide full and accurate information to the property owners who have timely filed an appeal.

Sincerely,



Teresa Bowen
Assistant Municipal Attorney
City and Borough of Juneau



M *CBJ Law Department* MEMORANDUM

To: Board of Equalization
From: John W. Hartle, City Attorney 
Subject: Board of Equalization: Standards and Procedures
Date: April 19, 2013

SUMMARY

- (1) The Board of Equalization functions as a quasi-judicial body, which means that the Board has authority to hear and decide assessment appeals in a manner similar to a court, but less formal than a court.
- (2) The burden of proof is on the appellant property owner.
- (3) The Board should make specific findings in support of its decisions, and should base its decisions on the record.
- (4) To grant an appeal, Board members should make a motion to grant the appeal and vote in the affirmative; to deny an appeal (that is, uphold the assessor's decision), Board members should make a motion to grant the appeal and vote in the negative. The Board may also grant an appeal and make an adjustment to the assessment different from that requested by the appellant.
- (5) The assessment process, the Board's procedures and standards, and property taxation are all governed by Alaska Statute and CBJ Code. AS 29.45.190 - AS 29.45.210 provide the time for filing appeals, procedures before the Board, and the standards to be used by the Board in deciding appeals. The pertinent statutes and code sections are attached to this memorandum for your reference.

Board of Equalization

April 19, 2013

DEADLINE FOR FILING APPEAL

In order to appeal an assessment, a taxpayer must file an appeal within 30 days after the date of mailing of the assessment notice. AS 29.45.190(b); CBJ 15.05.160(a). After this time period, the right of appeal ceases, unless the Board finds that the taxpayer was "unable" to comply with the 30-day filing requirement. The word "unable" as used in this section does not include situations where the taxpayer forgot about or overlooked the assessment notice, was out of town during the period for filing an appeal, or similar situations. Rather, it covers situations that are beyond the control of the taxpayer and, as a practical matter, prevent the taxpayer from recognizing what is at stake and dealing with it. Such situations would include a physical or mental disability serious enough to prevent the person from dealing rationally with his or her private affairs.

There are few situations in which a taxpayer is "unable" to comply with the requirement that an appeal be filed within 30 days of the date of mailing of the notice of assessment. It is common knowledge that real property is subject to assessment and taxation and it is the duty of every property owner to take such steps as are necessary to protect his or her interests in the property. One of the steps that courts generally assume a prudent property owner takes is to have someone either watch or manage the property while the property owner is away from the property for an extended period of time.

It is the responsibility of the property owner to assure that the taxing authority has the correct address to which notices relating to assessments and taxes on the property may be sent in order that the property owner will receive timely notice of assessments and tax levies affecting the property. Failure to receive an assessment notice because it was sent to an old address that the property owner had not corrected, or because the notice was sent to the property owner at the correct address but while the property owner was out of town, are not reasons that make the property owner "unable" to file a timely appeal.

With respect to an appeal filed after expiration of the 30-day appeal period, the Board should consider the oral and written evidence presented by the property owner on the question of whether or not the owner was "unable" to file the appeal within the required 30-day appeal period. If the property owner fails to prove that he or she was "unable" to file the appeal in a timely manner, there is no basis for hearing the appeal, even if the Board believes the assessment should be adjusted.

Board of Equalization

April 19, 2013

ASSESSMENTS THE BOARD CAN CONSIDER

The Board has authority to alter an assessment only when an appeal has been timely filed regarding the particular parcel. AS 29.45.200(b). The Board has no authority to alter the assessment of a parcel that is not before the Board on an appeal. Under state law, an appeal may be filed only by a person whose name appears on the assessment roll or the agent of that person. AS 29.45.190(a); CBJ 15.05.150.

If an appellant fails to appear at the hearing, the Board may proceed with the hearing in the absence of the appellant. AS 29.45.210(a); CBJ 15.05.190(b). The appellant may appear through an agent or representative, and may present written and/or oral testimony or other materials to the Board in support of the appeal.

BASIS FOR ADJUSTMENT AND ASSESSMENT

AS 29.45.210(b) and CBJ 15.05.190 expressly place the burden of proof on the party appealing the assessment. *CH Kelly Trust v. Municipality of Anchorage, Bd. of Equalization*, 909 P.2d 1381 (Alaska 1996) (“the burden is properly placed on the property owners in an assessment challenge”). Before the property owner is entitled to an adjustment, the property owner must prove, based on facts stated in the written appeal or presented at the hearing, that the property is the subject of unequal, excessive, improper, or under valuation. AS 29.45.210(b); CBJ 15.05.180(c). The appellant may present written evidence, oral testimony, and witnesses at the hearing.

Alaska courts do not disturb valuations set by the assessor if the differences between the appellant and the assessor are merely differences of opinion. Our court applies a “deferential standard of review” when considering an assessor’s property valuations. *Cool Homes, Inc. v. Fairbanks N. Star Borough*, 860 P.2d 1248, 1262 (Alaska 1993); *Fairbanks N. Star Borough v. Golden Heart Utilities, Inc.*, 13 P.3d 263, 267 (Alaska 2000). “AS 29.45.210(b) requires that the taxpayer prove *facts* at the hearing. ... It is not enough merely to argue that the valuation was inadequate or demand a justification from the taxing authority.” *Cool Homes, Inc., at 1263* (emphasis in original).

In *Twentieth Century Investment Co. v. City of Juneau*, 359 P.2d 783, 787 (Alaska 1961), the court, addressing assessment standards under former, similar law (AS 29.53.140), stated:

The valuation and assessment of property for taxes does not contravene [constitutional principles] unless it is plainly demonstrated that there is

Board of Equalization

April 19, 2013

involved, not the exercise of the taxing power, but the exertion of a different and forbidden power, such as the confiscation of property. *Such a demonstration is not made simply by showing overvaluation; there must be something which, in legal effect, is equivalent to an intention or fraudulent purpose to place an excessive valuation on property, and thus violate fundamental principles that safeguard the taxpayer's property rights.*

(Emphasis added.) The court went on to state, at 788:

The City was not bound by any particular formula, rule or method, either by statute or otherwise. Its choice of one recognized method of valuation over another was simply the exercise of a discretion committed to it by law. Whether or not it exercised a wise judgment is not our concern. This court has nothing to do with complaints of that nature. It will not substitute its judgment for the judgment of those upon whom the law confers the authority and duty to assess and levy taxes. *This court is concerned with nothing less than fraud or the clear adoption of a fundamentally wrong principle of valuation.* Neither has been shown here. The actions of the assessor and the Board of Equalization are entirely compatible with a sincere effort to adopt valuations not relatively unjust or unequal; their determinations have not transgressed the bounds of honest judgment.

(Emphasis added.) This principle, that "taxing authorities are to be given broad discretion in selecting valuation methods," was reaffirmed in *CH Kelly Trust*, 909 P.2d at 1382, and *Golden Heart Utilities, Inc.*, 13 P.3d at 267 ("Provided the assessor has a reasonable basis for a valuation method, that method will be allowed 'so long as there was no fraud or clear adoption of a fundamentally wrong principle of valuation.'"). Similarly, in *Cool Homes, Inc.*, 860 P.2d at 1262, the court held:

Taxing authorities are to be accorded broad discretion in deciding among recognized valuation methods. If a reasonable basis for the taxing agency's method exists, the taxpayer must show fraud or the 'clear adoption of a fundamentally wrong principle of valuation.'

Thus, the assessor's valuations should be given substantial weight by the Board, particularly where the appellant offers little more than unsupported opinion that the assessor's value is too high. In order to be considered an unequal, excessive, improper, or under valuation, the valuation must be unequivocally excessive, or fundamentally wrong.

Board of Equalization

April 19, 2013

This assumes that the assessor has reviewed the critical facts. Our court requires the assessor to review all “directly relevant” evidence of the property value and “prevailing market conditions.” *Faulk v. Bd. of Equalization, Kenai Peninsula Borough*, 934 P.2d 750, 752 (Alaska 1997). Thus, it is important that the assessor, and the Board, make sure that all relevant evidence is considered.

FINDINGS – BASIS FOR THE BOARD’S DECISIONS

Board of Equalization decisions are subject to judicial review, if an appeal to superior court is filed within 30 days. Consequently, it is important for the Board to either make specific findings (statement of reasons) for its decisions, or otherwise set out sufficient information to enable a reviewing court to ascertain the reasons for the Board’s action. An appeal to superior court of a determination of the Board is heard on the record established at the Board hearing. AS 29.45.210(d). It is important that the record be as clear and complete as possible.

The Alaska Supreme Court outlined the requirements for board of equalization decisions in *Faulk*, 934 P.2d at 751, as follows:

We have previously concluded that “[t]he threshold question in an administrative appeal is whether the record sufficiently reflects the basis for the [agency’s] decision so as to enable meaningful judicial review.” *Fields v. Kodiak City Council*, 628 P.2d 927, 932 (Alaska 1981). In answering that question, “[t]he test of sufficiency is ... a functional one: do the [agency’s] findings facilitate this court’s review, assist the parties and restrain the agency within proper bounds?” *South Anchorage Concerned Coalition, Inc. v. Coffey*, 862 P.2d 168, 175 (Alaska 1993).

The court remanded the case to the borough board of equalization because the board had not provided an adequate basis for the court to determine whether it had reasonably denied the property tax appeal. The court directed: “On remand, the superior court should instruct the Board to state its reasons for rejecting the Faulks’ appeal.” *Id.* at 753.

Accordingly, the Board should take care to state its reasons for granting or denying an appeal, or making an adjustment to the assessment different from that requested by the appellant.

Board of Equalization

April 19, 2013

ACTION BY THE BOARD OF EQUALIZATION

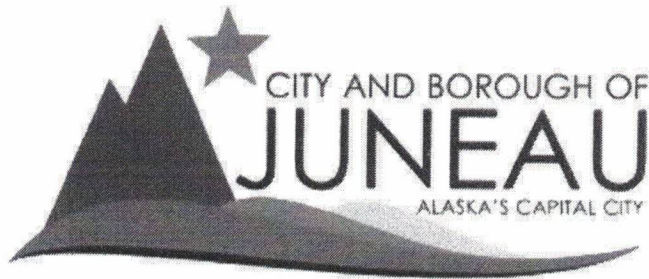
In taking action on appeals, a Board member should move and vote in the affirmative to grant the appeal by the taxpayer. A Board member should vote in the negative to deny the appeal and thereby affirm the assessor's determination.

Sample motions: "I move that the Board grant the appeal and I ask for a 'yes' vote for the reasons provided by the appellant;" OR "I move the Board grant the appeal, and I ask for a 'no' vote for the reasons provided by the Assessor;" OR "I move the Board grant the appeal and I ask for a 'yes' vote to adjust the assessment to \$X for the following reasons [statement of reasons]."

For appeals that are not timely filed, the Board should first vote on whether or not to hear the appeal; if the Board decides to hear the appeal, it should then be heard on its merits.

The Board is required to certify its actions to the assessor within seven days, and, except as to supplementary assessments, the assessor must enter the changes and certify the final roll by June 1. AS 29.45.210(c). The rate of levy must be determined by the Assembly by ordinance before June 15. AS 29.45.240. The CBJ budget must be adopted by May 31. If for any reason the Board hearing is continued to a later date, the date for completing the hearing must be in the near future in order for the final assessment roll to be certified and the rate of levy fixed in accordance with the required statutory time frames.

Attachments



Assessor's Database

Current Owner

GASTINEAU GUIDING PROPERTIES LLC

1330 EASTAUGH WAY STE 2, JUNEAU AK 99801

Parcel #: 1C110K120120

([Map](#))

Prev. Owner: JMIS LLC

Use Code: Vacant

No. of Units: 000

Garage: No

City Water: Yes

Exempt Land: 0

Address: 0 MILL ST

Site Value: \$237150.00

Exempt: No Data

Year Built: 0

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Legal Desc. 1: ALASKA

JUNEAU V BL B LT 12

Building PV: \$0.00

Zoning: Industrial

Lot Size: 17219.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$237150.00

Tax Year: 2021

Gross Liv. Area: 000000
sqft

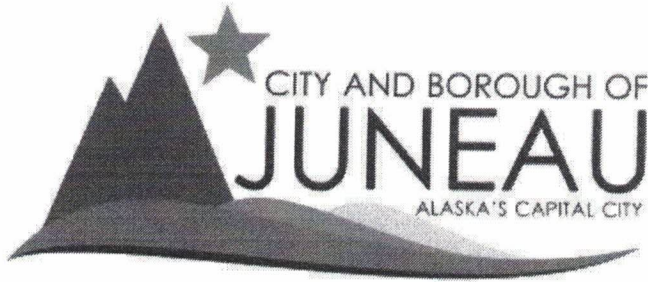
Last Trans: 20191002

Road/No Road: Roaded

VACANT

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



RELATED PARTY
IMPROVED

Assessor's Database

Current Owner

ODEX JUNEAU LLC

11400 SE 8TH ST STE 300, BELLEVUE WA 98004

Parcel #: 5B1201020100

([Map](#))

Prev. Owner: ODOM

REAL ESTATE PAR

Use Code: Industrial

No. of Units: 000

Garage: No

City Water: Yes

Exempt Land: 0

Address: 5452 SHAUNE
DR

Site Value: \$324000.00

Exempt: No Data

Year Built: 0

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Legal Desc. 1: SSG LT 10

Building PV: \$422600.00

Zoning: Industrial

Lot Size: 18000.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$746600.00

Tax Year: 2021

Gross Liv. Area: 009600
sqft

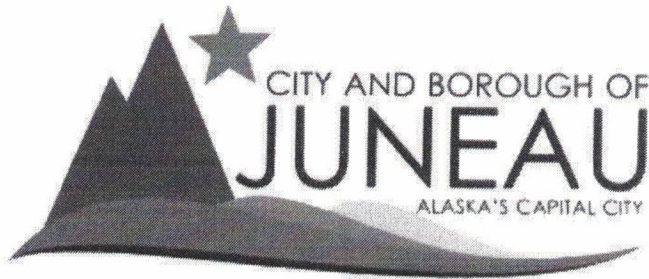
Last Trans: 20190802

Road/No Road: Roaded

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).

20



Assessor's Database

Current Owner

RONALD B LIND & VALENA LIND

PO BOX 240103, DOUGLAS AK 99824

Parcel #: 4B1601070160

[\(Map\)](#)

Prev. Owner: PATRICK &
MARILYN TA

Use Code: Industrial

No. of Units: 000

Garage: No

City Water: Yes

Exempt Land: 0

Address: 2276

INDUSTRIAL BLVD

Site Value: \$5000.00

Exempt: No Data

Year Built: 0

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Legal Desc. 1: RIVERVIEW

YACHT III UNIT U

Building PV: \$78000.00

Zoning: Industrial

Lot Size: 0.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$83000.00

Tax Year: 2021

Gross Liv. Area: 000741
sqft

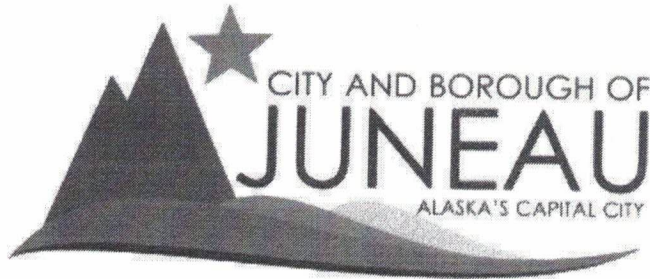
Last Trans: 20040804

Road/No Road: Roaded

CONDO

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



Assessor's Database

Current Owner

WATCHTREE JUNEAU LLC

2593 DAVID ST UNIT 9, JUNEAU AK 99801

Parcel #: 5B1601140043

([Map](#))

Address: 9309 GLACIER

HWY

Legal Desc. 1:

PROFESSIONAL PLAZA

BLDG A UNIT 102

Building PV: \$86700.00

Zoning: Light

Commercial

Legal Desc. 2:

Total PV: \$169350.00

Tax Year: 2021

Prev. Owner: BBS LLC

Use Code: Commercial

Office

No. of Units: 000

Site Value: \$82650.00

Exempt: No Data

Year Built: 1979

Garage: No

City Water: Yes

Exempt Land: 0

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Lot Size: 6071.00

Exempt Total: 0

Gross Liv. Area: 000885

sqft

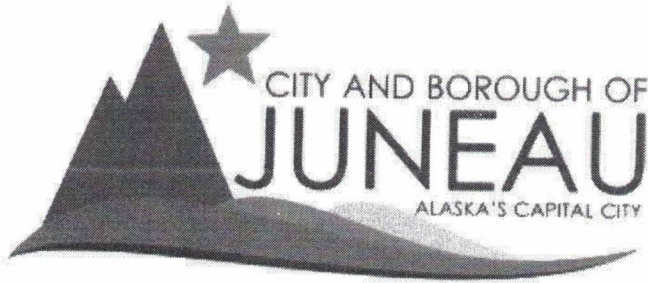
Last Trans: 20190716

Road/No Road: Roaded

CONDO

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



Assessor's Database

Current Owner

RBG HOLDINGS LLC

PO BOX 9024005, SAN JUAN PUERTO RICO 00902

Parcel #: 1C070B0N0011

(Map)

Prev. Owner: GOLD
DIGGERS OF ALAS

Use Code: Commercial
Retail

Address: 259 S FRANKLIN
ST

Site Value: \$1265100.00

Exempt: No Data

No. of Units: 003

Year Built: 1999

Garage: No

City Water: Yes

Exempt Land: 0

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Legal Desc. 1: JUNEAU
TOWNSITE BL N TR A
Building PV: \$899800.00

Zoning: -Mixed Use-
Residential and
Commercial -5,000 sq.ft.
minimum lot size -60
units per acre

Lot Size: 5328.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$2164900.00

Tax Year: 2021

Gross Liv. Area: 006803
sqft

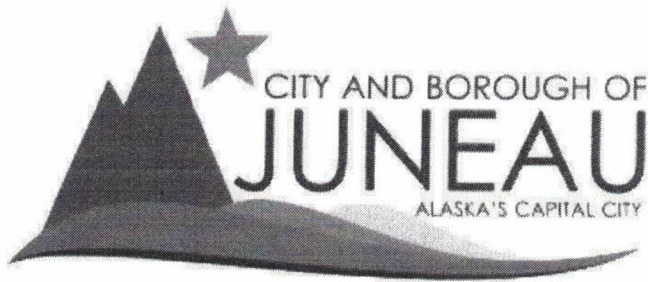
Last Trans: 20190701

Road/No Road: Roaded

IMPROVED

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



Assessor's Database

Current Owner

REX THOMPSON

2 ABBOTSFORD CT, DALLAS TX 75225

Parcel #: 1C020K01G280

[\(Map\)](#)

Prev. Owner: BARBARA J
KELLER

Use Code: Boathouse

No. of Units: 000

Garage: No

City Water: Yes

Exempt Land: 0

Address: 1435 HARBOR
WAY

Site Value: \$0.00

Exempt: No Data

Year Built: 1973

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Legal Desc. 1: AURORA
BASIN STALL G-28

Building PV: \$27200.00

Zoning: Waterfront -
Commercial

Lot Size: 0.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$27200.00

Tax Year: 2021

Gross Liv. Area: 000805
sqft

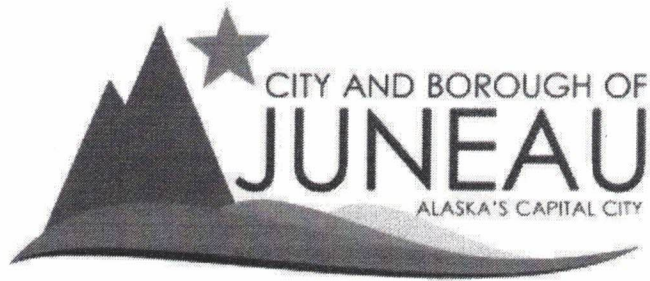
Last Trans: 20190628

Road/No Road: Roaded

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).

24



Assessor's Database

Current Owner

M & M TOURS LIMITED

5880 THANE RD, JUNEAU AK 99801

Parcel #: 1C110K120150

([Map](#))

Prev. Owner: JMIS LLC

Use Code: Vacant

No. of Units: 000

Garage: No

City Water: Yes

Exempt Land: 0

Address: 0 MILL ST

Site Value: \$374400.00

Exempt: No Data

Year Built: 0

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Legal Desc. 1: ALASKA

JUNEAU V BL B LT 15

Building PV: \$0.00

Zoning: Industrial

Lot Size: 27179.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$374400.00

Tax Year: 2021

Gross Liv. Area: 000000
sqft

Last Trans: 20190401

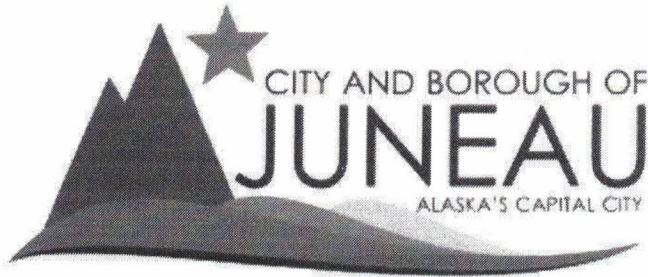
Road/No Road: Roaded

VACANT

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).

25



Assessor's Database

Current Owner

BRADLEY S PIERCE & DONNA B PIERCE
3281 NOWELL AVE, JUNEAU AK 99801

Parcel #: 1C020K01F290

([Map](#))

Prev. Owner: RUDY J
RIPLEY

Use Code: Boathouse

No. of Units: 000

Garage: No

City Water: Yes

Exempt Land: 0

Address: 1435 HARBOR
WAY

Site Value: \$0.00

Exempt: No Data

Year Built: 1976

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Legal Desc. 1: AURORA
BASIN STALL F-29

Building PV: \$27200.00

Zoning: Waterfront -
Commercial

Lot Size: 0.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$27200.00

Tax Year: 2021

Gross Liv. Area: 000748
sqft

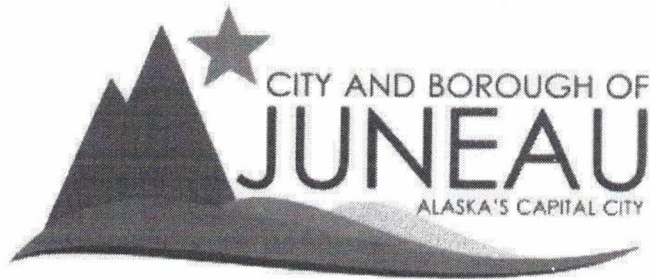
Last Trans: 20130827

Road/No Road: Roaded

BOAT HOUSE

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



26

RESIDENTIAL

Assessor's Database

Current Owner

COLIN CONERTON

214 DIXON ST, JUNEAU AK 99801

Parcel #: 5B2401610150

([Map](#))

Prev. Owner: CHARLES R
MOLINE

Use Code: Apartment

No. of Units: 006

Garage: No

City Water: Yes

Exempt Land: 0

Address: 4045 DELTA DR

Site Value: \$127500.00

Exempt: No Data

Year Built: 1983

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Second Owner

JESSE UMAN

110 SAN ANTONIO ST UNIT 3220, AUSTIN TX 78701

Legal Desc. 1: DELTA

ACRES ADDITION 1 LT 2

Building PV: \$394400.00

Zoning: -Multi-Family-
5,000 sq.ft. minimum lot
size -18 units per acre

Lot Size: 9000.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$521900.00

Tax Year: 2021

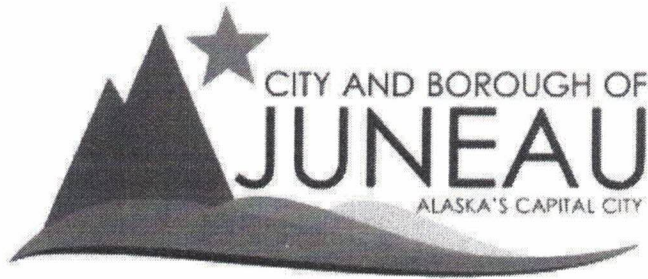
Gross Liv. Area: 003696
sqft

Last Trans: 20190104

Road/No Road: Roaded

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



Assessor's Database

Current Owner

CITY AND BOROUGH OF JUNEAU & AIRPORT
9999 NINEMILE CREEK RD, JUNEAU AK 99801

Lessee: JAMES ARTHUR THOMPSON

Parcel #: 3B1501040120

[\(Map\)](#)

Prev. Owner: H CLOUGH

Use Code: City Lease

No. of Units: 000

Garage: No

City Water: Yes

Exempt Land: 0

Address: 1544 CREST ST

Site Value: \$29200.00

Exempt: No Data

Year Built: 0

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Legal Desc. 1: AIRPORT

BL O LT 12

Building PV: \$134800.00

Zoning: Industrial

Lot Size: 3250.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$164000.00

Tax Year: 2021

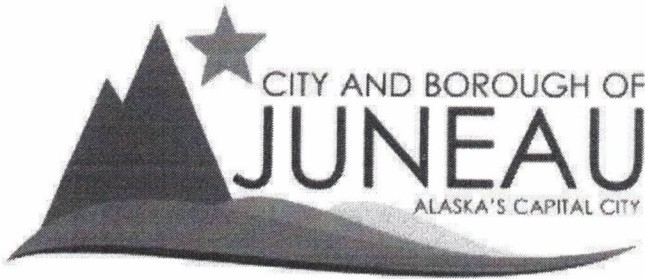
Gross Liv. Area: 000000
sqft

Last Trans: 00000000

Road/No Road: Roaded

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



Assessor's Database

Current Owner

AFFORDABLE AUTO ENTERPRISES LLC
8825 MALLARD ST, JUNEAU AK 99801

Parcel #: 5B1501040030

[\(Map\)](#)

Prev. Owner: STANLEY
AND SONS

Use Code: Commercial
Retail

No. of Units: 000

Garage: No

City Water: Yes

Exempt Land: 0

Address: 8825 MALLARD
ST

Site Value: \$466200.00

Exempt: No Data

Year Built: 0

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Legal Desc. 1: VALLEY
CENTRE BL E LT 9, 10, 11

Building PV: \$371400.00

Zoning: General
Commercial

Lot Size: 25897.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$837600.00

Tax Year: 2021

Gross Liv. Area: 000000
sqft

Last Trans: 20181116

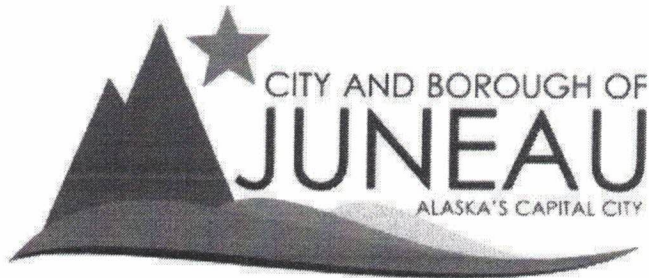
Road/No Road: Roaded

IMPROVED

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).

29



Assessor's Database

Current Owner

A & D BERGMANN ALASKA COMMUNITY PROPERTY TRUST &
TRUSTEES ALVIN C BERGMANN

1210 MENDENHALL PENINSULA RD, JUNEAU AK 99801

Parcel #: 1C070B0J0020
(Map)

Address: 195 S FRANKLIN
ST

Legal Desc. 1: JUNEAU
TOWNSITE BL J LT 2 FR &
BL K LT 2

Legal Desc. 2: DEBRA L
BERGMANN

Prev. Owner: ALVIN
BERGMANN

Site Value: \$432750.00

Building PV: \$249700.00

Total PV: \$682450.00

Use Code: Commercial
Misc

Exempt: No Data

Zoning: -Mixed Use-
Residential and
Commercial -5,000 sq.ft.
minimum lot size -60
units per acre

Tax Year: 2021

No. of Units: 000

Year Built: 1932

Gross Liv. Area: 002794
sqft

Garage: No

Garage Area: 000000

Lot Size: 3205.00

Last Trans: 20200901

City Water: Yes

City Sewer: Yes

Exempt Land: 0

Exempt Building: 0

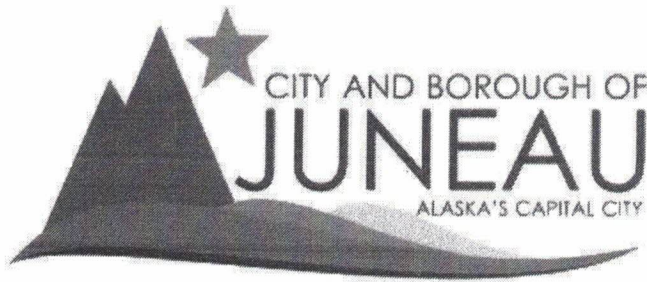
Exempt Total: 0

Road/No Road: Roaded

RELATED
PARTY

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



Assessor's Database

Current Owner

RNL LLC

PO BOX 34606, JUNEAU AK 99803

Parcel #: 5B1601140070

[\(Map\)](#)

Address: 9309 GLACIER

HWY

Legal Desc. 1:

PROFESSIONAL PLAZA

UNIT B101

Legal Desc. 2:

Prev. Owner: MARK S

RIEDERER

Site Value: \$176850.00

Building PV: \$132000.00

Total PV: \$308850.00

Use Code: Commercial

Office

Exempt: No Data

Zoning: Light

Commercial

Tax Year: 2021

No. of Units: 000

Year Built: 1982

Gross Liv. Area: 001287
sqft

Garage: No

Garage Area: 000000

Lot Size: 7968.00

Last Trans: 20180821

City Water: Yes

City Sewer: Yes

Exempt Land: 0

Exempt Building: 0

Exempt Total: 0

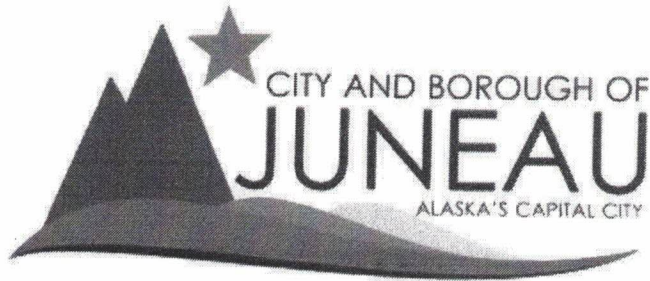
Road/No Road: Roaded

CONDO

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).

31



Assessor's Database

Current Owner

WILLIAM J GOERTZEN

PO BOX 211049, AUKE BAY AK 99821

Parcel #: 1C020K01G200

([Map](#))

Prev. Owner: FREDERICK
KASNICK

Use Code: Boathouse

No. of Units: 000

Garage: No

City Water: Yes

Exempt Land: 0

Address: 1435 HARBOR
WAY

Site Value: \$0.00

Exempt: No Data

Year Built: 1973

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Legal Desc. 1: AURORA

BASIN STALL G-20

Building PV: \$27200.00

Zoning: Waterfront -
Commercial

Lot Size: 0.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$27200.00

Tax Year: 2021

Gross Liv. Area: 000851
sqft

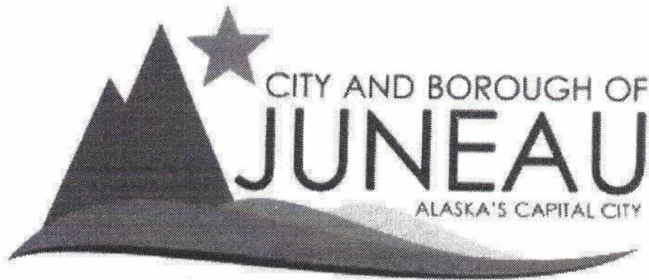
Last Trans: 20190101

Road/No Road: Roaded

HOUSE BOAT

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



IMPROVED

Assessor's Database

Current Owner

DCI COMMERCIAL LLC

PO BOX 30886, BELLINGHAM WA 98228

Parcel #: 1C060U050022

([Map](#))

Prev. Owner: FIRST

NATIONAL BANK

Use Code: Commercial

Misc

No. of Units: 000

Garage: No

City Water: Yes

Exempt Land: 0

Address: 1108 F ST

Site Value: \$770250.00

Exempt: No Data

Year Built: 1976

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Legal Desc. 1: URBAN

RENEWAL BL 5 LT 2

Building PV: \$646000.00

Zoning: Light

Commercial

Lot Size: 21396.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$1416250.00

Tax Year: 2021

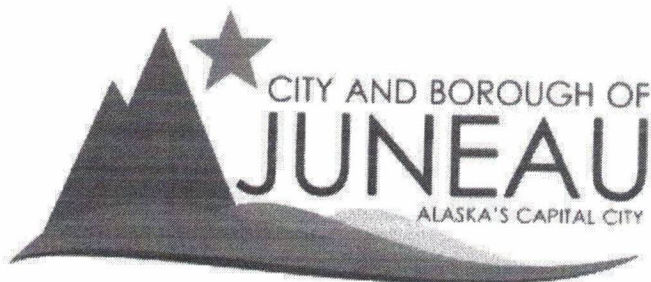
Gross Liv. Area: 022130
sqft

Last Trans: 20180720

Road/No Road: Roaded

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



Assessor's Database

Current Owner

GLACIER NALU LLC

10200 MENDENHALL LOOP RD, JUNEAU AK 99801

Parcel #: 4B2901020010

[\(Map\)](#)

Prev. Owner: SPRUCE

MEADOW RV PAR

Use Code: MH Park

Address: 10200

MENDENHALL LOOP RD

Site Value: \$1025550.00

Exempt: No Data

Legal Desc. 1: USS 1796

TR B1

Building PV: \$20200.00

Zoning: -Single Family
and Duplex -36,000 sq.ft
minimum lot size -1 unit
per acre

Legal Desc. 2:

Total PV: \$1045750.00

Tax Year: 2021

No. of Units: 000

Year Built: 1982

Garage: No

Garage Area: 000000

City Water: Yes

City Sewer: Yes

Exempt Land: 0

Exempt Building: 0

Lot Size: 12.50

Exempt Total: 0

Gross Liv. Area: 000924
sqft

Last Trans: 20180629

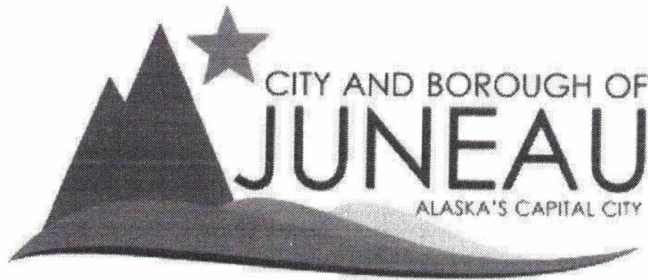
Road/No Road: Roaded

RV PARK

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).

34



Assessor's Database

Current Owner

MICHAEL J SPALDING

6011 SUNSET ST, JUNEAU AK 99801

Parcel #: 4B1601080070

([Map](#))

Prev. Owner: ROBERT
SAUERTEIG

Use Code: Industrial

No. of Units: 000

Garage: No

City Water: Yes

Exempt Land: 0

Address: 2278

INDUSTRIAL BLVD

Site Value: \$5000.00

Exempt: No Data

Year Built: 1996

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Legal Desc. 1: P & J

BUSINESS UNIT B7

Building PV: \$30000.00

Zoning: Industrial

Lot Size: 0.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$35000.00

Tax Year: 2021

Gross Liv. Area: 000300
sqft

Last Trans: 20190927

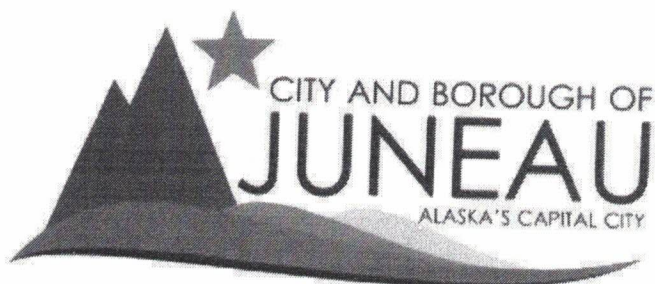
Road/No Road: Roaded

CONDO

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).

35



Assessor's Database

Current Owner

ST VINCENT DEPAUL SOCIETY

8617 TEAL ST, JUNEAU AK 99801

Parcel #: 5B1601000023

([Map](#))

Prev. Owner: PILCHER
PROPERTIES L

Use Code: Commercial
Misc

No. of Units: 000

Garage: No

City Water: Yes

Exempt Land: 851400

Address: 9151 GLACIER
HWY

Site Value: \$447300.00

Exempt: Charitable-Non
Profit

Year Built: 1969

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Legal Desc. 1: USS 381

GLACIER MALL TR A1

Building PV: \$404100.00

Zoning: General
Commercial

Lot Size: 20710.00

Exempt Total: 851400

Legal Desc. 2: DIOCESAN
COUNCIL OF SE ALASKA

Total PV: \$851400.00

Tax Year: 2021

Gross Liv. Area: 006650
sqft

Last Trans: 20180215

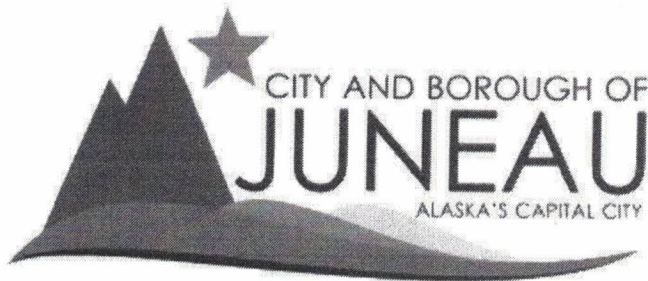
Road/No Road: Roaded

NGO
GRANT FUNDED

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).

36



Assessor's Database

Current Owner

TAMAR MARY BOYD

20136 COHEN DR, JUNEAU AK 99801

Parcel #: 5B15011109B0

[\(Map\)](#)

Prev. Owner:

CONSTANCE TROLLAN

Use Code: Commercial

Office

No. of Units: 000

Garage: No

City Water: Yes

Exempt Land: 0

Address: 2231 JORDAN

AVE

Site Value: \$0.00

Exempt: No Data

Year Built: 1983

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Legal Desc. 1: JORDAN

CREEK UNIT 9B

Building PV: \$230384.00

Zoning: Light

Commercial

Lot Size: 0.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$230384.00

Tax Year: 2021

Gross Liv. Area: 001232

sqft

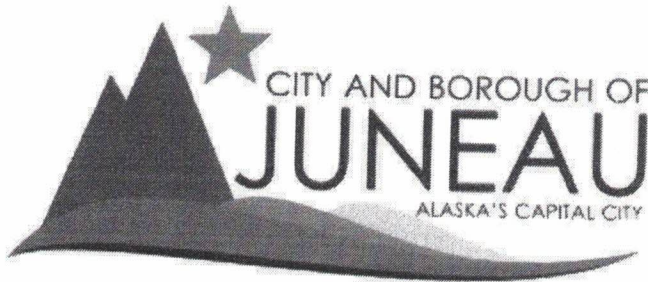
Last Trans: 20171222

Road/No Road: Roaded

CONDO

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



Assessor's Database

Current Owner

IMPROVED

CITY AND BOROUGH OF JUNEAU & AIRPORT
306 ISLANDER DR, SITKA AK 99835

Lessee: RICHARD FORST

Parcel #: 3B1501020030

([Map](#))

Prev. Owner: LARRY

DEPUTE

Use Code: City Lease

No. of Units: 000

Garage: No

City Water: Yes

Exempt Land: 0

Address: 1669 CREST ST

Site Value: \$8700.00

Exempt: No Data

Year Built: 1994

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Legal Desc. 1: AIRPORT

BL M LT 3

Building PV: \$32500.00

Zoning: Industrial

Lot Size: 1179.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$41200.00

Tax Year: 2021

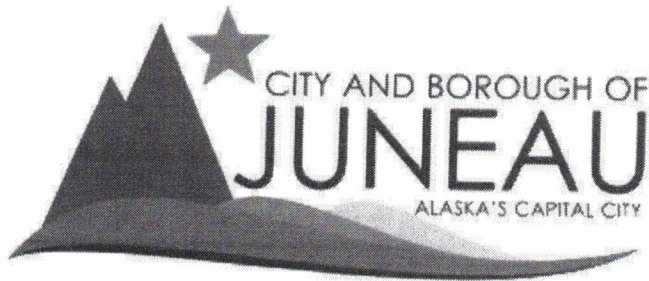
Gross Liv. Area: 000000
sqft

Last Trans: 00000000

Road/No Road: Roaded

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



Assessor's Database

Current Owner

MICHAEL BLUME

2769 SHERWOOD LN UNIT I, JUNEAU AK 99801

Parcel #: 4B1701103003

([Map](#))

Address: 2769

SHERWOOD LN

Legal Desc. 1: BEAR DEN

YACHT CONDOS PHASE III

UNIT I

Legal Desc. 2:

Prev. Owner:

Use Code: Industrial

No. of Units: 001

Site Value: \$5000.00

Exempt: No Data

Year Built: 2017

Building PV: \$331200.00

Zoning: Industrial

Total PV: \$336200.00

Tax Year: 2021

Gross Liv. Area: 000000

sqft

Last Trans: 20180109

Garage: No

City Water: Yes

Exempt Land: 0

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Lot Size: 0.00

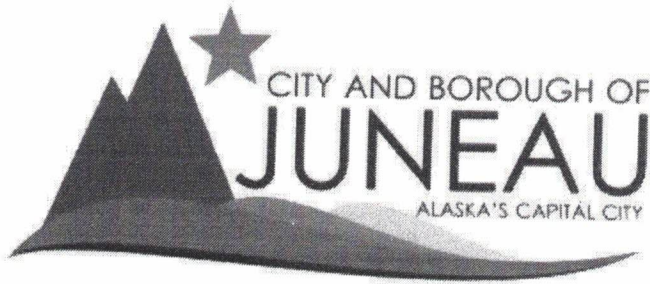
Exempt Total: 0

Road/No Road: Roaded

CONDO

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



IMPROVED

Assessor's Database

Current Owner

BAD DOG INVESTMENTS

4508 WOODDUCK AVE, JUNEAU AK 99801

Parcel #: 4B1601010040

([Map](#))

Address: 2450

INDUSTRIAL BLVD

Legal Desc. 1:

MENDENHALL VALLEY

INDUSTRIAL PARK 3 LT 4

Building PV: \$509000.00

Legal Desc. 2:

Total PV: \$823100.00

Prev. Owner: B & K

VENTURES

Site Value: \$314100.00

Use Code: Commercial

Misc

Exempt: No Data

Zoning: Industrial

Tax Year: 2021

No. of Units: 000

Year Built: 1978

Gross Liv. Area: 007380
sqft

Garage: No

Garage Area: 000000

Lot Size: 34907.00

Last Trans: 20170919

City Water: Yes

City Sewer: Yes

Exempt Land: 0

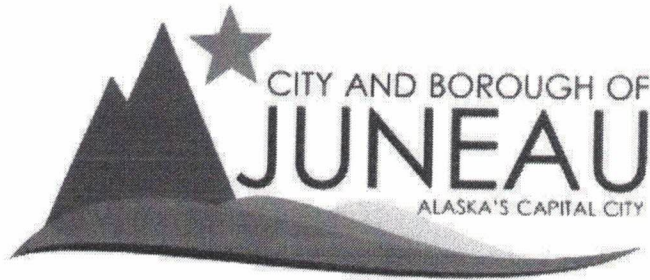
Exempt Building: 0

Exempt Total: 0

Road/No Road: Roaded

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



40

Assessor's Database

Current Owner

ANDREW MILLER

4016 SPRUCE LN, JUNEAU AK 99801

Parcel #: 4B1601120130

([Map](#))

Address: 2270 BRANDY
LN

Legal Desc. 1: BRANDY
LANE YACHT BLDG A UNIT
13

Legal Desc. 2:

Prev. Owner: JAMES G
WILLIAMS

Site Value: \$5000.00

Building PV: \$114000.00

Total PV: \$119000.00

Use Code: Industrial

Exempt: No Data

Zoning: Industrial

Tax Year: 2021

No. of Units: 000

Year Built: 0

Gross Liv. Area: 001000
sqft

Garage: No

Garage Area: 000000

Lot Size: 0.00

Last Trans: 20170731

City Water: Yes

City Sewer: Yes

Exempt Total: 0

Road/No Road: Roaded

Exempt Land: 0

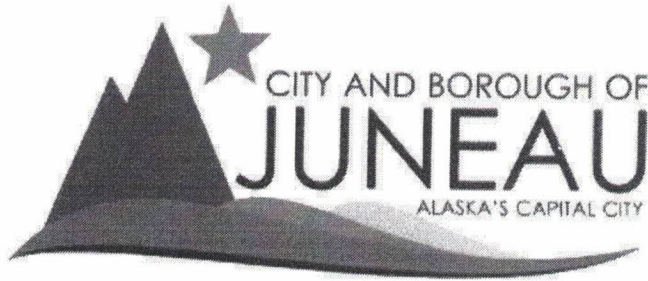
Exempt Building: 0

CONDO

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).

41



Assessor's Database

Current Owner

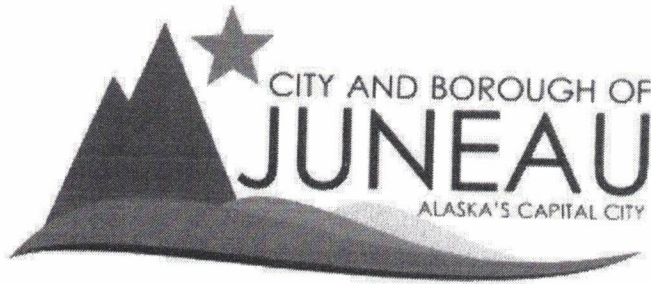
CASEY J WILKINS & NATALIE N WILKINS
PO BOX 240122, DOUGLAS AK 99824

Parcel #: 5B1201330160 (Map)	Address: 2005 ANKA ST	Legal Desc. 1: RSH III LT 16	Legal Desc. 2:
Prev. Owner: CAROLINE M PITTS	Site Value: \$184350.00	Building PV: \$368700.00	Total PV: \$553050.00
Use Code: Commercial Misc	Exempt: No Data	Zoning: Industrial	Tax Year: 2021
No. of Units: 000	Year Built: 2005		Gross Liv. Area: 004880 sqft
Garage: No	Garage Area: 000000	Lot Size: 12738.00	Last Trans: 20170721
City Water: Yes	City Sewer: Yes	Exempt Total: 0	Road/No Road: Roaded
Exempt Land: 0	Exempt Building: 0		

IMPROVED

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



42

Assessor's Database

Current Owner

GREGORY PILCHER; HILARY YOUNG; & ROBERT JEFFRY
PILCHER

PO BOX 20932, JUNEAU AK 99802

Parcel #: 4B1601050030

[\(Map\)](#)

Prev. Owner: HAL R
DAUGHERTY

Use Code: Industrial

No. of Units: 000

Garage: No

City Water: Yes

Exempt Land: 0

Address: 2274

INDUSTRIAL BLVD

Site Value: \$5000.00

Exempt: No Data

Year Built: 1995

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Legal Desc. 1: RIVERVIEW

YACHT UNIT 3

Building PV: \$103800.00

Zoning: Industrial

Lot Size: 0.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$108800.00

Tax Year: 2021

Gross Liv. Area: 000924
sqft

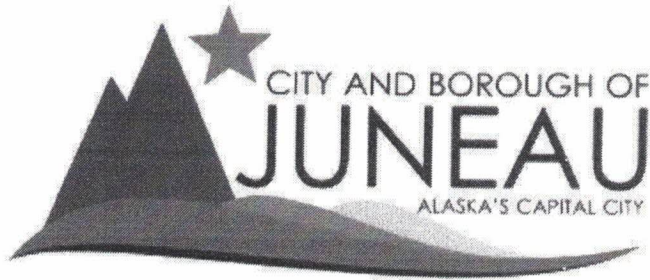
Last Trans: 20180619

Road/No Road: Roaded

CONDO

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



43

Assessor's Database

Current Owner

PAUL J THOMAS & AMANDA THOMAS
PO BOX 211226, AUKE BAY AK 99821

Parcel #: 4B1701090226

[\(Map\)](#)

Prev. Owner: ALASKA
STRIPING & PA

Use Code: Industrial

No. of Units: 000

Garage: No

City Water: Yes

Exempt Land: 0

Address: 10011 CRAZY
HORSE DR

Site Value: \$5000.00

Exempt: No Data

Year Built: 2016

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Legal Desc. 1: SAFE

HARBOR CONDO UNIT B6

Building PV: \$144800.00

Zoning: Industrial

Lot Size: 0.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$149800.00

Tax Year: 2021

Gross Liv. Area: 000982
sqft

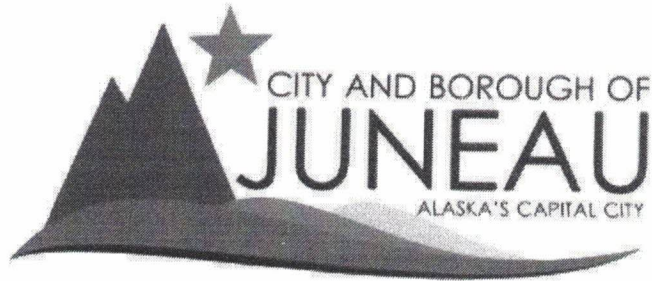
Last Trans: 20170424

Road/No Road: Roaded

CONDO

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



44

Assessor's Database

Current Owner

FRONTIER PROPERTIES LLC

3161 CHANNEL DR STE 2, JUNEAU AK 99801

Parcel #: 7B0901030071

([Map](#))

Prev. Owner: MEDIA
LIMITED

Use Code: Commercial
Office

No. of Units: 000

Garage: No

City Water: Yes

Exempt Land: 0

Address: 3161 CHANNEL
DR

Site Value: \$1091700.00

Exempt: No Data

Year Built: 0

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Legal Desc. 1: USS 1075
FR

Building PV: \$922300.00

Zoning: General
Commercial

Lot Size: 73520.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$2014000.00

Tax Year: 2021

Gross Liv. Area: 008710
sqft

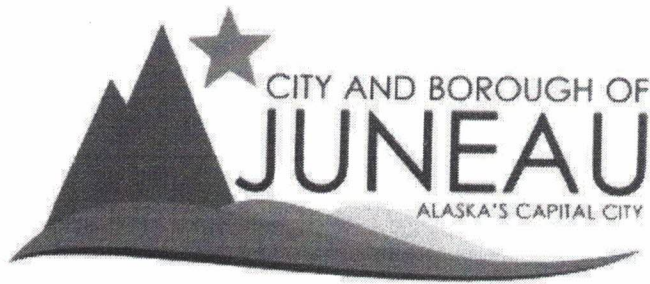
Last Trans: 20170411

Road/No Road: Roaded

IMPROVED

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



45

Assessor's Database

Current Owner

CONSTRUCTION MACHINERY INDUSTRIAL LLC

5400 HOMER DR, ANCHORAGE AK 99518

Parcel #: 5B1201040052

([Map](#))

Prev. Owner: CHANNEL
CONSTRUCTION

Use Code: Commercial
Misc

No. of Units: 000

Garage: No

City Water: Yes

Exempt Land: 0

Address: 1721 ANKA ST

Site Value: \$3509550.00

Exempt: No Data

Year Built: 0

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Legal Desc. 1: HORN 2 LT
3

Building PV: \$589900.00

Zoning: Industrial

Lot Size: 236966.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$4099450.00

Tax Year: 2021

Gross Liv. Area: 008450
sqft

Last Trans: 20170405

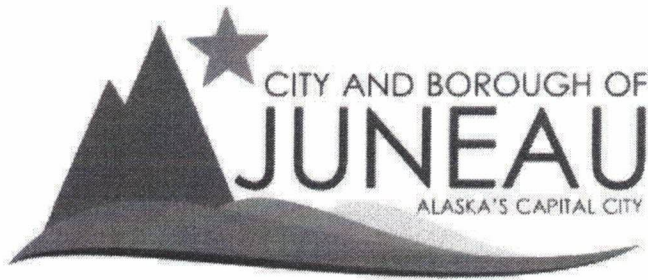
Road/No Road: Roaded

IMPROVED

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).

46



Assessor's Database

Current Owner

SYSKO SEATTLE INC

1390 ENCLAVE PKWY, HOUSTON TX 77077

Parcel #: 1C110K120101

([Map](#))

Prev. Owner: JMIS LLC

Use Code: Industrial

No. of Units: 000

Garage: No

City Water: Yes

Exempt Land: 0

Address: 170 MILL ST

Site Value: \$613650.00

Exempt: No Data

Year Built: 0

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

VACANT

Legal Desc. 1: ALASKA

JUNEAU V BL B LT 10A

Building PV: \$959785.00

Zoning: Industrial

Lot Size: 34095.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$1573435.00

Tax Year: 2021

Gross Liv. Area: 007854
sqft

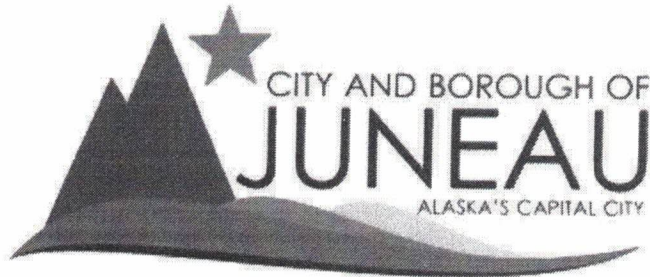
Last Trans: 20170316

Road/No Road: Roaded

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).

47



Assessor's Database

Current Owner

BENTON AND MEIER MANAGEMENT LLC
PO BOX 74, ELFIN COVE AK 99825

Parcel #: 4B1701090223

([Map](#))

Prev. Owner: ALASKA
STRIPING & PA

Use Code: Industrial

No. of Units: 000

Garage: No

City Water: Yes

Exempt Land: 0

Address: 10011 CRAZY
HORSE DR

Site Value: \$5000.00

Exempt: No Data

Year Built: 2016

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Legal Desc. 1: SAFE

HARBOR CONDO UNIT B3

Building PV: \$167300.00

Zoning: Industrial

Lot Size: 0.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$172300.00

Tax Year: 2021

Gross Liv. Area: 001128
sqft

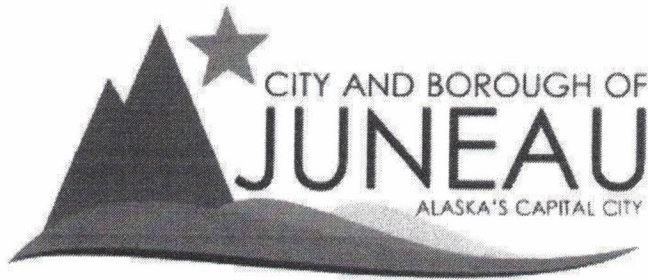
Last Trans: 20170214

Road/No Road: Roaded

CONDO

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



Assessor's Database

Current Owner

KEENEY MORRIS BUD TRUST & MORRIS BUD KEENEY
PO BOX 85, ELFIN COVE AK 99825

Parcel #: 4B1701090228

(Map)

Prev. Owner: MORRIS B
KENNEY

Use Code: Industrial

No. of Units: 000

Garage: No

City Water: Yes

Exempt Land: 0

Address: 10011 CRAZY
HORSE DR

Site Value: \$5000.00

Exempt: No Data

Year Built: 2016

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Legal Desc. 1: SAFE

HARBOR CONDO UNIT B8

Building PV: \$167300.00

Zoning: Industrial

Lot Size: 0.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$172300.00

Tax Year: 2021

Gross Liv. Area: 001128
sqft

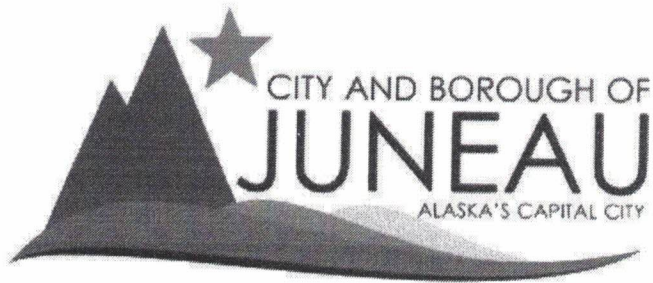
Last Trans: 20180727

Road/No Road: Roaded

CONDO

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



IMPROVED

Assessor's Database

Current Owner

CAELUM AK LLC

PO BOX 35592, JUNEAU AK 99803

Parcel #: 1C060U040040

([Map](#))

Address: 800 GLACIER
AVE

Legal Desc. 1:

HARBORVIEW 2 URBAN
RENEWAL BL 4 LT 7

Legal Desc. 2:

Prev. Owner: FORREST
REETZ LLC

Site Value: \$759600.00

Building PV: \$732400.00

Total PV: \$1492000.00

Use Code: Commercial
Misc

Exempt: No Data

Zoning: Light
Commercial

Tax Year: 2021

No. of Units: 000

Year Built: 1976

Gross Liv. Area: 010017
sqft

Garage: No

Garage Area: 000000

Lot Size: 18944.00

Last Trans: 20161215

City Water: Yes

City Sewer: Yes

Exempt Total: 0

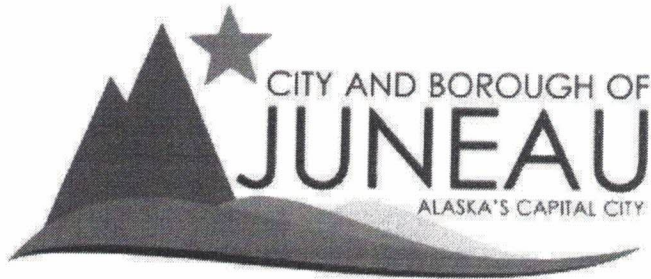
Road/No Road: Roaded

Exempt Land: 0

Exempt Building: 0

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



50

Assessor's Database

Current Owner

DCI COMMERCIAL LLC

PO BOX 30920, BELLINGHAM WA 98228

Parcel #: 5B1501020170

([Map](#))

Prev. Owner: DCI

PROPERTIES LLC

Use Code: Industrial

No. of Units: 001

Garage: No

City Water: Yes

Exempt Land: 0

Address: 8401 AIRPORT

BLVD

Site Value: \$766350.00

Exempt: No Data

Year Built: 0

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Legal Desc. 1: VALLEY

CENTRE BL M LT 18 - 22

Building PV: \$416700.00

Zoning: Industrial

Lot Size: 42577.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$1183050.00

Tax Year: 2021

Gross Liv. Area: 006375
sqft

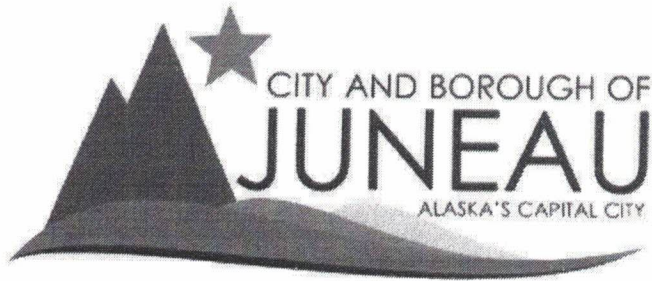
Last Trans: 20161107

Road/No Road: Roaded

IMPROVED

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



Assessor's Database

Current Owner

GAS N GO LLC

5161 GLACIER HWY, JUNEAU AK 99801

Parcel #: 5B1201060061

([Map](#))

Prev. Owner: TAKU OIL
SALES INC

Use Code: Commercial
Misc

No. of Units: 000

Garage: No

City Water: Yes

Exempt Land: 0

Address: 5631 GLACIER
HWY

Site Value: \$311400.00

Exempt: No Data

Year Built: 0

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Legal Desc. 1: HILDRE II
LT 1A

Building PV: \$126000.00

Zoning: Industrial

Lot Size: 17301.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$437400.00

Tax Year: 2021

Gross Liv. Area: 003400
sqft

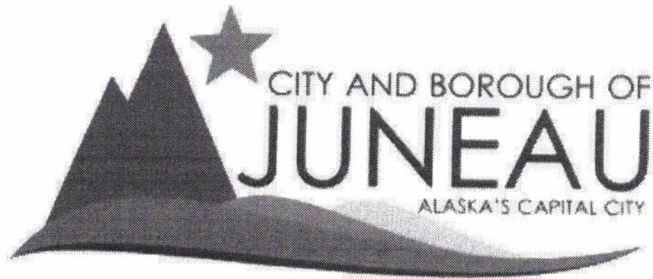
Last Trans: 20160802

Road/No Road: Roaded

IMPROVED

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



52

Assessor's Database

Current Owner

SRA & G LLC & SAMUEL SMITH MANAGING MEMBER
PO BOX 32173, JUNEAU AK 99803

Parcel #: 4B1701100146

([Map](#))

Prev. Owner: SAMUEL P
SMITH

Use Code: Commercial -
Medical

No. of Units: 001

Garage: No

City Water: Yes

Exempt Land: 0

Address: 2789

SHERWOOD LN

Site Value: \$361800.00

Exempt: No Data

Year Built: 2017

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

RELATED
PARTY

Legal Desc. 1: ANDSOH

LT 1

Building PV: \$787400.00

Zoning: Industrial

Lot Size: 31329.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$1149200.00

Tax Year: 2021

Gross Liv. Area: 006847
sqft

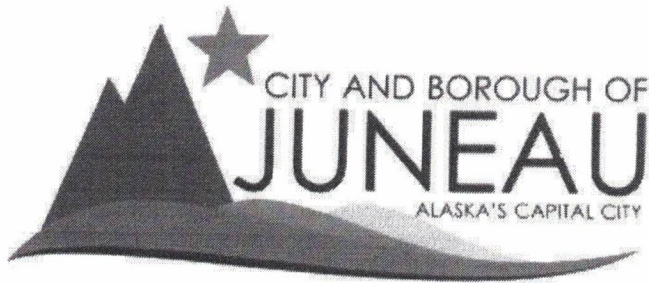
Last Trans: 20180703

Road/No Road: Roaded

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).

53



Assessor's Database

Current Owner

CONDO

SOUTH EAST INSURANCE CONDOMINIUM ASSOCIATION
8251 GLACIER HWY STE A, JUNEAU AK 99801

Parcel #: 5B1501000000

([Map](#))

Address: 8251 GLACIER
HWY

Legal Desc. 1: USS 1195
TR 2A LT 1 [SOUTHEAST
INSURANCE CONDO
LAND)

Legal Desc. 2: ATTN:
COLLEEN SULLIVAN

Prev. Owner: TITLE
INSURANCE AGEN

Site Value: \$0.00

Building PV: \$0.00

Total PV: \$0.00

Use Code: UT Billing

Exempt: No Data

Zoning: General
Commercial

Tax Year: 2021

No. of Units: 000

Year Built: 0

Gross Liv. Area: 000000
sqft

Garage: No

Garage Area: 000000

Lot Size: 0.00

Last Trans: 20060728

City Water: Yes

City Sewer: Yes

Exempt Land: 0

Exempt Building: 0

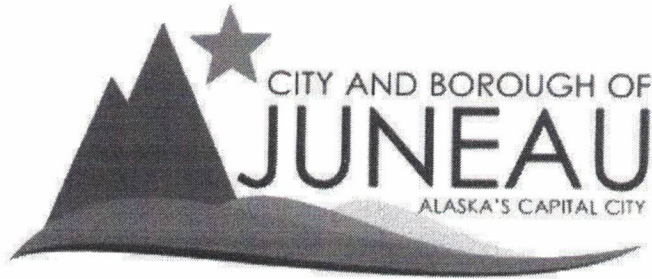
Exempt Total: 0

Road/No Road: Roaded

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).

54



Assessor's Database

Current Owner

SOUTHEAST FURNITURE WAREHOUSE INC
PO BOX 33783, JUNEAU AK 99803

Parcel #: 5B1201450110

([Map](#))

Prev. Owner: BC

LEASING PARTNERSH

Use Code: Commercial
Retail

No. of Units: 000

Garage: No

City Water: Yes

Exempt Land: 0

Address: 1731 RALPH'S
WAY

Site Value: \$370350.00

Exempt: No Data

Year Built: 0

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Legal Desc. 1: SSG V LT
11

Building PV: \$666100.00

Zoning: Industrial

Lot Size: 16457.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$1036450.00

Tax Year: 2021

Gross Liv. Area: 004480
sqft

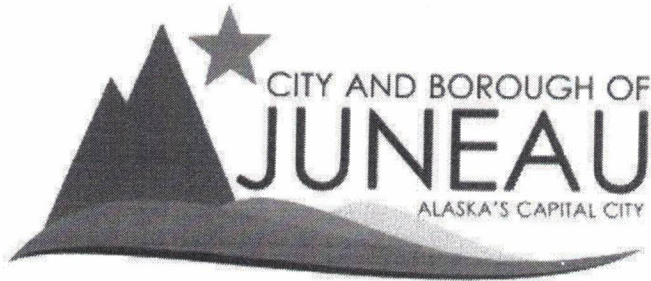
Last Trans: 20160603

Road/No Road: Roaded

IMPROVED

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).



55

Assessor's Database

Current Owner

SPICKETTS PALACE LLC

PO BOX 023293, JUNEAU AK 99802

Parcel #: 1C070A030040

([Map](#))

Prev. Owner: FIRST

NATIONAL BANK

Use Code: Commercial

Misc

Address: 100 N

FRANKLIN ST

Site Value: \$873600.00

Exempt: No Data

Legal Desc. 1: JUNEAU

TOWNSITE BL G LT 3

Building PV:

\$1765700.00

Zoning: -Mixed Use-

Residential and

Commercial -5,000 sq.ft.

minimum lot size -60

units per acre

Legal Desc. 2:

Total PV: \$2639300.00

Tax Year: 2021

No. of Units: 006

Year Built: 1900

Garage: No

City Water: Yes

Exempt Land: 0

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Lot Size: 5943.00

Exempt Total: 0

Gross Liv. Area: 016124
sqft

Last Trans: 20160330

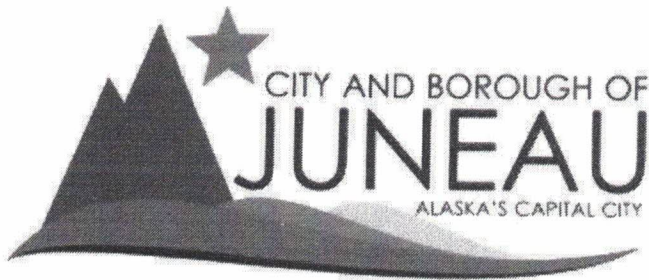
Road/No Road: Roaded

IMPROVED

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).

56



Assessor's Database

Current Owner

C & M RENTALS

PO BOX 32878, JUNEAU AK 99803

Parcel #: 4B1701100170

([Map](#))

Address: 10221 GLACIER
HWY

Legal Desc. 1:

SHERWOOD ESTATES BL
B LT 4 FR

Legal Desc. 2:

Prev. Owner: JAMES L
WHITE

Site Value: \$617400.00

Building PV: \$240600.00

Total PV: \$858000.00

Use Code: Commercial
Misc

Exempt: No Data

Zoning: Industrial

Tax Year: 2021

No. of Units: 000

Year Built: 1972

Gross Liv. Area: 000000
sqft

Garage: No

Garage Area: 000000

Lot Size: 82328.00

Last Trans: 20160301

City Water: Yes

City Sewer: Yes

Exempt Land: 0

Exempt Building: 0

Exempt Total: 0

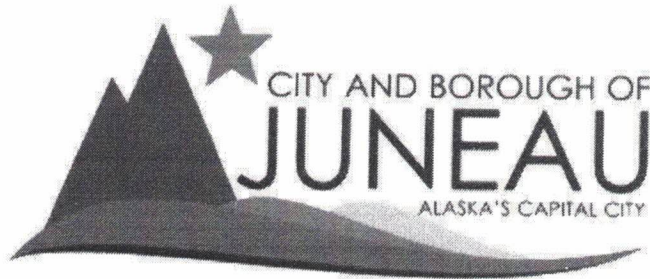
Road/No Road: Roaded

IMPROVED

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).

57



Assessor's Database

Current Owner

CONDO

FAMILY PROMISE OF JUNEAU

2221 JORDAN CREEK AVE UNIT 7E, JUNEAU AK 99801

Parcel #: 5B15011107E0

([Map](#))

Prev. Owner: ALASKA
BELL LLC

Use Code: Commercial
Office

No. of Units: 000

Garage: No

City Water: Yes

Exempt Land: 0

Address: 2221 JORDAN
AVE

Site Value: \$0.00

Exempt: No Data

Year Built: 1983

Garage Area: 000000

City Sewer: Yes

Exempt Building: 0

Legal Desc. 1: JORDAN
CREEK UNIT 7E

Building PV: \$234498.00

Zoning: Light
Commercial

Lot Size: 0.00

Exempt Total: 0

Legal Desc. 2:

Total PV: \$234498.00

Tax Year: 2021

Gross Liv. Area: 001254
sqft

Last Trans: 20201207

Road/No Road: Roaded

Search the Database

Search the database using the search box below. The field accepts any search parameter (owner's name, address, parcel number, year built, etc.).

Land:

Mean:	0.4095	x	1.5	=	0.61425
Median:	0.3928	x	1.5	=	0.5892

Core Commercial:

Mean:	0.7748	x	0.25	x	1.5	+	0.5811	=	0.87165
Median:	0.8112	x	0.25	x	1.5	+	0.6084	=	0.9126

	0.9653 (Avg Res Assessment)
-	<u>0.5811 (Imp Component of AV)</u>
	0.3842
or	38.40%

	0.9653 (Ave Res Assessment)
-	<u>0.6084 (Imp Component of AV)</u>
	0.3569
or	35.70%

Commercial Overall:

Mean:	0.7149	x	0.25	x	1.5	+	0.536175	=	0.8042625
Median:	0.7411	x	0.25	x	1.5	+	0.555825	=	0.8337375

	0.9653 (Avg Res Assessment)
-	<u>0.536175 (Imp Component of AV)</u>
	0.429125
or	42.90%

	0.9653 (Avg Res Assessment)
-	<u>0.555825 (Imp Component of AV)</u>
	0.409475
or	40.90%

Sale Date	Sale Price	Trended SP	AVTotal	Main Parcel	Count	Number Street	Condo	Neighborhood
07/25/18	27,500	30,930	27,200	1C020K01G200	1	1435 HARBOR WAY	NO	AURORA BASIN C 19
06/28/19	25,000	26,936	27,200	1C020K01G280	1	1435 HARBOR WAY	NO	AURORA BASIN C 19
02/28/19	25,000	27,356	27,200	1C020K01G290	1	1435 HARBOR WAY	NO	AURORA BASIN C 19
10/09/20	20,000,000	20,235,200	7,524,300	1C060K010031	1	0 EGAN DR	NO	DOWNTOWN C
10/30/20	1,400,000	1,412,348	1,394,150	1C060K660110	1	711 W WILLOUGHBY AV	NO	DOWNTOWN C
12/15/16	1,100,000	1,327,612	1,457,000	1C060U040040	1	800 GLACIER AVE	NO	DOWNTOWN C
03/30/16	550,000	683,826	963,600	1C070A030040	1	100 N FRANKLIN ST	NO	DOWNTOWN C
12/09/20	confidential	confidential	190,200	1C070A050001	1	230 SEWARD ST	5K	SOMMERS ON SEWARD_C_24
11/02/18	510,600	567,144	682,450	1C070B0J0020	1	195 S FRANKLIN ST	NO	DOWNTOWN C
07/01/19	2,200,000	2,369,400	2,164,900	1C070B0N0011	1	259 S FRANKLIN ST	NO	DOWNTOWN C
03/10/20	612,788	638,268	501,300	1C110K120051	1	0 Eastaugh Way	NO	DOWNTOWN C
03/16/17	716,000	855,033	613,650	1C110K120101	1	170 MILL ST	NO	DOWNTOWN C
10/02/19	378,818	403,055	237,150	1C110K120120	1	0 MILL ST	NO	DOWNTOWN C
10/25/19	378,818	401,835	237,150	1C110K120130	1	190 MILL ST	NO	DOWNTOWN C
03/10/20	378,818	394,569	237,150	1C110K120140	1	0 MILL ST	NO	DOWNTOWN C
04/01/19	597,938	651,597	374,400	1C110K120150	1	0 MILL ST	NO	DOWNTOWN C
11/13/20	400,000	402,744	445,400	1D060L030011	2	201 CORDOVA ST	NO	WEST JUNEAU C
10/12/17	65,000	75,711	41,200	3B1501020030	1	1669 CREST ST	NO	SOUTH VALLEY C
11/30/18	168,750	186,776	164,000	3B1501040120	1	1544 CREST ST	NO	SOUTH VALLEY C
09/19/17	750,000	876,000	823,100	4B1601010040	1	2450 INDUSTRIAL BLVD	NO	MENDE PENINSULA C
06/13/17	104,000	122,899	108,800	4B1601050030	1	2274 INDUSTRIAL BLVD	5K	RIVERVIEW YACHT C 24
07/30/19	115,000	123,388	83,000	4B1601050160	1	2276 INDUSTRIAL BLVD	5K	RIVERVIEW YACHT C 24
03/05/18	73,000	83,557	35,000	4B1601080070	1	2278 INDUSTRIAL BLVD	5K	P & J BUSINESS C 24
07/31/17	112,500	132,188	119,000	4B1601120130	1	2270 BRANDY LN	5K	BRANDY LANE YACHT C 24
11/17/20	650,000	654,095	527,700	4B1701020020	1	10011 GLACIER HWY	NO	MENDE PENINSULA C
02/28/20	1,567,000	1,634,569	961,350	4B1701090056	1	10009 CRAZY HORSE DR	NO	MENDE PENINSULA C
12/04/20	confidential	confidential	145,000	4B1701090218	1	10011 CRAZY HORSE DR	5K	SAFE HARBOR C 24
02/14/17	150,000	179,757	172,300	4B1701090223	1	10011 CRAZY HORSE DR	5K	SAFE HARBOR C 24
04/24/17	130,000	154,534	149,800	4B1701090226	1	10011 CRAZY HORSE DR	5K	SAFE HARBOR C 24
01/10/17	150,000	180,492	172,300	4B1701090228	1	10011 CRAZY HORSE DR	5K	SAFE HARBOR C 24
06/30/16	501,624	617,218	361,800	4B1701100146	1	2789 SHERWOOD LN	NO	MENDE PENINSULA C
03/01/16	697,000	869,424	813,000	4B1701100170	1	10221 GLACIER HWY	NO	MENDE PENINSULA C
09/20/17	400,000	467,144	336,200	4B1701103003	1	2769 SHERWOOD LN	5K	BEAR DEN YACHT CONDO C 24
06/29/18	950,000	1,071,961	1,045,750	4B2901020010	1	10200 MENDENHALL LOO	NO	AUKE MOUNTAIN C
10/04/19	2,205,832	2,346,343	1,849,500	5B1201000060	1	5245 GLACIER HWY	NO	LEMON CREEK C
08/02/19	500,000	536,260	746,600	5B1201020100	1	5452 SHAUNE DR	NO	LEMON CREEK C
04/05/17	4,140,000	4,932,313	5,106,550	5B1201040052	2	1721 ANKA ST	NO	LEMON CREEK C
08/02/16	500,000	612,910	704,850	5B1201060061	2	5631 GLACIER HWY	NO	LEMON CREEK C
09/24/20	2,450,000	2,483,957	1,554,550	5B1201060160	2	5740 CONCRETE WAY	NO	LEMON CREEK C
11/23/20	486,000	488,654	274,300	5B1201060260	1	5719 CONCRETE WAY	APN	SEAGULLS EDGE C 24
09/24/20	300,000	304,158	269,550	5B1201300110	1	1783 Anka St	NO	LEMON CREEK C
12/24/19	205,000	215,734	269,550	5B1201300110	1	1783 Anka St	NO	LEMON CREEK C
07/21/17	900,000	1,058,760	632,250	5B1201330160	3	2005 ANKA ST	NO	LEMON CREEK C
06/03/16	1,060,000	1,308,273	1,036,450	5B1201450110	1	1731 RALPH'S WAY	NO	LEMON CREEK C
06/15/16	637,500	785,744	593,500	5B1501000002	1	8251 GLACIER HWY	APN	SOUTHEAST INSURANCE C 24
08/07/20	700,000	714,406	591,700	5B1501010001	2	1880 CREST ST	APN	BUILDERS PLAZA C 24
09/02/16	1,300,000	1,587,924	1,183,050	5B1501020170	1	8401 AIRPORT BLVD	NO	SOUTH VALLEY C
11/16/18	750,000	831,585	837,600	5B1501040030	1	8825 MALLARD ST	NO	SOUTH VALLEY C
12/07/20	confidential	confidential	234,498	5B15011107E0	1	2221 JORDAN AVE	SEP	JORDAN CREEK C 24
02/10/16	273,000	341,299	234,498	5B15011107E0	1	2221 JORDAN AVE	SEP	JORDAN CREEK C 24
12/22/17	300,000	346,452	230,384	5B15011109B0	1	2231 JORDAN AVE	SEP	JORDAN CREEK C 24
02/15/18	968,750	1,111,292	851,400	5B1601000023	1	9151 GLACIER HWY	NO	SOUTH VALLEY C
07/16/19	145,000	155,861	169,350	5B1601140043	1	9309 GLACIER HWY	APN	PROFESSIONAL PLAZA C 24
08/21/18	240,100	269,142	308,850	5B1601140070	1	9309 GLACIER HWY	APN	PROFESSIONAL PLAZA C 24
01/04/19	672,000	740,490	521,900	5B2401610150	1	4045 DELTA DR	NO	NORTHEAST VALLEY C
04/11/17	1,540,000	1,833,432	1,877,700	7B0901030071	1	3161 CHANNEL DR	NO	TWIN LAKES C

- (1) These were the sales available to us for our market analysis for assessment year 2021.
- (2) Some sales prices are confidential, specifically when the only sale source is the buyer.
- (3) Note that this list was updated 08/24/21 to add AV. The original list was 57 sales, however, through the analysis process one sale, 1C060U050022, was eliminated. It was further updated 09/23/21 when a change in directive from the law department allowed us to add some sales prices. Update 9/29/2021 only sales prior to 11/26/2020 confidential.
- (4) AV Adj for condition at time of sale - 1C060U040040, 1C070A030040, 4B1701100170, 1C110K120130, 1C110K120101, 4B1701100146, 5B1201060160, 5B1201000060, 7B0901030071
- (5) 5B1201020100 is included on this list, however, it has since been determined not to be a market sale; seller & buyer related. Removal of this sale would further lower the mean and median ratios.
- (6) Note- multi-parcel sales are normally considered non-market, however, with commercial sales they are sometimes included as an economic unit.
- (7) Note that the sale price used in the original study for 5B1201040052, which included 5B1201040051, was \$3,726,000 which was reported by the buyer, however, subsequent information showed the sale price to be \$4,140,000 with the cash distribution reduced for the value of 12 months of continued occupancy by the seller after the execution of the sale. Also, this sale was discovered to be a non-market sale due to duress of the seller. Removal of this sale would lower the mean and median ratios
- (8) The trending applied to bring the sales to 01/01/2021 was 5% per year. The analysis indicates that a trend of 7.5% would be appropriate but to be conservative we selected 5%.
- (9) Column added to identify condo parcels NO = not condo; APN= apportioned land value; 5K= place holder land value; SEP = land is valued under different parcel.

Sales Not Included in Assessor's List (he had sales prices)

Parcel No.	Bldg Name	Date	Assessment Exceeds SP %
1C070K830040	Pacific Pier	3/13/18	60.70%
1C070K810140	Emporium Mall	12/31/19	38% Involves 2 parcels
1C070A090060	Assembly Building	4/1/19	205.80%
1C070K810010	Miner's Mercantile	9/17/21	36.60%
1C060U060020	Bill Ray Center	7/20/18	46.30% Involves 5 parcels

3 additional pending sales that have AV 19.9% to 36.6% over SP

Downtown sale closed 3/23/21 that has AV 17.5% over SP

BOE Hearing December 2, 2021

COMPARATIVE ANALYSIS 2021 ASSESSED LAND VALUES

PROPERTY I.D.	Address	Sq. Footage	assessed land value	land value/s.f	Zoning
DOWNTOWN AREA					
Jack Tripp/ (Kindred Post Bldg)	145 S. Franklin St.	4,694	844,950	180.006 MU	
El Sombrero	157 S. Franklin	2,000	360,000	180 MU	
Ak Hotel	165 S. Franklin	15,146	1,151,100	76 MU	
Ak Hotel	159 S. Franklin	3,872	696,900	179.985 MU	
Senate Building	175 S. Franklin	10,000	1,785,000	178.5 MU	
Fudge Shop	195 S. Franklin	3,205	432,750	135.023 MU	
btween Fudge shop and Brewery depot	207 S. Franklin	6,766	918,300	135.723 MU	
Brewery Depot	219 S. Franklin	7,500	1,062,000	141.6 MU	
Decker Bldg	231 S. Franklin	4,800	878,400	183 MU	
Glory Hall	247 S. Franklin St.	3,196 exempt	exempt	MU	
Filipino Hall	251 S. Franklin	12,831	1,924,650	150 MU	
Gold Diggers of Alaska	257 S. Franklin	5,328	1,265,100	237.444 MU	
Sam Sengul	263 S. Franklin	15,510	1,398,600	90.174 MU	
Terry Hickock (old Dreamland)	289 S. Franklin	10,000	2,362,500	236.25 MU	
	307 S. Franklin	5,000	1,063,200	212.64 MU	
	365 S. Franklin	5,148	1,582,950	307.488 MU	
Hernandez	373 S. Franklin	3,000	1,012,500	337.5 MU	
Garrison Stone/ Caribou Crossing	383-391. S. Franklin	10,000	3,150,000	315 MU	
H& H mgmt.	401 S. Franklin	2,684	1,066,650	397.411 MU	
A&J Bldg	411 S. Franklin St.	8,420	3,094,350	367.5 MU	
Rbg Holdings	431 S. Franklin St.	1,610	633,900	393.727 MU	
Royal Blue Alaska	435 S. Franklin St.	3,625	1,427,400	393.766 MU	
Lazaro Bldg.	445 S. Franklin	1,707	704,100	412.478 MU	
Oswald Bldg	465 S. Franklin	3,900	1,535,700	393.769 MU	
Timberwold Ventures (T shirt shop)	489 S. Franklin	15,420	6,071,700	393.755 MU	
AJT Prop (empty lot)	911 Thane Road	36,728	1,036,728	28.227 MU	
Eagle bluffs (empty lot)	549 S Franklin	2,867	105,150	36.676 MU	
Eagle Bluffs empty lot		4,222	139,350	33.006 MU	
Eagle Bluffs empty lot		5,072	137,400	27.09 MU	
AJT Prop (empty lot)		105,415	408,450	3.875 MU	
AEL&P old line crew building	889 S. Franklin	118,403	2,947,650	24.895 MU	
Franklin Dock	880 S. Franklin	37,250	2,780,850	74.654 WI	
Franklin Dock Bldg	700 S. Franklin	61,554	5,362,500	87.119 WI	
Ak Seafoods parking lot	560 S. Franklin	54,296	5,629,350	103.679 WI	
Ak Seafoods plant & Twisted Fish	550 S. Franklin	73,655	7,466,850	101.376 WI	
Peoples Wharf	432 S. Franklin	4,747	2,349,750	494.997 WC	
Almond Ltd.	418 S. Franklin	4,543	2,194,200	482.985 WC	
Warners Warf	406 S. Franklin	11,211	5,044,950	450 WC	
Archipelago Properties	356 S. Franklin	33,875	10,162,500	300 WC	
Red Dog	278 S. Franklin	6,159	2,078,700	337.506 MU	
old Cop Shop Bldg	206 Admiral Way	8,091	1,577,700	194.994 MU	
Ken Williamson	255-263 Marine Way	6,815	1,063,200	156.009 MU	
Ken Williamson	236 S. Franklin	17,179	2,020,200	117.597 MU	
Marine View	226-232 S. Franklin	20,247	4,403,700	217.499 MU	
Georges Gift Shop	194 S. Franklin	4,855	983,100	202.492 MU	
lucky lady	192 S. Franklin	2,098	374,550	178.527 MU	
Rendezvous Bar	184 S. Franklin	3,550	633,750	178.521 MU	
Emporium Mall	170 S. Franklin	7,665	912,100	118.995 MU	
Young Rentals	158 S. Franklin	4,622	701,250	151.72 MU	
Alaska Cache Licquor	154 S. Franklin	3,101	553,500	178.491 MU	
Narrows Bar	148 & 152 S. Franklin	3,027	540,300	178.494 MU	
Trianggle Club	249 Front St.	1,263	222,750	176.366 MU	
Helenthal Bldg (formerly 1st National Bk)	234 Front St.	5,943	873,600	146.996 MU	
Gross Ak Theatre	220-226 Front St.	9,656	1,135,500	117.595 MU	
Merchants Wharf		54,443	3,290,700	60.443 WC	
NCL	SUB PORT LOT	125,406	7,524,300	60 MU	
Seadrome Bldg???	76 Egan Drive	43,947	856,650	19.493 WC	
Goldbelt Hotel	51 Egan Drive	38,786	3,025,350	78.001 MU2	
Prospector Hotel	375 Whittier	31,847	1,622,700	50.953 MU2	
Driftwood Hotel	429 West Willoughby	48,179	2,529,450	52.501 MU2	
Valentine Bldg	109-119 Seward	8,153	1,198,350	146.983 MU	
Viking Bar	214-218 Front St	5,287	777,150	146.993 MU	
Fish and Game Bldg	nxt to Overstreet prk	59,988	3,539,250	58.999 WC	

Old Std. Oil dock	AJT properties	37,392	476,700	12.749 WC
Goldbelt Building (permanent fund)	801 W. 10th St	37,253	2,179,350	58.501 LC
Bill Ray Center		21,396	770,250	36 LC
Bill Ray Parking Lot		38,769	1,046,700	26.998 LC
Voelkers Bldg (where Coppa is)	740 W.9th	7,145	337,650	47.257 LC
Frenchies Flower Bldg	1200 Glacier Hwy	8,040	341,850	42.519 LC
MRV Architects	1420 Glacier Hwy	8,867	333,000	37.555 D18

LEMON CREEK AREA:

R & M Bldg (now Tlingit /Haida)	6205 Alaway	73,181	439,055	6 GC
Harri Plumbing (new Petro gas station)	5245 Glacier Hwy	82,215	1,849,500	22.496 I
Costco	5225 Commercial Blvd	436,036	5,109,000	11.717 I
Home Depot	5201 Commercial Blvd	466,296	5,665,500	12.15 I
Wall Mart	6525 Glacier Hwy	468,270	8,099,550	17.297 GC

VALLEY AREA:

Don Abel Bldg. Supply	9997 Glacier Hwy	227,383	2,308,350	10.152 I
Willies Marine Bldg?	2281 Industrial Blvd.	28,833	259,500	9 I
Sandbar bldg	2525 Industrial Blvd	28,156	278,700	9.898 I
DMV Bldg	2760 Sherwood Lane	62,985	566,850	9 I
Juneau Electric Bldg	2770 Sherwood Lane	77,914	757,350	9.72 I
Carlos Tree Service	2787 Sherwood Ln.	29,283	263,550	9 I
Valley Lumber	8525 Old Dairy Rd.	43,913	988,050	22.5 GC
Valley Paint	8461 Old Dairy Rd	13,224	257,850	19.499 GC
Urgent Care	8505 Old Dairy Rd	19,402	407,400	20.998 GC
Old Carrington Bldg	8465 Old Dairy Rd	53,886	1,050,750	19.499 GC
Alaska Litho Bldg	8420 Airport Blvd	43,562	784,050	17.998 I
Entrance Point Bldg	8390 Airport Blvd	41,958	755,250	18 GC
NC Machinery	8550 Airport Blvd	281,398	3,920,400	13.932 I
Builders Plaza	1900 Crest St.	32,064	577,200	18.001 I
Smith Hall	8619 Teal St.	45,896	693,900	15.119 GC
Northrim Bank	2094 Jordan Ave	54,906	988,350	18.001 GC
Nugget Mall	8745 Jordan Ave	349,235	5,029,050	14.4 GC
McDonalds	2285 Trout St.	43,071	969,150	22.501 LC
Breeze In	2200 Trout St.	22,637	576,900	25.485 LC
Jordan Creek Mall	8800 Glacier Hwy	183,044	4,118,550	22.5 LC
jordan Creek Self Storage	2345 Jordan Ave	92,387	1,662,900	17.999 LC
Jordan Creek Boat Condos	2375 Jordan Ave	45,984 no data		LC
Alaska Rent a Car lot	Jordan Ave.	57,892	868,350	14.999 LC
Alaska Rent a Car lot	Jordan Ave	22,817	410,700	18 LC
Jordan Ave. Condo Building	2359 Jordan Ave	no data		LC
Valley Professional Ctr (Jordan Crk Condos)		152,446	2,515,350	16.5 LC
Safeway	3011 Vintage Blvd	238,262	8,547,450	35.874 LC
First Bank	3075 Vintage Blvd	50,133	1,707,150	34.052 LC
Vintage vacant lot nrt to Safeway	no data	127,336	2,521,350	19.801 LC
Vintage office bldg / Sablefish	3030 Vintage Blvd	87,364	2,162,250	24.75 LC
Vintage offic bldg /Goldbelt	?Clinton Drive	9,107	225,450	24.756 LC
Trillium Landing	3039 Clinton Drive	43,560 no data		MU
True North Fed Credit Union	2777 Postal Way	50,000	1,485,000	29.7 LC
Vintage office bldg / Sablefish	3000 Vintage Blvd	35,908	1,244,250	34.651 LC
Vintage vacant lot nrt to 1st bank		32,689	1,135,800	34.746 LC
Future Transit Center	9114 Mendenhall mall	66,399	1,195,200	18 LC
Former Taco Bell	9116 Mend. Mall Rd	42,847	771,300	18.001 LC
Mendenhall Mall		939,195	9,802,800	10.437 LC

SALMON CREEK AREA

Empire Building	3100 Channel Drive	130538	1997250	15.3 GC
Juneau Radio Center	3159 Channel Dr.	73521	1091700	14.849 GC
Samson Warehouse	3141 Channel Dr.	136192	1500300	11.016 GC
Old AML yard/	3155 Channel Dr.	204732	1060500	5.18 WI
State Dept of Transportation Bldg	3132 Channel Dr.	68050	1145250	16.83 GC
Channel Const	2691 Channel Dr.	30840	321000	10.409 WI
Former Triplette Shop now Cent. Council	2631 Channel Dr.	131543	1154250	8.775 WI
Trucano Lot at end of Channel Dr.	2571 Channel Dr.	36803	393300	10.687 WI
Juneau Bone and Joint Bldg	3200 Hospital Dr.	53077	1554450	29.287 GC

Comments on AY2021 Analysis Sales List

Parcel No.	Comments
1C060K010031	This is the NCL Purchase / #4
5B1201300110	This property was used twice (#41 and #42)
1C110K120051	#13
4B1701090056	#14
1C110K120130	#16
1C110K120120	#18
1C110K120150	#24
4B2901020010	This may be treated as land, but it is an RV park / #34
1C110K150041	This may be a related party transaction / #12
1C110K12101	#46

I can only identify the above sales as vacant. I only get 11 sales. Six of these sales are at the Rock Dump. If these sales are included to arrive at the 41% land assessed value ratio, then the analysis only indicated that the Rock Dump was under valued, not the Borough at large.

The only multi-parcel sale is #32, which is the DCI purchase of the Bill Ray Center. I don't see the issue with including multiple parcels if they were part of a sale. It is fairly common in Juneau for property sales to include two or more land parcels for improved properties. Juneau CD doesn't require lot consolidations for the issuance of building permits. They also permit buildings to be built over lot lines.

Taking another look at the statistical analysis, the time rendering was included originally. It is critical that I see the study to support the time trending adjustment of 5%.

From: Arthur Drown <Arthur.Drown@juneau.org>
Sent: Friday, June 25, 2021 10:48 AM
To: mail@cooganalaska.com
Subject: Commercial Assessment Overview Documents

Wayne,

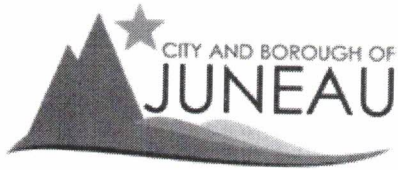
Please see the attached documents regarding Michael's broad analysis of commercial assessments.

Thank you for your time and I will convey your requests his way,

Arthur Drown
Appraiser II
Assessor's Office
City and Borough of Juneau, AK

(907) 586-5215 Ext. 4038

arthur.drown@juneau.org



AY2021 Analysis Sales List

Sale Date	Parcel	Number	Street	Neighborhood
12/09/20	1C070A050001	230	SEWARD ST	SOMMERS ON SEWARD_C_24
12/07/20	5B15011107E0	2221	JORDAN AVE	JORDAN CREEK C 24
12/04/20	4B1701090218	10011	CRAZY HORSE DR	SAFE HARBOR C 24
11/23/20	5B1201060260	5719	CONCRETE WAY	SEAGULLS EDGE C 24
11/17/20	4B1701020020	10011	GLACIER HWY	MENDE PENINSULA C
11/13/20	1D060L030011	201	CORDOVA ST	WEST JUNEAU C
10/30/20	1C060K660110	711	W WILLOUGHBY AVE	DOWNTOWN C
10/09/20	1C060K010031	0	EGAN DR	DOWNTOWN C
09/24/20	5B1201060160	5740	CONCRETE WAY	LEMON CREEK C
09/24/20	5B1201300110	1783	Anka St	
08/07/20	5B1501010001	1880	CREST ST	BUILDERS PLAZA C 24
03/10/20	1C110K120140	0	MILL ST	DOWNTOWN C
03/10/20	1C110K120051	0	Eastough Way	
02/28/20	4B1701090056	10009	CRAZY HORSE DR	MENDE PENINSULA C
12/24/19	5B1201300110	1783	Anka St	
10/25/19	1C110K120130	190	MILL ST	DOWNTOWN C
10/04/19	5B1201000060	5245	GLACIER HWY	LEMON CREEK C
10/02/19	1C110K120120	0	MILL ST	DOWNTOWN C
08/02/19	5B1201020100	5452	SHAUNE DR	LEMON CREEK C
07/30/19	4B1601050160	2276	INDUSTRIAL BLVD	RIVERVIEW YACHT C 24
07/16/19	5B1601140043	9309	GLACIER HWY	PROFESSIONAL PLAZA C 24
07/01/19	1C070B0N0011	259	S FRANKLIN ST	DOWNTOWN C
06/28/19	1C020K01G280	1435	HARBOR WAY	AURORA BASIN C 19
04/01/19	1C110K120150	0	MILL ST	DOWNTOWN C
02/28/19	1C020K01G290	1435	HARBOR WAY	AURORA BASIN C 19
01/04/19	5B2401610150	4045	DELTA DR	NORTHEAST VALLEY C
11/30/18	3B1501040120	1544	CREST ST	SOUTH VALLEY C
11/16/18	5B1501040030	8825	MALLARD ST	SOUTH VALLEY C
11/02/18	1C070B0J0020	195	S FRANKLIN ST	DOWNTOWN C
08/21/18	5B1601140070	9309	GLACIER HWY	PROFESSIONAL PLAZA C 24
07/25/18	1C020K01G200	1435	HARBOR WAY	AURORA BASIN C 19
07/20/18	1C060U050022	1108	F ST	DOWNTOWN C
06/29/18	4B2901020010	10200	MENDENHALL LOOP RD	AUKE MOUNTAIN C
03/05/18	4B1601080070	2278	INDUSTRIAL BLVD	P & J BUSINESS C 24
02/15/18	5B1601000023	9151	GLACIER HWY	SOUTH VALLEY C
12/22/17	5B15011109B0	2231	JORDAN AVE	JORDAN CREEK C 24
10/12/17	3B1501020030	1669	CREST ST	SOUTH VALLEY C
09/20/17	4B1701103003	2769	SHERWOOD LN	BEAR DEN YACHT CONDO C 24
09/19/17	4B1601010040	2450	INDUSTRIAL BLVD	MENDE PENINSULA C
07/31/17	4B1601120130	2270	BRANDY LN	BRANDY LANE YACHT C 24
07/21/17	5B1201330160	2005	ANKA ST	LEMON CREEK C
06/13/17	4B1601050030	2274	INDUSTRIAL BLVD	RIVERVIEW YACHT C 24
04/24/17	4B1701090226	10011	CRAZY HORSE DR	SAFE HARBOR C 24
04/11/17	7B0901030071	3161	CHANNEL DR	TWIN LAKES C
04/05/17	5B1201040052	1721	ANKA ST	LEMON CREEK C
03/16/17	1C110K120101	170	MILL ST	DOWNTOWN C
02/14/17	4B1701090223	10011	CRAZY HORSE DR	SAFE HARBOR C 24
01/10/17	4B1701090228	10011	CRAZY HORSE DR	SAFE HARBOR C 24
12/15/16	1C060U040040	800	GLACIER AVE	DOWNTOWN C
09/02/16	5B1501020170	8401	AIRPORT BLVD	SOUTH VALLEY C
08/02/16	5B1201060061	5631	GLACIER HWY	LEMON CREEK C
06/30/16	4B1701100146	2789	SHERWOOD LN	MENDE PENINSULA C
06/15/16	5B1501000002	8251	GLACIER HWY	SOUTHEAST INSURANCE C 24
06/03/16	5B1201450110	1731	RALPH'S WAY	LEMON CREEK C
03/30/16	1C070A030040	100	N FRANKLIN ST	DOWNTOWN C
03/01/16	4B1701100170	10221	GLACIER HWY	MENDE PENINSULA C
02/10/16	5B15011107E0	2221	JORDAN AVE	JORDAN CREEK C 24

* These were the sales available to us for our market analysis for assessment year 2021.

** Note that no sales prices are included due the requirement of CBJ ordinance to keep them confidential.

AY 2021 Summary Report - CBJ Commercial Property Valuations

Broad Brush Overview

We are in the process of a major review of the valuation models, the assessed values and the assessment level for all Juneau commercial properties.

A brief background. By State law we are to value properties at market value. Information that is looked at in determining market value includes sales prices, construction costs, income and expenses, lease rates, and capitalization rates.

Commercial property valuations are challenging in Juneau. We are a somewhat isolated market with a limited number of commercial properties available and a fairly low number of sales. Up until late this last year there was no requirement that the sales price be disclosed in real estate transactions. So, besides starting with a low number of sales we only have data on a portion of those.

It would seem that those challenges resulted in assessed values for commercial properties, on a whole, not being increased for the past 10 or more years causing the commercial property assessed values to lag behind the market. This caused a tax shift. A tax shift occurs when the tax burden that should be paid by one party is shifted to being paid by another party. In this case the shift was from commercial properties onto residential properties.

To rectify this tax shift the commercial property assessed values must be brought up to market. This means that commercial properties will see increases that should have occurred in smaller increments for the past 10 plus years being applied in a few years. Because the increases will represent multi-year corrections they may seem to be significant increases.

This first year we are addressing the land component. Next year we will refine the land adjustments and also start making adjustments to the improvement portion of the commercial values.

As a commercial property owner you can help improve the assessed values of Juneau's commercial property!

The more sales, market and lease information we can gather the better our basis for market analysis.

For sales, the primary year we look at is the last year. For property types with fewer sales, which include all commercial property types, we expand the sales data up to 5 years back until we have a large enough sample. For special studies we occasionally go back 10 or more years.

It would be helpful if you would provide information on commercial property sales or purchases that you have made as well as rental, lease and income and expense information.

Thank you for any information you provide.

Assessed Values In The Midst Of A Pandemic

We recognize and are sympathetic to the fact that the past year has been difficult for some businesses in Juneau. Some businesses have seen drastic reductions in revenue, in some cases almost a complete elimination of revenue. At the same time, other businesses had a good year in 2020.

In the midst of that, what State statutes require of us is to determine the market value of the real estate. While a particular business may go out of business the underlying real estate value may decrease, may stay the same, or may even increase.

Compounding Circumstances

Compounding this situation is the fact that it has become recognized and documented that most of the commercial assessed values have not changed in ten plus years while the actual market values have increased during that time. So, we need to take steps to correct that neglect.

Analysis Conclusions

A lot of work was done this year cleaning up the commercial property sales data. There is still more work to be done but good progress was made. That resulted in us having 57 market sales from the past 5 years for which we had sales prices.

Below is a table that summarizes some of the ratios from comparing assessed values to sales. A ratio of 1.00 would be right at market, a ratio under 1.00 indicates that properties are undervalued. This analysis compares 01/01/2020 assessed values to 01/01/2021 market value.

<i>Property Class</i>	<i>Count</i>	<i>Mean</i>	<i>Median</i>
Commercial Land	12	0.4095	0.3928
Commercial Improved Properties (Core Types)	35	0.7748	0.8112
Commercial Properties Overall	57	0.7149	0.7411
Residential Properties (for class equity comparison)	1025	0.9629	0.9653

Adjustments To Assessed Values

If we were a larger jurisdiction with thousands of sales and hundreds of sales in particular subsets, then we could make more drastic changes to correct the imbalance between residential and commercial properties more quickly but with limited sales we need to be a little more cautious.

Over the next few years we will work to:

- Bring more uniformity between the commercial and residential property classes
- Bring more uniformity between the commercial subclasses
- Correct the imbalance in the distribution of the value between the land component and the building component(s).

This year will just be a first step. For most properties the increase will be applied to just the land component. For some classes of properties that have no land component or only a token land value, the increase will be applied to the buildings. This will bring all commercial properties closer to market. Next year we will take another step towards parity with residential properties. This will likely involve a further increase in land and, at least in some cases, a reduction in the building component.

The adjustment being applied this year will result in a 50% increase in the land component for most commercial properties. On average this results in a 20% increase to commercial property values. One class of properties, boathouses, will actually see a 20% reduction this year.

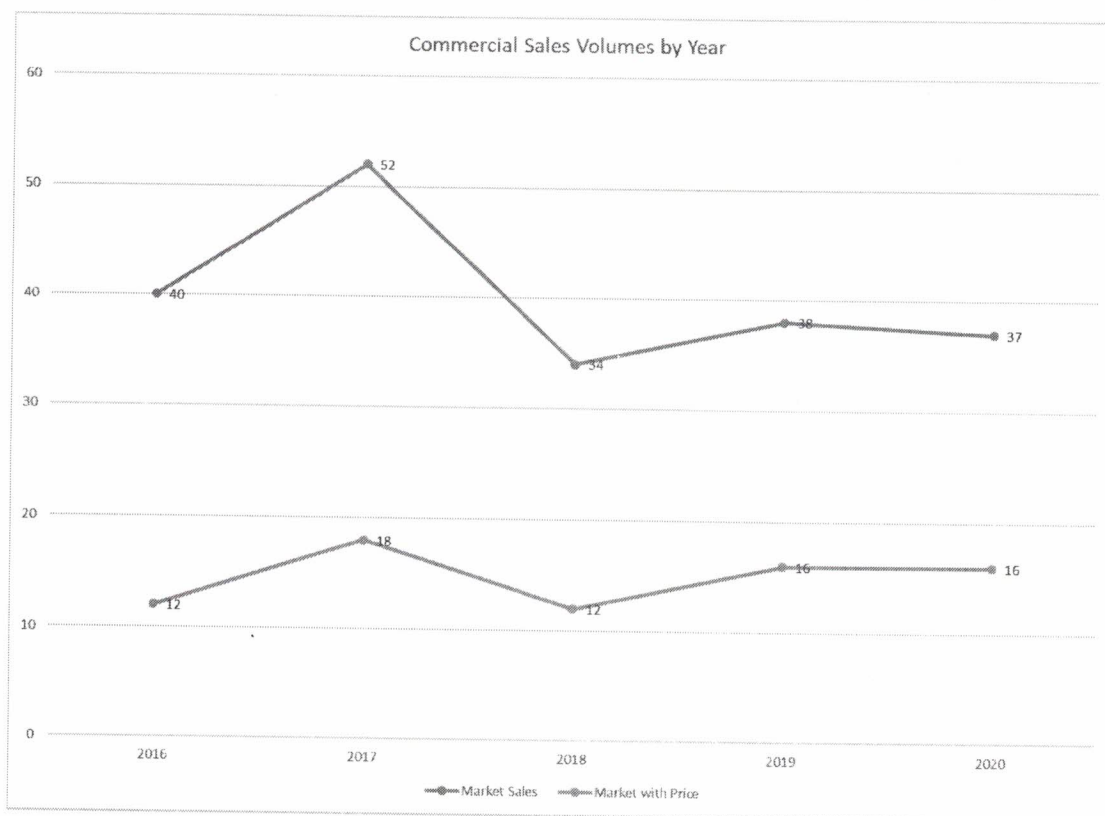
Future Refinements

In the coming years we will be:

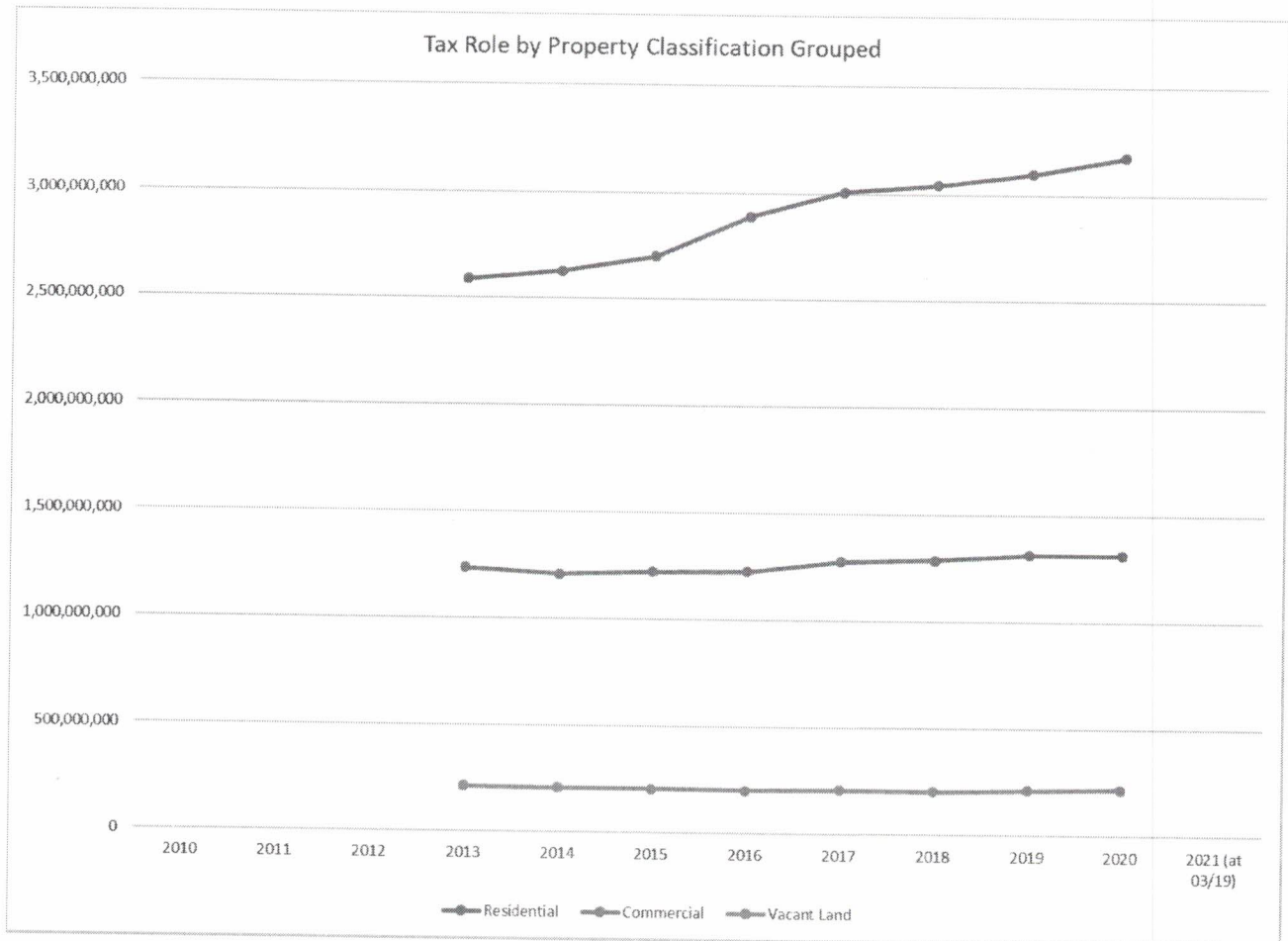
- Refining the valuation models for all of the commercial property types- retail, office, medical, industrial, etc.
- Refining the locational adjustments
- Refining the value adjustments for things like quality, condition and other attributes.

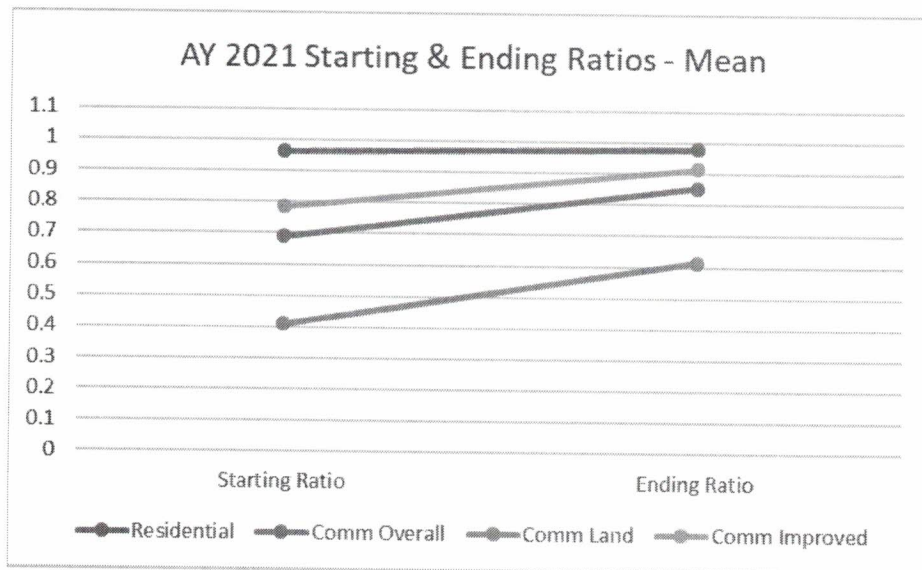
Charts & Maps

This first chart shows the number of sales per year in two groups- market sales and market sales for which we know the sales price. You can see that the sales volume held steady through 2020 in spite of the pandemic.



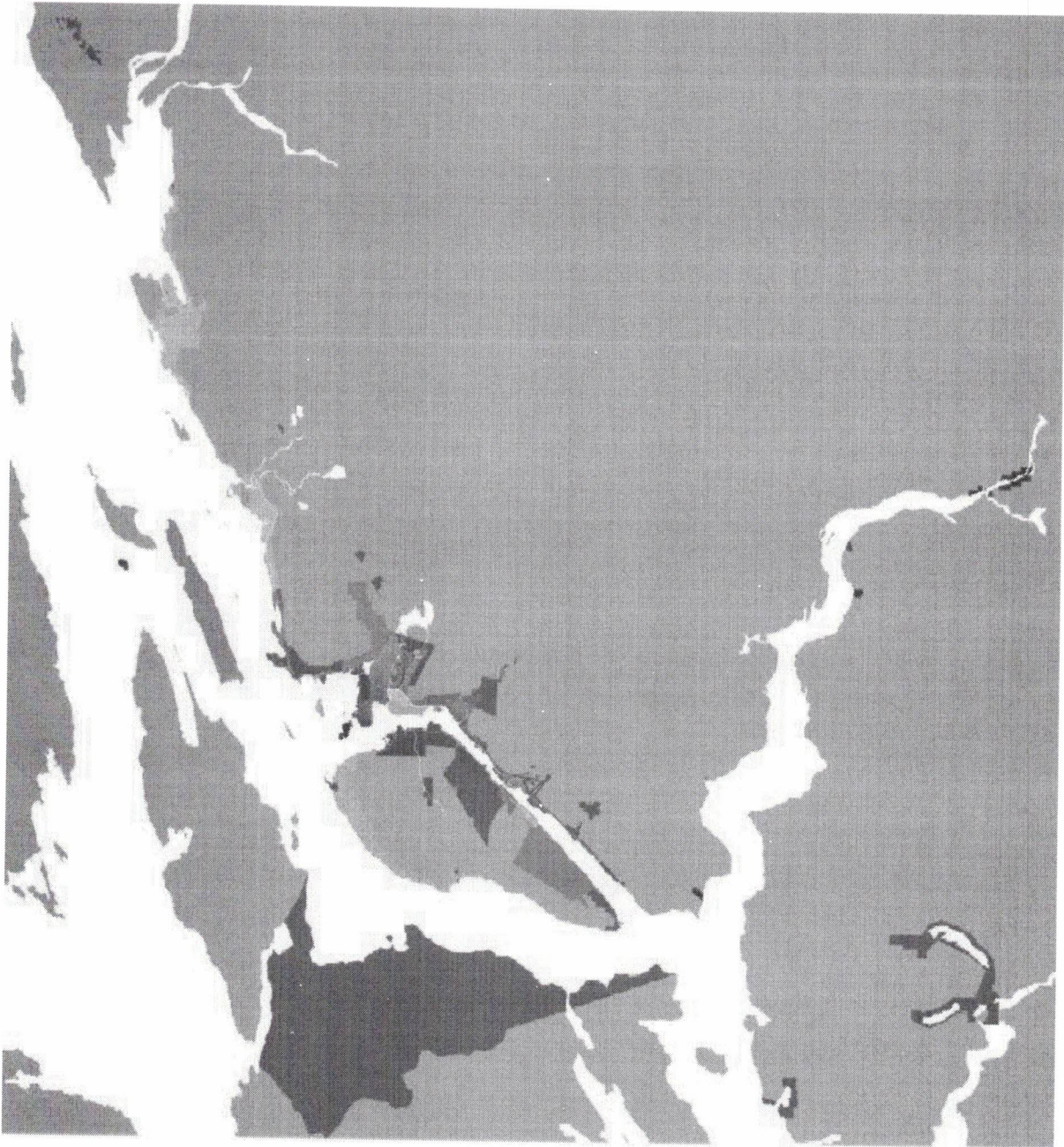
The next chart (below) shows the change in total assessed values by classification over the past 8 years. It includes both new construction and market trend increases. You can see that the residential assessed values have been increased each year while the land assessments and commercial assessments have remained flat. Economic data from the same time period would suggest that over the past 8 years the actual market value of residential property, land and commercial property have all actually increased.





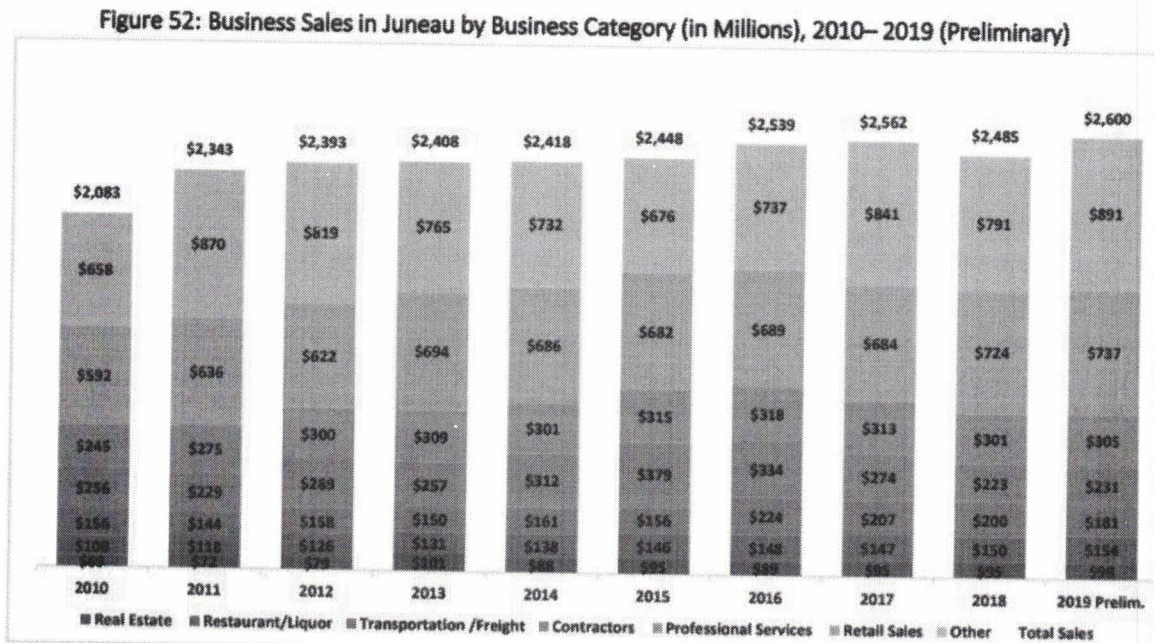
This chart shows the ratios based on Assessment Year 2020 (Starting Ratio) and the results of our adjustments for the Assessment Year 2021 (Ending Ratio). Note that the adjustments we made brought the commercial valuations closer to, but not up to, the residential assessment level. Still lagging far behind is commercial land valuations.

The following map shows Market Areas (Neighborhoods) utilized in the Assessment process. Market Areas are one of the adjusting factors.



Market Areas - Borough Wide

The next chart is from the JEDC Economic Indicators Report 2020 and shows the growth in sales over the past 10 years.



Source: City & Borough of Juneau Sales Tax Office and CBJ Comprehensive Annual Financial Report, July 1, 2018- June 30, 2019, Statistical Section. **Note:** "Other" category includes mineral sales, wholesale equipment, food suppliers, and fuel companies.

Next we have a summary report of the analysis. The first Summary shows the data for commercial properties prior to this years adjustments and the second summary report shows the data after the corrections that were applied this year.

**AY2021- Comm- Set 2- 20210316- No19- All, 5 Yr, 5% Trend
Summary Report**

Statistics

Current

54	Count (Number of Records with Ratio)
0.1959	Minimum Ratio
1.1908	Maximum Ratio
0.9950	Range

0.6879	Mean (This is the average ratio for your sample.)
0.7286	Median (This is the mid-point value for your sample. Preferred measure of central tendency.)

0.5418	Weighted Mean
2.3448	Sum of the Square of Deviations
0.1720	AAD
0.2103	Standard Deviation

23.6036	COD (Good indicator of confidence level.)
30.5772	COV
1.2696	PRD- Price-Related or Factor Differential (PRD s/b between 0.98 & 1.03, IAAO) (PRD over 1=Regressive)

IAAO Standards for COD

SFR	15.0 or less
SFR-newer/homog	10.0 or less
Income Properties	20.0 or less
Income-Urban area	15.0 or less
Vacant Land	20.0 or less

Coefficients (0=Normal Distribution)

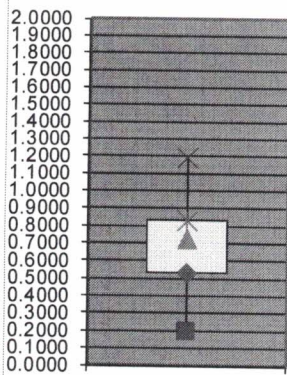
Kurtosis	-0.3111
Skewness	-0.2814
Alt. Cyhelsky's Skew	-0.1481
Alt. Pearson's Skew	-0.5808

Trending Factors

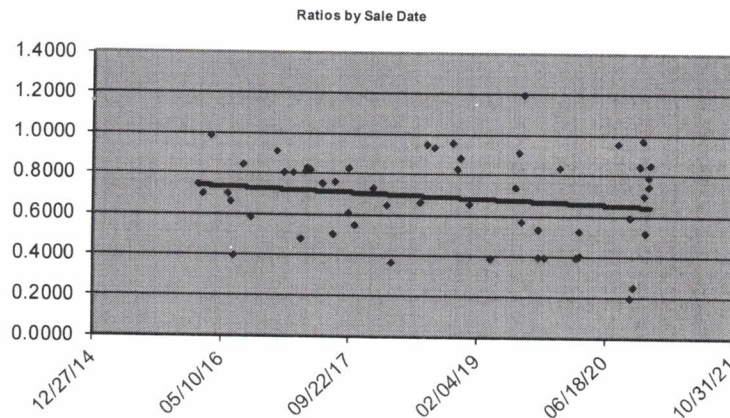
0.98 Target Level
1.4246 Factor on Mean
1.3450 Factor on Median
1.8087 Factor on Weighted Mean

Normal / Skewed Distribution Evaluation

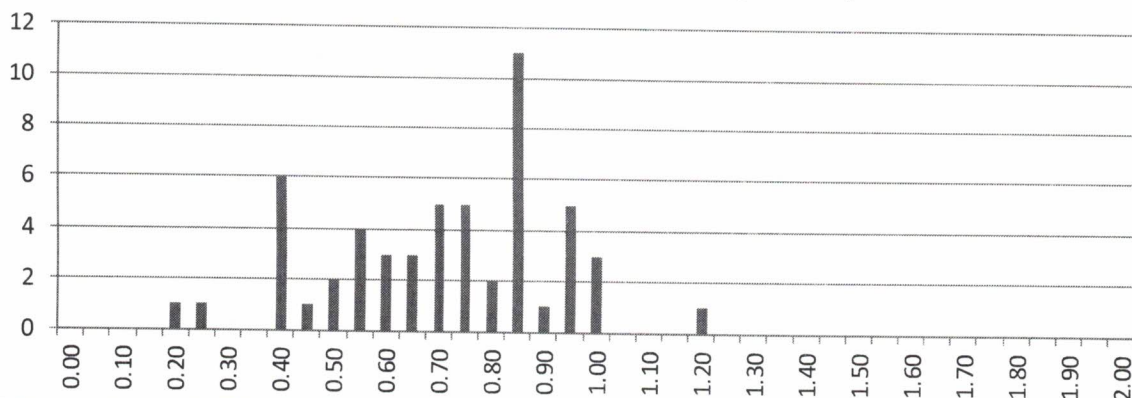
0.0407 Differential Mean to Median
23 Number of data points below the mean.
31 Number of data points above the mean.
*Note- # below/above works on data sets up to 5,000 pts.



Summary



Histogram of Ratio Frequency



AY2021- Comm- Set 2 Updated AVs Live1- 20210316- No 19- All, 5 Yr, 5% Trend

Summary Report

Statistics

Current

53	Count (Number of Records with Ratio)
0.2932	Minimum Ratio
1.4091	Maximum Ratio
1.1159	Range

0.8526	Mean (This is the average ratio for your sample.)
0.8853	Median (This is the mid-point value for your sample. Preferred measure of central tendency.)
0.6981	Weighted Mean
3.0313	Sum of the Square of Deviations
0.1908	AAD
0.2414	Standard Deviation

21.5490	COD (Good indicator of confidence level.)
28.3180	COV
1.2214	PRD- Price-Related or Factor Differential (PRD s/b between 0.98 & 1.03, IAAO) (PRD over 1=Regressive)

IAAO Standards for COD

SFR	15.0 or less
SFR-newer/homog	10.0 or less
Income Properties	20.0 or less
Income-Urban area	15.0 or less
Vacant Land	20.0 or less

Coefficients (0=Normal Distribution)

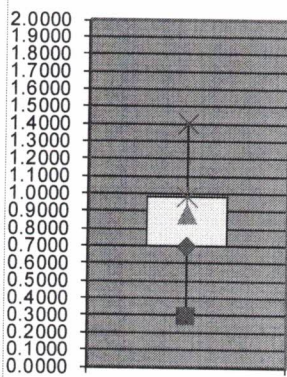
Kurtosis	-0.0245
Skewness	0.0181
Alt. Cyhelsky's Skew	-0.0943
Alt. Pearson's Skew	-0.4059

Trending Factors

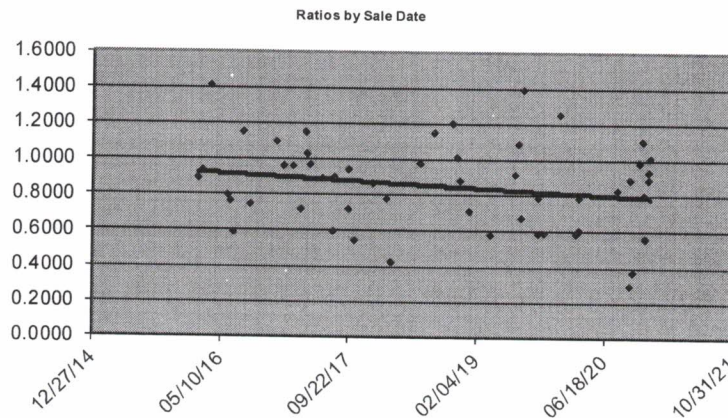
0.85 Target Level
0.9969 Factor on Mean
0.9601 Factor on Median
1.2176 Factor on Weighted Mean

Normal / Skewed Distribution Evaluation

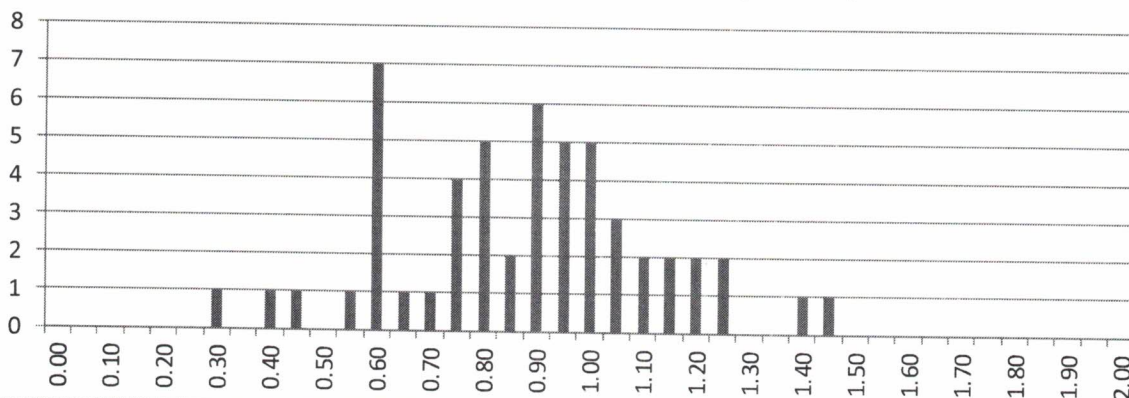
0.0327 Differential Mean to Median
24 Number of data points below the mean.
29 Number of data points above the mean.
*Note- # below/above works on data sets up to 5,000 pts.



Summary

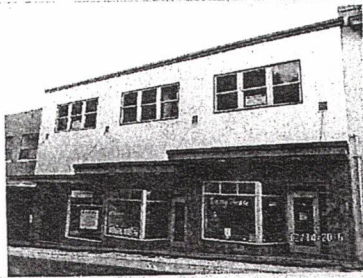


Histogram of Ratio Frequency



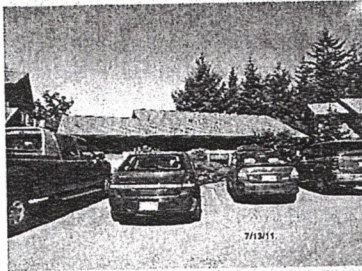
02 June 21

Juneau Sales List



Sale-Date 12/09/2020 AV-AY2020 190,200 PropertyType 24
Parcel 1C070A050001 Address 230 SEWARD ST Count 1
-Seller Bernard Wostmann -Buyer The Spear/Kirkness Family Tr
min-SaleSource Buyers Maket Letter -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason

Land-Area 0 -AreaUnit Bldg-SF dg-Stories isedValue



Sale-Date 12/07/2020 AV-AY2020 252,940 PropertyType 21
Parcel 5B15011107E0 Address 2221 JORDAN AVE Count 1
-Seller Alaska Bell LLC -Buyer Family Promise of Juneau
min-SaleSource -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason

Land-Area 0 -AreaUnit 0 Bldg-SF dg-Stories isedValue

Sale-Date 12/04/2020 AV-AY2020 121,700 PropertyType 30
Parcel 4B1701090218 Address 10011 CRAZY HORSE DR Count 1
-Seller Darrell & Pauline Baker -Buyer Jeff & Gina Carpenter
min-SaleSource -TransmitCode
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason

Land-Area 0 -AreaUnit Bldg-SF dg-Stories isedValue

Sale-Date 11/23/2020 AV-AY2020 249,200 PropertyType 21
Parcel 5B1201060260 Address 5719 CONCRETE WAY Count 1
-Seller James George & Arbe Jean W -Buyer Seth Koch
min-SaleSource -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason

Land-Area 4300 -AreaUnit sf Bldg-SF dg-Stories isedValue



Sale-Date 11/17/2020 AV-AY2020 453,200 PropertyType 24
Parcel 4B1701020020 Address 10011 GLACIER HWY Count 1
-Seller Shannon Sweeny -Buyer Alaska On Point Properties L
min-SaleSource -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason

Land-Area 17534 -AreaUnit sf Bldg-SF dg-Stories isedValue

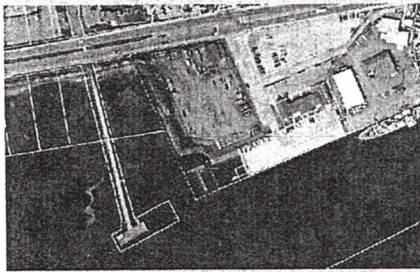
Juneau Sales List



Sale-Date 11/13/2020 AV-AY2020 388,800 PropertyType 24
Parcel 1D060L030011 Address 201 CORDOVA ST Count 2
-Seller W & B Rentals -Buyer Aware Inc
min-SaleSource -TransmitCode Residential
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason Damaged As-Is Prop
Land-Area 9435.1 -AreaUnit sf Bldg-SF dg-Stories isedValue



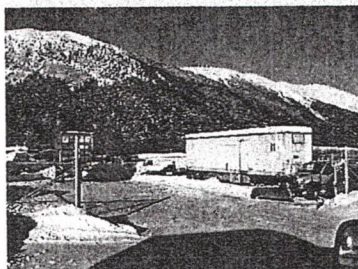
Sale-Date 10/30/2020 AV-AY2020 1,182,900 PropertyType 18
Parcel 1C060K660110 Address 711 W WILLOUGHBY A Count 1
-Seller Capitol Builders Inc -Buyer Gold Lodge LLC
min-SaleSource -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason
Land-Area 12802 -AreaUnit sf Bldg-SF dg-Stories isedValue



Sale-Date 10/09/2020 AV-AY2020 5,016,200 PropertyType 17
Parcel 1C060K010031 Address EGAN DR Count 1
-Seller Alaska Mental Health Trust -Buyer Norwegian Cruise Lines
min-SaleSource -TransmitCode Vacant Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason
Land-Area 125406 -AreaUnit sf Bldg-SF dg-Stories isedValue



Sale-Date 09/24/2020 AV-AY2020 486,500 PropertyType 17
Parcel 5B1201060160 Address 5740 CONCRETE WAY Count 2
-Seller Bonnell Development LLC -Buyer Central Council of Tlingit & H
min-SaleSource SELLER MARKET LET -TransmitCode
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason Multiple Parcel Sale
Land-Area 25718 -AreaUnit sf Bldg-SF dg-Stories isedValue

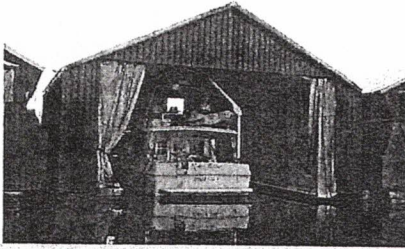


Sale-Date 09/24/2020 AV-AY2020 179,700 PropertyType
Parcel 5B1201300110 Address 1783 Anka St Count 1
-Seller Bonnell Development LLC -Buyer Michael & Angela Hull
min-SaleSource Seller Market Letter -TransmitCode Vacant Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason
Land-Area -AreaUnit sf Bldg-SF dg-Stories isedValue

Juneau Sales List



Sale-Date 08/07/2020 AV-AY2020 681,700 PropertyType 24
Parcel 5B1501010001 Address 1880 CREST ST Count 2
-Seller Kristan & Tara Stephens -Buyer Hal & Leslie Daugherty
min-SaleSource -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason Multiple Parcel Sale
Land-Area 6632 -AreaUnit sf Bldg-SF dg-Stories isedValue



Sale-Date 06/23/2020 AV-AY2020 34,000 PropertyType
Parcel 1C020K01E300 Address 1435 Harbor Way Count 1
-Seller Steven Wolf -Buyer Resource Inc
min-SaleSource Buyer Market Letter -TransmitCode
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason
Land-Area -AreaUnit Bldg-SF dg-Stories isedValue



Sale-Date 03/10/2020 AV-AY2020 334,200 PropertyType
Parcel 1C110K120051 Address Eastaugh Way Count 1
-Seller JMIS LLC -Buyer Eastaugh Way LLC
min-SaleSource Appraisal -TransmitCode Vacant Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason
Land-Area -AreaUnit Bldg-SF dg-Stories isedValue



Sale-Date 03/10/2020 AV-AY2020 158,100 PropertyType 17
Parcel 1C110K120140 Address MILL ST Count
-Seller JMIS LLC -Buyer Bonnell Development LLC
min-SaleSource Seller Market Letter -TransmitCode Vacant Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason
Land-Area 17219 -AreaUnit sf Bldg-SF dg-Stories isedValue



Sale-Date 02/28/2020 AV-AY2020 640,900 PropertyType 30
Parcel 4B1701090056 Address 10009 CRAZY HORSE DR Count 1
-Seller Alaska Striping & Painting Inc -Buyer R & L Leasing Inc
min-SaleSource Buyer Market Letter -TransmitCode Vacant Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason
Land-Area 195024 -AreaUnit sf Bldg-SF dg-Stories isedValue

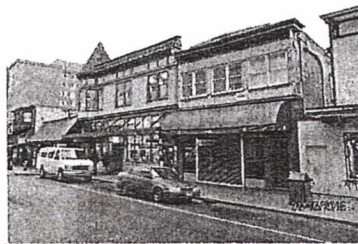
Juneau Sales List



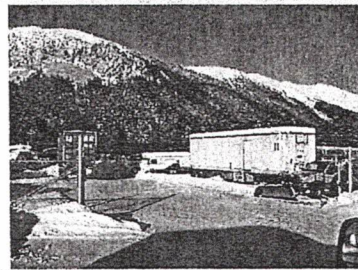
Sale-Date 02/13/2020 AV-AY2020 444,400 PropertyType 24
Parcel 4B1701080020 Address 10012 CRAZY HORSE DR Count 1
-Seller MCC Rentals -Buyer RPA Investmetns
min-SaleSource Seller Market Letter -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason Personal Property In
Land-Area 36681 -AreaUnit sf Bldg-SF dg-Stories isedValue



Sale-Date 12/31/2019 AV-AY2020 1,155,600 PropertyType 24
Parcel 4B1701104000 Address 2771 SHERWOOD LN Count 1
-Seller Building Pros Inc -Buyer DPM Rentals LLC
min-SaleSource Buyer Market Letter -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason
Land-Area 15559 -AreaUnit sf Bldg-SF dg-Stories isedValue



Sale-Date 12/31/2019 AV-AY2020 1,206,300 PropertyType 20
Parcel 1C070K810090 Address 170 S FRANKLIN ST Count 2
-Seller Mackin Co (Mackinnon) -Buyer The Emporium Mall LLC
min-SaleSource -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason
Land-Area 7665 -AreaUnit sf Bldg-SF dg-Stories isedValue

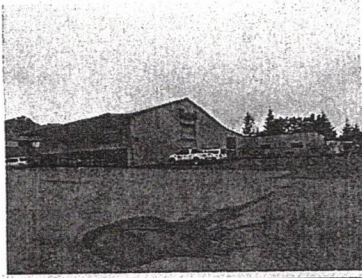


Sale-Date 12/24/2019 AV-AY2020 179,700 PropertyType
Parcel 5B1201300110 Address 1783 Anka St Count 1
-Seller Young Rentals LLC -Buyer Bonnell Development LLC
min-SaleSource Buyer Market Letter -TransmitCode Vacant Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason
Land-Area -AreaUnit Bldg-SF dg-Stories isedValue



Sale-Date 10/25/2019 AV-AY2020 158,100 PropertyType 17
Parcel 1C110K120130 Address 190 MILL ST Count 1
-Seller JMIS LLC -Buyer Bonnell Development LLC
min-SaleSource Buyer Market Letter -TransmitCode Vacant Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason
Land-Area 17219 -AreaUnit sf Bldg-SF dg-Stories isedValue

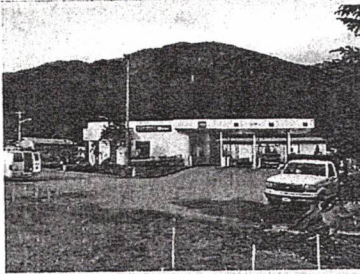
Juneau Sales List



Sale-Date 10/04/2019 AV-AY2020 1,233,000 PropertyType 24
Parcel 5B1201000060 Address 5245 GLACIER HWY Count 1
-Seller HPH Holdings LLC -Buyer Petro 49 Inc
min-SaleSource Appraisal -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason Improvement Chang
Land-Area 82215 -AreaUnit sf Bldg-SF dg-Stories isedValue



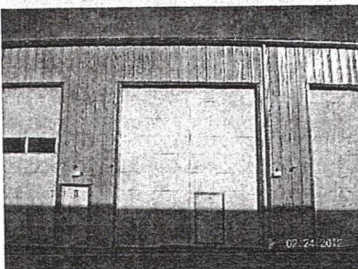
Sale-Date 10/02/2019 AV-AY2020 158,100 PropertyType 17
Parcel 1C110K120120 Address MILL ST Count 1
-Seller JMIS LLC -Buyer Gastineau Guiding Propertie
min-SaleSource Appraisal -TransmitCode Vacant Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason
Land-Area 17219 -AreaUnit sf Bldg-SF dg-Stories isedValue



Sale-Date 09/03/2019 AV-AY2020 1,019,900 PropertyType 24
Parcel 5B1201010010 Address 1610 ANKA ST Count 2
-Seller National Bank of Alaska -Buyer Odex Juneau LLC
min-SaleSource Buyer Market Letter -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason
Land-Area 39581 -AreaUnit sf Bldg-SF dg-Stories isedValue



Sale-Date 08/02/2019 AV-AY2020 638,600 PropertyType 30
Parcel 5B1201020100 Address 5452 SHAUNE DR Count 1
-Seller Odom Real Estate Partnershi -Buyer Odex Juneau LLC
min-SaleSource Buyer Market Letter -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason
Land-Area 18000 -AreaUnit sf Bldg-SF dg-Stories isedValue



Sale-Date 07/30/2019 AV-AY2020 70,000 PropertyType 30
Parcel 4B1601050160 Address 2276 INDUSTRIAL BLVD Count 1
-Seller William & Susan Martin -Buyer Juneau Interiors Staging LLC
min-SaleSource Buyer Market Letter -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason
Land-Area 0 -AreaUnit 0 Bldg-SF dg-Stories isedValue

Juneau Sales List



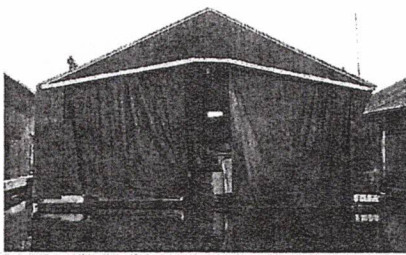
Sale-Date 07/16/2019 AV-AY2020 141,800 PropertyType 21
Parcel 5B1601140043 Address 9309 GLACIER HWY Count 1
-Seller BBS LLC -Buyer Watchtree Juneau LLC
min-SaleSource Seller Market Letter -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason

Land-Area 6071 -AreaUnit sf Bldg-SF dg-Stories isedValue



Sale-Date 07/01/2019 AV-AY2020 1,743,200 PropertyType 20
Parcel 1C070B0N0011 Address 259 S FRANKLIN ST Count 1
-Seller Gold Diggers of Alaska Invest -Buyer RBG Holdings LLC
min-SaleSource Seller Market Letter -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Sale-AdjReason Personal Property In

Land-Area 5328 -AreaUnit sf Bldg-SF dg-Stories isedValue



Sale-Date 06/28/2019 AV-AY2020 34,000 PropertyType 19
Parcel 1C020K01G280 Address 1435 HARBOR WAY Count 1
-Seller Barbara Keller -Buyer Rex Thompson
min-SaleSource Buyer Market Letter -TransmitCode
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason

Land-Area 0 -AreaUnit Bldg-SF dg-Stories isedValue



Sale-Date 04/01/2019 AV-AY2020 249,600 PropertyType 17
Parcel 1C110K120150 Address MILL ST Count 1
-Seller JMIS LLC -Buyer M&M Tours Limited
min-SaleSource Appraisal -TransmitCode Vacant Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Sale-AdjReason

Land-Area 27179 -AreaUnit sf Bldg-SF dg-Stories isedValue

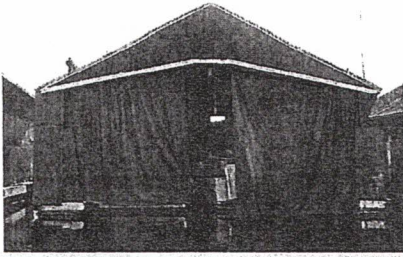


Sale-Date 03/26/2019 AV-AY2020 849,500 PropertyType 18
Parcel 4B2801050030 Address 3845 LEE CT Count 1
-Seller Charles Adams -Buyer JG Construction LLC
min-SaleSource Seller Market Letter -TransmitCode Vacant Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason Improvement Chang

Land-Area 11385 -AreaUnit sf Bldg-SF dg-Stories isedValue

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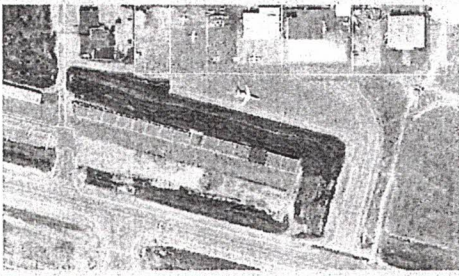
Juneau Sales List



Sale-Date 02/28/2019 AV-AY2020 34,000 PropertyType 19
Parcel 1C020K01G290 Address 1435 HARBOR WAY Count 1
-Seller Barbara Keller -Buyer Byron Mallott
min-SaleSource Buyer Market Letter -TransmitCode
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason
Land-Area 0 -AreaUnit Bldg-SF dg-Stories isedValue



Sale-Date 01/04/2019 AV-AY2020 479,400 PropertyType 18
Parcel 5B2401610150 Address 4045 DELTA DR Count 1
-Seller Charles Moline -Buyer Colin Conerton & Jesse Uma
min-SaleSource Seller Market Letter -TransmitCode Residential
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason
Land-Area 9000 -AreaUnit sf Bldg-SF dg-Stories isedValue



Sale-Date 11/30/2018 AV-AY2020 164,000 PropertyType 24
Parcel 3B1501040120 Address 1544 CREST ST Count 1
-Seller CBJ, H Clough & R Young -Buyer James Thompson & Jennifer
min-SaleSource Non Sale Appraisal -TransmitCode
ValidationCode Qualified -InvalidReason Valid
-ConditionCode Valid Sale-AdjReason
Land-Area 3250 -AreaUnit sf Bldg-SF dg-Stories isedValue

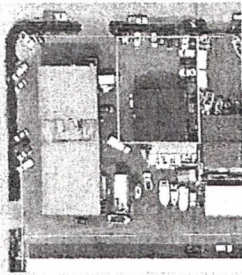


Sale-Date 11/16/2018 AV-AY2020 682,200 PropertyType 20
Parcel 5B1501040030 Address 8825 MALLARD ST Count 1
-Seller Stanley and Sons -Buyer Affordable Auto Enterprises
min-SaleSource Non Sale Appraisal -TransmitCode
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason
Land-Area 25897 -AreaUnit sf Bldg-SF dg-Stories isedValue



Sale-Date 11/02/2018 AV-AY2020 538,200 PropertyType 24
Parcel 1C070B0J0020 Address 195 S FRANKLIN ST Count 1
-Seller Ronald & Kathryn Maas -Buyer Alvin & Debra Bergmann
min-SaleSource Buyer Market Letter -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason
Land-Area 3205 -AreaUnit sf Bldg-SF dg-Stories isedValue

Juneau Sales List



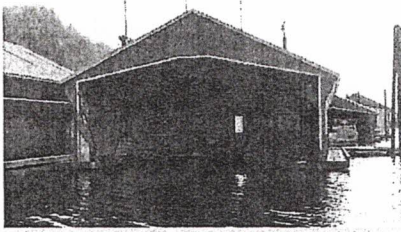
Sale-Date 10/29/2018 AV-AY2020 309,800 PropertyType 30
Parcel 4B1601090040 Address CRAZY HORSE DR Count 3
-Seller Tod D Young -Buyer 55 LLC
min-SaleSource -TransmitCode
ValidationCode Qualified -InvalidReason
-ConditionCode Sale-AdjReason

Land-Area 3888 -AreaUnit sf Bldg-SF dg-Stories isedValue



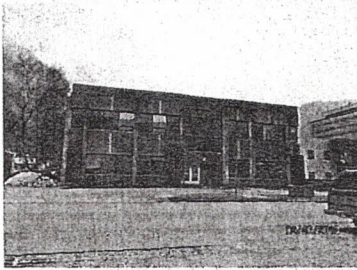
Sale-Date 08/21/2018 AV-AY2020 249,900 PropertyType 21
Parcel 5B1601140070 Address 9309 GLACIER HWY Count 1
-Seller Mark Rierderer -Buyer RNL LLC
min-SaleSource Buyer Market Letter -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason

Land-Area 7968 -AreaUnit 0 Bldg-SF dg-Stories isedValue



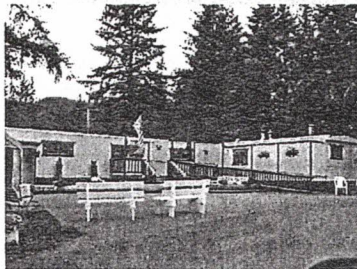
Sale-Date 07/25/2018 AV-AY2020 34,000 PropertyType 19
Parcel 1C020K01G200 Address 1435 HARBOR WAY Count 1
-Seller Michael Duby -Buyer Frederick Kasnick
min-SaleSource Buyer Market Letter -TransmitCode
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason

Land-Area 0 -AreaUnit Bldg-SF dg-Stories isedValue



Sale-Date 07/20/2018 AV-AY2020 1,857,300 PropertyType 24
Parcel 1C060U050022 Address 1108 F ST Count 5
-Seller First National Bank of Alaska -Buyer DCI Commercial LLC
min-SaleSource Appraisal -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason Multiple Parcel Sale

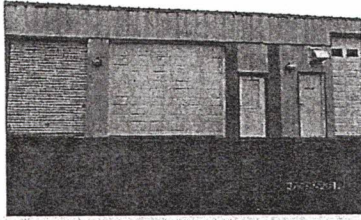
Land-Area 21396 -AreaUnit sf Bldg-SF dg-Stories isedValue



Sale-Date 06/29/2018 AV-AY2020 703,900 PropertyType 31
Parcel 4B2901020010 Address 10200 MENDENHALL LOO Count 1
-Seller Spruce Meadow RV Park LLC -Buyer Glacier Nalu LLC
min-SaleSource Seller Market Letter -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason Personal Property In

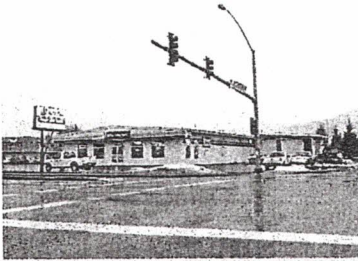
Land-Area 12.5 -AreaUnit a Bldg-SF dg-Stories isedValue

Juneau Sales List



Sale-Date 03/05/2018 AV-AY2020 30,000 PropertyType 30
Parcel 4B1601080070 Address 2278 INDUSTRIAL BLVD Count 1
-Seller Mike Pilling & Kerry Kirkpatri -Buyer Robert Sauerteig
min-SaleSource Seller Market Letter -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason

Land-Area 0 -AreaUnit 0 Bldg-SF dg-Stories isedValue



Sale-Date 02/15/2018 AV-AY2020 713,300 PropertyType 24
Parcel 5B1601000023 Address 9151 GLACIER HWY Count 1
-Seller Pilcher Properties LLC -Buyer St Vincent Depaul Society
min-SaleSource Non Sale Appraisal -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason

Land-Area 20710 -AreaUnit sf Bldg-SF dg-Stories isedValue



Sale-Date 01/29/2018 AV-AY2020 507,100 PropertyType 24
Parcel 5B1201450050 Address 5410 BENT CT Count 1
-Seller Michael & Lavina Smith -Buyer Salt Holdings LLC
min-SaleSource Non Sale Appraisal -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason Personal Property In

Land-Area 15283 -AreaUnit sf Bldg-SF dg-Stories isedValue



Sale-Date 01/09/2018 AV-AY2020 342,600 PropertyType 17
Parcel 1C1001070050 Address 549 S FRANKLIN ST Count 4
-Seller Keen & Harris -Buyer Eagle Bluffs LLC
min-SaleSource Seller Market Letter -TransmitCode Vacant Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason Multiple Parcel Sale

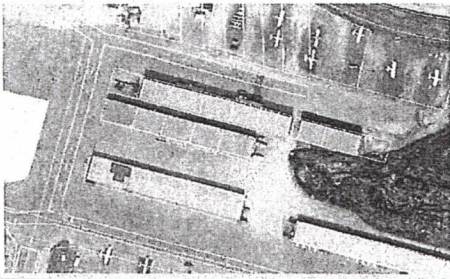
Land-Area 3117 -AreaUnit sf Bldg-SF dg-Stories isedValue



Sale-Date 12/22/2017 AV-AY2020 249,970 PropertyType 21
Parcel 5B15011109B0 Address 2231 JORDAN AVE Count 1
-Seller Constance Trollan -Buyer Tamar Mary Boyd
min-SaleSource Seller Market Letter -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason

Land-Area 0 -AreaUnit 0 Bldg-SF dg-Stories isedValue

Juneau Sales List



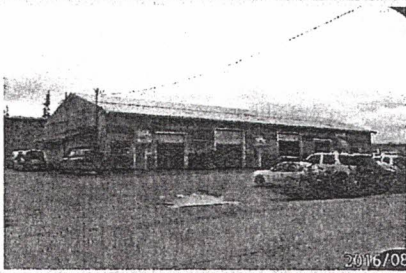
Sale-Date 10/12/2017 AV-AY2020 41,200 PropertyType 24
Parcel 3B1501020030 Address 1669 CREST ST Count 1
-Seller CBJ & Larry Depute -Buyer Richard Forst
min-SaleSource -TransmitCode
ValidationCode Qualified -InvalidReason
-ConditionCode Sale-AdjReason

Land-Area 1179 -AreaUnit sf Bldg-SF dg-Stories isedValue



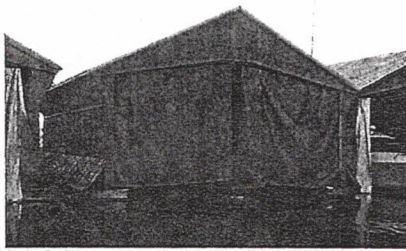
Sale-Date 09/20/2017 AV-AY2020 281,000 PropertyType 30
Parcel 4B1701103003 Address 2769 SHERWOOD LN Count 1
-Seller Building Pros Inc -Buyer Michael Blume
min-SaleSource Recorder Site - Mtg -TransmitCode
ValidationCode Qualified -InvalidReason
-ConditionCode Sale-AdjReason

Land-Area 0 -AreaUnit Bldg-SF dg-Stories isedValue



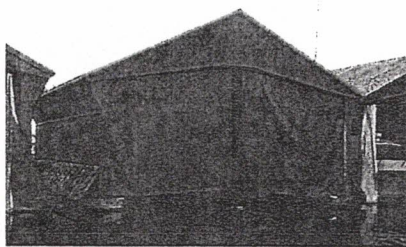
Sale-Date 09/19/2017 AV-AY2020 718,400 PropertyType 24
Parcel 4B1601010040 Address 2450 INDUSTRIAL BLVD Count 1
-Seller B&K Ventures -Buyer Bad Dog Investments
min-SaleSource Appraisal -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason

Land-Area 34907 -AreaUnit sf Bldg-SF dg-Stories isedValue



Sale-Date 09/07/2017 AV-AY2020 34,000 PropertyType 19
Parcel 1C020K01E230 Address 1435 HARBOR WAY Count 1
-Seller Richard Shattuck -Buyer Neil Mackinnon
min-SaleSource Buyer Market Letter -TransmitCode
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason

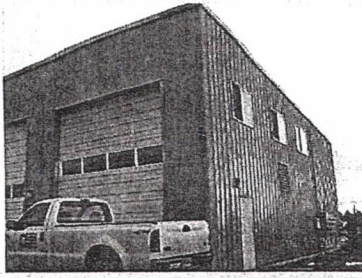
Land-Area 0 -AreaUnit Bldg-SF dg-Stories isedValue



Sale-Date 09/07/2017 AV-AY2020 34,000 PropertyType 19
Parcel 1C020K01E220 Address 1435 HARBOR WAY Count 1
-Seller Allen Shattuck -Buyer Neil Mackinnon
min-SaleSource Buyer Market Letter -TransmitCode
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason

Land-Area 0 -AreaUnit Bldg-SF dg-Stories isedValue

Juneau Sales List



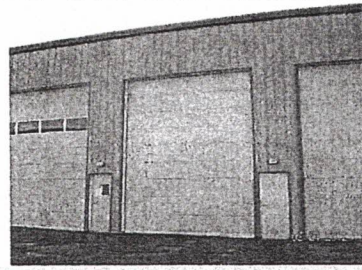
Sale-Date 07/31/2017 AV-AY2020 100,000 PropertyType 30
Parcel 4B1601120130 Address 2270 BRANDY LN Count 1
-Seller James & Arbe Williams -Buyer Andrew Miller
min-SaleSource None Sale Appraisal -TransmitCode
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason

Land-Area 0 -AreaUnit Bldg-SF dg-Stories isedValue



Sale-Date 07/21/2017 AV-AY2020 524,500 PropertyType 24
Parcel 5B1201330160 Address 2005 ANKA ST Count 3
-Seller Caroline Pitts -Buyer Casey & Natalie Wilkins
min-SaleSource Appraisal -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason Multiple Parcel Sale

Land-Area 12738 -AreaUnit sf Bldg-SF dg-Stories isedValue



Sale-Date 06/13/2017 AV-AY2020 91,500 PropertyType 30
Parcel 4B1601050030 Address 2274 INDUSTRIAL BLVD Count 1
-Seller Ralph Bennett -Buyer Hal & Leslie Daugherty
min-SaleSource Seller Market Letter -TransmitCode
ValidationCode Qualified -InvalidReason
-ConditionCode Invalid Sale-AdjReason Improvement Chang

Land-Area 0 -AreaUnit 0 Bldg-SF dg-Stories isedValue



Sale-Date 04/24/2017 AV-AY2020 125,700 PropertyType 30
Parcel 4B1701090226 Address 10011 CRAZY HORSE DR Count 1
-Seller Alaska Striping & Painting Inc -Buyer Paul & Wanda Thomas
min-SaleSource Non Sale Appraisal -TransmitCode
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason

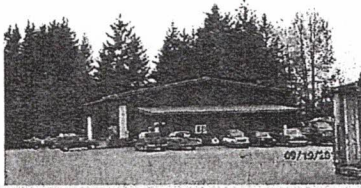
Land-Area 0 -AreaUnit Bldg-SF dg-Stories isedValue



Sale-Date 04/11/2017 AV-AY2020 1,513,800 PropertyType 21
Parcel 7B0901030071 Address 3161 CHANNEL DR Count 1
-Seller Media Limited -Buyer Frontier Properties LLC
min-SaleSource Buyer Market Letter -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason

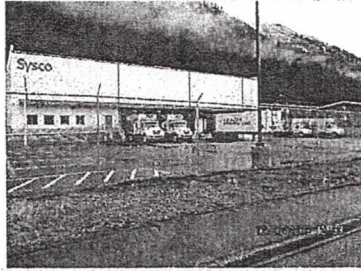
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Juneau Sales List



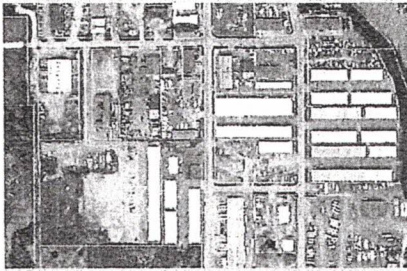
Sale-Date 04/05/2017 AV-AY2020 3,601,000 PropertyType 24
Parcel 5B1201040052 Address 1721 ANKA ST Count 2
-Seller Channel Construction Inc -Buyer Construction Machinery Ind
min-SaleSource Appraisal -TransmitCode
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason Multiple Parcel Sale

Land-Area 236966 -AreaUnit sf Bldg-SF dg-Stories isedValue



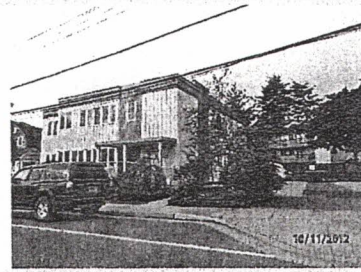
Sale-Date 03/16/2017 AV-AY2020 409,100 PropertyType 30
Parcel 1C110K120101 Address 170 MILL ST Count 1
-Seller JMIS LLC -Buyer Sysco Seattle, Inc
min-SaleSource Appraisal -TransmitCode Vacant Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason Improvement Chang

Land-Area 34095 -AreaUnit sf Bldg-SF dg-Stories isedValue



Sale-Date 02/14/2017 AV-AY2020 144,400 PropertyType 30
Parcel 4B1701090223 Address 10011 CRAZY HORSE DR Count 1
-Seller Alaska Striping & Painting -Buyer Benton & Meier Manageme
min-SaleSource Buyer Market Letter -TransmitCode
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason

Land-Area 0 -AreaUnit Bldg-SF dg-Stories isedValue



Sale-Date 01/30/2017 AV-AY2020 927,600 PropertyType 21
Parcel 1C030C280080 Address 712 W TWELFTH ST Count 1
-Seller Juneau & Pacific Properties L -Buyer 712 W 12th St LLC
min-SaleSource Seller Market Letter -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason

Land-Area 9628 -AreaUnit sf Bldg-SF dg-Stories isedValue

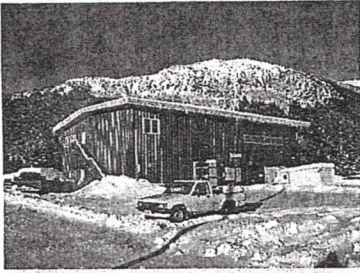


Sale-Date 01/27/2017 AV-AY2020 203,300 PropertyType 24
Parcel 6D0701000020 Address 4755 N DOUGLAS HWY Count 2
-Seller Michael Hatch -Buyer Compton-Munro Automotiv
min-SaleSource Buyer Market Letter -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason Multiple Parcel Sale

Land-Area 45390 -AreaUnit sf Bldg-SF dg-Stories isedValue

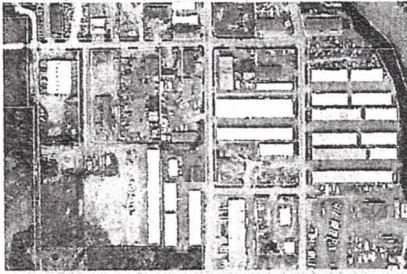
Juneau Sales List

Juneau Sales List



Sale-Date 01/18/2017 AV-AY2020 1,087,200 PropertyType 24
Parcel 5B1201060140 Address 5720 CONCRETE WAY Count 1
-Seller Alaska Seafood Holdings Inc -Buyer Alcor Lands LLC
min-SaleSource Appraisal -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason

Land-Area 32974 -AreaUnit sf Bldg-SF dg-Stories isedValue



Sale-Date 01/10/2017 AV-AY2020 144,400 PropertyType 30
Parcel 4B1701090228 Address 10011 CRAZY HORSE DR Count 1
-Seller Alaska Striping & Painting Inc -Buyer Morris Kenney
min-SaleSource Buyer Market Letter -TransmitCode
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason

Land-Area 0 -AreaUnit Bldg-SF dg-Stories isedValue



Sale-Date 12/30/2016 AV-AY2020 2,647,500 PropertyType 18
Parcel 7B0901040070 Address 1050 SALMON CREEK LN Count 1
-Seller The Salmon Co -Buyer Ak Preservation Spruce LP
min-SaleSource Non Sale Appraisal -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason Sales w Allocated Sa

Land-Area 53622 -AreaUnit sf Bldg-SF dg-Stories isedValue



Sale-Date 12/15/2016 AV-AY2020 1,203,800 PropertyType 24
Parcel 1C060U040040 Address 800 GLACIER AVE Count 1
-Seller Forrest Reetz LLC -Buyer Caelum AK LLC
min-SaleSource Seller Market Letter -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason

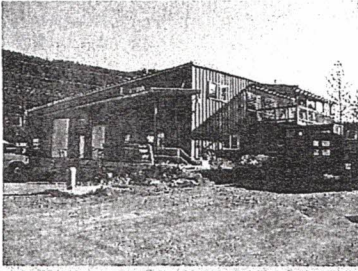
Land-Area 18944 -AreaUnit sf Bldg-SF dg-Stories isedValue



Sale-Date 09/23/2016 AV-AY2020 1,157,400 PropertyType 18
Parcel 1C060C000080 Address 361 DISTIN AVE Count 1
-Seller Sally Engstrom -Buyer Lemann Bluff LLC
min-SaleSource Non Sale Appraisal -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason

Land-Area 11543 -AreaUnit sf Bldg-SF dg-Stories isedValue

Juneau Sales List



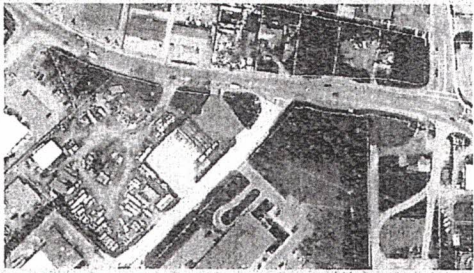
Sale-Date 09/02/2016 AV-AY2020 927,600 PropertyType 30
Parcel 5B1501020170 Address 8401 AIRPORT BLVD Count 1
-Seller Russell & Caroline Shivers -Buyer DCI Properties LLC
min-SaleSource Appraisal -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason

Land-Area 42577 -AreaUnit sf Bldg-SF dg-Stories isedValue



Sale-Date 08/10/2016 AV-AY2020 752,800 PropertyType 36
Parcel 5B1601440000 Address 3039 CLINTON DR Count 6
-Seller William Bauer -Buyer Juneau Senior Housing Partn
min-SaleSource None Sale Appraisal -TransmitCode Vacant Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason Multiple Parcel Sale

Land-Area 43560 -AreaUnit sf Bldg-SF dg-Stories isedValue



Sale-Date 08/02/2016 AV-AY2020 511,900 PropertyType 24
Parcel 5B1201060061 Address 5631 GLACIER HWY Count 2
-Seller Taku Oil Sales Inc -Buyer Gas N Go LLC
min-SaleSource Seller Market Letter -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason Multiple Parcel Sale

Land-Area 17301 -AreaUnit sf Bldg-SF dg-Stories isedValue



Sale-Date 06/30/2016 AV-AY2020 241,200 PropertyType 22
Parcel 4B1701100146 Address 2789 SHERWOOD LN Count 1
-Seller Cuttingedge Development In -Buyer Samuel Smith
min-SaleSource Appraisal -TransmitCode Vacant Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason Improvement Chang

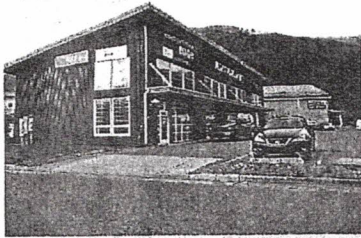
Land-Area 31329 -AreaUnit sf Bldg-SF dg-Stories isedValue



Sale-Date 06/15/2016 AV-AY2020 515,500 PropertyType 24
Parcel 5B1501000002 Address 8251 GLACIER HWY Count 1
-Seller Spickler Egan Financial Serv -Buyer DCI Properties LLC
min-SaleSource Buyer Market Letter -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason

Land-Area 26000 -AreaUnit sf Bldg-SF dg-Stories isedValue

Juneau Sales List



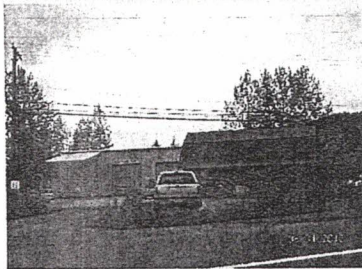
Sale-Date 06/03/2016 AV-AY2020 913,000 PropertyType 20
Parcel 5B1201450110 Address 1731 RALPH'S WAY Count 1
-Seller BC Leasing Partnership -Buyer SE Furniture Warehouse Inc
min-SaleSource Seller Market Letter -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason

Land-Area 16457 -AreaUnit sf Bldg-SF dg-Stories isedValue



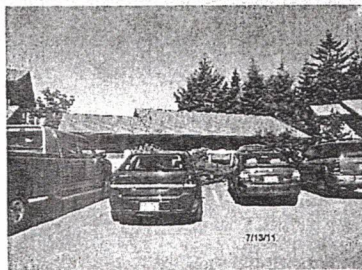
Sale-Date 03/30/2016 AV-AY2020 672,400 PropertyType 24
Parcel 1C070A030040 Address 100 N FRANKLIN ST Count 1
-Seller First National Bank Alaska -Buyer Spicketts Palace LLC
min-SaleSource Seller Market Letter -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason Damaged As-Is Prop

Land-Area 5943 -AreaUnit sf Bldg-SF dg-Stories isedValue



Sale-Date 03/01/2016 AV-AY2020 607,200 PropertyType 24
Parcel 4B1701100170 Address 10221 GLACIER HWY Count 1
-Seller James & Joan White -Buyer C & M Rentals
min-SaleSource Buyer Market Letter -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason

Land-Area 82328 -AreaUnit sf Bldg-SF dg-Stories isedValue



Sale-Date 02/10/2016 AV-AY2020 252,940 PropertyType 21
Parcel 5B15011107E0 Address 2221 JORDAN AVE Count 1
-Seller Allan Schlict -Buyer Alaska Bell Inc
min-SaleSource Seller Market Letter -TransmitCode Commercial
ValidationCode Qualified -InvalidReason
-ConditionCode Valid Sale-AdjReason

Land-Area 0 -AreaUnit 0 Bldg-SF dg-Stories isedValue

From: [Bob Spitzfaden](#)
To: [City Clerk](#)
Subject: FW: Initial response to July 28, 2021 letter
Date: Tuesday, October 12, 2021 3:44:09 PM
Attachments: [2021-08-03 Response Letter to Commercial Property Owners.pdf](#)

EXTERNAL E-MAIL: BE CAUTIOUS WHEN OPENING FILES OR FOLLOWING LINKS

As previously indicated, I am forwarding the Bowen email of August 3 with attachments to be included in the Board packets for Alaskan Kiwi, Rountree, Engstrom and Coogan.

If the email comes without the attachment, please let me know.

Robert S. Spitzfaden

From: Teresa Bowen <Teresa.Bowen@juneau.org>
Sent: Tuesday, August 3, 2021 1:26 PM
To: 'spitz@gci.net' <spitz@gci.net>
Subject: Initial response to July 28, 2021 letter

Good afternoon, Mr. Spitzfaden.

We have received your letter regarding the commercial property appeals, dated July 28, 2021. I'm attaching our initial responses to your questions. More information will be forthcoming as we proceed in the appeal process- primarily for the properties who have timely filed their appeals. If you can confirm that you are the designated representative for each of the property owners listed, we can ensure you get that information with the property owner as the Assessor works with them.

Emphasized in the letter is the recent BOE training the State Assessor and CBJ Assessor provided in July this year. Please let us know if you have any trouble accessing that video. It is a wealth of information regarding this year's commercial property assessments:

<https://juneau.org/clerk/boards-committees/boards-master-list/boe>

-> 2021 BOE Agenda Packets

-> "Zoom Cloud Recording to Training Session"

-> passcode: Kuw@btP0

Thank you.

Teresa Bowen
Assistant Attorney
City and Borough of Juneau Law Department
155 S. Seward Street, Juneau, Alaska 99801
Phone: (907)586-5242, ext. 4110

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Municipal Attorney

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Assistant Municipal Attorney

Sherri Layne
Assistant Municipal Attorney

Christopher L. Storz
Assistant Municipal Attorney

Adam R. Gottschalk
Assistant Municipal Attorney



Law Department City & Borough of Juneau

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Office Manager

Audrey Dean
Litigation and Support
Assistant - Criminal

Junnie Chup
Litigation and Support
Assistant - Civil

Leah Haskell-Cummins
Litigation and Support
Assistant - Criminal

August 3, 2021

Robert S. Spitzfaden
Gruening & Spitzfaden
PO Box 332598
Juneau, AK 99083

Delivered to: SPITZ@GCI.NET

Subject: Response to July 28th Letter Regarding Commercial Assessment Appeals

Dear Mr. Spitzfaden:

This letter provides an initial response to your letter dated July 28, 2021 regarding commercial property assessments in 2021.

The City has a records retention schedule and preserves records regarding its property assessments. You provide a list of commercial property owners that you purport are your clients. Please confirm that you are the designated legal representative for each property owner listed so we may ensure you receive information regarding each parcel. However, we will not be able to discuss merits regarding the property valuation for any property owners who did not timely file an appeal under CBJ 15.05.160 and AS 29.45.190(b).

Reviewing your letter, the 2021 Board of Equalization (BOE) training, provided by the State Assessor and the CBJ, should greatly assist your clients in understanding the commercial property assessments conducted by the CBJ for the 2021 assessment year. In particular, Deputy Assessor Michael Dahle presented at length about the rationale and methodology supporting commercial valuation adjustments made in 2021. His presentation materials are attached to this letter, and the entire training packet and recording of the training is available online at <https://juneau.org/clerk/boards-committees/boards-master-list/boe>. The video is under the 2021 BOE Agenda packet as "Zoom Cloud Recording to Training Session" and the passcode is provided next to the link (Kuw@btP0). The presentation by Michael Dahle begins at 1:16:00 in the video, although you may find the State Assessor's presentation at the start of the video regarding the BOE process informative as well.

In order to timely respond to your letter, we are providing the following initial information. Please keep in mind that the answers are focused exclusively on commercial property values and the specific methodologies applied to these values in the 2021 assessment year. This is not meant to answer all questions related to the nuances and complexities of the appraisal and assessment process.

1. Reevaluation under AS 29.45.150.

The CBJ Assessor did not undertake a systematic reevaluation for the 2021 assessment year. Only the Assembly can order a Reevaluation under AS 29.45.150, and they have not done so. For 2021, the CBJ Assessor conducted a standard annual assessment of full and true value as required by CBJ 15.05.100 & AS 29.45.110 using the same methods as in prior years: Computer Assisted Mass Appraisal (CAMA) adjusted for the outcome of Ratio Studies, in keeping with the standards of the International Association of Assessing Officers (IAAO).

2. Mass Assessment Method.

The term “mass assessment method” is not entirely accurate. The CBJ Assessor conducts valuation through a mass appraisal methodology, which has been summarized in reports and was presented during the 2021 BOE training (linked above). The assessed values were set through trending as indicated by ratio studies of sales.

3. Comparable sales.

Mass appraisal does not use the direct sales comparison approach that is commonly used for individual private fee appraisals. Commercial property sales were utilized in the Ratio Study and analysis process for the 2021 assessment year. Please refer the Deputy Assessor’s 2021 BOE presentation for additional information regarding the 2021 commercial property methodology. Also, please refer to Question 7 below for additional information about the Ratio Study process and result.

4. Cost Approach Method.

The cost approach was not utilized in setting assessed values for commercial properties for the 2021 assessment year. Please refer the Deputy Assessor’s 2021 BOE presentation for additional information regarding the 2021 commercial property methodology.

5. Income Method.

The income approach was not utilized in setting assessed values for commercial properties for the 2021 assessment year. Please refer the Deputy Assessor’s 2021 BOE presentation for additional information regarding the 2021 commercial property methodology.

6. Combination Method.

As provided in the answers above, this is not applicable to the 2021 assessment year.

While the above-suggested methodologies were not utilized during the 2021 assessment year, we encourage you and your clients to communicate and provide the CBJ Assessor with information regarding current market values. While the 2021 assessment year methodology has been set by a ratio study of sales (please refer to the 2021 BOE presentation provided by Deputy Assessor Michael Dahle), the City is always willing to accept information that will ensure assessments are fair and equitable.

7. Adjustments made for each particular property sale or analysis.

As noted in Question 3 above, the direct sales comparison approach common for private fee appraisals was not utilized in setting individual property values for the 2021 assessment year.

However, known qualified commercial sale prices were compared to assessed values in the ratio study process. That study demonstrated that commercial properties, particularly commercial land,

were substantially under-assessed. As a result of the ratio study, a 50% increase was applied to the base value of commercial land borough-wide. Prior to that increase, the ratio study indicated that the median assessed value of a commercial parcel was 73% of its known sale price. After the increase, the ratio study indicates that the median assessed value of a commercial parcel is 89% of its known sale price. Please refer to the 2021 BOE presentation provided by Deputy Assessor Michael Dahle for additional information.

8. Every sale employed in the mass appraisal method.

Please see the attached .pdf. Under CBJ 15.05.105(c), certain information is not provided as it is required to be kept confidential. Individual property owners may request their data from the City.

9. Name and Resume of each city employee involved in the mass appraisal.

Michael Dahle, Deputy Assessor, is the primary City employee involved with the commercial property assessments. His background summary is attached. Your letter appears to request all current and past personnel files. This request is denied under AS 39.25.080 and AS 40.25.120, requiring personnel records to be kept confidential with limited exception.

For the remainder, the CBJ Assessor and staff appraisers are certified by the AAAO- the Alaska Association of Assessing Officers- as assessment professionals, and they follow the standards of the profession for the assessment process. Notably, the CBJ Assessor follows the Standard on Mass Appraisal and the Standard on Ratio Studies. I encourage you and your clients to carefully review those standards for better understanding of the methodologies employed in mass appraisal.

10. Information for properties under appeal.

We are compiling this information and the CBJ Assessor will provide this information directly to the property owners who proceed to the Board of Equalization. If you confirm your representation of each property owner, we will supply this information to you as well.

11. Land value of sales- separate from improvements- used in mass appraisal method.

The analysis during the 2021 assessment year included review of both vacant land and improved sale properties. No land allocation method was applied to the improved sale properties.

12. Statistical analysis, formulas and methods employed.

Please refer to the presentation provided by Deputy Assessor Michael Dahle at the 2021 BOE training.

13. Information used to determine trends in commercial values.

Please refer to the presentation provided by Deputy Assessor Michael Dahle at the 2021 BOE training. This presentation also referred to COVID impacts. No decrease in commercial values was discernable as a result of COVID, but sales from 2020 were included in the analysis. You also request information addressing impacts of oil prices and decreasing State budgets. This information is not relevant to determining the fair and true value of real property undergoing a local municipal assessment under AS 29.45, and had no impact on the valuation.

14. Market sales employment in the Tax Year 2021 Summary Report.

Please see the attached .pdf. Under CBJ 15.05.105(c), certain information is not provided as it is required to be kept confidential. Further, to reiterate- no land allocation method was applied to valuation methodology.

15. Documentation employed in the mass appraisal method to determine impact.

From your question, you appear to ask if reductions in State of Alaska leasing space has reduced commercial property values. The CBJ Assessor has not received any studies or sales to substantiate this position. Any reduction would be reflected in market data, which would be considered part of the analysis in setting property values. Commercial property owners are encouraged to provide the CBJ Assessor with sales and lease prices.

16. Income Method cap rate.

The income approach was not employed or otherwise utilized in setting assessed values for assessment year 2021. However, if a property owner provides evidence of income and expense information to the Assessor during the review process, a cap rate of 6% will be applied to determine fair market value under the income approach. Please refer to the presentation provided by Deputy Assessor Michael Dahle at the 2021 BOE training.

Process for Appeal

As we move forward in the appeal process, we will be complying with the requirements defined in AS 29.45.190 – 29.45.210, and our local code requirements of CBJ 15.05. In particular, the Assessor prepares a summary of assessment data relating to each assessment that is appealed under AS 29.45.190(d) and CBJ 15.05.170. The work to prepare this information for the BOE, by parcel and by appellant, is ongoing and will be completed before hearings are scheduled for each individual appellant. This information will be timely available to appellants before their hearings.

As a reminder, under AS 29.45.210(b) (and CBJ 15.05.190): “The appellant bears the burden of proof. 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. If a valuation is found to be too low, the board of equalization may raise the assessment.”

Property owners who have timely filed an appeal currently have the opportunity to provide evidence to the CBJ Assessor in the interest of correcting any assessment errors. After review of such documentation, the Assessor could determine that there is sufficient evidence to make an administrative correction to assessed value. If your clients have such information, please provide it to the CBJ Assessor so any correction can be determined prior to the BOE hearings. It benefits both parties when information is provided. It ensures the Assessor has a fair opportunity to correct potential errors and helps the process moving forward.

We strongly encourage you to watch the 2021 BOE training at the link provided above. It will answer many of your clients’ questions and help the commercial property owners understand the Assessor’s legal requirement to assess property at its full and true value. It may also assist your clients in understanding that the valuation is still below market value during the current assessment year. If your argument is that the CBJ Assessor should have used a different methodology in assessing commercial properties during the 2021 assessment year, please keep in mind that Alaska law accords broad discretion in property valuation, which is only questioned in cases of fraud or clear error (Fairbanks Gold Mining, Inc. v. Fairbanks North Star Borough Assessor, 488 P.3d 959, 965

(Alaska 2021)). The CBJ's goal is to ensure that every property is equitably assessed at its true and full value, as required by law.

If your clients proceed in this matter, they will be afforded the same information and process that the City provides every appellant and required by law at the BOE.

Sincerely,



Teresa Bowen
Assistant Municipal Attorney
City and Borough of Juneau

Cc: Jeff Rogers, Finance Director
Mary Hammond, CBJ Assessor
Robert Palmer, City Attorney

Property Assessments

An overview for the Board of Equalization

Presented July 14, 2021

Assessment Basics

- Assessor is required by AS 29.45.110 to determine the fair market value of all taxable properties
- Assessed Values are critical to the equitable distribution of the tax burden
- Value is determined as of January 1st each year
- Three approaches to value are considered: Cost, Sales Comparison, and Income
- CBJ Assessor generally uses a *Market (Sales Comparison) Approach*
- Preferred approaches are usually applied across a property class

Assessment Basics

- Computer Assisted Mass Appraisal (CAMA)
 - Underlying land value is determined from a base rate (price per Sq Ft for example) adjusted for various factors of desirability or usability
 - Improvement value considers size, age, construction method, quality, condition and enhancing features
 - Land and improvements are reviewed for adjustment annually based on comparison to comparable sales through the Ratio Study process

Property Values

- Property values, regardless of what system they come out of or what purpose they are done for, utilize a model, either a formal one put “to paper” or an informal one in someone’s head.
 - You
 - Your neighbor
 - A realtor
 - An appraiser
 - An insurance agent
- It may be a simple general ballpark value, based on price per SF, adjusted for quality, condition or style, or more

Property Values

- The modeling process involves
 - model specification
 - model calibration
- Objectives are to move the commercial properties fully into the mass appraisal process and to get that process migrated into the CAMA system

Mass Appraisal

- We primarily use mass appraisal techniques
 - That is standard for assessment valuations
- Mass appraisal vs single (fee) appraisal
 - Vertical process vs horizontal process
 - Potentially more uniformity from a mass appraisal process

Analysis

- Our analysis process is multifaceted
 - General Market Conditions and Trends
 - Ratio Studies – our assessed values vs the market
 - Special Studies
- Information that we look at includes
 - Sales prices
 - Construction costs
 - Income and expenses
 - Lease rates
 - Capitalization rates
 - Financing and the financial markets

Analysis

- For sales, the primary year we look at is the last year.
- For property types with fewer sales, which include all commercial property types, we expand the sales data up to 5 years back until we have a large enough sample.
- For special studies, such as a paired sale study, we occasionally go back 10 or more years.

Analysis

- The Juneau challenges
 - We are a somewhat isolated market with a limited number of commercial properties available and a fairly low number of sales.
 - Up until late this last year there was no requirement that the sales price be disclosed in real estate transactions. So, besides starting with a low number of sales we only have data on a portion of those.
- Regardless of the challenges and what data we do or don't have assessed values have to be set every year.

Our Staff

- We have
 - An assessment clerk who provides tax payer services and handles administrative tasks
 - A BPP Appraiser who specializes in the Business Personal Property valuations and manufactured home valuations.
 - Three certified staff appraisers who primarily work on residential valuations but may assist with commercial valuations.
 - A Deputy Assessor who is the primary commercial appraiser.
 - The Assessor who oversees the office and the valuation process.

External Appraisals

- How external appraisals relate to our work is often misunderstood.
 - We welcome their submission for review.
 - Sometimes they contain information regarding a property that changes our valuation.

However...

- They are not directly applicable to assessed values.
- They usually were performed for other purposes.
- External appraisals are a separate individuals opinion of value. For example for a lot, which had good comparable sales, the owner recently had appraisals done by three appraisers and their conclusions on value varied by 40%.
- The aspect of uniformity of assessed values is paramount as they are used to calculate an individuals tax burden.

Covid-19

Assessed Values In The Midst Of A Pandemic

- We recognize and are sympathetic to the fact that the past year has been difficult for some businesses in Juneau. Some businesses have seen drastic reductions in revenue, in some cases almost a complete elimination of revenue. At the same time, other businesses had a good year in 2020.
- In the midst of that, what State statutes require of us is to determine the market value of the real estate. While a particular business may go out of business the underlying real estate value may decrease, may stay the same, or may even increase.

Property Characteristics

- There are many factors that effect a properties value.
- Some key factors
 - Property Class
 - Property Attributes
 - Location

Property Characteristics

- Property Classes
 - Major Classification: Residential & Commercial
 - Within Residential
 - SFR
 - Rapt
 - Mimp
 - Zero-Lot
 - Condos & Townhouses
 - Plexes
 - Manufactured Homes
 - Within Commercial
 - Retail
 - Office
 - Medical
 - Hotel
 - Industrial
 - Others

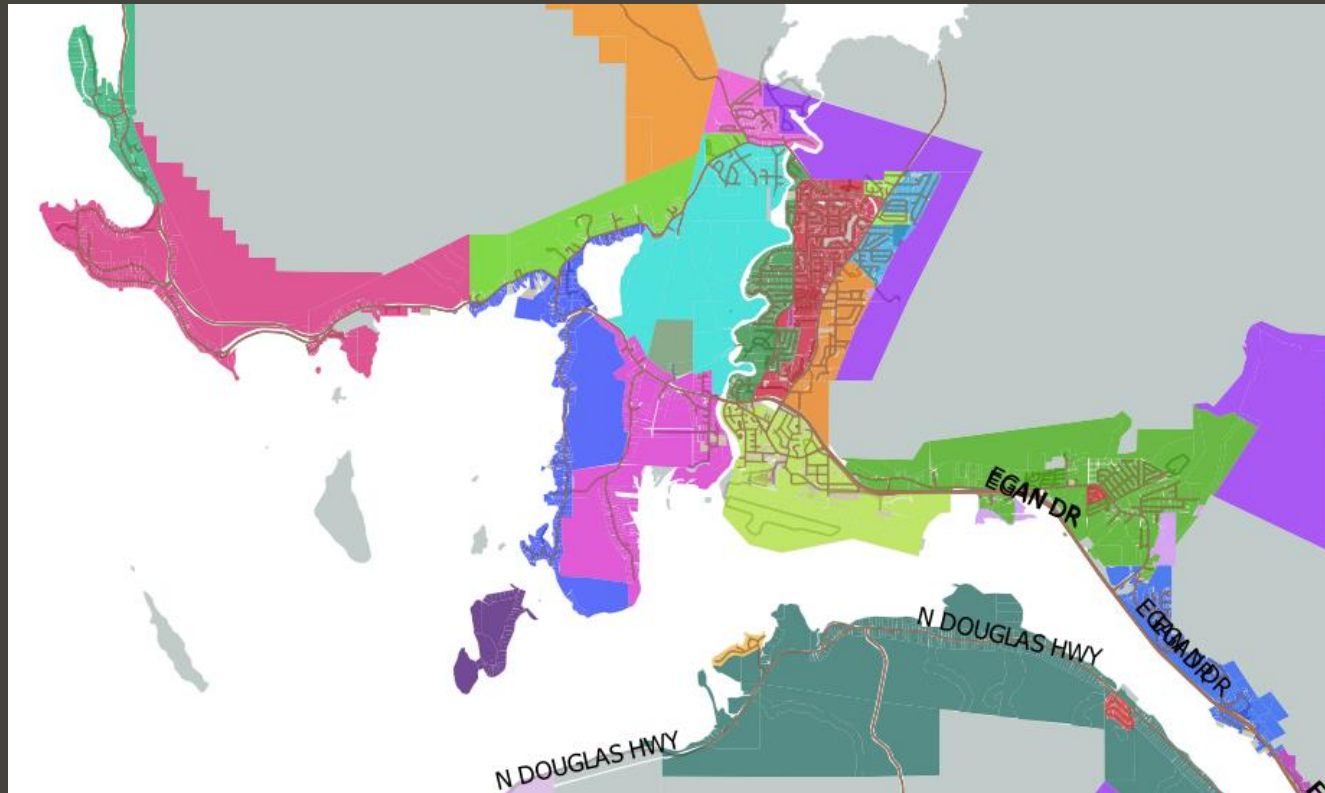
Property Characteristics

- Property Attributes
 - Topography
 - View
 - Waterfront
 - Access
 - Wetlands
 - Flood Zones
 - Others

Property Characteristics

- Location

- Have currently defined commercial neighborhoods
- We are looking at further refinements utilizing a market area model that incorporates Regions, Districts and Neighborhoods.

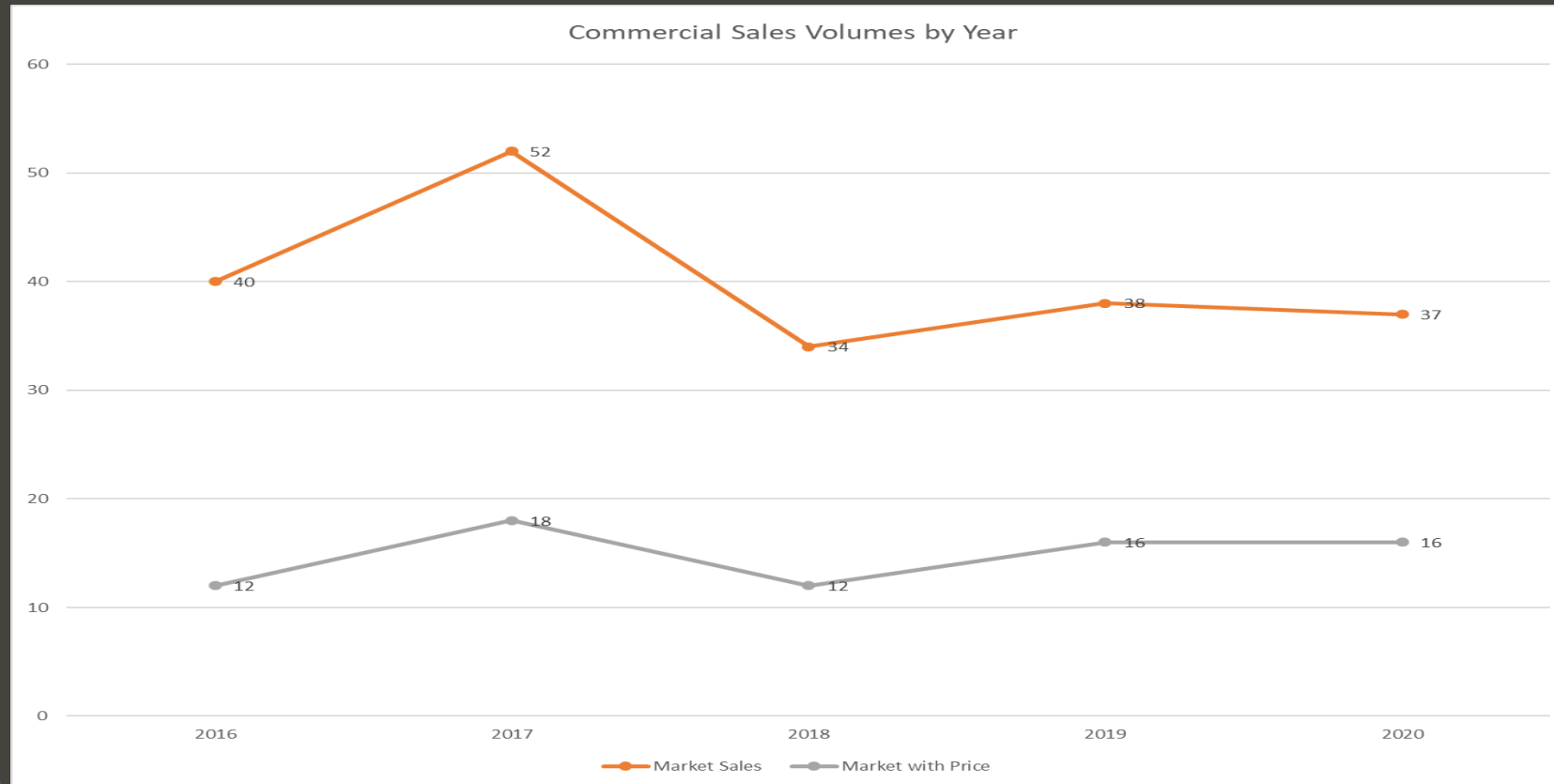


The Market

- Sales volume – held steady in 2020 for commercial properties and remained strong for residential properties
- Sales prices – we specifically studied the market activity for 2020, leading up to the January 1, 2021 valuation date
 - Residential prices continued to increase
 - Commercial prices held steady; there was no indication of an overall decrease in commercial property values
- Limited supply – the Juneau market continues to be effected by a limited supply of both land and improved properties compared to the demand in both the residential and commercial classes

The Market

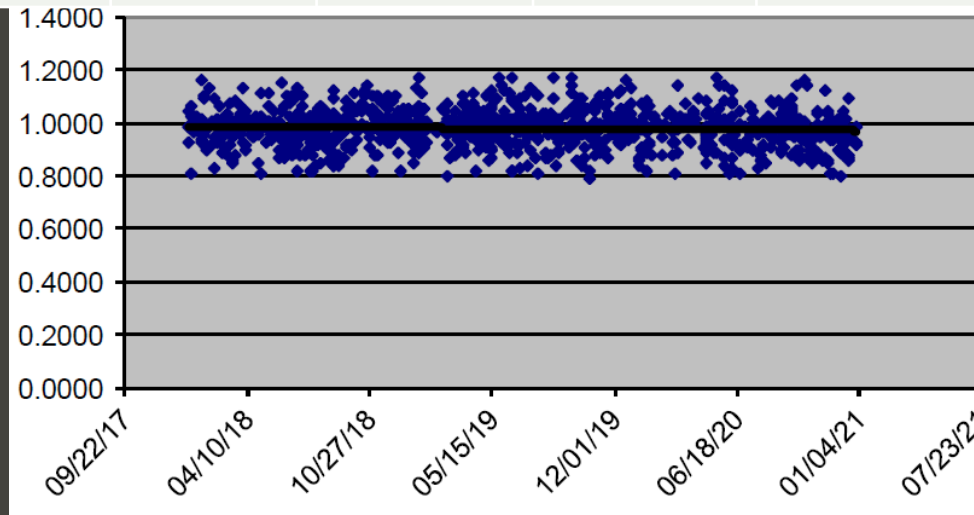
- This chart shows the number of commercial property sales per year. You can see that the sales volume held steady through 2020 in spite of the pandemic.



Residential Ratio Study 2021

Assessed Values as % of Sales Prices

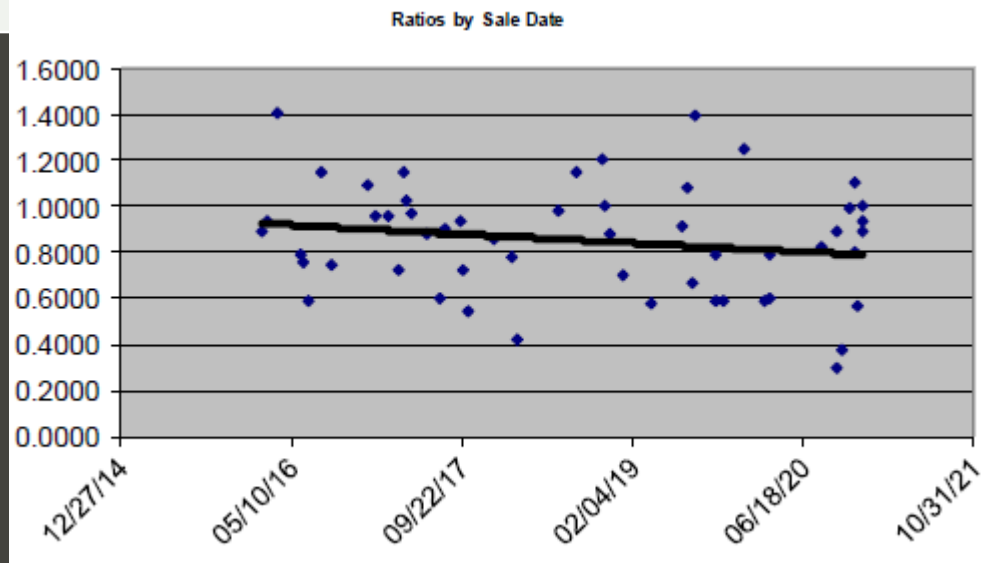
Prior/After	Lowest	Mean	Median	Highest	COD
Prior to 2021 adjustments	76.11%	96.29%	96.53%	116.91 %	6.00%
After 2021 adjustments	79.40%	97.91%	98.09%	117.45 %	5.43%



Commercial Ratio Study 2021

Assessed Values as % of Sales Prices

Prior/After	Lowest	Mean	Median	Highest	COD
Prior to 2021 adjustments	19.59%	68.79%	72.86%	119.08 %	23.60%
After 2021 adjustments	29.32%	85.26%	88.53%	140.91 0%	21.55%



Correcting Commercial Assessments

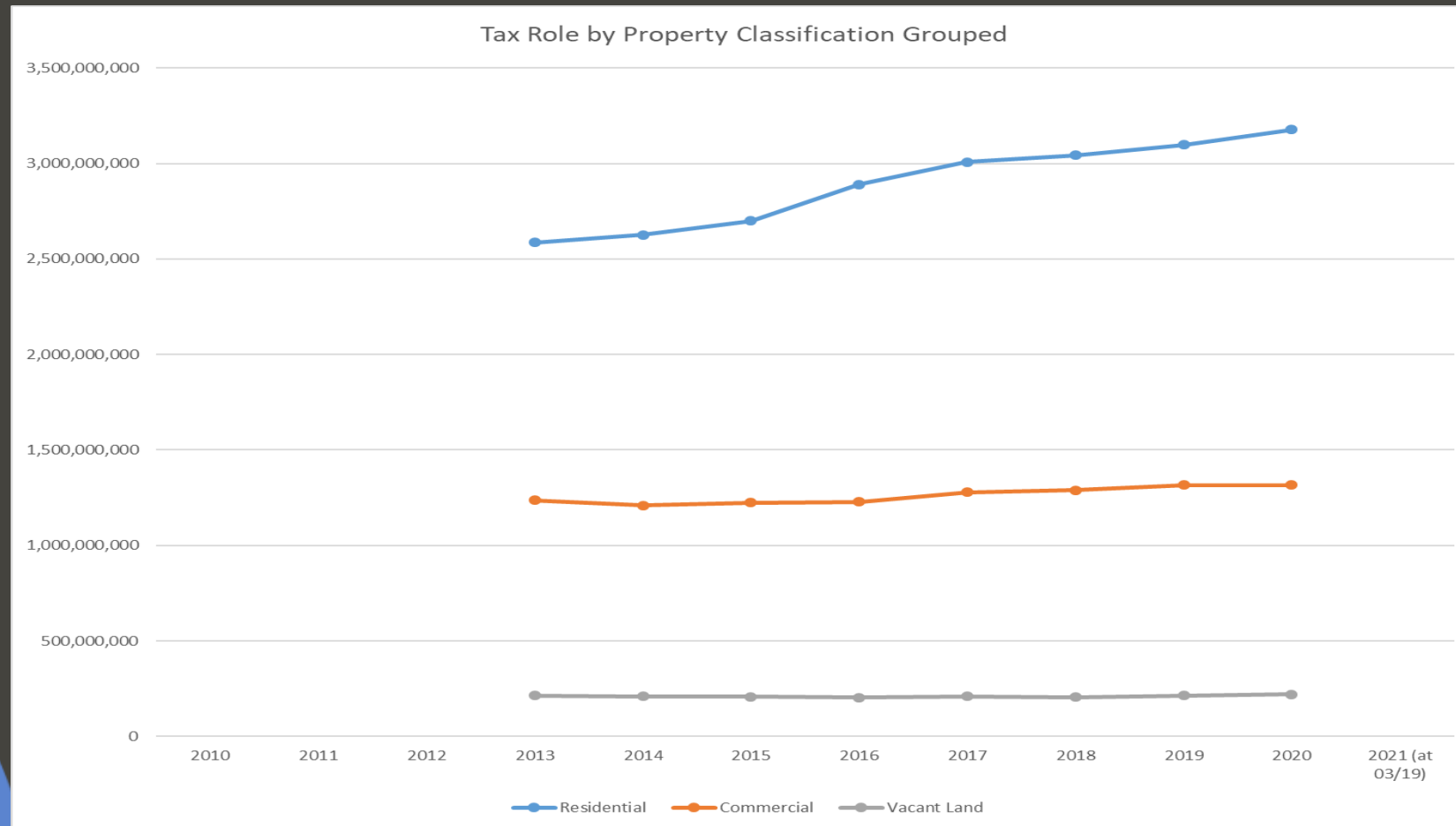
- Prior to 2021 adjustments
 - Median commercial property was assessed at 72.86% of sales price (68.79% mean)
 - Median improved commercial property was assessed at 78.81% of sales price (78.39% mean)
 - *Median vacant commercial land was assessed at just 39.22% of sales price (38.00% mean)*
- Commercial adjustments made in 2021
 - 50% increase to base commercial land value
 - 20% increase to warehouse condos
 - 20% decrease to boat shelters
- Result: Median commercial assessment ratio moved from 72.86% to 88.53% in 2021
 - CBJ Assessor target for median assessment ratio is 98%
 - Commercial properties in Juneau remain under-assessed by ~10% overall
 - CBJ Assessor will continue to refine the land adjustments and begin adjusting improvement values to reflect market sales in future years

Values for Assessment Year 2021

- Assessed values for commercial properties, on a whole, have not been adjusted for 10 or more years due to
 - The Juneau challenges
 - A CAMA system conversion
 - Other factors
- This has caused
 - Commercial property assessed values to lag behind the market
 - A tax shift. A tax shift occurs when the tax burden that should be paid by one party is shifted to being paid by another party. In this case the shift was from commercial properties onto residential properties.
- To rectify this tax shift the commercial property assessed values must be brought up to market. This means that commercial properties will see increases that should have occurred in smaller increments for the past 10 plus years being applied in a few years. Because the increases will represent multi-year corrections they may seem to be significant increases.

Values for Assessment Year 2021

- The next chart (below) shows the change in total assessed values by classification over the past 8 years.



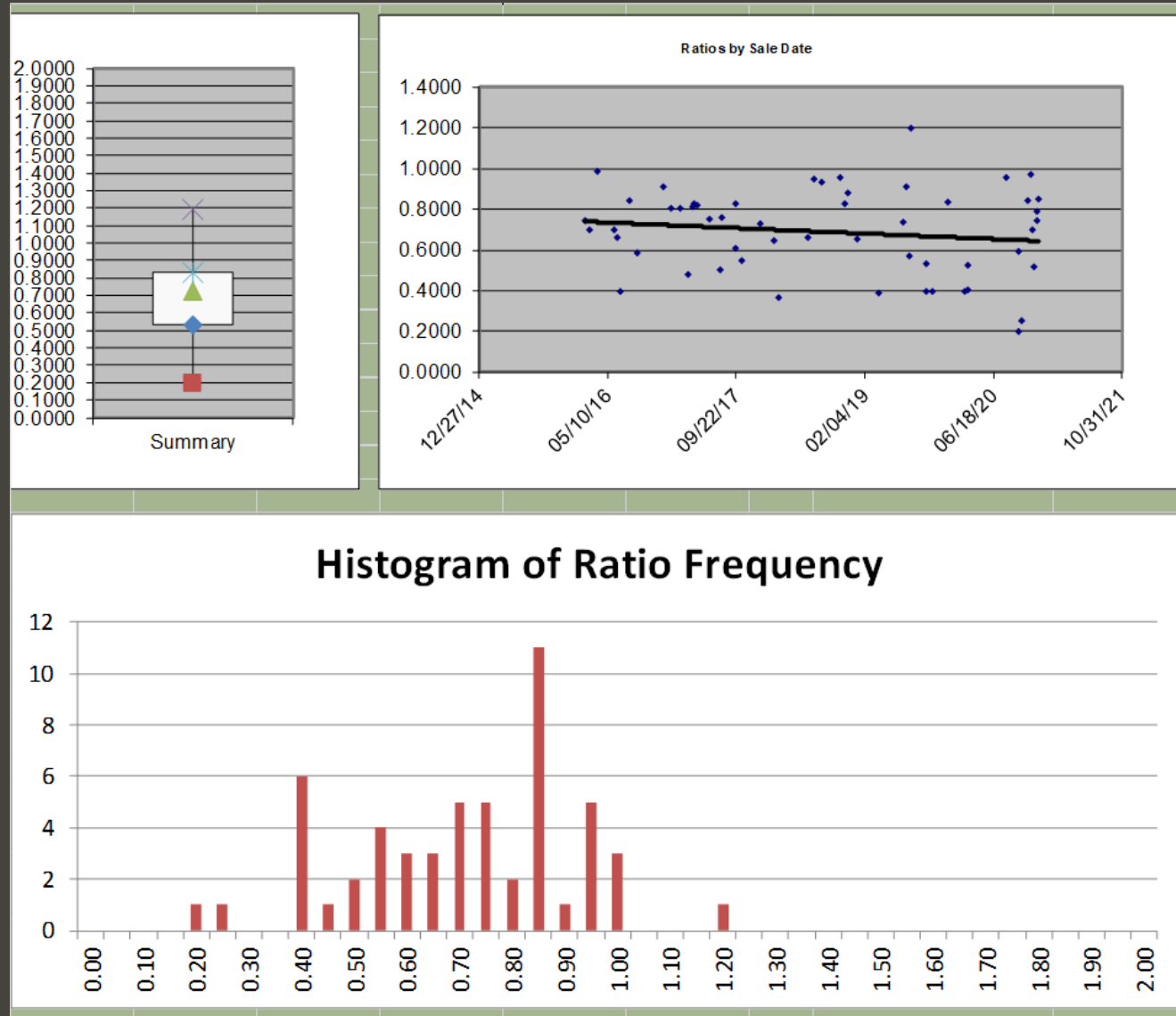
Values for Assessment Year 2021

- A lot of work was done this year cleaning up the commercial property sales data. There is still more work to be done but good progress was made. That resulted in us having 57 market sales from the past 5 years for which we had sales prices.

Values for Assessment Year 2021

AY2021- Comm- Set 2- 20210316- No19- All, 5 Yr, 5% Trend								
Summary Report								
						IAAO Standards for COD		
<u>Statistics</u>						SFR	15.0 or less	
Current						SFR-newer/homog	10.0 or less	
54	Count	(Number of Records with Ratio)				Income Properties	20.0 or less	
0.1959	Minimum Ratio					Income-Urban area	15.0 or less	
1.1908	Maximum Ratio					Vacant Land	20.0 or less	
0.9950	Range							
0.6879	Mean	(This is the average ratio for your sample.)						
0.7286	Median	(This is the mid-point value for your sample. Preferred measure of central tendency.)						
0.5418	Weighted Mean							
2.3448	Sum of the Square of Deviations							
0.1720	AAD							
0.2103	Standard Deviation					Coefficients (0=Normal Distribution)		
23.6036	COD	(Good indicator of confidence level.)				Kurtosis	-0.3111	
30.5772	COV					Skewness	-0.2814	
1.2696	PRD- Price-Related or Factor Differential					Alt.Cyhelsky's Skew	-0.1481	
	(PRD s/b between 0.98 & 1.03, IAAO)					Alt.Pearson's Skew	-0.5808	
	(PRD over 1=Regressive)							
<u>Trending Factors</u>				<u>Normal / Skewed Distribution Evaluation</u>				
0.98 Target Level				0.0407 Differential Mean to Median				
1.4246 Factor on Mean				23 Number of data points below the mean.				
1.3450 Factor on Median				31 Number of data points above the mean.				
1.8087 Factor on Weighted Mean				*Note- # below/above works on data sets up to 5,000 pts.				

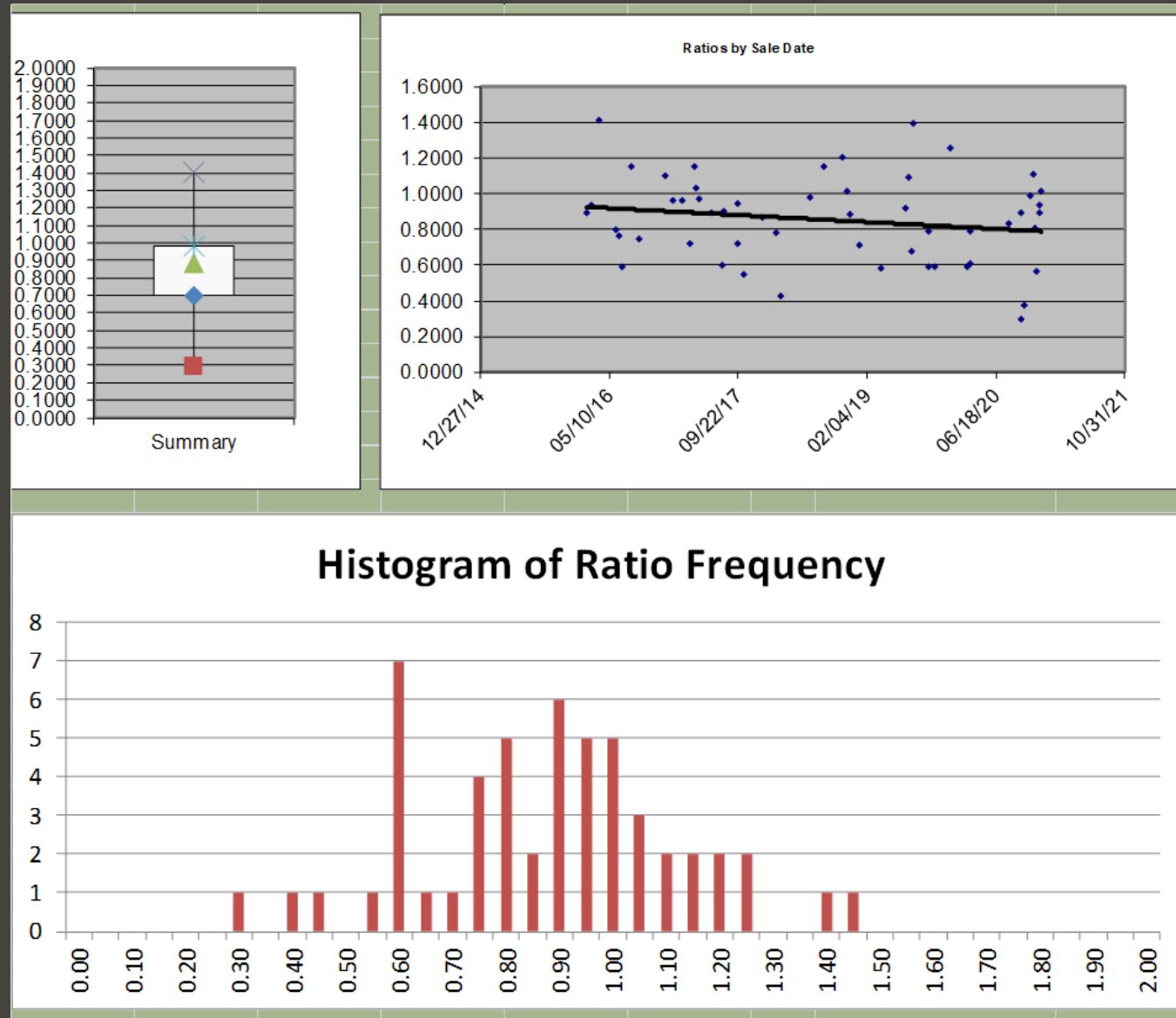
Values for Assessment Year 2021



Values for Assessment Year 2021

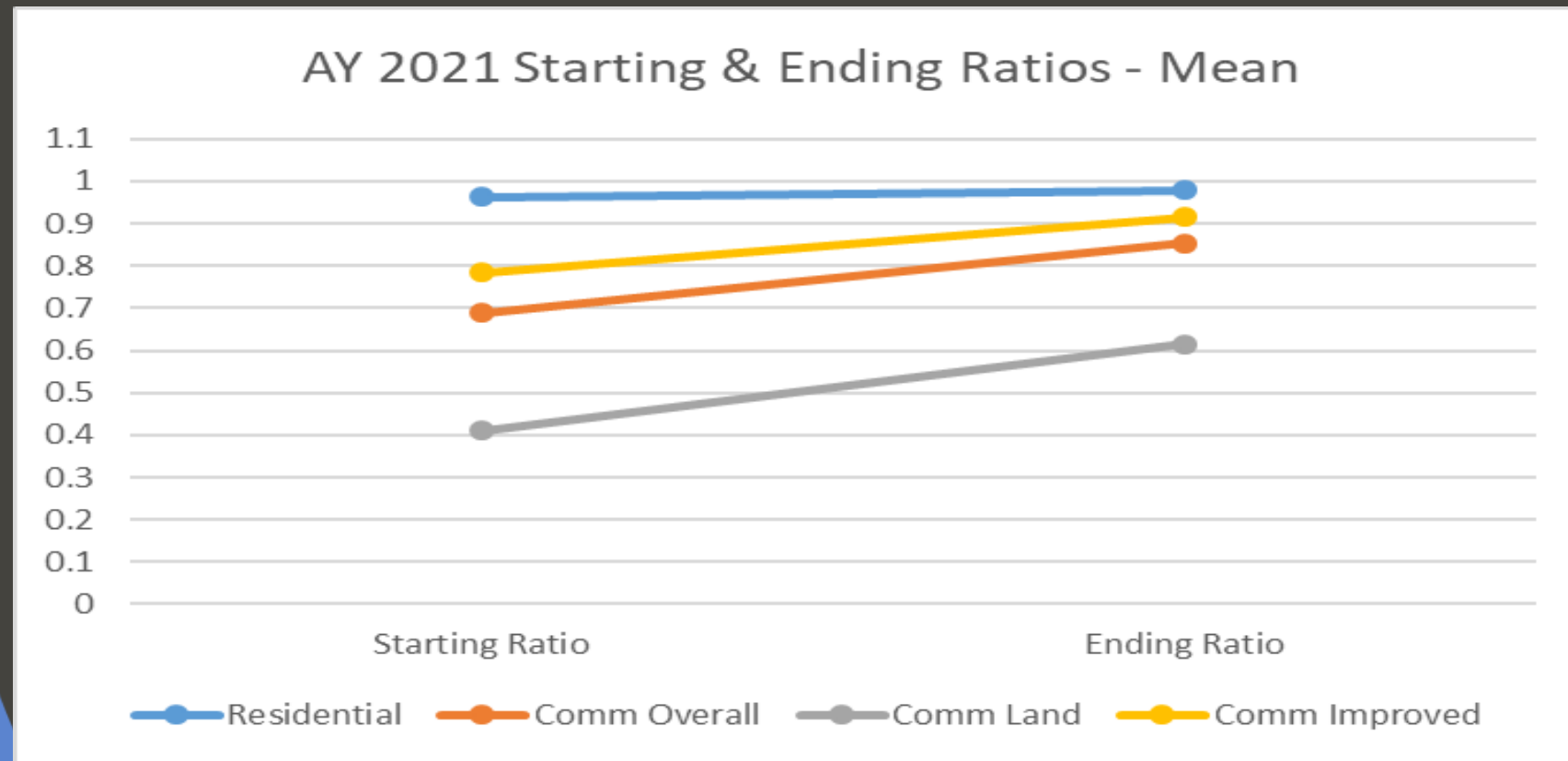
AY2021- Comm- Set 2 Updated AVs Live1- 20210316- No 19- All, 5 Yr, 5% Trend						
Summary Report						
					IAAO Standards for COD	
Statistics					SFR	15.0 or less
Current					SFR-newer/homog	10.0 or less
53	Count	(Number of Records with Ratio)			Income Properties	20.0 or less
0.2932	Minimum Ratio				Income-Urban area	15.0 or less
1.4091	Maximum Ratio				Vacant Land	20.0 or less
1.1159	Range					
0.8526	Mean	(This is the average ratio for your sample.)				
0.8853	Median	(This is the mid-point value for your sample. Preferred measure of central tendency.)				
0.6981	Weighted Mean					
3.0313	Sum of the Square of Deviations					
0.1908	AAD					
0.2414	Standard Deviation				Coefficients (0=Normal Distribution)	
21.5490	COD	(Good indicator of confidence level.)			Kurtosis	-0.0245
28.3180	COV				Skewness	0.0181
1.2214	PRD- Price-Related or Factor Differential				Alt.Cyhelsky's Skew	-0.0943
	(PRD s/b between 0.98 & 1.03, IAAO)				Alt.Pearson's Skew	-0.4059
	(PRD over 1=Regressive)					
Trending Factors				Normal / Skewed Distribution Evaluation		
0.85 Target Level				0.0327 Differential Mean to Median		
0.9969 Factor on Mean				24 Number of data points below the mean.		
0.9601 Factor on Median				29 Number of data points above the mean.		
1.2176 Factor on Weighted Mean				*Note- # below/above works on data sets up to 5,000 pts.		

Values for Assessment Year 2021



Values for Assessment Year 2021

- This chart shows the ratios based on Assessment Year 2020 (Starting Ratio) and the results of our adjustments for the Assessment Year 2021 (Ending Ratio).



Values for Assessment Year 2021

Over the next few years we will work to:

- Bring more uniformity between the commercial and residential property classes
- Bring more uniformity between the commercial subclasses
- Correct the imbalance between the land component and the building component(s).

Values for Assessment Year 2021

- This year will just be a first step.
- For most properties the increase will be applied to just the land component. For some classes of properties that have no land component or only a token land value, the increase will be applied to the buildings.
- This will bring all commercial properties closer to market.
- Next year we will take another step towards parity with residential properties. This will likely involve a further increase in land and, at least in some cases, a reduction in the building component.

Values for Assessment Year 2021

- The adjustment being applied this year will result in
 - a 50% increase in the land component for most commercial properties
 - On average this results in a 20% increase to commercial property values
 - One class of properties, boathouses, will actually see a 20% reduction this year.

- Future refinements In the coming years we will be:
 - Refining the valuation models for all of the commercial property types- retail, office, medical, industrial, etc.
 - Refining the locational adjustments
 - Refining the value adjustments for things like quality, condition and other attributes.

Upcoming Appeal Hearings

- In our review we readily correct any errors
- Only a portion become actual appeals
- Uniformity is paramount

Upcoming Appeal Hearings

- Cap rates
 - Again, uniformity is critical
 - Other individuals can choose a different cap rate for their purposes
 - We have attempted to be conservative in selecting the cap rate
 - For a given amount of income, if the cap rate goes down the value goes up
 - With the data that we have available we have not been able to substantiate the claim that Juneau is inherently higher risk and therefore should have a higher cap rate than what we are applying
 - If, as we work through the review process, new information comes to light we could alter the cap rates, however, so far the data and tests indicate that our selected cap rates are producing values that are under market

Upcoming Appeal Hearings

- Cap rates
 - We are using 6% overall and 7% for hotels/motels
 - A sampling of cap rates from other sources
 - 4.75 – 5.5 Seattle Class A CBD Summer 2020
 - 5.75 – 6.5 Seattle Class A Suburban Office Rates Summer 2020
 - 4.25 – 4.75 Seattle Multifamily Rates Summer 2020
 - 4.75 – 5.25 Seattle Multifamily Suburban Rates Summer 2020
 - 3.75 – 4.25 Seattle Class A Industrial Rates Summer 2020
 - 4.00 – 5.25 2021 US Real Estate Market
 - 5.96 Anchorage, AK 1-3 floor apartments
 - 5.01 Pierce County, WA 1-3 floor apartments
 - 5.27 Ada County, ID 1-3 floor apartments
 - 4.88 – 5.26 Seattle Multifamily Class A & B Mid & High Rise
 - 5.36 – 5.76 Seattle Retail Class A & B
 - 5.67 – 5.87 Seattle Office Class A & B
 - 6.12 – 6.36 Seattle Industrial Class A & B

Property Assessments – BOE Presentation

Thank you!

AY2021 Analysis Sales List

Sale Date	Parcel	Number	Street	Neighborhood
12/09/20	1C070A050001	230	SEWARD ST	SOMMERS ON SEWARD_C_24
12/07/20	5B15011107E0	2221	JORDAN AVE	JORDAN CREEK C 24
12/04/20	4B1701090218	10011	CRAZY HORSE DR	SAFE HARBOR C 24
11/23/20	5B1201060260	5719	CONCRETE WAY	SEAGULLS EDGE C 24
11/17/20	4B1701020020	10011	GLACIER HWY	MENDE PENINSULA C
11/13/20	1D060L030011	201	CORDOVA ST	WEST JUNEAU C
10/30/20	1C060K660110	711	W WILLOUGHBY AVE	DOWNTOWN C
10/09/20	1C060K010031	0	EGAN DR	DOWNTOWN C
09/24/20	5B1201060160	5740	CONCRETE WAY	LEMON CREEK C
09/24/20	5B1201300110	1783	Anka St	
08/07/20	5B1501010001	1880	CREST ST	BUILDERS PLAZA C 24
03/10/20	1C110K120140	0	MILL ST	DOWNTOWN C
03/10/20	1C110K120051	0	Eastaugh Way	
02/28/20	4B1701090056	10009	CRAZY HORSE DR	MENDE PENINSULA C
12/24/19	5B1201300110	1783	Anka St	
10/25/19	1C110K120130	190	MILL ST	DOWNTOWN C
10/04/19	5B1201000060	5245	GLACIER HWY	LEMON CREEK C
10/02/19	1C110K120120	0	MILL ST	DOWNTOWN C
08/02/19	5B1201020100	5452	SHAUNE DR	LEMON CREEK C
07/30/19	4B1601050160	2276	INDUSTRIAL BLVD	RIVERVIEW YACHT C 24
07/16/19	5B1601140043	9309	GLACIER HWY	PROFESSIONAL PLAZA C 24
07/01/19	1C070B0N0011	259	S FRANKLIN ST	DOWNTOWN C
06/28/19	1C020K01G280	1435	HARBOR WAY	AURORA BASIN C 19
04/01/19	1C110K120150	0	MILL ST	DOWNTOWN C
02/28/19	1C020K01G290	1435	HARBOR WAY	AURORA BASIN C 19
01/04/19	5B2401610150	4045	DELTA DR	NORTHEAST VALLEY C
11/30/18	3B1501040120	1544	CREST ST	SOUTH VALLEY C
11/16/18	5B1501040030	8825	MALLARD ST	SOUTH VALLEY C
11/02/18	1C070B0J0020	195	S FRANKLIN ST	DOWNTOWN C
08/21/18	5B1601140070	9309	GLACIER HWY	PROFESSIONAL PLAZA C 24
07/25/18	1C020K01G200	1435	HARBOR WAY	AURORA BASIN C 19
07/20/18	1C060U050022	1108	F ST	DOWNTOWN C
06/29/18	4B2901020010	10200	MENDENHALL LOOP RD	AUKE MOUNTAIN C
03/05/18	4B1601080070	2278	INDUSTRIAL BLVD	P & J BUSINESS C 24
02/15/18	5B1601000023	9151	GLACIER HWY	SOUTH VALLEY C
12/22/17	5B15011109B0	2231	JORDAN AVE	JORDAN CREEK C 24
10/12/17	3B1501020030	1669	CREST ST	SOUTH VALLEY C
09/20/17	4B1701103003	2769	SHERWOOD LN	BEAR DEN YACHT CONDO C 24
09/19/17	4B1601010040	2450	INDUSTRIAL BLVD	MENDE PENINSULA C
07/31/17	4B1601120130	2270	BRANDY LN	BRANDY LANE YACHT C 24
07/21/17	5B1201330160	2005	ANKA ST	LEMON CREEK C
06/13/17	4B1601050030	2274	INDUSTRIAL BLVD	RIVERVIEW YACHT C 24
04/24/17	4B1701090226	10011	CRAZY HORSE DR	SAFE HARBOR C 24
04/11/17	7B0901030071	3161	CHANNEL DR	TWIN LAKES C
04/05/17	5B1201040052	1721	ANKA ST	LEMON CREEK C
03/16/17	1C110K120101	170	MILL ST	DOWNTOWN C
02/14/17	4B1701090223	10011	CRAZY HORSE DR	SAFE HARBOR C 24
01/10/17	4B1701090228	10011	CRAZY HORSE DR	SAFE HARBOR C 24
12/15/16	1C060U040040	800	GLACIER AVE	DOWNTOWN C
09/02/16	5B1501020170	8401	AIRPORT BLVD	SOUTH VALLEY C
08/02/16	5B1201060061	5631	GLACIER HWY	LEMON CREEK C
06/30/16	4B1701100146	2789	SHERWOOD LN	MENDE PENINSULA C
06/15/16	5B1501000002	8251	GLACIER HWY	SOUTHEAST INSURANCE C 24
06/03/16	5B1201450110	1731	RALPH'S WAY	LEMON CREEK C
03/30/16	1C070A030040	100	N FRANKLIN ST	DOWNTOWN C
03/01/16	4B1701100170	10221	GLACIER HWY	MENDE PENINSULA C
02/10/16	5B15011107E0	2221	JORDAN AVE	JORDAN CREEK C 24

* These were the sales available to us for our market analysis for assessment year 2021.

** Note that no sales prices are included due the requirement of CBJ ordinance to keep them confidential.

Michael Dahle – Background Summary

Background Summary

Michael Dahle has 19 years of experience in appraisal work including private (fee) appraisal work as well as appraisals for ad valorem (tax) purposes. Prior to that were 10 years of experience in market analysis and property valuations for investment purposes and over 10 additional years of business experience in government, non-profit entities and small to large businesses. The business experience includes ownership, management, and accounting including financial reports and budgeting.

Michael Dahle has worked in the assessment profession at the local jurisdictional level as well as the State oversight level. Besides work in analyzing real estate markets and appraising properties (both residential and commercial) Michael Dahle has provided oversight services for the Washington State Department of Revenue Property Tax Division, consultation to Assessor's Offices in all 39 counties in Washington State, evaluation of assessment systems, training for Assessor's Offices and appraisal staff, and directed the establishment of assessment systems.

Education

Assessment related education includes (but is not limited to):

IAAO Webinar- The Impact of COVID-19 on Hotel and Restaurant Values, 2021
IAAO 400- Assessment Administration, 2020
AAAO Winter Conference, 2019
Workshop on BOE Presentations, 2019
Appraising After A Disaster or Traumatic Events, 2019
Valuation of Barndominiums, 2019
Collection, Interpretation and Model Building, 2015
Appraisal Methodology - BOE Section (Taught), 2014
Appraisal Methodology (Developed Course), 2014
WA DOR - Developed & taught courses for DOR, 2009-2013
Field Device Best Practices, 2013
Sketching, 2013
Revaluation Appraisal, 2013
SQL Monitors, 2013
Assessor Roundtable, 2013
Supplemental Tax Rolls Part 1 & 2, 2013
Commercial & Industrial Modeling Concepts, 2012
WPSC IAAO 2012 Spring Seminar - Cost Approach (Taught), 2012
WPSC IAAO 2012 Spring Seminar (Attended), 2012
Using GIS in Property Assessment, 2012
E WA IAAO - Cost Approach (Taught), 2012
Terrascan Users Meeting – Washington, 2011
Valuation of Green Buildings, 2011
Valuation of High-End and Difficult Homes, 2011
Principles of Industrial Valuation, 2010
Current Use – Basic, 2010
Current Use – Advanced, 2010
Ratio Study/Statistical Analysis, 2010
Land Model Development Using SPSS, 2008

IAAO Course 500- Assessment of Personal Property, 2008
IAAO Course 310- Applications of Mass Appraisal, 2008

Education (Cont.)

Fundamentals of the Assessor's Office, 2008
Advanced Personal Property, 2008
Introduction to Personal Property, 2008
USPAP - Update, 2008
GIS & the Assessor's Office, 2008
IAAO Annual Conference- Attended and Co-Presented a Session, 2005
Appraisal Principles, 2003
Appraisal Practices, 2003
USPAP (Full), 2003
Other Related University and Professional Courses

Employment

Employment has included (but is not limited to):

City and Borough of Juneau
Washington Department of Revenue
Wahkiakum County
Lewis County
Private Appraisal Firms

Areas of Expertise

Areas of expertise include (but are not limited to):

Appraisal
Analysis
Assessment Administration
Assessment System Development
GIS / Mapping
Training
Accounting, Budgeting & Finance
Business Consulting
Project Management
Database Administration
Web Development
Computer System Conversions
Technology

Certifications

Include (but are not limited to):

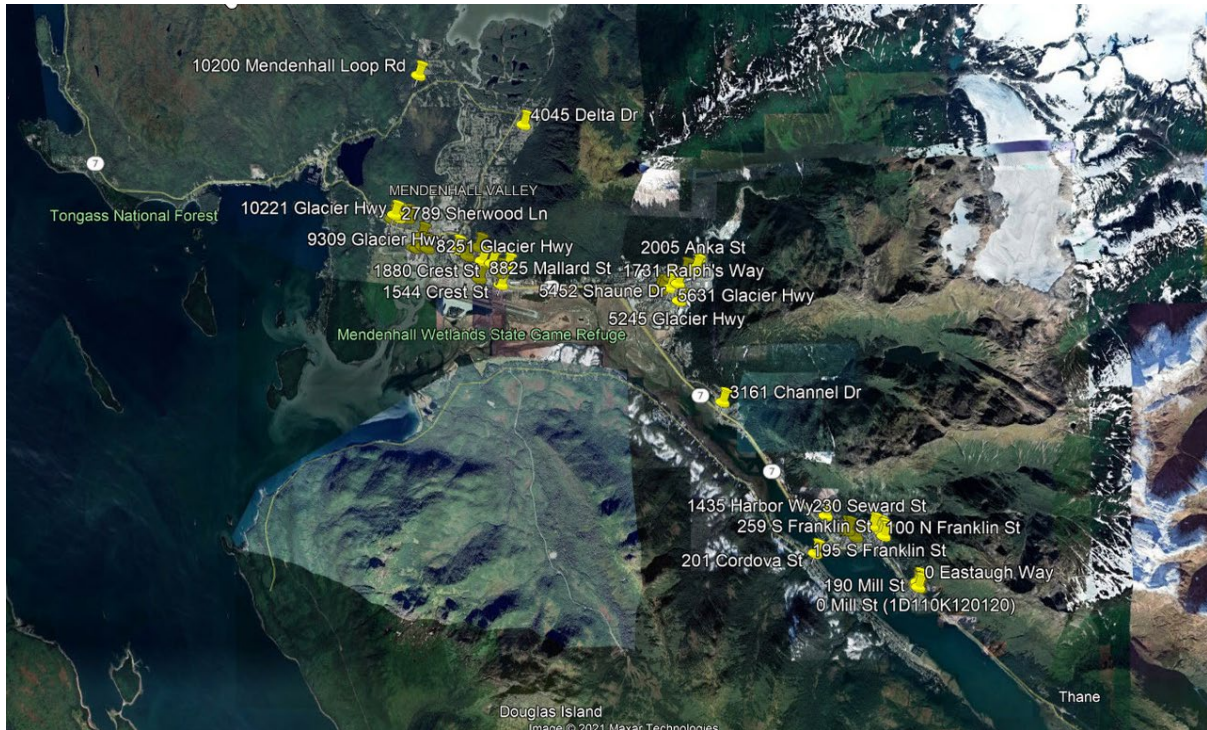
WA Ad Valorem Appraiser Accreditation #1183 since 06/2007
AK Certified Assessor Appraiser #214 in 2003 (in process of renewal)

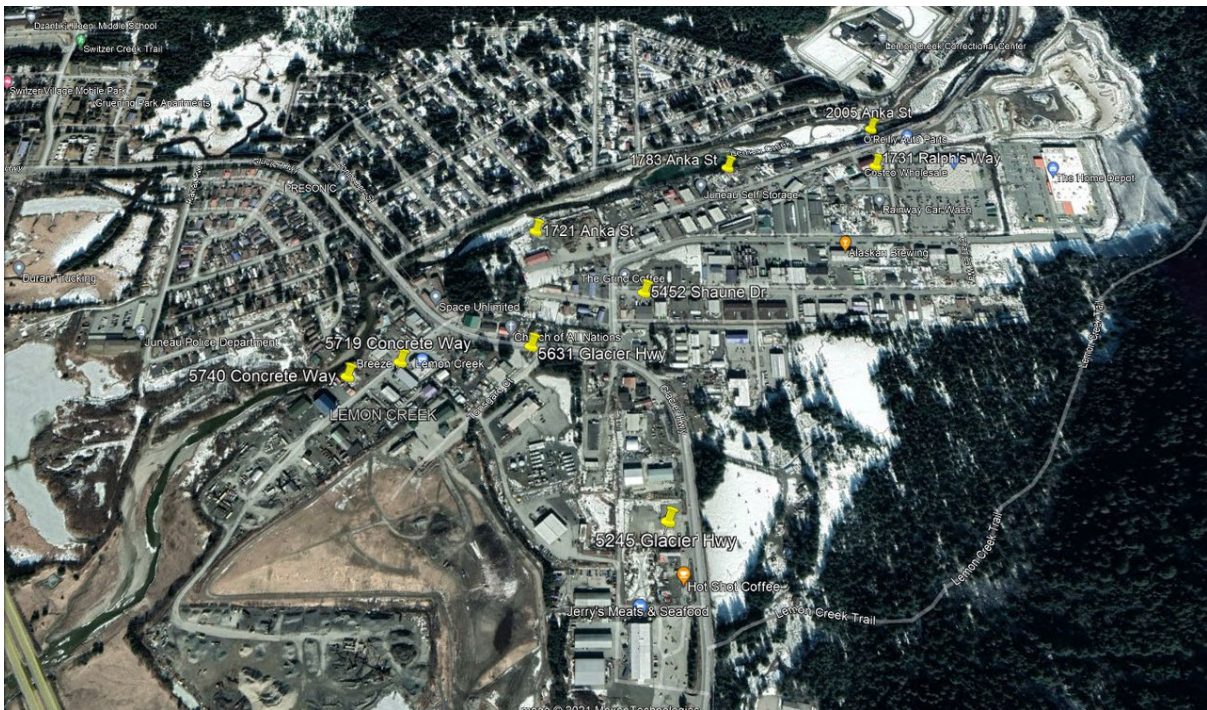
From: [Bob Spitzfaden](#)
To: [City Clerk](#)
Subject: Maps
Date: Wednesday, October 27, 2021 4:17:13 PM

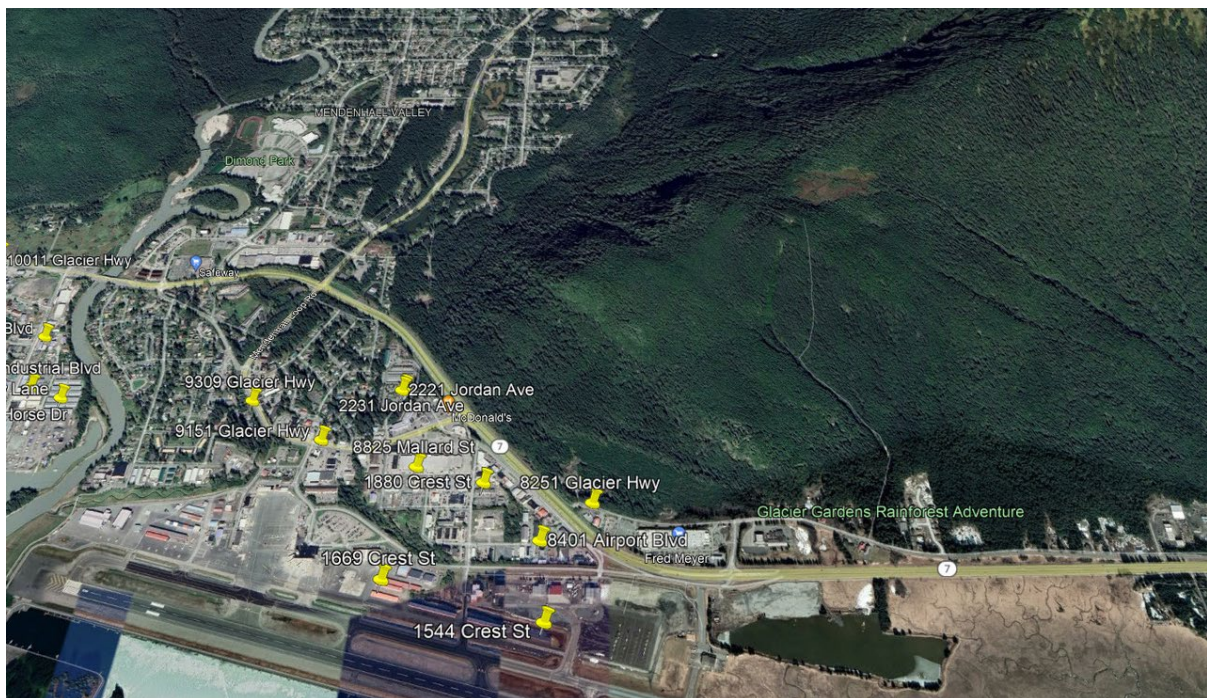
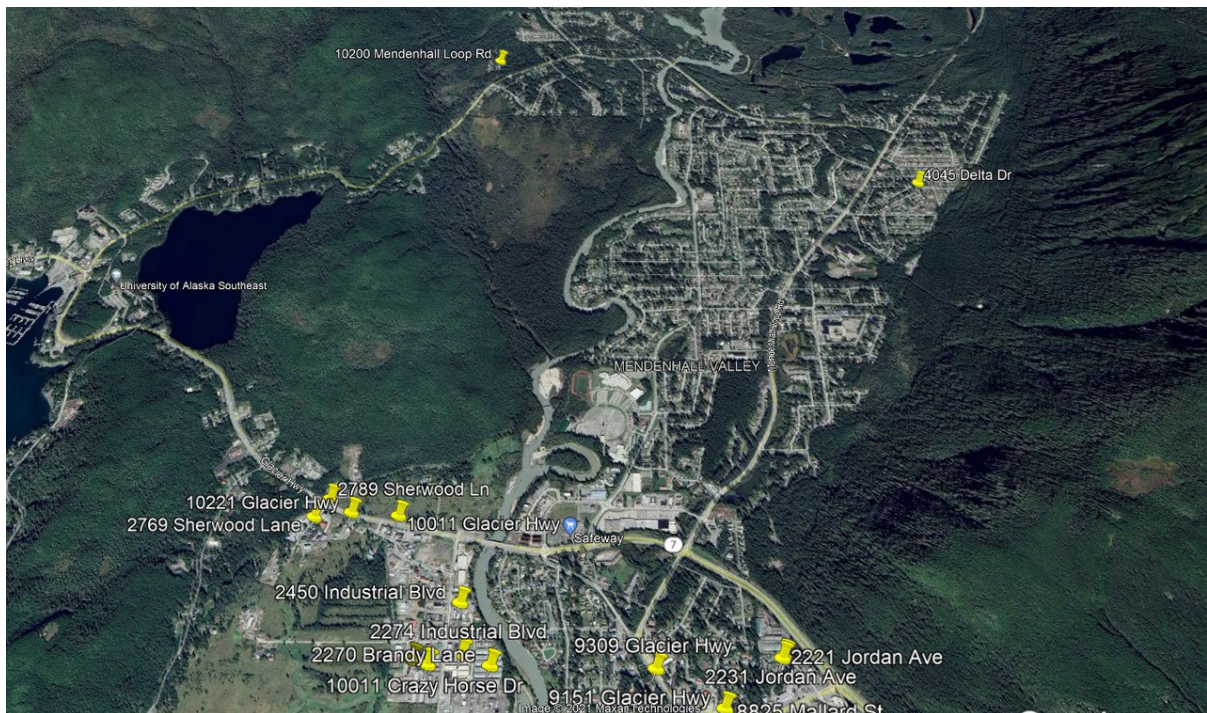
EXTERNAL E-MAIL: BE CAUTIOUS WHEN OPENING FILES OR FOLLOWING LINKS

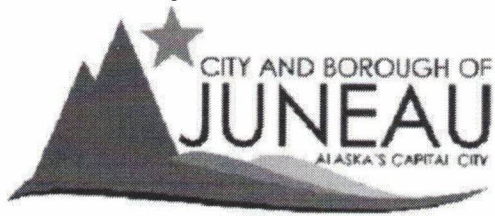
Please make part of the record for the October 28 and November 2,4,9 and 10 Board hearings, the following maps. I represent all of the appellants.

Robert S. Spitzfaden









Finance Department
Assessor Division
155 S Seward St.
Juneau AK 99801
(907)586-5215

Assessment Valuations Summary Report

City and Borough of Juneau

For Assessment Year 2021

Assessment Date (Effective Valuation Date): January 1,

2021 Report Date: April, 2021

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Special Message for 2021

We are in the process of a major review of the valuation models, the assessed values and the assessment level for all Juneau commercial properties.

Commercial property valuations are challenging in Juneau. We are a somewhat isolated market with a limited number of commercial properties available and a fairly low number of sales. Up until late this last year there was no requirement that the sales price be disclosed in real estate transactions. So, besides starting with a low number of sales we only had data on a portion of those.

It would seem that those challenges resulted in assessed values for commercial properties, on a whole, not being increased for the past 10 or more years causing the commercial property assessed values to lag behind the market. This caused a tax shift. A tax shift occurs when the tax burden that should be paid by one party is shifted to being paid by another party. In this case the shift was from commercial properties onto residential properties.

To rectify this tax shift the commercial property assessed values must be brought up to market. This means that commercial properties will see increases that should have occurred in smaller increments for the past 10 plus years being applied in a few years. Because the increases will represent multi-year corrections they may seem to be significant increases.

This first year we are addressing the land component. Next year we will refine the land adjustments and also start making adjustments to the improvement portion of the commercial values. The more sales, market and lease information we can gather the better our basis for market analysis. For sales, the primary year we look at is the last year. For property types with fewer sales, which include all commercial property types, we expand the sales data up to 5 years back until we have a large enough sample. For special studies we occasionally go back 10 or more years.

Overall residential assessed property values increased 3.16% from 2020 to 2021
Overall commercial assessed property values increased 17.97% from 2020 to 2021
Overall vacant land assessed property value decreased by 12.98% from 2020 to 2021
Business Personal Property Values increased 0.5% from 2020 to 2021
Overall Taxable value increase before appeals 7.00%
Estimated taxable value increase after appeals 6.49%

Scope

Scope of Work

The valuation of all taxable property within the City and Borough of Juneau (CBJ).

Client & Intended Users

The intended user(s) of this report are the Borough Assessor's Office.

Intended Use

This report is intended for use by the Assessor's Office in the administration of ad valorem property taxation.

It is not intended to serve as an all encompassing report but as a summary report of the relevant valuations. Additional supporting documentation can be found on the CBJ Assessor webpage at <https://juneau.org/finance/assessor-office>

Effective Date

The effective date of this report and the associated values is January 1, 2021 for all property types.

For ad valorem tax purposes the Assessor is required by law to annually value all property as of January 1st of each year, at one hundred percent of the true and fair market value.

Identification of Property

The subject properties of this report are all taxable real and personal properties within The City and Borough of Juneau.

CBJ 15.05.100 Determination of full and true value:

Property shall be assessed at its full and true value in money, as of January 1 of the assessment year. In determining the full and true value of property in money, the person making the return, or the assessor, as the case may be, shall not adopt a lower or different standard of value because same is to serve as a basis of taxation, nor shall the assessor adopt as a criterion of value the price for which the property would sell at auction, or at a forced sale, either separately or in the aggregate with all of the property in the taxing district, but the assessor shall value the property at a sum which the assessor believes it is fairly worth in money at the time of assessment.

(CBJ Code 1970, § 15.05.100; Serial No. 70-33, § 3, 1971)

State law reference(s)—Full and true value, AS 29.45.110.

Valuation Summary

Assessment Process Overview

Sales Data Procedures

Sales data was gathered and considered through a sales validation and verification process.

Sales utilized for analysis are from the range of January 1, 2016 to December 31, 2020 for commercial property. There were a total of 54 qualified sales with confirmed sale prices for the main analysis set, 53 after eliminating one non-market sale during the analysis.

Sales utilized for analysis are from the range of January 1, 2018 to December 31, 2020 for residential property. There were a total of 1,025 qualified sales of residential properties with confirmed sale prices for the main analysis set, 1,030 after additional sales data was qualified.

Model Specification & Calibration Procedures

Mass appraisal models utilized in generating values have gone through the processes and Specification and Calibration.

Three Approaches to Value

Cost Approach – is calibrated through trends in costs.

Sales Comparison Approach – utilizes market sales.

Income Approach – utilizes industry standard and/or individual property data.

For many classes of properties our CAMA utilizes a model that is a hybrid of the Cost and Sales Comparison approaches; a Market Adjusted Cost Approach.

Analysis and Valuation Overview

Summary of Market Indications

- A lot of work was done this year cleaning up the commercial property sales data. There is still more work to be done but good progress was made. That resulted in us having 57 market sales from the past 5 years for which we had sales prices. Removing the 3 boathouse sales left 54 sales as the main set for analysis. One additional sale was eliminated as non-market while doing the analysis so the final set was 53 sales plus 3 boathouse sales that were dealt with separately.
- Below is a table that summarizes some of the ratios from comparing assessed values to sales. A ratio of 1.00 would be right at market, a ratio under 1.00 indicates that properties are undervalued. This analysis compares 01/01/2020 assessed values to 01/01/2021 market value.

<i>Property Class</i>	<i>Count</i>	<i>Mean</i>	<i>Median</i>
Commercial Land	12	0.4095	0.3928
Commercial Improved Properties (Core Types)	35	0.7748	0.8112
Commercial Properties Overall	57	0.7149	0.7411
Residential Properties (for class equity comparison)	1025	0.9791	0.9809

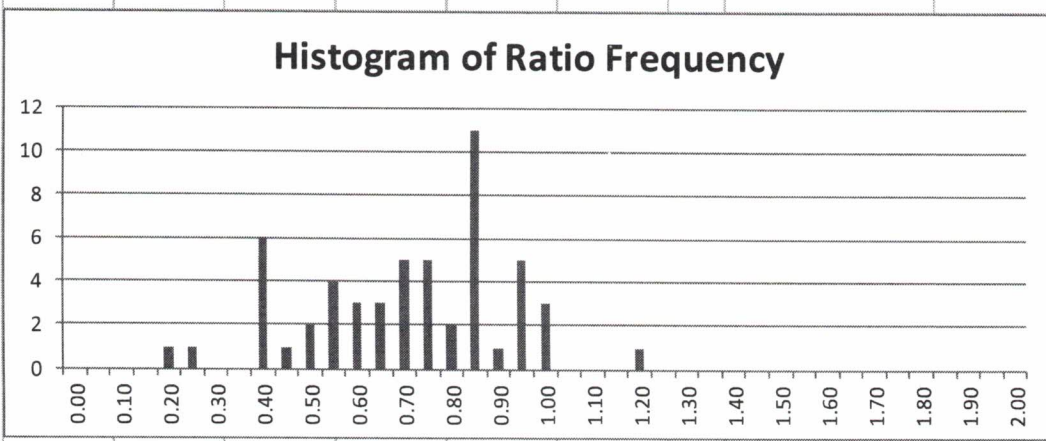
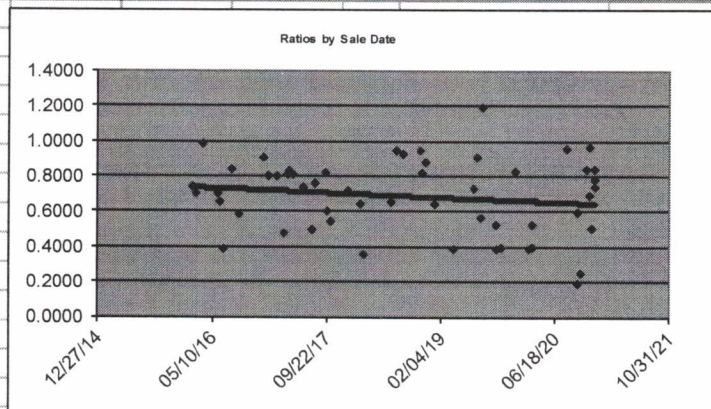
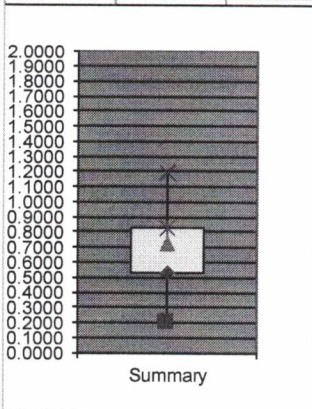
- The residential market appeared strong in 2020 with growth in single family homes, attached homes, and residential condos.

Property Type	2018 Median Sale Price	2019 Median Sale Price	2020 Median Sale Price
Single Family Homes	420,000	419,900	440,450
Attached Homes	298,500	309,000	325,000
Residential Condos	216,500	230,700	240,000

Summary of Performance Tests and Measures (Statistics) Commercial

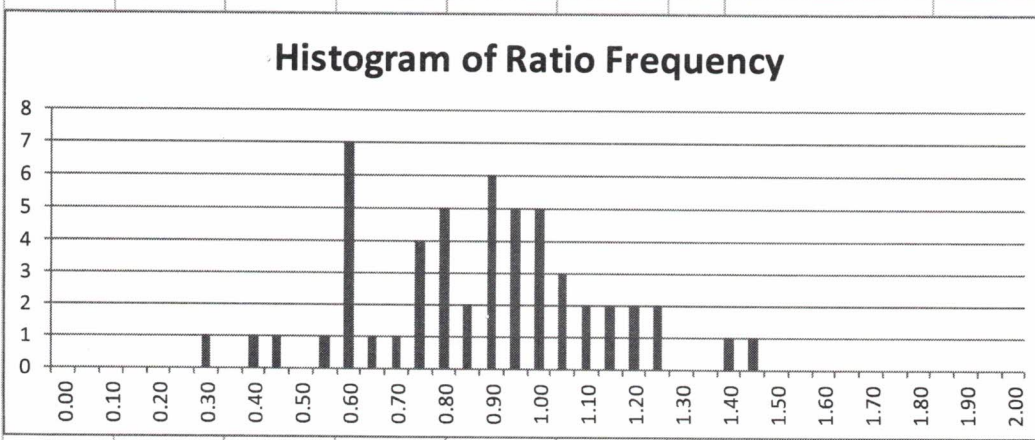
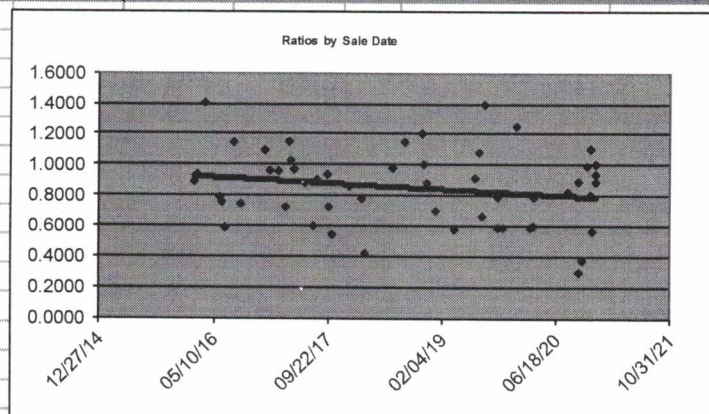
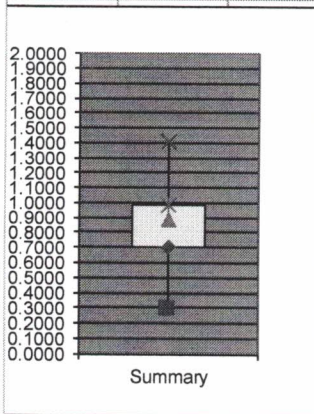
This summary report shows statistics from the starting point for assessment year 2021. We had a starting ratio of 0.7839 for the mean and 0.7881 for the median for improved commercial properties and a mean of 0.3800 and median of 0.3922 for vacant commercial properties.

AY2021- Comm- Set 2- 20210316- No19- All, 5 Yr, 5% Trend				
Summary Report				
Statistics		IAAO Standards for COD		
Current	Proposed			
54	54	Count	(Number of Records with Ratio)	
0.1959	0.3419	Minimum Ratio		
1.1908	1.6221	Maximum Ratio		
0.9950	1.2801	Range		
0.6879	0.8989	Mean	(This is the average ratio for your sample.)	
0.7286	0.8375	Median	(This is the mid-point value for your sample. Preferred measure of central tendency.)	
0.5418	0.7694	Weighted Mean		
2.3448	4.4163	Sum of the Square of Deviations		
0.1720	0.2321	AAD		
0.2103	0.2887	Standard Deviation		
23.6036	27.7094	COD	(Good indicator of confidence level.)	Kurtosis -0.3111
30.5772	32.1131	COV		Skewness -0.2814
1.2696	1.1683	PRD- Price-Related or Factor Differential		Alt.Cyhelsky's Skew -0.1481
		(PRD s/b between 0.98 & 1.03, IAAO)		Alt.Pearson's Skew -0.5808
		(PRD over 1=Regressive)		
Trending Factors		Normal / Skewed Distribution Evaluation		
0.98 Target Level		0.0407 Differential Mean to Median		
1.4246 Factor on Mean		23 Number of data points below the mean.		
1.3450 Factor on Median		31 Number of data points above the mean.		
1.8087 Factor on Weighted Mean		*Note- # below/above works on data sets up to 5,000 pts.		



This second summary report shows the statistics after calibrating the values. After calibration we had an overall mean of 0.8526 and an overall median of 0.8853 for commercial properties. We had a mean of 0.9142 and median of 0.9228 for improved commercial properties and a mean of 0.6631 and median of 0.5902 for vacant commercial properties.

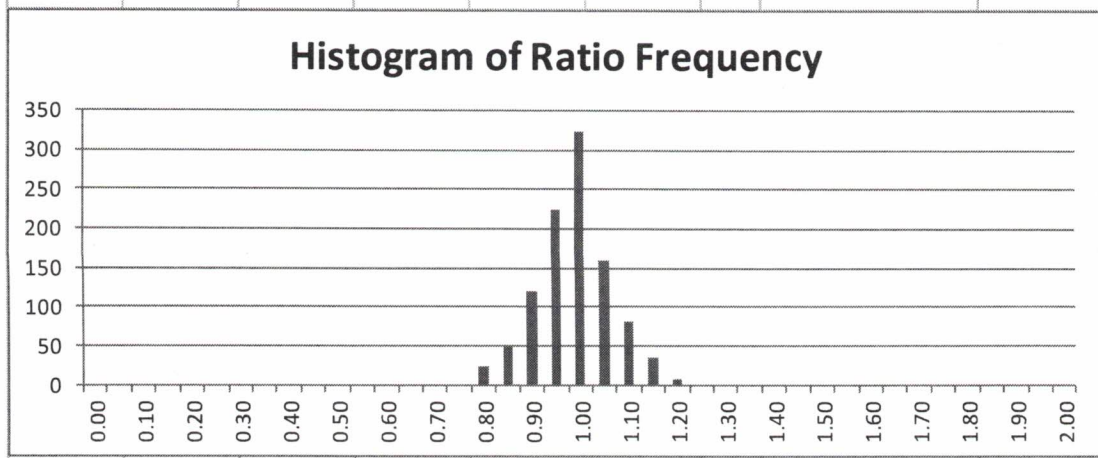
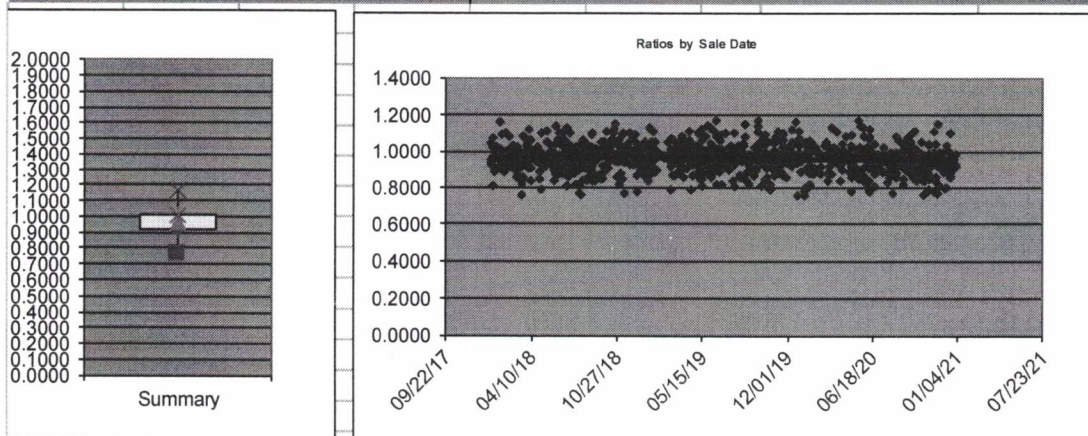
AY2021- Comm- Set 2 Updated AVs Live1- 20210316- No 19- All, 5 Yr, 5% Trend									
Summary Report									
						IAAO Standards for COD			
Statistics						SFR 15.0 or less			
Current		Proposed				SFR-newer/homog 10.0 or less			
53	53	Count	(Number of Records with Ratio)			Income Properties 20.0 or less			
0.2932	0.2932	Minimum Ratio				Income-Urban area 15.0 or less			
1.4091	1.4091	Maximum Ratio				Vacant Land 20.0 or less			
1.1159	1.1159	Range							
0.8526	0.8526	Mean		(This is the average ratio for your sample.)					
0.8853	0.8853	Median		(This is the mid-point value for your sample. Preferred measure of central tendency.)					
0.6981	0.6981	Weighted Mean							
3.0313	3.0313	Sum of the Square of Deviations							
0.1908	0.1908	AAD							
0.2414	0.2414	Standard Deviation				Coefficients (0=Normal Distribution)			
21.5490	21.5490	COD		(Good indicator of confidence level.)				Kurtosis	-0.0245
28.3180	28.3180	COV						Skewness	0.0181
1.2214	1.2214	PRD- Price-Related or Factor Differential						Alt.Cyhelsky's Skew	-0.0943
		(PRD s/b between 0.98 & 1.03, IAAO)						Alt.Pearson's Skew	-0.4059
		(PRD over 1=Regressive)							
Trending Factors					Normal / Skewed Distribution Evaluation				
0.85 Target Level					0.0327 Differential Mean to Median				
0.9969 Factor on Mean					24 Number of data points below the mean.				
0.9601 Factor on Median					29 Number of data points above the mean.				
1.2176 Factor on Weighted Mean					*Note- # below/above works on data sets up to 5,000 pts.				



Summary of Performance Tests and Measures (Statistics) Residential

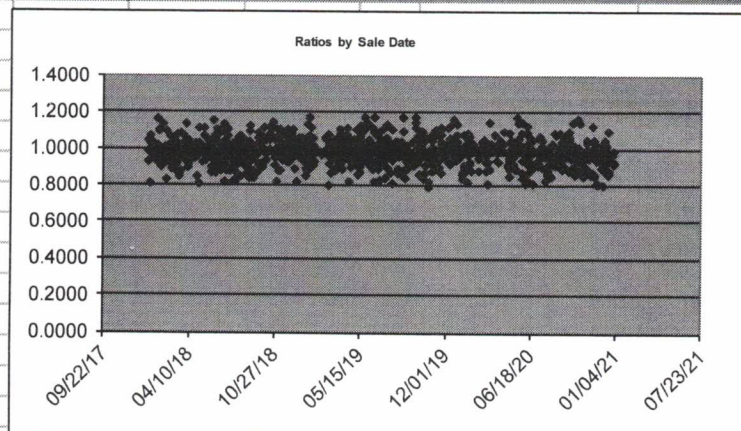
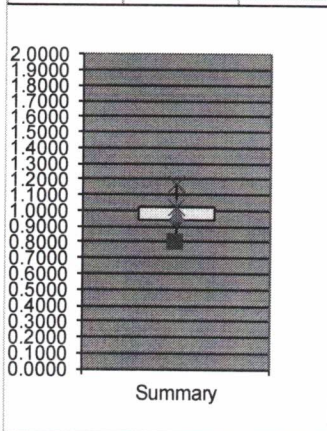
This summary report shows statistics for residential properties from the starting point for assessment year 2021 showing mean and median ratios of 0.96.

AY2021							
Summary Report Before Calibration							
				IAAO Standards for COD			
Statistics							
Current							
1025	Count	(Number of Records with Ratio)		Income Properties	20.0 or less		
0.7611	Minimum Ratio			Income-Urban area	15.0 or less		
1.1691	Maximum Ratio			Vacant Land	20.0 or less		
0.4080	Range						
0.9629	Mean	(This is the average ratio for your sample.)					
0.9653	Median	(This is the mid-point value for your sample. Preferred measure of central tendency.)					
0.9638	Weighted Mean						
5.8049	Sum of the Square of Deviations						
0.0579	AAD						
0.0753	Standard Deviation			Coefficients (0=Normal Distribution)			
5.9992	COD	(Good indicator of confidence level.)		Kurtosis	#DIV/0!		
7.8193	COV			Skewness	#DIV/0!		
0.9990	PRD- Price-Related or Factor Differential			Alt.Cyhelsky's Skew	-0.0263		
	(PRD s/b between 0.98 & 1.03, IAAO)			Alt.Pearson's Skew	-0.0969		
	(PRD over 1=Regressive)						
Trending Factors				Normal / Skewed Distribution Evaluation			
0.85 Target Level				0.0024 Differential Mean to Median			
0.8828 Factor on Mean				499 Number of data points below the mean.			
0.8805 Factor on Median				526 Number of data points above the mean.			
0.8819 Factor on Weighted Mean				*Note- # below/above works on data sets up to 5,000 pts.			

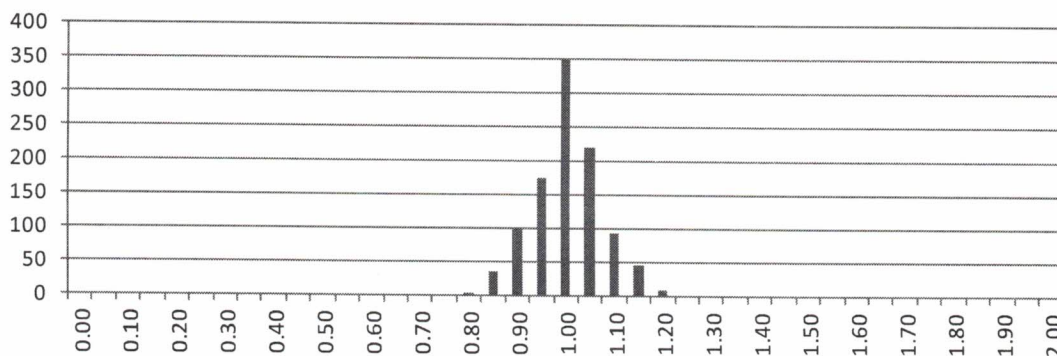


This second summary report shows the statistics for residential properties after calibrating the values for assessment year 2021 showing mean and median ratios of 0.98.

AY2021																			
Summary Report After Calibration																			
								IAAO Standards for COD											
<u>Statistics</u>								SFR		15.0 or less									
<u>Current</u>								SFR-newer/homog		10.0 or less									
1030		Count	(Number of Records with Ratio)					Income Properties		20.0 or less									
0.7940		Minimum Ratio						Income-Urban area		15.0 or less									
1.1745		Maximum Ratio						Vacant Land		20.0 or less									
0.3805		Range																	
0.9791		Mean	(This is the average ratio for your sample.)																
0.9809		Median	(This is the mid-point value for your sample. Preferred measure of central tendency.)																
0.9756		Weighted Mean																	
5.0141		Sum of the Square of Deviations																	
0.0533		AAD																	
0.0698		Standard Deviation																	
5.4347		COD	(Good indicator of confidence level.)					Coefficients (0=Normal Distribution)											
7.1297		COV						Kurtosis	#DIV/0!										
1.0035		PRD- Price-Related or Factor Differential					Skewness		#DIV/0!										
		(PRD s/b between 0.98 & 1.03, IAAO)					Alt.Cyhelsky's Skew		-0.0214										
		(PRD over 1=Regressive)					Alt.Pearson's Skew		-0.0793										
Trending Factors										Normal / Skewed Distribution Evaluation									
0.85 Target Level										0.0018 Differential Mean to Median									
0.8682 Factor on Mean										504 Number of data points below the mean.									
0.8665 Factor on Median										526 Number of data points above the mean.									
0.8712 Factor on Weighted Mean										*Note- # below/above works on data sets up to 5,000 pts									



Histogram of Ratio Frequency



Overview Reconciliation & Conclusions

If we were a larger jurisdiction with thousands of sales and hundreds of sales in particular subsets, then we could make more drastic changes to correct the imbalance between residential and commercial properties more quickly but with limited sales we need to be a little more cautious.

Over the next few years we will work to:

- Bring more uniformity between the commercial and residential property classes
- Bring more uniformity between the commercial subclasses
- Correct the imbalance in the distribution of the value between the land component and the building component(s).

This year will just be a first step. For most properties the increase will be applied to just the land component this year. For some classes of properties that have no land component or only a token land value, the increase will be applied to the buildings. This will bring all commercial properties closer to market. Next year we will take another step towards parity with residential properties. This will likely involve a further increase in land and, at least in some cases, a reduction in the building component.

The adjustment being applied this year will result in a 50% increase in the land component for most commercial properties. One class of properties, boathouses, will actually see a 20% reduction this year.

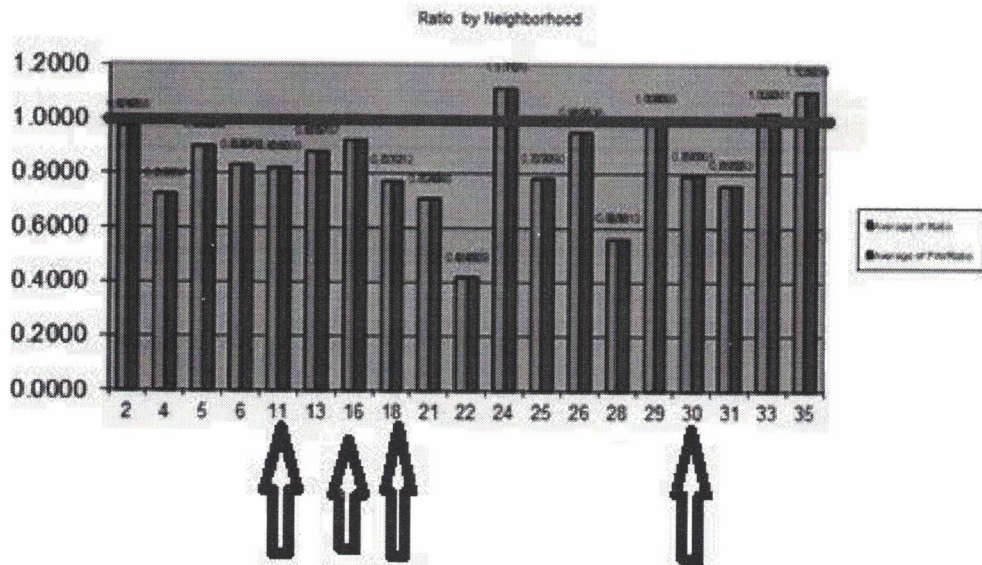
Submarkets, Stratifications and Characteristics Adjustments

Commercial

In doing the analysis we looked at subtypes or submarkets to determine if any type of property needed to be excluded from the general adjustment of 50% increase in land value. Influences that we looked at included market areas, property types and zoning. The one property type that warranted special treatment was boathouses. They were reduced by 20% on the building value. In addition, Warehouse Condos typically do not have a full land value so most of them saw a 20% increase to the building portion.

In looking at market areas special attention was paid to the downtown area as it would seem that they would be most impacted by the Covid restrictions. Below is a graph of market areas. The ones with arrows are market areas for which we had 5 or more sales. No special treatment was indicated for the downtown area, in fact, downtown was lower than the new overall ratio.

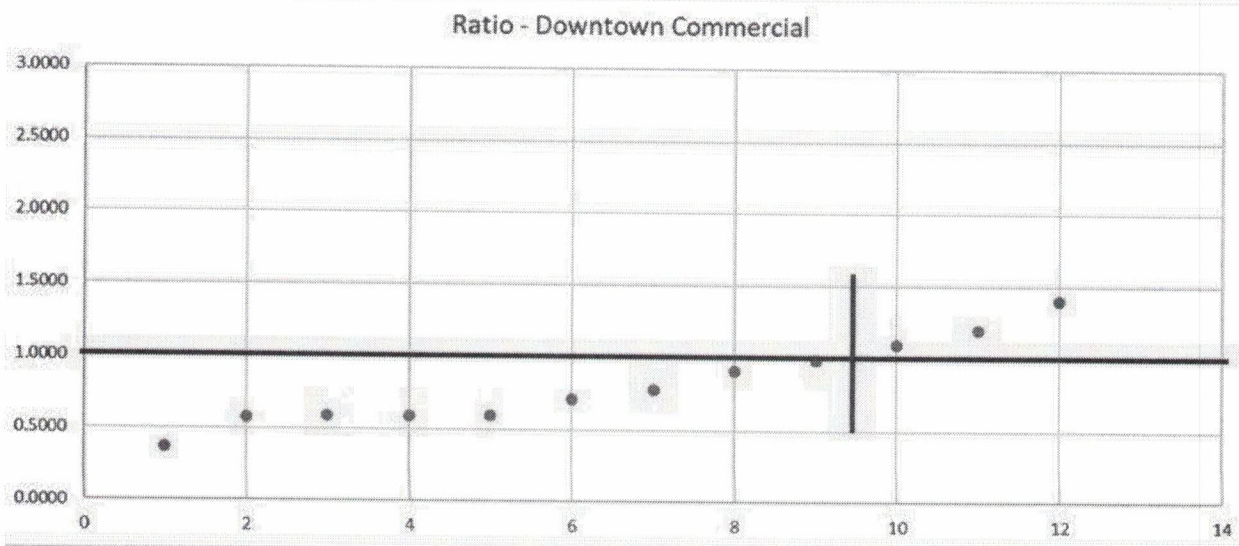
The following charts are from the audit analysis AFTER the calibration adjustments.



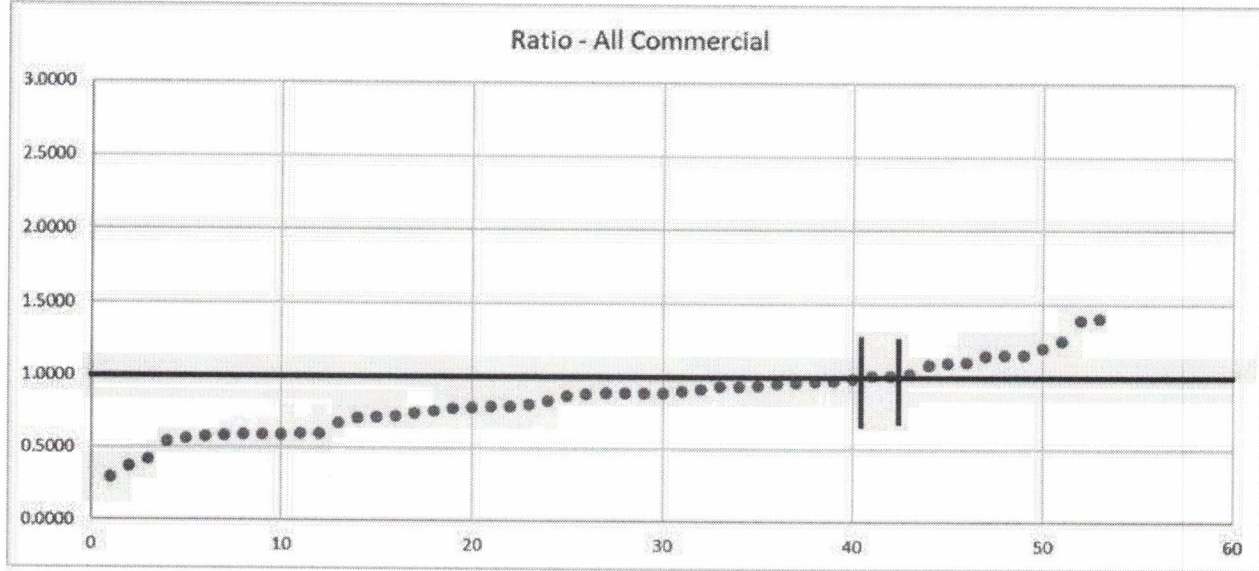
- 11 - Downtown Commercial - 12 Sales**
- 16 - Lemon Creek Commercial - 9 Sales**
- 18 - Mendenhall Peninsula Commercial - 5 Sales**
- 30 - South Valley Commercial - 5 Sales**

*** Ratios are from after AY2021 Calibrations.**

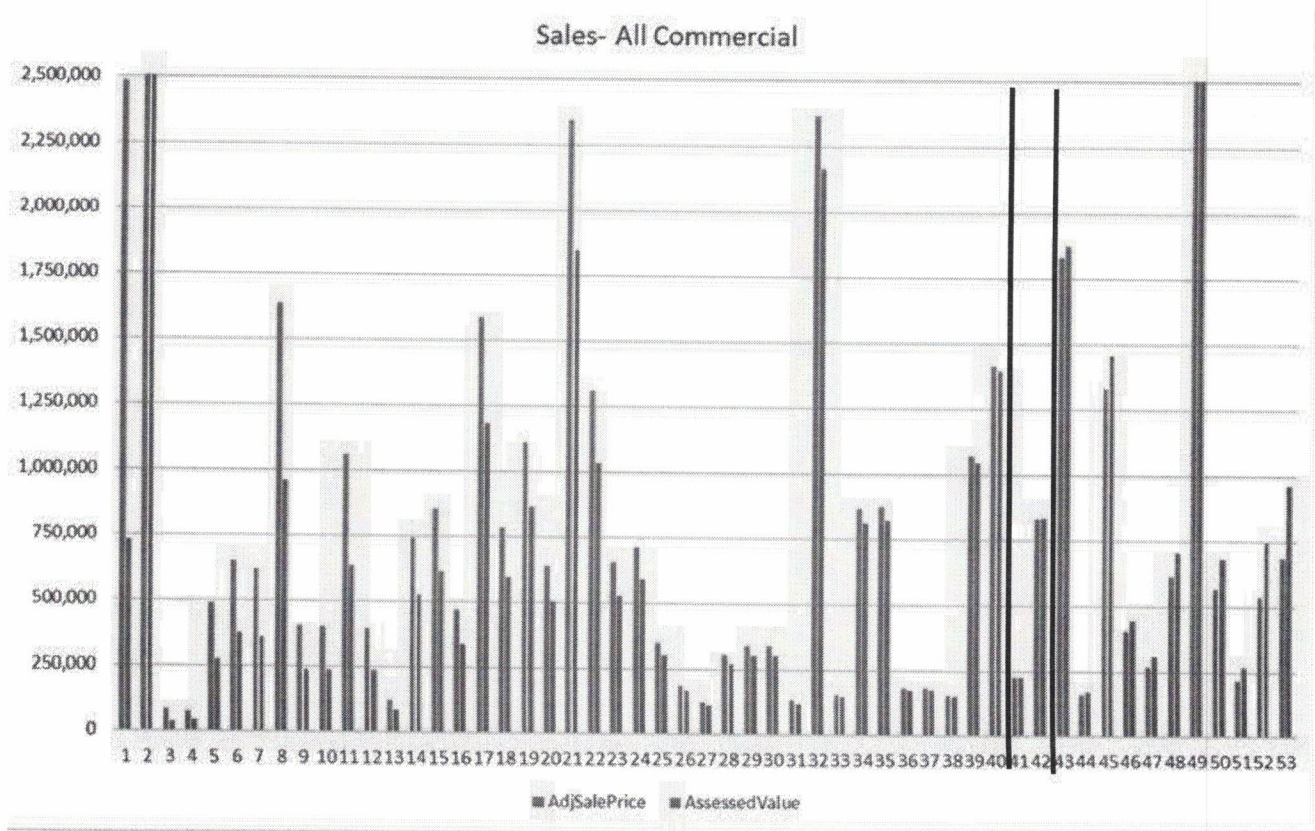
Below is a scatter diagram for the 12 downtown sales. Nine indicate assessments below market and only three have a ratio above 1. (Again, this is after the calibration adjustments, not the starting point.)



The chart below shows the ratios for the entire data set after the adjustments. The red horizontal line indicates market. There are two sales right at market. They are bracketed in red. Sales to the right have a ratio above 1. From this chart you can see that even after the adjustments about 80% of the sales have ratios indicating that our assessed values are below market, with an overall assessment level for commercial properties of 0.85.

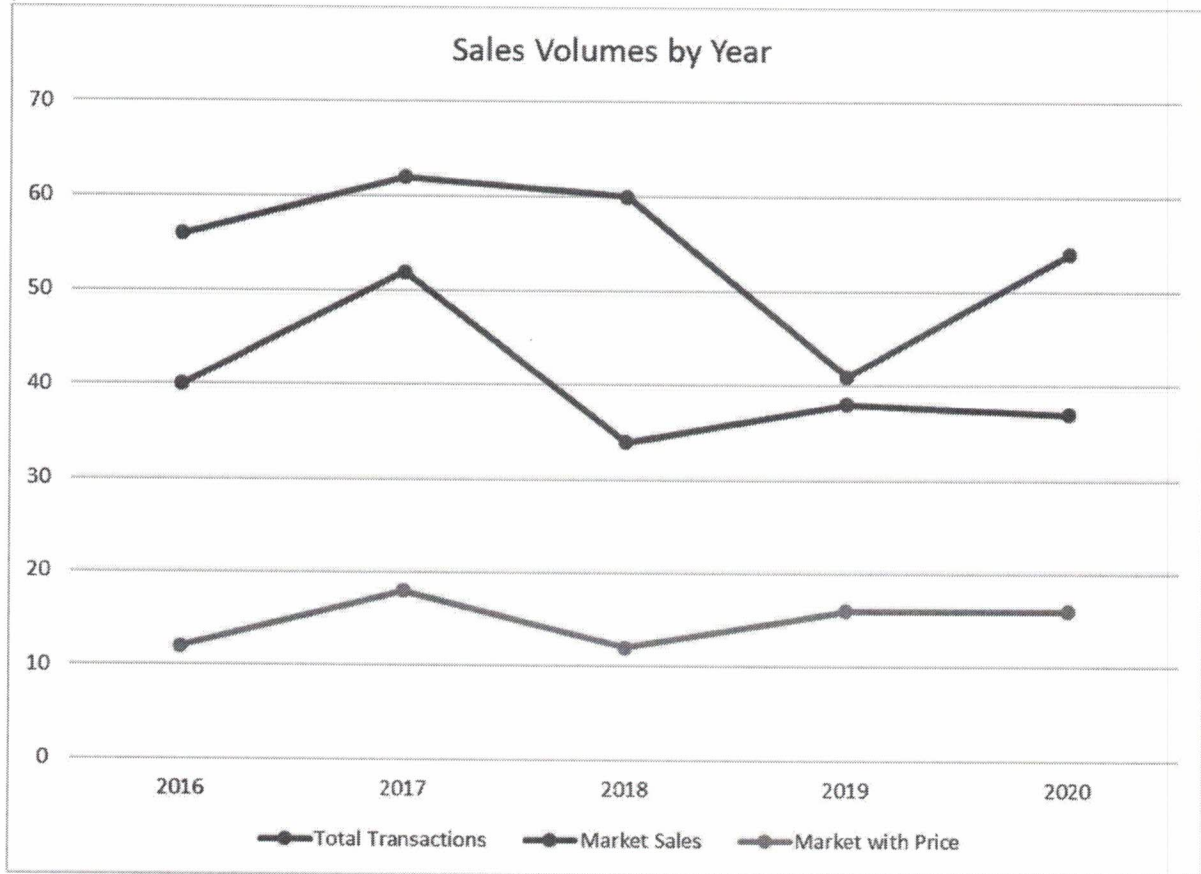


The bar chart below shows the adjusted sale price in orange and the 2021 assessed value in blue. Here the two at market are bracketed in black. Again, we are below market on about 80% of the sales, with an overall assessment level for commercial properties of 0.85.

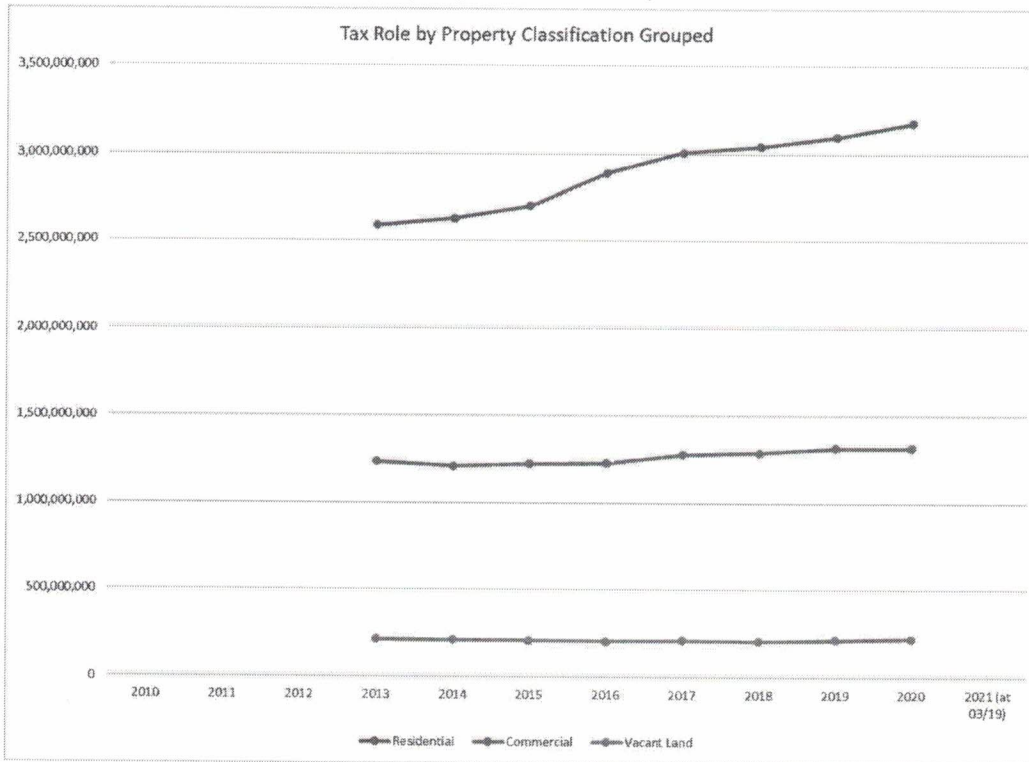


General Charts of Commercial Market Information

This first chart shows the number of sales per year in three groups- total transactions, market sales and market sales for which we know the sales price. You can see that the sales volume held steady through 2020 in spite of the pandemic.

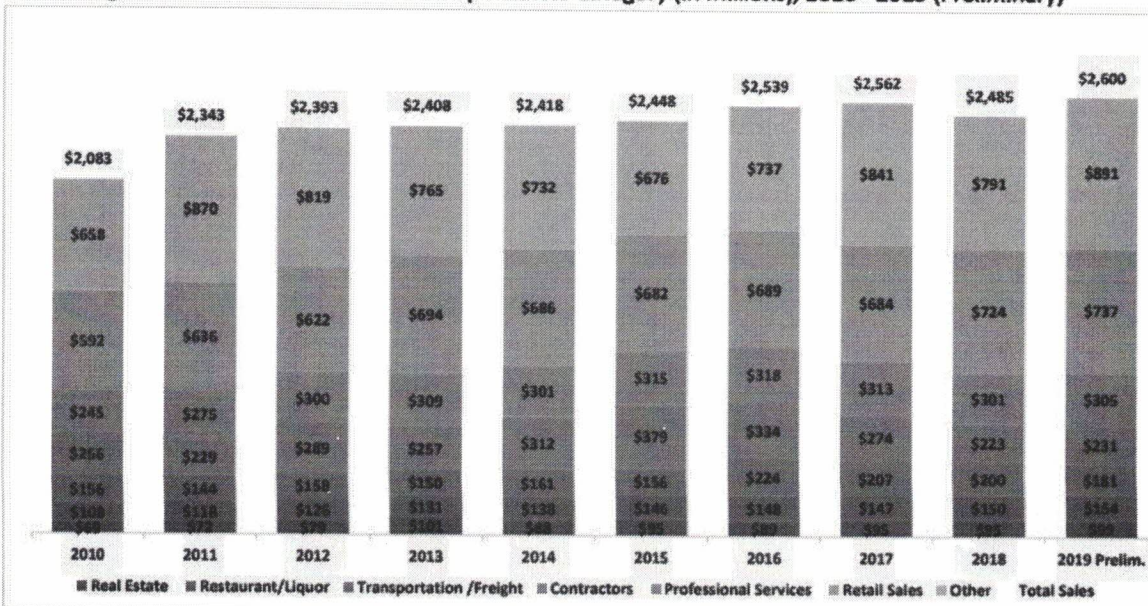


The second chart (below) shows the change in total assessed values by classification over the past 8 years. It includes both new construction and market trend increases. You can see that the residential assessed values have been increased each year while the land assessments and commercial assessments have remained flat. Economic data from the same time period would suggest that over the past 8 years the actual market value of residential property, land and commercial property have all actually increased.



The next chart is from the JEDC Economic Indicators Report 2020 and shows the growth in sales for Juneau businesses over the past 10 years.

Figure 52: Business Sales in Juneau by Business Category (in Millions), 2010– 2019 (Preliminary)

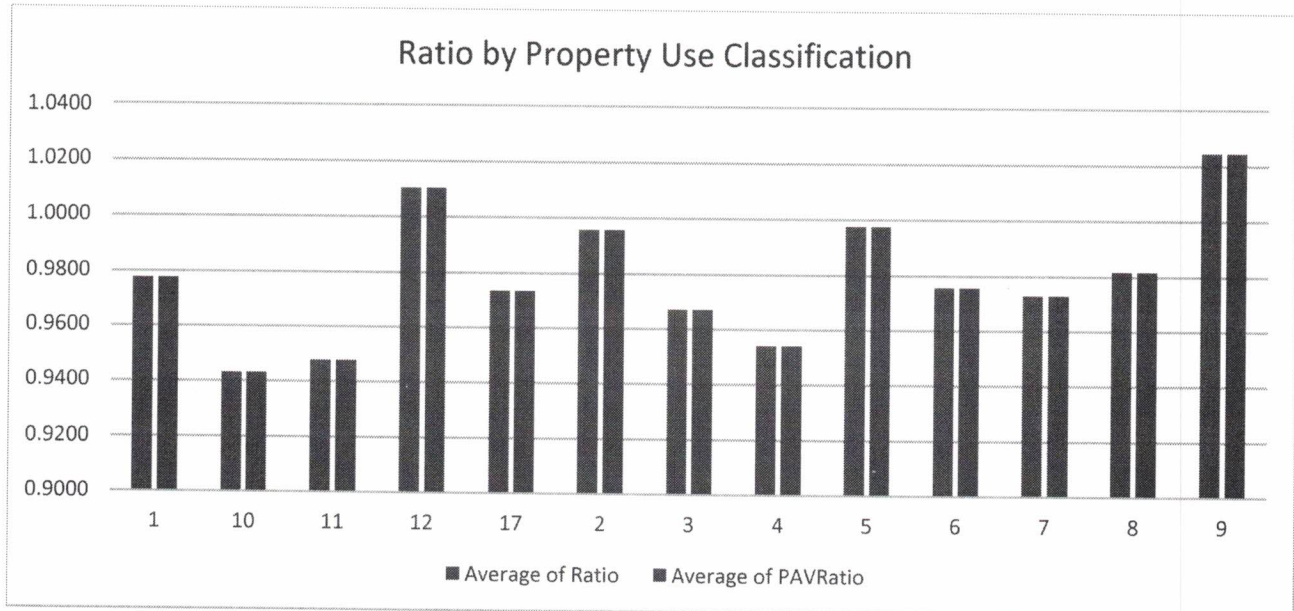


Source: City & Borough of Juneau Sales Tax Office and CBJ Comprehensive Annual Financial Report, July 1, 2018- June 30, 2019, Statistical Section. **Note:** "Other" category includes mineral sales, wholesale equipment, food suppliers, and fuel companies.

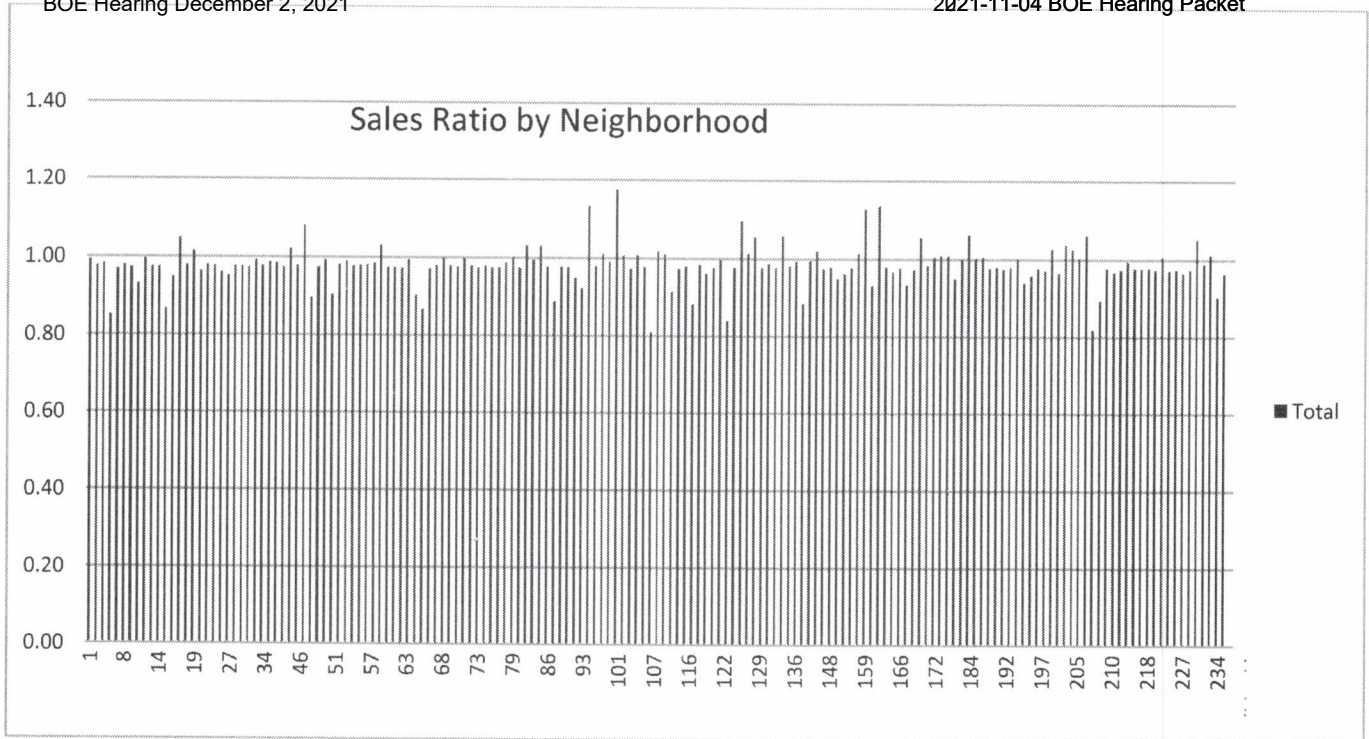
Residential

The following charts are from the audit analysis AFTER the calibration adjustments.

This chart shows the average assessed value to sales (a/s) ratio by property type.



- Prior to calibration four plex properties had an a/s ratio of .92 indicating the need for an upward market adjustment to this property type.
- The chart appears to indicate that mobile homes in parks and on fee simple land are undervalued. Additional calibration of the mobile homes model will need to be done before making market adjustments to this property type.
- All other property types appear to be within 5% above or below market value and within 5% of the overall ratio which attests to uniformity and assessment level.



This chart shows sales ratios by neighborhood.

- Care was taken to review neighborhoods with sales ratios above 1 which showed that there was not enough data to make downward adjustments to these property groups.
- Neighborhoods saw adjustments ranging from 0.5% to 26%
- The largest adjustment was for Mountain Meadow Estates which received a 26% increase. This neighborhood had not seen an increase in assessment since 2015. Prior to calibration the neighborhood had a ratio of 0.76.

General Reconciliation & Conclusions Summary

After consideration of the data, the various models, and the performance measurements and tests, we have applied the above outlined submarket valuation “Summaries” and “Reconciliations & Conclusions” to the subject properties.

All three approaches were considered for all properties. Similar appraisal methodologies were applied to similarly classed properties in order to promote equity and uniformity. For some classes of properties one or more of the approaches were not given significant weight. Additional information in this regard can be found in the supporting documentation.

Statements & Definitions

Type and Definition of Value (Interest Being Appraised)

The value being assessed is fee simple ownership interest at 100% of market value as of the effective date. Market value is the amount of money a willing buyer, not obligated to purchase, would pay and a willing seller, not obligated to sell, would accept for a property.

Highest and Best use Definition

A properties use may or may not represent its highest and best use. The highest and best use is the most profitable use given the probable legal, physical, and financial constraints.

Statement of Assumptions and Limiting Conditions

1. This report and the associated assessed values are intended for ad valorem taxation purposes and may not be applicable for any other use.
2. The following are general statements. Records pertaining to individual properties may list specific exceptions.
3. It is assumed that:
 - a. Title is free and clear.
 - b. There are no encroachments.
 - c. There are no hidden defects or conformity issues.
 - d. There is no contamination or hazardous materials present.
4. Property attributes observed upon exterior inspection are assumed to be representative of interior attributes when interior inspections were not feasible.

Certification Statement

I certify that, to the best of my knowledge and belief:

- The statements of fact contained in this report are true and correct.
- The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are the personal, impartial, and unbiased professional analyses, opinions and conclusions of the Assessor's Office.
- I and the Assessor's Office staff have no present or prospective interest in the property that is the subject of this report except any personal real estate holdings we may have within the county. No individual inspected their own property.
- We have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- Our engagement in this assignment was not contingent upon developing or reporting predetermined results.
- Our compensation for completing this assignment is not contingent upon the reporting of a predetermined value or direction in value, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- Our analyses, opinions and conclusions were developed, and the report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.
- We have made a personal inspection of the properties that are the subject of this report as outlined in our revaluation plan.
- The Assessor's Office staff provided significant mass appraisal assistance to the person (the Assessor) signing this certification.



Mary Hammond
City and Borough of Juneau Assessor

Bob Spitzfaden

From: Teresa Bowen <Teresa.Bowen@juneau.org>
Sent: Thursday, September 30, 2021 12:02 PM
To: 'Bob Spitzfaden'
Cc: Robert Palmer
Subject: Commercial taxpayer appeals- updated information
Attachments: 2021-09-30 Response to emailed questions.pdf; AY2021- Com Sales List 20210929a.pdf; list of taxpayers appealing to boe.pdf; Agenda_2021_9_1_Meeting(1582).pdf

Good afternoon, Mr. Spitzfaden.

There are four attachments to this email. The first is a compilation of your recent emailed questions with our response included. The second is an updated sales disclosure list showing all sales prices except those received after the effective date of CBJ 15.05.105. The third is the list that you provided of your clients with notes on who have received final determination letters, which are not current appeals, and those whose appeals have concluded. The final attachment is from the 9/9/2021 Assembly Finance Meeting, which was made publicly available as part of the meeting and is well known to your clients. I'm sure you already have it, but I am providing it just in case.

Since receiving your first correspondence on July 28th, the City has consistently responded to your requests for additional information, listened to your arguments and responded favorably when we found merit to your requests, provided your clients information at public meetings, and have sent you additional information as it became available, even if not requested- such as BOE packets. The CBJ Assessor has consistently corresponded with taxpayers during this time as well.

To date, we have not received any information that demonstrates the CBJ employed a fundamentally wrong method of valuation. You do not appear to actually argue that the methodology is fundamentally wrong, as your arguments have been focused on attacking the ratio study rather than proposing a different methodology. You have produced no evidence that the CBJ Assessor was wrong or committed fraud in finding that the full and true value of commercial properties has increased over the past decade.

As you are very well aware, Alaska affords very broad discretion to the Assessor in setting the methodology in determining full and true value. As Alaska has not mandated sales disclosures- and the CBJ has only required it for less than a year- the State assessing standards provide that annual modeling move values in accordance with economic trends in the local real estate market even in absence of qualified sale disclosures. The proposition that the commercial property market in Juneau has stagnated over the past decade and not increased in value is not supported by evidence. The CBJ Assessor has considered all information provided by taxpayers, as well as all relevant evidence concerning market trends, and fully explained the increase at BOE trainings and during contested BOE appeals. The methodology is sound and in line with 50 years of Alaska case law:

Fairbanks Gold Mining, Inc. v. Fairbanks North Star Borough Assessor, 488 P.3d 959 (Alaska 2021)

Kelley v. Municipality of Anchorage, 442 P.3d 725 (Alaska 2019)

Brandner v. Municipality of Anchorage, 327 P.3d 200 (Alaska 2014)

Horan v. Kenai Peninsula Borough, 247 P.3d 990 (Alaska 2011)

Fairbanks North Star Borough Assessor v. Golden Heart Utilities, Inc., 13 P.3d 263 (Alaska 2000)

North Star Alaska Housing Corporation v. Fairbanks North Star Borough, 778 P.2d 1140 (Alaska 1989)

Hoblitt v. Greater Anchorage Borough, 473 P.2d 630 (Alaska 1970)

Twentieth Century Investment Co. v. City of Juneau, 359 P.2d 783 (Alaska 1961)

We have continuously explained and defended this methodology and have not yet received evidence or expert opinion to the contrary. We have defended our methods twice at contested BOE hearings with commercial taxpayers.

Moving to the BOE, it is extremely concerning to the CBJ is that the list of clients you have produced include taxpayers who have not filed an appeal, had late filed appeals already denied, or have apparently signed on after having their appeal denied on the merits. In your taxpayer list, we have highlighted the taxpayers who have not filed an appeal (Doug Trucano and Russ Kegler. Doug Trucano only had one late-filed appeal, which was denied by the BOE in July). Richard Harris already went through a merits appeal at the BOE and had his appeal denied. Some have taxpayers have settled on the value on some of their parcels, and not on others.

While the idea of a consolidated hearing on methodology was attractive based on the theoretical possibility that it can streamline future appeals, it is clear that it's being considered as a way to allow taxpayers to avoid the requirements under code. It is also clear that most taxpayers have individual appeals that will still attack the methodology, negating any benefit of the consolidated hearing. We also have taxpayers who are not represented by you and do not intend to be bound by any decision on the consolidated appeal, which will cause confusion at the BOE.

Therefore, after discussion with City management on process, the City will strictly follow the BOE process outlined in CBJ 15.05. For each taxpayer that has a final determination letter, we will schedule them for the BOE as required by code. They will be allowed to present argument on the methodology at their hearing. If they do not appear at their hearing, the BOE will be allowed to decide their appeal on the merits as provided under CBJ 15.05.180.

These are the same rights afforded to every taxpayer in the CBJ. We are holding to the uniform process that provides your clients their right to due process required by law and code, and will ensure every taxpayer is treated equally and fairly.

Teresa Bowen
Assistant Attorney
City and Borough of Juneau Law Department
155 S. Seward Street, Juneau, Alaska 99801
Phone: (907)586-5242, ext. 4110

Answers to Mr. Spitzfaden's emailed questions dated 9/27 and 9/28

1. If you subtract 18 from 74, you get 56 sales. Are those 56 sales, the sales used by the assessor to conduct the ratio study? But I thought the ratio study included 57 sales? If the 56 are not the sales used for the ratio study, just what 56 sales were used? What needs to be supplied are the sales prices for each sale included in the ratio study, since I understand the ratio study as the basis for determining assessed values. Studies and data collected and utilized by the assessor for the BOE hearing which were collected after the ratio study do not appear to me to be relevant.

This was addressed in a prior email: the 74 properties was a list generated by Ken Williamson, not the CBJ Assessor. The Assessor has not reconciled Mr. Williamson's list to any of the CBJ Assessor's lists- they simply responded to his question. In regards to what sales were used in the ratio study, please see the list of sales previously provided and updated to include all sales disclosed prior to the effective date of CBJ 15.05.105.

2. What does it mean "included in separate study"? Does that mean those 3 sales were not included in the ratio study? Or were they included but also included in some other study? And if some other study, what study?

This was addressed in my a email and in other previous correspondence. Mr. Williamson provided boathouse sales, which were considered separately from the rest of the commercial property types. These sales were used to determine assessed values for boathouses, as was explained in Mr. Dahle's presentation to the BOE.

3. None of the sales prices yet produced, appear to be prices for land sales. That is there is a total price for the sale, but not broken down into component land and improvements. As the issue here is assessed value of commercial land, please provide the land sale prices separate from the improvement price. If the assessor lacked actual land sale prices, but instead made his own determination of the land price of a sale, please provide the method and data on which such a determination was made. Again what my clients are after is the actual land sale prices (or determination if there are not actual land sales) used in the ratio study that resulted in the assessed values

Per the CBJ Assessor, and as has been provided previously and in the BOE training, the study was not a land study and did not include extracted land values from sales of improved properties. It was an overall ratio study in which land sales was one of the subsets analyzed. Land sales that appear in the previously provided AY2021 Analysis Sales List include 1C110K120101, 1C110K120120, 1C110K120140, 1C110K120150, 1C110K120051, 1C060K010031, 4B170110146, 5B1201000060, 1C110K120130, 4B1701090056, and 5B1201300110. These are all believed to have been vacant land at the time of their sales. The ratio study considered the sale price against the assessed value of the land and excluded the value of improvements, which were added after the sale.

The analysis testing and feedback were used to determine that a 50% adjustment to commercial land values was a fair and equitable way to bring overall commercial property values closer to market value.

4. *The ordinance, 15.05.105, only applies prospectively—not retroactively. The rule is that there must be an express declaration of retroactivity for there to be retroactivity. Am Jur 2nd Statutes section 235 pages 463 and 464 (2012); Id. section 237 (presume statute applied prospectively); McQuillen, Municipal Corporations, section 20.73 (3rd ED 2007 revised volume)(at the time of ordinance taking effect, prospective operation is preferred and presumed). By its terms, the ordinance only affords confidentiality to information secured pursuant to the ordinance. Information secured prior to the ordinance's effective date, was not procured pursuant to the ordinance. So 15.05.105 can afford no basis for withholding sales prices secured prior to the effective date of said ordinance in November, 2020. The City asserts no other authority for withholding sale prices secured by the assessor prior to the ordinance's effective date*

CBJ 15.05.105 provides for confidentiality of disclosed sales prices, which we take seriously. Understanding your argument provides a fair reading of the code, we are attaching all disclosed sales prices up until the effective date of Ordinance 2020-47(am), which was November 26, 2020.

5. *Perhaps if there is testimony from the buyer, that the buyer was promised confidentiality, matters might be different, but if that is the case, let us see the testimony from the taxpayer – not -the assessor's office . Disclose the names of the buyers promised confidentiality, so we can contact them.*

The Assessor has not promised confidentiality individually to buyers disclosing sales prices. Confidentiality is a function of city code. There are still certain sales disclosed after CBJ 15.05.105 was enacted. We have provided you the address and sales date for each of those properties if you want to contact those property owners for information.

6. *Alaska law is clear that the BOE's decision must facilitate the court's review, assist the parties, and restrain the agency within proper bounds. Horan v. Kenai Peninsula Borough Board Of Equalization 247 P.3d 990,997, 1001 (AK. 2011)(record did not reflect reasonable certainty as to what board used as comparison properties for its finding that the assessor's valuation was grossly disproportionate compared to similar properties). The Board's decision must be supported by substantial evidence reflected in the administrative record. Button v. Haines Borough, 208 P3d 194, 200-01 (AK 2009)(relevant evidence as a reasonable mind might accept as adequate to support a conclusion). If sales data is withheld, which it is claimed was used in the ratio study to establish the assessed values, and that data is not in the record, then the decision would not be supported by substantial evidence; the BOE decision would not facilitate court review or assist the parties or restrain the assessor within proper bounds – because no one would know all the land sale prices the assessor utilized in the ratio study. Only supplying some of the sale price data used, would do no good, because that sales data would not result in the same assessed value – how could it when the data is different.*

Please see our response to #4 above.

7. *Refusal to disclose sale price data claimed by the assessor to have been used in the ratio study and therefore the establishment of assessed value, smacks of spoliation of evidence, entitling the taxpayers to a ruling that the withheld evidence would be favorable to their position – in this case that the evidence withheld would have shown a fundamentally wrong method of valuation. Doubleday v. State, Commercial Fisheries Entry Com’n, 238 P.3d 100, 105-06 (AK 2010)*

There is no spoliation of evidence. The City has preserved all records and data received at the Assessor’s office. The case you cite, which concerns the denial of fishery permits, regarded a claim that the State destroyed or lost records, which has not occurred here. As the court further noted in your cited case, appellants must demonstrate that the absence of records hinder the ability to establish a prima facie case, and that the records are missing through an intentional or negligent act of the adverse party. An appellant must show how the evidence could effect the outcome of a case. In this case, the CBJ Assessor determined the full and true value of commercial properties has appreciated over the past decade and used a simple methodology to demonstrate that case. The taxpayers have not yet demonstrated otherwise.

8. *Perhaps the assessor will assert some or all of the land sale prices used were not actual land sale prices, but instead some sort of extraction of land prices from sales that included both land and improvements, without the sale breaking down the land price and the improvement price. In such event, the extraction method and data need to be disclosed.*

Please see the response to #3 above.

9. *I am unclear about what is meant by the list being a living document. As I understand it, the list of 57 properties are those the assessor used to do the ratio study and establish assessed values of commercial land. Those values were what were used to assess taxes. And it is those 57 sales that are at issue on whether the assessor adopted a fundamentally wrong method of valuation. The document cannot live, it cannot change. it is the basis for the assessments. To change it after assessments were finalized, would mean the original ratio study was wrong because it used improper sales prices, and it must be redone with the revised list, and whatever resulted would then be the assessed value. But if that is the case, and the City wants to go down that road, then the existing administrative process has to stop until a new ratio study is done.*

Let me clarify that prior email. The list of sales prices provided to the City is a living document—as we continually strive to qualify sales or reject sales. The properties used in the ratio study are set for AY2020 and have not changed. As more sales are qualified, this will assist the Assessor in determining full and true value in future assessment years. There is no basis to stop the existing administrative process, nor is such an action justified under Alaska law.

10. *On another matter, I note that there appear to be a number of sales in the list of 57 that are condo sales. Condominiums do not include land. If you want I can supply you numerous documents from City personnel to that effect. Since the ratio study, was only for land values, and condos do not include land, I am at a loss to see how condo sales can be included in the ratio study for commercial land. Please advise if it is correct that the ratio study includes condominium sales.*

There are commercial condos included in the sales list, some of which are office condos which have apportioned land values and some which are warehouse condos which only have a placeholder \$5,000 land value. Please see the response to #3 above. We have also added a condo column to the sales disclosure prices so you may see where land was apportioned or assigned value.

Sale Date	Sale Price	Trended SP	AVTotal	Main Parcel	Count	Number Street	Condo	Neighborhood
07/25/18	27,500	30,930	27,200	1C020K01G200	1	1435 HARBOR WAY	NO	AURORA BASIN C 19
06/28/19	25,000	26,936	27,200	1C020K01G280	1	1435 HARBOR WAY	NO	AURORA BASIN C 19
02/28/19	25,000	27,356	27,200	1C020K01G290	1	1435 HARBOR WAY	NO	AURORA BASIN C 19
10/09/20	20,000,000	20,235,200	7,524,300	1C060K010031	1	0 EGAN DR	NO	DOWNTOWN C
10/30/20	1,400,000	1,412,348	1,394,150	1C060K660110	1	711 W WILLOUGHBY AV	NO	DOWNTOWN C
12/15/16	1,100,000	1,327,612	1,457,000	1C060U040040	1	800 GLACIER AVE	NO	DOWNTOWN C
03/30/16	550,000	683,826	963,600	1C070A030040	1	100 N FRANKLIN ST	NO	DOWNTOWN C
12/09/20	confidential	confidential	190,200	1C070A050001	1	230 SEWARD ST	5K	SOMMERS ON SEWARD_C_24
11/02/18	510,600	567,144	682,450	1C070B0J0020	1	195 S FRANKLIN ST	NO	DOWNTOWN C
07/01/19	2,200,000	2,369,400	2,164,900	1C070B0N0011	1	259 S FRANKLIN ST	NO	DOWNTOWN C
03/10/20	612,788	638,268	501,300	1C110K120051	1	0 Eastaugh Way	NO	DOWNTOWN C
03/16/17	716,000	855,033	613,650	1C110K120101	1	170 MILL ST	NO	DOWNTOWN C
10/02/19	378,818	403,055	237,150	1C110K120120	1	0 MILL ST	NO	DOWNTOWN C
10/25/19	378,818	401,835	237,150	1C110K120130	1	190 MILL ST	NO	DOWNTOWN C
03/10/20	378,818	394,569	237,150	1C110K120140	1	0 MILL ST	NO	DOWNTOWN C
04/01/19	597,938	651,597	374,400	1C110K120150	1	0 MILL ST	NO	DOWNTOWN C
11/13/20	400,000	402,744	445,400	1D060L030011	2	201 CORDOVA ST	NO	WEST JUNEAU C
10/12/17	65,000	75,711	41,200	3B1501020030	1	1669 CREST ST	NO	SOUTH VALLEY C
11/30/18	168,750	186,776	164,000	3B1501040120	1	1544 CREST ST	NO	SOUTH VALLEY C
09/19/17	750,000	876,000	823,100	4B1601010040	1	2450 INDUSTRIAL BLVD	NO	MENDE PENINSULA C
06/13/17	104,000	122,899	108,800	4B1601050030	1	2274 INDUSTRIAL BLVD	5K	RIVERVIEW YACHT C 24
07/30/19	115,000	123,388	83,000	4B1601050160	1	2276 INDUSTRIAL BLVD	5K	RIVERVIEW YACHT C 24
03/05/18	73,000	83,557	35,000	4B1601080070	1	2278 INDUSTRIAL BLVD	5K	P & J BUSINESS C 24
07/31/17	112,500	132,188	119,000	4B1601120130	1	2270 BRANDY LN	5K	BRANDY LANE YACHT C 24
11/17/20	650,000	654,095	527,700	4B1701020020	1	10011 GLACIER HWY	NO	MENDE PENINSULA C
02/28/20	1,567,000	1,634,569	961,350	4B1701090056	1	10009 CRAZY HORSE DR	NO	MENDE PENINSULA C
12/04/20	confidential	confidential	145,000	4B1701090218	1	10011 CRAZY HORSE DR	5K	SAFE HARBOR C 24
02/14/17	150,000	179,757	172,300	4B1701090223	1	10011 CRAZY HORSE DR	5K	SAFE HARBOR C 24
04/24/17	130,000	154,534	149,800	4B1701090226	1	10011 CRAZY HORSE DR	5K	SAFE HARBOR C 24
01/10/17	150,000	180,492	172,300	4B1701090228	1	10011 CRAZY HORSE DR	5K	SAFE HARBOR C 24
06/30/16	501,624	617,218	361,800	4B1701100146	1	2789 SHERWOOD LN	NO	MENDE PENINSULA C
03/01/16	697,000	869,424	813,000	4B1701100170	1	10221 GLACIER HWY	NO	MENDE PENINSULA C
09/20/17	400,000	467,144	336,200	4B1701103003	1	2769 SHERWOOD LN	5K	BEAR DEN YACHT CONDO C 24
06/29/18	950,000	1,071,961	1,045,750	4B2901020010	1	10200 MENDENHALL LOO	NO	AUKE MOUNTAIN C
10/04/19	2,205,832	2,346,343	1,849,500	5B1201000060	1	5245 GLACIER HWY	NO	LEMON CREEK C
08/02/19	500,000	536,260	746,600	5B1201020100	1	5452 SHAUNE DR	NO	LEMON CREEK C
04/05/17	4,140,000	4,932,313	5,106,550	5B1201040052	2	1721 ANKA ST	NO	LEMON CREEK C
08/02/16	500,000	612,910	704,850	5B1201060061	2	5631 GLACIER HWY	NO	LEMON CREEK C
09/24/20	2,450,000	2,483,957	1,554,550	5B1201060160	2	5740 CONCRETE WAY	NO	LEMON CREEK C
11/23/20	486,000	488,654	274,300	5B1201060260	1	5719 CONCRETE WAY	APN	SEAGULLS EDGE C 24
09/24/20	300,000	304,158	269,550	5B1201300110	1	1783 Anka St	NO	LEMON CREEK C
12/24/19	205,000	215,734	269,550	5B1201300110	1	1783 Anka St	NO	LEMON CREEK C
07/21/17	900,000	1,058,760	632,250	5B1201330160	3	2005 ANKA ST	NO	LEMON CREEK C
06/03/16	1,060,000	1,308,273	1,036,450	5B1201450110	1	1731 RALPH'S WAY	NO	LEMON CREEK C
06/15/16	637,500	785,744	593,500	5B1501000002	1	8251 GLACIER HWY	APN	SOUTHEAST INSURANCE C 24
08/07/20	700,000	714,406	591,700	5B1501010001	2	1880 CREST ST	APN	BUILDERS PLAZA C 24
09/02/16	1,300,000	1,587,924	1,183,050	5B1501020170	1	8401 AIRPORT BLVD	NO	SOUTH VALLEY C
11/16/18	750,000	831,585	837,600	5B1501040030	1	8825 MALLARD ST	NO	SOUTH VALLEY C
12/07/20	confidential	confidential	234,498	5B15011107E0	1	2221 JORDAN AVE	SEP	JORDAN CREEK C 24
02/10/16	273,000	341,299	234,498	5B15011107E0	1	2221 JORDAN AVE	SEP	JORDAN CREEK C 24
12/22/17	300,000	346,452	230,384	5B15011109B0	1	2231 JORDAN AVE	SEP	JORDAN CREEK C 24
02/15/18	968,750	1,111,292	851,400	5B1601000023	1	9151 GLACIER HWY	NO	SOUTH VALLEY C
07/16/19	145,000	155,861	169,350	5B1601140043	1	9309 GLACIER HWY	APN	PROFESSIONAL PLAZA C 24
08/21/18	240,100	269,142	308,850	5B1601140070	1	9309 GLACIER HWY	APN	PROFESSIONAL PLAZA C 24
01/04/19	672,000	740,490	521,900	5B2401610150	1	4045 DELTA DR	NO	NORTHEAST VALLEY C
04/11/17	1,540,000	1,833,432	1,877,700	7B0901030071	1	3161 CHANNEL DR	NO	TWIN LAKES C

(1) These were the sales available to us for our market analysis for assessment year 2021.

(2) Some sales prices are confidential, specifically when the only sale source is the buyer.

(3) Note that this list was updated 08/24/21 to add AV. The original list was 57 sales, however, through the analysis process one sale, 1C060U050022, was eliminated. It was further updated 09/23/21 when a change in directive from the law department allowed us to add some sales prices. Update 9/29/2021 only sales prior to 11/26/2020 confidential.

(4) AV Adj for condition at time of sale - 1C060U040040, 1C070A030040, 4B1701100170, 1C110K120130, 1C110K120101, 4B1701100146, 5B1201060160, 5B1201000060, 7B0901030071

(5) 5B1201020100 is included on this list, however, it has since been determined not to be a market sale; seller & buyer related. Removal of this sale would further lower the mean and median ratios.

(6) Note- multi-parcel sales are normally considered non-market, however, with commercial sales they are sometimes included as an economic unit.

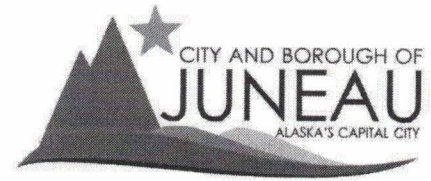
(7) Note that the sale price used in the original study for 5B1201040052, which included 5B1201040051, was \$3,726,000 which was reported by the buyer, however, subsequent information showed the sale price to be \$4,140,000 with the cash distribution reduced for the value of 12 months of continued occupancy by the seller after the execution of the sale. Also, this sale was discovered to be a non-market sale due to duress of the seller. Removal of this sale would lower the mean and median ratios

(8) The trending applied to bring the sales to 01/01/2021 was 5% per year. The analysis indicates that a trend of 7.5% would be appropriate but to be conservative we selected 5%.

(9) Column added to identify condo parcels NO = not condo; APN= apportioned land value; 5K= place holder land value; SEP = land is valued under different parcel.

FIRST	LAST	CORPORATION OWNERSHIP NAME	PARCEL ID #'S
Blue	Bergmann	Alaskan Fudge	1C070B0J0020 Still pending final determination
			4B1601010010 - Krusty Krab Co LLC
			4B1601010022 - Gold Creek Properties LLC
Bruce	Abel		1C060K700040 - Gold Creek Properties LLC
			5B1501010051 - 8525 Holdings LLC Has final determination letter
			5B1501010060 - 8525 Holdings LLC and submitted additional
			5B1501010070 - 8525 Holdings LLC documentation for consideration
Colter	Boehm	Bobcat of Juneau	5B1201000121 Still has evidence being reviewed
Daniel	Glidman	Goldstein Improvement	Bob has them Has final determination letter
Dave	Hanna	JLC Properties Inc.	5B1201060201 5B1201060191 2D040C050074 Receiving final determination this week
Doug	Trucano	Trucano Family Partnership	6D0601020040 No appeal filed.
Doug	Trucano	Douglas Trucano	7B0901010010 & 1C070H020120 Late-file request by Trucano
Doug	Trucano	Nowel Avenue Development, LLC	1D060L010010 & 5B120106081 Construction on different property denied by BOE on 7/29/2020.
Doug	Trucano	A&J Building, LLC	1C070I010011
Graham	Rountree	Graham & Janice Rountree	1G070K81020 Has final determination letter and received Assessor's BOE record previously
			4B1701100040, 4B1701100060, 4B1701100070, 4B1701100100, 4B1701100110, 4B2201020020, 4B2201020030, 4B2201020040, 4B2201020050, 4B2901150050 Receiving final determination this week
James	Sidney	West Glacier Dev't	
Jeff	Grant	Jeff Grant	5B21001000030 Has final determination letter
Hugh & Shari	Grant	DJG Development LLC	5B1201070010, 1D00L050011, 5B1501000010
Hugh & Shari	Grant	FRANKLIN STREET PROPERTIES	1C070A170091, 1C070A170092, 1C070A170093, 1C070A170094, 1C070A170095, 1C070A10070
Hugh & Shari	Grant	Grant Rentals	1D060L020140
Hugh & Shari	Grant	Grant Properties LLC	5B1201000033, 5B1201000052 6D0701060000 resolved. Final determination letter out on rest.
Hugh & Shari	Grant	GRANT'S PLAZA LLC	5B1201000031, 5B1201000032
Hugh & Shari	Grant	Midway Bus Ctr LLC	5B1201020150, 5B1201020160
Hugh & Shari	Grant	Gastineau MHP	6D0701060000, 6D0701040000
Michael	Tripp	Timberwolf Ventures	1C100I050010 Has final determination letter
PeggyAnn	McConnochie	Alaskan Kiwis LLC	1C060K630020 Has final determination letter
Reed	Stoops	Franklin Docks Enterprises, Swope LLC	REVISED: 1C100K830031, 1C100K830040, 1C100K830041, 1C070B0L0010 Still reviewing evidence
Richard	Harris	R.H. Rentals L.L.C.	1C070k810010 Appeal denied by BOE on 9/14/2021
Russ	Kegler	Perseverance Glass	5B1501010110 No appeal filed.
Sally	Engstrom	Sally Engstrom	1 C070B0L0020
Scott	Jenkins	R & S Rentals	5B1601210041 Has final determination letter
Scott	Jenkins	Igloo Construction	5B1201350010 Still reviewing evidence
			5B1401020073
			5B1401050140
			5B1401050130 Still reviewing submitted evidence
			5B1401050120
			5B1401050110
Spike	Bicknell	Bicknell LLC	5B1401050090
			5B1401050080
			5B1401050070
			5B1401050060
			5B1401050050
			5B1401050040
			5B1401050030
Tawna & Paul	Curry	PDC Holdings	5B1501020210 Still reviewing submitted evidence
Wayne	Coogan	Coogan Alaska LLC	5B1301080000, 5B2101310000, 4B2901150040, 4B2901150060, 1D060L040032 Has final determination letter

MEMORANDUM



DATE: August 27, 2021
TO: Assembly Finance Committee
FROM: Jeff Rogers, Finance Director
SUBJECT: Update on Commercial Assessment Appeals

155 Municipal Way
Juneau, AK 99801
Phone: (907) 586-5215
Fax: (907) 586-0358

As part of the annual determination of full-and-true value required by AS 29.45.110, the CBJ Assessor identified through a Ratio Study process that commercial land assessments were significantly lower than known qualified sales prices. As a result of this statistical analysis, the Assessor increased the base land assessment of all commercial parcels by 50%. This increase resulted in 207 commercial appeals, which are now being reviewed by the Assessor, and the Board of Equalization process is underway.

For information about the assessment process and adjustments made in the 2021 assessment year, I recommend you to the following resources:

- A. 2021 Assessment Presentation, presented to the AFC on April 21, 2021
- B. 2021 Assessment Value Summary Report, presented to the AFC on April 21, 2021
- C. Board of Equalization 2021 Training Packet and Recorded Video

At a summary level, I believe these are three primary takeaways for the Assembly:

1. 2021 commercial assessment changes are intended to correct a *systemic economic inequity*
2. CBJ is following the appeal process defined in state and local law
3. Information is key, and *disclosure of sales prices* would significantly improve assessment equity

#1 Correcting Systemic Economic Inequity

Commercial land assessments remained generally flat from 2011 to 2021 while residential assessments inched upward with market conditions. For example, if someone bought a \$300,000 home in 2011, they saw their assessed value march upward by as much as 5% per year. Someone else who bought a \$300,000 parcel of vacant land in 2011 has likely seen no increase in assessed value, even though the market value of the parcel has almost certainly appreciated. In that example, in 2020, the homeowner might have paid property tax on over \$400,000 of assessed value while the commercial landowner was still paying property tax on the \$300,000 assessment from a decade ago. In that narrow example, the residential homeowner could be paying 33% more property tax than the commercial landowner, even though their parcels were assessed similarly ten years ago and could have more similar market values today. Over time, this failure to keep commercial property assessments in line with market prices shifted the property tax burden from commercial landowners to residential homeowners. As a result, commercial landowners simply have not paid their fair share of property tax over the past decade. This tax shift represents a *systemic economic inequity* that the 2021 assessments are intended to correct.

#2 Appeal Process is Defined by State and Local Law

Property tax assessments and appeals are subject to a process that is highly defined in the law under AS 29.45.190 – 29.45.210 and code requirements of CBJ 15.05. If a property owner believes their property is improperly assessed, they have recourse to the Assessor and then to the Board of Equalization (BOE). For each appeal, the law requires the Assessor to produce summary of assessment data relating to each assessment that is appealed under AS 29.45.190(d) and CBJ 15.05.170. The work to prepare this information for the BOE, by parcel and by appellant, is ongoing and will be completed before hearings are scheduled for each individual appellant. This information will be timely available to appellants before their hearings. The law further allows appellants and the Assessor to appeal decisions of the BOE to superior court. CBJ is following that defined process. All commercial appellants are encouraged to share information with the Assessor that will assist with equitably determining the

full-and-true value of their parcels. As a reminder, under AS 29.45.210(b) (and CBJ 15.05.190): “The appellant bears the burden of proof. The only grounds for adjustment of value 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. If a valuation is found to be too low, the board of equalization may raise the value.”

#3 How Can We Do It Better?: More Disclosed Sales Prices

The most significant factor that would improve the accuracy of all assessments is *disclosure of sales prices*. As reported to the Assembly Finance Committee on June 2, 2021, the ordinance requiring disclosure of sales prices has not significantly changed behavior—the Assessor receives approximately the same number of disclosures today as they did before the law required them. Many current commercial appellants have taken issue with the relatively small sample (53 sales) used in the commercial ratio study. Indeed, the Assessor could draw better conclusions from the analysis of a larger sample size, which can only be achieved by the disclosure of a greater number of sales prices. That said, we can’t simply wish for more or better data, because that is exactly why commercial land assessments haven’t increased for the past decade. The Assessor had to act on the sales data that was available and qualified—and that sales data pointed to significant undervaluing of commercial land borough-wide.

The Universe of Commercial Appeals and the History of their Land Assessment

Attached you’ll find a report of 188 commercial appeals. This list represents all of the active (open, unresolved) appeals at the time the data was pulled from the system—some appeals on the list may have been corrected or withdrawn since the time this data was run. It’s a lot of data, but we have attempted to demonstrate the land valuation history of these 188 appealed parcels over the past ten years. In the columns on the left hand side, you’ll see the land assessment for each parcel from 2011 to 2021—ten years. In the columns on the right hand side, you’ll see the *cumulative* land assessment increase/decrease of those parcels since 2011.

These commercial appeals have been sorted from greatest-to-least *cumulative* land assessment increase/decrease since 2011. Here is a brief summary:

1 st Page	48 appealed parcels	<i>Cumulative increases</i> in land assessment from 2011 to 2020
2 nd Page	47 appealed parcels	<i>No cumulative change</i> in land assessment from 2011 to 2020
3 rd – 4 th Page	61 appealed parcels	<i>Cumulative decreases</i> in land assessment from 2011 to 2020
4 th Page	16 appealed parcels	<i>Cumulative decreases</i> in land assessment, even after 50% increase in 2021
4 th Page	16 appealed parcels	Brand new parcels in the 2021 assessment year

Every one of these appeals will be handled with equal professional rigor and integrity by the Assessor. However, this report helps to demonstrate that less than one-quarter of these appealed commercial land parcels has seen any land valuation increase in the past decade. Speaking generally, parcels nearer to the top of the list (1st page) may be somewhat more likely to be over-assessed as a result of the 50% increase because they had some level of land assessment increase in the past decade. These parcels may be more likely to receive a correction to their land assessment through the Assessor’s process of review upon appeal. Conversely, parcels on the remaining three pages are less likely to be over-assessed in 2021 because the 50% increase is correcting a decade of no appreciation in land assessment. In fact, many parcels that had cumulative land assessment decreases from 2011 to 2020 may still be under-assessed even after the 50% increase in 2021.

This report gives the Assembly Finance Committee a snapshot of the problem that the Assessor confronted in 2021—most commercial land assessments had not increased in a decade or more. This failure to keep pace with market values created a *systemic economic inequity* by shifting the property tax burden from commercial landowners to residential homeowners. CBJ has and will continue to closely follow the law in the administration of valuation appeals. And the single most important thing for improving the equity of assessments going forward is the disclosure of sales prices.

Summary

There are approximately 14,000 properties in the borough to be assessed each year. More than 98% of those

property owners did not appeal their 2021 assessments. While no one wishes for more appeals than absolutely necessary, this year's appeals are the direct consequence of inadequate information and inadequate adjustment over the last decade.

Because of public feedback from appellants, we have discussed this topic frequently with the public and with the Assembly. State statutes and local ordinances create a process for assessing properties and hearing appeals that is outside the domain of elected officials and their Managers—the tax valuation assessment process has been intentionally designed to be free from the influence of elected officials and their direct employees.

The Assembly and the Manager should remain neutral on the Assessor's valuations. The Assessor has made her best judgements in the face of a decade of stagnated values and a dearth of qualified sales information. The Assessor will always strive for accuracy and equity, and they must ensure public faith in the process. Likewise, appellants may be justified in their appeals. Both parties will have the chance to make their case. As proscribed by law, all commercial appellants are being afforded a legitimate opportunity to provide corrective information to the Assessor and to the BOE.

No action by the Assembly is appropriate at this time.

Cumulative Increase in Assessed Land Values since 2011
Active 2021 Commercial Assessment Appeals Only

Parcel	Assessed Land Value											Cumulative % Change in Assessed Land Value Since 2011									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
5B1601020110	\$ 191,300	\$ 191,300	\$ 597,900	\$ 597,900	\$ 597,900	\$ 645,800	\$ 645,800	\$ 645,800	\$ 688,800	\$ 688,800	\$ 1,033,200	0%	213%	213%	213%	238%	238%	238%	260%	260%	440%
5B1201060201	\$ 146,900	\$ 146,900	\$ 500,800	\$ 500,800	\$ 500,800	\$ 500,800	\$ 526,300	\$ 526,300	\$ 500,900	\$ 526,300	\$ 789,450	0%	241%	241%	241%	241%	258%	258%	241%	258%	437%
5B1201060191	\$ 241,500	\$ 241,500	\$ 500,900	\$ 500,900	\$ 500,900	\$ 500,900	\$ 500,900	\$ 500,900	\$ 500,900	\$ 526,400	\$ 789,600	0%	107%	107%	107%	107%	107%	107%	107%	118%	227%
4B2901150060	\$ 115,600	\$ 115,600	\$ 247,000	\$ 247,000	\$ 247,000	\$ 247,000	\$ 247,000	\$ 247,000	\$ 251,800	\$ 251,800	\$ 377,700	0%	114%	114%	114%	114%	114%	114%	118%	118%	227%
1C070A170093	\$ 67,000	\$ 109,000	\$ 109,000	\$ 109,000	\$ 109,000	\$ 109,000	\$ 109,000	\$ 109,000	\$ 109,000	\$ 109,000	\$ 163,500	63%	63%	63%	63%	63%	63%	63%	63%	63%	144%
1C070A170094	\$ 67,000	\$ 109,000	\$ 109,000	\$ 109,000	\$ 109,000	\$ 109,000	\$ 109,000	\$ 109,000	\$ 109,000	\$ 109,000	\$ 163,500	63%	63%	63%	63%	63%	63%	63%	63%	63%	144%
1C070A170095	\$ 67,000	\$ 109,000	\$ 109,000	\$ 109,000	\$ 109,000	\$ 109,000	\$ 109,000	\$ 109,000	\$ 109,000	\$ 109,000	\$ 163,500	63%	63%	63%	63%	63%	63%	63%	63%	63%	144%
1C070A170092	\$ 30,000	\$ 48,400	\$ 48,400	\$ 48,400	\$ 48,400	\$ 48,400	\$ 48,400	\$ 48,400	\$ 48,400	\$ 48,400	\$ 72,600	61%	61%	61%	61%	61%	61%	61%	61%	61%	142%
1C070A170091	\$ 18,000	\$ 28,300	\$ 28,300	\$ 28,300	\$ 28,300	\$ 28,300	\$ 28,300	\$ 28,300	\$ 28,300	\$ 28,300	\$ 42,450	57%	57%	57%	57%	57%	57%	57%	57%	57%	136%
5B1601020171	\$ 1,005,000	\$ 1,005,000	\$ 1,005,000	\$ 1,005,000	\$ 1,005,000	\$ 1,005,000	\$ 1,005,000	\$ 1,005,000	\$ 1,005,000	\$ 1,005,000	\$ 2,261,250	0%	0%	0%	0%	0%	0%	0%	0%	0%	125%
4B2201020050	\$ 110,000	\$ 110,000	\$ 72,900	\$ 72,900	\$ 73,629	\$ 40,000	\$ 163,500	\$ 172,400	\$ 162,000	\$ 162,000	\$ 243,000	0%	-34%	-34%	-33%	-64%	49%	57%	47%	47%	121%
2D040T200010	\$ 100,000	\$ 100,000	\$ 126,000	\$ 126,000	\$ 126,000	\$ 126,000	\$ 131,900	\$ 131,900	\$ 131,900	\$ 131,900	\$ 197,850	0%	26%	26%	26%	26%	32%	32%	32%	32%	98%
4B1701030180	\$ 41,000	\$ 41,000	\$ 41,000	\$ 41,000	\$ 41,000	\$ 41,000	\$ 45,600	\$ 53,200	\$ 57,500	\$ 57,500	\$ 79,800	0%	0%	0%	0%	0%	11%	30%	40%	40%	95%
4B1701030170	\$ 33,300	\$ 33,300	\$ 33,300	\$ 33,300	\$ 33,300	\$ 33,300	\$ 33,300	\$ 43,200	\$ 46,600	\$ 46,600	\$ 64,800	0%	0%	0%	0%	0%	11%	30%	40%	40%	95%
4B1701030160	\$ 49,000	\$ 49,000	\$ 49,000	\$ 49,000	\$ 49,000	\$ 49,000	\$ 54,400	\$ 63,500	\$ 68,500	\$ 68,500	\$ 95,250	0%	0%	0%	0%	0%	11%	30%	40%	40%	94%
5B1501000010	\$ 372,000	\$ 372,000	\$ 372,000	\$ 372,000	\$ 372,000	\$ 372,000	\$ 372,000	\$ 372,000	\$ 372,000	\$ 372,000	\$ 720,700	0%	0%	0%	0%	0%	0%	0%	0%	0%	94%
4B2201020040	\$ 115,000	\$ 115,000	\$ 63,900	\$ 63,900	\$ 63,900	\$ 64,100	\$ 145,100	\$ 145,100	\$ 145,100	\$ 145,100	\$ 217,650	0%	-44%	-44%	-44%	-44%	26%	26%	26%	26%	89%
4B2201020030	\$ 135,000	\$ 135,000	\$ 130,100	\$ 130,100	\$ 130,100	\$ 47,300	\$ 167,200	\$ 167,200	\$ 167,200	\$ 167,200	\$ 250,800	0%	-4%	-4%	-4%	-65%	24%	24%	24%	24%	86%
1D060L020140	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,800	\$ 30,800	\$ 32,300	\$ 32,300	\$ 55,000	0%	0%	0%	0%	0%	3%	3%	8%	8%	83%
4B2201020020	\$ 135,000	\$ 135,000	\$ 122,700	\$ 122,700	\$ 123,927	\$ 44,500	\$ 180,000	\$ 189,600	\$ 164,900	\$ 164,900	\$ 247,350	0%	-9%	-9%	-8%	-67%	33%	40%	22%	22%	83%
7B0901010062	\$ 93,400	\$ 93,400	\$ 101,900	\$ 99,800	\$ 99,800	\$ 116,600	\$ 116,600	\$ 112,300	\$ 112,300	\$ 112,300	\$ 168,450	0%	9%	7%	7%	25%	25%	20%	20%	20%	80%
5B1501060041						\$ 522,500	\$ 627,000	\$ 627,000	\$ 670,800	\$ 670,800	\$ 940,500					0%	20%	20%	28%	28%	80%
4B1701100040	\$ 80,000	\$ 80,000	\$ 44,700	\$ 80,000	\$ 80,000	\$ 39,200	\$ 79,600	\$ 86,400	\$ 93,300	\$ 93,300	\$ 139,950	0%	-44%	0%	0%	-51%	-1%	8%	17%	17%	75%
1C110K120021	\$ 403,600	\$ 403,600	\$ 403,600	\$ 403,600	\$ 403,600	\$ 403,600	\$ 403,600	\$ 468,800	\$ 468,800	\$ 468,800	\$ 703,200	0%	0%	0%	0%	0%	0%	16%	16%	16%	74%
1C100I070110	\$ 81,600	\$ 81,600	\$ 81,600	\$ 81,600	\$ 81,600	\$ 81,600	\$ 81,600	\$ 93,300	\$ 93,300	\$ 93,300	\$ 139,950	0%	0%	0%	0%	0%	0%	14%	14%	14%	72%
3R0401000040	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 34,200	0%	0%	0%	0%	0%	0%	0%	0%	0%	71%
1C070K820022				\$ 625,500	\$ 681,500	\$ 681,500	\$ 681,500	\$ 654,200	\$ 654,200	\$ 708,800	\$ 1,063,200				0%	9%	9%	5%	5%	13%	70%
5B2101310000	\$ 2,546,000	\$ 2,865,900	\$ 2,865,900	\$ 2,865,900	\$ 2,865,900	\$ 2,865,900	\$ 2,865,900	\$ 2,865,900	\$ 2,865,900	\$ 2,865,900	\$ 4,298,850	13%	13%	13%	13%	13%	13%	13%	13%	13%	69%
5B1201040051	\$ 601,200	\$ 601,200	\$ 601,200	\$ 601,200	\$ 601,200	\$ 601,200	\$ 471,000	\$ 471,000	\$ 671,400	\$ 671,400	\$ 1,007,100	0%	0%	0%	0%	0%	-22%	-22%	12%	12%	68%
1C070A040020	\$ 246,000	\$ 246,000	\$ 246,000	\$ 246,000	\$ 246,000	\$ 246,000	\$ 246,000	\$ 245,700	\$ 245,700	\$ 270,200	\$ 405,300	0%	0%	0%	0%	0%	0%	0%	0%	10%	65%
5B1201390020	\$ 177,200	\$ 177,200	\$ 177,200	\$ 193,300	\$ 193,300	\$ 193,300	\$ 193,300	\$ 193,300	\$ 193,300	\$ 193,300	\$ 289,950	0%	0%	9%	9%	9%	9%	9%	9%	9%	64%
5B1501010051	\$ 467,400	\$ 509,800	\$ 509,800	\$ 509,800	\$ 509,800	\$ 509,800	\$ 509,800	\$ 509,800	\$ 509,800	\$ 509,800	\$ 764,700	9%	9%	9%	9%	9%	9%	9%	9%	9%	64%
5B1501100020	\$ 721,400	\$ 721,400	\$ 832,400	\$ 776,900	\$ 776,900	\$ 776,900	\$ 776,900	\$ 776,900	\$ 776,900	\$ 776,900	\$ 1,165,350	0%	15%	8%	8%	8%	8%	8%	8%	8%	62%
4B1701030081	\$ 486,100	\$ 486,100	\$ 486,100	\$ 486,100	\$ 486,100	\$ 486,100	\$ 486,100	\$ 520,900	\$ 562,500	\$ 562,500	\$ 781,350	0%	0%	0%	0%	0%	0%	7%	16%	16%	61%
4B1701040052	\$ 543,000	\$ 543,000	\$ 543,000	\$ 543,000	\$ 543,000	\$ 543,000	\$ 543,000	\$ 581,700	\$ 581,700	\$ 581,700	\$ 872,550	0%	0%	0%	0%	0%	0%	7%	7%	7%	61%
5B1301080000	\$ 1,958,000	\$ 2,082,600	\$ 2,082,600	\$ 2,082,600	\$ 2,082,600	\$ 2,082,600	\$ 2,082,600	\$ 2,082,600	\$ 2,082,600	\$ 2,082,600	\$ 3,123,900	6%	6%	6%	6%	6%	6%	6%	6%	6%	60%
5B1601020170	\$ 1,542,100	\$ 1,542,100	\$ 1,542,100	\$ 1,542,100	\$ 1,542,100	\$ 1,542,100	\$ 1,542,100	\$ 1,542,100	\$ 1,628,400	\$ 1,628,400	\$ 2,442,600	0%	0%	0%	0%	0%	0%	0%	6%	6%	58%
1C070K810010	\$ 904,000	\$ 904,000	\$ 904,000	\$ 904,000	\$ 904,000	\$ 904,000	\$ 904,000	\$ 904,000	\$ 949,200	\$ 949,200	\$ 1,423,800	0%	0%	0%	0%	0%	0%	0%	0%	5%	58%
2D040T040020	\$ 300,000	\$ 348,900	\$ 348,900	\$ 348,900	\$ 348,900	\$ 348,900	\$ 348,900	\$ 348,900	\$ 314,000	\$ 314,000	\$ 471,000	16%	16%	16%	16%	16%	16%	16%	5%	5%	57%
1C110K120012	\$ 270,800	\$ 270,800	\$ 270,800	\$ 270,800	\$ 270,800	\$ 270,800	\$ 270,800	\$ 283,100	\$ 283,100	\$ 283,100	\$ 424,650	0%	0%	0%	0%	0%	0%	5%	5%	5%	57%
5B1201070010	\$ 17,900	\$ 17,900	\$ 17,900	\$ 17,900	\$ 17,900	\$ 17,900	\$ 17,900	\$ 17,900	\$ 17,900	\$ 17,900	\$ 28,050	0%	0%	0%	0%	0%	0%	0%	0%	0%	57%
1C070A020043	\$ 795,600	\$ 795,600	\$ 795,600	\$ 795,600	\$ 795,600	\$ 795,600	\$ 795,600	\$ 795,600	\$ 827,400	\$ 1,241,100		0%	0%	0%	0%	0%	0%	0%	0%	4%	56%
1C100I070081	\$ 488,800	\$ 488,800	\$ 488,800	\$ 488,800	\$ 488,800	\$ 488,800	\$ 488,800	\$ 506,300	\$ 506,300	\$ 506,300	\$ 759,450	0%	0%	0%	0%	0%	0%	4%	4%	4%	55%
5B1201000033	\$ 1,458,300	\$ 1,476,000	\$ 1,476,000	\$ 1,476,000	\$ 1,476,000	\$ 1,476,000	\$ 1,476,000	\$ 1,485,600	\$ 1,485,600	\$ 1,485,600	\$ 2,228,400	1%	1%	1%	1%	1%	1%	2%	2%	2%	53%
1C060K580052	\$ 832,300	\$ 832,300	\$ 832,300	\$ 832,300	\$ 832,300	\$ 832,300	\$ 832,300	\$ 832,300	\$ 832,300	\$ 832,300	\$ 1,264,200	0%	0%	0%	0%	0%	0%	0%	0%	0%	52%
1C100K830030	\$ 3,530,500	\$ 3,530,500	\$ 3,530,500	\$ 3,530,500	\$ 3,530,500	\$ 3,540,000	\$ 3,540,000	\$ 3,575,000	\$ 3,575,000	\$ 3,575,000	\$ 5,362,500	0%	0%	0%	0%	0%	0%	1%	1%	1%	52%
1C100K830040	\$ 3,407,900	\$ 3,407,900	\$ 3,407,900	\$ 3,407,900	\$ 3,407,900	\$ 3,407,900	\$ 3,407,900	\$ 3,450,500	\$ 3,450,500	\$ 3,450,500	\$ 5,175,750	0%	0%	0%	0%	0%	0%	1%	1%	1%	52%
1C100K830025	\$ 3,709,500	\$ 3,709,500	\$ 3,709,500	\$ 3,709,500	\$ 3,709,500	\$ 3,709,500	\$ 3,709,500	\$ 3,752,900	\$ 3,752,900	\$ 3,752,900	\$ 5,629,350	0%	0%	0%	0%	0%	0%	1%	1%	1%	52%

Cumulative Increase in Assessed Land Values since 2011
Active 2021 Commercial Assessment Appeals Only

Parcel	Assessed Land Value											Cumulative % Change in Assessed Land Value Since 2011										
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Parcels below this line experienced no increase in land value from 2011 to 2020																						
1C060K580053	\$ 181,000	\$ 181,000	\$ 181,000	\$ 181,000	\$ 181,000	\$ 181,000	\$ 181,000	\$ 181,400	\$ 181,400	\$ 181,400	\$ 272,100	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
180301020021				\$ 604,800	\$ 604,800	\$ 604,800	\$ 604,800	\$ 604,800	\$ 604,800	\$ 604,800	\$ 907,200			0%	0%	0%	0%	0%	0%	0%	50%	
180301050100	\$ 36,600	\$ 36,600	\$ 36,600	\$ 36,600	\$ 36,600	\$ 36,600	\$ 36,600	\$ 36,600	\$ 36,600	\$ 36,600	\$ 54,900	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
180301050110	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 150,000	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
180301100040	\$ 552,600	\$ 552,600	\$ 552,600	\$ 552,600	\$ 552,600	\$ 552,600	\$ 552,600	\$ 552,600	\$ 552,600	\$ 552,600	\$ 828,900	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
1C060K580054	\$ 181,600	\$ 181,600	\$ 181,600	\$ 181,600	\$ 181,600	\$ 181,600	\$ 181,600	\$ 181,600	\$ 181,600	\$ 181,600	\$ 272,400	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
1C060K580055	\$ 206,600	\$ 206,600	\$ 206,600	\$ 206,600	\$ 206,600	\$ 206,600	\$ 206,600	\$ 206,600	\$ 206,600	\$ 206,600	\$ 309,900	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
1C060K600080	\$ 187,200	\$ 187,200	\$ 187,200	\$ 187,200	\$ 187,200	\$ 187,200	\$ 187,200	\$ 187,200	\$ 187,200	\$ 187,200	\$ 280,800	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
1C070A090040	\$ 245,000	\$ 245,000	\$ 245,000	\$ 245,000	\$ 245,000	\$ 245,000	\$ 245,000	\$ 245,000	\$ 245,000	\$ 245,000	\$ 367,500	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
1C070A100011	\$ 504,000	\$ 504,000	\$ 504,000	\$ 504,000	\$ 504,000	\$ 504,000	\$ 504,000	\$ 504,000	\$ 504,000	\$ 504,000	\$ 756,000	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
1C070A160040	\$ 655,500	\$ 655,500	\$ 655,500	\$ 655,500	\$ 655,500	\$ 655,500	\$ 655,500	\$ 655,500	\$ 655,500	\$ 655,500	\$ 983,250	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
1C070B0J0010	\$ 1,190,000	\$ 1,190,000	\$ 1,190,000	\$ 1,190,000	\$ 1,190,000	\$ 1,190,000	\$ 1,190,000	\$ 1,190,000	\$ 1,190,000	\$ 1,190,000	\$ 1,785,000	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
1C070B0L0020	\$ 585,600	\$ 585,600	\$ 585,600	\$ 585,600	\$ 585,600	\$ 585,600	\$ 585,600	\$ 585,600	\$ 585,600	\$ 585,600	\$ 878,400	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
1C070H030010	\$ 1,055,300	\$ 1,055,300	\$ 1,055,300	\$ 1,055,300	\$ 1,055,300	\$ 1,055,300	\$ 1,055,300	\$ 1,055,300	\$ 1,055,300	\$ 1,055,300	\$ 1,582,950	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
1C070H040010	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000	\$ 96,000	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
1C070K820010	\$ 2,935,800	\$ 2,935,800	\$ 2,935,800	\$ 2,935,800	\$ 2,935,800	\$ 2,935,800	\$ 2,935,800	\$ 2,935,800	\$ 2,935,800	\$ 2,935,800	\$ 4,403,700	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
1C110I070010	\$ 71,900	\$ 71,900	\$ 71,900	\$ 71,900	\$ 71,900	\$ 71,900	\$ 71,900	\$ 71,900	\$ 71,900	\$ 71,900	\$ 107,850	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
1D060L040032					\$ 255,300	\$ 255,300	\$ 255,300	\$ 255,300	\$ 255,300	\$ 255,300	\$ 382,950				0%	0%	0%	0%	0%	0%	50%	
2D0301020050	\$ 76,500	\$ 76,500	\$ 76,500	\$ 76,500	\$ 76,500	\$ 76,500	\$ 76,500	\$ 76,500	\$ 76,500	\$ 76,500	\$ 114,750	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
2D040T320111	\$ 125,100	\$ 125,100	\$ 125,100	\$ 93,800	\$ 125,100	\$ 125,100	\$ 125,100	\$ 125,100	\$ 125,100	\$ 125,100	\$ 187,650	0%	0%	-25%	0%	0%	0%	0%	0%	0%	50%	
3C030M010010	\$ 76,600	\$ 76,600	\$ 76,600	\$ 76,600	\$ 76,600	\$ 76,600	\$ 76,600	\$ 76,600	\$ 76,600	\$ 76,600	\$ 114,900	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
3M0000MSU01	\$ 412,000	\$ 412,000	\$ 412,000	\$ 412,000	\$ 412,000	\$ 412,000	\$ 412,000	\$ 412,000	\$ 412,000	\$ 412,000	\$ 618,000	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
4B170I050091	\$ 86,900	\$ 86,900	\$ 86,900	\$ 86,900	\$ 86,900	\$ 86,900	\$ 86,900	\$ 86,900	\$ 86,900	\$ 86,900	\$ 130,350	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
4B170I050131	\$ 83,600	\$ 83,600	\$ 83,600	\$ 83,600	\$ 83,600	\$ 83,600	\$ 83,600	\$ 83,600	\$ 83,600	\$ 83,600	\$ 125,400	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
4B170I100060	\$ 135,000	\$ 135,000	\$ 59,600	\$ 135,000	\$ 135,000	\$ 24,100	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 202,500	0%	-56%	0%	0%	-82%	0%	0%	0%	0%	50%	
4B170I100100	\$ 135,000	\$ 135,000	\$ 59,600	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 202,500	0%	-56%	0%	0%	0%	0%	0%	0%	0%	50%	
4B290I150040	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 1,125,000	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
5B120I000052	\$ 495,000	\$ 495,000	\$ 495,000	\$ 495,000	\$ 495,000	\$ 495,000	\$ 495,000	\$ 495,000	\$ 495,000	\$ 495,000	\$ 742,500	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
5B120I000121								\$ 1,169,100	\$ 1,169,100	\$ 1,169,100	\$ 1,753,650							0%	0%	0%	50%	
5B120I020021	\$ 152,200	\$ 152,200	\$ 152,200	\$ 152,200	\$ 152,200	\$ 152,200	\$ 152,200	\$ 152,200	\$ 152,200	\$ 152,200	\$ 228,300	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
5B120I020022	\$ 108,600	\$ 108,600	\$ 108,600	\$ 108,600	\$ 108,600	\$ 108,600	\$ 108,600	\$ 108,600	\$ 108,600	\$ 108,600	\$ 162,900	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
5B120I020023	\$ 133,000	\$ 133,000	\$ 133,000	\$ 133,000	\$ 133,000	\$ 133,000	\$ 133,000	\$ 133,000	\$ 133,000	\$ 133,000	\$ 199,500	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
5B120I020030	\$ 196,900	\$ 196,900	\$ 196,900	\$ 196,900	\$ 196,900	\$ 196,900	\$ 196,900	\$ 196,900	\$ 196,900	\$ 196,900	\$ 295,350	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
5B120I060152	\$ 289,700	\$ 289,700	\$ 289,700	\$ 289,700	\$ 289,700	\$ 289,700	\$ 289,700	\$ 289,700	\$ 289,700	\$ 289,700	\$ 434,550	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
5B120I390010	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 435,000	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
5B130I070035	\$ 374,000	\$ 374,000	\$ 374,000	\$ 374,000	\$ 374,000	\$ 374,000	\$ 374,000	\$ 374,000	\$ 374,000	\$ 374,000	\$ 561,000	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
5B150I010014	\$ 503,500	\$ 503,500	\$ 503,500	\$ 503,500	\$ 503,500	\$ 503,500	\$ 503,500	\$ 503,500	\$ 503,500	\$ 503,500	\$ 755,250	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
5B150I010060	\$ 198,100	\$ 198,100	\$ 198,100	\$ 198,100	\$ 198,100	\$ 198,100	\$ 198,100	\$ 198,100	\$ 198,100	\$ 198,100	\$ 297,150	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
5B150I010070	\$ 658,700	\$ 658,700	\$ 658,700	\$ 658,700	\$ 658,700	\$ 658,700	\$ 658,700	\$ 658,700	\$ 658,700	\$ 658,700	\$ 988,050	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
5B150I020210	\$ 193,700	\$ 193,700	\$ 193,700	\$ 193,700	\$ 193,700	\$ 193,700	\$ 193,700	\$ 193,700	\$ 193,700	\$ 193,700	\$ 290,550	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
5B150I060030	\$ 91,200	\$ 91,200	\$ 91,200	\$ 91,200	\$ 91,200	\$ 91,200	\$ 91,200	\$ 91,200	\$ 91,200	\$ 91,200	\$ 136,800	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
5B160I020180	\$ 522,700	\$ 522,700	\$ 522,700	\$ 522,700	\$ 522,700	\$ 522,700	\$ 522,700	\$ 522,700	\$ 522,700	\$ 522,700	\$ 784,050	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
5B160I020190	\$ 261,400	\$ 261,400	\$ 261,400	\$ 261,400	\$ 261,400	\$ 261,400	\$ 261,400	\$ 261,400	\$ 261,400	\$ 261,400	\$ 392,100	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
5B160I210041	\$ 537,500	\$ 537,500	\$ 537,500	\$ 537,500	\$ 537,500	\$ 537,500	\$ 537,500	\$ 537,500	\$ 537,500	\$ 537,500	\$ 806,250	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
5B210I030000	\$ 1,309,000	\$ 1,309,000	\$ 1,309,000	\$ 1,309,000	\$ 1,309,000	\$ 1,309,000	\$ 1,309,000	\$ 1,309,000	\$ 1,309,000	\$ 1,309,000	\$ 1,963,500	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
1C060K630020	\$ 309,000	\$ 309,000	\$ 309,000	\$ 309,000	\$ 309,000	\$ 309,000	\$ 309,000	\$ 308,700	\$ 308,700	\$ 308,700	\$ 463,050	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	
2D040C050074							\$ 465,500	\$ 465,500	\$ 465,500	\$ 465,000	\$ 697,500						0%	0%	0%	0%	50%	

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Cumulative Increase in Assessed Land Values since 2011
Active 2021 Commercial Assessment Appeals Only

Parcel	Assessed Land Value											Cumulative % Change in Assessed Land Value Since 2011										
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Parcels below this line experienced a decrease in land value from 2011 to 2020																						
5B1601380020	\$ 550,200	\$ 550,200	\$ 550,200	\$ 550,200	\$ 550,200	\$ 550,200	\$ 518,900	\$ 518,900	\$ 575,100	\$ 575,100	\$ 821,700	0%	0%	0%	0%	0%	-6%	-6%	5%	5%	49%	
5B1201060220	\$ 168,900	\$ 168,900	\$ 168,900	\$ 168,900	\$ 168,900	\$ 167,800	\$ 167,800	\$ 167,800	\$ 167,800	\$ 167,800	\$ 251,700	0%	0%	0%	0%	-1%	-1%	-1%	-1%	-1%	49%	
1B0301050030	\$ 41,600	\$ 41,600	\$ 41,600	\$ 41,600	\$ 41,600	\$ 41,600	\$ 41,300	\$ 41,300	\$ 41,300	\$ 41,300	\$ 61,950	0%	0%	0%	0%	0%	-1%	-1%	-1%	-1%	49%	
1C1001070091	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 1,965,100	\$ 1,965,100	\$ 1,965,100	\$ 2,947,650	0%	0%	0%	0%	0%	0%	-2%	-2%	-2%	47%	
1C100K830031	\$ 1,888,200	\$ 1,888,200	\$ 1,888,200	\$ 1,888,200	\$ 1,888,200	\$ 1,888,200	\$ 1,888,200	\$ 1,853,900	\$ 1,853,900	\$ 1,853,900	\$ 2,780,850	0%	0%	0%	0%	0%	0%	-2%	-2%	-2%	47%	
1C070A020030	\$ 671,800	\$ 671,800	\$ 671,800	\$ 671,800	\$ 671,800	\$ 671,800	\$ 671,800	\$ 671,800	\$ 671,800	\$ 658,400	\$ 987,600	0%	0%	0%	0%	0%	0%	0%	0%	-2%	47%	
1C070A020011	\$ 1,087,900	\$ 1,087,900	\$ 1,087,900	\$ 1,087,900	\$ 1,087,900	\$ 1,087,900	\$ 1,087,900	\$ 1,087,900	\$ 1,087,900	\$ 1,066,100	\$ 1,599,150	0%	0%	0%	0%	0%	0%	0%	0%	-2%	47%	
1C070H030031	\$ 2,150,000	\$ 2,150,000	\$ 2,150,000	\$ 2,150,000	\$ 2,150,000	\$ 2,150,000	\$ 2,150,000	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 3,150,000	0%	0%	0%	0%	0%	0%	-2%	-2%	-2%	47%	
1C060U040010	\$ 1,490,000	\$ 1,490,000	\$ 1,490,000	\$ 1,490,000	\$ 1,490,000	\$ 1,490,000	\$ 1,490,000	\$ 1,490,000	\$ 1,490,000	\$ 1,452,900	\$ 2,179,350	0%	0%	0%	0%	0%	0%	0%	0%	-2%	46%	
1C060U040050	\$ 1,400,400	\$ 1,400,400	\$ 1,400,400	\$ 1,400,400	\$ 1,400,400	\$ 1,400,400	\$ 1,400,400	\$ 1,400,400	\$ 1,400,400	\$ 1,365,400	\$ 2,048,100	0%	0%	0%	0%	0%	0%	0%	0%	-2%	46%	
5B1201000032	\$ 402,400	\$ 393,700	\$ 393,700	\$ 393,700	\$ 393,700	\$ 392,000	\$ 392,000	\$ 392,000	\$ 392,000	\$ 392,000	\$ 588,000	-2%	-2%	-2%	-2%	-3%	-3%	-3%	-3%	-3%	46%	
5B1201020150	\$ 445,000	\$ 445,000	\$ 445,000	\$ 445,000	\$ 445,000	\$ 445,000	\$ 432,000	\$ 432,000	\$ 432,000	\$ 432,000	\$ 648,000	0%	0%	0%	0%	0%	-3%	-3%	-3%	-3%	46%	
5B1201020160	\$ 445,000	\$ 445,000	\$ 445,000	\$ 445,000	\$ 445,000	\$ 445,000	\$ 432,000	\$ 432,000	\$ 432,000	\$ 432,000	\$ 648,000	0%	0%	0%	0%	0%	-3%	-3%	-3%	-3%	46%	
1C060K010033							\$ 1,778,600	\$ 1,778,600	\$ 1,723,300	\$ 2,584,950								0%	0%	-3%	45%	
5B1201020010	\$ 483,400	\$ 483,400	\$ 483,400	\$ 483,400	\$ 483,400	\$ 483,400	\$ 467,900	\$ 467,900	\$ 467,900	\$ 467,900	\$ 701,850	0%	0%	0%	0%	0%	-3%	-3%	-3%	-3%	45%	
5B1601430016	\$ 784,500	\$ 784,500	\$ 784,500	\$ 784,500	\$ 784,500	\$ 784,500	\$ 784,500	\$ 784,500	\$ 757,200	\$ 757,200	\$ 1,135,800	0%	0%	0%	0%	0%	0%	0%	-3%	-3%	45%	
1C100K830041	\$ 1,241,800	\$ 1,241,800	\$ 1,241,800	\$ 1,241,800	\$ 1,241,800	\$ 1,241,800	\$ 1,241,800	\$ 1,197,000	\$ 1,197,000	\$ 1,197,000	\$ 1,795,500	0%	0%	0%	0%	0%	0%	-4%	-4%	-4%	45%	
4B1601010010	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,538,900	\$ 1,538,900	\$ 1,538,900	\$ 1,538,900	\$ 2,308,350	0%	0%	0%	0%	0%	-4%	-4%	-4%	-4%	44%	
5B1201000031	\$ 2,472,000	\$ 2,374,000	\$ 2,374,000	\$ 2,374,000	\$ 2,374,000	\$ 2,374,000	\$ 2,374,000	\$ 2,374,000	\$ 2,374,000	\$ 2,374,000	\$ 3,561,000	-4%	-4%	-4%	-4%	-4%	-4%	-4%	-4%	-4%	44%	
1C070A040010	\$ 614,100	\$ 614,100	\$ 614,100	\$ 614,100	\$ 614,100	\$ 614,100	\$ 614,100	\$ 614,100	\$ 614,100	\$ 589,500	\$ 884,250	0%	0%	0%	0%	0%	0%	0%	0%	-4%	44%	
1C070A100070	\$ 159,000	\$ 159,000	\$ 159,000	\$ 159,000	\$ 159,000	\$ 159,000	\$ 159,000	\$ 159,000	\$ 159,000	\$ 152,600	\$ 228,900	0%	0%	0%	0%	0%	0%	0%	0%	-4%	44%	
1C1001050010	\$ 4,240,500	\$ 4,240,500	\$ 4,240,500	\$ 4,240,500	\$ 4,240,500	\$ 4,240,500	\$ 4,240,500	\$ 4,047,800	\$ 4,047,800	\$ 4,047,800	\$ 6,071,700	0%	0%	0%	0%	0%	0%	-5%	-5%	-5%	43%	
1C070K810070	\$ 387,600	\$ 387,600	\$ 387,600	\$ 387,600	\$ 387,600	\$ 387,600	\$ 387,600	\$ 372,100	\$ 372,100	\$ 369,000	\$ 553,500	0%	0%	0%	0%	0%	0%	-4%	-4%	-5%	43%	
1C070K810120	\$ 690,000	\$ 690,000	\$ 690,000	\$ 690,000	\$ 690,000	\$ 690,000	\$ 690,000	\$ 699,100	\$ 699,100	\$ 655,400	\$ 983,100	0%	0%	0%	0%	0%	1%	1%	-5%	-5%	42%	
4B1701030140	\$ 53,600	\$ 53,600	\$ 53,600	\$ 53,600	\$ 53,600	\$ 53,600	\$ 53,600	\$ 50,900	\$ 55,000	\$ 55,000	\$ 76,350	0%	0%	0%	0%	0%	-5%	3%	3%	-5%	42%	
4B2901150050	\$ 1,008,600	\$ 1,008,600	\$ 957,400	\$ 957,400	\$ 957,400	\$ 957,400	\$ 957,400	\$ 957,400	\$ 957,400	\$ 957,400	\$ 1,436,100	0%	-5%	-5%	-5%	-5%	-5%	-5%	-5%	-5%	42%	
4B1701030150	\$ 54,700	\$ 54,700	\$ 54,700	\$ 54,700	\$ 54,700	\$ 54,700	\$ 54,700	\$ 51,900	\$ 56,100	\$ 56,100	\$ 77,850	0%	0%	0%	0%	0%	-5%	3%	3%	-5%	42%	
1C060K700040	\$ 457,400	\$ 457,400	\$ 457,400	\$ 457,400	\$ 457,400	\$ 457,400	\$ 457,400	\$ 457,400	\$ 457,400	\$ 431,200	\$ 646,800	0%	0%	0%	0%	0%	0%	0%	0%	-6%	41%	
4B1701100110	\$ 135,000	\$ 135,000	\$ 59,600	\$ 135,000	\$ 135,000	\$ 135,000	\$ 117,200	\$ 117,200	\$ 126,600	\$ 126,600	\$ 189,900	0%	-56%	0%	0%	0%	-13%	-13%	-6%	-6%	41%	
5B1201010060	\$ 278,800	\$ 278,800	\$ 304,100	\$ 228,100	\$ 228,100	\$ 228,100	\$ 258,500	\$ 258,500	\$ 258,500	\$ 258,500	\$ 387,750	0%	9%	-18%	-18%	-18%	-7%	-7%	-7%	-7%	39%	
5B1201350010	\$ 234,300	\$ 234,300	\$ 216,300	\$ 216,300	\$ 216,300	\$ 216,300	\$ 216,300	\$ 216,300	\$ 216,300	\$ 216,300	\$ 324,450	0%	-8%	-8%	-8%	-8%	-8%	-8%	-8%	-8%	38%	
5B1501010030	\$ 566,300	\$ 522,700	\$ 522,700	\$ 522,700	\$ 522,700	\$ 522,700	\$ 522,700	\$ 522,700	\$ 522,700	\$ 522,700	\$ 784,050	-8%	-8%	-8%	-8%	-8%	-8%	-8%	-8%	-8%	38%	
4B1601010022	\$ 382,300	\$ 382,300	\$ 382,300	\$ 382,300	\$ 382,300	\$ 382,300	\$ 352,300	\$ 352,300	\$ 352,300	\$ 352,300	\$ 528,450	0%	0%	0%	0%	0%	-8%	-8%	-8%	-8%	38%	
4B2901010050						\$ 548,900	\$ 500,800	\$ 500,800	\$ 500,800	\$ 500,800	\$ 751,200					0%	-9%	-9%	-9%	-9%	37%	
1C070K830040	\$ 3,699,600	\$ 3,363,300	\$ 3,363,300	\$ 3,363,300	\$ 3,363,300	\$ 3,363,300	\$ 3,363,300	\$ 3,363,300	\$ 3,321,100	\$ 3,363,300	\$ 5,044,950	-9%	-9%	-9%	-9%	-9%	-9%	-9%	-10%	-9%	36%	
4B1701080039	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 75,000	0%	0%	0%	0%	0%	-9%	-9%	-9%	-9%	36%	
1C070H020010	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,575,000	\$ 1,575,000	\$ 1,575,000	\$ 2,362,500	0%	0%	0%	0%	0%	0%	-10%	-10%	-10%	35%	
1C060U060040	\$ 266,000	\$ 266,000	\$ 266,000	\$ 266,000	\$ 266,000	\$ 266,000	\$ 266,000	\$ 265,800	\$ 265,800	\$ 239,200	\$ 358,800	0%	0%	0%	0%	0%	0%	0%	0%	-10%	35%	
1C070A140030	\$ 80,000	\$ 80,000	\$ 71,200	\$ 71,200	\$ 71,200	\$ 71,200	\$ 71,200	\$ 71,200	\$ 71,200	\$ 71,200	\$ 106,800	0%	-11%	-11%	-11%	-11%	-11%	-11%	-11%	-11%	34%	
1C070A090050	\$ 268,700	\$ 268,700	\$ 268,700	\$ 268,700	\$ 268,700	\$ 268,700	\$ 268,700	\$ 268,700	\$ 268,700	\$ 236,500	\$ 354,750	0%	0%	0%	0%	0%	0%	0%	0%	-12%	32%	
1C070K820021			\$ 1,531,500	\$ 1,531,500	\$ 1,511,800	\$ 1,392,000	\$ 1,392,000	\$ 1,340,000	\$ 1,340,000	\$ 1,346,800	\$ 2,020,200			0%	-1%	-9%	-9%	-13%	-13%	-12%	32%	
4B1701100070	\$ 104,500	\$ 104,500	\$ 104,500	\$ 104,500	\$ 104,500	\$ 104,500	\$ 88,200	\$ 90,500	\$ 90,500	\$ 90,500	\$ 135,750	0%	0%	0%	0%	0%	-16%	-13%	-13%	-13%	30%	
6D0701060000	\$ 400,000	\$ 344,800	\$ 344,800	\$ 344,800	\$ 344,800	\$ 344,800	\$ 344,800	\$ 344,800	\$ 344,800	\$ 344,800	\$ 517,200	-14%	-14%	-14%	-14%	-14%	-14%	-14%	-14%	-14%	29%	
7B0901020022	\$ 397,000	\$ 397,000	\$ 397,000	\$ 397,000	\$ 397,000	\$ 397,000	\$ 397,000	\$ 397,000														

Cumulative Increase in Assessed Land Values since 2011
Active 2021 Commercial Assessment Appeals Only

Parcel	Assessed Land Value											Cumulative % Change in Assessed Land Value Since 2011									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
5B1201040052	\$ 2,843,600	\$ 2,843,600	\$ 2,843,600	\$ 2,843,600	\$ 2,843,600	\$ 2,843,600	\$ 2,339,700	\$ 2,339,700	\$ 2,339,700	\$ 2,339,700	\$ 3,509,550	0%	0%	0%	0%	0%	-18%	-18%	-18%	-18%	23%
3R0401000050	\$ 62,000	\$ 62,000	\$ 62,000	\$ 62,000	\$ 62,000	\$ 62,000	\$ 62,000	\$ 62,000	\$ 62,000	\$ 62,000	\$ 75,200	0%	0%	0%	0%	0%	0%	0%	0%	0%	21%
1C060K700052	\$ 85,200	\$ 85,200	\$ 85,200	\$ 85,200	\$ 85,200	\$ 85,200	\$ 85,200	\$ 85,200	\$ 85,200	\$ 67,500	\$ 101,250	0%	0%	0%	0%	0%	0%	0%	0%	-21%	19%
4B1701030110	\$ 85,200	\$ 85,200	\$ 85,200	\$ 85,200	\$ 85,200	\$ 85,200	\$ 65,500	\$ 65,500	\$ 70,700	\$ 70,700	\$ 98,250	0%	0%	0%	0%	0%	-23%	-23%	-17%	-17%	15%
5B2101000030	\$ 1,155,600	\$ 1,155,600	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,900	\$ 834,400	\$ 834,400	\$ 917,300	\$ 917,300	\$ 1,310,550	0%	-31%	-31%	-31%	-31%	-28%	-28%	-21%	-21%	13%
1C07080L0010	\$ 945,000	\$ 945,000	\$ 945,000	\$ 945,000	\$ 945,000	\$ 945,000	\$ 945,000	\$ 708,000	\$ 708,000	\$ 708,000	\$ 1,062,000	0%	0%	0%	0%	0%	0%	-25%	-25%	-25%	12%
1C07080J0020	\$ 400,600	\$ 400,600	\$ 400,600	\$ 400,600	\$ 400,600	\$ 400,600	\$ 400,600	\$ 288,500	\$ 288,500	\$ 288,500	\$ 432,750	0%	0%	0%	0%	0%	0%	-28%	-28%	-28%	8%
5B1601420020	\$ 639,600	\$ 639,600	\$ 639,600	\$ 639,600	\$ 639,600	\$ 639,600	\$ 639,600	\$ 439,700	\$ 452,900	\$ 452,900	\$ 679,350	0%	0%	0%	0%	0%	0%	-31%	-29%	-29%	6%
5B1601420040	\$ 468,900	\$ 468,900	\$ 468,900	\$ 468,900	\$ 468,900	\$ 468,900	\$ 468,900	\$ 322,300	\$ 332,000	\$ 332,000	\$ 498,000	0%	0%	0%	0%	0%	0%	-31%	-29%	-29%	6%
4B1701110110	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Parcels below this line have a lower land value in 2021 than in 2011, even with the 50% increase in 2021																					
1C070A520080	\$ 65,000	\$ 65,000	\$ 43,100	\$ 43,100	\$ 43,100	\$ 43,100	\$ 43,100	\$ 43,100	\$ 43,100	\$ 43,100	\$ 64,650	0%	-34%	-34%	-34%	-34%	-34%	-34%	-34%	-34%	-1%
5B1601430017	\$ 2,546,700	\$ 2,546,700	\$ 2,546,700	\$ 2,546,700	\$ 2,546,700	\$ 2,546,700	\$ 2,546,700	\$ 1,680,800	\$ 1,680,900	\$ 1,680,900	\$ 2,521,350	0%	0%	0%	0%	0%	0%	-34%	-34%	-34%	-1%
1C1001070050	\$ 109,000	\$ 109,000	\$ 109,000	\$ 109,000	\$ 109,000	\$ 93,500	\$ 93,500	\$ 93,500	\$ 70,100	\$ 70,100	\$ 105,150	0%	0%	0%	0%	0%	-14%	-14%	-14%	-36%	-4%
1C1001070030	\$ 142,500	\$ 142,500	\$ 142,500	\$ 142,500	\$ 142,500	\$ 122,100	\$ 122,100	\$ 122,100	\$ 91,600	\$ 91,600	\$ 137,400	0%	0%	0%	0%	-14%	-14%	-14%	-36%	-36%	-4%
1C1001070040	\$ 144,600	\$ 144,600	\$ 144,600	\$ 144,600	\$ 144,600	\$ 123,900	\$ 123,900	\$ 123,900	\$ 92,900	\$ 92,900	\$ 139,350	0%	0%	0%	0%	-14%	-14%	-14%	-36%	-36%	-4%
4B1701030090	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 60,000	\$ 50,700	\$ 54,700	\$ 54,700	\$ 76,050	0%	0%	0%	0%	0%	-25%	-37%	-32%	-32%	-5%
5B1601440082				\$ 966,600	\$ 805,500	\$ 805,500	\$ 805,500	\$ 598,100	\$ 598,100	\$ 598,100	\$ 897,150			0%	-17%	-17%	-38%	-38%	-38%	-38%	-7%
7B0901020010	\$ 1,464,800	\$ 1,464,800	\$ 1,464,800	\$ 1,464,800	\$ 1,464,800	\$ 1,464,800	\$ 1,464,800	\$ 868,400	\$ 868,400	\$ 868,400	\$ 1,302,600	0%	0%	0%	0%	0%	0%	-41%	-41%	-41%	-11%
4B1701030100	\$ 124,100	\$ 124,100	\$ 124,100	\$ 124,100	\$ 124,100	\$ 124,100	\$ 85,900	\$ 72,600	\$ 78,400	\$ 78,400	\$ 108,900	0%	0%	0%	0%	0%	-31%	-41%	-37%	-37%	-12%
5B1601020121	\$ 2,161,000	\$ 2,161,000	\$ 1,080,500	\$ 1,080,500	\$ 1,080,500	\$ 1,080,500	\$ 1,080,500	\$ 1,080,500	\$ 1,188,600	\$ 1,188,600	\$ 1,782,900	0%	-50%	-50%	-50%	-50%	-50%	-50%	-45%	-45%	-17%
5B1301070036	\$ 574,000	\$ 574,000	\$ 574,000	\$ 287,000	\$ 287,000	\$ 287,000	\$ 287,000	\$ 287,000	\$ 287,000	\$ 287,000	\$ 430,500	0%	0%	-50%	-50%	-50%	-50%	-50%	-50%	-50%	-25%
5B1601000040	\$ 2,548,800	\$ 2,548,800	\$ 1,274,400	\$ 1,274,400	\$ 1,274,400	\$ 1,274,400	\$ 1,274,400	\$ 1,274,400	\$ 1,274,400	\$ 1,274,400	\$ 1,911,600	0%	-50%	-50%	-50%	-50%	-50%	-50%	-50%	-50%	-25%
5B1201060112	\$ 533,200	\$ 533,200	\$ 533,200	\$ 533,200	\$ 226,600	\$ 226,600	\$ 226,600	\$ 226,600	\$ 226,600	\$ 226,600	\$ 339,900	0%	0%	0%	-58%	-58%	-58%	-58%	-58%	-58%	-36%
1C1001070020	\$ 234,700	\$ 234,700	\$ 234,700	\$ 234,700	\$ 234,700	\$ 117,300	\$ 117,300	\$ 117,300	\$ 88,000	\$ 88,000	\$ 132,000	0%	0%	0%	0%	-50%	-50%	-50%	-63%	-63%	-44%
5B2101320021						\$ 849,000	\$ 599,100	\$ 269,800	\$ 269,800	\$ 269,800	\$ 404,700		0%	0%	0%	0%	-50%	-50%	-50%	-63%	-44%
1C1001070060	\$ 1,475,800	\$ 265,000	\$ 265,000	\$ 265,000	\$ 265,000	\$ 265,000	\$ 265,000	\$ 272,300	\$ 272,300	\$ 272,300	\$ 408,450	-82%	-82%	-82%	-82%	-82%	-82%	-82%	-82%	-82%	-72%
Parcels below this line were new in assessment year 2021																					
1C070K770012											\$ 2,322,000										0%
5B1401020073											\$ 1,055,550										0%
5B1401050020											\$ 936,150										0%
5B1401050030											\$ 962,400										0%
5B1401050040											\$ 391,950										0%
5B1401050050											\$ 784,050										0%
5B1401050060											\$ 705,450										0%
5B1401050070											\$ 3,361,800										0%
5B1401050080											\$ 781,650										0%
5B1401050090											\$ 784,050										0%
5B1401050110											\$ 392,700										0%
5B1401050120											\$ 393,150										0%
5B1401050130											\$ 631,050										0%
5B1401050140											\$ 503,100										0%
5B1601380034											\$ 771,300										0%
5B1601380036											\$ 9,802,800										0%

2021-11-04 BOE Hearing



October 25, 2021

Robert S. Spitzfaden Esq.
217 2nd St
Ste 204
Juneau, Alaska 99801-9801

Re: Reaction to the Board of Equalization appeals

Dear Mr. Spitzfaden,

As of today, here are some of my impressions from the hearings of the appeals before the Board of Equalization that you are handling for commercial property owners. First, let me say that I have no stake in the outcome of this analysis—I own no commercial property and I have not asked for compensation to provide this letter. These are just my personal opinions and not opinions formed as a paid advocate.

After reviewing the summary report, board training video, and appeal hearings, I still do not fully understand the methods, assumptions, and logic behind the adjustments to the 2021 assessed values commercial properties. Almost no explanations have been written down by the assessor's office. There is no written record of the statistical methods that I could find. Statistics have not been clearly labeled and explained, and figures and tables have no accompanying captions and explanations. Indeed, some statistics have only been labeled with cryptic unexplained acronyms. I have tried to find written descriptions of the methods, and I have tried to talk to staff at the assessor's office about these, but I have been unsuccessful. Please see my section on *My attempts to understand the methods*, below, for more information on this. After now hearing staff from the assessor's office testify at the appeal hearings, I believe I have some general understanding of what they did and why they did it. Most importantly, I heard Mr. Michael Dahle state repeatedly that the methods in question are a response to an upward trend the value of commercial real estate in Juneau. I had a look at this hypothesis using the data that I have available. Using the 53 real estate sales values (cited below) that made up the sample that was used to develop the adjustments, I cannot detect such a trend. See my section on *Trend in commercial real estate sales*, below, for more on this. Finally, I want to stress that I have strong reservations about the representativeness of the sample (again, cited below) that was used to underpin the analysis and reach the conclusion that the assessments should be raised. See more about this in the section on *Representativeness of the sample of 53 sales*.

My attempts to understand the methods

While I was at sea this summer bringing up a boat from Tacoma, I was asked for help interpreting the last two pages of assessor's report that does not seem to have a title, date

published, and author, although the words “AV 2021 Summary Report – CBJ Commercial Property Valuations” appear at the top of the first page. My ability to comment was somewhat limited by the fact I was at sea, but my first response was that I had no idea what these various statistics mean, as, again, there were no written methods, there was inadequate labeling of the statistics and graphics, and some of the statistics were referred to by confusing acronyms that were not defined. The person who asked my advice then provided me a video of Board of Equalization training in hopes that this would allow me to understand the methods. I was able to watch that video when we were in port and had internet access. Unfortunately, that video also did not provide a clear and detailed explanation of the methods.

Without some explanation of the statistical methods, without some clear description of what the statistics are and what they mean, without an explanation of what the graphics and tables mean, the new assessments are essentially just random numbers to a taxpayer trying to make sense of why the taxes went up. Without some ability to follow the logic and understand the process, a taxpayer cannot tell the difference between an assessment increase due to a fair and equitable process versus an increase due to vindictiveness, personal animus, or just whimsy.

When I returned to Juneau, I contacted Michael Dahle’s office several times to try to better understand the reasoning behind the new assessments. On some occasions, but not all occasions, I noted the date and time of the communication. On August 17, I left a voicemail describing what I wanted to discuss with Mr. Dahle. At 4:00 pm on that same day I called again and this time I spoke to a person who said she would have Michael Dahle call me. On August 18, at 2:18 pm I called again and spoke to someone named Jillian Olson. I explained what that I would like to go over the methods and she said that she would have Mr. Dahle give me a call. At 2:46 pm that same day I received an e-mail from Ms. Olson. In it she noted that I had not filed an appeal, and she stated that Mr. Dahle was too busy to talk to me. However, late in the day, on August 20th, I believe it was, Mr. Dahle did call me. I pointed out that I was driving, and that I was about to go into a meeting, and I asked if we could speak on the phone the following Monday. He said that he would give me a call on that day. When I did not hear from him on that Monday, I called near the end of the day. I could not reach him, and I left another message. I never detected any further attempt by Mr. Dahle to contact me.

Trend in commercial real estate sales

You supplied me with a spreadsheet titled “sept 30 sale list.xlsx.” This appears to be the exact information I also have on a paper page with the words “AY2021 Analysis Sales List” in the upper left-hand corner. I note this page has the notation “AY2021 – Com Sales List20210928a. MktData: 9/29/2021 @ 12:59 PM, Page1” at the bottom of the page. If we were to accept for the moment that this sample is a representative of all commercial properties in Juneau, which I believe is a questionable assumption—but one that does appear to be a necessary for the assessor’s analysis—then an annual trend in sales prices should be obvious in this sample of 53 sales, as it contains sales from 2016 through the end of 2020. I note that the median sale price in 2016 was \$786 thousand, in 2017 it was \$346 thousand, in 2018 it was \$418 thousand, in 2019 it was \$402 thousand, and in 2020 it was \$654 thousand. For there to be an upward trend in sale



prices, the annual median sale price should tend to move upward year after year—maybe not every year, but at least in most years.

Note that there are four occurrences in which we can see a year-to-year change in this record. From 2016 to 2017 the median decreased (substantially), from 2017 to 2018 it increased slightly, from 2018 to 2019 the median again decreased (slightly), and then from 2019 to 2020 it again increased. During this period the medians twice decreased and twice increased: this is not indicative of an upward trend. Also, note that at the end of the series the median value was lower than at the median value at the beginning of the series. Again, this supports the notion there was no upward trend.

Let's try looking at all of the sales in a series. If we plot all of the sales one after another in time order we find that there are two outliers that dominate the graph (a \$4 million sale in 2017 and a \$20 million sale in 2020). So conventional methods for estimating trend are unsuitable because these methods will be very influenced by outliers. However, if there is a trend in the whole sales series, then we would expect the number of times a sale price is followed by a sale of larger size to occur more often than what you would get by chance. In other words, if we think having a sale followed by a sale of larger size as like getting a "heads" when we flip a coin, and a "tails" otherwise, then we can use probability to test whether we have more sales followed by higher priced sales than we would expect to see by chance in 53-1 flips of a coin. It turns out there 24 occurrences of a sale is followed by a sale of larger size—very, very close to half of the time. If we were to formalize this into a statistical test we would say that there is no statistically detectable trend (at the conventional significance level of 0.05) using this method.

Let's look at this another way. If we divide the series into two groups, with the first 26 sales in the first half, the last 26 in the second half, with the 27th sale deleted so that we have the same number sales in both the early and late groups. It turns out the median price is just about the same in both groups. Indeed, the median price is slightly higher in the earlier group, but not by very much. If anything, this analysis provides very weak support for the idea prices went down. Again, I just don't see support for the idea there was an upward—or really any—trend in prices.

I assume that the assessor's office has information that I don't have access to, and maybe some of that information contains evidence of a trend. However, they have not yet presented any evidence that supports the hypothesis that there was an upward trend in sale prices that I have seen in the Board of Equalization hearings.

Or if the assessor's office has presented this evidence, it was not presented clearly and it was not well explained. Indeed, this has been a huge problem with trying to understand the whole analysis. Again, almost no explanations have been written down. Statistics have not been clearly labeled and explained, and figures and tables have no accompanying captions and explanations.

If the assessor's office does have other evidence that sales prices trended upwards, then this might be highly noteworthy, and certainly relevant to the question of whether this sample of 53 sales is representative of the larger population of commercial properties. I note that this assumption that sale prices have been trending upwards is central to the logic of how the



assessments were adjusted upward in 2021 and it is certainly central to the whole idea that there needed to be an adjustment at all.

Representativeness of the sample of 53 sales

The idea you can just take a small sample and use that to represent some kind of larger population is based on the idea that the sample is *representative* of the population, in some sense. The field of scientific sampling has been developing for over 100 years, and we rely on these methods for many useful things in our lives. Your doctor does not have to drain all the blood out of your body to know your blood cholesterol level. Small blood samples have been repeated tested and shown by evidence to be adequate for the purpose by professional associations of clinical pathologists. Sampling for quality control in manufacturing process saves enormous amounts of money and ensures the safety of drugs, foods, air transportation, and on and on.

However, it should be obvious that not just any sample will capture the essential characteristics of the entire population under study. A sample of 100 people at a single political party's convention would not be suitable to make an accurate prediction about the outcome of an election with candidates from more than one party. A sample of 50 people at a sexually transmitted disease clinic would not be a good sample to use to estimate the incidence of syphilis in some larger population of people in a city. There is a well-developed theory about how to sample. Central to this theory is the idea of a *random sample*. With random sampling, the sample size controls what is called the *precision*—which is a mathematical description of how well, in some sense, the sample matches the population. I want to emphasize that here *random sample* is a term of art, and it does not mean what it means in common, colloquial speech. A *random sample*, in the scientific sense, is a sample that can be shown mathematically to be representative of the population for many purposes if the sample size is large enough.

If you will let me get a little technical, to produce a random sample of size n , the first requirement is that someone be able to carefully define what the population is and what it is not, so that someone else could know for sure if a sampling unit is either in or is outside the population. For example, if we are sampling land use with a satellite image, the population might be a set of one-kilometers square rectangles with some vegetation on them in Wisconsin. Then, for example, we will know that a specific farm in Minnesota or parts of Lake Mendota are not in the population. The next step is to uniquely label each of the N things in that make up the population. Then someone, at least in principle, will need to take those labels to produce a list of every possible combination of n labels taken out of the population of N labels. So, this list of combinations—that is, list of possible samples—would be very long. Finally, the last step would be to choose one of those combinations of n labels by a process that is really random, in the mathematical sense of the word. Often something other than a random sample is simply assumed to be a random sample. Sometimes this is appropriate and other times not. From some of the things Mr. Dahle has said in testimony I infer that he is treating the sample of 53 sales as both a representative sample, and more restrictively as a random sample from some kind of hypothetical population that has yet to be described, at least to me.



Obviously, a sample might not be representative of a larger population if too few sampling units from the population were included in the sample. If you take a coin that comes up "heads" with the same frequency as "tails," and you flip it 4 times, you don't necessarily get half heads and half tails. In fact, with just four tosses most of the time you won't get half heads and half tails. However, if you flip it 40,000 times you will get almost exactly half of the coin tosses to come up "heads." I think there are very good reasons to suspect that this of sample 53 commercial properties is far too small for the intended purpose. I also suspect that it is highly non-representative of all commercial properties because the sales look like they might be clustered in locations where property sold for one reason or another.

I heard Mr. Dahle tell the Board of Equalization that what he calls the C.O.V., or what is usually called the coefficient of variation, is a measure of the "confidence" in the analysis. That is true for a random sample, but that would certainly not be true if one was using a highly non-representative sample from a population. Again, a somewhat related problem is that I have never heard the assessor's office exactly define the population they are sampling. So, it is impossible to know if a sample is representative of the population if one cannot understand what is in the population and what is not.

Though I am not an expert in real estate, even I understand that commercial properties on Thane Road have different forces shaping their value those in the tourist-affected downtown, the downtown business area, the hospital-Twin Lakes area, the Costco-Lemon Creek area, and so on. This adds to my suspicion that a small sample of 53 sales cannot really be even marginally representative of all commercial properties in Juneau. I have not done it, but you might want to carefully look for spatial clustering in the sample of 53 sales. Such clustering would be strong evidence that the sample is not representative.

The issue of deleting values that are not favorable

After I heard Mr. Dahle's training session for the Board of Equalization, I inferred from what I thought I heard him say, that he—perhaps well-meaningly—deleted observations that he thought were not representative of some hypothetical population that he was thinking of. I attempted to contact Mr. Dahle last summer to clear this up, as I mentioned elsewhere, above. I have now heard Mr. Dahle testify that he did not do that. If observations were what is colloquially called "cherry picked" to support this analysis, this would certainly disqualify this analysis from being anything that could be considered a valid statistical analysis. Now that I have heard Mr. Dahle testify that he did not do this, I am somewhat comforted. However, as a matter of due diligence you might want to try and calculate some of the ratios of the 74 sales that were not included in the analysis to ensure that these don't disproportionately have high ratios of assessed value to adjusted sales values.

To be clear, the idea of choosing data points to delete based on professional judgement, or personal opinion, or to get a more favorable result—which leads to invalid inference—is completely different from deleting points because of a procedure or policy established well ahead of time to ensure outliers don't have undue influence on the analysis. I infer from what Mr. Dahle has said that the assessor's office does have some kind of procedures and set of rules



Spitzfaden Letter

Page 6

Board of Equalization Appeals

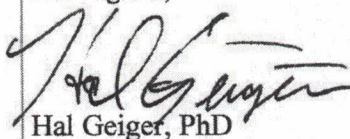
for classifying data points as outliers—and want to be clear that I am definitely not trying to criticize that practice.

In conclusion

I have worked professionally in scientific sampling, statistics, and biostatistics since 1980, when I was hired as a mathematical statistician by the United States Government. In 1982 I moved to Juneau to work as a biometrician (the word the State of Alaska uses for someone with expertise in statistics and biomathematics) with the Alaska Department of Fish and Game, and in the 1990s I served as Chief Biometrician for the Division of Commercial Fisheries. From 2007 until 2020 I operated biostatistical consulting firm in Juneau. I have a master's degree in statistics from Oregon State University and PhD from the College of Fisheries and Oceans at the University of Alaska Fairbanks. I have published papers on scientific sampling and statistics in the peer-reviewed scientific literature, and I have served two terms as president of the Alaska chapter of the American Statistical Association. My C.V. is available on request.

As I said, I have no opinion as to whether commercial property assessed values should go up or go down, and I have no stake in the outcome of the appeals. However, I am interested this process just as an example of a very public and important use of statistical methods in my community. I certainly have tried to appreciate the enormity of the charge that the assessor's office has been given, and I certainly have tried to appreciate that in order to be effective in their very necessary and important work they will definitely make some people very unhappy. Further, I appreciate that it is completely impossible for the assessor's office to perfectly develop assessments in such a way that there can be no room for any criticism. But with all that said, I am struck by the lack of strong evidence that there has been an upward trend in commercial property sales values—the idea that is central to the logic that the assessments needed to be raised.

Best regards,



Hal Geiger, PhD
Chief Scientist



Dr. Harold J. Geiger
7655 North Douglas Hwy.
Juneau, Alaska 99801
(907)723-3234
geiger@ak.net

October 2021

EMPLOYMENT

Currently retired.

October 2007 – September 2020: Chief scientist for the St. Hubert Research Group, a small business in Southeast Alaska assisting with scientific writing; assisting with the planning and analysis of scientific sampling studies; and assisting with problems in statistics, fisheries, and environmental science.

July 2001 – July 2007: Salmon stock assessment research supervisor for the Southeast Region of the Alaska Department of Fish and Game, Commercial Fisheries Division.

May 1997 – July 2001: Chief biometrician, Alaska Department of Fish and Game, Commercial Fisheries Division.

March 1988 – May 1997: Statewide salmon biometrician, Alaska Department of Fish and Game, Commercial Fisheries Division.

December 1982 – March 1988: Biometrician, Alaska Dept. of Fish and Game, FRED Division.

Sept. 1980 – December 1982: Mathematical statistician, Statistical Reporting Service of the U.S. Dept. of Agriculture, Madison Wisconsin.

September 1978 – June 1980: Teaching assistant, Department of Statistics, and research assistant, Department of Agricultural and Resource Economics, Oregon State University.

EDUCATION

Ph.D. (fisheries), University of Alaska Fairbanks.

M.S. (statistics), Oregon State University.

B.S. (mathematics), Oregon State University.

OTHER

Member of the Alaska Board of Veterinary Examiners. Appointed in 2016 and reappointed in 2019.

Member of the Board of Directors of Bartlett Regional Hospital in Juneau, Alaska. Appointed 2021.

Board of directors of the Foundation for End of Life Care—a nonprofit foundation dedicated to supporting hospice care. Joined the Board in 2007. Previously served as board president and secretary.

Board member and treasurer of Palliative Care Alaska Network. Served from 2018 to 2020.

Member from 2018 to 2021 of the board of directors of Haven House, a reentry service in Juneau, Alaska for women leaving prison.

Chair of an invited panel to review Stock Assessment and Operational Models for San Francisco Bay Herring, October 10 and 11, 2016, Santa Rosa, California. Organized by the California Department of Fish and Wildlife.

Invited panel member for an independent review of the research leading up to the proposed Pebble Bay Mine, October of 2012 in Anchorage, Alaska. Organized by the Keystone Center, a non-profit research group.

Received the American Fisheries Society's Stevan R. Phelps Award for best genetics paper in an American Fisheries Society Journal in 2007: "Geiger, H.J., I. Wang, P. Malecha, K. Hebert, W. W. Smoker, and A.J. Gharrett. 2007. What causes variability in pink salmon family size? Transactions of the American Fisheries Society 136(6): 1688-1698."

The 2005 President of the Alaska Chapter of the American Fisheries Society.

Board of directors of Juneau Jazz and Classics—a nonprofit organization that brings music to Southeast Alaska—from 2003 to 2015.

Convenor of the 1997 Alaska Riverine Sonar Workshop—an international symposium on the use of river-based sonar. Co-convenor (together with Dr. Peter Dahl, of the University of Washington) of the 1999 Riverine Sonar Workshop held at the University of Washington.

Awarded Chapter Service Recognition Award in 1996 by the national Council of Chapters of the American Statistical Association, "...in recognition of service to the Alaska Chapter."

Two-term president of the Alaskan Chapter of the American Statistical Association: 1986 and 1993.

Technical advisor to the U.S. section of North Pacific Anadromous Fishery Commission, an international treaty commission, from its origin in 1992 to 2000.

SELECTED PUBLICATIONS

Short, J.W., **H.J. Geiger**, L.W. Fritz, and J.J. Warrenchuk, 2021. First-Year Survival of Northern Fur Seals (*Callorhinus ursinus*) Can Be Explained by Pollock (*Gadus chalcogrammus*) Catches in the Eastern Bering Sea. *Journal of Marine Science and Engineering*, 9(9), p.975.

Short, J.W., **H.J. Geiger**, J.C. Haney, C.M. Voss, M.L. Vozzo, V. Guillory, and C.H. Peterson. 2017. Anomalous High Recruitment of the 2010 Gulf Menhaden (*Brevoortia patronus*) Year Class: Evidence of Indirect Effects from the Deepwater Horizon Blowout in the Gulf of Mexico. *Archives of Environmental Contamination and Toxicology*. doi: 10.1007/s00244-017-0374-0

Shaul, L.D., and **H.J. Geiger**. 2016. Effects of climate and competition for offshore prey on growth, survival, and reproductive potential of Coho salmon in Southeast Alaska. *North Pacific Anadromous Fisheries Commission Bulletin* 6: 329–347.

Haney, J.C., **H.J. Geiger**, and J.W. Short. 2014. Bird mortality from the Deepwater Horizon oil spill. I. Exposure in the offshore Gulf of Mexico. *Marine Ecology Progress Series* 513: 225-237.

Haney, J.C., **H.J. Geiger**, and J.W. Short. 2014. Bird mortality from the Deepwater Horizon oil spill. II. Carcass sampling and exposure probability in the coastal Gulf of Mexico. *Marine Ecology Progress Series* 513: 239–252.

Portley, N. and **H.J. Geiger**. 2014. Limit Reference Points for Pacific Salmon Fisheries. *North American Journal of Fisheries Management* 34(2): 401-410.

Ishida, Y., A. Yamada, H. Adachi, I. Yagisawa, K. Tadokoro, and **H.J. Geiger**. 2009. Salmon distribution in Northern Japan during the Jomon Period, 2,000–8,000 years ago, and its implications for future global warming. *North Pacific Anadromous Fish Commission Bulletin No. 5*: 287-292.

Geiger, H.J., I. Wang, P. Malecha, K. Hebert, W. W. Smoker, and A.J. Gharrett. 2007. What causes variability in pink salmon family size? *Transactions of the American Fisheries Society* 136(6): 1688-1698.

Geiger, H.J., T. Perry, M. Fukuwaka, and V. Radchenko. 2002. Status of salmon stocks and fisheries in the North Pacific Ocean. *In* The Proceedings of the Joint Meeting on Causes of Marine Mortality of Salmon in the North Pacific and North Atlantic Oceans and in the Baltic Sea. North Pacific Anadromous Fish Commission Technical Report Number 4.

Geiger, H.J., W.W. Smoker, L.A. Zhivitovsky, and A.J. Gharrett. 1997. Variability of family size in pink salmon has implications for conservation biology and human use. *The Canadian Journal of Fisheries and Aquatic Sciences* Vol. 54(11): 2684–2690.

Geiger, H.J., B.G. Bue, S. Sharr, A.C. Wertheimer, and T.M. Willette. 1996. A life history approach to estimating damage to Prince William Sound pink salmon from the Exxon Valdez oil spill. pp. 487–489. *In* S.D. Rice, R.B. Spies, D.A. Wolfe, and B.A. Wright, [eds.], *Proceedings of the 1993 Exxon Valdez Oil Spill Symposium*. American Fisheries Society Symposium 18.



Office of the Assessor
155 S Seward Street
Juneau AK 99801

Petition for Review / Correction of Assessed Value Real Property	
Assessment Year	2021
Parcel ID Number	

For Office Use:	Review #	Appeal #
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2021 Filing Deadline: MONDAY, MAY 3

Please attach all supporting documentation

ASSESSOR'S FILES ARE PUBLIC INFORMATION - DOCUMENTS FILED WITH AN APPEAL BECOME PUBLIC INFORMATION

Parcel ID Number	1C070B0J0020		
Owner Name	Alvin Bergmann	Name of Applicant	
Primary Phone #	907-723-6550	Email Address	blueanddeb1979@gmail.com
Physical Address	195 S. Franklin ST Juneau, AK 99801	Mailing Address	

Why are you appealing your value? Check box and provide a detailed explanation below for your appeal to be valid.

- ☒ My property value is excessive/overvalued
☐ My property value is unequal to similar properties
☐ My property was valued improperly/incorrectly
☐ My property has been undervalued
☐ My exemption(s) was not applied

THE FOLLOWING ARE NOT GROUNDS FOR APPEAL

- Your taxes are too high
- Your value changed too much in one year.
- You can't afford the taxes

Provide specific reasons and provide evidence supporting the item(s) checked above:

Please see included documents as evidence

Have you attached additional information or documentation? ☐ Yes ☐ No

Values on Assessment Notice:

Site	\$ 432,750	Building	\$ 249,700	Total	\$ 682,450
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Owner's Estimate of Value:

Site	\$ 288,500	Building	\$ 249,700	Total	\$ 538,200
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Purchase Price of Property:

Price	\$ 510,600	Purchase Date	10/4/2018
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Has the property been listed for sale? ☐ Yes ☒ No (if yes complete next line)

Listing Price	\$	Days on Market	
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Was the property appraised by a licensed appraiser within the last year? ☐ Yes ☐ No (if yes provide copy of appraisal)

Certification:

I hereby affirm that the foregoing information is true and correct, I understand that I bear the burden of proof and I must provide evidence supporting my appeal, and that I am the owner (or owner's authorized agent) of the property described above.

Signature Alvin Bergmann	Date 4/12/21
-----------------------------	-----------------

Contact Us: CBJ Assessors Office

Phone/Fax	Email	Website	Mailing Address
Phone: (907)586-5215 Fax: (907)586-4520	Assessor.Office@juneau.org	http://www.juneau.org/finance	155 South Seward St. Juneau AK 99801

7:12 PM

04/14/21

Cash Basis

The Alaskan Fudge Co., Inc.
Profit & Loss
January through December 2018

	Jan - Dec 18
Ordinary Income/Expense	
Income	
Stripe Sales	28,206.81
Stripe Returns	-147.33
Fudge 2 Net Sales	381,162.22
Fudge 1 Net Sales	696,202.78
Discrepancy	
Shortages	-104.97
Overages	372.65
Total Discrepancy	267.68
City Sales Tax Discounts	292.95
Total Income	1,105,985.11
Gross Profit	1,105,985.11
Expense	
Stripe Payment Processing F...	974.25
Donations	775.00
Pension Expense	7,488.94
Cash	0.00
Equipment	
computer	1,133.98
Rental	99.50
Equipment - Other	11,478.39
Total Equipment	12,711.87
Freight	17,230.90
Packaging	
Labels	4,260.05
Boxes	5,556.45
Misc	3,328.59
Bags	4,918.67
Holiday	378.05
Packaging - Other	3,567.07
Total Packaging	22,008.88
Cash Payouts	64.39
Supplies	
misc	74.94
Uniforms	2,483.50
Operating	3,538.99
Cleaning	925.80
Office	1,337.77
Supplies - Other	144.34
Total Supplies	8,505.34
Gds for Resale	
Fish	3,360.90
ice cream	35,430.38
Hats	888.00
Gifts	12,499.25
Childs T	747.00
Adult T	1,864.29
Candy	94,050.35
Drinks	9,855.55
Total Gds for Resale	158,695.72

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04/14/21

Cash Basis

The Alaskan Fudge Co., Inc.
Profit & Loss
January through December 2018

	Jan - Dec 18
Advertising	
Computer	369.84
Radio/ TV	1,050.00
Print	1,543.13
Advertising - Other	363.90
Total Advertising	3,326.87
Automobile Expense	
New Truck	1,524.00
Parking	3,621.00
Auto Gas	2,702.96
Total Automobile Expense	7,847.96
Bank Service Charges	
C-Card	16,890.20
Bank Service Charges - Other	336.00
Total Bank Service Charges	17,226.20
Dues and Subscriptions	7,393.85
Franchise Fees	2,000.00
Insurance	
Workers Comp.	5,095.00
Health	33,529.62
Business	1,179.00
Total Insurance	39,803.62
Ingredients	
popcorn	1,000.00
cookies	9,902.32
Walnuts	3,465.00
Clusters	39,967.70
Ingredients - Other	34,768.93
Total Ingredients	89,103.95
Licenses and Permits	1,325.00
Payroll Expenses	429,561.60
Postage and Delivery	8,146.81
Printing and Reproduction	3,821.74
Professional Fees	
Computer	7,729.37
Accounting	3,496.05
Total Professional Fees	11,225.42
Rent	
Storage	3,025.00
Store	124,146.80
Total Rent	127,171.80
Repairs	
Building Repairs	97.34
Equipment Repairs	703.23
Total Repairs	800.57
Telephone	4,359.33
Travel & Ent	
Entertainment	889.94
Meals	503.70
Travel	352.90
Travel & Ent - Other	362.13
Total Travel & Ent	2,108.67

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04/14/21

Cash Basis

The Alaskan Fudge Co.,Inc.
Profit & Loss
January through December 2018

	Jan - Dec 18
Utilities	
Heating Oil	19.61
Electric	7,240.98
Garbage	1,676.23
Total Utilities	8,936.82
Total Expense	992,615.50
Net Ordinary Income	113,369.61
Other Income/Expense	
Other Income	
Interest Income	735.38
Other Income	2,173.51
Total Other Income	2,908.89
Other Expense	
Other Expenses	6.75
Total Other Expense	6.75
Net Other Income	2,902.14
Net Income	116,271.75

7:06 PM

04/14/21

Cash Basis

The Alaskan Fudge Co., Inc.
Profit & Loss
January through December 2019

	Jan - Dec 19
Ordinary Income/Expense	
Income	
Stripe Sales	7,631.87
Stripe Returns	-247.46
Fudge 2 Net Sales	460,937.38
Fudge 1 Net Sales	822,171.26
Discrepancy	
Shortages	-167.52
Overages	215.80
Total Discrepancy	48.28
City Sales Tax Discounts	215.63
Total Income	1,290,756.96
Gross Profit	1,290,756.96
Expense	
Stripe Payment Processing F...	262.42
Equipment New	1,642.17
Donations	1,550.00
Pension Expense	533.96
Cash	0.00
Equipment	
displays	169.75
computer	563.85
Rental	450.00
Equipment - Other	119.99
Total Equipment	1,303.59
Freight	20,053.39
Packaging	
Labels	500.00
Boxes	508.50
Misc	5,833.72
Bags	7,048.44
Holiday	867.06
Packaging - Other	1,888.65
Total Packaging	16,646.37
Cash Payouts	269.66
Supplies	
misc	93.68
Uniforms	199.50
Operating	9,319.83
Cleaning	3,254.12
Office	1,991.99
Supplies - Other	-93.55
Total Supplies	14,765.57
Gds for Resale	
Fish	2,742.78
ice cream	58,385.15
Gifts	9,211.88
Adult T	4,210.50
Candy	92,687.98
Drinks	11,659.90
Gds for Resale - Other	5,417.71
Total Gds for Resale	184,315.90

7:06 PM

04/14/21

Cash Basis

The Alaskan Fudge Co.,Inc.
Profit & Loss
January through December 2019

	Jan - Dec 19
Advertising	
Computer	1,724.21
Radio/ TV	1,155.00
Print	825.00
Advertising - Other	490.19
Total Advertising	4,194.40
Automobile Expense	
Parking	3,521.50
Auto Gas	1,856.38
Total Automobile Expense	5,377.88
Bank Service Charges	
CHARGEBACK	19.87
C-Card	20,677.93
Bank Service Charges - Other	346.00
Total Bank Service Charges	21,043.80
Dues and Subscriptions	2,743.42
Franchise Fees	2,000.00
Insurance	
Workers Comp.	8,056.00
Health	37,139.07
Business	2,546.00
Total Insurance	47,741.07
Ingredients	
popcorn	21.88
cookies	760.89
Walnuts	3,690.00
Clusters	50,678.62
Ingredients - Other	53,497.61
Total Ingredients	108,649.00
Licenses and Permits	1,331.00
Miscellaneous	109.78
Payroll Expenses	460,308.55
Postage and Delivery	10,103.26
Printing and Reproduction	5,406.37
Professional Fees	
Computer	5,563.30
Accounting	1,939.35
Professional Fees - Other	3,675.00
Total Professional Fees	11,177.65
Rent	
Storage	3,300.00
Store	129,150.00
Total Rent	132,450.00
Repairs	
Building Repairs	900.78
Computer Repairs	208.95
Equipment Repairs	2,066.47
Total Repairs	3,176.20
Taxes	
Federal	280.25
Total Taxes	280.25

7:06 PM

04/14/21

Cash Basis

The Alaskan Fudge Co.,Inc.
Profit & Loss
January through December 2019

	<u>Jan - Dec 19</u>
Telephone	
internet	210.11
Telephone - Other	<u>4,289.59</u>
Total Telephone	4,499.70
Travel & Ent	
Entertainment	280.84
Meals	245.59
Travel	393.10
Travel & Ent - Other	<u>107.52</u>
Total Travel & Ent	1,027.05
Utilities	
Electric	9,328.01
Garbage	<u>1,166.35</u>
Total Utilities	10,494.36
Total Expense	<u>1,073,456.77</u>
Net Ordinary Income	217,300.19
Other Income/Expense	
Other Income	
Interest Income	2,393.32
Other Income	<u>115.00</u>
Total Other Income	2,508.32
Net Other Income	<u>2,508.32</u>
Net Income	<u><u>219,808.51</u></u>

7:05 PM

04/14/21

Cash Basis

The Alaskan Fudge Co., Inc.
Profit & Loss
January through December 2020

	Jan - Dec 20
Ordinary Income/Expense	
Income	
Stripe Sales	27,685.50
Stripe Returns	-677.68
Fudge 1 Net Sales	291,891.75
Discrepancy	
Shortages	-81.84
Overages	36.14
Total Discrepancy	-45.70
City Sales Tax Discounts	152.63
Total Income	319,006.50
Gross Profit	319,006.50
Expense	
Stripe Payment Processing F...	254.23
Equipment New	8,252.00
Freight	6,850.58
Packaging	
Boxes	18,555.48
Misc	60.00
Bags	1,279.91
Holiday	101.39
Total Packaging	19,996.78
Cash Payouts	11.06
Supplies	
misc	301.82
Uniforms	100.00
Operating	3,181.96
Cleaning	0.00
Office	1,379.34
Total Supplies	4,963.12
Gds for Resale	
Fish	1,621.60
ice cream	1,646.64
Candy	22,666.45
Drinks	191.32
Gds for Resale - Other	-989.04
Total Gds for Resale	25,136.97
Advertising	
Computer	4,746.85
Radio/ TV	1,155.00
Print	100.00
Advertising - Other	305.60
Total Advertising	6,307.45
Automobile Expense	
Parking	2,331.00
Auto Gas	274.56
Total Automobile Expense	2,605.56
Bank Service Charges	
C-Card	8,081.96
Bank Service Charges - Other	462.47
Total Bank Service Charges	8,544.43
Dues and Subscriptions	10,838.39

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04/14/21

Cash Basis

The Alaskan Fudge Co., Inc.

Profit & Loss

January through December 2020

	Jan - Dec 20
Insurance	
Workers Comp.	3,890.35
Health	2,497.71
Total Insurance	6,388.06
Interest Expense	17.64
Ingredients	
popcorn	1,163.00
cookies	223.88
Clusters	11,605.27
Ingredients - Other	22,769.30
Total Ingredients	35,761.45
Licenses and Permits	959.00
Payroll Expenses	236,249.57
Postage and Delivery	25,603.10
Printing and Reproduction	713.04
Professional Fees	
Accounting	1,925.70
Professional Fees - Other	232.31
Total Professional Fees	2,158.01
Rent	
Storage	825.00
Store	73,395.00
Total Rent	74,220.00
Repairs	
Building Repairs	1,386.69
Equipment Repairs	1,149.85
Repairs - Other	94.50
Total Repairs	2,631.04
Telephone	4,068.49
Travel & Ent	110.25
Utilities	
Electric	7,588.11
Garbage	596.64
Total Utilities	8,184.75
Total Expense	490,824.97
Net Ordinary Income	-171,818.47
Other Income/Expense	
Other Income	
Business Grant	108,956.00
Interest Income	623.60
Other Income	1,024.12
Total Other Income	110,603.72
Other Expense	
Other Expenses	-6,250.00
Total Other Expense	-6,250.00
Net Other Income	116,853.72
Net Income	-54,964.75



Deb Bergmann <blueanddeb1979@gmail.com>

Fwd: Downtown

1 message

Blue Bergmann <bluebergmann@alaskanfudge.com>
To: Blue Bergmann <blueanddeb1979@gmail.com>

Tue, Apr 13, 2021 at 11:23 AM

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

From: **greg capito** <gregcapito@hotmail.com>
Date: Mon, Apr 12, 2021 at 6:22 PM
Subject: Downtown
To: Sergeant Krag Campbell <kcampbell@juneaupolice.com>

Sent from Mail for Windows 10

I feel certain that when the Glory Hall closes in July, problems with street people will persist. Some will not move to the new valley location and the lure of summer tourists is too strong.

To get ready for the 2022 season, a new approach must be developed and tested to insure the safety of visitors and residents who use downtown. This strategy must be comprehensive and include the effective use of police personnel to keep our downtown safe.

Right now, most pedestrian traffic stops at the intersection of Front/Franklin Streets. Locals avoid the area south of here because of the food trash, beer bottles, discarded clothing/sleeping gear and the smell of urine in business entry ways. And finding needles on the floor of the library parking garage is not unusual. There is also the fear of being harassed by aggressive street people looking for money to buy drugs and alcohol.

This has got to change and the our City needs to reclaim this important and historic downtown commercial area for locals and visitors.

Please discuss these issues with your colleagues. I would be interested in their ideas and your thoughts.

Thanks.....

--

Blue Bergmann
Alaskan Fudge Co.

100 ft
94 ft elevation

MICHAEL
THOMAS
ADAMS
& BETTYE
JEAN
ADAMS

28°

SENATE
PROPERTIES
LLC

PENN
WEST
HOLDINGS
LLC

JNY LLC
& C/O
DILLON &
FINDLEY
PC

SWOPE
BUILDING
LLC

GRAHAM L
ROUNTREE
& JANIS A
ROUNTREE

SALLY
ENGSTROM

Sat
2D











Community Development

(907) 586-0715
PC_Comments@juneau.org
www.juneau.org/plancomm
155 S. Seward Street • Juneau, AK 99801

PLANNING COMMISSION NOTICE OF DECISION

Date: March 6, 2019
File No.: USE2017 0019

West Glacier Development LLC
10400 Glacier Highway
Juneau, AK 99801

Proposal: A Conditional Use Permit renewal for an existing sand and gravel extraction operation

Property Address: 5580 Montana Creek Road

Legal Description: Glacier Lands Lot 3

Parcel Code No.: 4B2901150050

Hearing Date: February 26, 2019

The Planning Commission, at its regular public meeting, adopted the analysis and findings listed in the attached memorandum dated February 15, 2019, and approved the Conditional Use Permit renewal for an existing sand and gravel extraction operation to be conducted as described in the project description and project drawings submitted with the application and with the following conditions as amended at the meeting:

Hours of Operation and Permit Expiration

- 1) Hours of operation shall be 6:00 am to 9:00 pm Monday through Friday, and 9 am to 7 pm on Saturday and Sunday.
- 2) All blasting operations shall be conducted during daylight hours of operation.
- 3) No blasting operations shall be conducted on Saturdays or Sundays or on official Federal or State holidays.
- 4) Hours of operation for blasting activities as well as crushing, screening, and power generation activities shall be 7:00 am to 8:00 pm Monday through Friday.

- 5) The extraction permit shall expire ten years from the date of Planning Commission approval.
- 6) The development shall not generate sound levels which exceed those permissible per CBJ§49.15.330(g)(11), which may be amended time to time.

Site Restoration

- 7) Seed mixes utilized for revegetation in restoration efforts shall be free from non-native, noxious weeds.
- 8) All aspects of the restoration plan submitted with USE2017 0019 shall remain a permit requirement and must be completed prior to issuance of any Temporary Certificate of Occupancy for structures on the subject lot.
- 9) The applicant shall submit and maintain a performance bond in an amount no less than \$127,275 for restoration/reclamation of the site, as required by CBJ 49.65.240. If the applicant/owner fails to complete site restoration within a period of eighteen months after the earliest of: the completion of the permitted extraction project, the closure of the gravel pit, or the expiration of the permit, the CBJ may begin enforcement action including use of the proceeds of the bond to effect site restoration. The applicant/owner may reduce the bond amount by providing evidence that site restoration has been completed during the operation of the pit within the period of the permit.

Blasting

- 10) Explosives shall not be stored on site, except that which is immediately necessary for the next blast.
- 11) All blasting will be managed according to CBJ Standard Specifications for Civil Engineering Projects and Subdivision Improvements, December 2003, Section 12090, Blasting Controls and associated erratum. These controls assure a qualified Blast Control Specialist, according to detailed procedures and requirements, conducts blasting.
- 12) Blasting operations shall be conducted by an Alaska Department of Labor certified powder-man and all operations shall conform to MSHA, ATF, and OSHA standards, as applicable, and all other applicable standards.
- 13) All blasting operations shall be conducted during the daylight hours of operation.
- 14) Warning signs with the time and date of the blast shall be posted 24 hours prior to blasting on either side of the pit on Montana Creek Road.
- 15) 24 hour notice shall be provided to the Juneau Flight Service Station and the Police and Fire Departments.

- 16) Public Service Announcements shall be broadcast on local radio 24 hours prior to blasting.
- 17) Three air horn blasts shall be made 5 minutes prior to blasting.
- 18) No Blasting operations shall be permitted on Saturdays and Sunday or official Federal and State holidays.

Drainage

- 19) The applicant shall provide the CBJ Community Development Department and the CBJ Engineering and Public Works Department with a copy of the Annual Report by March 1 each year, two weeks after the annual report deadline of February 15. The applicant must comply with the ADEC-approved SWPPP and all ADEC reporting requirements.

Required Conditions, per CBJ§49.65.235:

- 20) A strip of land at the existing topographic level, and not less than 15 feet in width, shall be retained at the periphery of the site wherever the site abuts a public way. This periphery strip shall not be altered except as authorized for access points. This section does not alter the applicant's duty to maintain subjacent support.
- 21) If the bank of any extraction area within the permit area is above the high water line or water table, it shall be left upon termination of associated extraction operations with a slope no greater than the angle of repose for unconsolidated material of the kind composing it, or such other angle as the commission may prescribe. If the extraction operations cause ponding or retained water in the excavated area, the slope of the submerged working face shall not exceed a slope of 3:1 from the edge of the usual water line to the water depth of seven feet. This slope ratio may not be exceeded during extraction operations unless casual or easy access to the site is prevented by a fence, natural barriers, or both.

Attachments: February 15, 2019, memorandum from Teri Camery, Community Development, to the CBJ Planning Commission regarding USE2017 0019.

This Notice of Decision does not authorize construction activity. Prior to starting any project, it is the applicant's responsibility to obtain the required building permits.

This Notice of Decision constitutes a final decision of the CBJ Planning Commission. Appeals must be brought to the CBJ Assembly in accordance with CBJ 01.50.030. Appeals must be filed by 4:30 P.M. on the day twenty days from the date the decision is filed with the City Clerk, pursuant to CBJ 01.50.030 (c). Any action by the applicant in reliance on the decision of the Planning Commission shall be at the risk that the decision may be reversed on appeal (CBJ 49.20.120).

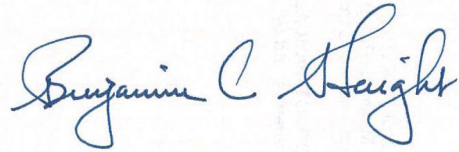
Effective Date: The permit is effective upon approval by the Commission, February 26, 2019.

Expiration Date: The permit will expire 18 months after the effective date, or August 26, 2020, if no Building Permit has been issued and substantial construction progress has not been made in accordance with the plans for which the development permit was authorized. Application for permit extension must be submitted thirty days prior to the expiration date.

Project Planner:



Teri Camery, Senior Planner
Community Development Department



Benjamin Haight, Chair
Planning Commission



Filed With City Clerk

3/13/2019

Date

cc: Plan Review

NOTE: The Americans with Disabilities Act (ADA) is a federal civil rights law that may affect this development project. ADA regulations have access requirements above and beyond CBJ-adopted regulations. Owners and designers are responsible for compliance with ADA. Contact an ADA - trained architect or other ADA trained personnel with questions about the ADA: Department of Justice (202) 272-5434, or fax (202) 272-5447, NW Disability Business Technical Center (800) 949-4232, or fax (360) 438-3208.



(907) 586-0715
CDD_Admin@juneau.org
www.juneau.org/CDD
155 S. Seward Street • Juneau, AK 99801

DATE: February 15, 2019

TO: Planning Commission

FROM: Teri Camery, Senior Planner
Community Development Department

FILE NO.: USE2017 0019

PROPOSAL: A Conditional Use Permit renewal for an existing sand and gravel extraction operation

GENERAL INFORMATION

Applicant: West Glacier Development LLC

Property Owner: West Glacier Development LLC

Property Address: 5580 Montana Creek Road

Legal Description: Glacier Lands Lot 3

Parcel Code Number: 4B2901150050

Site Size: 35.39 acres (1,541,475 square feet)

Comprehensive Plan Future Land Use Designation: Urban Low Density Residential

Zoning: D3

Utilities: CBJ Water and Sewer

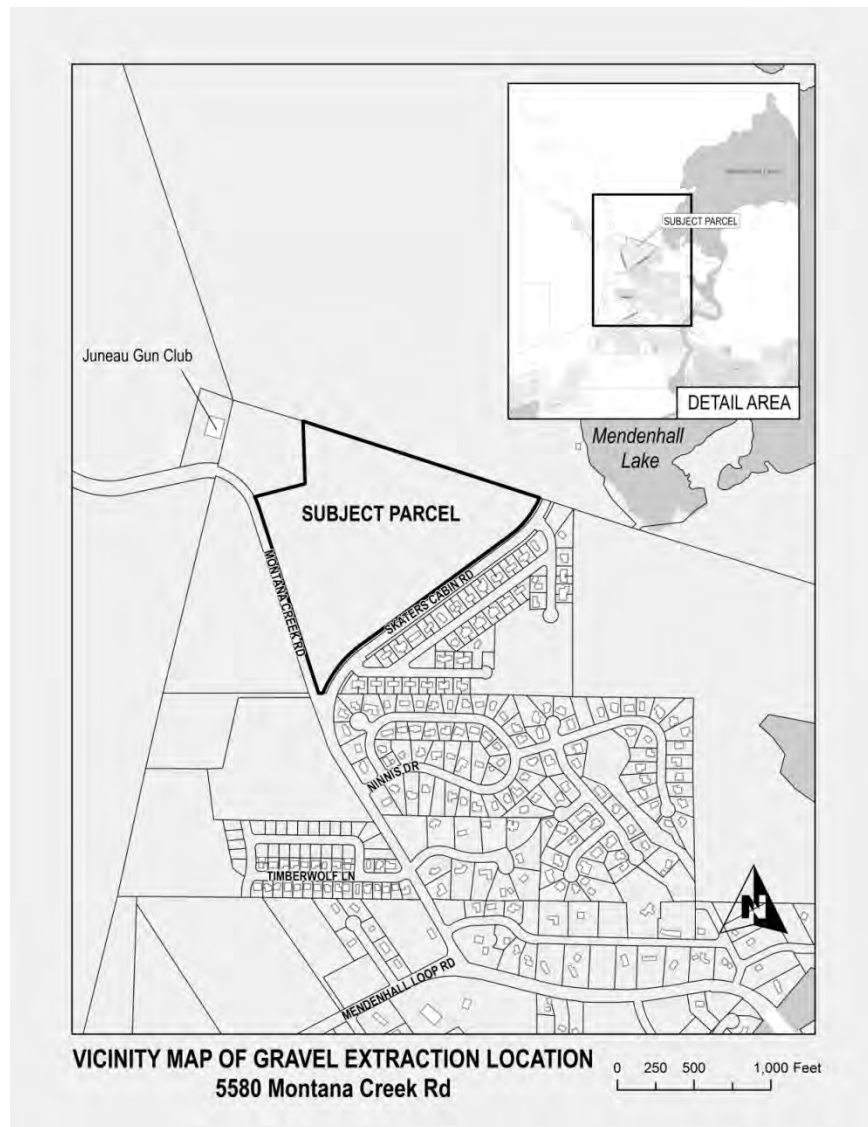
Access: Montana Creek Road

Existing Land Use: Gravel Pit

Surrounding Land Use:

North	- D1, mini-storage; Rural Reserve, U.S. Forest Service vacant land
South	- Montana Creek Road; D5 Residential
East	- Montana Creek Road; D5 Residential
West	- D3, Coogan Gravel Pit

Vicinity Map



ATTACHMENTS

- Attachment 1 – Development Permit Application
- Attachment 2 – Conditional Use Permit Application
- Attachment 3 – Project Narrative 5-16-18
- Attachment 4 – PDC Engineering Report Drainage Evaluation 5-10-18
- Attachment 5 – PDC Engineering Report with Supplemental Drainage Evaluation and Itemized Bond Estimate
- Attachment 6 – Site Plans 8-7-18
 - A. Existing Conditions
 - B. Existing Drainage
 - C. Extraction Plan
 - D. Drainage and Restoration Plan
- Attachment 7 – Glacier Lands Subdivision Plat
- Attachment 8 – CBJ Engineering Comments 3-15-18
- Attachment 9 – CBJ Engineering Comments 7-26-18
- Attachment 10 – CBJ Engineering Comments 9-18-18
- Attachment 11 – Agency Review Comments
 - A. Alaska Department of Fish and Game 11-20-18
 - B. Alaska Department of Fish and Game Trip Report 8-29-18
 - C. Alaska Department of Environmental Conservation 1-2-19
 - D. Alaska Department of Transportation 8-31-17
 - E. Alaska Electric Light and Power 5-24-18
 - F. CBJ Lands Division 8-17-17
 - G. CBJ Streets Division 8-17-17
 - H. CBJ Assessor 12-31-18
 - I. CBJ Building Division 5-30-18
 - J. CBJ Parks and Recreation 9-1-17
 - K. CBJ Capital City Fire and Rescue 5-29-18
- Attachment 12 – U.S. Forest Service Email Comment 6-7-18
- Attachment 13 – U.S. Forest Service Comment Letter 3-13-18
- Attachment 14 – USE2007-0042 Notice of Decision
- Attachment 15 – 2013 Juneau Comprehensive Plan Map
- Attachment 16 – Adjacent Properties Map
- Attachment 17 – Zoning Map
- Attachment 18 – Noise Ordinance and Performance Standards
- Attachment 19 – Alaska Department of Environmental Conservation Comments 2-7-19
- Attachment 20 – Alaska Department of Environmental Conservation Comments 2-8-19
- Attachment 21 – Public Comment – John White 2-5-19

PROJECT DESCRIPTION

The applicant requests a Conditional Use Permit for the continuation of an existing sand and gravel operation at 5580 Montana Creek Road. The West Glacier Borrow Pit was previously permitted in 1988, 1997, and 2007, as described in the Background section. Borrow pit operations include sand, gravel, and rock extraction; blasting; and rock-crushing. Pit operations also include disposal of stumps and other organic materials from off-site development to fill excavation areas. The applicant's Project Narrative, Attachment 3, provides a full description of the development.

Sand and gravel operations are allowed in the D3 residential zoning district with an approved Conditional Use Permit, per the CBJ Land Use Code Table of Permissible Uses (TPU), 49.25.300 category 14.500. The disposal operation falls under the definition of a reclamation landfill in the TPU, category 11.200, and is allowed in the D3 zoning district with a Conditional Use Permit. Blasting and rock-crushing are allowed as accessory uses to the gravel operation.

BACKGROUND

Permit History

The West Glacier Borrow Pit first opened in the mid-1950s. In 1961, the Green Construction Company (GCC) established an asphalt plant at the West Glacier pit and extracted materials for general construction fill and as asphalt aggregate. The site was operated by GCC until the mid-1970s, when it was leased to various local contractors until its sale in 1983.

In 1988 the BARANA Company received a Conditional Use Permit (CU-13-88) from the CBJ to continue gravel extraction operations. In 1989, Glacier Lands, Inc. purchased the property. At this time, the Conditional Use Permit did not transfer to the new owners since BARANA retained a business interest.

In August 1996, the CBJ Community Development Department (CDD) approved the transfer of CU-13-88 to Glacier Lands, Inc. with a condition that Glacier Lands, Inc. had to submit a site restoration plan and post a performance bond to sufficiently cover the cost of restoration. In September 1996, Glacier Lands, Inc. submitted the requested restoration plan and posted a \$100,000 bond, based on an itemized restoration cost estimate of \$93,175.

In November 1997, the Planning Commission approved a new Conditional Use Permit (USE1997-00075) for a ten-year and nine-month sand and gravel extraction permit. This permit expired on August 25, 2008. In 2003 Glacier Lands, Inc. subdivided the property into three lots (SUB2003-0026) and began the restoration work outlined in the restoration plan. Portions of the gravel pit were refilled, graded, and reseeded. Following the property's rezoning from D1 to D3 in 2004 (MAP2004-0001), Glacier Lands, Inc. submitted a preliminary Planned Unit Development (PUD) for Lot 3, which was approved in May 2006 (SUB2006-00009). The PUD was

extended for 18 months with approval of SUB2007-00042, but expired without a second extension in April 2009.

In April 2007, Lot 3 was sold to West Glacier Development. A new Conditional Use Permit for sand and gravel extraction, USE2007-0042, was approved on September 25, 2007 for a 10 year period. The permit included 15 conditions, as noted in the Notice of Decision (Attachment 14). This permit expired on September 25, 2017.

Adjacent Properties

The adjacent property at 5611 Montana Creek Road, Glacier Lands Subdivision Lot 1, on the opposite side of the street from the West Glacier Borrow pit, has an approved sand and gravel permit, SGE2011 0003. This permit will expire on April 10, 2022. To the northwest, at 5600 Montana Creek Road, Glacier Lands Subdivision Lot 2 is a former gravel extraction area that is now approved for mini-storage units. The Brigadoon Estates D5 residential area is located southeast of subject property on the opposite side of Skaters Cabin Road. Farther to the southwest, at 5400 Montana Creek Road is another former gravel extraction area, which is currently vacant, but has an approved permit for a 15-lot PUD (SUB2006-0018). These properties are shown in Attachment 16.

Current Review

CDD received a Conditional Use Permit application to continue the existing sand and gravel operation on August 10, 2017. A complete application was received on May 16, 2018, followed by additional drainage analysis, a neighborhood meeting on November 7, 2018, and final internal review.

Eight members of the public attended the November 7, 2018 neighborhood meeting, in addition to two people representing the applicants. A mailed notice was sent to property owners within 600 feet of the development, to include the adjacent residential area. An agency review period was conducted from August 17 through September 5, 2017. A second agency review period was conducted from May 24 through June 8, 2018 after a complete application was received. Agency comments will be addressed later in this report.

SCOPE OF REVIEW

The development requires review of two code sections: 1) CBJ 49.65.200, Sand and Gravel; and 2) 49.15.430, Conditional Use Permit. Section 49.65.200, Sand and Gravel, is addressed first.

SAND AND GRAVEL ANALYSIS, CBJ 49.65.200

49.65.200 Extraction permit required.

(a) The use of property for the excavation, removal or other extraction of stone, sand, gravel, clay or other natural deposits and formations, including the processing of the materials, may be authorized in any district only under a conditional use permit issued by the Commission under the procedures set forth in chapter 49.15, article III, as modified by this article. (Emphasis Added)

As required with every Sand and Gravel permit, the applicant shall provide the following description list for Planning Commission review.

49.65.210 Contents of application.

Each person who requires a permit under this article [Article II Sand & Gravel] shall file an application with the department. The application shall contain a plan for the excavation operation, storage, on-site processing if permitted in the district, and site restoration. The plan shall include (see items 1-7 below):

Attachments 3-7 include a project narrative and site plans from the applicant responding to the criteria listed below.

(1) A graphic and legal description of the property;

The property is documented in the vicinity map and in Attachment 7. The site is 35.39 acres. The legal description is Glacier Lands Lot 3, USS 2079. Access is from Montana Creek Road.

(2) A topographic map showing the existing topography, vegetation, drainage features, ground water level, structures, significant natural and artificial conditions of the land, on-site and off- site geophysical hazards which may affect or be affected by the proposed operation, proposed structures, roads, stockpiling and operation;

The site plans in Attachments 6A and 6B include all the features listed above. The plans have been reviewed by CBJ Engineering to confirm that they are complete.

(3) A topographic map and a typical cross section showing the proposed finished contour on the land, vegetation, drainage features, limits of overburden clearing, structures, and significant natural and artificial conditions of the property which will exist upon completion of the site restoration plan;

The drainage and restoration plan in Attachment 6D shows a cross section and the final contours. The restoration plan is further described in the Project Narrative, Attachment 3,

Section 2.0. Restoration will include: 1) removal of structures, materials, and stockpiles; 2) refilling of excavated areas; 3) grading to establish final contours and surface drainage patterns; and 4) soil stabilization and re-seeding.

(4) Topographic mapping required in subsections (2) and (3) of this section for areas having a slope of less than five percent shall show spot elevations at all breaks in grade, drainage channels or swales and at selected points not more than 100 feet apart in all directions. For areas having a slope of greater than five percent, contours shall be shown at an interval of not more than five feet where the ground slope is regular: however, contour intervals of not more than two feet may be required where necessary to adequately show irregular land features or drainage details;

The site plans in Attachments 6A and 6B provide topography documentation, while Attachment 6D shows final topography after restoration.

(5) The plan shall include a map showing ingress and egress points for trucks and other equipment;

The ingress and egress point is a single access road for trucks and other equipment on Montana Creek Road, as shown on Attachment 6A.

(6) The plan shall include a map showing all buildings and structures to be located on the site; and

Structures are noted on the existing conditions site plan, Attachment 6A.

(7) A narrative statement describing the operation, on-site processing, stockpiling, and site restoration shall be included showing:

The Project Narrative describing the operation, processing, stockpiling, and restoration is included in Attachment 3.

(A) A site drainage plan;

Attachments 6A and 6B show current and proposed drainage. CBJ Engineering requested additional drainage analysis from a certified engineer to ensure compliance with code requirements in CBJ 49.65.215 and CBJ 49.65.230, as described in following sections, and also to address drainage concerns from an adjacent property owner, the U.S. Forest Service. U.S. Forest Service comments are provided in Attachments 12 and 13. Drainage reports are included in Attachments 4 and 5. Drainage analysis resulted in substantial revision of the drainage and restoration plan, Attachment 6D.

CBJ Engineering has reviewed and accepted this drainage plan. CBJ Engineering comments are included in Attachments 8-10. Recommended conditions on reporting and hours of operation are listed in the 49.65.230 Commission Action on Application section of this report.

In addition, storm water from the operation is regulated by the Alaska Department of Environmental Conservation (ADEC) Multi-Sector General Permit (MSGP) for Industrial Activities, which requires an approved Storm Water Pollution Prevention Plan (SWPPP). ADEC has confirmed that the applicant's SWPPP meets requirements (Attachment 11C).

(B) A method of securing the area, including installation of gates at access points, posting, and fencing;

The applicant's method of securing the area is described in the Project Narrative, Attachment 3, Section 1.6. Security is provided with locking gates. In addition, no-trespassing signs are posted on Skaters Cabin Road and Montana Creek Road every 200-300 feet. Vegetative berms demarcate the property boundary along the roads and discourage people from entering the property.

(C) Methods to be used to minimize noise pollution and visual blight;

No on-site lighting is proposed for the development, as noted in the Project Narrative, Attachment 3, Section 1.7.

(D) The proposed hours and days of operation during the year;

The applicant has proposed hours of operation from 6:00 am to 7:00 pm Monday through Saturday, and 9:00 am to 7:00 pm on Sunday (Attachment 3, Section 1.8). The Project Narrative states that this is consistent with past conditions, however the USE2007-0042 Notice of Decision (Attachment 14) limits hours of operation from 6:00 am to 7:00 pm Monday through Saturday with no operations on Sunday. Recommended conditions on hours of operation are listed in the 49.65.230 Commission Action on Application section of this report.

(E) The estimated amount and general type of material present and to be removed from the site;

The applicant estimates that approximately 675,000 cubic yards of marketable sand, gravel, and rock remain on the property (Attachment 3, Section 1.9).

(F) The results of test holes which show the water table level, if any, and the general type and location of materials to be removed;

Past testing is described in the Project Narrative, section 1.10, Attachment 3. Test holes were developed when operations originally began, in 1988, and in 1995. CBJ Engineering has not required new testing. The applicant notes that the groundwater elevation at the property fluctuates between 70 and 74 feet.

(G) The date by which it is anticipated the extraction and processing operation will be completed;

The applicant states that operations will continue for 10 years at a rate of 50,000 cubic yards annually as long as there is customer demand. A 10-year operational period is anticipated (Attachment 3, Section 1.11).

(H) A schedule for completion of necessary site restoration work;

Restoration is expected to be completed at the end of the 10 year permit period, unless additional resources are identified. Restoration is conducted in phases and is underway in some areas where excavation has been completed. (Attachment 3, Section 1.11)

(I) Operating procedures for control of airborne particulates and other pollutant emissions from the site and equipment used at the site that may affect areas beyond the site boundaries;

The applicant reports that the operation does not create significant dust or air quality issues, since pit material is typically removed from ponds and is wet when taken to the rock crusher. Since Montana Creek Road is paved, dust on the road is not a problem. In dry conditions, stockpiles and crushing material will be wetted as necessary to control dust. Mud tracked onto Montana Creek Road will be washed as needed (Attachment 3, Section 1.12).

(J) The identification of any geophysical hazards which may affect or be affected by the proposed operation. A statement of the possible impact of the hazard on the operation and of the operation on the hazard including methods of reducing the impact shall be included;

There are no known geophysical hazards at the project site, or hazards off-site that would affect or be affected by the operation. (Attachment 3, Section 1.13)

(K) The date of establishment of the operation and history of adjacent land development; and

The date of establishment of the operation and the history of adjacent land development is described in the Background section of this report, and in the applicant's Project Narrative, Attachment 3, Section 1.14.

(L) Such additional relevant information as the Commission or Department may request.

The Department requested additional drainage analysis to address U.S. Forest Service concerns and to ensure compliance with CBJ code requirements, as described under letter A in this section. Recommended conditions are listed in the 49.65.230 Commission Action on Application section of this report.

49.65.215 Staff action on application (excerpted)

(a) Upon receipt of an application and the required filing fee, the department shall review the submission for completeness....Upon receipt of a complete application and the required fee, the department shall submit a copy of the application to the engineering department for a report containing an evaluation of the information in the application and shall include recommendations relating to the effect the proposed extraction and expected traffic will have upon the streets and other improvements of the City and Borough, whether such streets and improvements are existing or projected; the water table, water quality, and drainage; and all properties within the area of influence of the proposed operation. (emphasis added)

CBJ Engineering comments and recommendations are included in Attachments 8-10. To address the criteria above, CBJ Engineering requested two additional drainage analysis reports from a licensed engineer, along with a revised drainage plan. As noted previously, CBJ Engineering has reviewed and accepted the analysis and drainage plan. CBJ Engineering's previous comments indicated that a grading permit would be required. However, CBJ Engineering has concluded that the grading permit analysis has been completed through this Conditional Use Permit review, because the Conditional Use Permit review addresses everything that the grading permit covers; requiring a grading permit would therefore be redundant. In addition, compliance with ADEC regulations also confirms compliance with CBJ Engineering standards. Conditions related to drainage and water quality have been proposed in the next section, 49.65.230 Commission Action on Application.

(b) The department shall review the application and the engineering department report and shall transmit the report along with its own report and recommendations to the commission and the applicant....The department shall comment on the compatibility of the proposed operation with present and future development of the neighborhood, roads, utilities and

public services in the surrounding area, and on provisions for dealing with traffic congestion, noise, dust, aesthetic deterioration, drainage, geophysical hazards, water pollution and other adverse environmental effects.

The proposed development has been operating since the 1950s, with approved Conditional Use Permits in 1988, 1997, and 2007. The operation is compatible with adjacent roads, utilities, and public services, and residential neighborhoods provided that appropriate conditions are placed to address hours of operation and the proposed drainage plan is followed. These conditions will be addressed in following sections.

49.65.230 Commission Action on Application

The Commission may grant the permit, but shall first consider each of the following areas (as listed below) and may impose restrictions as may be necessary to protect the public health, safety, and welfare.

(1) The hours, days, and times of year of operation;

The proposed operation is adjacent to the U.S. Forest Service Mendenhall Glacier National Recreation Area and a D5 residential area. The applicant has proposed hours of operation from 6:00 am to 7:00 pm Monday through Saturday, and 9:00 am to 7:00 pm on Sunday (Attachment 3, Section 1.8). The Project Narrative states that this is consistent with past conditions, however the USE2007-0042 Notice of Decision (Attachment 14) limits hours of operation from 6:00 am to 7:00 pm Monday through Saturday, with no operations on Sunday.

Because of the adjacent residential neighborhood and recreation area with high public usage, staff recommends a condition to continue the prohibition of Sunday operations from the previous USE permit, as follows:

- 1) Hours of operation shall be 6:00 am to 7:00 pm Monday through Saturday.

The USE2007-0042 Notice of Decision has additional conditions on operating times specific to blasting operations. Staff recommends continuing these conditions as follows:

- 2) All blasting operations shall be conducted during daylight hours of operation.
- 3) No blasting operations shall be conducted on Saturdays or Sundays or on official Federal or State holidays.

Staff recommends an additional condition to prohibit blasting before 8:00 am, as follows:

- 4) Hours of operation for blasting activities shall be 8:00 am to 7:00 pm Monday through Friday.

(2) Screening, whether natural or artificial, to reduce or eliminate adverse visual, audible or other impacts of the operation;

Vegetated berms and buffers limit visibility of the site from adjacent roads. Previous Conditional Use Permits have implemented and established the mandatory buffering condition from CBJ 49.65. 235, as follows:

- (1) A strip of land at the existing topographic level, and not less than 15 feet in width, shall be retained at the periphery of the site wherever the site abuts a public way. This periphery strip shall not be altered except as authorized for access points. This section does not alter the applicant's duty to maintain subjacent support.**

This condition will be repeated in the current Conditional Use review as a requirement. In addition, the Glacier Lands Subdivision plat included in Attachment 7 notes a 20' greenbelt on the periphery of Skaters Cabin Road. This greenbelt is owned by the City and Borough of Juneau and provides an additional 5 feet of visual buffer beyond the mandatory 15-foot requirement. No additional screening appears to be necessary.

(3) Measures to protect the public from the dangers of the operation or site, to prevent casual or easy access to the area, or to prevent the operation or area from being an unprotected attractive nuisance;

The applicant has secured the area with a locked gate on Montana Creek Road. No trespassing signs are posted intermittently along the remainder of Montana Creek Road and also along Skaters Cabin Road. Vegetated berms and buffers limit visibility of the site from adjacent roads. In addition, staff recommends the following basic security measure:

- 5) Explosives shall not be stored on site, except that which is immediately necessary for the next blast.

(4) Final and working slope ratios of the face of any extraction area to the extent necessary to protect abutting public and private property, and to protect the future beneficial uses of the property as described in the applicant's plan for development and restoration;

The final restoration plan and contours are shown in Attachment 6D, the drainage and restoration plan, and further described in the Project Narrative, Section 2.0. CBJ Engineering has reviewed and accepted this plan. Staff recommends an additional condition, consistent with 2013 Juneau Comprehensive Plan, Policy 7.2 regarding protection from invasive species:

- 6) Seed mixes utilized for revegetation in restoration efforts shall be free from non-native, noxious weeds.

(5) Measures to protect private and public property adjoining the operation and to guarantee orderly and safe traffic circulation both on the public streets and within the permit application area;

The operation utilizes Montana Creek Road, a paved road without residential development, for safe traffic circulation. A second authorized sand and gravel operation (SGE2011003) is adjacent to the property on the opposite side of Montana Creek Road. No evidence indicates that additional measures to protect private and public property are necessary.

(6) Measures which will ensure adequate drainage or collection and storage of surface waters to protect surrounding property, eliminate dangers to the public, or to protect the future beneficial use of the property as described in the applicant's plan for development and restoration;

As noted previously, the CBJ Engineering Department requested additional drainage analysis and a revised drainage plan from a licensed engineer to address code requirements and drainage concerns from the U.S. Forest Service. The U.S. Forest Service is concerned about damage to the Skaters Cabin Road bed from high water flows coming from the gravel pit, and also about the water quality coming from the pit into Mendenhall Lake. These concerns are described in comment letters in Attachments 12 and 13.

The drainage plan and analysis, which includes an analysis of drainage impacts to surrounding properties, has been reviewed and approved by CBJ Engineering. CBJ Engineering comments are included in Attachments 8-10. In addition, staff has confirmed that the development has an approved MSGP and SWPPP from ADEC. Both of these documents include extensive water quality protection measures. In addition, there are no known water quality violations from the development. ADEC notes, however, that ADEC does "not have enough information to determine the compliance status of West Glacier Development. Previously required inspections which were not conducted and there is no way to retroactively conduct or perform these inspections" (Attachment 11C).

Staff requested copies of the MSGP and SWPPP from ADEC for a review of ADEC requirements. ADEC could not release the SWPPP, and the MSGP is 243 pages; too long to include in this staff report as an attachment. In email responses provided as Attachments 19 and 20, ADEC explained that the MSGP does not require ADEC inspections; however, ADEC aims to do a site inspection every permit cycle, which is five years. The responsibility to conduct routine inspections, which are generally quarterly, falls upon the permittee. These inspections are summarized in the applicant's annual report. ADEC does not specifically provide a follow-up response to the report; however, the report informs ADEC's field inspections.

The drainage evaluation and revised plans in Attachments 4-6 substantially change the drainage to address U.S. Forest Service concerns about the velocity of the water flowing onto U.S. Forest Service property. The revised drainage plan includes three elements:

- A meandering rock-lined ditch, to slow the speed of the water and allow sediment to fall out
- Use of the control valve on the pond outfall to control drainage velocity at the recommended level in the drainage analysis
- An additional settling pond to accommodate any overflow, in the event that the discharge velocity must be controlled further, or stopped.

As noted previously, CBJ Engineering has reviewed and accepted the analysis and drainage plan. CBJ Engineering's previous comments indicated that a grading permit would be required. However, CBJ Engineering has concluded that the grading permit analysis has been completed through this Conditional Use Permit review, because the Conditional Use Permit review addresses everything that the grading permit covers; requiring a grading permit would therefore be redundant and add unnecessary cost. In addition, compliance with the ADEC regulations also confirms compliance with CBJ Engineering stormwater management standards.

Furthermore, compliance with the ADEC water quality standards is required by CBJ 49.70.955(b) which states, *"Streamside and lakeside development shall not cause downstream water degradation below state standards."*

ADEC requires periodic inspections at the site to confirm compliance (Attachments 19 and 20). ADEC's comments in Attachment 11C note that previously required inspections were not conducted. To ensure conformance with the approved drainage plan and related standards, staff recommends the following condition:

- 7) The applicant shall provide the CBJ Community Development Department and the CBJ Engineering and Public Works Department with a copy of the Annual Report by March 1 each year, two weeks after the annual report deadline of February 15. The applicant must comply with the ADEC-approved SWPPP and all ADEC reporting requirements.

(7) Measures to protect the water level and water quality;

Water level measures do not appear to be necessary. Measures to protect water quality and velocity have been addressed in number 6 above.

(8) Measures to minimize or eliminate airborne particulates, visual blight, noise and other adverse environmental effects;

Airborne particulates and dust have been discussed in the previous section. No additional measures appear to be necessary. The development is not visible from Skaters Cabin Road or from Montana Creek Road due to established buffers; therefore, additional measures to address visual blight do not appear to be necessary.

Noise impacts to the surrounding residential and recreational areas have been addressed with recommended conditions regarding hours of operation. In addition, the development must comply with the CBJ Noise Ordinance and Industrial Performance Standards, included in Attachment 18. The CBJ Land Use Code Conditional Use Permit specific standards list a noise standard that is slightly more restrictive than the CBJ Noise Ordinance. Therefore, staff recommends an additional condition as follows, carried over from the USE2007-0042 Notice of Decision (Attachment 14):

- 8) The development shall not generate sound levels which exceed 65 dBa at the property line during the day or 55 dBa at night, per CBJ§49.15.330(g)(11).

(9) Restoration measures and schedule;

The restoration measures and schedule are discussed in the previous section and noted in the Project Narrative (Attachment 3, Section 2.0) and in the restoration plan (Attachment 6D). CBJ Engineering has reviewed and accepted these plans. Item 4 above notes a recommended condition to prohibit the spread of non-native, noxious weeds during restoration efforts. A condition regarding restoration bond has also been proposed, with a revised amount accepted by CBJ Engineering. As a final assurance that restoration will be completed in a timely manner, staff recommends the following condition, which was included in the USE2007-00042 Notice of Decision:

- 9) All aspects of the restoration plan submitted with USE2017 0019 shall remain a permit requirement and must be completed prior to issuance of any Temporary Certificate of Occupancy for structures on the subject lot.

(10) Other measures designed to protect the public health, safety and welfare, including preservation of neighboring property; and

Items 1-9 above list recommended conditions regarding hours of operation, drainage, and fuel and explosive storage to protect the public health, safety, and welfare including preservation of neighboring property.

Staff also recommends a condition regarding the expiration of sand and gravel operations, as follows:

- 10) The extraction permit shall expire ten years from the date of Planning Commission approval.

In addition, staff recommends continuing the previous conditions in the USE2007-0042 Notice of Decision regarding blasting, plus an additional reference from the previous staff report to CBJ standards, as follows:

- 11) All blasting will be managed according to *CBJ Standard Specifications for Civil Engineering Projects and Subdivision Improvements*, December 2003, Section 12090, Blasting Controls and associated erratum. These controls assure a qualified Blast Control Specialist, according to detailed procedures and requirements, conducts blasting.
- 12) Blasting operations shall be conducted by an Alaska Department of Labor certified powder-man and all operations shall conform to MSHA, ATF, and OSHA standards, as applicable, and all other applicable standards.
- 13) All blasting operations shall be conducted during the daylight hours of operation.
- 14) Warning signs with the time and date of the blast shall be posted 24 hours prior to blasting on either side of the pit on Montana Creek Road.
- 15) 24 hour notice shall be provided to the Juneau Flight Service Station and the Police and Fire Departments.
- 16) Public Service Announcements shall be broadcast on local radio 24 hours prior to blasting.
- 17) Three air horn blasts shall be made 5 minutes prior to blasting.
- 18) No Blasting operations shall be permitted on Saturdays and Sunday or official Federal and State holidays.

(11) Present development and past history of the neighboring property.

Present development and past history of the neighboring property has been discussed in the background section of this report. No additional measures appear to be necessary.

49.65.235 - Mandatory conditions of permit.

Unless specifically waived by the Commission, the requirements of this article shall be a condition of all permits issued. The Commission may not waive or modify any of the following requirements except upon a finding that the requirement would serve no useful purpose. Such finding must be supported by substantial evidence in the record of the hearing before the Commission:

- (1) A strip of land at the existing topographic level, and not less than 15 feet in width, shall be retained at the periphery of the site wherever the site abuts a public way. This periphery strip shall not be altered except as authorized for access points. This section does not alter the applicant's duty to maintain subjacent support.*
- (2) If the bank of any extraction area within the permit area is above the high water line or water table, it shall be left upon termination of associated extraction operations with a slope no greater than the angle of repose for unconsolidated material of the kind composing it, or such other angle as the Commission may prescribe. If extraction operations cause ponding or retained water in the excavated area, the slope of the submerged working face shall not exceed a slope of 3:1 from the edge of the usual water line to a water depth of seven feet. This slope ratio may not be exceeded during extraction operations unless casual or easy access to the site is prevented by a fence, natural barriers, or both.*

These conditions have been added to the staff recommendation, as required by code.

49.65.240 - Guarantee.

No permit granted under this article shall become effective until there has been filed with the City and Borough a performance bond or other guarantee such as a cash deposit, royalty deposit, a primary security interest in real property or transfer of real property to the City and Borough, or other instrument approved as to form and type by the city attorney in an amount determined by the engineering department to be adequate to cover the cost of site restoration, completion of the project, and the performance of other required work. The amount of the guarantee shall be increased from time to time as determined by the engineering department to take into account inflation. A permit shall terminate if the permittee fails, within 90 days of permit issuance, to provide the guarantee required by this section or fails, within 30 days of notice thereof, to provide the increased coverage required by the engineering department. For good cause shown, the manager or the manager's designee may extend the 90-day period. The amount of a guarantee may be reduced to the extent the engineering department determines permit conditions have been performed.

The current bond for the development was finalized in 2003 for \$100,000 with Bond Case Number BND-2003-00049. CBJ Engineering requested an analysis by a licensed engineer to determine whether the bond amount needed to be revised. The engineering report included in Attachment 5 includes an itemized bond estimate for \$127,275. CBJ Engineering has accepted this analysis. Staff therefore recommends the following condition:

- 19) The applicant shall submit and maintain a performance bond in an amount no less than \$127,275 for restoration/reclamation of the site, as required by CBJ 49.65.240. If the applicant/owner fails to complete site restoration within a period of eighteen months after the earliest of: the completion of the permitted extraction project, the closure of the gravel pit, or the expiration of the permit, the CBJ may begin enforcement action including use of the proceeds of the bond to effect site restoration. The applicant/owner may reduce the bond amount by providing evidence that site restoration has been completed during the operation of the pit within the period of the permit.

CONDITIONAL USE PERMIT ANALYSIS CBJ 49.15.430

Project Site – The West Glacier Borrow Pit is located at 5580 Montana Creek Road. The adjacent property at 5611 Montana Creek Road, Glacier Lands Subdivision Lot 1, on the opposite side of the street from the West Glacier Borrow Pit, has an approved sand and gravel permit. To the northwest, at 5600 Montana Creek Road, Glacier Lands Subdivision Lot 2, is a former gravel extraction area now approved for mini-storage units. The Juneau Gun Club and Juneau Community Garden are also located on Montana Creek Road in this area, on CBJ property. The Brigadoon Estates D5 residential area is located southeast of subject property on the opposite side of Skaters Cabin Road. Farther to the southwest, at 540 Montana Creek Road, is another former gravel extraction, which is currently vacant but has an approved permit for a 15-lot Planned Unit Development (SUB2006-0018). These properties are shown in Attachment 16.

Project Design – The project design has been described in detail in previous sections of this report.

Noise – Noise impacts have been addressed in previous sections of this report, with recommended conditions to further reduce impacts.

Drainage – Drainage has been described in previous sections of this report and with the drainage analysis and revised drainage plans included in Attachments 4-6. The drainage evaluation and revised plans substantially change the drainage to address U.S. Forest Service concerns about the velocity of the water flowing onto U.S. Forest Service property. The revised

drainage plan includes three elements:

- A meandering rock-lined ditch, to slow the speed of the water and allow sediment to fall out
- Use of the control valve on the pond outfall to control drainage velocity at the recommended level in the drainage analysis
- An additional settling pond to accommodate any overflow, in the event that the discharge velocity must be controlled further, or stopped.

All vehicle and equipment maintenance is done off site. Equipment is fueled onsite from an 800-gallon, truck-mounted tank. To protect water quality, absorbent materials are available at the scale shack along with a current SWPPP. To date, there has never been a fuel spill at the borrow pit. Please see the Engineer's Evaluation Technical Memo and submitted plans for further explanation.

Public Health or Safety – Staff is unaware of any evidence to suggest that the proposed development would endanger public health and safety, provided the applicant operates within the constraints of their proposed project description and with the conditions recommended in this analysis.

Lighting – The Project Narrative, Attachment 3, Section 1.7, notes that no on-site lighting is proposed.

Property Value or Neighborhood Harmony – Previous sections of this staff report, including the Background Section and Project Site above, provide a description of surrounding properties. This area has an established history of industrial use, including three other gravel pit operations, dating back 50 years. Because of this long history, property values are not expected to be significantly affected from the proposed continuation of this Conditional Use Permit, provided that conditions regarding noise and hours of operation are adopted and that visual buffers are maintained. The CBJ Assessor replied that she had no questions or comments regarding the project (Attachment 11H).

The U.S. Forest Service has submitted comments expressing concern about water discharge from the property. U.S. Forest Service comment letter dated March 13, 2018, in Attachment 13, lists the following concerns with water discharge:

- Negative impact on the structural integrity of Skaters Cabin Road
- Unsafe icing conditions on the road surface as run-off spills over the road prism and freezes during winter months
- Skaters Cabin Road ditch not designed to function as a settling basin for quarry water

- Runoff violations of Alaska Water Quality Standards and National Pollutant Discharge Elimination System conditions, which impact downstream fish habitat and Mendenhall Lake
- West Glacier Development's French drain collection site adjoining U.S. Forest Service lands is within the CBJ 15-foot buffer zone
- The rotten-egg smell emanating from the discharge water in the ditch.

The U.S. Forest Service was provided with a copy of first engineered drainage evaluations dated 5-16-18, Attachment 4, when this evaluation was sent to all resource agencies during the second agency review period. The U.S. Forest Service commented in an email dated 6-17-18, Attachment 12, that the analysis did not address U.S. Forest Service concerns. The U.S. Forest Service was provided with the second drainage analysis and revised drainage plan, dated 9-11-18, but has not provided additional comments to date regarding whether these changes have resolved their concerns.

As described in previous sections, CBJ Engineering has accepted the drainage analysis reports and revised plans from the applicant, and has concluded that drainage from the site will not adversely impact neighboring properties. Substantial changes have been made from the previously approved drainage plan specifically to address U.S. Forest Service concerns, including: a meandering rock-lined ditch to slow the speed of water; use of the control valve on the outfall to control drainage velocity; and an additional settling pond to accommodate overflow in the event that the discharge velocity must be controlled further, or stopped entirely.

In addition, staff has proposed a condition to ensure that CDD and Engineering receive copies of the annual reports required by ADEC, which include documentation of periodic inspections by the applicant, to ensure that the development complies with CBJ standards.

The rotten-egg smell from the site drainage has been a recurring and persistent problem for many years. In addition to the U.S. Forest Service, property owners, cross-country skiers and other recreational users in the area have complained. ADEC regulations do not address odor. The general consensus, arguable to some, is that the odor is naturally occurring from decomposition in the pit and/or groundwater. No evidence indicates that the odor is harmful or indicative of a water quality concern, and no solutions have been offered regarding how to reduce or eliminate the odor.

Traffic – The applicant has discussed traffic in the Project Narrative, Attachment 3, Section 1.15. Traffic from the development comes from trucks hauling material to and from the pit for construction jobs, and from waste material hauled to the pit for disposal. Material is typically taken in 10- and 20-yard trucks. Daily round-trips are highly variable due to the demand for pit

materials. The applicant estimates that operations may generate up to 50 round-trips per day at peak periods, and zero trips per day in slow months.

CBJ Code 49.40.300 establishes the standards for a traffic impact analysis. Section 49.40.300(2) states that a development projected to generate fewer than 250 Average Daily Trips shall not be required to have a traffic impact analysis. The proposed development is below this threshold.

Parking and Circulation – The CBJ Land Use Code does not have a parking requirement for gravel and sand extraction facilities. The primary users of the development are off-site excavation companies, which are only present on the site for the timeframe required to load and unload trucks. The staff operate the pit park in various locations on the site depending on the area of extraction. The circulation of the site follows a single route between the stockpiled material and the access road to Montana Creek Road.

Habitat – The project does not affect wetlands and does not have any salmon streams on site. However, drainage from the site flows through a drainage ditch into Mendenhall Lake, an anadromous waterbody. The U.S. Forest Service has expressed concerns regarding water quality violations from discharge into Mendenhall Lake.

The following habitat standards apply:

49.70.950(c)(7) Rivers, streams and lakes shall be managed so as to protect natural vegetation, water quality, important fish or wildlife habitat and natural waterflow.

49.70.955(a) Notwithstanding any other provision of this article, the statutes, regulations and procedures of the state department of environmental conservation, protecting air, land and water quality are incorporated into the Juneau Coastal Management Program with respect to these purposes.

49.70.955(b) Streamside and lakeside development shall not cause downstream water degradation below state standards.

The Alaska Department of Fish (ADFG) and Game visited the site on August 22, 2018 and noted fish jumping in the pond, including Coho salmon, Dolly Varden char, and Cutthroat trout. ADFG plans to work with the applicant to trap and relocate the fish and discuss options for excluding them from the settling pond (Attachments 11A and 11B).

Drainage has been evaluated in previous sections of this report. The drainage evaluation includes two drainage analyses from a licensed engineer, a revised drainage plan, CBJ Engineering evaluation, and comments from ADEC. (Attachments 4-11C) CBJ Engineering has accepted the drainage plan and revised plans, while ADEC has confirmed that the development has an approved SWPPP and MSGP. These documents include substantial requirements that

provide water quality protection. In addition, staff has proposed a condition to ensure that CDD and Engineering receive annual reports from the applicant required by ADEC, to ensure compliance with CBJ standards.

AGENCY COMMENTS

The 15-day agency review period, required by CBJ Code for all Conditional Use Permits, was first conducted from August 17 through September 5, 2017. Following this review process, CDD determined that the application was not complete and requested more information. A second agency review period was conducted from May 24 through June 8, 2018 after a complete application was received, to ensure that agencies were reviewing current materials. Agency comments are included Attachment 11. U.S. Forest Service comments come from the perspective of an adjacent landowner rather than a resource agency, and are therefore addressed in the Public Comment section.

The CBJ Parks and Recreation Department, CBJ Building Division, CBJ Capital City Fire and Rescue, CBJ Assessors Office, and Alaska Department of Transportation all responded that they had no comments. Other agency comments are noted below.

CBJ Lands Division: "There is a strip of land along the southern boundary of the quarry that belongs to CBJ that was dedicated on the attached plat as a buffer area. This location is managed by the Parks and Recreation Department and is designated to be retained in the 2016 Land Management Plan. The Lands Division would like to make sure that the new gravel extraction permit does not include development or activities that would damage this buffer strip. The Parks and Recreation Department may have additional comments."

CBJ Streets Division: "Haven't we had strong odor issues with the runoff coming from this site and draining into the ditch along Skater's Cabin Road? Is this something to consider?"

Alaska Department of Fish and Game: "Former ADFG biologists...observed fish jumping at the surface of the east settling pond in August this year, which may have gained access through the pond outfall. I plan to work with Mr. Sidney to trap and relocate the fish and discuss options for excluding them from the settling pond." (excerpt)

The buffer strip that CBJ Lands noted is on the approved plans and must be maintained in accordance with mandatory conditions on the permit. The CBJ Streets Division comment regarding odor has been briefly addressed in the Neighborhood Harmony section of this report; however, as noted there is no proposed solution to the problem. ADFG comments have been addressed in the Habitat section of this report. CBJ Engineering comments have been referenced throughout this analysis and are included in Attachments 8-10. ADEC comments have also been addressed previously, and are included in Attachment 11C.

PUBLIC COMMENTS

Public comments have been received from the U.S. Forest Service, which has expressed concerns regarding drainage from the property. These concerns include an impact on the structural integrity of Skaters Cabin Road, icing conditions on the road as run-off spills onto the road, runoff and sediment into Mendenhall Lake that violates ADEC water quality standards, and the ADEC discharge permit, and also the odor from the drainage. These comments have been addressed in the drainage sections of this report and also in the Habitat and Neighborhood Harmony sections, and are therefore not repeated here. U.S. Forest Service comments are included in Attachments 12 and 13.

Another adjacent property owner has commented regarding discolored runoff from the pit in the past, and the strong odor which is presumed to come from the stump disposal occurring at the site (Attachment 21). Drainage issues have been addressed with the specific modifications noted in previous sections. The general consensus on odor is that it is naturally occurring from decomposition in the pit and/or groundwater. No evidence indicates that the odor is harmful or indicative of a water quality concern.

CONFORMITY WITH ADOPTED PLANS

2013 Juneau Comprehensive Plan

The 2013 Juneau Comprehensive Plan designates the subject parcel on Subarea 3, Map E as Urban Low Density Residential. The Comprehensive Plan is included as Attachment 15. Urban Low Density Residential is defined in the plan as:

These lands are characterized by urban or suburban residential lands with detached single-family units, duplex, cottage or bungalow housing, zero-lot-line dwelling units and manufactured homes on permanent foundations at densities of one to six units per acre. Any commercial development should be of a scale consistent with a single-family residential neighborhood as regulated in the Table of Permissible Uses (CBJ 49.25.300).

The Montana Creek area is identified as a gravel resource in this subarea. Guidelines and Considerations for this area generally focus on the Auke Bay area, UAS, and residential development rather than industrial development. However, Guideline and Consideration #17 is relevant, which states, "Encourage beautification and buffering along major roadways. "

Chapter Five of the Comprehensive Plan discusses industrial development and the need for industrial properties. Policy 5.11 states:

To encourage the location and growth of locally-based basic sector industries that provide year-round, full-time employment and provide tax revenues that support public services.

Implementing action 5.11-1A4 states:

Create heavy industrial zoning areas appropriate for the basic industry sector, including fisheries, mining support services, forest products, and others.

Policy 5.13 states:

To support the extraction and processing of mineral resources in an environmentally-sound manner, giving property recognition of the unique values of this community.

Comprehensive Plan Policy 10.4 states:

To minimize conflicts between residential areas and nearby recreational, commercial, or industrial uses that would generate adverse impacts to existing residential areas through appropriate land use locational decisions and regulatory measures.

Followed by Implementing Action:

10.4 - IA2 *Maintain and consider enhancing Title 49 Land Use Code requirements for buffering and screening between residential and commercial/industrial uses and careful review of site development plans.*

In addition, Chapter 7 discusses the importance of gravel resources in the community and includes Policy 7.16 which states:

To conserve known gravel resources and to protect them from conflicting land uses.

The proposed development substantially conforms to these designations and policies by providing visual buffers between the extraction area and surrounding residential areas, and by ensuring drainage plans that meet state water quality standards and minimize impacts to surrounding properties.

2015 Juneau Economic Development Plan

The 2015 Juneau Economic Development Plan is incorporated into the Comprehensive Plan in CBJ Code 49.05.200(b)(1)(N). The proposed development does not specifically address any of the eight economic development initiatives identified in the plan. However, the development indirectly addresses one of the economic development planning concepts and practices listed in Chapter Two, as follows:

Land availability - an adequate supply of appropriately zoned land is available for commerce and industry, as well as residential development. This includes

access to the land needed to support commercial, industrial, and other development. This also includes zoning that supports neighborhood-based small business growth that creates jobs and provides services which area residents and the community need. This type of small business development and growth also supports quality of life and walkable mixed-use neighborhoods.

The proposed development supports small business growth and industrial use.

FINDINGS

CBJ 49.15.330 (e)(1), Review of Director's Determinations, states that the Planning Commission shall review the Director's report to consider:

1. Whether the application is complete;
2. Whether the proposed use is appropriate according to the Table of Permissible Uses; and,
3. Whether the development as proposed will comply with the other requirements of this chapter.

The Commission shall adopt the Director's determination on the three items above unless it finds, by a preponderance of the evidence, that the Director's determination was in error, and states its reasoning for each finding with particularity.

CBJ 49.15.330 (f), Commission Determinations, states that even if the Commission adopts the Director's determination, it may nonetheless deny or condition the permit if it concludes, based upon its own independent review of the information submitted at the public hearing, that the development will more probably than not:

1. Materially endanger the public health or safety;
2. Substantially decrease the value of or be out of harmony with property in the neighboring area; or,
3. Not be in general conformity with the comprehensive plan, thoroughfare plan, or other officially adopted plans.

Per CBJ 49.15.330 (e) & (f), Review of Director's & Commission's Determinations, the Director makes the following findings on the proposed development:

1. Is the application for the requested conditional use permit complete?

Yes. Staff finds the application contains the information necessary to conduct full review of the proposed operations. The application submittal by the applicant, including the appropriate fees, substantially conforms to the requirements of CBJ Chapter 49.15.

2. *Is the proposed use appropriate according to the Table of Permissible Uses?*

Yes. The requested permit is appropriate according to the Table of Permissible Uses. The permit is listed at CBJ 49.25.300, Section 14.500 for the D-3 zoning district.

3. *Will the proposed development comply with the other requirements of this chapter?*

Yes. The proposed development complies with the other requirements of this chapter. Public notice of this project was provided in the February 15, 2019 and February 25, 2019 issues of the Juneau Empire's "Your Municipality" section, and a Notice of Public Hearing was mailed to all property owners within 600 feet of the subject parcel. Moreover, a Public Notice Sign was posted on the subject parcel, visible from the public Right-of-Way. In addition, a neighborhood meeting was held on November 7, 2018, following a neighborhood meeting notice that was mailed to all property owners within 600 feet of the subject parcel.

4. *Will the proposed development materially endanger the public health or safety?*

No. Based on the preceding analysis and with recommended conditions, no evidence indicates that the proposed development will materially endanger the public health or safety.

5. *Will the proposed development substantially decrease the value of or be out of harmony with property in the neighboring area?*

No. Based on the preceding analysis and with recommended conditions regarding noise, hours of operation, and inspections, no evidence indicates that the proposed development will substantially decrease the value of or be out of harmony with property in the neighboring area. Gravel pits have been operating in the area since the 1950s.

6. *Will the proposed development be in general conformity with the land use plan, thoroughfare plan, or other officially adopted plans?*

Yes. Based on the preceding analysis, the proposed development is in general conformity with adopted plans. Specifically, the development conforms with policies 5.11, 5.13, 10.4, and 7.16 of the 2013 Juneau Comprehensive Plan regarding industrial development and reducing conflicts with surrounding residential areas. The development also addresses the economic development planning concepts of the 2015 Juneau Economic Development Plan.

Per CBJ 49.70.900 (b)(3), General Provisions, the Director makes the following Juneau Coastal Management Program consistency determination:

7. *Will the proposed development comply with the Juneau Coastal Management Program?*

Yes. The proposed development complies with the Juneau Coastal Management Program with the approved drainage analysis and drainage plans. The development has an approved SWPPP

and MSGP, with required measures to protect water quality. Proposed conditions require the applicant to provide CBJ with the annual reports required by ADEC, to demonstrate that the inspections have occurred and that the development meets ADEC and CBJ standards.

RECOMMENDATION

Staff recommends that the Planning Commission adopt the Director's analysis and findings and grant the requested Conditional Use Permit. The permit would allow continuation of an existing sand and gravel operation. The approval is subject to the following conditions:

Hours of Operation and Permit Expiration

- 1) Hours of operation shall be 6:00 am to 7:00 pm Monday through Saturday.
- 2) All blasting operations shall be conducted during daylight hours of operation.
- 3) No blasting operations shall be conducted on Saturdays or Sundays or on official Federal or State holidays.
- 4) Hours of operation for blasting activities shall be 8:00 am to 7:00 pm Monday through Friday.
- 5) The extraction permit shall expire ten years from the date of Planning Commission approval.

Site Restoration

- 6) Seed mixes utilized for revegetation in restoration efforts shall be free from non-native, noxious weeds.
- 7) All aspects of the restoration plan submitted with USE2017 0019 shall remain a permit requirement and must be completed prior to issuance of any Temporary Certificate of Occupancy for structures on the subject lot.
- 8) The applicant shall submit and maintain a performance bond in an amount no less than \$127,275 for restoration/reclamation of the site, as required by CBJ 49.65.240. If the applicant/owner fails to complete site restoration within a period of eighteen months after the earliest of: the completion of the permitted extraction project, the closure of the gravel pit, or the expiration of the permit, the CBJ may begin enforcement action including use of the proceeds of the bond to effect site restoration. The applicant/owner may reduce the bond amount by providing evidence that site restoration has been completed during the operation of the pit within the period of the permit.

Blasting

- 9) Explosives shall not be stored on site, except that which is immediately necessary for the next blast.
- 10) The development shall not generate sound levels which exceed 65 dBa at the property line during the day or 55 dBa at night, per CBJ§49.15.330(g)(11).
- 11) All blasting will be managed according to CBJ Standard Specifications for Civil

Engineering Projects and Subdivision Improvements, December 2003, Section 12090, Blasting Controls and associated erratum. These controls assure a qualified Blast Control Specialist, according to detailed procedures and requirements, conducts blasting.

- 12) Blasting operations shall be conducted by an Alaska Department of Labor certified powder-man and all operations shall conform to MSHA, ATF, and OSHA standards, as applicable, and all other applicable standards.
- 13) All blasting operations shall be conducted during the daylight hours of operation.
- 14) Warning signs with the time and date of the blast shall be posted 24 hours prior to blasting on either side of the pit on Montana Creek Road.
- 15) 24 hour notice shall be provided to the Juneau Flight Service Station and the Police and Fire Departments.
- 16) Public Service Announcements shall be broadcast on local radio 24 hours prior to blasting.
- 17) Three air horn blasts shall be made 5 minutes prior to blasting.
- 18) No Blasting operations shall be permitted on Saturdays and Sunday or official Federal and State holidays.

Drainage

- 19) The applicant shall provide the CBJ Community Development Department and the CBJ Engineering and Public Works Department with a copy of the Annual Report by March 1 each year, two weeks after the annual report deadline of February 15. The applicant must comply with the ADEC-approved SWPPP and all ADEC reporting requirements.

Required Conditions, per CBJ§49.65.235:

- 20) A strip of land at the existing topographic level, and not less than 15 feet in width, shall be retained at the periphery of the site wherever the site abuts a public way. This periphery strip shall not be altered except as authorized for access points. This section does not alter the applicant's duty to maintain subjacent support.
- 21) If the bank of any extraction area within the permit area is above the high water line or water table, it shall be left upon termination of associated extraction operations with a slope no greater than the angle of repose for unconsolidated material of the kind composing it, or such other angle as the commission may prescribe. If the extraction operations cause ponding or retained water in the excavated area, the slope of the submerged working face shall not exceed a slope of 3:1 from the edge of the usual water line to the water depth of seven feet. This slope ratio may not be exceeded during extraction operations unless casual or easy access to the site is prevented by a fence, natural barriers, or both.

DEVELOPMENT PERMIT APPLICATION

Project Number <i>USE 17-19</i>	CITY and BOROUGH of JUNEAU	Date Received: <i>8/10/17</i>
Project Name (City Staff to Assign Name)		

PROJECT / APPLICANT INFORMATION

Project Description
Renew existing conditional USE 2007-00042 - for ground extraction

PROPERTY LOCATION

Street Address: *5580 Montana Creek Road* City/Zip: *Juneau 99801*

Legal Description(s) of Parcel(s) (Subdivision, Survey, Block, Tract, Lot):
Glacier House Lot 3

Assessor's Parcel Number(s):
4B2901150050

LANDOWNER/ LESSEE

Property Owner's Name: <i>West Glacier Development LLC</i>	Contact Person: <i>Jim Sidney</i>	Work Phone: <i>723-0585</i>
Mailing Address: <i>10400 Glacier Hwy</i>	Home Phone: <i>789-7253</i>	Fax Number: <i>789-7199</i>
E-mail Address: <i>Swampy@Alaska.net</i>	Other Contact Phone Number(s): <i>723-0586</i>	

LANDOWNER/ LESSEE CONSENT ****Required for Planning Permits, not needed on Building/ Engineering Permits****

I am (we are) the owner(s) or lessee(s) of the property subject to this application and I (we) consent as follows:
 A. This application for a land use or activity review for development on my (our) property is made with my complete understanding and permission.
 B. I (we) grant permission for officials and employees of the City and Borough of Juneau to inspect my property as needed for purposes of this application.

X *[Signature]* *registered agent* Date: *8/10/17*
 Landowner/Lessee Signature

X _____ Date _____
 Landowner/Lessee Signature

NOTICE: The City and Borough of Juneau staff may need access to the subject property during regular business hours and will attempt to contact the landowner in addition to the formal consent given above. Further, members of the Planning Commission may visit the property before the scheduled public hearing date.

APPLICANT If the same as OWNER, write "SAME" and sign and date at X below

Applicant's Name: <i>SAME</i>	Contact Person:	Work Phone:
Mailing Address:	Home Phone:	Fax Number:
E-mail Address:	Other Contact Phone Number(s):	

X *[Signature]* Date: *8/10/17*
 Applicant's Signature Date of Application

OFFICE USE ONLY BELOW THIS LINE						
STAFF APPROVALS	☒	Permit Type	***SIGN	Date Received	Application Number(s)	
		Building/Grading Permit				
		City/State Project Review and City Land Action				
		Inquiry Case (Fee In Lieu, Letter of ZC, Use Not Listed)				
		Mining Case (Small, Large, Rural, Extraction, Exploration)				
		Sign Approval (If more than one, fill in all applicable permit #'s)				
		Subdivision (Minor, Major, PUD, St. Vacation, St. Name Change)				
	☒	Use Approval (Allowable, Conditional, Cottage Housing, Mobile Home Parks, Accessory Apartment)		<i>X</i>	<i>USE 17-019</i>	
		Variance Case (De Minimis and all other Variance case types)				
		Wetlands Permits				
		Zone Change Application				
		Other (Describe)				
	***Public Notice Sign Form filled out and in the file.					
	Comments: _____ _____					Permit Intake Initials <i>JMM</i>

ALLOWABLE/CONDITIONAL USE PERMIT APPLICATION

Project Number	Project Name (15 characters)	Case Number <i>USE 17-019</i>	Date Received <i>8/10/17</i>	
TYPE OF ALLOWABLE OR CONDITIONAL USE PERMIT REQUESTED ☐ Accessory Apartment*** (AAP) ☐ Driveway In Right-of-Way (ADW) ☒ Use Listed in §49.25.300 (USE) (Table of Permissible Uses) Please list the Table of Permissible Uses Category: _____ ***An Accessory Apartment Application will also be required.				
DESCRIBE THE PROJECT FOR WHICH AN ALLOWABLE OR CONDITIONAL USE APPROVAL IS NEEDED. <i>Applicant to extend an existing conditional use permit</i> <i># USE 2007-00042</i>				
IS THIS A MODIFICATION OF AN EXISTING APPROVAL? ☒ NO ☐ YES - Case # _____				
CURRENT USE OF LAND OR BUILDING(S): <i>Sand & Gravel extraction</i>				
PROPOSED USE OF LAND OR BUILDING(S): <i>continue operation</i>				
UTILITIES PROPOSED: WATER: ☐ Public ☐ On Site SEWER: ☐ Public ☐ On Site				
SITE AND BUILDING SPECIFICS: Total Area of Lot <i>35.34</i> <i>ASR</i> square feet Total Area of Existing Structure(s) <i>0</i> square feet Total Area of Proposed Structure(s) <i>0</i> square feet				
EXTERNAL LIGHTING: <i>N/A</i> Existing to remain ☐ No ☐ Yes - Provide fixture information, cutoff sheets, and location of lighting fixtures Proposed ☐ No ☐ Yes - Provide fixture information, cutoff sheets, and location of lighting fixtures				
PROJECT NARRATIVE AND SUBMITTAL CHECKLIST: ☒ Site Plan ☐ Existing and proposed parking areas (including dimensions) and proposed traffic circulation ☐ Floor Plan of proposed buildings ☐ Existing Physical Features of the site (drainage, habitat, hazard areas, etc.) ☐ Elevation view of existing and proposed buildings ☒ Proposed Vegetative Cover				
For more information regarding the permitting process and the submittals required for a complete application, please see the reverse side. If you need any assistance filling out this form, please contact the Permit Center at 586-0770.	ALLOWABLE/CONDITIONAL USE FEES			
	Fees	Check No.	Receipt	Date
	Application Fees	\$ <i>1000.00</i>	<i>1095</i>	<i>8/10/17</i>
	Admin. of Guarantee	\$ _____	_____	_____
	Adjustment	\$ _____	_____	_____
	Pub. Not. Sign Fee	\$ <i>50</i>	_____	_____
	Pub. Not. Sign Deposit	\$ <i>100</i>	_____	_____
	Total Fee	\$ <i>1150</i>	_____	_____

NOTE: MUST BE ACCOMPANIED BY DEVELOPMENT PERMIT APPLICATION FORM

August 10, 2017 – Revised February 5th, 2018 – Revised May 16th, 2018

West Glacier Development LLC

WEST GLACIER BORROW PIT

**APPLICATION TO EXTEND
USE2017-00042 CONDITIONAL USE PERMIT
FOR AN EXISTING SAND AND GRAVEL EXTRACTION
OPERATION AT 5580 MONTANA CREEK ROAD,
JUNEAU, ALASKA**



August 2017

August 10, 2017 – Revised February 5th, 2018 – Revised May 16th, 2018

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Attachments:

A1	Existing Conditions
A2	Existing Drainage
B	Proposed Drainage and Restoration Plan
C	Extraction Plan
D	Development Permit Application Form
E	Drainage Evaluation Technical Memo

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INTRODUCTION

West Glacier Development LLC (WGD) is applying to the City and Borough of Juneau (CBJ) to renew a Conditional Use Permit for an ongoing sand and gravel extraction operation at the West Glacier borrow pit (formerly referred to as the Montana Creek borrow pit or Glacier Lands borrow pit) on Montana Creek Road. The current Conditional Use Permit for the borrow pit operation is USE2007-00042 for Glacier Lands Subdivision, Lot 3, USS2079, located on the east side of Montana Creek Road.

The existing Conditional Use Permit (CUP) is scheduled to expire on September 25, 2017. The application was turned in timely and is currently pending renewal, with revisions requested by CBJ. WGD is requesting that the Conditional Use Permit be renewed by the CBJ for the ten-year period from 2017 to 2027. The company expects that sufficient material remains to continue operation of the borrow pit through this time period. Restoration will take place following this ten year period of operation (unless material remains and another CUP is issued in 2027).

The West Glacier borrow pit has been an important source of sand, gravel, and rock for the Juneau community since the late 1950s. The pit continues to provide borrow material for use in construction of municipal, state, and private roads, building pads, and other infrastructure. Most recently, WGD has supplied sand and gravel for state projects such as the Glacier Highway multi-use path to UAS, reconstruction of Glacier Highway from Sea View to Fritz Cove Rd, Silver Street and Aspen Avenue. Materials produced range from fine gravel used on CBJ ballfields to one-ton boulders for landscaping needs.

Through our reclamation process we receive stumps, mud, branches and other organic materials to fill in the extraction areas in the pit. Since large amounts of waste materials currently are not allowed to be burned, our organic materials disposal is a much needed service for the community.

The West Glacier borrow pit has operated since 1989 in accordance with the conditions of CU-13-88 (1988-1997), USE97-00075 (1997-2008), and USE2007-00042 (2007-2017). WGD will continue to operate the borrow pit as it has in the past, with excavation, washing, and crushing of material occurring onsite. Material will primarily be trucked offsite for use in various construction projects. WGD will continue to offer a reclamation service, allowing the disposal of organic material as mentioned above for use as fill in formerly excavated areas, as has been the case under the existing permit.

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There is an estimated existing reserve of approximately 675,000 cubic yards of marketable sand, gravel and rock remaining in the West Glacier borrow pit as of the beginning of 2018. It is also estimated that the rate of extraction will average 50,000 cubic yards of material annually over the next ten year permit period, varying from peak years of 150,000 cubic yards to low years with no extraction activities.

This document proposes a plan to restore the area with stabilized, vegetated upland areas. As material is extracted, restoration will take place in phases, consistent with the proposed restoration plan (See Section 2.0 and Attachment B).

1.0 CONDITIONAL USE PERMIT APPLICATION

The CBJ Land Use Code specifies the type of information that must accompany a Conditional Use Permit application for sand and gravel extraction operation (CBJ 49.65.210). The following narrative responds to the specific requirements of the Land Use Code. The applicable Land Use Code requirement is cited at the beginning of each section.

1.1 Project Location, Legal Description and Vicinity CBJ 49.65.210(1)

The West Glacier borrow pit is located in the northwest portion of the Mendenhall Valley, east of Montana Creek Road and north of the Skaters Cabin Spur Road intersection (see Attachment A – the Existing Conditions Plan). The legal description is Glacier Lands Subdivision Lot 3 of U.S.S. 2079 and the Assessor's Parcel Code Number is 4-B29-0-115-005-0. Lot 3 is 35.39 acres.

The borrow pit is surrounded by a reclaimed lot to the north, undeveloped U.S. Forest Service (USFS) lands to the north and east, and the Bicknell Enterprises, Inc., borrow pit to the south. The Skaters Cabin Spur Road and Brigadoon Subdivision lie to the southeast, and Montana Creek Road, Glacier Lands Subdivision Lot 2, the Juneau Community Garden, Juneau Gun Club, and H. Harmon Rifle Range are located to the west.

The property is zoned D3. Sand and gravel operations are conditional uses within the D3 zoning district (CBJ 49.25.300, Section 14.500). The *Comprehensive Plan of the City & Borough of Juneau, 2013 Update* (November 2013) designates the property as Urban Low-Density Residential.

1.2 Existing Topography and Land Features CBJ 49.65.210(2)(4-6)

Attachments A1 and A2 – the Existing Conditions Plan and Existing Drainage Plan show the existing conditions at the West Glacier borrow pit site including existing topography, vegetation, drainage features, ground water level, structures, any significant natural and artificial conditions of the land, roads, stockpiling and operation. There are no known onsite or offsite geophysical hazards which may affect or be affected by the proposed operation. No additional structures are proposed at this time.

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1.3 Proposed Finished Topography and Land Features CBJ 49.65.210(3)

Attachment B – the Proposed Drainage and Restoration Plan provides a topographic showing proposed restoration of the West Glacier borrow pit property, including proposed final contours for the land, drainage features, *approximate* areas to be reclaimed and revegetated, and lot perimeter buffers.

1.4 Description of the Operation CBJ 49.65.210(7)

The basic operation at the West Glacier borrow pit involves use of both excavators and off road vehicles to excavate and gather borrow material. Excavation generally occurs at and below the ground water table in the borrow pits. Material is sluiced to remove silt, which is discharged back into the pits. The cleaned material is moved to a crusher, screened and/or crushed into marketable sand and gravel, and stockpiled onsite. Topsoil that is removed during operations is placed in the “spoils area” located near the northwest corner of the borrow pit. The pit does receive stumps and other organic fill material from offsite, used to fill in excavated areas as we reclaim the pit to a restored state as proposed on Attachment B – the Proposed Drainage and Restoration Plan.

No blasting has occurred on the site since 1997. Large boulders are broken as needed using a large rock hammer. Any blasting which may occur shall be conducted by an Alaska Department of Labor certified powder-man and all operations shall conform to MSHA, ATF, and OSHA standards as applicable, and all other applicable standards. Blasting will take place anywhere from the center to the northern end of the property, as far as possible from either road. In any extraction areas unknowns can appear that require blasting; some blasting is likely to occur during the 10 year period of the permit (2017-2027).

Most borrow material from the pit is trucked offsite, along Montana Creek Road to the Back Loop Road, and on to various construction projects. A minor amount of material is sold onsite.

Waste coming in to the site varies yearly, however it remains close to 2,500 loads per year. This waste is taken to the Earthen Waste Disposal area, as shown on Attachment A1, where it is stockpiled with a bulldozer and used to reclaim excavated areas.

1.5 Drainage and Protection of Water Quality CBJ 49.65.210(7)(A)

WGD manages the West Glacier borrow pit to minimize surface water drainage from the property. Existing topography and drainage patterns are shown on Attachments A1 and A2 – the Existing Conditions Plan and Existing Drainage Plan. During usual weather and operating conditions, there is no surface water drainage from the active borrow operation onto adjacent properties. Water from areas of operation are routed through a settling pond, where the majority of water seeps into the ground water. In times of heavy rainfall, overflows from the settling pond drain into an additional pond network on the northern end of the property, where the water passes through several check dams before draining into the CBJ drainage ditch along Skater’s Cabin Road at the northeast corner of the site.

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All vehicle and equipment maintenance is done off site. Equipment is fueled onsite from an 800 gallon truck-mounted tank. To protect water quality, absorbent materials are available at the scale shack along with a current Storm Water Pollution Prevention Plan (SWPPP). To date, there has never been a fuel spill at the borrow pit.

Please see Attachment E - the Drainage Evaluation Technical Memo for testing results and further explanation.

1.6 Security CBJ 49.65.210(7)(B)

Security for the site is provided by locking gates, located on the driveway that accesses the property from Montana Creek Road. WGD intends to widen the driveway to separate ingress and egress traffic. Locking gates will be upgraded and will continue to limit access to the pit after operating hours. “No Trespassing” signs are posted annually along the Skaters Cabin Spur Road and Montana Creek Road every 200-300 feet. Vegetated berms demarcate the property boundary along the roads and discourage people from entering the property.

1.7 Noise and Visual Impacts CBJ 49.65.210(7)(C)

During normal pit operation, noise is generated by loaders, excavators, rock crushers, rock hammers, water pumps, and trucks. WGD’s current Conditional Use Permit prohibits sound generated by the pit operation to exceed 65 dBA at the property line during the day, or 55dBA at night (CBJ 49.15.330(g)(11)). Noise will not exceed these limits.

The Brigadoon Subdivision is located across Skater’s Cabin Spur Road from the borrow pit. The closest residence to the operation is located approximately 150 feet from the borrow pit edge, and approximately 1,200 feet from the crusher. There have been no reported complaints from neighbors regarding noise from the existing operation.

In order to limit noise impacts to adjacent neighborhoods, and consistent with the conditions included in USE2007-00042 and the CBJ Noise Ordinance, WGD limits the hours of operation at the site to Monday-Saturday, between 6:00 am and 7:00 pm, and Sunday between 9:00 am and 7:00 pm. During winter the pit is open 24 hours per day to receive snow. To further control noise and visual impacts, the company maintains a continuous, vegetated berm along the public rights of way at the southeast and southwest lot lines. This buffer provides protection to the residential neighborhood in the Brigadoon Subdivision to the southeast, and to recreational users at Skater’s Cabin and the West Glacier Trailhead to the northeast. This berm is 5 foot wider than the 15 foot buffer required by Title 49 (CBJ 49.65.235(1)).

No onsite lighting proposed.

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1.8 Hours of Operation CBJ 49.65.210(7)(D)

Hours of operation for the borrow pit will be 6:00 am to 7:00 pm, Monday through Saturday, and Sunday between 9:00 am and 7:00 pm consistent with the conditions placed on the current use permit (USE2007-00042) and the CBJ Noise Ordinance. During winter the pit is open 24 hours per day to receive snow. No crushing operations will take place on Sundays.

1.9 Estimated Sand and Gravel Reserves CBJ 49.65.210(7)(E)

The West Glacier Gravel Pit extracts sand and rock material within a glacial outwash deposited by the retreating Mendenhall Glacier. There is an estimated existing reserve of approximately 675,000 cubic yards of marketable sand, gravel, and rock remaining on the property. Please see attachment C – the Extraction Plan for exact location(s) of future gravel extraction areas 1-3.

1.10 Results of Test Holes CBJ 49.65.210(7)(F)

Three soil exploration programs were conducted at the West Glacier borrow pit, one in 1988 and two in 1995. The data from these excavations characterize the quality of the borrow material and were used to estimate the quantity of usable material. The locations of the test holes and graphic depictions of the soil logs as they existed prior to the extraction are included in the application for USE97-00075, submitted to the CBJ Community Development Department (CDD) in September 1997. In 2010, exploration via excavator affirmed an excellent gravel source below previously known layers.

The groundwater elevation at the property fluctuates between 70 to 74 feet. The elevation is dependent upon rainfall, runoff, and the season of the year.

1.11 Schedule for Extraction and Site Restoration CBJ 49.65.210(7)(G) and (H)

The estimated annual rate of extraction over the next ten years is expected to average 50,000 cubic yards annually, ranging from a 150,000 cubic yards extracted in peak years to no material extracted in low years. It is estimated that the current reserves will provide sand, gravel, and rock for at least ten more years of operation.

Restoration of the site is expected to be completed at the end of the permit period, if resources are depleted within the ten year time frame. Otherwise, restoration will take place during a subsequent permit period. Restoration of the site is being conducted in phases and is already underway in some areas. As excavation of each area is completed, restoration will take place.

1.12 Air Quality CBJ 49.65.210(7)(I)

The borrow pit operation does not create a significant dust or other air quality problem. Borrow material is generally taken from excavated ponds and is wet when hauled to the crusher. Since Montana Creek Road has been paved, dust from truck hauling along the road has not been a problem.

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The pit operator will continue to take steps to ensure that dust is not a problem, even during dry weather conditions. The pit operating area, stockpiles and material to be crushed will be wetted if necessary to control dust. The crusher uses spray bars fed by a water tank onsite when operating to keep dust down. Trucks are routinely washed. Mud tracked onto Montana Creek Road is washed away when necessary. Any materials spilled from trucks onto the road are removed promptly.

1.13 Geophysical Hazards CBJ 49.65.210(7)(J)

There are no known geophysical hazards at the project site, or hazards off-site that would affect or be affected by the continued use of the West Glacier borrow pit. According to Federal Emergency Management Agency (FEMA) flood maps adopted by the CBJ in 2013, the gravel pit property is not in a flood zone.

1.14 Historic Use of Project Site and Vicinity CBJ 49.65.210(7)(K)

The West Glacier borrow pit opened in the mid-1950s. In 1961, Green Construction Company (GCC) established an asphalt plant at the West Glacier pit and extracted material for general fill, D-1, and asphalt aggregate. GCC operated the site until the mid-1970s, then leased it to other contractors until it was sold in 1983. Many accessory facilities used by these early operators have since been removed.

On August 16, 1988, the BARANA company received a Conditional Use Permit from the CBJ (CU-13-88) to continue the borrow operation. In 1989, Glacier Lands, Inc. acquired the property. However, BARANA retained a business interest and the Conditional Use permit remained in their name until 1996, when business arrangements changed, and the CBJ approved the transfer of CU-13-88 to Glacier Lands.

In November 1997, the CDD approved a new ten-year and nine-month permit for the borrow pit (USE97-00075).

In 2003, Glacier Lands subdivided the property into three lots. Lot 3 was sold to WGD in April 2007. Lot 3 has seen extensive gravel and rock removal since 2007.

The property was rezoned from D1 to D3 in 2004 (CBJ Ordinance 2004-26).

The permit was extended again in 2007 (USE2007-00042). At that time the CBJ found the operation to be in compliance with all conditions of use and with requirements in Title 49. This permit would have expired on September 25, 2017 and is now back in application status. When the CBJ approved the extension of WGD's gravel extraction permit in 2007, adjacent land uses included residential development at the Brigadoon Subdivision and to the south of that subdivision in the Montana Creek Subdivision, recreational use of nearby USFS land, the Juneau Gun Club, the Harmon Rifle Range, the Bicknell borrow pit, and the Juneau Community Garden. Since 2007, there has been no major change in the types of land use in the area.

WGD is now applying for a 10-year renewal of the Conditional Use Permit borrow operation through 2027 (started application in August, 2017).

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1.15 Traffic Impacts

Traffic associated with the West Glacier borrow pit operation during the 2017-2027 permit period will be similar to existing conditions. No significant increase in traffic is expected.

The primary traffic associated with the West Glacier borrow pit is from trucks hauling material from the pit to construction jobs. Material is generally taken in 10 and 20-yard trucks from the pit, along Montana Creek Road to Mendenhall Loop Road. There is also employee vehicle traffic and minor traffic from retail sales.

The daily truck volume serving the West Glacier borrow pit varies, depending upon the contracts that are obtained and the quantity of material sold. WGD estimates that the volume of material trucked from the pit in recent years has averaged 50,000 cubic yards per year. During a typical active construction season, from April through September, an average of fifteen (15) 20-yard trucks would make daily round trips traveling along the Montana Creek Road. However, this number is highly variable, as material extraction varies significantly from day to day, and year to year. Deposits are typically extracted in large quantities all at once, rather than evenly throughout the season leading to high peak traffic and as little as zero traffic in off peak periods. WGD estimates that the pit operations will generate up to fifty (50) round trips a day at peak periods, and zero (0) trips per day in slower months. This is not different from current operating conditions.

The amount of waste hauled in to the pit varies as well. In 2016 2,505 loads of waste material were brought in to the pit. 2017 increased slightly to 2,542 loads. Considering a 10 month window and 7 days per week, the average loads brought in are under ten loads per day.

Truck drivers are instructed not to exceed 30 mph which is 5 mph less than the posted speed limit along Montana Creek Road and to exercise due caution, particularly at the Skaters Cabin Spur Road intersection and other nearby residential intersections. Truck speed has been, and will continue to be, monitored by WGD.

2.0 RESTORATION

2.1 Objective

The objective of this plan is to restore the West Glacier borrow pit property to a stable vegetated upland terrain when the operation is completed. Attachment B - the Proposed Drainage and Restoration Plan illustrates the proposed final contours for the property, drainage features, *approximate* areas that will be refilled and reseeded, and perimeter buffers that will be maintained. Because the restoration is an ongoing, ever-changing process, we cannot note any completed areas on the plan. Continued grading, along with other activities will continue, and change, until the time restoration is complete.

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Restoration is being conducted in phases in areas that are no longer needed for excavation or for other pit operations. Realistically, it is not expected that complete restoration of the West Glacier borrow pit property will be undertaken within the 2017-2027 Conditional Use Permit period, as there should be usable borrow reserves at the end of that time.

Restoration of the West Glacier borrow pit property will include the following:

- (1) Removal of structures, materials, and stockpiles;
- (2) Refilling of excavated areas;
- (3) Grading to establish final contours and surface drainage patterns; and
- (4) Soil stabilization and reseeded.

2.2 *Removal of Structures, Materials and Stockpiles*

At completion of the operation, all buildings and equipment will be removed. Stockpiled material will be used for restoration or taken offsite. Materials such as fuel and machine lubricants will be disposed of at an approved location. Existing driveways and security gates will be retained on the site until final land development.

2.3 *Refilling of Excavated Areas*

Excavated areas that are to be restored as uplands, as depicted on Attachment B - the Proposed Drainage and Restoration Plan; they will be refilled with overburden and natural organic soils. The *approximate* areas to be refilled are shown, but the actual area will be determined by future waste material disposal needs.

Existing extraction areas are already being refilled, graded and reseeded as they are depleted, however these areas will continue to change until restoration is complete. Ongoing restoration will continue during the permit period, as resource reserves are depleted and waste material becomes available for disposal. Refilled areas will be compacted to a safe and stable surface.

2.4 *Grading and Reseeding*

Uplands on the property will be graded to stable slopes, covered with organic soils, hydro-seeded and fertilized. Compacted soils will be scored prior to seeding to facilitate root growth if necessary. This type of restoration is already underway as excavation occurs, however it will continue to change until restoration is complete. Existing vegetated berms will be retained along Montana Creek Road and Skaters Cabin Spur Road.

Areas of the property that are no longer needed for borrow operations are being restored as soon as practicable. Excavated areas that will not be reworked or used for material stock-piling or disposal will be filled, graded and reseeded.

E



Transforming Challenges into Solutions

MEMORANDUM

To	James Sidney	From	Mark Pusich, P.E.
Firm	West Glacier Development	Date	5/10/2018
		PDC #	18072JN
		Project Name	West Glacier Borrow Pit
RE	Drainage Evaluation Technical Memo		

James, in response to CBJ's conditional use permit review we have prepared an evaluation of the volume and velocities of the drainage onto neighboring properties.

Rational Method Used

$$Q_R = CIA$$

Where:

Q_R = peak flow (CFS) for storm of return R

C = estimated runoff coefficient

I = Water quality peak rainfall intensity (in/hr)

A = Drainage Subbasin Area (Acres)

Assumptions:

The existing conditions calculations below do not account for the ability of the settling ponds to act as storage reservoirs during a rainfall event. All three ponds on the site are interconnected through a series of culverts and a dike. The outfall of this pond system is controlled by a valve on an 8" line. During a rainfall event the volume of water contained in the ponds can fluctuate but the discharge (Q) remains controlled.

Land Cover = Gravel areas (A_G)

Land Cover = Open water (A_W)

Solution – Existing Conditions Volume Peak Flow:

$$Q_R = CIA = C_1IA_1 + C_2IA_2$$

$$C_W = 1.00$$

$$C_G = 0.80$$

(CBJ, Manual of storm water best management practices, 2010, Table D-4)

$$I = 0.772 \text{ (in/hr) } 25Y \text{ or } 0.867 \text{ (in/hr) } 50Y$$

(NOAA, Point Precipitation Frequency Estimates, 2017)

$$A_W = 7.5 \text{ Acres}$$

$$A_G = 27.89 \text{ Acres}$$

(Civil 3D mapping)

(CBJ Assessors map)

ANCHORAGE	FAIRBANKS	JUNEAU	PALMER	SOLDOTNA
2700 Gambell Street, Suite 500 Anchorage, AK 99503 907.743.3200	1028 Aurora Drive Fairbanks, AK 99709 907.452.1414	6205 Glacier Highway Juneau, AK 99801 907.780.6060	125 W. Evergreen Avenue, Suite 102 Palmer, AK 99645	170 E. Corral Avenue, Suite 2 Soldotna, AK 99669 907.420.0462

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Page 2

$$Q_{25} = 23.01 \text{ CFS}$$

$$Q_{50} = 25.84 \text{ CFS}$$

Solution – Existing Conditions Velocity:

As noted in the assumptions, the existing pond outfall velocity is dependent on a valve. The velocity at the outfall into the CBJ drainage ditch along Skater Cabin Spur Road is controlled and varies depending on the valve position.

Solution – Proposed Conditions Volume Peak Flow:

$$Q_R = CIA = C_1IA_1 + C_2IA_2$$

$$C_w = 1.00$$

$$C_G = 0.80$$

(CBJ, Manual of storm
water best management
practices, 2010, Table D-4)

$$I = 0.772 \text{ (in/hr) 25Y or } 0.867 \text{ (in/hr) 50Y}$$

(NOAA, Point Precipitation
Frequency Estimates, 2017)

$$A_w = 7.0 \text{ Acres}$$

$$A_G = 28.39 \text{ Acres}$$

(Proposed value)

(CBJ Assessors map)

$$Q_{25} = 22.94 \text{ CFS}$$

$$Q_{50} = 25.76 \text{ CFS}$$

Solution – Proposed Conditions Velocity:

The proposed drainage plan (see sheet 4 of 4) shows a meandering ditch at the outfall into the CBJ drainage ditch along Skater Cabin Spur Road. With the proposed dimensions given on the plans the velocity at the outfall for a 25-year and 50-year storm would be 2.29 ft/s and 2.58 ft/s respectively.

Attached: Storm Water Analysis Backup

HYDROLOGIC DESIGN METHODS

This section describes the methodologies to be used for calculating stormwater runoff rates and volumes from a project site. It includes a discussion of estimating stormwater runoff with single event models, such as the SBUH, versus continuous simulation models.

In general, the recommended hydrologic methodologies are simple methods that can be performed using spreadsheets or widely used and available computer programs. Rainfall runoff methods discussed include the Rational Method and the U.S. Soil Conservation Service (SCS) unit hydrograph method.

Water Quality Volume Determination

Volume based BMPs that retain water for treatment, such as wet ponds, infiltration basins or treatment wetlands, will be sized based on a calculated water volume. The water quality volume will be calculated by applying the water quality design depth to the BMP's drainage area to determine the required volume. This methodology is described in detail in the Alaska Stormwater Guide (DEC 2009). The water quality volume can be determined for a specific site using the following equation:

$$WQv = (WQd)(Rv)(A)/12$$

where	WQv	=	Water quality volume (acre-feet)
	WQd	=	Water quality rainfall depth (in) (See Table D-1)
	Rv	=	Site runoff coefficient, defined as $Rv = 0.05 + 0.009 (I)$
	I	=	Site impervious cover (%)
	A	=	Total site area (acres)

Example:

For a 10-acre residential subdivision in the Airport area, with 28 percent impervious cover, the WQv required would be:

$$WQv = (1.51)(0.302)(10)/12$$

or 0.380 acre-feet of required treatment storage.

Rational Method

This method is most appropriate for sizing water quality treatment BMPs and conveyance systems that drain smaller, quickly responding tributary areas (i.e., less than 10 acres) where very short, intense storms tend to generate the highest peak flows. The Rational Method may also be used for conveyance sizing in any size basin if the attenuation effects of existing storage features in the basin are ignored.

The following is the traditional Rational Method equation:

$$Q_R = CIA$$

where	Q	=	peak flow (cfs) for a storm of return frequency R
	C	=	estimated runoff coefficient (portion of rainfall that becomes runoff)
	I	=	water quality peak rainfall intensity (inches/hour)
	A	=	drainage subbasin area (acres)

"C" Values

The allowable runoff coefficients to be used in this method are shown in Table D-4 by type of land cover. These values were selected following a review of the values previously accepted by King County, Washington for use in the Rational Method and as described in several engineering handbooks. The

values for single-family residential areas were computed as composite values (as illustrated in the following equation) based on the estimated percentage of coverage by roads, roofs, yards, and unimproved areas for each density.

TABLE D-4. RUNOFF COEFFICIENTS—"C" VALUES FOR THE RATIONAL METHOD			
General Land Covers		Single Family Residential Areas ^a	
Land Cover	C	Land Cover Density	C
Dense forest	0.10	0.20 DU/GA (1 unit per 5 ac.)	0.17
Light forest	0.15	0.40 DU/GA (1 unit per 2.5 ac.)	0.20
Pasture	0.20	0.80 DU/GA (1 unit per 1.25 ac.)	0.27
Lawns	0.25	1.00 DU/GA	0.30
Playgrounds	0.30	1.50 DU/GA	0.33
Gravel areas	0.80	2.00 DU/GA	0.36
Pavement and roofs	0.90	2.50 DU/GA	0.39
Open water (pond, lakes, wetlands)	1.00	3.00 DU/GA	0.42
		3.50 DU/GA	0.45
		4.00 DU/GA	0.48
		4.50 DU/GA	0.51
		5.00 DU/GA	0.54
		5.50 DU/GA	0.57
		6.00 DU/GA	0.60
a. DU/GA – dwelling units per gross area. Based on average 2,500 square feet per lot of impervious coverage.			

For drainage basins containing several land cover types, the following formula may be used to compute a composite runoff coefficient, C_c :

$$C_c = (C_1A_1 + C_2A_2 + \dots + C_nA_n)/A_t$$

where A_t = total area (acres)
 $A_{1,2,\dots,n}$ = areas of land cover types (acres)
 $C_{1,2,\dots,n}$ = runoff coefficients for each area land cover type

"I" Peak Rainfall Intensity

The peak rainfall intensity I for the design of water quality control facilities is shown in Table D-1. Basins with a time of concentration 10 minutes or less shall use the 10-minute intensity. Basins with time of concentration greater than 10 minutes and less than 30 minutes shall interpolate between the 10- and 30-minute values.

For other applications, the intensity I_r for a specified design storm of return frequency R shall be the intensity for that recurrence interval at the time of concentration of the basin.

" T_c " Time of Concentration

The time of concentration is defined as the time it takes runoff to travel overland (from the onset of precipitation) from the most hydraulically distant location in the drainage basin to the point of discharge. Note: When C_c of a drainage basin exceeds 0.60, it may be important to compute T_c and peak rate of flow from the impervious area separately. The computed peak rate of flow for the impervious surface alone may exceed that for the entire drainage basin using the value at T_c for the total drainage basin. The higher of the two peak flow rates shall then be used to size the conveyance element.

T_c is computed by summation of the travel times T_i of overland flow across separate flow path segments defined by the six categories of land cover listed in Table D-4, which were derived from a chart published by the Soil Conservation Service in 1975.

The equation for time of concentration is:

$$T_c = T_1 + T_2 + \dots + T_n$$

where $T_{1,2,\dots,n}$ = travel time for consecutive flow path segments with different land cover categories or flow path slope

Travel time for each segment i is computed using the following equation:

$$T_i = L/60V$$

where

T_i = travel time (minutes)

Note: T_i through an open water body (such as a pond) shall be assumed to be zero with this method.

L = the distance of flow across a given segment (feet)

V = average velocity (feet/second) across the land cover = $k_R \sqrt{S_0}$

where

k_R = time of concentration velocity factor; see Table D-5

S_0 = slope of flow path (feet/feet)

Alternate methods for calculating time of concentration are discussed in the following section.

TABLE D-5. k_R VALUES FOR T_T USING THE RATIONAL METHOD	
Land Cover Category	k_R
Forest with heavy ground litter and meadow	2.5
Fallow or minimum tillage cultivation	4.7
Short grass pasture and lawns	7.0
Nearly bare ground	10.1
Grassed waterway	15.0
Paved area (sheet flow) and shallow gutter flow	20.0

SCS Unit Hydrograph

Conveyance and water quality facilities such as culverts, piped drainage and wet ponds must be designed to a peak flow rate for a particular recurrence interval to ensure public safety and an appropriate level of service. All developments and especially developments in sensitive areas are required to assess the impact

5/2/2018

Precipitation Frequency Data Server



NOAA Atlas 14, Volume 7, Version 2
Location name: Juneau, Alaska, USA*
Latitude: 58.4124°, Longitude: -134.5993°
Elevation: 73.61 ft**
* source: ESRI Maps
** source: USGS



POINT PRECIPITATION FREQUENCY ESTIMATES

Sanja Perica, Douglas Kane, Sarah Dietz, Kazungu Maitaria, Deborah Martin, Sandra Pavlovic, Ishani Roy, Svetlana Stuefer, Amy Tidwell, Carl Trypaluk, Dale Unruh, Michael Yekta, Erica Betts, Geoffrey Bonnin, Sarah Heim, Lillian Hiner, Elizabeth Lilly, Jayashree Narayanan, Fenglin Yan, Tan Zhao

NOAA, National Weather Service, Silver Spring, Maryland
and
University of Alaska Fairbanks, Water and Environmental Research Center

[PF tabular](#) | [PF graphical](#) | [Maps & aerials](#)

PF tabular

PDS-based point precipitation frequency estimates with 90% confidence intervals (in inches) ¹										
Duration	Average recurrence interval (years)									
	1	2	5	10	25	50	100	200	500	1000
5-min	0.136 (0.107-0.176)	0.159 (0.124-0.209)	0.196 (0.149-0.264)	0.227 (0.169-0.311)	0.270 (0.196-0.380)	0.303 (0.216-0.434)	0.336 (0.235-0.491)	0.385 (0.264-0.573)	0.449 (0.300-0.685)	0.498 (0.327-0.773)
10-min	0.182 (0.144-0.236)	0.213 (0.166-0.280)	0.264 (0.201-0.355)	0.306 (0.228-0.420)	0.363 (0.264-0.511)	0.407 (0.290-0.584)	0.452 (0.316-0.660)	0.517 (0.355-0.770)	0.603 (0.404-0.920)	0.669 (0.440-1.04)
15-min	0.213 (0.168-0.276)	0.250 (0.194-0.329)	0.309 (0.235-0.416)	0.358 (0.267-0.491)	0.425 (0.309-0.598)	0.477 (0.340-0.684)	0.529 (0.370-0.773)	0.605 (0.415-0.901)	0.706 (0.472-1.08)	0.783 (0.515-1.22)
30-min	0.283 (0.223-0.367)	0.331 (0.257-0.435)	0.410 (0.311-0.552)	0.475 (0.354-0.651)	0.564 (0.410-0.793)	0.633 (0.451-0.908)	0.702 (0.491-1.03)	0.803 (0.551-1.20)	0.937 (0.627-1.43)	1.04 (0.683-1.61)
60-min	0.388 (0.306-0.503)	0.454 (0.353-0.597)	0.561 (0.426-0.755)	0.650 (0.484-0.891)	0.772 (0.561-1.09)	0.867 (0.617-1.24)	0.961 (0.672-1.40)	1.10 (0.754-1.64)	1.28 (0.859-1.96)	1.42 (0.935-2.21)
2-hr	0.574 (0.453-0.744)	0.671 (0.522-0.882)	0.830 (0.630-1.12)	0.963 (0.718-1.32)	1.14 (0.831-1.61)	1.28 (0.914-1.84)	1.42 (0.993-2.08)	1.63 (1.12-2.42)	1.90 (1.27-2.90)	2.10 (1.38-3.27)
3-hr	0.758 (0.598-0.982)	0.885 (0.688-1.16)	1.10 (0.833-1.48)	1.27 (0.948-1.74)	1.51 (1.10-2.13)	1.70 (1.21-2.43)	1.88 (1.31-2.74)	2.15 (1.47-3.20)	2.51 (1.68-3.82)	2.78 (1.83-4.31)
6-hr	1.22 (0.959-1.57)	1.42 (1.10-1.87)	1.76 (1.33-2.36)	2.04 (1.52-2.79)	2.42 (1.76-3.40)	2.71 (1.93-3.89)	3.01 (2.10-4.40)	3.45 (2.36-5.13)	4.02 (2.69-6.13)	4.45 (2.93-6.92)
12-hr	1.82 (1.44-2.36)	2.13 (1.66-2.80)	2.61 (1.98-3.51)	3.01 (2.24-4.13)	3.58 (2.60-5.04)	4.05 (2.88-5.80)	4.54 (3.17-6.63)	5.20 (3.56-7.74)	6.07 (4.06-9.26)	6.73 (4.42-10.5)
24-hr	2.62 (2.34-2.98)	3.06 (2.70-3.52)	3.71 (3.20-4.36)	4.26 (3.61-5.08)	5.06 (4.20-6.18)	5.75 (4.68-7.14)	6.49 (5.20-8.21)	7.43 (5.85-9.55)	8.67 (6.68-11.4)	9.61 (7.28-12.8)
2-day	3.55 (3.17-4.03)	4.12 (3.62-4.73)	4.93 (4.25-5.78)	5.60 (4.75-6.69)	6.59 (5.46-8.05)	7.42 (6.04-9.22)	8.32 (6.66-10.5)	9.42 (7.42-12.1)	10.9 (8.37-14.3)	12.0 (9.07-16.0)
3-day	4.20 (3.75-4.77)	4.84 (4.26-5.57)	5.75 (4.96-6.75)	6.51 (5.52-7.77)	7.60 (6.30-9.28)	8.50 (6.93-10.6)	9.48 (7.59-12.0)	10.7 (8.40-13.7)	12.2 (9.42-16.1)	13.4 (10.2-17.9)
4-day	4.75 (4.23-5.39)	5.44 (4.79-6.26)	6.44 (5.56-7.56)	7.26 (6.16-8.67)	8.44 (6.99-10.3)	9.41 (7.67-11.7)	10.5 (8.38-13.2)	11.7 (9.23-15.1)	13.4 (10.3-17.6)	14.7 (11.1-19.6)
7-day	6.15 (5.48-6.98)	7.01 (6.17-8.06)	8.24 (7.10-9.67)	9.24 (7.84-11.0)	10.7 (8.87-13.1)	11.9 (9.70-14.8)	13.2 (10.6-16.7)	14.8 (11.6-19.0)	16.9 (13.0-22.2)	18.5 (14.0-24.7)
10-day	7.30 (6.51-8.29)	8.30 (7.31-9.55)	9.73 (8.39-11.4)	10.9 (9.24-13.0)	12.6 (10.4-15.4)	14.0 (11.4-17.4)	15.5 (12.4-19.5)	17.3 (13.6-22.3)	19.8 (15.2-26.0)	21.6 (16.4-28.8)
20-day	11.1 (9.88-12.6)	12.6 (11.1-14.5)	14.7 (12.7-17.2)	16.4 (13.9-19.5)	18.7 (15.5-22.9)	20.6 (16.8-25.7)	22.7 (18.2-28.7)	25.1 (19.8-32.3)	28.3 (21.8-37.2)	30.8 (23.3-41.1)
30-day	14.7 (13.1-16.7)	16.7 (14.7-19.2)	19.4 (16.8-22.8)	21.6 (18.3-25.8)	24.6 (20.4-30.1)	27.0 (22.0-33.6)	29.5 (23.7-37.3)	32.5 (25.6-41.7)	36.3 (28.0-47.7)	39.2 (29.7-52.4)
45-day	19.6 (17.5-22.3)	22.4 (19.7-25.7)	26.0 (22.5-30.6)	28.9 (24.5-34.5)	32.7 (27.1-39.9)	35.6 (29.0-44.3)	38.7 (31.0-48.9)	42.0 (33.1-54.0)	46.5 (35.8-61.1)	49.8 (37.8-66.5)
60-day	23.7 (21.2-26.9)	27.2 (24.0-31.3)	31.8 (27.4-37.3)	35.1 (29.8-41.9)	39.5 (32.7-48.2)	42.8 (34.8-53.1)	46.0 (36.8-58.1)	49.2 (38.7-63.2)	53.4 (41.1-70.1)	56.6 (42.9-75.5)

¹ Precipitation frequency (PF) estimates in this table are based on frequency analysis of partial duration series (PDS).

Numbers in parenthesis are PF estimates at lower and upper bounds of the 90% confidence interval. The probability that precipitation frequency estimates (for a given duration and average recurrence interval) will be greater than the upper bound (or less than the lower bound) is 5%. Estimates at upper bounds are not checked against probable maximum precipitation (PMP) estimates and may be higher than currently valid PMP values.

Please refer to NOAA Atlas 14 document for more information.

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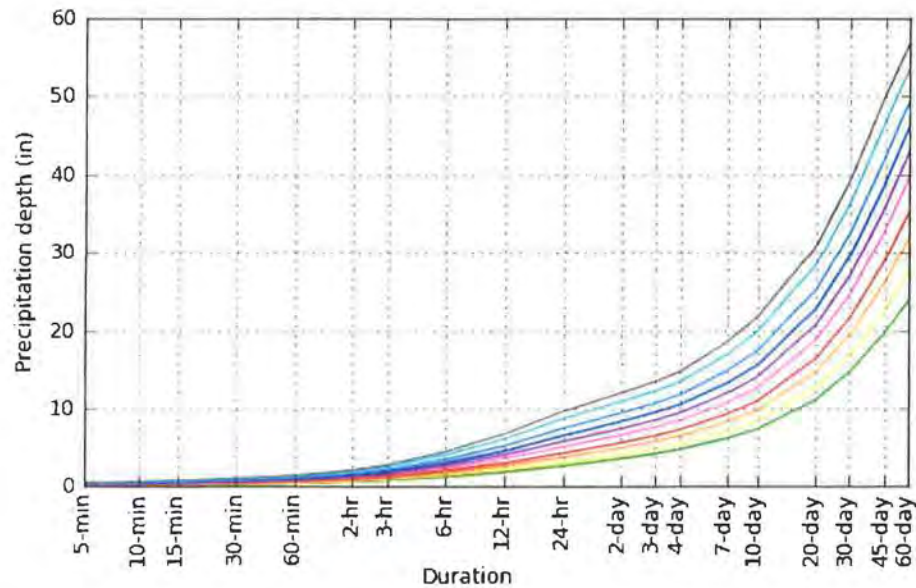
PF graphical

Attachment 4 - PDC Engineering Report Drainage Evaluation 5-10-18

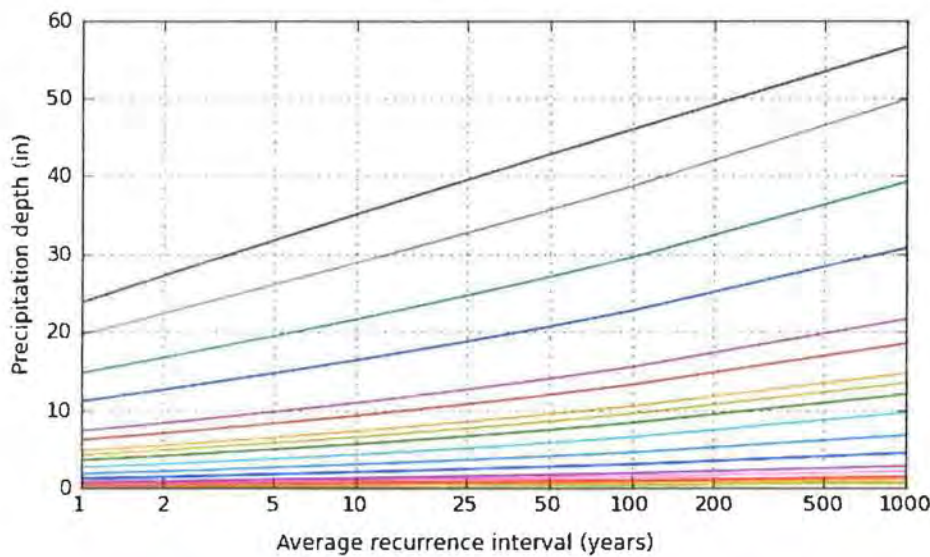
5/2/2018

Precipitation Frequency Data Server

PDS-based depth-duration-frequency (DDF) curves
Latitude: 58.4124°, Longitude: -134.5993°



Average recurrence interval (years)
1
2
5
10
25
50
100
200
500
1000



Duration	
5-min	2-day
10-min	3-day
15-min	4-day
30-min	7-day
60-min	10-day
2-hr	20-day
3-hr	30-day
6-hr	45-day
12-hr	60-day
24-hr	

NOAA Atlas 14, Volume 7, Version 2

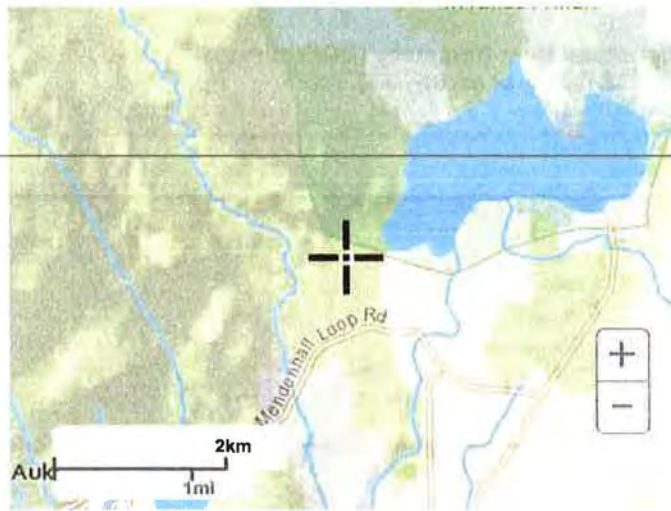
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Maps & aeriels

Small scale terrain

5/2/2018



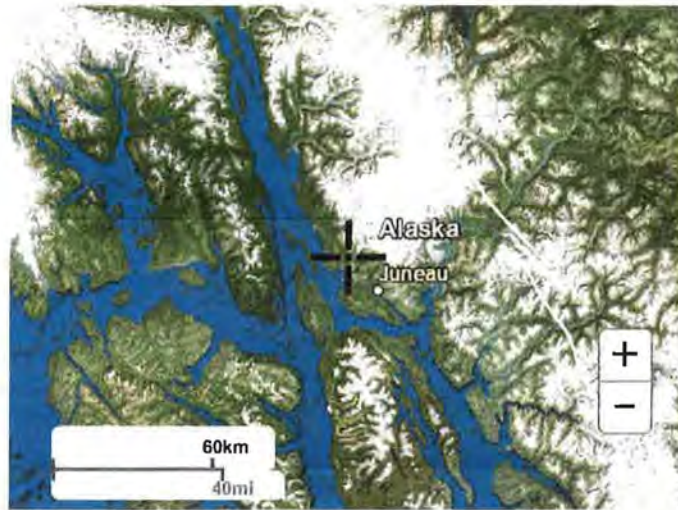
Large scale terrain



Large scale map



Large scale aerial



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1325 East West Highway
Silver Spring, MD 20910
Questions?: HDSC.Questions@noaa.gov

[Disclaimer](#)



September 11, 2018

Teri Camery
Senior Planner
City and Borough of Juneau
155 S. Seward Street
Juneau, Alaska 99801

SENT VIA EMAIL

Re: USE2017 0019
Montana Creek Gravel Extraction
Glacier Lands, Lot 3
Engineering Report Response

Dear Teri,

We are in receipt of your email and comments dated July 26, 2018. Below, I have re-stated the comments with our response below.

RECOMMENDATION:

- i. A signed and stamped Alaskan licensed engineer's evaluation relating to the effect the proposed extraction will have upon the water table, water quality, and drainage; and all properties within the area of influence of the proposed operation.

RESPONSE: See attached engineer's evaluation.

RECOMMENDATION:

- ii. Submit an engineer's itemized estimate for the amount of site restoration and stabilization, see BND2003-00049 for the existing bond.

RESPONSE: See attached engineer's itemized estimate.

COMMENT:

1. All designs must adhere to, 19.12.120 – Erosion control and stormwater quality, and 19.12.120.1 Best Management Practices. The plan shall conform to the guidelines as stated in the City and Borough of Juneau Manual of Stormwater Best Management Practices as well as the following:
 - a. The smallest practical area of land should be exposed at any one time during development.
 - b. When land is exposed during development, the exposure should be kept to the shortest practical period of time.
 - c. Sediment and other pollutants, including but not limited to oil, grease, nutrients, bacteria and heavy metals generated by development activity, should be removed from stormwater runoff waters and from land undergoing development, by means of

- appropriate water quality control measures, before the runoff waters are permitted to be discharged into natural streams, lakes or other approved drainages.
- d. Wherever feasible, natural vegetation should be retained and protected.
 - e. Ground cover should be replaced as soon as practical in the development.
 - f. The development plan should be fitted to the topography and soil conditions to create the least erosion potential.
 - g. Provisions should be made to effectively accommodate the increased runoff and pollutant loads caused by changed soil and surface conditions after development. Such provisions to include both stormwater and water quality control measures.

RESPONSE: The proposed drainage and restoration plans were developed with the use of CBJ Manual of Stormwater BMP's. Items a-g refer to the development practices that will occur during the proposed restoration. These items will be referenced and adhered to during the proposed drainage and restoration. See note 3 on the proposed drainage and restoration plan dated August 7, 2018.

COMMENT:

2. Include more spot elevations indicating drainage conveyance way.

RESPONSE: See sheets 3 and 4 of the drainage and restoration plan dated August 7, 2018. This sheet sufficiently provides both labeled topographic contours and spot elevations throughout the project site. The combination of these two elements should provide the reviewer enough information to determine drainage conveyance across the site.

COMMENT:

3. Include proposed cross section from rear property line (S72°41'00"E) to Skaters Cabin Spur Road bisecting the center of the proposed pond.

RESPONSE: See section D-D on sheet 4 of the drainage and restoration plan dated August 7, 2018.

COMMENT:

4. Submit site plan for placement of permanent stormwater BMPs, must include:
 - a. BMP construction details
 - b. BMP maintenance plan and timeline

RESPONSE: The permanent stormwater BMPs include a rock lined meandering ditch outfall, see detail 1 on sheet 4 of the drainage and restoration plan dated August 7, 2018.

COMMENT:

5. Design pond slopes to no greater than 3:1. The design of the pond must meet, 49.65.235 - Mandatory conditions of permit:

If the bank of any extraction area within the permit area is above the high water line or water table, it shall be left upon termination of associated extraction operations with a slope no greater than the angle of repose for unconsolidated material of the kind composing it, or such other angle as the commission may prescribe. If extraction operations cause ponding or retained water in the excavated area, the slope of the submerged working face shall not exceed a slope of 3:1 from the edge of the usual water line to a water depth of seven feet. This slope ratio may not be exceeded during extraction operations unless casual or easy access to the site is prevented by a fence, natural barriers, or both.

RESPONSE: See revised drainage and restoration plan dated August 7, 2018. Design pond slopes have been adjusted to 3:1 per 49.65.235.

COMMENT:

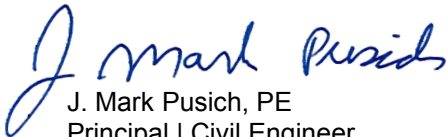
6. As a reminder to the applicant, Table 1-1 of the CBJ Manual of Stormwater Best Management Practices outlines the additional permits and regulations that are required for this type of operation and development to remain in compliance with other regulating agencies.

RESPONSE: Table 1-1 of the CBJ Manual of Stormwater Best Management Practices will be referenced to ensure all appropriate permits and regulations are followed.

Should you have any questions or require modifications, please do not hesitate to contact me at your convenience.

Sincerely,

PDC Engineers



J. Mark Pusich, PE
Principal | Civil Engineer
markpusich@pdceng.com

Attachments:

1. Engineers Evaluation
2. Engineers Itemized Estimate
3. Revised Drainage and Restoration Plan

To	James Sidney	From	Mark Pusich, P.E. <i>J. Mark Pusich</i>
Firm	West Glacier Development	Date	8/7/2018
		PDC #	18072JN
		Project Name	West Glacier Borrow Pit
RE	Engineer's Evaluation Technical Memo		

James, in response to CBJ's conditional use permit review we have prepared an engineer's evaluation relating to the effect that the proposed extraction will have upon the water table, water quality, and drainage; and all properties within the area of influence of the proposed operation.

WATER TABLE

The Mendenhall Valley is composed of two aquifers, one confined and one unconfined (Balding, 1982). The confined aquifer is deep and brackish and due to the nature of this project will not be affected. The unconfined aquifer ranges in depth from 0 to 90m with an average water table of 1 to 5 m below ground surface. This aquifer is recharged through the processes of rainfall infiltration and water exchange with the surrounding water bodies (Osgood, 1990). The West Glacier development project site is located within ¼ mile of the Mendenhall Lake, a large glacial fed lake containing a vast reservoir of water.

The proposed project includes the extraction of material and the formation of a small pond, approximately 7 acres. Darcy's Law states that the flow rate through a porous media is proportional to the headloss and inversely proportional to the length of the flow path (Mays, 2005). Because of the close proximity and relatively similar surface level to the Mendenhall Lake it can be assumed that the proposed extraction and pond formation will have very little effect on the surrounding water table. Any localized changes that may occur will be regulated by groundwater exchange with the Mendenhall Lake and recharge via rainfall infiltration.

WATER QUALITY

The current project site is composed of a series of settling ponds and a drainage system which outfalls into the north west ditch along Skaters Cabin Spur Road. The proposed extraction and pond development will temporarily effect the water quality of this system. If preventative precautions are not taken the potential introduction of sediments and other pollutants will occur. These effects however, will be temporary and can be controlled through the use of stormwater pollutant controls (BMPs).

Through adhering to the CBJ Manual of Stormwater Best Management Practices and implementing the BMP's indicated on the plan set it is believed that the effect of the proposed extraction can be mitigated.

DRAINAGE

The following calculations have been provided with respect to the volumes and velocity of drainage relating to the proposed extraction of material. It is important to note that the CBJ Manual of Stormwater Best Management Practices does state that "The following large water bodies will not be affected by increased runoff peaks or volumes: Mendenhall River, Mendenhall Lake". The outfall for the propose project is the north west ditch along Skaters Cabin Spur Road which discharges directly into the Mendenhall Lake via a 30" CMP culvert.

Rational Method Used

$$Q_R = CIA$$

Where:

Q_R = peak flow (CFS) for storm of return R

C = estimated runoff coefficient

I = Water quality peak rainfall intensity (in/hr)

A = Drainage Subbasin Area (Acres)

Assumptions:

The existing conditions calculations below do not account for the ability of the settling ponds to act as storage reservoirs during a rainfall event. All three ponds on the site are interconnected through a series of culverts and a dike. The outfall of this pond system is controlled by a valve on an 8" line. During a rainfall event the volume of water contained in the ponds can fluctuate but the discharge (Q) remains controlled.

Land Cover = Gravel areas (A_G)

Land Cover = Open water (A_W)

Solution – Existing Conditions Volume Peak Flow:

$$Q_R = CIA = C_1IA_1 + C_2IA_2$$

$$C_W = 1.00$$

$$C_G = 0.80$$

(CBJ, Manual of storm
water best management
practices, 2010, Table D-4)

$$I = 0.772 \text{ (in/hr) } 25Y \text{ or } 0.867 \text{ (in/hr) } 50Y$$

(NOAA, Point Precipitation
Frequency Estimates, 2017)

$$A_W = 7.5 \text{ Acres}$$

$$A_G = 27.89 \text{ Acres}$$

(Civil 3D mapping)

(CBJ Assessors map)

$$Q_{25} = 23.01 \text{ CFS}$$

$$Q_{50} = 25.84 \text{ CFS}$$

Solution – Existing Conditions Velocity:

As noted in the assumptions, the existing pond outfall velocity is dependent on a valve. The velocity at the outfall into the CBJ drainage ditch along Skater Cabin Spur Road is controlled and varies depending on the valve position.

Solution – Proposed Conditions Volume Peak Flow:

$$Q_R = CIA = C_1IA_1 + C_2IA_2$$

$$C_w = 1.00$$

$$C_G = 0.80$$

(CBJ, Manual of storm
water best management
practices, 2010, Table D-4)

$$I = 0.772 \text{ (in/hr) 25Y or } 0.867 \text{ (in/hr) 50Y}$$

(NOAA, Point Precipitation
Frequency Estimates, 2017)

$$A_w = 7.0 \text{ Acres}$$

$$A_G = 28.39 \text{ Acres}$$

(Proposed value)
(CBJ Assessors map)

$$Q_{25} = 22.94 \text{ CFS}$$

$$Q_{50} = 25.76 \text{ CFS}$$

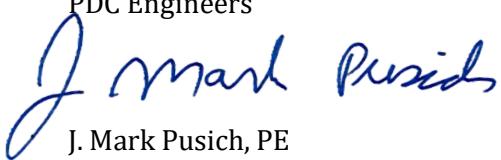
Solution – Proposed Conditions Velocity:

The proposed drainage plan (see sheet 4 of 4) shows a meandering ditch at the outfall into the CBJ drainage ditch along Skater Cabin Spur Road. With the proposed dimensions given on the plans the velocity at the outfall for a 25-year and 50-year storm would be 2.29 ft/s and 2.58 ft/s respectively.

Should you have any questions or require modifications, please do not hesitate to contact me at your convenience.

Sincerely,

PDC Engineers



J. Mark Pusich, PE
Principal | Civil Engineer
markpusich@pdceng.com

Attached: Storm Water Analysis Backup

HYDROLOGIC DESIGN METHODS

This section describes the methodologies to be used for calculating stormwater runoff rates and volumes from a project site. It includes a discussion of estimating stormwater runoff with single event models, such as the SBUH, versus continuous simulation models.

In general, the recommended hydrologic methodologies are simple methods that can be performed using spreadsheets or widely used and available computer programs. Rainfall runoff methods discussed include the Rational Method and the U.S. Soil Conservation Service (SCS) unit hydrograph method.

Water Quality Volume Determination

Volume based BMPs that retain water for treatment, such as wet ponds, infiltration basins or treatment wetlands, will be sized based on a calculated water volume. The water quality volume will be calculated by applying the water quality design depth to the BMP's drainage area to determine the required volume. This methodology is described in detail in the Alaska Stormwater Guide (DEC 2009). The water quality volume can be determined for a specific site using the following equation:

$$WQv = (WQd)(Rv)(A)/12$$

where	WQv	=	Water quality volume (acre-feet)
	WQd	=	Water quality rainfall depth (in) (See Table D-1)
	Rv	=	Site runoff coefficient, defined as $Rv = 0.05 + 0.009 (I)$
	I	=	Site impervious cover (%)
	A	=	Total site area (acres)

Example:

For a 10-acre residential subdivision in the Airport area, with 28 percent impervious cover, the WQv required would be:

$$WQv = (1.51)(0.302)(10)/12$$

or 0.380 acre-feet of required treatment storage.

Rational Method

This method is most appropriate for sizing water quality treatment BMPs and conveyance systems that drain smaller, quickly responding tributary areas (i.e., less than 10 acres) where very short, intense storms tend to generate the highest peak flows. The Rational Method may also be used for conveyance sizing in any size basin if the attenuation effects of existing storage features in the basin are ignored.

The following is the traditional Rational Method equation:

$$Q_R = CIA$$

where	Q	=	peak flow (cfs) for a storm of return frequency R
	C	=	estimated runoff coefficient (portion of rainfall that becomes runoff)
	I	=	water quality peak rainfall intensity (inches/hour)
	A	=	drainage subbasin area (acres)

"C" Values

The allowable runoff coefficients to be used in this method are shown in Table D-4 by type of land cover. These values were selected following a review of the values previously accepted by King County, Washington for use in the Rational Method and as described in several engineering handbooks. The

values for single-family residential areas were computed as composite values (as illustrated in the following equation) based on the estimated percentage of coverage by roads, roofs, yards, and unimproved areas for each density.

TABLE D-4. RUNOFF COEFFICIENTS—"C" VALUES FOR THE RATIONAL METHOD			
General Land Covers		Single Family Residential Areas ^a	
Land Cover	C	Land Cover Density	C
Dense forest	0.10	0.20 DU/GA (1 unit per 5 ac.)	0.17
Light forest	0.15	0.40 DU/GA (1 unit per 2.5 ac.)	0.20
Pasture	0.20	0.80 DU/GA (1 unit per 1.25 ac.)	0.27
Lawns	0.25	1.00 DU/GA	0.30
Playgrounds	0.30	1.50 DU/GA	0.33
Gravel areas	0.80	2.00 DU/GA	0.36
Pavement and roofs	0.90	2.50 DU/GA	0.39
Open water (pond, lakes, wetlands)	1.00	3.00 DU/GA	0.42
		3.50 DU/GA	0.45
		4.00 DU/GA	0.48
		4.50 DU/GA	0.51
		5.00 DU/GA	0.54
		5.50 DU/GA	0.57
		6.00 DU/GA	0.60
a. DU/GA – dwelling units per gross area. Based on average 2,500 square feet per lot of impervious coverage.			

For drainage basins containing several land cover types, the following formula may be used to compute a composite runoff coefficient, C_c :

$$C_c = (C_1A_1 + C_2A_2 + \dots + C_nA_n)/A_t$$

where A_t = total area (acres)
 $A_{1,2,\dots,n}$ = areas of land cover types (acres)
 $C_{1,2,\dots,n}$ = runoff coefficients for each area land cover type

"I" Peak Rainfall Intensity

The peak rainfall intensity I for the design of water quality control facilities is shown in Table D-1. Basins with a time of concentration 10 minutes or less shall use the 10-minute intensity. Basins with time of concentration greater than 10 minutes and less than 30 minutes shall interpolate between the 10- and 30-minute values.

For other applications, the intensity I_r for a specified design storm of return frequency R shall be the intensity for that recurrence interval at the time of concentration of the basin.

“ T_c ” Time of Concentration

The time of concentration is defined as the time it takes runoff to travel overland (from the onset of precipitation) from the most hydraulically distant location in the drainage basin to the point of discharge. Note: When C_c of a drainage basin exceeds 0.60, it may be important to compute T_c and peak rate of flow from the impervious area separately. The computed peak rate of flow for the impervious surface alone may exceed that for the entire drainage basin using the value at T_c for the total drainage basin. The higher of the two peak flow rates shall then be used to size the conveyance element.

T_c is computed by summation of the travel times T_t of overland flow across separate flow path segments defined by the six categories of land cover listed in Table D-4, which were derived from a chart published by the Soil Conservation Service in 1975.

The equation for time of concentration is:

$$T_c = T_1 + T_2 + \dots + T_n$$

where $T_{1,2,\dots,n}$ = travel time for consecutive flow path segments with different land cover categories or flow path slope

Travel time for each segment t is computed using the following equation:

$$T_t = L/60V$$

where

T_t = travel time (minutes)

Note: T_t through an open water body (such as a pond) shall be assumed to be zero with this method.

L = the distance of flow across a given segment (feet)

V = average velocity (feet/second) across the land cover = $k_R \sqrt{S_o}$

where

k_R = time of concentration velocity factor; see Table D-5

S_o = slope of flow path (feet/feet)

Alternate methods for calculating time of concentration are discussed in the following section.

TABLE D-5. k_R VALUES FOR T_T USING THE RATIONAL METHOD	
Land Cover Category	k_R
Forest with heavy ground litter and meadow	2.5
Fallow or minimum tillage cultivation	4.7
Short grass pasture and lawns	7.0
Nearly bare ground	10.1
Grassed waterway	15.0
Paved area (sheet flow) and shallow gutter flow	20.0

SCS Unit Hydrograph

Conveyance and water quality facilities such as culverts, piped drainage and wet ponds must be designed to a peak flow rate for a particular recurrence interval to ensure public safety and an appropriate level of service. All developments and especially developments in sensitive areas are required to assess the impact



NOAA Atlas 14, Volume 7, Version 2
Location name: Juneau, Alaska, USA*
Latitude: 58.4124°, Longitude: -134.5993°
Elevation: 73.61 ft**

* source: ESRI Maps

** source: USGS



POINT PRECIPITATION FREQUENCY ESTIMATES

Sanja Perica, Douglas Kane, Sarah Dietz, Kazungu Maitaria, Deborah Martin, Sandra Pavlovic, Ishani Roy, Svetlana Stuefer, Amy Tidwell, Carl Trypaluk, Dale Unruh, Michael Yekta, Erica Betts, Geoffrey Bonnin, Sarah Heim, Lillian Hiner, Elizabeth Lilly, Jayashree Narayanan, Fenglin Yan, Tan Zhao

NOAA, National Weather Service, Silver Spring, Maryland
 and
 University of Alaska Fairbanks, Water and Environmental Research Center

[PF_tabular](#) | [PF_graphical](#) | [Maps & aerals](#)

PF tabular

PDS-based point precipitation frequency estimates with 90% confidence intervals (in inches)¹										
Duration	Average recurrence interval (years)									
	1	2	5	10	25	50	100	200	500	1000
5-min	0.136 (0.107-0.176)	0.159 (0.124-0.209)	0.196 (0.149-0.264)	0.227 (0.169-0.311)	0.270 (0.196-0.380)	0.303 (0.216-0.434)	0.336 (0.235-0.491)	0.385 (0.264-0.573)	0.449 (0.300-0.685)	0.498 (0.327-0.773)
10-min	0.182 (0.144-0.236)	0.213 (0.166-0.280)	0.264 (0.201-0.355)	0.306 (0.228-0.420)	0.363 (0.264-0.511)	0.407 (0.290-0.584)	0.452 (0.316-0.660)	0.517 (0.355-0.770)	0.603 (0.404-0.920)	0.669 (0.440-1.04)
15-min	0.213 (0.168-0.276)	0.250 (0.194-0.329)	0.309 (0.235-0.416)	0.358 (0.267-0.491)	0.425 (0.309-0.598)	0.477 (0.340-0.684)	0.529 (0.370-0.773)	0.605 (0.415-0.901)	0.706 (0.472-1.08)	0.783 (0.515-1.22)
30-min	0.283 (0.223-0.367)	0.331 (0.257-0.435)	0.410 (0.311-0.552)	0.475 (0.354-0.651)	0.564 (0.410-0.793)	0.633 (0.451-0.908)	0.702 (0.491-1.03)	0.803 (0.551-1.20)	0.937 (0.627-1.43)	1.04 (0.683-1.61)
60-min	0.388 (0.306-0.503)	0.454 (0.353-0.597)	0.561 (0.426-0.755)	0.650 (0.484-0.891)	0.772 (0.561-1.09)	0.867 (0.617-1.24)	0.961 (0.672-1.40)	1.10 (0.754-1.64)	1.28 (0.859-1.96)	1.42 (0.935-2.21)
2-hr	0.574 (0.453-0.744)	0.671 (0.522-0.882)	0.830 (0.630-1.12)	0.963 (0.718-1.32)	1.14 (0.831-1.61)	1.28 (0.914-1.84)	1.42 (0.993-2.08)	1.63 (1.12-2.42)	1.90 (1.27-2.90)	2.10 (1.38-3.27)
3-hr	0.758 (0.598-0.982)	0.885 (0.688-1.16)	1.10 (0.833-1.48)	1.27 (0.948-1.74)	1.51 (1.10-2.13)	1.70 (1.21-2.43)	1.88 (1.31-2.74)	2.15 (1.47-3.20)	2.51 (1.68-3.82)	2.78 (1.83-4.31)
6-hr	1.22 (0.959-1.57)	1.42 (1.10-1.87)	1.76 (1.33-2.36)	2.04 (1.52-2.79)	2.42 (1.76-3.40)	2.71 (1.93-3.89)	3.01 (2.10-4.40)	3.45 (2.36-5.13)	4.02 (2.69-6.13)	4.45 (2.93-6.92)
12-hr	1.82 (1.44-2.36)	2.13 (1.66-2.80)	2.61 (1.98-3.51)	3.01 (2.24-4.13)	3.58 (2.60-5.04)	4.05 (2.88-5.80)	4.54 (3.17-6.63)	5.20 (3.56-7.74)	6.07 (4.06-9.26)	6.73 (4.42-10.5)
24-hr	2.62 (2.34-2.98)	3.06 (2.70-3.52)	3.71 (3.20-4.36)	4.26 (3.61-5.08)	5.06 (4.20-6.18)	5.75 (4.68-7.14)	6.49 (5.20-8.21)	7.43 (5.85-9.55)	8.67 (6.68-11.4)	9.61 (7.28-12.8)
2-day	3.55 (3.17-4.03)	4.12 (3.62-4.73)	4.93 (4.25-5.78)	5.60 (4.75-6.69)	6.59 (5.46-8.05)	7.42 (6.04-9.22)	8.32 (6.66-10.5)	9.42 (7.42-12.1)	10.9 (8.37-14.3)	12.0 (9.07-16.0)
3-day	4.20 (3.75-4.77)	4.84 (4.26-5.57)	5.75 (4.96-6.75)	6.51 (5.52-7.77)	7.60 (6.30-9.28)	8.50 (6.93-10.6)	9.48 (7.59-12.0)	10.7 (8.40-13.7)	12.2 (9.42-16.1)	13.4 (10.2-17.9)
4-day	4.75 (4.23-5.39)	5.44 (4.79-6.26)	6.44 (5.56-7.56)	7.26 (6.16-8.67)	8.44 (6.99-10.3)	9.41 (7.67-11.7)	10.5 (8.38-13.2)	11.7 (9.23-15.1)	13.4 (10.3-17.6)	14.7 (11.1-19.6)
7-day	6.15 (5.48-6.98)	7.01 (6.17-8.06)	8.24 (7.10-9.67)	9.24 (7.84-11.0)	10.7 (8.87-13.1)	11.9 (9.70-14.8)	13.2 (10.6-16.7)	14.8 (11.6-19.0)	16.9 (13.0-22.2)	18.5 (14.0-24.7)
10-day	7.30 (6.51-8.29)	8.30 (7.31-9.55)	9.73 (8.39-11.4)	10.9 (9.24-13.0)	12.6 (10.4-15.4)	14.0 (11.4-17.4)	15.5 (12.4-19.5)	17.3 (13.6-22.3)	19.8 (15.2-26.0)	21.6 (16.4-28.8)
20-day	11.1 (9.88-12.6)	12.6 (11.1-14.5)	14.7 (12.7-17.2)	16.4 (13.9-19.5)	18.7 (15.5-22.9)	20.6 (16.8-25.7)	22.7 (18.2-28.7)	25.1 (19.8-32.3)	28.3 (21.8-37.2)	30.8 (23.3-41.1)
30-day	14.7 (13.1-16.7)	16.7 (14.7-19.2)	19.4 (16.8-22.8)	21.6 (18.3-25.8)	24.6 (20.4-30.1)	27.0 (22.0-33.6)	29.5 (23.7-37.3)	32.5 (25.6-41.7)	36.3 (28.0-47.7)	39.2 (29.7-52.4)
45-day	19.6 (17.5-22.3)	22.4 (19.7-25.7)	26.0 (22.5-30.6)	28.9 (24.5-34.5)	32.7 (27.1-39.9)	35.6 (29.0-44.3)	38.7 (31.0-48.9)	42.0 (33.1-54.0)	46.5 (35.8-61.1)	49.8 (37.8-66.5)
60-day	23.7 (21.2-26.9)	27.2 (24.0-31.3)	31.8 (27.4-37.3)	35.1 (29.8-41.9)	39.5 (32.7-48.2)	42.8 (34.8-53.1)	46.0 (36.8-58.1)	49.2 (38.7-63.2)	53.4 (41.1-70.1)	56.6 (42.9-75.5)

¹ Precipitation frequency (PF) estimates in this table are based on frequency analysis of partial duration series (PDS).

Numbers in parenthesis are PF estimates at lower and upper bounds of the 90% confidence interval. The probability that precipitation frequency estimates (for a given duration and average recurrence interval) will be greater than the upper bound (or less than the lower bound) is 5%. Estimates at upper bounds are not checked against probable maximum precipitation (PMP) estimates and may be higher than currently valid PMP values.

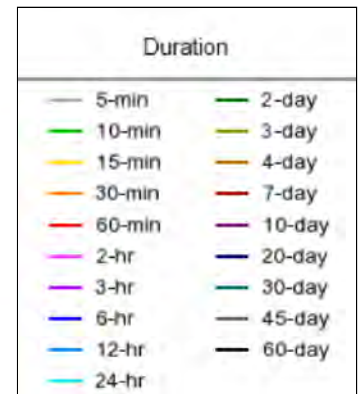
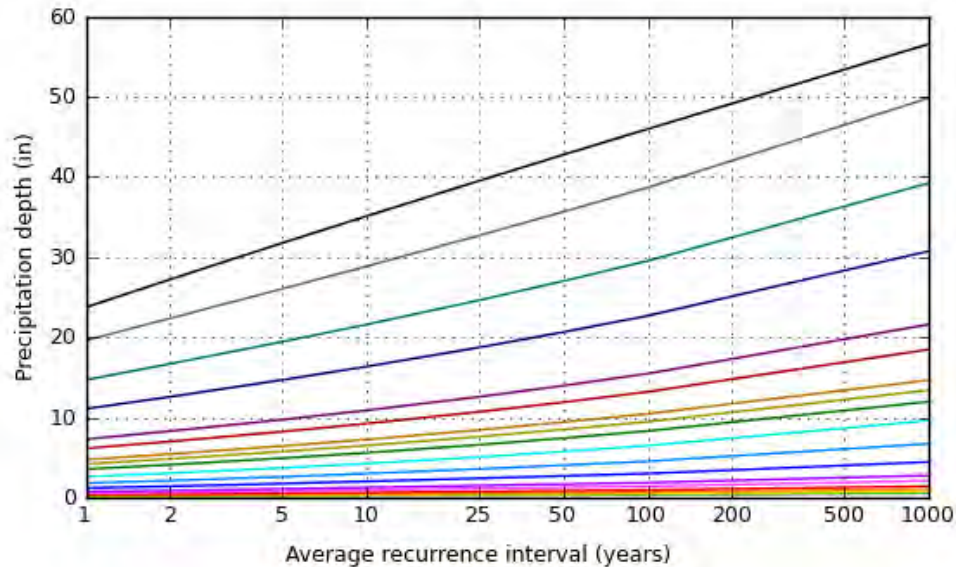
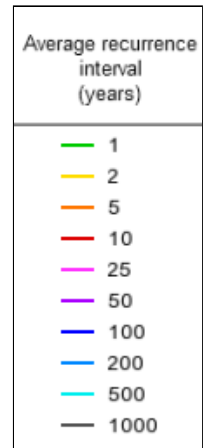
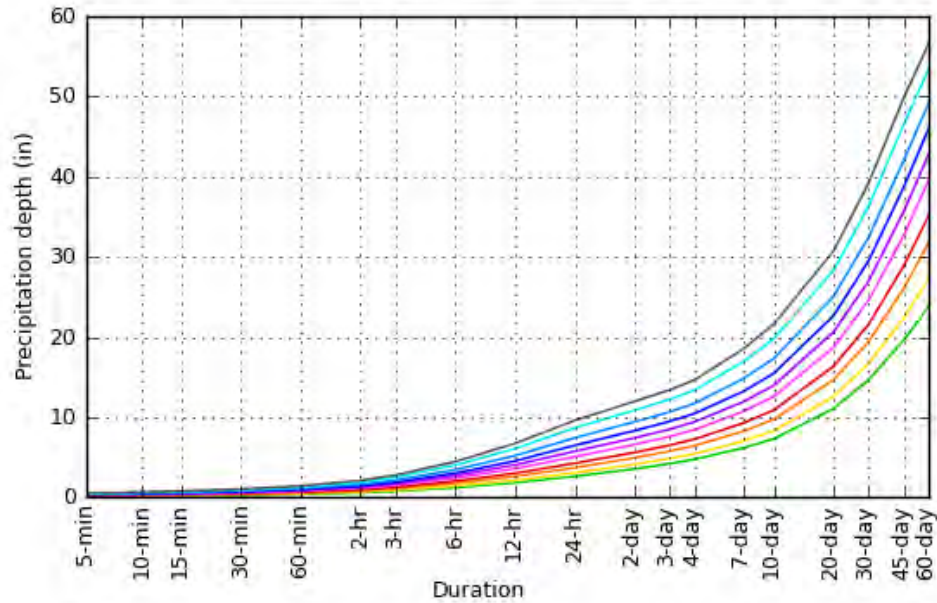
Please refer to NOAA Atlas 14 document for more information.

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PF graphical

PDS-based depth-duration-frequency (DDF) curves

Latitude: 58.4124°, Longitude: -134.5993°



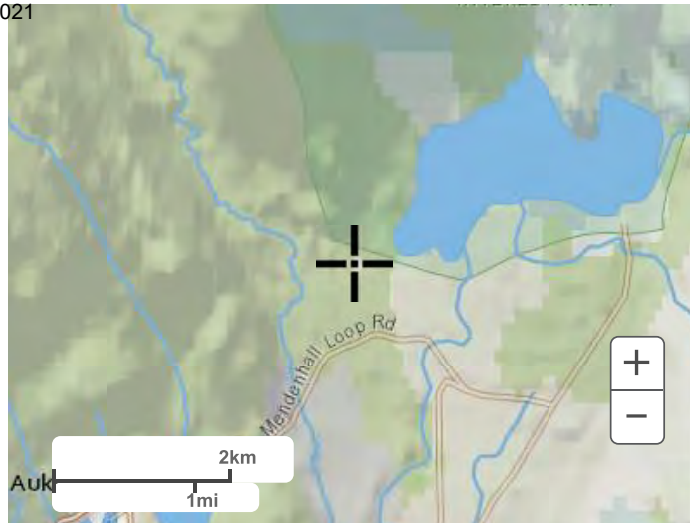
NOAA Atlas 14, Volume 7, Version 2

Created (GMT): Wed May 2 21:06:21 2018

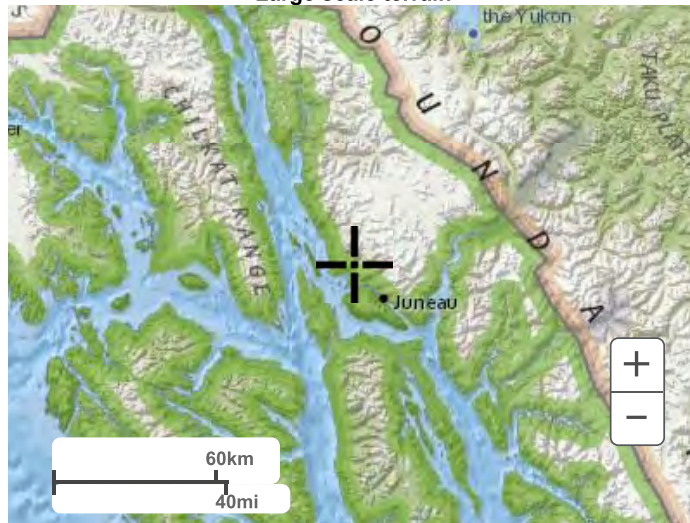
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Maps & arials

Small scale terrain



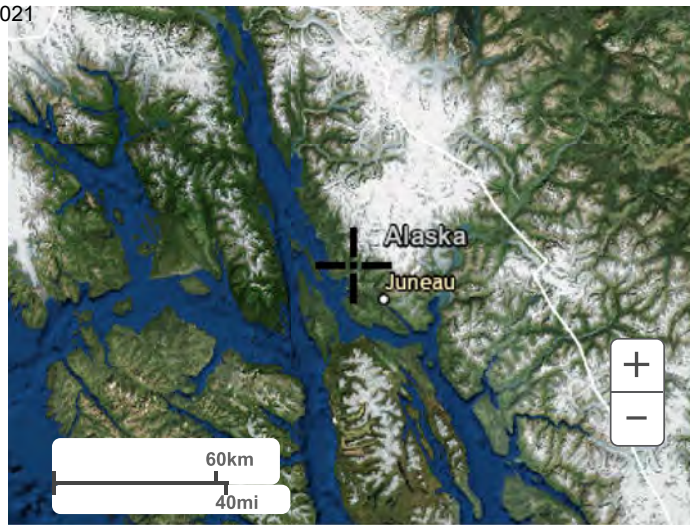
Large scale terrain



Large scale map



Large scale aerial

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1325 East West Highway
Silver Spring, MD 20910
Questions?: HDSC.Questions@noaa.gov

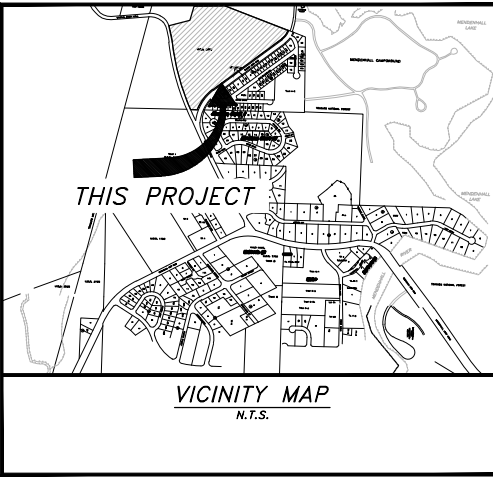
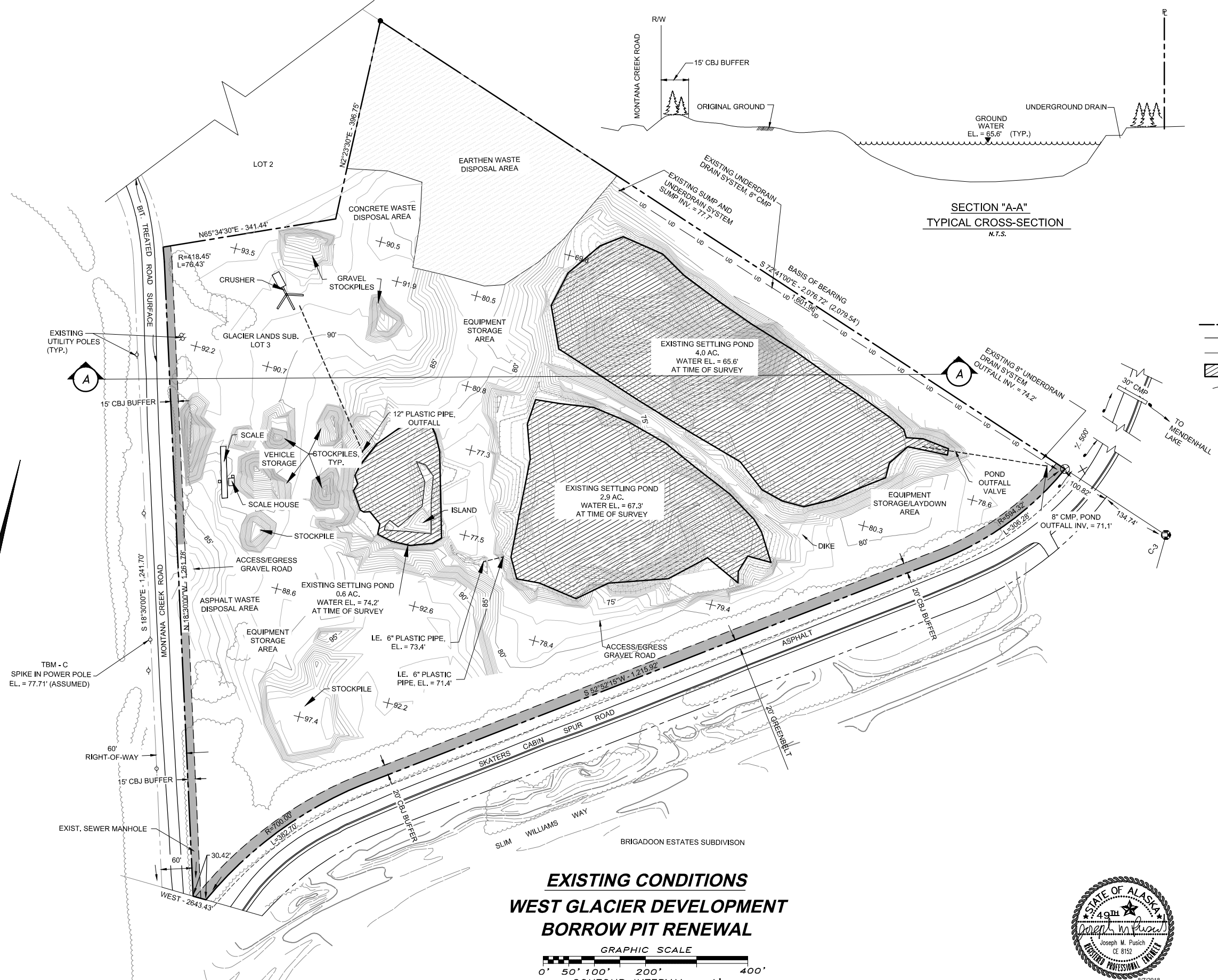
[Disclaimer](#)

August 31, 2018

[illegible]

Site Restoration Cost Estimate	\$	127,275	00
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U.S.D.A. / FOREST SERVICE



- LEGENDS & SYMBOLS**
- GLO PRIMARY MON. (RECOVERED THIS SURVEY)
 - 1410-S SECONDARY MON. (RECOVERED THIS SURVEY)
 - 1410-S SECONDARY (RECOVERED THIS SURVEY)
 - EXISTING PROPERTY LINE
 - PAVED ROAD
 - UNDERDRAIN
 - EDGE OF WATER AT TIME OF SURVEY
 - CONTOUR LINE
 - SPOT ELEVATION

- GENERAL NOTES:**
- 1.) THE BASIS OF BEARING FOR THIS SURVEY WAS BETWEEN RECOVERED MONUMENTS FOR THE NORTHEAST & NORTHWEST CORNERS OF LOT 3, GLACIER LANDS SUBDIVISION HAVING A RECORD BEARING OF S72°41'00"E PER PLAT NO. 2003-27 ON FILE IN THE JUNEAU RECORDING DISTRICT.
 - 2.) THE SOURCE DOCUMENT UTILIZED TO PRODUCE THIS PLAT ARE PLAT 2003-27 ON FILE THE THE JUNEAU RECORDING DISTRICT.
 - 3.) DATE OF SURVEY: MAY 19 & 23, 2016.
 - 4.) RESTORATION IS ONGOING THROUGHOUT THE ENTIRE SITE.

EXISTING SITE CONDITIONS
OF
LOT 3, GLACIER LANDS SUBDIVISION
WITHIN A FRACTION OF U.S. SURVEY NO. 2079
CITY & BOROUGH OF JUNEAU, ALASKA

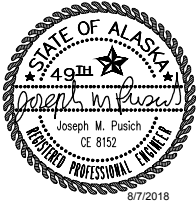
CLIENT:
West Glacier Development, LLC
10400 Glacier Hwy.
Juneau, Alaska 99801

ENGINEER:
PDC Inc. Engineers
6205 GLACIER HWY.
Juneau, Alaska 99801

DATE: Aug 7, 2018

SHEET 1 OF 4

PDC Proj. No. 18072JN



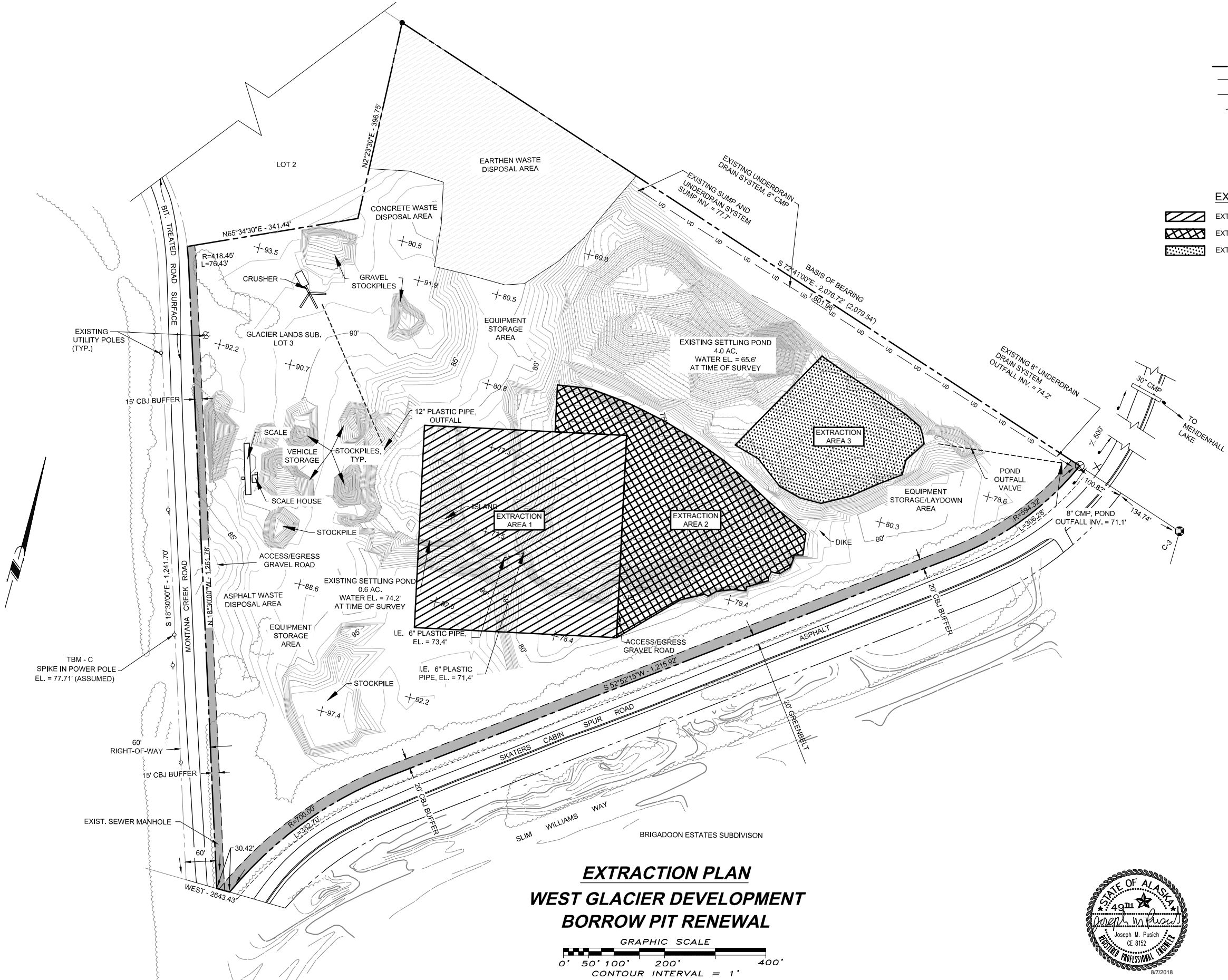
EXISTING CONDITIONS
WEST GLACIER DEVELOPMENT
BORROW PIT RENEWAL



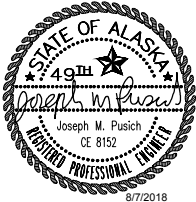
U.S.D.A. / FOREST SERVICE

- LEGENDS & SYMBOLS
- GLO PRIMARY MON. (RECOVERED THIS SURVEY)
 - 1410-S SECONDARY MON. (RECOVERED THIS SURVEY)
 - 1410-S SECONDARY (RECOVERED THIS SURVEY)
 - EXISTING PROPERTY LINE
 - PAVED ROAD
 - UNDERDRAIN
 - CONTOUR LINE
 - SPOT ELEVATION

- EXTRACTION NOTES:
- EXTRACTION AREA 1 - EXTRACT APPROXIMATELY 95,000 CUBIC YARDS
 - EXTRACTION AREA 2 - EXTRACT APPROXIMATELY 60,000 CUBIC YARDS
 - EXTRACTION AREA 3 - EXTRACT APPROXIMATELY 140,000 CUBIC YARDS



EXTRACTION PLAN
WEST GLACIER DEVELOPMENT
BORROW PIT RENEWAL



EXTRACTION PLAN
OF
LOT 3, GLACIER LANDS SUBDIVISION
WITHIN A FRACTION OF U.S. SURVEY NO. 2079
CITY & BOROUGH OF JUNEAU, ALASKA

CLIENT:
West Glacier Development, LLC
10400 Glacier Hwy.
Juneau, Alaska 99801

ENGINEER:
PDC Inc. Engineers
6205 GLACIER HWY.
Juneau, Alaska 99801

DATE: Aug 7, 2018

SHEET 2 OF 4

PDC Proj. No. 18072JN

LEGENDS & SYMBOLS

GLO PRIMARY MON. (RECOVERED THIS SURVEY)

1410-S SECONDARY MON. (RECOVERED THIS SURVEY)

1410-S SECONDARY (RECOVERED THIS SURVEY)

EXISTING PROPERTY LINE

PAVED ROAD

UNDERDRAIN

EDGE OF WATER AT TIME OF SURVEY

CONTOUR LINE

SPOT ELEVATION

SURFACE DRAINAGE FLOW DIRECTION

DRAINAGE NOTES:

1. RAISED VEGETATED BERMS DEMARCAT THE PROPERTY BOUNDARY. DURING USUAL WEATHER AND OPERATING CONDITIONS.

2. SURFACE WATER DRAINS GENERALLY FROM WEST TO EAST INTO A NETWORK OF SETTLING PONDS LOCATED NEAR THE CENTER OF THE PROPERTY.

3. WATER FROM THE SETTLING PONDS INFILTRATES INTO THE GROUNDWATER.

4. IN HEAVY RAINFALL EVENTS, THE WATER FROM THE SETTLING PONDS WILL DRAIN INTO AN ADDITIONAL POND ON THE NORTHERN END OF THE PROPERTY. WHERE THE WATER WILL PASS THROUGH A SERIES OF CHECK DAMS BEFORE DRAINING INTO THE CBJ DRAINAGE DITCH ALONG SKATER'S CABIN SPUR ROAD AT THE NORTHEAST CORNER OF THE SITE.

EXISTING DRAINAGE
OF
LOT 3, GLACIER LANDS SUBDIVISION
WITHIN A FRACTION OF U.S. SURVEY NO. 2079
CITY & BOROUGH OF JUNEAU, ALASKA

CLIENT:
West Glacier Development, LLC
10400 Glacier Hwy.
Juneau, Alaska 99801

ENGINEER:
PDC Inc. Engineers
6205 GLACIER HWY.
Juneau, Alaska 99801

DATE: Aug 7, 2018

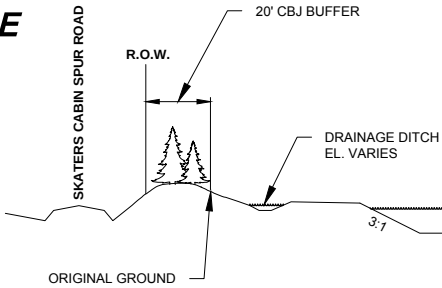
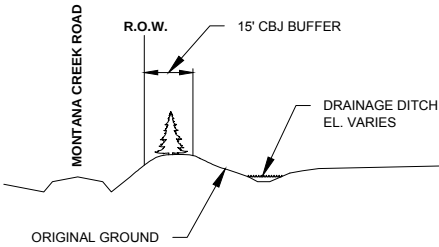
SHEET 3 OF 4

PDC Proj. No. 18072JN

P:\2018\18072JN-WGD_Restore\SheetSet\18072JN_wk.dwg PLOT: September 11, 2018 at 3:37pm

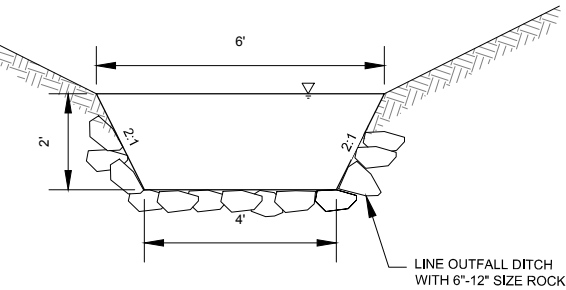
Attachment 6C - Extraction Plan

U.S.D.A. / FOREST SERVICE

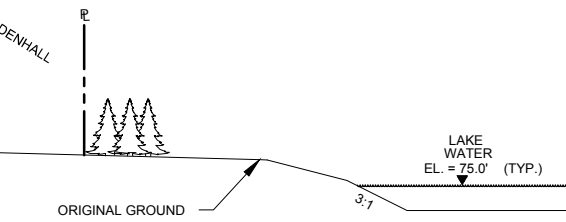


LEGENDS & SYMBOLS

- GLO PRIMARY MON. (RECOVERED THIS SURVEY)
- 1410-S SECONDARY MON. (RECOVERED THIS SURVEY)
- 1410-S SECONDARY (RECOVERED THIS SURVEY)
- EXISTING PROPERTY LINE
- PAVED ROAD
- UD UNDERDRAIN
- 94 FINISH CONTOUR LINE
- +94.2 SPOT ELEVATION
- SURFACE DRAINAGE FLOW DIRECTION

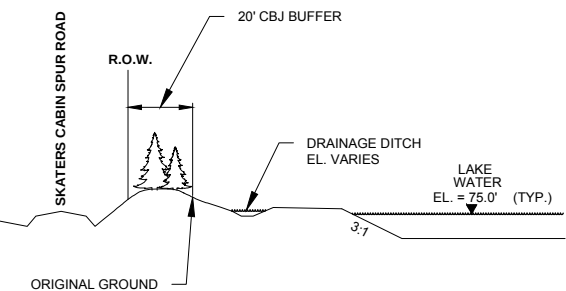


1 MEANDERING DITCH CROSS SECTION N.T.S.



SECTION 'A-A'

N.T.S.



SECTION 'B-B'

N.T.S.

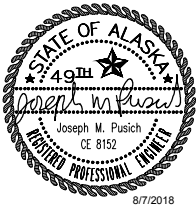
RESTORATION NOTES:

1. THE RESTORATION PLAN WAS DEVELOPED WITH DIRECTION FROM WEST GLACIER DEVELOPMENT LLC, FOR THE 10 YEAR PLAN.
2. GRADING OF ABOVE SURFACE RESTORATION AREAS WILL BE SLOPED AT 2:1. SUBMERGED SURFACES SHALL NOT EXCEED 3:1 TO A DEPTH OF 7'.
3. ALL WORK MUST ADHERE TO CBJ 19.12.120 - EROSION CONTROL AND STORMWATER QUALITY AND THE CBJ MANUAL OF STORMWATER BEST MANAGEMENT PRACTICES.

DRAINAGE NOTES:

1. SURFACE WATER ON THE EAST SIDE OF THE PROPERTY DRAINS DIRECTLY INTO THE POND AND THEN OUTFALLS INTO THE CBJ DRAINAGE DITCH ALONG SKATER'S CABIN SPUR ROAD AT THE NORTHEAST CORNER OF THE SITE.
2. SURFACE WATER ON THE WEST SIDE OF THE PROPERTY SURFACE DRAINS TO A DITCH ALONG THE WESTERN EDGE OF THE PROPERTY (INTERIOR OF THE CBJ BUFFER) THIS FLOWS IN A COUNTERCLOCKWISE DIRECTION ALONG THE EXTERIOR OF THE PROPERTY UNTIL IT DRAINS INTO THE CBJ DRAINAGE DITCH ALONG SKATER'S CABIN SPUR ROAD AT THE NORTHEAST CORNER OF THE SITE.

PROPOSED DRAINAGE AND RESTORATION
WEST GLACIER DEVELOPMENT
BORROW PIT RENEWAL



PROPOSED DRAINAGE
AND
RESTORATION PLAN
OF
LOT 3, GLACIER LANDS SUBDIVISION
WITHIN A FRACTION OF U.S. SURVEY NO. 2079
CITY & BOROUGH OF JUNEAU ALASKA
CLIENT:
West Glacier Development, LLC
10400 Glacier Hwy.
Juneau, Alaska 99801
ENGINEER:
PDC Inc. Engineers
6205 GLACIER HWY.
Juneau, Alaska 99801
DATE: Aug 7, 2018
SHEET 4 OF 4
PDC Proj. No. 18072JN



From: [Autumn Sapp](#)
To: [Mark Millay](#); [Teri Camery](#)
Cc: [Roger Healy](#); [Beth McKibben](#); [Tim Felstead](#); [Rob Steedle](#)
Subject: RE: Information request needed from CBJ Engineering regarding Glacier Borrow Pit
Date: Thursday, March 15, 2018 10:37:50 AM

Teri,

To more specifically add to the list of plan requirements, the Alaskan Licensed Civil Engineer will need to evaluate the volume and velocity of the drainage outfalls onto neighboring properties which should be considered in their overall drainage plan.

Thanks,
Autumn Sapp
City and Borough of Juneau
Engineering & Public Works
Business Manager
907-586-0917

From: Mark Millay
Sent: Wednesday, March 14, 2018 4:10 PM
To: Teri Camery
Cc: Autumn Sapp; Roger Healy; Beth McKibben; Tim Felstead; Rob Steedle
Subject: RE: Information request needed from CBJ Engineering regarding Glacier Borrow Pit

I personally think for this case it would be a good call to require a private engineer. I don't mean to be evasive, however if it becomes my call, I will require a drainage-site plan from a private engineer.
Thanks Mark

From: Teri Camery
Sent: Wednesday, March 14, 2018 3:47 PM
To: Mark Millay
Cc: Autumn Sapp; Roger Healy; Beth McKibben; Tim Felstead; Rob Steedle
Subject: RE: Information request needed from CBJ Engineering regarding Glacier Borrow Pit

Thank you very much, Mark. Can you clarify who must provide this information for the applicant?
For example, is it necessary for the drainage information to come from a licensed engineer?

Teri Camery, Senior Planner
City and Borough of Juneau
Community Development Department
155 S. Seward
Juneau, AK 99801
(907) 586-0755

From: Mark Millay
Sent: Wednesday, March 14, 2018 3:44 PM
To: Teri Camery
Cc: Autumn Sapp; Roger Healy; Beth McKibben; Tim Felstead; Rob Steedle
Subject: RE: Information request needed from CBJ Engineering regarding Glacier Borrow Pit

Terri,

At this point, a current site plan showing:

- existing and proposed drainage
- french drains
- drainage outfall(s)
- discharge locations
- elevations
- earthen berms
- slopes
- ponds holding/settling
- wash down area(s)
- swppp

Regarding addressing the Forest Service letter, I have no comment at this point. Hope this helps.

Thanks Mark

From: Teri Camery

Sent: Wednesday, March 14, 2018 12:11 PM

To: Mark Millay

Cc: Autumn Sapp; Roger Healy; Beth McKibben; Tim Felstead; Rob Steedle

Subject: Information request needed from CBJ Engineering regarding Glacier Borrow Pit

Importance: High

Hi Mark,

Thanks for a very helpful conversation this morning. As I mentioned, we received a revised application from West Glacier LLC last Friday. I am not asking CBJ Engineering to review that application at this stage, because it's missing some obvious information that we requested in October, such as the Stormwater Pollution Prevention Plan. It does not have a drainage plan of any form. If you'd like to see it, that application will be on the round table in my office.

However I do need help from CBJ Engineering to develop a more complete follow-up information request that specifically addresses engineering requirements in code, and addresses the issues raised in the attached Forest Service letter. I also have an email from the Forest Service with some thoughts on drainage, which may be helpful to consider.

So again, what I need from Engineering at this stage is a bullet point list of information that we need from the applicant, as clear and straightforward as possible, to address the code requirement and Forest Service concerns. It seems that a drainage study from a certified engineering firm is likely, but that request needs to come from CBJ Engineering. (And of course I will be the messenger in my larger information request to the applicant.) I am sorry for the rush, but I would appreciate receiving Engineering's list today or no later than tomorrow, so we can get back to the applicant in a timely manner.

After we receive this complete information from the applicant, I will send it back to Engineering and also to all the agencies and allow a minimum of 15 days for your detailed review of the information.

The Forest Service letter is attached.

Here is the code section:

CBJ Code 49.65.215., CDD “shall submit a copy of the application to the engineering department for a report containing an evaluation of the information in the application and shall include recommendations relating to the effect the proposed extraction and expected traffic will have upon the streets and other improvements of the City and Borough, whether such streets and improvements are existing or projected; the water table, water quality, and drainage; and all properties within the area of influence of the proposed operation.”

Here is the copied over email from the Forest Service with some additional thoughts:

There are a few things that are unknowns that relate to the water discharge from West Glacier development onto Skaters cabin road.

1. Where does the 1200 foot French drain authorized in the CBJ 2007 permit terminate?
 - Could that be the source of the water?
 - Does it extend to the Skaters Cabin Road?
2. The result of the initial discharge in 2002 was to modify the SWPPP for the site. This was done by R&M Engineering. The modifications included:
 - Install French drain [see above](#)
 - Install overflow pipe. [Seems that the water is flowing from below the overflow pipe. Maybe the water is flowing thru drain rock or gravel under pipe?](#)
 - Reinforce the dikes to contain water and not let it seep thru. [Maybe this needs to be redone? Especially in the area near the drain pipe.](#)
 - Stock pile chemical flocculent.
 - Reduce size of pond. [Not sure if this was ever done?](#)
 - Have emergency pump on hand

Thank you very much for your time.

Teri

Teri Camery, Senior Planner
City and Borough of Juneau
Community Development Department
155 S. Seward
Juneau, AK 99801
(907) 586-0755



Engineering & Public Works Department

155 South Seward Street

Juneau, Alaska 99801

Phone: 907-586-0800 | Fax: 907-463-2606

DATE: July 26, 2018

TO: Teri Camery, Community Development Department

FROM: Autumn Sapp, Engineering & Public Works Department

RE: USE20170019 – Montana Creek Gravel Extraction - Glacier Lands, Lot 3 – Engineering Report

Recommendations-

As this is a renewal of existing operations on an existing site, traffic impacts upon CBJ streets and the CBJ system will not change. Currently there are no known issues effecting street and traffic.

Additional items requested to allow for a full review are the following:

- i. A signed and stamped Alaskan licensed engineer's evaluation relating to the effect the proposed extraction will have upon the water table, water quality, and drainage; and all properties within the area of influence of the proposed operation.
- ii. Submit an engineer's itemized estimate for the amount of site restoration and stabilization, see BND2003-00049 for the existing bond.

It is my recommendation that a Grading Permit be required by the NOD; whereupon the following items will be necessary at the time of application for the permit:

Proposed Drainage and Restoration Plan –

1. All designs must adhere to, 19.12.120 - Erosion control and stormwater quality, and 19.12.120.1 Best Management Practices. The plan shall conform to the guidelines as stated in the City and Borough of Juneau Manual of Stormwater Best Management Practices as well as the following:
 - a. The smallest practical area of land should be exposed at any one time during development.
 - b. When land is exposed during development, the exposure should be kept to the shortest practical period of time.
 - c. Sediment and other pollutants, including but not limited to oil, grease, nutrients, bacteria and heavy metals generated by development activity, should be removed from stormwater runoff waters and from land undergoing development, by means of appropriate water quality control measures, before the runoff waters are permitted to be discharged into natural streams, lakes or other approved drainages.
 - d. Wherever feasible, natural vegetation should be retained and protected.
 - e. Ground cover should be replaced as soon as practical in the development.
 - f. The development plan should be fitted to the topography and soil conditions to create the least erosion potential.
 - g. Provisions should be made to effectively accommodate the increased runoff and pollutant loads caused by changed soil and surface conditions after development. Such provisions to include both stormwater and water quality control measures.
2. Include more spot elevations indicating drainage conveyance way.
3. Include proposed cross section from rear property line (S72°41'00"E) to Skaters Cabin Spur Road bisecting the center of the proposed pond.
4. Submit site plan for placement of permanent stormwater BMPs, must include:
 - a. BMP construction details

b. BMP maintenance plan and timeline

5. Design pond slopes to no greater than 3:1. The design of the pond must meet, 49.65.235 - Mandatory conditions of permit:

If the bank of any extraction area within the permit area is above the high water line or water table, it shall be left upon termination of associated extraction operations with a slope no greater than the angle of repose for unconsolidated material of the kind composing it, or such other angle as the commission may prescribe. If extraction operations cause ponding or retained water in the excavated area, the slope of the submerged working face shall not exceed a slope of 3:1 from the edge of the usual water line to a water depth of seven feet. This slope ratio may not be exceeded during extraction operations unless casual or easy access to the site is prevented by a fence, natural barriers, or both.

6. As a reminder to the applicant, Table 1-1 of the CBJ Manual of Stormwater Best Management Practices outlines the additional permits and regulations that are required for this type of operation and development to remain in compliance with other regulating agencies.

Page: 330 [Autumn Sapp](#)
BOD: Hearing December 12, 2018 [Teri Camery](#)
Cc: [Mark Millay](#)
Subject: RE: Montana Creek Gravel Extraction - Engineering Report/Updated Restoration Maps
Date: Tuesday, September 18, 2018 2:24:11 PM

Teri,

The submitted materials from PDC meet the Engineering requirements to move forward with the USE case. Of course we will still be looking for the grading permit application if the case is approved.

Let me know if you have any questions.

Thank you,
Autumn Sapp
City and Borough of Juneau
Engineering & Public Works
Business Manager
907-586-0917

From: Teri Camery
Sent: Wednesday, September 12, 2018 2:51 PM
To: Autumn Sapp
Subject: FW: Montana Creek Gravel Extraction - Engineering Report/Updated Restoration Maps
Importance: High

Hello Autumn,

Please review the attached materials in response to our 7/27/18 request. Please respond by next Wednesday September 19 or earlier, if possible. Sorry for the obnoxious exclamation point.

I have copied my 7/27/18 request is below for reference. Thank you!

Good morning Mr. Sidney,

I have received comments and an information request from CBJ Engineering, attached. I have also attached a copy of the current bond for the project.

As noted on the first page of the memo, CBJ Engineering has specifically requested the following additional information:

Additional items requested to allow for a full review are the following:

- i. A signed and stamped Alaskan licensed engineer's evaluation relating to the effect the proposed extraction will have upon the water table, water quality, and drainage; and all properties within the area of influence of the proposed operation.
- ii. Submit an engineer's itemized estimate for the amount of site restoration and stabilization, see BND2003-00049 for the existing bond.

I have attached the 2003 Bond to assist you in meeting this requirement.

Please also review the Engineering's memo carefully for an understanding of grading permit requirements. A final grading permit must be issued before you can operate, even after a Conditional Use Permit has been approved. Many of the grading permit requirements have a similar or lesser degree of detail than what DEC requires. This is why we have urged you to resolve DEC issues.

Attachment 10 - CBJ Engineering Comments 9-18-18

After we have received and approved the information that CBJ Engineering has requested for the Conditional Use Permit—items i and ii above—we will schedule a neighborhood meeting, and then the final Planning Commission meeting.

We would like to get this project wrapped up and sent to the Planning Commission as soon as possible. I would like to meet with you to ensure that we have a clear mutual understanding of the remaining information that is needed, and of the review timeline. I think it would be helpful to have Abby Madsen and/or Jeremy Sidney attend the meeting, as well as yourself. Please contact me at your earliest convenience to schedule a meeting. My number is 586-0755.

Kind regards,
Teri Camery

Teri Camery | Senior Planner

Community Development Department | City & Borough of Juneau, AK
Location: 230 S. Franklin Street, 4th Floor Marine View Building
Office: 907.586.0755



From: Mark Pusich [mailto:MarkPusich@pdceng.com]
Sent: Tuesday, September 11, 2018 3:43 PM
To: Teri Camery; Jim Sidney
Cc: Ethan Roemeling
Subject: Montana Creek Gravel Extraction - Engineering Report/Updated Restoration Maps

Teri attached please find updated engineering drainage report and gravel pit restoration plans for the Montana Creek Gravel extraction operation operated by Jim Sidney. Please let me know if you have any questions. Thanks Mark

J. Mark Pusich, PE

*Principal | Civil and Structural Engineer
LDS Market Sector Lead*

PDC ENGINEERS

6205 Glacier Highway, Juneau, Alaska 99801 | 907.780.6060

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From: Albrecht, Gregory T (DFG)
To: [Teri Camery](#)
Cc: [Timothy Jackie L \(DFG\)](#)
Subject: RE: West Glacier Borrow Pit comments
Date: Tuesday, November 20, 2018 3:09:32 PM

Hello Teri,

I reviewed West Glacier Development's Application to extend Conditional Use Permit USE2017-00042, for sand and gravel extraction, and spoke with Mr. Sidney about present and future operations. Former ADF&G Habitat Biologist Johnny Zutz observed fish jumping at the surface of the East settling pond in August this year, which may have gained access through the pond outfall. I plan to work with Mr. Sidney to trap and relocate the fish and discuss options for excluding them from the settling pond.

Thank you for the opportunity to review and comment.

Greg Albrecht
ADF&G Habitat Biologist
802 3rd St
Douglas, AK 99824
465-6384

From: Teri Camery <Teri.Camery@juneau.org>
Sent: Monday, November 19, 2018 12:11 PM
To: Albrecht, Gregory T (DFG) <greg.albrecht@alaska.gov>
Subject: West Glacier Borrow Pit comments

Hello Greg,

Do you know when you will have ADFG's comments on the West Glacier Borrow Pit? I believe I told you there was no rush, but now there is a rush. I would appreciate receiving them as soon as possible.

Thanks very much,
Teri

Teri Camery | Senior Planner

[Community Development Department](#) | City & Borough of Juneau, AK

Location: 230 S. Franklin Street, 4th Floor Marine View Building

Office: 907.586.0755



MEMORANDUM

State of Alaska Department of Fish and Game Division of Habitat

TO: Jackie Timothy
Southeast Regional Supervisor

DATE: August 29, 2018

THRU:

SUBJECT: West Glacier Gravel Pit
Fish Investigation

FROM: Johnny Zutz *JZ*
Habitat Biologist

PHONE NO: (907) 465-6474

On August 22, 2018 the Division of Habitat received a report of fish in a gravel mining settling pond owned by West Glacier Development LLC, off Montana Creek Road. The following day, I met with Department of Environmental Conservation (ADEC) Environmental Program Specialist Jon Wendel at the Skaters Cabin parking area. We walked through the woods to an overlook where I observed fish jumping in the settling pond (Figure 1).

Fish gain access to the pond through a 6" diameter outfall pipe. Water flows from the outfall about 10 feet to the road and then through a ditch and into Mendenhall Lake^a (Figures 2–6). We observed fish throughout the survey. I soaked two minnow traps in the ditch overnight and caught several age classes of coho salmon, Dolly Varden char, and cutthroat trout (Figure 7).



Figure 1.—Settling pond adjacent to gravel extraction operation.

^a Though not shown on Figure 2 aerial imagery from 2013, the US Forest Service constructed a new parking lot for Skater's Cabin visitors with two access driveways. Water in the ditch flows under the driveways through double plastic culverts placed at a zero grade before flowing into ADF&G Stream No. 111-50-10500-2015, cataloged for coho rearing.



Figure 2.—Gravel extraction operation off Montana Creek Road. Discharge into Mendenhall Lake is visible in the imagery from 2013.



Figure 3.—Settling pond outfall.



Figure 4.—Water flows into ditch near Mendenhall Glacier sign.



Figure 5.—Plastic culverts under Skater's Cabin parking lot driveways.



Figure 6.—Water from the ditch flows into Stream No. 111-50-10500-2015, cataloged for rearing coho salmon. View is looking upstream from culvert inlet.



Figure 7.—Three juvenile coho salmon age classes.

Recommendation

I will contact Jim Sidney, the manager of West Glacier Development LLC, and work with him to develop a plan to remove the fish from the settling pond and prevent future fish access through the outfall.

Email cc:

Al Ott, ADF&G Habitat, Fairbanks
ADF&G Habitat Staff, Douglas
Dan Teske, ADF&G/SF
Jon Wendel, ADEC
James Sidney, West Glacier Development LLC, Juneau
Linda Speerstra, USACE, Sitka
Neil Stichert, USFWS, Juneau
Cindy Hartmann Moore, NMFS, Juneau
Teri Camery, CBJ, Juneau
Christina Mounce, USFS, Juneau

From: Wendel, Jon (DEC)
To: [Teri Camery](#)
Subject: RE: West Glacier Borrow Pit status
Date: Wednesday, January 2, 2019 3:55:56 PM

The SWPPP complies with the requirements of the MSGP, yes.

Jon Wendel
(907) 465-5364
Jon.Wendel@alaska.gov

From: Teri Camery [<mailto:Teri.Camery@juneau.org>]
Sent: Wednesday, January 2, 2019 3:51 PM
To: Wendel, Jon (DEC) <jon.wendel@alaska.gov>
Subject: RE: West Glacier Borrow Pit status

Thank you Jon, this is very helpful. Just to confirm, does the SWPPP meet DEC requirements?

Teri Camery | Senior Planner

[Community Development Department](#) | City & Borough of Juneau, AK
Location: 230 S. Franklin Street, 4th Floor Marine View Building
Office: 907.586.0755



From: Wendel, Jon (DEC) [<mailto:jon.wendel@alaska.gov>]
Sent: Wednesday, January 2, 2019 3:49 PM
To: Teri Camery
Subject: RE: West Glacier Borrow Pit status

Teri,

Kristi is no longer with DEC and accepted a position in Oregon. I will address your requests **below**.

Jon Wendel
(907) 465-5364
Jon.Wendel@alaska.gov

From: Teri Camery [<mailto:Teri.Camery@juneau.org>]

Sent: Sunday, December 30, 2018 1:11 PM

To: 'kristi.asplund@alaska.gov' <kristi.asplund@alaska.gov>; Wendel, Jon (DEC) <jon.wendel@alaska.gov>

Subject: West Glacier Borrow Pit status

Hello Kristi and Jon,

Would you give me an update of DEC's review on the West Glacier Borrow Pit please?

Specifically, I need to know the following:

- 1) Has West Glacier LLC submitted a Stormwater Pollution Prevention Plan that conforms with DEC standards? If not, what is needed? If so, would you send me a copy please, so I can confirm that the SWPPP that I have is the same one as yours that is final and approved? **Yes, I received a SWPPP on 11.23.18 from proHNS**
- 2) Does the development meet DEC regulations? Are there any outstanding violations? If the development does not meet DEC regulations or if there are outstanding violations, please describe what those issues are, what needs to be done to remedy those violations, and the current status of resolving those issues with the applicant. **With the implementation of the SWPPP, WGD compliance with permit requirements will be assessed through required effluent monitoring and inspections (SWPPP Section 4 and 5). At this time, I do not have enough information to determine the compliance status of WGD. Previously required inspections which were not conducted and there is no way to retroactively conduct or perform these inspections.**
- 3) As another version of the same question, does the development have all required permits and documents from DEC? If not, what is needed? **WGD has received all authorizations required to operate by DEC. If it is determined in the future that additional permits are required, I will inform CBJ.**

I would appreciate a response by this Friday, January 4, or sooner if possible.

Thanks very much for your time.

Teri Camery

Teri Camery | Senior Planner

[Community Development Department](#) | City & Borough of Juneau, AK

Location: 230 S. Franklin Street, 4th Floor Marine View Building

Office: 907.586.0755



From: Haynes, Emily R (DOT)
To: [Teri Camery](#)
Cc: [Tim Felstead](#)
Subject: RE: West Glacier Gravel Extraction Agency Review
Date: Thursday, August 31, 2017 1:42:37 PM

Teri,

I had sent this one around and no one responded so I just did a quick follow-up (thanks for the reminder!). DOT has no concerns with reissuing the permit.

Emily Haynes

Right of Way Agent | Permitting
Department of Transportation & Public Facilities
907.465.2838 | fax: 907.465.8485

From: Teri Camery [mailto:Teri.Camery@juneau.org]
Sent: Thursday, August 31, 2017 12:25 PM
To: Haynes, Emily R (DOT)
Cc: Tim Felstead
Subject: FW: West Glacier Gravel Extraction Agency Review

Hello Emily,

Will DOT be submitting any comments regarding this proposal? Our comment deadline is next Tuesday September 5.

Thanks very much,
Teri

Teri Camery, Senior Planner
City and Borough of Juneau
Community Development Department
155 S. Seward
Juneau, AK 99801
(907) 586-0755

From: Teri Camery
Sent: Thursday, August 17, 2017 2:30 PM
To: Haynes, Emily R (DOT) (emily.haynes@alaska.gov); Ron King; Dan Jager; Charlie Ford; Guy Gleason; Ed Foster; Robin Potter; darrell.wetherall@aelp.com; Timothy, Jackie L (DFG) (jackie.timothy@alaska.gov); Brockmann, Steve; Pikul, Gretchen M (DEC) (gretchen.pikul@alaska.gov); Greg Chaney; Tim Felstead
Subject: West Glacier Gravel Extraction Agency Review

Hello everyone,

We have received a Conditional Use Permit application for a renewal of operations for West Glacier Gravel Extraction, 5580 Montana Creek Road.

Please provide comments by Tuesday Sept 5, and please let me know if you have questions. Thanks very much for your time.

Cheers,
Teri Camery

Teri Camery, Senior Planner
City and Borough of Juneau
Community Development Department
155 S. Seward
Juneau, AK 99801
(907) 586-0755

From: Darrell Wetherall
Page: 342
To: Teri Camery
BCE Hearing December 2, 2021
Subject: RE: ** EXTERNAL ** West Glacier Borrow Pit Revision Agency Review Period
Date: Thursday, May 24, 2018 4:24:37 PM

Don't see an impact to AELP.

Darrell A. Wetherall, PE

Alaska Electric Light & Power Co.
5601 Tonsgard Court
Juneau, AK 99801
(907) 463-6316 Office
(907) 723-2602 Cell

From: Teri Camery <Teri.Camery@juneau.org>

Sent: Thursday, May 24, 2018 3:41 PM

To: Dan Jager <Dan.Jager@juneau.org>; Charlie Ford <Charlie.Ford@juneau.org>; Guy Gleason <Guy.Gleason@juneau.org>; Ed Foster <Ed.Foster@juneau.org>; Robin Potter <Robin.Potter@juneau.org>; Darrell Wetherall <Darrell.Wetherall@aelp.com>; Timothy, Jackie L (DFG) (jackie.timothy@alaska.gov) <jackie.timothy@alaska.gov>; Brockmann, Steve <steve_brockmann@fws.gov>; Pikul, Gretchen M (DEC) (gretchen.pikul@alaska.gov) <gretchen.pikul@alaska.gov>; Greg Chaney <Greg.Chaney@juneau.org>; Tim Felstead <Tim.Felstead@juneau.org>; Autumn Sapp <Autumn.Sapp@juneau.org>; Mark Millay <Mark.Millay@juneau.org>; Morgenthaler, Rob -FS <rmorgenthaler01@fs.fed.us>; jon.wendel@alaska.gov; Asplund, Kristi L (DEC) (kristi.asplund@alaska.gov) <kristi.asplund@alaska.gov>; verne.skagerberg@alaska.gov; Beth McKibben <Beth.McKibben@juneau.org>

Subject: ** EXTERNAL ** West Glacier Borrow Pit Revision Agency Review Period

Hello everyone,

The CBJ Community Development Department first sent out application materials for the West Glacier Borrow Pit, USE2017 0019 at 5580 Montana Creek Road, in August 2017 for agency review. Since that time, CDD has requested more information and the application has been substantially revised, so we are sending it for additional agency review.

The revised application includes the following:

Revised Project Narrative 5-16-18
Revised Existing Conditions Site Plan 5-16-18
Revised Existing Drainage Site Plan 5-16-18
Revised Proposed Drainage and Restoration Site Plan 5-16-18
Drainage Evaluation Technical Memo 5-16-18
Revised Extraction Plan 5-16-18

Please provide comments on the revised application by Friday June 8, and please let me know if you have questions. Thanks very much for your time.

Cheers,
Teri Camery

Teri Camery, Senior Planner
City and Borough of Juneau
Community Development Department
155 S. Seward
Juneau, AK 99801
(907) 586 0755

Attachment 11E - Alaska Electric Light & Power 5-24-18

From: [Greg Chaney](#)
To: [Teri Camery](#); [Haynes, Emily R \(DOT\) \(emily.haynes@alaska.gov\)](#); [Ron King](#); [Dan Jager](#); [Charlie Ford](#); [Guy Gleason](#); [Ed Foster](#); [Robin Potter](#); [darrell.wetherall@aelp.com](#); [Timothy, Jackie L \(DFG\) \(jackie.timothy@alaska.gov\)](#); [Brockmann, Steve](#); [Pikul, Gretchen M \(DEC\) \(gretchen.pikul@alaska.gov\)](#); [Tim Felstead](#); [Kirk Duncan](#)
Cc: [Dan Bleidorn](#); [Rachel Friedlander](#)
Subject: RE: West Glacier Gravel Extraction Agency Review
Date: Thursday, August 17, 2017 3:47:56 PM
Attachments: [APP USE17-19.pdf](#)
[LND 0416 05-02-14 Plat.pdf](#)

Hi Teri,

Thank you for the opportunity to comment.

There is a strip of land along the southern boundary of the quarry that belongs to CBJ that was dedicated on the attached plat as a buffer area. This location is managed by the Parks and Recreation Department and is designated to be retained in the 2016 Land Management Plan. The Lands Division would like to make sure that the new gravel extraction permit does not include development or activities that would damage this buffer strip. The Parks and Recreation Department may have additional comments.

- Greg Chaney
CBJ Lands and Resources Manager

From: Teri Camery
Sent: Thursday, August 17, 2017 2:30 PM
To: Haynes, Emily R (DOT) (emily.haynes@alaska.gov); Ron King; Dan Jager; Charlie Ford; Guy Gleason; Ed Foster; Robin Potter; darrell.wetherall@aelp.com; Timothy, Jackie L (DFG) (jackie.timothy@alaska.gov); Brockmann, Steve; Pikul, Gretchen M (DEC) (gretchen.pikul@alaska.gov); Greg Chaney; Tim Felstead
Subject: West Glacier Gravel Extraction Agency Review

Hello everyone,

We have received a Conditional Use Permit application for a renewal of operations for West Glacier Gravel Extraction, 5580 Montana Creek Road.

Please provide comments by Tuesday Sept 5, and please let me know if you have questions. Thanks very much for your time.

Cheers,
Teri Camery

Teri Camery, Senior Planner
City and Borough of Juneau
Community Development Department
155 S. Seward
Juneau, AK 99801
(907) 586-0755

From: Ed Foster
Sent: Thursday, August 17, 2017 4:26 PM
To: Teri Camery; Haynes, Emily R (DOT) (emily.haynes@alaska.gov); Ron King; Dan Jager; Charlie Ford; Guy Gleason; Robin Potter; darrell.wetherall@aelp.com; Timothy, Jackie L (DFG) (jackie.timothy@alaska.gov); Brockmann, Steve; Pikul, Gretchen M (DEC) (gretchen.pikul@alaska.gov); Greg Chaney; Tim Felstead
Subject: RE: West Glacier Gravel Extraction Agency Review

Haven't we had strong odor issues with the runoff coming from this site and draining into the ditch along Skater's Cabin Road? Is this something to consider?

Ed

From: Teri Camery
Sent: Thursday, August 17, 2017 2:30 PM
To: Haynes, Emily R (DOT) (emily.haynes@alaska.gov); Ron King; Dan Jager; Charlie Ford; Guy Gleason; Ed Foster; Robin Potter; darrell.wetherall@aelp.com; Timothy, Jackie L (DFG) (jackie.timothy@alaska.gov); Brockmann, Steve; Pikul, Gretchen M (DEC) (gretchen.pikul@alaska.gov); Greg Chaney; Tim Felstead
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Cheers,
Teri Camery

Teri Camery, Senior Planner
City and Borough of Juneau
Community Development Department
155 S. Seward
Juneau, AK 99801
(907) 586-0755

From: [Robin Potter](#)
To: [Teri Camery](#)
Subject: RE: West Glacier Borrow Pit Revision Agency Review Period
Date: Monday, December 31, 2018 12:51:06 PM
Attachments: [image002.png](#)

Hi Teri,

I have no questions or comments in regard to this project.

Thanks,
Robin

Robin Potter

Robin Potter ACAA V
CBJ Assessor
155 S. Seward Rm 14
Juneau, Alaska 99801
907.586.0330
http://www.juneau.org/financeftp/assessor_main.php



From: Teri Camery
Sent: Sunday, December 30, 2018 3:20 PM
To: Robin Potter
Subject: FW: West Glacier Borrow Pit Revision Agency Review Period

Hello Robin,

This project is moving forward to the Planning Commission and I cannot find any record of comments from the CBJ Assessor's office. Could you provide comments to me by no later than this Friday January 4th please? Thanks very much for your time and I hope you're enjoying the holidays.

Teri

Teri Camery | Senior Planner

[Community Development Department](#) | City & Borough of Juneau, AK

Location: 230 S. Franklin Street, 4th Floor Marine View Building

Office: 907.586.0755



From: Teri Camery

Sent: Thursday, May 24, 2018 3:41 PM

To: Dan Jager; Charlie Ford; Guy Gleason; Ed Foster; Robin Potter; darrell.wetherall@aelp.com; Timothy, Jackie L (DFG) (jackie.timothy@alaska.gov); Brockmann, Steve; Pikul, Gretchen M (DEC) (gretchen.pikul@alaska.gov); Greg Chaney; Tim Felstead; Autumn Sapp; Mark Millay; Morgenthaler, Rob -FS; jon.wendel@alaska.gov; Asplund, Kristi L (DEC) (kristi.asplund@alaska.gov); verne.skagerberg@alaska.gov; Beth McKibben

Subject: West Glacier Borrow Pit Revision Agency Review Period

Hello everyone,

The CBJ Community Development Department first sent out application materials for the West Glacier Borrow Pit, USE2017 0019 at 5580 Montana Creek Road, in August 2017 for agency review. Since that time, CDD has requested more information and the application has been substantially revised, so we are sending it for additional agency review.

The revised application includes the following:

Revised Project Narrative 5-16-18

Revised Existing Conditions Site Plan 5-16-18

Revised Existing Drainage Site Plan 5-16-18

Revised Proposed Drainage and Restoration Site Plan 5-16-18

Drainage Evaluation Technical Memo 5-16-18

Revised Extraction Plan 5-16-18

Please provide comments on the revised application by Friday June 8, and please let me know if you have questions. Thanks very much for your time.

Cheers,

Teri Camery

Teri Camery, Senior Planner
City and Borough of Juneau
Community Development Department
155 S. Seward
Juneau, AK 99801
(907) 586-0755

From: Charlie Ford

BOE Hearing December 2, 2021

To:

Teri Camery; Dan Jager; Guy Gleason; Ed Foster; Robin Potter; darrell.wetherall@aelp.com; Timothy, Jackie L (DFG) (jackie.timothy@alaska.gov); Brockmann, Steve; Pikul, Gretchen M (DEC) (gretchen.pikul@alaska.gov); Greg Chaney; Tim Felstead; Autumn Sapp; Mark Millay; Morgenthaler, Rob -FS; jon.wendel@alaska.gov; Asplund, Kristi L (DEC) (kristi.asplund@alaska.gov); verne.skagerberg@alaska.gov; Beth McKibben

Subject:

RE: West Glacier Borrow Pit Revision Agency Review Period

Date:

Wednesday, May 30, 2018 8:56:30 AM

Aside from needing a Construction Noise Permit for their proposed 6:00 AM start time Monday thru Saturday Buildings has no issues with this application.

Charlie Ford, Building Official
Community Development Dept.
City and Borough of Juneau
Tel (907)586-0767 Fax(907)586-4529
email Charlie.Ford@juneau.org
Web page www.juneau.org/permits

From: Teri Camery

Sent: Thursday, May 24, 2018 3:41 PM

To: Dan Jager; Charlie Ford; Guy Gleason; Ed Foster; Robin Potter; darrell.wetherall@aelp.com; Timothy, Jackie L (DFG) (jackie.timothy@alaska.gov); Brockmann, Steve; Pikul, Gretchen M (DEC) (gretchen.pikul@alaska.gov); Greg Chaney; Tim Felstead; Autumn Sapp; Mark Millay; Morgenthaler, Rob -FS; jon.wendel@alaska.gov; Asplund, Kristi L (DEC) (kristi.asplund@alaska.gov); verne.skagerberg@alaska.gov; Beth McKibben

Subject: West Glacier Borrow Pit Revision Agency Review Period

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Drainage Evaluation Technical Memo 5-16-18
Revised Extraction Plan 5-16-18

Please provide comments on the revised application by Friday June 8, and please let me know if you have questions. Thanks very much for your time.

Cheers,

Teri Camery

Teri Camery, Senior Planner

City and Borough of Juneau
Community Development Department
155 S. Seward
Juneau, AK 99801
(907) 586

Attachment 11I - CBJ Building Division 5-30-18

From: Kirk Duncan
To: [Teri Camery](#); [Brent Fischer](#)
Cc: [Tim Felstead](#)
Subject: RE: West Glacier Gravel Extraction Agency Review
Date: Friday, September 1, 2017 9:53:53 AM

As long as the green belt is maintained, P&R has no issue with this

From: Teri Camery
Sent: Thursday, August 31, 2017 11:58 AM
To: Kirk Duncan; Brent Fischer
Cc: Tim Felstead
Subject: FW: West Glacier Gravel Extraction Agency Review

Kirk and/or Brent, could you provide comments on this application please, per Greg Chaney's suggestion? We have set a comment deadline of September 5, next Tuesday.

Thanks very much,
Teri

Teri Camery, Senior Planner
City and Borough of Juneau
Community Development Department
155 S. Seward
Juneau, AK 99801
(907) 586-0755

From: Greg Chaney
Sent: Thursday, August 17, 2017 3:48 PM
To: Teri Camery; Haynes, Emily R (DOT) (emily.haynes@alaska.gov); Ron King; Dan Jager; Charlie Ford; Guy Gleason; Ed Foster; Robin Potter; darrell.wetherall@aelp.com; Timothy, Jackie L (DFG) (jackie.timothy@alaska.gov); Brockmann, Steve; Pikul, Gretchen M (DEC) (gretchen.pikul@alaska.gov); Tim Felstead; Kirk Duncan
Cc: Dan Bleidorn; Rachel Friedlander
Subject: RE: West Glacier Gravel Extraction Agency Review

Hi Teri,

Thank you for the opportunity to comment.

There is a strip of land along the southern boundary of the quarry that belongs to CBJ that was dedicated on the attached plat as a buffer area. This location is managed by the Parks and Recreation Department and is designated to be retained in the 2016 Land Management Plan. The Lands Division would like to make sure that the new gravel extraction permit does not include development or activities that would damage this buffer strip. The Parks and Recreation Department may have additional comments.

- Greg Chaney
CBJ Lands and Resources Manager

From: Teri Camery

Sent: Thursday, August 17, 2017 2:30 PM

To: Haynes, Emily R (DOT) (emily.haynes@alaska.gov); Ron King; Dan Jager; Charlie Ford; Guy Gleason; Ed Foster; Robin Potter; darrell.wetherall@aelp.com; Timothy, Jackie L (DFG) (jackie.timothy@alaska.gov); Brockmann, Steve; Pikul, Gretchen M (DEC) (gretchen.pikul@alaska.gov); Greg Chaney; Tim Felstead

Subject: West Glacier Gravel Extraction Agency Review

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Cheers,

Teri Camery

Teri Camery, Senior Planner
City and Borough of Juneau
Community Development Department
155 S. Seward
Juneau, AK 99801
(907) 586-0755

From: [Dan Jager](#)
To: [Teri Camery](#)
Subject: RE: West Glacier Borrow Pit Revision Agency Review Period
Date: Tuesday, May 29, 2018 3:49:06 PM

Hi Teri, I do not see any fire code or dept. issues with this. Thank you for the chance to comment.
Dan

From: Teri Camery
Sent: Thursday, May 24, 2018 3:41 PM
To: Dan Jager; Charlie Ford; Guy Gleason; Ed Foster; Robin Potter; darrell.wetherall@aelp.com; Timothy, Jackie L (DFG) (jackie.timothy@alaska.gov); Brockmann, Steve; Pikul, Gretchen M (DEC) (gretchen.pikul@alaska.gov); Greg Chaney; Tim Felstead; Autumn Sapp; Mark Millay; Morgenthaler, Rob -FS; jon.wendel@alaska.gov; Asplund, Kristi L (DEC) (kristi.asplund@alaska.gov); verne.skagerberg@alaska.gov; Beth McKibben
Subject: West Glacier Borrow Pit Revision Agency Review Period

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Drainage Evaluation Technical Memo 5-16-18
Revised Extraction Plan 5-16-18

Please provide comments on the revised application by Friday June 8, and please let me know if you have questions. Thanks very much for your time.

Cheers,
Teri Camery

Teri Camery, Senior Planner
City and Borough of Juneau
Community Development Department
155 S. Seward
Juneau, AK 99801
(907) 586-0755

From: Morgenthaler, Rob -FS <rmorgenthaler01@fs.fed.us>
Sent: Thursday, June 07, 2018 12:47 PM
To: Teri Camery; Dan Jager; Charlie Ford; Guy Gleason; Ed Foster; Robin Potter; darrell.wetherall@aelp.com; Timothy, Jackie L (DFG) (jackie.timothy@alaska.gov); Brockmann, Steve; Pikul, Gretchen M (DEC) (gretchen.pikul@alaska.gov); Greg Chaney; Tim Felstead; Autumn Sapp; Mark Millay; jon.wendel@alaska.gov; Asplund, Kristi L (DEC) (kristi.asplund@alaska.gov); verne.skagerberg@alaska.gov; Beth McKibben Orr, Brad -FS
Cc:
Subject: RE: West Glacier Borrow Pit Revision Agency Review Period
Attachments: 20180313 West glacier ltr signed.pdf; DEC APDES Inspection 2017.pdf

All,

I am responding to CBJ Senior Planner Teri Camery's request for more details on why the revised application from West Glacier Developments LLC. Borrow Pit does not address Forest Service concerns. (See photo below showing site discharge plume into Mendenhall Lake.)



1. We do not see a plan to cease the flow of water onto Forest Service lands. As our March 13, 2018 letter states, The Forest Service sees this as a City and Borough of Juneau (CBJ) issue. See attached letter.
2. CBJ is discharging contaminated water onto Forest Service lands. Permanently draining the settling pond by constructing a drainage ditch is not a solution to the discharge problem.
3. The West Glacier Borrow Pit has a long history of illegal discharge and violations. They continue to be in non-compliance with turbidity standards for the last year or more. In 2017 alone they had 14 violations from Alaska Dept. of Environmental Conservation (AKDEC). See attached AKDEC Inspection report.
4. Continual storage of woody debris on site will continue to create organic leaching into the settling ponds, depleting oxygen and causing a sulfur smell nuisance as defined by AKDEC. We are in communication with AKDEC on this issue.

5. The storage of woody debris on site and underdrain system are within the CBJ 15 foot buffer zone along the West Glacier and Forest Service land boundary. The Forest Service will be surveying this boundary in June 2018.

The Forest Service approved temporary discharge across our lands in 2002 for a 2 month period for flood control measures. This discharge continues to this day. We encourage CBJ to deal with the water discharge issue now during this permitting process.

Thank you,



Rob Morgenthaler
Permit Administrator

Forest Service
Tongass National Forest, Admiralty Island National Monument/ Juneau Ranger District

p: 907-789-6283

f: 907-586-8808

rmorgenthaler01@fs.fed.us

8510 Mendenhall Loop Rd.

Juneau, AK 99801

www.fs.fed.us



Caring for the land and serving people

From: Morgenthaler, Rob -FS

Sent: Wednesday, May 30, 2018 6:12 PM

To: 'Teri Camery'; Dan Jager; Charlie Ford; Guy Gleason; Ed Foster; Robin Potter; darrell.wetherall@aelp.com; Timothy, Jackie L (DFG) (jackie.timothy@alaska.gov); Brockmann, Steve; Pikul, Gretchen M (DEC) (gretchen.pikul@alaska.gov); Greg Chaney; Tim Felstead; Autumn Sapp; Mark Millay; jon.wendel@alaska.gov; Asplund, Kristi L (DEC) (kristi.asplund@alaska.gov); verne.skagerberg@alaska.gov; Beth McKibben

Cc: Orr, Brad -FS

Subject: RE: West Glacier Borrow Pit Revision Agency Review Period

Teri,

The Forest Service has reviewed the revised application for West Glacier Development LLC. Borrow Pit.

We did not find any new information that addresses concerns raised in our March 13, 2018 letter to CBJ, (see attached).

We are available to meet and follow up on this issue.

Thank you,



Rob Morgenthaler
Permit Administrator

Forest Service
Tongass National Forest, Admiralty Island National Monument/ Juneau Ranger District

p: 907-789-6283

f: 907-586-8808

rmorgenthaler01@fs.fed.us

8510 Mendenhall Loop Rd.

Juneau, AK 99801

www.fs.fed.us



Caring for the land and serving people

From: Teri Camery [<mailto:Teri.Camery@juneau.org>]

Sent: Thursday, May 24, 2018 3:41 PM

To: Dan Jager <Dan.Jager@juneau.org>; Charlie Ford <Charlie.Ford@juneau.org>; Guy Gleason <Guy.Gleason@juneau.org>; Ed Foster <Ed.Foster@juneau.org>; Robin Potter <Robin.Potter@juneau.org>; darrell.wetherall@aelp.com; Timothy, Jackie L (DFG) (jackie.timothy@alaska.gov) <jackie.timothy@alaska.gov>; Brockmann, Steve <steve_brockmann@fws.gov>; Pikul, Gretchen M (DEC) (gretchen.pikul@alaska.gov) <gretchen.pikul@alaska.gov>; Greg Chaney <Greg.Chaney@juneau.org>; Tim Felstead <Tim.Felstead@juneau.org>; Autumn Sapp <Autumn.Sapp@juneau.org>; Mark Millay <Mark.Millay@juneau.org>; Morgenthaler, Rob -FS <rmorgenthaler01@fs.fed.us>; jon.wendel@alaska.gov; Asplund, Kristi L (DEC) (kristi.asplund@alaska.gov) <kristi.asplund@alaska.gov>; verne.skagerberg@alaska.gov; Beth McKibben <Beth.McKibben@juneau.org>

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- Revised Extraction Plan 5-16-18

Please provide comments on the revised application by Friday June 8, and please let me know if you have questions. Thanks very much for your time.

Cheers,
Teri Camery

Teri Camery, Senior Planner
City and Borough of Juneau
Community Development Department
155 S. Seward
Juneau, AK 99801
(907) 586-0755

This electronic message contains information generated by the USDA solely for the intended recipients. Any unauthorized interception of this message or the use or disclosure of the information it contains may violate the law and subject the violator to civil or criminal penalties. If you believe you have received this message in error, please notify the sender and delete the email immediately.

File Code: 7720; 2520
Date: March 13, 2018

Teri Camery, Senior Planner
City and Borough of Juneau
Community Development Department
155 S. Seward
Juneau AK. 99801

Dear Ms. Camery,

This letter is to express concern of water discharge occurring on Skaters Cabin Road from West Glacier Development LLC gravel and storage site. Discharge of water began in 2002 and continues to negatively impact the National Forest.

It has come to our attention water discharge from the West Glacier Development property is occurring onto CBJ lands before flowing onto National Forest Service lands. With expiration of the West Glacier Development CBJ Land Use permit in 2017 the city has an opportunity to resolve this long standing issue.

Our concerns with the water discharge are:

- Negative impact on the structural integrity of Skaters Cabin road.
- Unsafe icing conditions on the road surface as run-off spills over the road prism and freezes during winter months.
- Skaters Cabin road ditch not designed to function as a settling basin for quarry water.
- Runoff and sediment load in the discharge frequently violates both Alaska Water Quality Standards for turbidity and the APDES conditions, impacting downstream fish habitat and Mendenhall Lake.
- West Glacier Developments French drain collection site adjoining Forest Service lands is within the CBJ permitted 15 foot buffer zone.
- Obvious and well known rotten egg smell emanating from discharge water in the ditch.

As background in October of 2002, the Juneau Ranger District agreed to flood and damage control measures that allowed the discharge of water onto the National Forest System lands solely as a **temporary** measure. This measure was to conclude in November of that year followed by a long term plan for addressing site de-watering. The discharge has not stopped and continues today.

When the CBJ Lands permit for gravel extraction was renewed in 2007 the Forest Service was not given the opportunity to comment. We need to work together to remedy this long standing discharge issue.

The Forest Service has communicated concerns to both the land owner and to the Alaska Department of Environmental Conservation in March 2012 that we expect this discharge to cease immediately.



Please contact permit administrator Rob Morgenthaler at 907 789 6283 or rmorgenthaler01@fs.fed.us for information or related correspondence on this issue.

Sincerely,



for BRAD ORR
District Ranger



CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

PLANNING COMMISSION
NOTICE OF DECISION

Date: September 26, 2007

File No.: USE2007-00042

Sheinberg Associates
Attention: Barbara Sheinberg
204 N. Franklin Street
Suite #1
Juneau, AK 99801

Application For: A Conditional Use permit for the continuation of sand and gravel extraction, and reclamation landfill activity at the West Glacier Borrow Pit.

Legal Description: Glacier Lands, Lot 3, USS 2079

Parcel Code No.: 4-B29-0-115-005-0

Hearing Date: September 25, 2007

The Planning Commission, at its regular public meeting, adopted the analysis and findings listed in the attached memorandum dated September 19, 2007 and approved the Conditional Use permit for the continuation of sand and gravel extraction, and reclamation landfill activity at the West Glacier Borrow Pit, to be conducted as described in the project description and project drawings submitted with the application and with the following conditions that were modified by the Planning Commission:

Required Conditions, per CBJ§49.65.235:

1. A strip of land at the existing topographic level, and not less than 15 feet in width, shall be retained at the periphery of the site wherever the site abuts a public way. This periphery strip shall not be altered except as authorized for access points. This section does not alter the applicant's duty to maintain subjacent support.
2. If the bank of any extraction area within the permit area is above the high water line or water table, it shall be left upon termination of associated extraction operations with a slope no greater than the angle of repose for unconsolidated material of the kind composing it, or such other angle as the commission may prescribe. If the extraction operations cause ponding or retained water in the excavated area, the slope of the submerged working face shall not exceed a slope of 3:1 from the edge of the usual water line to the water depth of seven feet. This slope ratio may not be exceeded during extraction operations unless casual or easy access to the site is prevented by a fence, natural barriers, or both.

Staff Conditions:

3. The applicant shall limit the hours of operation between 6am to 7pm, Monday through Saturday.
4. The applicant shall strictly adhere to the proposed reclamation plan submitted in this Conditional Use Permit.
5. The proposed project shall not generate sound levels, which exceeds 65 dBA at the property line during the day or 55 dBA at night, per CBJ§49.15.330(g)(11).
6. Blasting operations shall be conducted by an Alaska Department of Labor certified powder-man and all operations shall conform to MSHA, ATF and OSHA standards as applicable and all other applicable standards.

7. All blasting operations shall be conducted during day light hours of operation.
8. Warning signs with the time and date of the blast will be posted 24-hours prior to blasting on either side of the pit on Montana Creek Rd.
9. 24-hour notice will be provided to the Juneau Flight Service Station and the Police and Fire Departments prior to blasting.
10. Public Service Announcement's will be broadcast on local radio 24-hours prior to blasting.
11. Three air horn blasts will be made at 5-minutes prior to blasting.
12. No blasting operations will be permitted on Saturdays and Sundays or official Federal and State holidays.
13. Upon approval of the final plat SUB2006-00009, and the application of any Building permit for the subject development, all authorization granted under this Conditional Use permit (USE2007-00042) will expire.
14. All aspects of the restoration plan submitted with USE2007-00042 and as modified with the approval of SUB2006-00009, shall remain a permit requirement and must be completed prior to issuance of any Temporary Certificate of Occupancy or Certificate of Occupancy for structures on the subject lot.
15. The duration of this Conditional Use permit shall be limited to a ten-year period.

Attachments: September 19, 2007, memorandum from Daniel Sexton, Community Development to the CBJ Planning Commission regarding USE2007-00042.

This Notice of Decision does not authorize construction activity. Prior to starting any project, it is the applicant's responsibility to obtain required building permits.

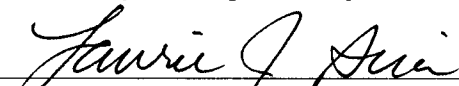
This Notice of Decision constitutes a final decision of the CBJ Planning Commission. Appeals must be brought to the CBJ Assembly in accordance with CBJ §01.50.030. Appeals must be filed by 4:30 P.M. on the day twenty days from the date the decision is filed with the City Clerk, pursuant to CBJ §01.50.030 (c). Any action by the applicant in reliance on the decision of the Planning Commission shall be at the risk that the decision may be reversed on appeal (CBJ Sec. 49.20.120).

Effective Date: The permit is effective upon approval by the Commission, September 25, 2007.

Expiration Date: The permit will expire 18 months after the effective date, or March 25, 2009, if no Building Permit has been issued and substantial construction progress has not been made in accordance with the plans for which the development permit was authorized. Application for permit extension must be submitted thirty days prior to expiration date.

Project Planner: 
Daniel Sexton, Planner
Community Development Department

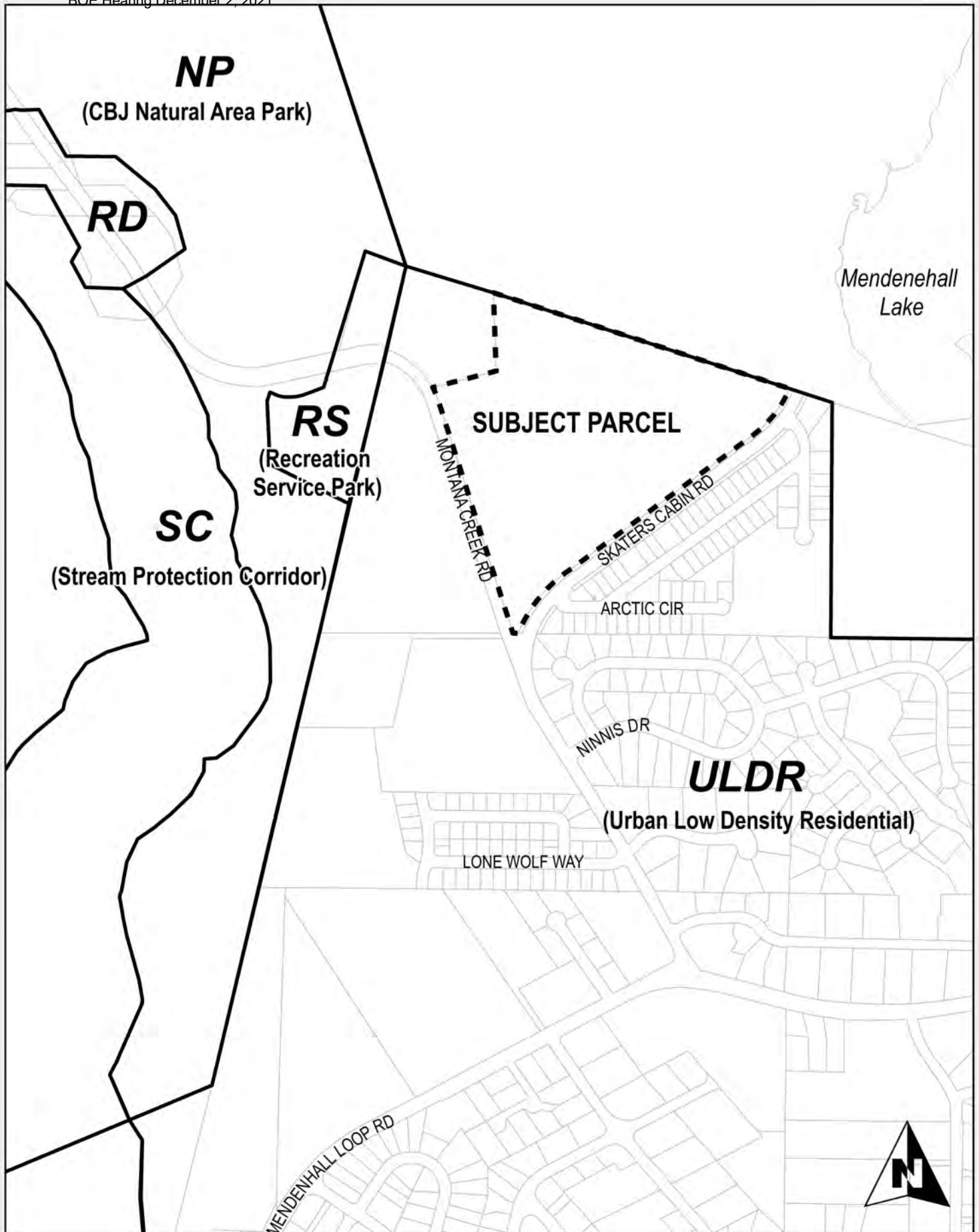

Daniel Bruce, Chairman
Planning Commission


Filed With City Clerk

9/27/07
Date

cc: Plan Review

NOTE: The Americans with Disabilities Act (ADA) is a federal civil rights law that may affect this development project. ADA regulations have access requirements above and beyond CBJ - adopted regulations. Owners and designers are responsible for compliance with ADA. Contact an ADA - trained architect or other ADA trained personnel with questions about the ADA: Department of Justice (202) 272-5434, or fax (202) 272-5447, NW Disability Business Technical Center 1 (800) 949-4232, or fax (360) 438-3208.



COMPREHENSIVE PLAN BOUNDARIES

Attachment 15 - 2013 Juneau Comprehensive Plan Map

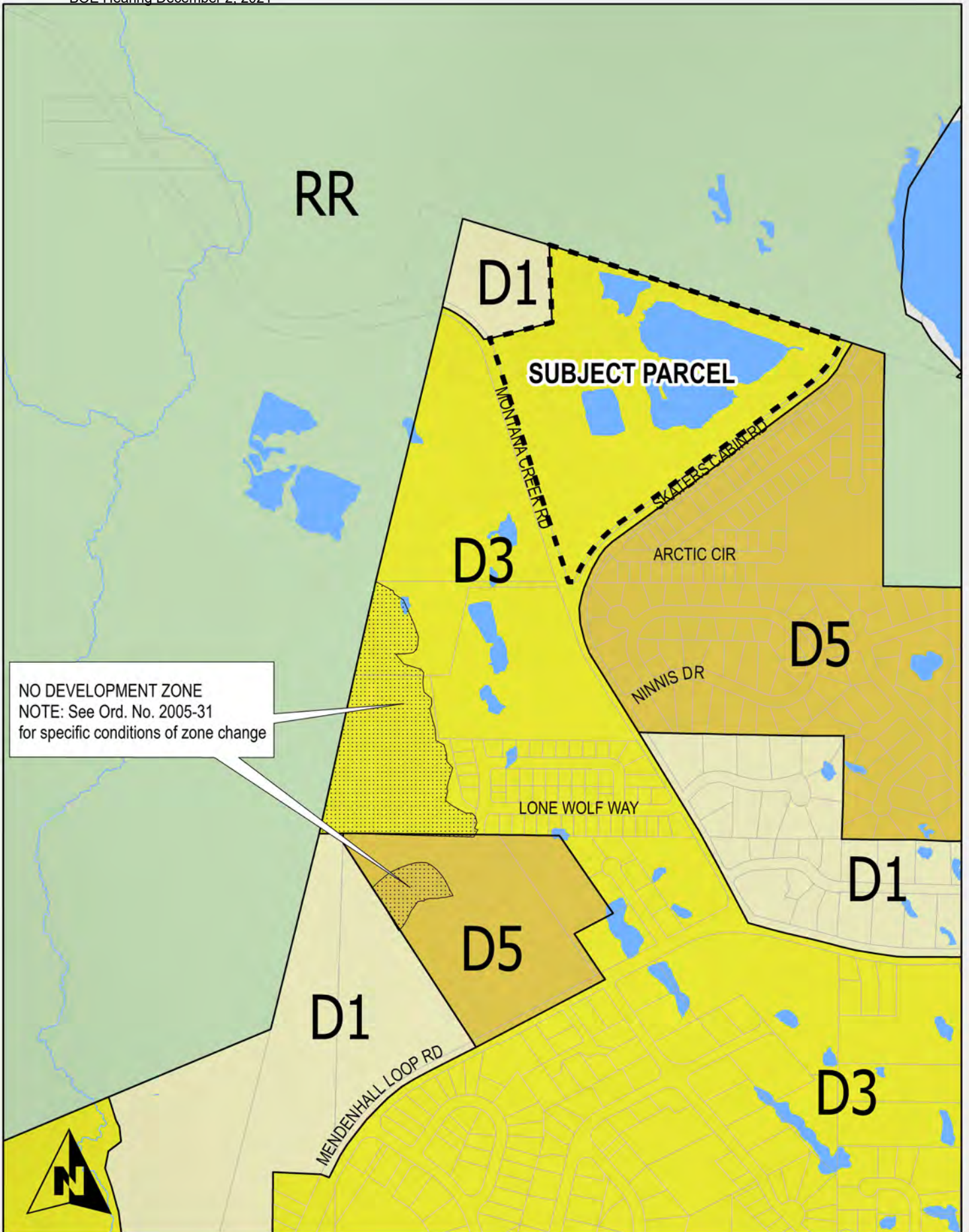


West Mendenhall Valley Gravel Pits

Attachment 16 - Adjacent Properties Map

0 250 500 Feet





ZONING BOUNDARIES

Attachment 17 - Zoning Map

0 250 500 1,000 Feet

42.20.095 Disturbing the peace.

(a)

General.

(1)

It is unlawful for any person willfully to make or continue to make, or cause to be made or continued, any loud, unnecessary, or unusual noise which disturbs the peace or quiet of any neighborhood or which causes discomfort or annoyance to any reasonable person of normal sensitivity residing in the area. The standards which shall be considered in determining whether a violation of the provisions of this section exists shall include the following:

(A)

The volume of noise;

(B)

The intensity of the noise;

(C)

Whether the nature of the noise is usual or unusual;

(D)

Whether the origin of the noise is natural or unnatural;

(E)

The volume and intensity of the background noise, if any;

(F)

The proximity of the noise to residential sleeping facilities;

(G)

The nature and zoning of the area within which the noise emanates;

(H)

The density of the inhabitation of the area within which the noise emanates;

(I)

The time of the day or night the noise occurs;

(J)

The duration of the noise;

(K)

Whether the noise is recurrent, intermittent or constant;

(L)

Whether the noise is produced by a commercial or noncommercial activity;

(M)

Whether the noise contains pure tones.

(2)

Liability. In a prosecution under this section, it shall be a rebuttable presumption that the owner, tenant, or person in charge of real property from which noise emanates in violation of this section has caused or allowed to be caused the noise which violates this section.

(b)

Construction of buildings and projects. It is unlawful to operate any pile driver, power shovel, pneumatic hammer, derrick, power hoist, or similar heavy construction equipment, before 7:00 a.m. or after 10:00 p.m., Monday through Friday, or before 9:00 a.m. or after 10:00 p.m., Saturday and Sunday, unless a permit shall first be obtained from the City and Borough building official. Such permit shall be issued by the building official only upon a determination that such operation during hours not otherwise permitted under this section is necessary and will not result in unreasonable disturbance to surrounding residents.

(c)

Noise emanating from vehicles.

(1)

Policy. It is unlawful for any person to play, continue to play, or allow to be played, any sound system from, within, or on any motor vehicle so that any sound, music, or vibration emanating therefrom can be heard at a distance of more than 30 feet between the hours of 10:00 p.m. and 9:00 a.m., unless the vehicle is a sound truck operating pursuant to a permit issued under [section 72.10.150](#)

(2)

Liability. In a prosecution under this section, it shall be rebuttable presumption that the registered owner of a vehicle from which emanates noise in violation of this section has played or allowed to be played the sound system causing the noise.

(d)

[Reserved.]

(e)

Defenses. It is an affirmative defense to a charge under subsection (a) of this section that the noise is a normal result of a kennel authorized in an industrial zone under [title 49](#) of this Code.

(f)

Disturbing the peace is an infraction.

(Serial No. 78-36, § 3, 1978; Serial No. 85-56, § 45, 1985; Serial No. 2000-44am, § 2, 1-22-2001; Serial No. 2006-18(b), § 3, 6-5-2006)

State law reference— *Disorderly conduct, AS 11.61.110.*

04 CBJAC 050.020 Performance standards.

- (a)

The noise emanating from premises used for industrial activities shall be muffled so as to not become objectionable due to rhythm, intensity, pitch, or timbre, and where a use adjoins a residential district, the volume measured at the boundary line shall not exceed 55 dba's between the hours of 11:30 p.m. and 6:00 a.m., and 70 dba's at other hours.
- (b)

Industrial and exterior lighting shall not be used in a manner that produces glare on public highways or neighboring property.
- (c)

Arc welding, acetylene torch cutting or similar processes shall be performed so as not to be seen from outside of the property.
- (d)

Provisions shall be made for necessary shielding or other preventive measures against interference caused by mechanical, electrical, electronic and nuclear equipment.
- (e)

The emission of obnoxious odors or toxic or corrosive fumes or gases shall not be permitted. Dust or vapor created by an industrial operation shall not be exhausted directly into the atmosphere.
- (f)

The storage of liquid or solid waste which attracts vermin or otherwise creates a health hazard is prohibited. No waste products shall be visible from eye level from any property line.
- (g)

All open storage, excluding outside merchandising, shall conform to the front yard setback requirement of the zoning district in which it is located and shall be enclosed by a sight obscuring fence or planting at least six feet high.

From: Wendel, Jon (DEC)
To: [Teri Camery](#)
Subject: RE: West Glacier Development SWPPP and MSGP
Date: Thursday, February 7, 2019 4:29:05 PM
Attachments: [image004.png](#)
[image005.png](#)

I can get that to you tomorrow morning. Guessing most people are about out of the office, but it would be someone in Anchorage.

Table: Schedule of Submissions				
Permit Part	Submittal or Completion	Frequency	Due Date	Submit to ^a
1.3	No Exposure Certification	Once, depending on facility status	Once every five years	Permitting Program
2.1.3, 5.2	Storm Water Pollution Prevention Plan (SWPPP)	Once at beginning of coverage, updated as needed	At filing of NOI	Permitting Program
2.1.5, 2.2	Notice of Intent (NOI)	Once at beginning of coverage	Once per permit cycle	Permitting Program
2.7	NOI Modification	As needed	As needed	Permitting Program
7.2.1.2, 7.2.2.1	Monitoring	Quarterly during first year	30 days after receipt of lab results	Compliance Program
9.3	Noncompliance Notification Form	Upon exceedance of effluent limit	30 days after receipt of lab results	Compliance Program
8.4	Corrective Action Report	Upon exceedance (See Part 8.1 and 8.2)	Submit with Annual Report	Compliance Program
9.2	Annual Report	Annually	45 days after conducting comprehensive inspection	Compliance Program
9.4	Additional Reporting	See Section for details	See Section for details	Compliance Program
10.1	Notice of Termination	Once	At end of permit coverage	Permitting Program
Notes: a. See Part 9.6 Addresses for Reports				

Permitting Program

State of Alaska
Department of Environmental Conservation
Division of Water
Wastewater Discharge Authorization Program
555 Cordova Street
Anchorage, Alaska 99501
Telephone (907) 269-6285
Fax (907) 269-3487
Email: DEC.Water.WQPermit@alaska.gov

Compliance and Enforcement Program

State of Alaska
Department of Environmental Conservation
Division of Water
Compliance and Enforcement Program
555 Cordova Street
Anchorage, Alaska 99501
Telephone Nationwide (877) 569-4114
Anchorage Area / International (907) 269-4114
Fax (907) 269-4604
Email: dec-wqreporting@alaska.gov

Jon Wendel

(907) 465-5364

Jon.Wendel@alaska.gov

From: Teri Camery [mailto:Teri.Camery@juneau.org]
Sent: Thursday, February 7, 2019 4:24 PM
To: Wendel, Jon (DEC) <jon.wendel@alaska.gov>
Subject: RE: West Glacier Development SWPPP and MSGP

Thank you Jon, that's helpful. Can you find out who responds to annual reports, if at all, or give me a number to contact?

I appreciate your patience with all my questions.

Teri

Teri Camery | Senior Planner

[Community Development Department](#) | City & Borough of Juneau, AK

Location: 230 S. Franklin Street, 4th Floor Marine View Building

Office: 907.586.0755



From: Wendel, Jon (DEC) [<mailto:jon.wendel@alaska.gov>]
Sent: Thursday, February 7, 2019 4:21 PM
To: Teri Camery
Subject: RE: West Glacier Development SWPPP and MSGP

As a field inspector, I'm not sure what the process is for an Annual Report once it has been received by DEC – they don't come to me. I can say however, that the Annual Reports are an integral part of field inspection preparation and I look at them very closely prior to conducting a site inspection.

Jon Wendel
(907) 465-5364
Jon.Wendel@alaska.gov

From: Teri Camery [<mailto:Teri.Camery@juneau.org>]
Sent: Thursday, February 7, 2019 4:13 PM
To: Wendel, Jon (DEC) <jon.wendel@alaska.gov>
Subject: RE: West Glacier Development SWPPP and MSGP

Hello again Jon,

Does DEC provide a follow-up report, a summary of findings, any sort of response to the applicant's annual inspections as you have described below?

Again I would appreciate your quick response, thanks!
Teri

Teri Camery | Senior Planner
[Community Development Department](#) | City & Borough of Juneau, AK
Location: 230 S. Franklin Street, 4th Floor Marine View Building
Office: 907.586.0755



From: Wendel, Jon (DEC) [<mailto:jon.wendel@alaska.gov>]
Sent: Wednesday, February 6, 2019 2:01 PM
To: Teri Camery
Subject: RE: West Glacier Development SWPPP and MSGP

Teri,

The Storm Water Pollution Prevention Plan must be obtained from WGD of a FOIA request to DEC. IF you have a copy, the most recent Storm Water Pollution Prevention Plan from WGD I have is from 11-23-2018.

I have attached the MSGP. WGD is required to comply with MSGP parts 1-10, and part 11 subpart J (page 128).

The MSGP does not require any DEC inspections. As a practice DEC aims to do a site inspection every permit cycle (5 years). The responsibility to conduct routine facility inspections (permit part 6.1 - quarterly), effluent visual assessments (permit part 6.2 - quarterly), and comprehensive site inspections (permit part 6.3 – annually) falls upon the permittee. A summary of these inspections are included in the Annual Report.

Sampling requirements including benchmark sampling (permit part 7.2.1 – first 4 full quarters of authorization) and annual effluent monitoring (permit part 7.2.2 – yearly) also apply to WGD. A summary of the sampling results are included in the Annual Report.

The Annual Report (permit part 9.2) for WGD has not been received yet for 2018 (not due until February 15th). Because previous years sampling/inspections/Annual Reports cannot be retroactively conducted, the 2018 Annual Report will be the first glimpse into the hopefully new and improved WGD water quality compliance. It is my understanding that Admiralty Environmental is conducting site inspections and sampling on behalf of WGD and conducted their first quarterly inspection in November 2018.

Jon Wendel

Alaska Department of Environmental Conservation
P.O. Box 111800
Juneau, Alaska 99811
(907) 465-5364
Jon.Wendel@alaska.gov

From: Teri Camery [<mailto:Teri.Camery@juneau.org>]
Sent: Wednesday, February 6, 2019 12:14 PM

To: Wendel, Jon (DEC) <jon.wendel@alaska.gov>
Subject: West Glacier Development SWPPP and MSGP

Hello Jon,

Could you send me copies of the West Glacier Development SWPPP and Multi-Sector General Permit? Does the SWPPP and/or MSGP require DEC inspections? If so, how often and does DEC provide an inspection report?

If you could provide this information to me by tomorrow, Thursday February 7, I would appreciate it. I'm sorry for the rush. I am wrapping up my final staff report.

Thanks again,
Teri

Teri Camery | Senior Planner

[Community Development Department](#) | City & Borough of Juneau, AK

Location: 230 S. Franklin Street, 4th Floor Marine View Building

Office: 907.586.0755



From: Wendel, Jon (DEC)
To: [Teri Camery](#)
Subject: RE: Annual Reports
Date: Friday, February 8, 2019 10:36:14 AM

I believe they require a FOIA request.

Jon Wendel
(907) 465-5364
Jon.Wendel@alaska.gov

From: Teri Camery [mailto:Teri.Camery@juneau.org]
Sent: Friday, February 8, 2019 10:32 AM
To: Wendel, Jon (DEC) <jon.wendel@alaska.gov>
Subject: RE: Annual Reports

Thanks again Jon. Can DEC provide the Annual Reports to CBJ, or would that require a FOIA request?

Teri Camery | Senior Planner
[Community Development Department](#) | City & Borough of Juneau, AK
Location: 230 S. Franklin Street, 4th Floor Marine View Building
Office: 907.586.0755



From: Wendel, Jon (DEC) [<mailto:jon.wendel@alaska.gov>]
Sent: Friday, February 8, 2019 8:54 AM
To: Teri Camery
Subject: FW: Annual Reports

Teri,

The Annual Reports are received by DEC staff and then entered into our internal server. The staff which receive the documents do not review them for compliance with the general permits. A review of the Annual Reports can be conducted upon request or in preparation for an inspection. Annual reports are due to DEC by February 15th, so WGD should be sending us one shortly if they have not already done so. Sometimes we have received an Annual Report but it hasn't been saved in our servers (as explained below). A good example; on January 30th I inspected the North Lemon Creek Material Source (AKR06AD61). Alec Venechuk had submitted his 2018 Annual Report, but our internal files didn't have a copy yet so I simply asked if he had submitted it

(which he had and had a copy onsite). On a side note, the site was in top notch shape, Alec had all his documents very well organized, and was knowledgeable about the site history. I will be reviewing the Annual Report from WGD once we receive it.

Jon Wendel

Alaska Department of Environmental Conservation
P.O. Box 111800
Juneau, Alaska 99811
(907) 465-5364
Jon.Wendel@alaska.gov

From: Hart, Lisa J (DEC)
Sent: Friday, February 8, 2019 8:39 AM
To: Wendel, Jon (DEC) <jon.wendel@alaska.gov>
Subject: Skype message

Hi Jon,

I answered your question on Skype, but I got the highlighted message. I'm emailing too, just in case.

[2/8/2019 8:33 AM] Hart, Lisa J (DEC):

Great question! If they mail a hard copy to Cordova, it has to be administratively processed (stamped received and scanned in to WPC). If they are emailed to WQ reporting, Shonda moves them to WPC. That said, Melody from Anchorage called me last week and said their scanner had been down "for some time" and that she had stacks of documents to get in. She also has stacks of documents that Kevin never got in before he left.

If there is a particular AR that you're looking for, please let me know. Amber, Shonda and I are doing a great deal of reconciliation at this time of year because of Data Verification and SRF. So if there's something you need, and cannot find, please let me know.

The action couldn't be completed. Please try again later.

Lisa Hart

Environmental Program Coordinator I
Alaska Department of Environmental Conservation | Division of Water/Compliance/Data Group
1700 E Bogard Rd, Bldg B, Suite 103 | Wasilla, AK 99654
(907)376-1872 | Lisa.Hart@alaska.gov

[2/8/2019 8:28 AM] Wendel, Jon (DEC):

Lisa, quick question. When a facility submits its Annual Report to DEC through either the mail (555 Cordova Street) or electronically (dec-wqreporting@alaska.gov), who receives that document and actually puts it in the WPC?

From: White, John H (DOT) <john.white@alaska.gov>
Sent: Tuesday, February 5, 2019 11:26 AM
To: PC_Comments
Cc: Teri Camery
Subject: Glacier Lands Gravel Pit - Montana Creek - Case #USE20170019

Planning commission members,

My name is John White and I live adjacent to the Montana Creek Road gravel pit, and have for many years. Other than occasional heavy truck traffic moving kind of fast on the road, and noise, it runs fairly well, but, I do have a couple of other concerns.

Those are more related to the strong odors associated with the rotting stumps and such that have been buried in the pit over many years, and the periodic runoff.

Many years ago several of us complained to the City and State about such smell, as well as some pretty disgusting runoff coming out of the pit when heavy rains hit. The runoff filled the ditches and left some discoloration & residue when it dried up. Fish and Game and DEC actually came out because the runoff was getting into the ponds in the area where fish actually rear. I don't have copies of those reports any longer but suffice to say that what was coming out of the pit wasn't too good for the area. The operator either made some changes or the heavy rains let up at the time, but over the years we have seen some periodic lesser releases.

The smell of rotting stumps is probably the worst though, and I thought they had stopped bringing such waste in but apparently not. I still see trucks periodically bringing in stumps and limbs and can only assume they are being dumped in the same area. I don't know what can be done about the smells for the existing rotting vegetation but I sure would like to not feed the problem by allowing more to be dumped.

Thanks for hearing my concerns.

John White
1065 Arctic Circle



**Office Of The Assessor
 155 South Seward Street
 Juneau, AK 99801**

**A & D BERGMANN ALASKA COMMUNITY
 PROPERTY TRUST
 TRUSTEES ALVIN C BERGMANN
 DEBRA L BERGMANN
 1210 MENDENHALL PENINSULA RD
 JUNEAU AK 99801**

**Meeting of Board of Equalization (BOE) and
 Presentation of Real Property Appeal**

Date of BOE	Thursday, December 2, 2021
Location of BOE	Via ZOOM Webinar
Time of BOE	5:30 pm
Mailing Date of Notice	November 12, 2021
Parcel Identification	1C070B0J0020
Property Location	195 S FRANKLIN ST
Appeal No.	APL20210202
Sent to Email Address:	blueanddeb1979@gmail.com

ATTENTION OWNER

Under Alaska Statutes and CBJ Code, you, as the appellant, bear the burden of proof. The only grounds for adjustment of an assessment are proof of unequal, excessive, improper, or under valuation based on facts that are stated in your written appeal or proven at the appeal hearing.

Any evidence or materials you would like to include in your appeal must be submitted to the City Clerk's Office {preferred method via email to city.clerk@juneau.org Attn.: Assessment Appeal} by **4:00 PM Wednesday, November 22, 2021** and will be included in the packets for the Board so the members have an opportunity to review the materials before the hearing.

Your Board of Equalization packet will be ready for you to pick up in the Clerk's office after **2:00 PM Thursday, November 23, 2021** or it will be emailed and/or mailed to the above address(es) on this notice.

You or your representative may be present at the hearing {via Zoom Webinar, participation/log in information will be listed on the agenda packet you receive for the hearing your appeal is scheduled for}. If you choose not to be present or be represented, the Board of Equalization will proceed in the absence of the appellant.

It should be noted that, between the date of this letter and the Board hearing date, your appeal may be resolved between you and the Assessor. If your appeal is resolved, you will not need to appear before the Board.

If you have any questions please contact the Assessor's Office.

Attachment: CBJ Law Department Memorandum April 19, 2013.

CONTACT US: CBJ Assessor's Office

Phone	Email	Website	Physical Location
Phone (907) 586-5215 Fax (907) 586-4520	assessor.office@juneau.org	http://www.juneau.org/finance/	155 South Seward St Room 114

PROPERTY TAX BILLS MAILED JULY 1

PROPERTY TAXES DUE SEPTEMBER 30



Office of the Assessor
155 S Seward Street
Juneau AK 99801

Petition for Review / Correction of Assessed Value Real Property	
Assessment Year	2021
Parcel ID Number	

For Office Use:	Review #	Appeal #
-----------------	----------	----------

2021 Filing Deadline: MONDAY, MAY 3

Please attach all supporting documentation

ASSESSOR'S FILES ARE PUBLIC INFORMATION - DOCUMENTS FILED WITH AN APPEAL BECOME PUBLIC INFORMATION

Parcel ID Number	1C070B0J0020		
Owner Name	Alvin Bergmann	Name of Applicant	
Primary Phone #	907-723-6550	Email Address	blueanddeb1979@gmail.com
Physical Address	195 S. Franklin ST Juneau, AK 99801	Mailing Address	

Why are you appealing your value? Check box and provide a detailed explanation below for your appeal to be valid.

- ☒ My property value is excessive/overvalued
☐ My property value is unequal to similar properties
☐ My property was valued improperly/incorrectly
☐ My property has been undervalued
☐ My exemption(s) was not applied

THE FOLLOWING ARE NOT GROUNDS FOR APPEAL

- Your taxes are too high
- Your value changed too much in one year.
- You can't afford the taxes

Provide specific reasons and provide evidence supporting the item(s) checked above:

Please see included documents as evidence

Have you attached additional information or documentation? ☐ Yes ☐ No

Values on Assessment Notice:

Site	\$ 432,750	Building	\$ 249,700	Total	\$ 682,450
------	------------	----------	------------	-------	------------

Owner's Estimate of Value:

Site	\$ 288,500	Building	\$ 249,700	Total	\$ 538,200
------	------------	----------	------------	-------	------------

Purchase Price of Property:

Price	\$ 510,600	Purchase Date	10/4/2018
-------	------------	---------------	-----------

Has the property been listed for sale? ☐ Yes ☒ No (if yes complete next line)

Listing Price	\$	Days on Market	
---------------	----	----------------	--

Was the property appraised by a licensed appraiser within the last year? ☐ Yes ☐ No (if yes provide copy of appraisal)

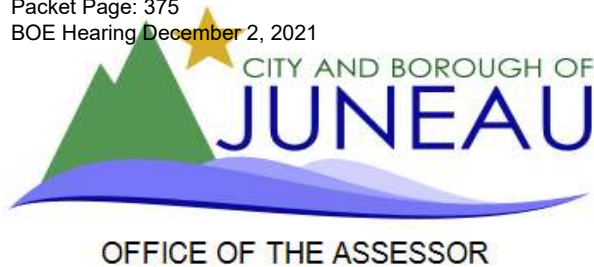
Certification:

I hereby affirm that the foregoing information is true and correct, I understand that I bear the burden of proof and I must provide evidence supporting my appeal, and that I am the owner (or owner's authorized agent) of the property described above.

Signature Alvin Bergmann	Date 4/12/21
-----------------------------	-----------------

Contact Us: CBJ Assessors Office

Phone/Fax	Email	Website	Mailing Address
Phone: (907)586-5215 Fax: (907)586-4520	Assessor.Office@juneau.org	http://www.juneau.org/finance	155 South Seward St. Juneau AK 99801



155 S. Seward St. Rm. 114
Juneau, AK 99801
Phone: (907)586-5215
Fax: (907)586-4520
Assessor.Office@juneau.org

10/06/2021

Alvin Bergmann
1210 Mendenhall Peninsula Rd
Juneau AK 99801

RE: FINAL DETERMINATION - 2021 Real Property, Assessed Value, Petition for Review

RESPONSE DEADLINE:

10/11/2021

PARCEL:

1C070B0J0020

PHYSICAL LOCATION:

195 S Franklin St

Alvin Bergmann,

This letter is in response to the 2021 Petition for Review that you filed regarding the above indicated parcel. The basis for appealing as indicated on the Petition for Review form is: **My property value is excessive**

- Excessive – grossly disproportionate when compared to other assessments
- Unequal – treated differently than other properties in the same property class
- Improper – valuation methodology was improper
- Undervalued – valued less than market or disproportionately lower than other assessments

State statute requires that the burden of proof is upon the appellant to provide evidence that one of the above conditions has been met (AS 29.45.210).

Based upon the evidence that you provided we have made the following determination regarding the 2021 assessment valuation of 1C070B0J0020:

VALUE DETERMINATION

Recommended Action: **No Change**

2021 Initial valuation: **\$682,450**

2021 Owner estimate of value: **\$538,200**

2021 Final determination: **\$682,450**

We have reviewed your assessed value and did not find that the value is excessive.

The basis for the 2021 assessed values is a market analysis based upon available sales data which adhered to IAAO assessment standards.

We appreciate your submittal of income and expense information. The review included consideration of sales, the location and condition of the property and an income approach value. We did not find any indication that the value is excessive.

APPELLANT RESPONSE FOR ASSESSMENT YEAR 2021 PETITION FOR REVIEW

Please indicate if you accept the recommended value or wish to have your Petition for Review heard by the Board of Equalization. (*INITIAL ONE*)

_____ **YES**, I accept the recommended value determination provided by the Assessor

_____ **NO**, I do not accept the recommended valuation provided by the Assessor.
Please schedule my Petition for Review for the Board of Equalization.

I understand that I will be expected to provide specific evidence to the Board which clearly illustrates that my parcel valuation is: excessive, unequal, valued with improper methodology or is less than market value.

Be advised that if you choose to proceed to the Board of Equalization, they may, in accordance with law, apply an increase of the assessed value to full market value.

Appellant signature

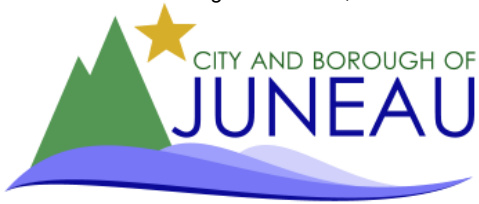
Date

If we do not receive a response from you by **10/11/2021**, the Petition for Review will be scheduled for the Board of Equalization where you will be expected to present **specific evidence** as to why your parcel is not valued correctly.

Sincerely,



Mary Hammond
Assessor
City & Borough of Juneau



APPEAL #2021-0202

2021 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION December 2, 2021

ASSESSOR OFFICE

Appellant: A&D Bergmann Alaska Community Property

Location: 195 S Franklin St

Parcel No.: 1C070BOJ0020

Property Type: Commercial - Retail

Appellant's basis for appeal: My property value is excessive/overvalued

	Appellant's Estimate of Value	Original Assessed Value	Recommended Value
Site:	\$ 288,500	\$ 432,750	\$ 432,750
Buildings:	\$ 249,700	\$ 249,700	\$ 249,700
Total:	\$ 538,200	\$ 682,450	\$ 682,450

Subject Photo



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OVERVIEW

The subject is a two-story retail building located within the S Franklin tourist district.

Subject Characteristics:

- Land
 - 3,205 SF lot
 - Located within the S Franklin tourist district
 - Approximately 32.5' of frontage on S Franklin St.
 - Front portion of parcel is a largely level, developed lot while the remaining 40%, located at the rear, can be described as steep. This is typical for parcels located along this side of Franklin St.
- Building
 - 2,794 SF GBA
 - 1,384 SF 1st level
 - 1,410 SF 2nd level

SUBJECT PHOTOS



Front

AREA MAP & AERIAL



ASSESSED VALUES

Remember that the total assessed value is the primary test against market. The distribution of that value between the Land Component and the Building Component is secondary and can vary from one model to another. The total assessed value is tested against market indicators (sales, lease rates, etc.) and is adjusted to market value by application of market area and feature adjustments.

All three approaches to value (Cost, Sales Comparison and Income) are considered for commercial properties

LAND

Land values are developed on a market area basis. The land is examined to understand the typical land characteristics in the market area. These characteristics include size, slope, view, water frontage, significant wetlands and others. The characteristics are used to develop a market area land valuation model. This model is tested and refined in consideration of sales of both vacant and developed parcels. The resulting model is then applied to all of the land in the market area to establish assessed site values.

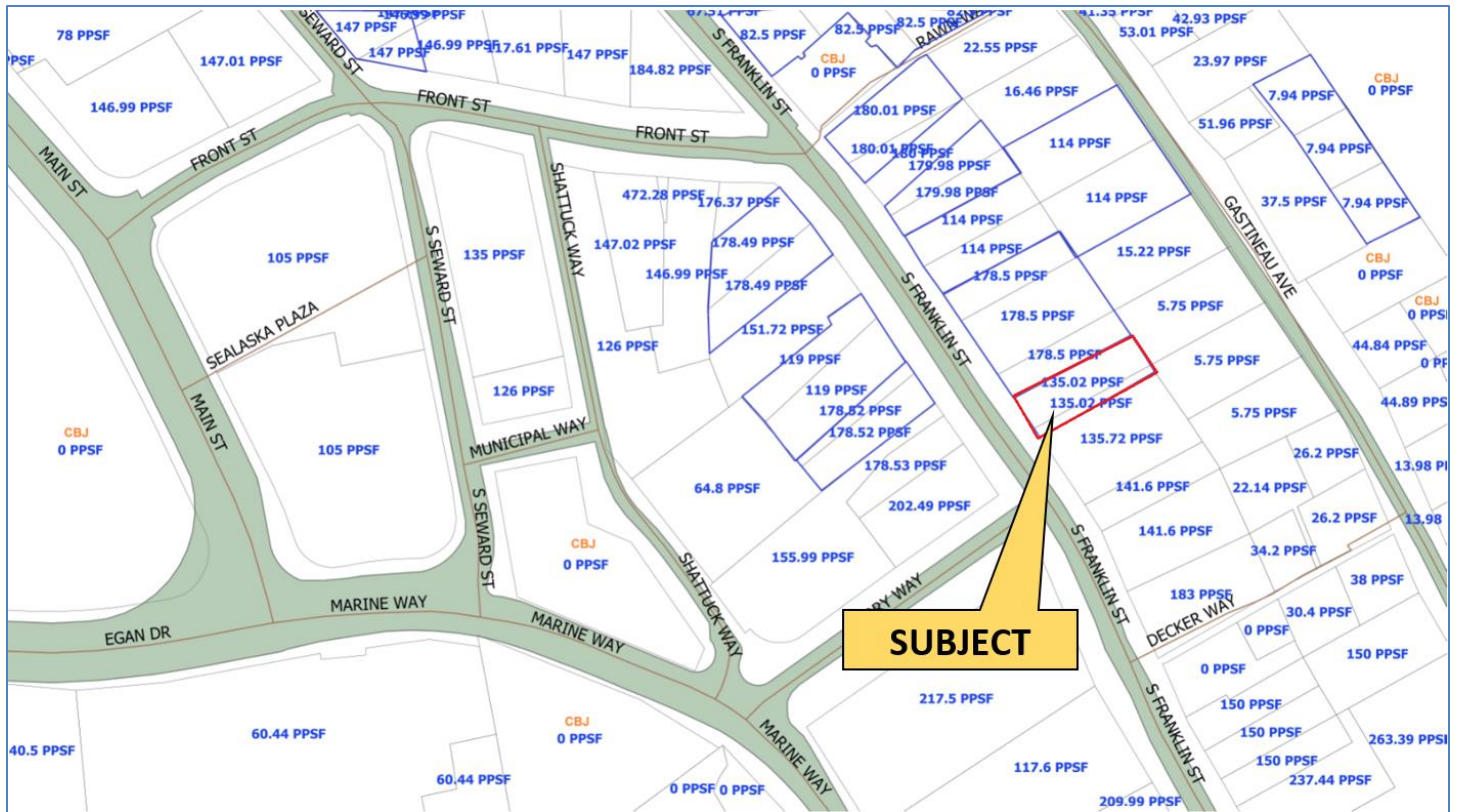
The subject site features a partially level and partially sloped, developed lot within the S Franklin tourist district. The subject parcel's land value is equitable and is not excessive.

Land Characteristics:

- 3,205 SF lot
- Located within the S Franklin tourist district
- Approximately 32.5' of frontage on S Franklin St.
- Front portion of parcel is a largely level, developed lot while the remaining 40%, located at the rear, can be described as steep. This is typical for parcels located along this side of Franklin St.

Land Values

The property nearby at \$114 per SF is at a lower rate because it includes hillside lots off of Gastineau Ave.



BUILDING(S)

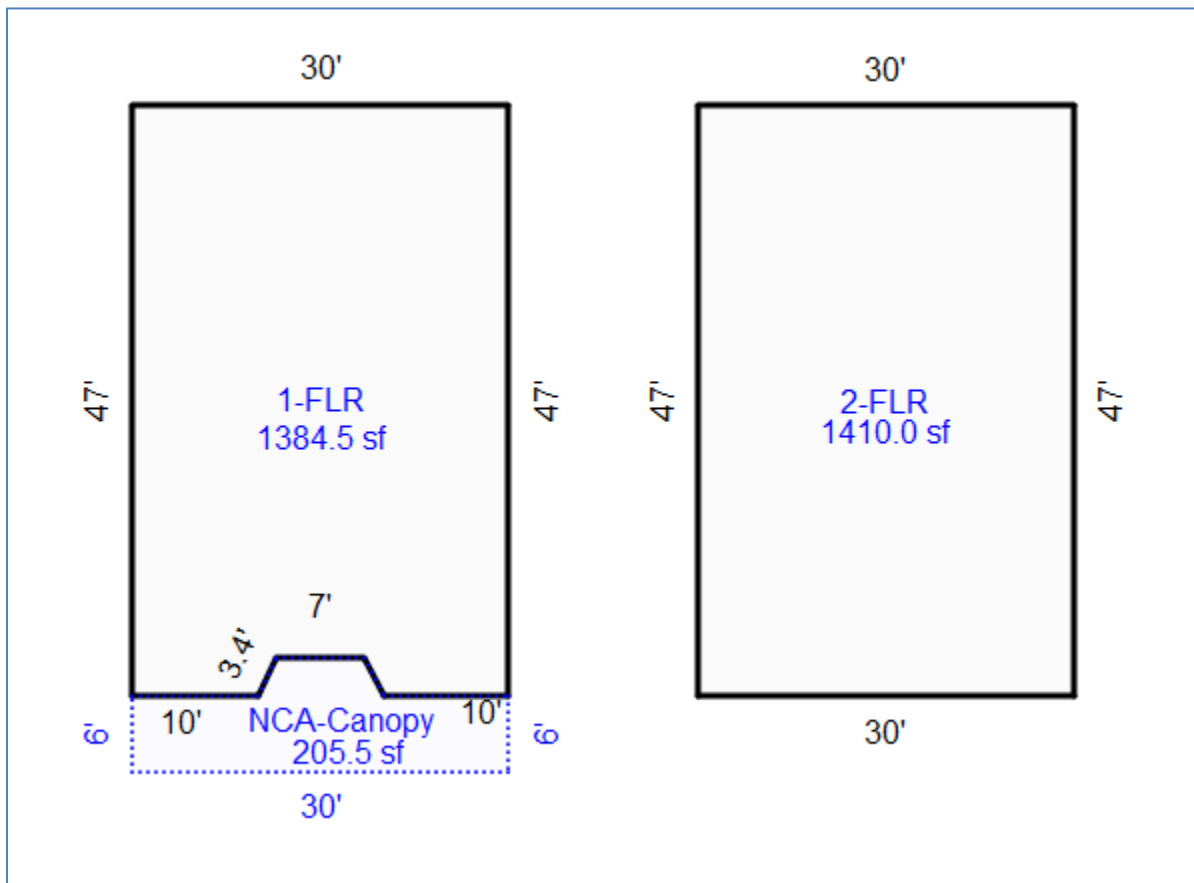
The building component may be based on market adjusted cost tables, residual from sales after extraction of the land value or other appropriate means.

Ratio studies are performed to determine market adjustments.

Building Characteristics:

- 2,794 SF GBA
 - 1,384 SF 1st level
 - 1,410 SF 2nd level

Sketch of Improvements:



COST REPORT

The cost report below was utilized in the review process in response to the filing of the Petition for Review by the appellant. The cost report indicates that the building component is not overvalued.

11/12/2021 8:55:14AM

Page 1

Cost Report - Commercial

1471		Record		1		
Parcel Code Number	1C070B0J0020	Number of Stories (Building)	02			
Owner Name	A & D BERGMANN ALASKA COMMUNITY PROF	Number of Sections	1			
Parcel Address	195 S FRANKLIN ST	Perimeter	158			
Effective Year Built	1997	Class	C			
Year Built	1932	Height	10			
Building Model	C- 13 Stores, Commercials	Rank	Average			
Building Type	Mixed Retail w/ Office Units	Total Area	2,794.00			
Section 1	Description	Units	Percent	Cost	+/-	Total
	Base Cost	2794		82.50		230,505
	Exterior Wall	2794		18.37		51,338
	Heating & Cooling	2794		611.00		611
	Heating & Cooling	2794		9.73		27,186
	Architect Fee	2794		6.80		18,999
	Sub Total					\$328,638.89
	Local Multiplier			1.43	[X]	\$469,954.00
	Current Multiplier			1.02	[X]	\$479,353.00
	Neighborhood Multiplier				[X]	\$479,353.00
	Depreciation - Physical			31.00	[-]	\$148,599.00
	Depreciation - Functional				[-]	\$0.00
	Depreciation - Economic				[-]	\$0.00
	Percent Complete			100.00	[-]	\$330,754.00
	Cost to Cure					
	Neighborhood Adjustment					
Replacement Cost less Depreciation						\$330,754
Miscellaneous Improvements						
Miscellaneous Improvement	CANOPY				[+]	6,900
	01.29.2018 P					
Total Improvement Value						\$337,700

The current assessed value for the building component is \$249,700. The cost report indicates that the improvement value should be \$337,700. We are not recommending an increase for uniformity purposes.

INCOME APPROACH

The income approach was not the basis for setting the assessed value for 2021. The appellant submitted P&L information for the Review process. The income approach was done using the information provided. This was done for the review process as a reference or check against the assessed value.

This income approach involved additional steps compared to most. First, the business has two locations and while the income was separated out, the expenses were co-mingled. The Assessor's Office worked with the appellant to separate out the expenses. Some expenses were attributed fully to this location at 195 S Franklin. Other expense were allocated 2/3 to this location and 1/3 to his other location which is not subject to this appeal. Second, the property under appeal is utilized by the appellant for their business, as opposed to an owner who just rents a property out as an income property. These factors were taken into account when working up the income approach.

The results of the income approach indicated that the assessed value is not excessive and that, in fact, we are significantly undervalued.

The Income Approach Report is included below. The Profit and Loss Statements have been included by request of the appellant's counsel. Being that the Profit and Loss Statements are in the packet we have also included the Income Approach Report as well.

- Current Assessed Value = \$ 682,450
- Income Approach Indicated Value (uniform with level of assessment) = \$2,154,410
- Income Approach Full Market Value = \$2,367,481



Assessor's Office
Appraisal Form
Income Approach- Direct Cap, 3 Year Avg

Parcel No. 1C070B0J0020

Situs 195 S. Franklin St

Owner Alvin Bergmann

Appraiser MD/GM **Date** **Insp.Date** **Review:**
AY 2021 Value Date 01/01/21

Income Approach - 3 Year Average

	3rd Year Back (2018)	2nd Year Back (2019)	1st Year Back (2020)	3 Year Averages
Gross Income	724,263	829,555	318,900	Gross Income 624,239
Misc Income	3,177	2,556	116,808	
Vacancy / Collection Loss Factor	0.00%	0.00%	0.00%	
Vacancy Adjustment	-	-	-	
Eff.GI	727,440	832,111	435,708	Eff.GI 665,086
Expenses	(583,630)	(637,353)	(287,020)	
NOI	143,810	194,758	148,688	NOI 162,419
Min/AdjNOI * 10%	143,810	194,758	148,688	
* Enter zero for results without minimum NOI.				
Cap Rate	6.00%	6.00%	6.00%	
Preliminary Value	2,396,825	3,245,974	2,478,136	
Adj- Market / Market Area	1.00	1.00	1.00	
Adj- Condition / Econ.Life	1.00	1.00	1.00	
Total Indicated Value	2,396,825	3,245,974	2,478,136	
Enterprise Value **	(552,568)	(552,568)	(552,568)	
Indicated Value for Real Property	1,844,257	2,693,406	1,925,568	Average Value 2,154,410
** Enter Enterprise Value only if income and expense are from owner occupied circumstances.			Indicated Value	2,154,410

Gross Income														
Desc	Annual		Annual		Annual									
Stripe	28,207		7,632		27,686									
Returns	(147)		(248)		(678)									
Fudge 2	-		-		-									
Fudge 1	696,203		822,171		291,892									
0	-		-		-									
Total	724,263		829,555		318,900									
Expenses														
Desc	Annual	Exp % Gross	Annual	Exp % Gross	Annual	Exp % Gross								
Mgmt	152,608	0.2107	167,281	0.2017	45,181	0.1417								
Wages	293,265	0.4049	315,176	0.3799	175,441	0.5501								
Utilities	10,347	0.0143	11,531	0.0139	9,552	0.0300								
Supplies	100,206	0.1384	109,250	0.1317	50,802	0.1593								
Repairs	536	0.0007	2,128	0.0026	1,763	0.0055								
Insurance	26,668	0.0368	31,987	0.0386	4,280	0.0134								
Other	-	0.0000	-	0.0000	-	0.0000								
Total	583,630		637,353		287,020									
Econ Life	50													
Reserve %	1%													

Notations:

COMMERCIAL MARKET & ASSESSMENT ANALYSIS

The 2021 sales analysis for commercial properties included 57 qualified sales from 5 years of sales covering January 1, 2016 through December 31, 2020. The sales volume for the commercial market remained steady through 2020 and there was no indication of declining prices.

- Assessment Year 2021 Summary for Commercial Properties
 - Level of Assessment – 85% overall, 60% for vacant land, and 91% for improved properties
 - Coefficient of Dispersion (COD) – 22% for the combined group, 20% for vacant land, and 17% for improved properties (For these types of property groups the Standard that we work towards would be 20% or less for the subsets of land and improved properties. The combined set would be expected to have a higher COD.)
 - Applied Time Trend for Sales Analysis – 5% per year (0.42% per month)

SUBJECT ASSESSMENT HISTORY

City and Borough of Juneau Assessment History Report				
1C070B0J0020 A & D BERGMANN ALASKA COMMUNITY PROPERTY TRUST 195 S FRANKLIN ST JUNEAU TOWNSITE BL J LT 2 FR & BL K LT 2				
<u>YEAR ID</u>	<u>LAND VALUE</u>	<u>MISC VALUE</u>	<u>BLDG VALUE</u>	<u>CAMA VALUE</u>
2021	\$432,750.00	\$6,900.00	\$242,800.00	\$682,450.00
2020	\$288,500.00	\$6,900.00	\$242,800.00	\$538,200.00
2019	\$288,500.00	\$6,900.00	\$215,200.00	\$510,600.00
2018	\$288,500.00	\$6,900.00	\$215,200.00	\$510,600.00
2017	\$400,600.00	\$5,500.00	\$205,800.00	\$611,900.00
2016	\$400,600.00	\$5,500.00	\$205,800.00	\$611,900.00
2015	\$400,600.00	\$5,500.00	\$214,000.00	\$620,100.00
2014	\$400,600.00		\$221,200.00	\$621,800.00
2013	\$400,600.00		\$221,200.00	\$621,800.00
2012	\$400,600.00	\$0.00	\$221,200.00	\$621,800.00
2011	\$400,600.00	\$0.00	\$221,200.00	\$621,800.00
2010	\$320,500.00	\$0.00	\$267,300.00	\$587,800.00

SUMMARY

State statute requires the Assessor to value property at “full and true value”. According to appraisal standards and practices set by the Alaska Association of Assessing Officers, the State of Alaska Office of the State Assessor, and the International Association of Assessing Officers, correct procedures of assessment were followed for the subject. These standards and practices include consideration of any market value increase or decrease as determined by analysis of sales.

The assessed value was reviewed in response to the Petition for Review. Our findings are as follows.

The land and buildings are valued using the same methods and standards as all other properties in the Borough.

Additional Details:

- The appellant states that their assessed value is excessive/overvalued.
 - We find that the value is equitable and is not excessive.
 - We find that the value is equitable and that, based on analysis of market sales, it is not excessive. This is addressed in the land, building, cost report, income, commercial market and assessment analysis, summary and conclusion sections of our response in your packet. There is additional information in the “Property Assessment Guide.”
 - In reviewing locational subgroups, property type subgroups and property characteristic subgroups in the analysis we did not see evidence that any location or other subgroup should be treated differently from the rest with the exception of the boathouses.

The appellant purchased this property on 11/02/2018. The purchase price was the assessed value at the time of purchase. They were a long term tenant at the time of purchase and the property does not appear to have been exposed to the open market for this sale.

For additional information on the assessment process, assessed values, analysis process, ratio studies and other related areas please see the “Property Assessment Guide” included in the packet.

CONCLUSION

The 2021 Assessed values were based on a simple methodology, analysis through ratio studies and subsequent trending of values based on the analysis findings. Underlying this standard compliant trending are the locational and feature influenced specific models that have been applied to Juneau commercial properties for many years. The ratio studies indicate that after our adjustments to values the level of assessment for commercial properties was 85% overall, 60% for vacant land, and 91% for improved properties.

For the subject property:

- The percentage change from 2010 to 2021 was an increase of 16.1%.
- The percentage change from 2020 to 2021 was an increase of 26.8%.

We find that no change to the 2021 assessed value of \$682,450 is warranted and ask that the BOE uphold the assessed value.

Items Submitted by Appellant

The following are items submitted by the appellant.

7:12 PM

04/14/21

Cash Basis

The Alaskan Fudge Co., Inc.

Profit & Loss

January through December 2018

	Jan - Dec 18
Ordinary Income/Expense	
Income	
Stripe Sales	28,206.81
Stripe Returns	-147.33
Fudge 2 Net Sales	381,162.22
Fudge 1 Net Sales	696,202.78
Discrepancy	
Shortages	-104.97
Overages	372.65
Total Discrepancy	267.68
City Sales Tax Discounts	292.95
Total Income	1,105,985.11
Gross Profit	1,105,985.11
Expense	
Stripe Payment Processing F...	974.25
Donations	775.00
Pension Expense	7,488.94
Cash	0.00
Equipment	
computer	1,133.98
Rental	99.50
Equipment - Other	11,478.39
Total Equipment	12,711.87
Freight	17,230.90
Packaging	
Labels	4,260.05
Boxs	5,556.45
Misc	3,328.59
Bags	4,918.67
Holiday	378.05
Packaging - Other	3,567.07
Total Packaging	22,008.88
Cash Payouts	64.39
Supplies	
misc	74.94
Uniforms	2,483.50
Operating	3,538.99
Cleaning	925.80
Office	1,337.77
Supplies - Other	144.34
Total Supplies	8,505.34
Gds for Resale	
Fish	3,360.90
ice cream	35,430.38
Hats	888.00
Gifts	12,499.25
Childs T	747.00
Adult T	1,864.29
Candy	94,050.35
Drinks	9,855.55
Total Gds for Resale	158,695.72

7:12 PM

04/14/21

Cash Basis

The Alaskan Fudge Co., Inc.
Profit & Loss
January through December 2018

	Jan - Dec 18
Advertising	
Computer	369.84
Radio/ TV	1,050.00
Print	1,543.13
Advertising - Other	363.90
Total Advertising	3,326.87
Automobile Expense	
New Truck	1,524.00
Parking	3,621.00
Auto Gas	2,702.96
Total Automobile Expense	7,847.96
Bank Service Charges	
C-Card	16,890.20
Bank Service Charges - Other	336.00
Total Bank Service Charges	17,226.20
Dues and Subscriptions	7,393.85
Franchise Fees	2,000.00
Insurance	
Workers Comp.	5,095.00
Health	33,529.62
Business	1,179.00
Total Insurance	39,803.62
Ingredients	
popcorn	1,000.00
cookies	9,902.32
Walnuts	3,465.00
Clusters	39,967.70
Ingredients - Other	34,768.93
Total Ingredients	89,103.95
Licenses and Permits	1,325.00
Payroll Expenses	429,561.60
Postage and Delivery	8,146.81
Printing and Reproduction	3,821.74
Professional Fees	
Computer	7,729.37
Accounting	3,496.05
Total Professional Fees	11,225.42
Rent	
Storage	3,025.00
Store	124,146.80
Total Rent	127,171.80
Repairs	
Building Repairs	97.34
Equipment Repairs	703.23
Total Repairs	800.57
Telephone	4,359.33
Travel & Ent	
Entertainment	889.94
Meals	503.70
Travel	352.90
Travel & Ent - Other	362.13
Total Travel & Ent	2,108.67

7:12 PM

04/14/21

Cash Basis

The Alaskan Fudge Co., Inc.
Profit & Loss
January through December 2018

	Jan - Dec 18
Utilities	
Heating Oil	19.61
Electric	7,240.98
Garbage	1,676.23
Total Utilities	8,936.82
Total Expense	992,615.50
Net Ordinary Income	113,369.61
Other Income/Expense	
Other Income	
Interest Income	735.38
Other Income	2,173.51
Total Other Income	2,908.89
Other Expense	
Other Expenses	6.75
Total Other Expense	6.75
Net Other Income	2,902.14
Net Income	<u><u>116,271.75</u></u>

7:06 PM

04/14/21

Cash Basis

The Alaskan Fudge Co., Inc.
Profit & Loss
January through December 2019

	Jan - Dec 19
Ordinary Income/Expense	
Income	
Stripe Sales	7,631.87
Stripe Returns	-247.46
Fudge 2 Net Sales	460,937.38
Fudge 1 Net Sales	822,171.26
Discrepancy	
Shortages	-167.52
Overages	215.80
Total Discrepancy	48.28
City Sales Tax Discounts	215.63
Total Income	1,290,756.96
Gross Profit	1,290,756.96
Expense	
Stripe Payment Processing F...	262.42
Equipment New	1,642.17
Donations	1,550.00
Pension Expense	533.96
Cash	0.00
Equipment	
displays	169.75
computer	563.85
Rental	450.00
Equipment - Other	119.99
Total Equipment	1,303.59
Freight	20,053.39
Packaging	
Labels	500.00
Boxes	508.50
Misc	5,833.72
Bags	7,048.44
Holiday	867.06
Packaging - Other	1,888.65
Total Packaging	16,646.37
Cash Payouts	269.66
Supplies	
misc	93.68
Uniforms	199.50
Operating	9,319.83
Cleaning	3,254.12
Office	1,991.99
Supplies - Other	-93.55
Total Supplies	14,765.57
Gds for Resale	
Fish	2,742.78
ice cream	58,385.15
Gifts	9,211.88
Adult T	4,210.50
Candy	92,687.98
Drinks	11,659.90
Gds for Resale - Other	5,417.71
Total Gds for Resale	184,315.90

7:06 PM

04/14/21

Cash Basis

The Alaskan Fudge Co., Inc.
Profit & Loss
January through December 2019

	Jan - Dec 19
Advertising	
Computer	1,724.21
Radio/ TV	1,155.00
Print	825.00
Advertising - Other	490.19
Total Advertising	4,194.40
Automobile Expense	
Parking	3,521.50
Auto Gas	1,856.38
Total Automobile Expense	5,377.88
Bank Service Charges	
CHARGEBACK	19.87
C-Card	20,677.93
Bank Service Charges - Other	346.00
Total Bank Service Charges	21,043.80
Dues and Subscriptions	2,743.42
Franchise Fees	2,000.00
Insurance	
Workers Comp.	8,056.00
Health	37,139.07
Business	2,546.00
Total Insurance	47,741.07
Ingredients	
popcorn	21.88
cookies	760.89
Walnuts	3,690.00
Clusters	50,678.62
Ingredients - Other	53,497.61
Total Ingredients	108,649.00
Licenses and Permits	1,331.00
Miscellaneous	109.78
Payroll Expenses	460,308.55
Postage and Delivery	10,103.26
Printing and Reproduction	5,406.37
Professional Fees	
Computer	5,563.30
Accounting	1,939.35
Professional Fees - Other	3,675.00
Total Professional Fees	11,177.65
Rent	
Storage	3,300.00
Store	129,150.00
Total Rent	132,450.00
Repairs	
Building Repairs	900.78
Computer Repairs	208.95
Equipment Repairs	2,066.47
Total Repairs	3,176.20
Taxes	
Federal	280.25
Total Taxes	280.25

7:06 PM

04/14/21

Cash Basis

The Alaskan Fudge Co., Inc.
Profit & Loss
January through December 2019

	Jan - Dec 19
Telephone	
internet	210.11
Telephone - Other	4,289.59
Total Telephone	4,499.70
Travel & Ent	
Entertainment	280.84
Meals	245.59
Travel	393.10
Travel & Ent - Other	107.52
Total Travel & Ent	1,027.05
Utilities	
Electric	9,328.01
Garbage	1,166.35
Total Utilities	10,494.36
Total Expense	1,073,456.77
Net Ordinary Income	217,300.19
Other Income/Expense	
Other Income	
Interest Income	2,393.32
Other Income	115.00
Total Other Income	2,508.32
Net Other Income	2,508.32
Net Income	219,808.51

7:05 PM

04/14/21

Cash Basis

The Alaskan Fudge Co.,Inc.
Profit & Loss
January through December 2020

	Jan - Dec 20
Ordinary Income/Expense	
Income	
Stripe Sales	27,685.50
Stripe Returns	-677.68
Fudge 1 Net Sales	291,891.75
Discrepancy	
Shortages	-81.84
Overages	36.14
Total Discrepancy	-45.70
City Sales Tax Discounts	152.63
Total Income	319,006.50
Gross Profit	319,006.50
Expense	
Stripe Payment Processing F...	254.23
Equipment New	8,252.00
Freight	6,850.58
Packaging	
Boxes	18,555.48
Misc	60.00
Bags	1,279.91
Holiday	101.39
Total Packaging	19,996.78
Cash Payouts	11.06
Supplies	
misc	301.82
Uniforms	100.00
Operating	3,181.96
Cleaning	0.00
Office	1,379.34
Total Supplies	4,963.12
Gds for Resale	
Fish	1,621.60
ice cream	1,646.64
Candy	22,666.45
Drinks	191.32
Gds for Resale - Other	-989.04
Total Gds for Resale	25,136.97
Advertising	
Computer	4,746.85
Radio/ TV	1,155.00
Print	100.00
Advertising - Other	305.60
Total Advertising	6,307.45
Automobile Expense	
Parking	2,331.00
Auto Gas	274.56
Total Automobile Expense	2,605.56
Bank Service Charges	
C-Card	8,081.96
Bank Service Charges - Other	462.47
Total Bank Service Charges	8,544.43
Dues and Subscriptions	10,838.39

7:05 PM

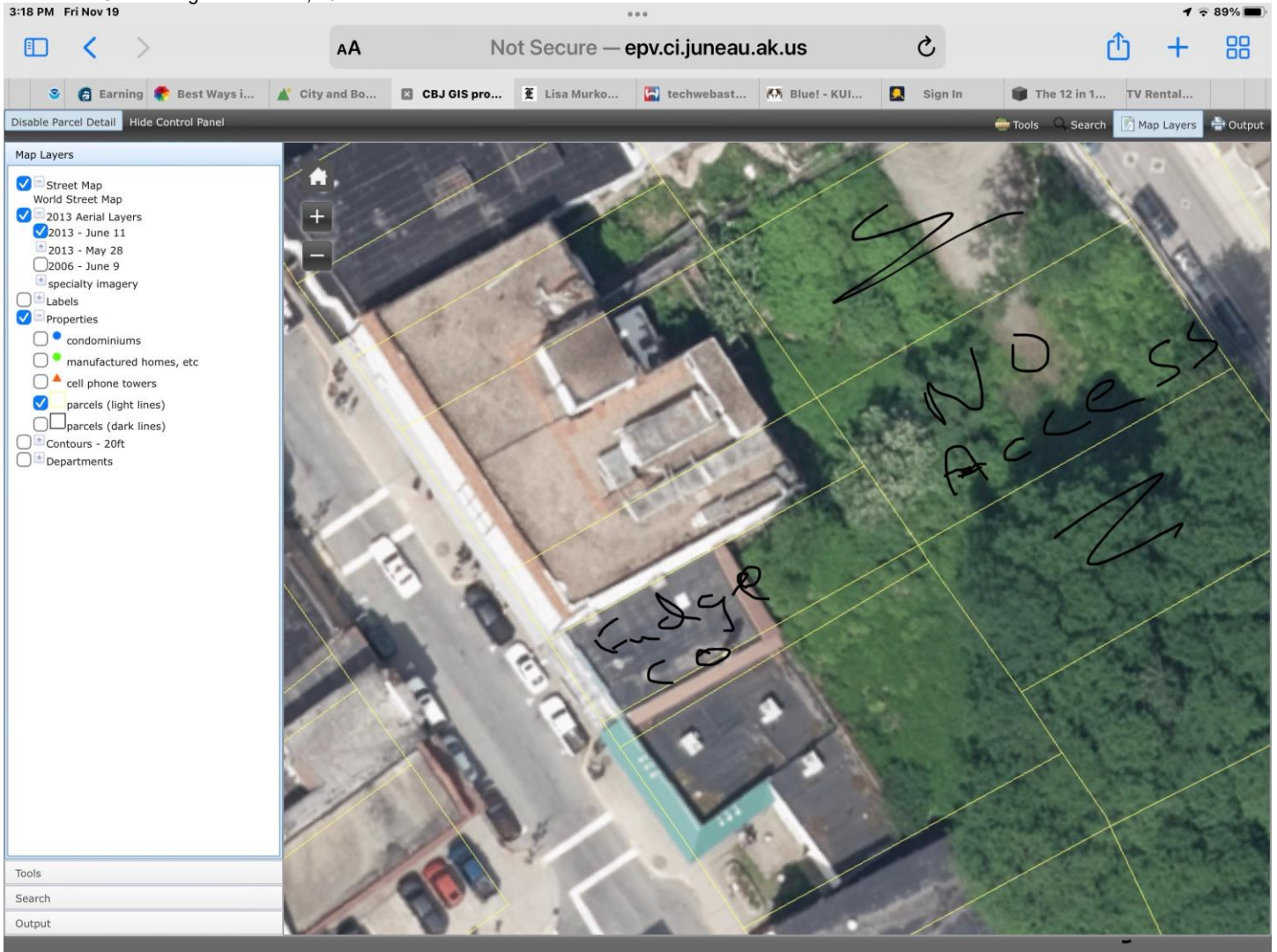
04/14/21

Cash Basis

The Alaskan Fudge Co.,Inc.
Profit & Loss
January through December 2020

	Jan - Dec 20
Insurance	
Workers Comp.	3,890.35
Health	2,497.71
Total Insurance	6,388.06
Interest Expense	17.64
Ingredients	
popcorn	1,163.00
cookies	223.88
Clusters	11,605.27
Ingredients - Other	22,769.30
Total Ingredients	35,761.45
Licenses and Permits	959.00
Payroll Expenses	236,249.57
Postage and Delivery	25,603.10
Printing and Reproduction	713.04
Professional Fees	
Accounting	1,925.70
Professional Fees - Other	232.31
Total Professional Fees	2,158.01
Rent	
Storage	825.00
Store	73,395.00
Total Rent	74,220.00
Repairs	
Building Repairs	1,386.69
Equipment Repairs	1,149.85
Repairs - Other	94.50
Total Repairs	2,631.04
Telephone	4,068.49
Travel & Ent	110.25
Utilities	
Electric	7,588.11
Garbage	596.64
Total Utilities	8,184.75
Total Expense	490,824.97
Net Ordinary Income	-171,818.47
Other Income/Expense	
Other Income	
Business Grant	108,956.00
Interest Income	623.60
Other Income	1,024.12
Total Other Income	110,603.72
Other Expense	
Other Expenses	-6,250.00
Total Other Expense	-6,250.00
Net Other Income	116,853.72
Net Income	-54,964.75









Communications

The following are copies of communications with the appellant.



12:04



BB

Blue >

MH

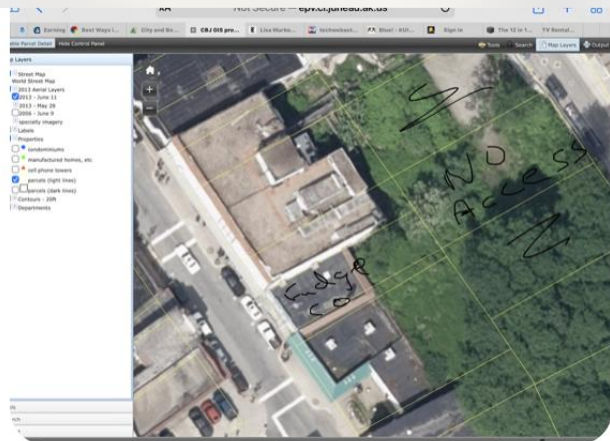
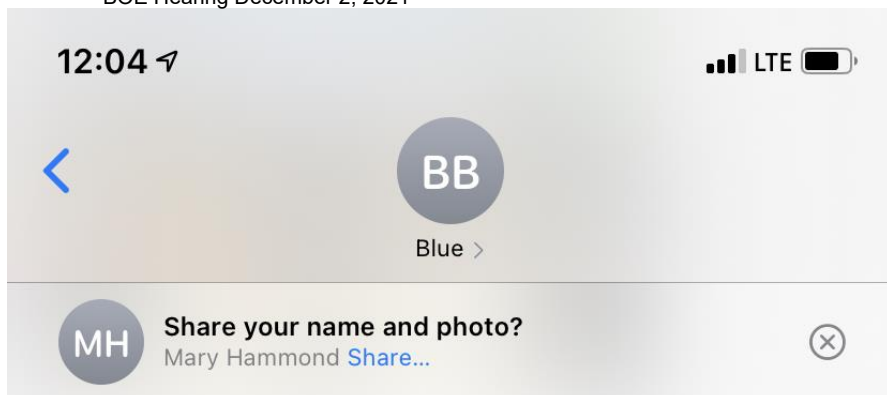
Share your name and photo?

Mary Hammond [Share...](#)



iMessage





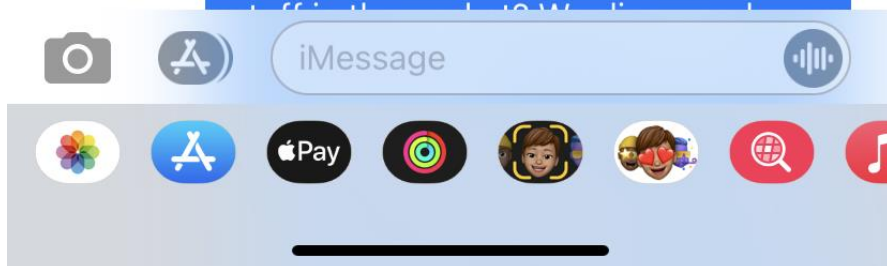
I'm not sure about the attorney but I'll try texting them now

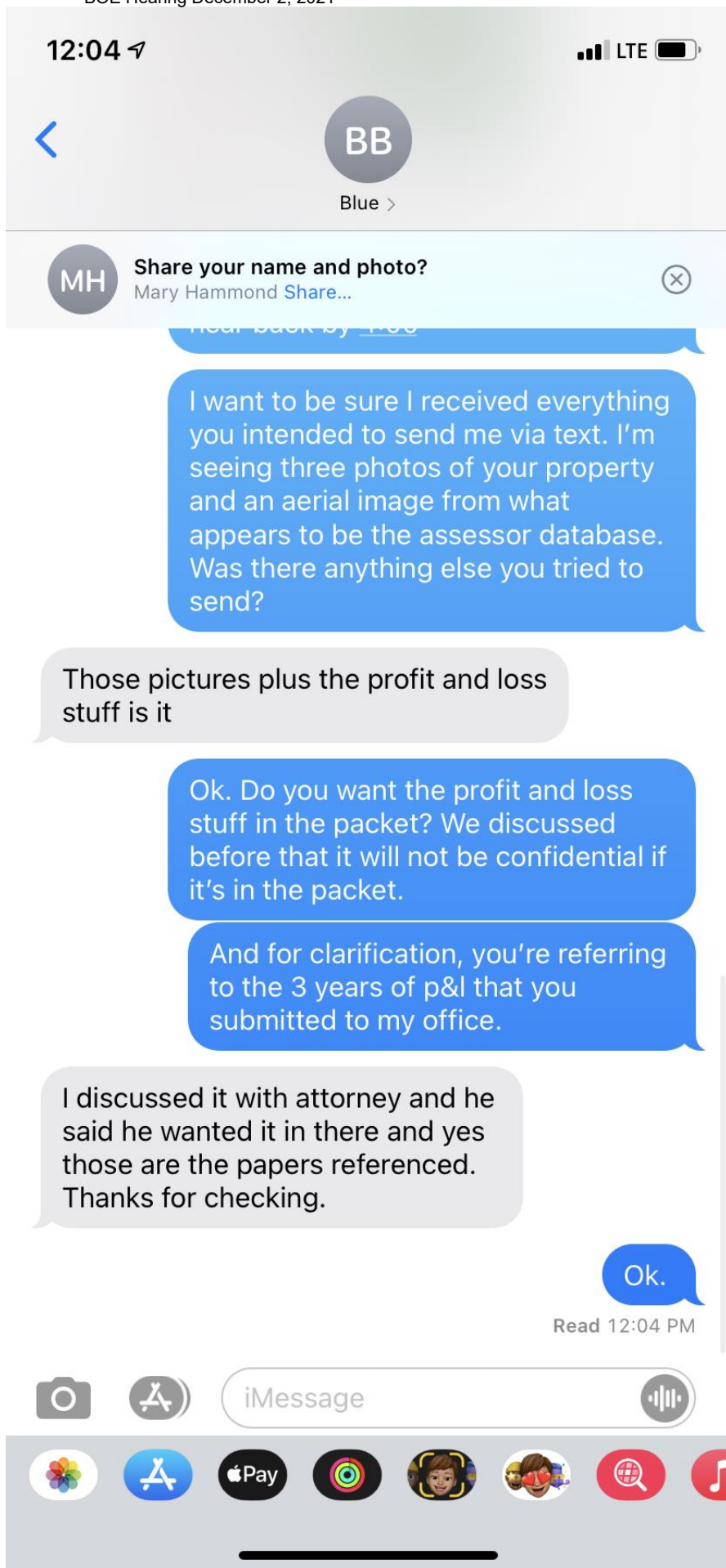
Ok. I'll send them to the clerk if I don't hear back by 4:00

I want to be sure I received everything you intended to send me via text. I'm seeing three photos of your property and an aerial image from what appears to be the assessor database. Was there anything else you tried to send?

Those pictures plus the profit and loss stuff is it

Ok. Do you want the profit and loss





Deb Bergmann blueanddeb1979@gmail.com

Re: Property review

To: Michael Dahle <Michael.Dahle@juneau.org>

EXTERNAL E-MAIL: BE CAUTIOUS WHEN OPENING FILES OR FOLLOWING LINKS

Micheal:

Someone on your staff called me and said there was not going to be any change in my assessment. That said I joined the group of commercial property owners contesting the methodology used. Anyway I paid the 80 percent due under protest and will await the results of that upcoming group BOE hearing.

I appreciate your response

Sincerely

Alvin

On Fri, Oct 1, 2021 at 11:17 AM Michael Dahle <Michael.Dahle@juneau.org> wrote:

Hi Alvin,

I would like a chance to walk through with you our findings from the income approach but getting uninterrupted time continues to be a challenge.

I just cleared a number of items off of my afternoon schedule so I am hoping that you might be available this afternoon and that we could set a time that I could actually put on my calendar in order to block the time out to reserve it.

Does sometime this afternoon work for you? Are you able to do a Zoom video call?

If this afternoon does not work would sometime Monday work? Late morning or afternoon still look pretty good for Monday.

Sincerely,
Michael Dahle
Deputy Assessor

-----Original Message-----

From: Michael Dahle

Sent: Friday, August 20, 2021 4:21 PM

To: 'blueanddeb1979@gmail.com' <blueanddeb1979@gmail.com>

Subject: RE: Property review

Alvin,

You have been on my "To Call" list but getting uninterrupted time has been a challenge.

What I was hoping we could do was to connect via phone to verbally go over our findings so far and give an initial overview, then I will send you an email with some documents for you to review and then we can touch base one more time via a phone call to answer any questions you may have.

We are close to wrapping up another week and I am trying to not work this weekend so I will try to give you a call early next week.

Sincerely,

Michael Dahle

Deputy Assessor, City & Borough of Juneau

907-586-5215 ext. 4036

Michael.Dahle@juneau.org

-----Original Message-----

From: Deb Bergmann <blueanddeb1979@gmail.com>

Sent: Tuesday, August 17, 2021 2:48 PM

To: Assessor Office <Assessor.Office@juneau.org>

Subject: Property review

EXTERNAL E-MAIL: BE CAUTIOUS WHEN OPENING FILES OR FOLLOWING LINKS

I was checking on the status of our assessment on parcel number 1C070B0J0020. We asked for a review back in early June because the assessment went up so much during a year of very little income and we haven't gotten any response but a letter from Mary Hammond saying you've received our petition. Has any decisions been reached yet on the status of our petition?

Thank you for your response.

Alvin Bergmann

907-723-6550

Sent from my iPad



**Office Of The Assessor
155 South Seward Street
Juneau, AK 99801**

JAMES L SIDNEY
JOANN SIDNEY
10400 GLACIER HWY
JUNEAU AK 99801

**Meeting of Board of Equalization (BOE) and
Presentation of Real Property Appeal**

Date of BOE	Thursday, December 2, 2021
Location of BOE	Via ZOOM Webinar
Time of BOE	5:30 pm
Mailing Date of Notice	November 10, 2021
Parcel Identification	4B1701100040
Property Location	SHERWOOD LN
Appeal No.	APL20210477
Sent to Email Address:	swampy@alaska.net

ATTENTION OWNER

Under Alaska Statutes and CBJ Code, you, as the appellant, bear the burden of proof. The only grounds for adjustment of an assessment are proof of unequal, excessive, improper, or under valuation based on facts that are stated in your written appeal or proven at the appeal hearing.

Any evidence or materials you would like to include in your appeal must be submitted to the City Clerk's Office {preferred method via email to city.clerk@juneau.org Attn.: Assessment Appeal} by **4:00 PM Wednesday, November 22, 2021** and will be included in the packets for the Board so the members have an opportunity to review the materials before the hearing.

Your Board of Equalization packet will be ready for you to pick up in the Clerk's office after **2:00 PM Thursday, November 23, 2021** or it will be emailed and/or mailed to the above address(es) on this notice.

You or your representative may be present at the hearing {via Zoom Webinar, participation/log in information will be listed on the agenda packet you receive for the hearing your appeal is scheduled for}. If you choose not to be present or be represented, the Board of Equalization will proceed in the absence of the appellant.

It should be noted that, between the date of this letter and the Board hearing date, your appeal may be resolved between you and the Assessor. If your appeal is resolved, you will not need to appear before the Board.

If you have any questions please contact the Assessor's Office.

Attachment: CBJ Law Department Memorandum April 19, 2013.

CONTACT US: CBJ Assessor's Office

Phone	Email	Website	Physical Location
Phone (907) 586-5215 Fax (907) 586-4520	assessor.office@juneau.org	http://www.juneau.org/finance/	155 South Seward St Room 114

PROPERTY TAX BILLS MAILED JULY 1

PROPERTY TAXES DUE SEPTEMBER 30



Office of the Assessor
155 S Seward Street
Juneau AK 99801

**Petition for Review / Correction of Assessed Value
Real Property**

Assessment Year	2021
Parcel ID Number	

For Office Use:	Review #	Appeal #
-----------------	----------	----------

2021 Filing Deadline: MONDAY, MAY 3

Please attach all supporting documentation

ASSESSOR'S FILES ARE PUBLIC INFORMATION - DOCUMENTS FILED WITH AN APPEAL BECOME PUBLIC INFORMATION

Received
MAY 03 2021
CBJ-Assessors Office

Parcel ID Number	4B1701100040		
Owner Name	James Sidney	Name of Applicant	
Primary Phone #	907-789-7253	Email Address	5wmmay@alaska.net
Physical Address	10400 Glacier Hwy Juneau, AK 99801	Mailing Address	10400 Glacier Hwy Juneau, AK 99801

Why are you appealing your value? Check box and provide a detailed explanation below for your appeal to be valid.

- ☒ My property value is excessive/overvalued
☒ My property value is unequal to similar properties
☒ My property was valued improperly/incorrectly
☐ My property has been undervalued
☐ My exemption(s) was not applied

THE FOLLOWING ARE NOT GROUNDS FOR APPEAL

- Your taxes are too high
- Your value changed too much in one year.
- You can't afford the taxes

Provide specific reasons and provide evidence supporting the item(s) checked above:

Have you attached additional information or documentation? ☐ Yes ☒ No

Values on Assessment Notice:

Site	\$	Building	\$	Total	\$
------	----	----------	----	-------	----

Owner's Estimate of Value:

Site	\$	Building	\$	Total	\$
------	----	----------	----	-------	----

Purchase Price of Property:

Price	\$	Purchase Date	
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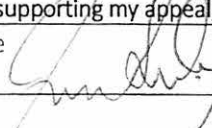
Has the property been listed for sale? ☐ Yes ☐ No (if yes complete next line)

Listing Price	\$	Days on Market	
---------------	----	----------------	--

Was the property appraised by a licensed appraiser within the last year? ☐ Yes ☒ No (if yes provide copy of appraisal)

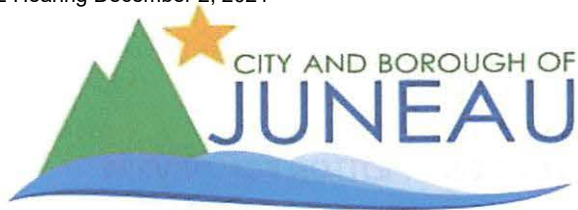
Certification:

I hereby affirm that the foregoing information is true and correct, I understand that I bear the burden of proof and I must provide evidence supporting my appeal, and that I am the owner (or owner's authorized agent) of the property described above.

Signature  Date 5/3/2021

Contact Us: CBJ Assessors Office

Phone/Fax	Email	Website	Mailing Address
Phone: (907)586-5215 Fax: (907)586-4520	Assessor.Office@juneau.org	http://www.juneau.org/finance	155 South Seward St. Juneau AK 99801



OFFICE OF THE ASSESSOR

155 S. Seward St. Rm. 114
Juneau, AK 99801
Phone: (907)586-5215
Fax: (907)586-4520
Assessor.Office@juneau.org

9/29/2021

Received

James Sidney
10400 Glacier Hwy
Juneau AK 99801

OCT 07 2021

CBJ-Assessors Office

RE: FINAL DETERMINATION -- 2021 Property value Petition for Review -- 4B1701100040
RESPONSE DEADLINE: 10/6/2021

PARCEL: 4B1701100040
PHYSICAL LOCATION: Sherwood Ln

James Sidney,

This letter is in response to the 2021 Petition for Review that you filed regarding the above indicated parcel. The basis for appealing as indicated on the Petition for Review form is: **My property value is excessive & My property value is unequal to similar properties & My property was valued improperly**

- Excessive – grossly disproportionate when compared to other assessments
- Unequal – treated differently than other properties in the same property class
- Improper – valuation methodology was improper
- Undervalued – valued less than market or disproportionately lower than other assessments

State statute requires that the burden of proof is upon the appellant to provide evidence that one of the above conditions has been met (AS 29.45.210).

Based upon the evidence that you provided we have made the following determination regarding 2021 assessment valuation of **4B1701100040**:

VALUE DETERMINATION

Recommended Action: **No Change**

2021 Initial valuation: **\$139,950**
2021 Owner estimate of value:
2021 Final determination: **\$139,950**

The basis for the 2021 assessed values is a market analysis based upon available sales data which adhered to IAAO assessment standards.

Appellant failed to provide evidence which satisfies the appeal criteria as laid out above. The Assessor Office recommends NO CHANGE to the 2021 assessed value as the appellant failed to meet the burden of proof as required by state statute. The Assessor Office sees no basis for change.

APPELLANT RESPONSE FOR ASSESSMENT YEAR 2021 PETITION FOR REVIEW

Please indicate if you accept the recommended value or wish to have your Petition for Review heard by the Board of Equalization. (INITIAL ONE)

YES, I accept the recommended value determination provided by the Assessor

X

NO, I do not accept the recommended valuation provided by the Assessor.
Please schedule my Petition for Review for the Board of Equalization.

I understand that I will be expected to provide specific evidence to the Board which clearly illustrates that my parcel valuation is: excessive, unequal, valued with improper methodology or is less than market value.

Be advised that if you choose to proceed to the Board of Equalization, they may, in accordance with law, apply an increase of the assessed value to full market value.

Appellant signature



Date

10/6/2021

If we do not receive a response from you by **10/6/2021**, the Petition for Review will be scheduled for the Board of Equalization where you will be expected to present **specific evidence** as to why your parcel is not valued correctly.

Sincerely,



Mary Hammond
Assessor
City & Borough of Juneau



ASSESSOR OFFICE

APPEAL #2021-0477

2021 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION December 2, 2021

Appellant: James and Joann Sidney

Location: NBN Sherwood Ln

Parcel No.: 4B1701100040

Property Type: Commercial/Farm use - Vacant

Appellant's basis for appeal: My property value is excessive/overvalued and my property value is unequal to similar properties and my property was valued improperly/incorrectly

	Appellant's Estimate of Value	Original Assessed Value	Farm Use Value
Site:	Not provided	\$ 139,950	\$ 20,950
Buildings:	Not provided	\$ 0	\$ 0
Total:	Not provided	\$ 139,950	\$ 20,950

Subject Photo



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COMMERCIAL MARKET & ASSESSMENT ANALYSIS.....	8
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OVERVIEW

The subject is a 4.76 acre vacant commercial/industrial property that is currently utilized for agricultural/farm purposes. The property is subject to a farm use valuation per Alaska statute Sec.29.45.060.

Subject Characteristics:

- Land
 - 3.2 AC lot
 - Level, developable lot
 - Agricultural/farm use
 - Subject to AS 29.45.060 – Farm or Agricultural land use

- Building
 - None

SUBJECT PHOTOS



Garden plot

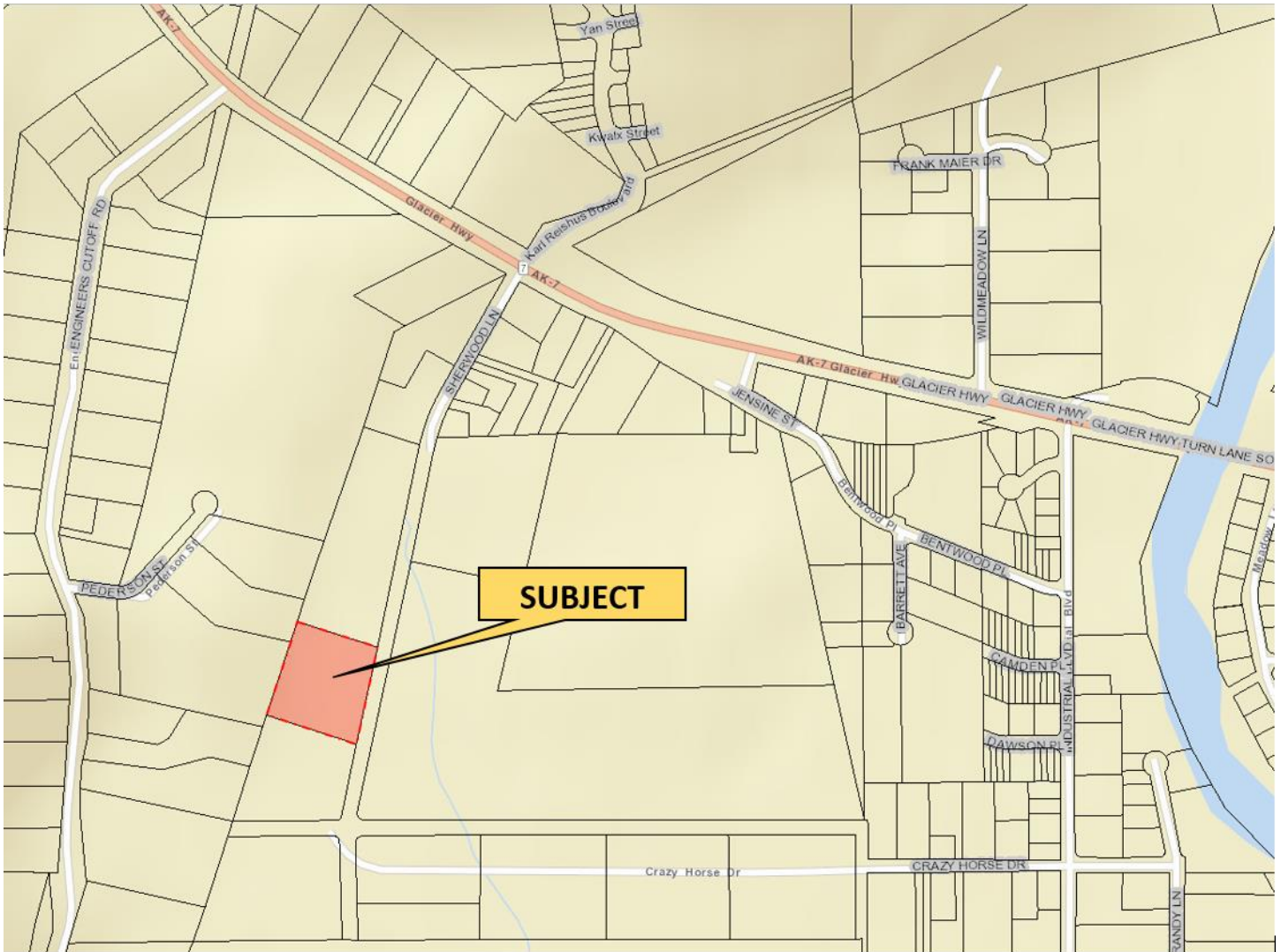
Access along ROW



NE lot line



AREA MAP & AERIAL





ASSESSED VALUES

Remember that the total assessed value is the primary test against market. The distribution of that value between the Land Component and the Building Component is secondary and can vary from one model to another. The total assessed value is tested against market indicators (sales, lease rates, etc.) and is adjusted to market value by application of market area and feature adjustments.

All three approaches to value (Cost, Sales Comparison and Income) are considered for commercial properties

LAND

Land values are developed on a market area basis. The land is examined to understand the typical land characteristics in the market area. These characteristics include size, slope, view, water frontage, significant wetlands and others. The characteristics are used to develop a market area land valuation model. This model is tested and refined in consideration of sales of both vacant and developed parcels. The resulting model is then applied to all of the land in the market area to establish assessed site values.

BUILDING(S)

The building component may be based on market adjusted cost tables, residual from sales after extraction of the land value or other appropriate means.

Ratio studies are performed to determine market adjustments.

Building Characteristics:

- None

COST REPORT

The cost report was not developed for this appeal because there are no buildings on this parcel.

INCOME APPROACH

The income approach was not the basis for setting the assessed value for 2021. The appellant did not submit P&L information for the Review process.

COMMERCIAL MARKET & ASSESSMENT ANALYSIS

The 2021 sales analysis for commercial properties included 57 qualified sales from 5 years of sales covering January 1, 2016 through December 31, 2020. The sales volume for the commercial market remained steady through 2020 and there was no indication of declining prices.

- Assessment Year 2021 Summary for Commercial Properties
 - Level of Assessment – 85% overall, 60% for vacant land, and 91% for improved properties
 - Coefficient of Dispersion (COD) – 22% for the combined group, 20% for vacant land, and 17% for improved properties (For these types of property groups the Standard that we work towards would be 20% or less for the subsets of land and improved properties. The combined set would be expected to have a higher COD.)
 - Applied Time Trend for Sales Analysis – 5% per year (0.42% per month)

SUBJECT ASSESSMENT HISTORY

Please note that values for 2013 and 2016 appear to reflect farm use value, not market value for this parcel.

City and Borough of Juneau Assessment History Report				
4B1701100040 JAMES L SIDNEY SHERWOOD LN SHERWOOD ESTATES BL A LT 4				
<u>YEAR ID</u>	<u>LAND VALUE</u>	<u>MISC VALUE</u>	<u>BLDG VALUE</u>	<u>CAMA VALUE</u>
2021	\$139,950.00			\$139,950.00
2020	\$93,300.00			\$93,300.00
2019	\$93,300.00			\$93,300.00
2018	\$86,400.00			\$86,400.00
2017	\$79,600.00			\$79,600.00
2016	\$39,200.00			\$39,200.00
2015	\$80,000.00			\$80,000.00
2014	\$80,000.00			\$80,000.00
2013	\$44,700.00			\$44,700.00
2012	\$80,000.00	\$0.00	\$0.00	\$80,000.00
2011	\$80,000.00	\$0.00	\$0.00	\$80,000.00
2010	\$80,000.00	\$0.00	\$0.00	\$80,000.00

SUMMARY

State statute requires the Assessor to value property at “full and true value”. According to appraisal standards and practices set by the Alaska Association of Assessing Officers, the State of Alaska Office of the State Assessor, and the International Association of Assessing Officers, correct procedures of assessment were followed for the subject. These standards and practices include consideration of any market value increase or decrease as determined by analysis of sales.

The assessed value was reviewed in response to the Petition for Review. Our findings are as follows.

The land and buildings are valued using the same methods and standards as all other properties in the Borough.

Additional Details:

- The appellant states that their assessed value is excessive/overvalued
 - We find that the value is not excessive or overvalued
- The appellant states that their assessed value is unequal to similar
 - We find that the value is equitable.
- The appellant states that the property was valued improperly/incorrectly.
 - We find that the value is equitable and that, based on analysis of market sales, it is not excessive. This is addressed in the land, commercial market and assessment analysis, summary and conclusion sections of our response in your packet. There is additional information in the “Property Assessment Guide.”
 - In reviewing locational subgroups, property type subgroups and property characteristic subgroups in the analysis we did not see evidence that any location or other subgroup should be treated differently from the rest with the exception of the boathouses.
 - We find that this property was valued using proper methodology.

For additional information on the assessment process, assessed values, analysis process, ratio studies and other related areas please see the “Property Assessment Guide” included in the packet.

CONCLUSION

The 2021 Assessed values were based on a simple methodology, analysis through ratio studies and subsequent trending of values based on the analysis findings. Underlying this standard compliant trending are the locational and feature influenced specific models that have been applied to Juneau commercial properties for many years. The ratio studies indicate that after our adjustments to values the level of assessment for commercial properties was 85% overall, 60% for vacant land, and 91% for improved properties.

For the subject property:

- The percentage change from 2020 to 2021 was an increase of 50%.

We recommend that the assessed value be decreased to the farm use valuation of \$20,950.



Office of the Assessor
155 S Seward Street
Juneau AK 99801

**Petition for Review / Correction of Assessed Value
Real Property**

Assessment Year	2021
Parcel ID Number	

For Office Use:	Review #	Appeal #
-----------------	----------	----------

2021 Filing Deadline: MONDAY, MAY 3

CBJ-Assessor's Office

Please attach all supporting documentation

ASSESSOR'S FILES ARE PUBLIC INFORMATION - DOCUMENTS FILED WITH AN APPEAL BECOME PUBLIC INFORMATION

MAY 03 2021

Parcel ID Number	9B1201100070		
Owner Name	James Sidney	Name of Applicant	
Primary Phone #	907-789-7253	Email Address	jsidney@alaska.net
Physical Address	10400 Glacier Hwy Juneau, AK 99801	Mailing Address	10400 Glacier Hwy Juneau, AK 99801

Why are you appealing your value? Check box and provide a detailed explanation below for your appeal to be valid.

- ☒ My property value is excessive/overvalued
☒ My property value is unequal to similar properties
☒ My property was valued improperly/incorrectly
☐ My property has been undervalued
☐ My exemption(s) was not applied

THE FOLLOWING ARE NOT GROUNDS FOR APPEAL

- Your taxes are too high
- Your value changed too much in one year.
- You can't afford the taxes

Provide specific reasons and provide evidence supporting the item(s) checked above:

See above

Have you attached additional information or documentation? ☐ Yes ☒ No

Values on Assessment Notice:

Site	\$	Building	\$	Total	\$
------	----	----------	----	-------	----

Owner's Estimate of Value:

Site	\$	Building	\$	Total	\$
------	----	----------	----	-------	----

Purchase Price of Property:

Price	\$	Purchase Date	
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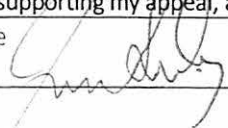
Has the property been listed for sale? ☐ Yes ☐ No (if yes complete next line)

Listing Price	\$	Days on Market	
---------------	----	----------------	--

Was the property appraised by a licensed appraiser within the last year? ☐ Yes ☒ No (if yes provide copy of appraisal)

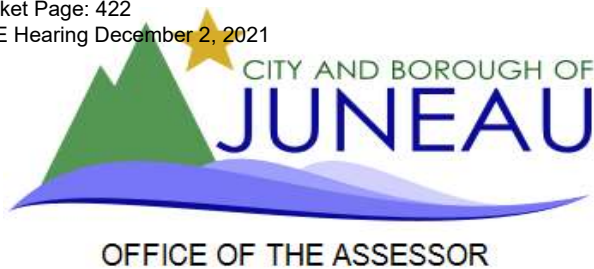
Certification:

I hereby affirm that the foregoing information is true and correct, I understand that I bear the burden of proof and I must provide evidence supporting my appeal, and that I am the owner (or owner's authorized agent) of the property described above.

Signature  Date 5/3/2021

Contact Us: CBJ Assessors Office

Phone/Fax	Email	Website	Mailing Address
Phone: (907)586-5215 Fax: (907)586-4520	Assessor.Office@juneau.org	http://www.juneau.org/finance	155 South Seward St. Juneau AK 99801



155 S. Seward St. Rm. 114
Juneau, AK 99801
Phone: (907)586-5215
Fax: (907)586-4520
Assessor.Office@juneau.org

9/29/2021

James Sidney
10400 Glacier Hwy
Juneau AK 99801

RE: FINAL DETERMINATION -- 2021 Property value Petition for Review -- 4B1701100070
RESPONSE DEADLINE: 10/6/2021

PARCEL: 4B1701100070
PHYSICAL LOCATION: Curtis Ave

James Sidney,

This letter is in response to the 2021 Petition for Review that you filed regarding the above indicated parcel. The basis for appealing as indicated on the Petition for Review form is: **My property value is excessive & My property value is unequal to similar properties & My property was valued improperly**

- Excessive – grossly disproportionate when compared to other assessments
- Unequal – treated differently than other properties in the same property class
- Improper – valuation methodology was improper
- Undervalued – valued less than market or disproportionately lower than other assessments

State statute requires that the burden of proof is upon the appellant to provide evidence that one of the above conditions has been met (AS 29.45.210).

Based upon the evidence that you provided we have made the following determination regarding 2021 assessment valuation of **4B1701100070**:

VALUE DETERMINATION

Recommended Action: **No Change**

2021 Initial valuation: **\$135,750**

2021 Owner estimate of value:

2021 Final determination: **\$135,750**

The basis for the 2021 assessed values is a market analysis based upon available sales data which adhered to IAAO assessment standards.

Appellant failed to provide evidence which satisfies the appeal criteria as laid out above. The Assessor Office recommends NO CHANGE to the 2021 assessed value as the appellant failed to meet the burden of proof as required by state statute. The Assessor Office sees no basis for change.

APPELLANT RESPONSE FOR ASSESSMENT YEAR 2021 PETITION FOR REVIEW

Please indicate if you accept the recommended value or wish to have your Petition for Review heard by the Board of Equalization. (*INITIAL ONE*)

_____ **YES**, I accept the recommended value determination provided by the Assessor

_____ **NO**, I do not accept the recommended valuation provided by the Assessor.
Please schedule my Petition for Review for the Board of Equalization.

I understand that I will be expected to provide specific evidence to the Board which clearly illustrates that my parcel valuation is: excessive, unequal, valued with improper methodology or is less than market value.

Be advised that if you choose to proceed to the Board of Equalization, they may, in accordance with law, apply an increase of the assessed value to full market value.

Appellant signature

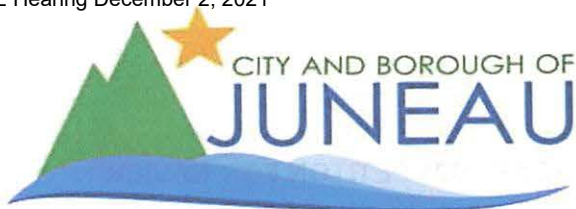
Date

If we do not receive a response from you by **10/6/2021**, the Petition for Review will be scheduled for the Board of Equalization where you will be expected to present **specific evidence** as to why your parcel is not valued correctly.

Sincerely,



Mary Hammond
Assessor
City & Borough of Juneau



OFFICE OF THE ASSESSOR

155 S. Seward St. Rm. 114
Juneau, AK 99801
Phone: (907)586-5215
Fax: (907)586-4520
Assessor.Office@juneau.org

9/29/2021

James Sidney
10400 Glacier Hwy
Juneau AK 99801

Received

OCT 07 2021

CBJ-Assessors Office

RE: FINAL DETERMINATION -- 2021 Property value Petition for Review -- 4B1701100070
RESPONSE DEADLINE: 10/6/2021

PARCEL: 4B1701100070
PHYSICAL LOCATION: Curtis Ave

James Sidney,

This letter is in response to the 2021 Petition for Review that you filed regarding the above indicated parcel. The basis for appealing as indicated on the Petition for Review form is: **My property value is excessive & My property value is unequal to similar properties & My property was valued improperly**

- Excessive – grossly disproportionate when compared to other assessments
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- Improper – valuation methodology was improper
- Undervalued – valued less than market or disproportionately lower than other assessments

State statute requires that the burden of proof is upon the appellant to provide evidence that one of the above conditions has been met (AS 29.45.210).

Based upon the evidence that you provided we have made the following determination regarding 2021 assessment valuation of **4B1701100070**:

VALUE DETERMINATION

Recommended Action: **No Change**

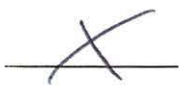
2021 Initial valuation: **\$135,750**
2021 Owner estimate of value:
2021 Final determination: **\$135,750**

The basis for the 2021 assessed values is a market analysis based upon available sales data which adhered to IAAO assessment standards.

Appellant failed to provide evidence which satisfies the appeal criteria as laid out above. The Assessor Office recommends **NO CHANGE** to the 2021 assessed value as the appellant failed to meet the burden of proof as required by state statute. The Assessor Office sees no basis for change.

APPELLANT RESPONSE FOR ASSESSMENT YEAR 2021 PETITION FOR REVIEW

Please indicate if you accept the recommended value or wish to have your Petition for Review heard by the Board of Equalization. (INITIAL ONE)

 **YES**, I accept the recommended value determination provided by the Assessor

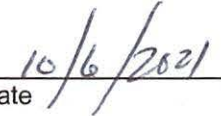
NO, I do not accept the recommended valuation provided by the Assessor.
Please schedule my Petition for Review for the Board of Equalization.

I understand that I will be expected to provide specific evidence to the Board which clearly illustrates that my parcel valuation is: excessive, unequal, valued with improper methodology or is less than market value.

Be advised that if you choose to proceed to the Board of Equalization, they may, in accordance with law, apply an increase of the assessed value to full market value.



Appellant signature



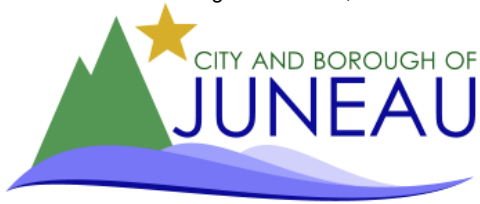
Date

If we do not receive a response from you by **10/6/2021**, the Petition for Review will be scheduled for the Board of Equalization where you will be expected to present **specific evidence** as to why your parcel is not valued correctly.

Sincerely,



Mary Hammond
Assessor
City & Borough of Juneau



ASSESSOR OFFICE

APPEAL #2021-0471

2021 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION December 2, 2021

Appellant: James and Jeremy Sidney

Location: NBN Curtis Ave

Parcel No.: 4B1701100070

Property Type: Commercial - Vacant

Appellant's basis for appeal: My property value is excessive/overvalued and my property value is unequal to similar properties and my property was valued improperly/incorrectly

	Appellant's Estimate of Value	Original Assessed Value	Recommended Value
Site:	Not provided	\$ 135,750	\$ 135,750
Buildings:	Not provided	\$ 0	\$ 0
Total:	Not provided	\$ 135,750	\$ 135,750

Subject Photo



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COMMERCIAL MARKET & ASSESSMENT ANALYSIS.....	7
SUBJECT ASSESSMENT HISTORY	8
SUMMARY	9
CONCLUSION.....	9

OVERVIEW

The subject is a partially filled 2.45 acre vacant commercial/industrial property.

Subject Characteristics:

- Land
 - 106,722 SF lot = 2.45 AC
 - Partially filled
 - Level, developable lot
- Building
 - None

SUBJECT PHOTOS



Aerial

2020 Imagery



AREA MAP & AERIAL





ASSESSED VALUES

Remember that the total assessed value is the primary test against market. The distribution of that value between the Land Component and the Building Component is secondary and can vary from one model to another. The total assessed value is tested against market indicators (sales, lease rates, etc.) and is adjusted to market value by application of market area and feature adjustments.

All three approaches to value (Cost, Sales Comparison and Income) are considered for commercial properties

LAND

Land values are developed on a market area basis. The land is examined to understand the typical land characteristics in the market area. These characteristics include size, slope, view, water frontage, significant wetlands and others. The characteristics are used to develop a market area land valuation model. This model is tested and refined in consideration of sales of both vacant and developed parcels. The resulting model is then applied to all of the land in the market area to establish assessed site values.

The subject site features are a level developable lot. The subject parcel's land value is equitable and is not excessive.

- ## Land Values

[illegible]

BUILDING(S)

The building component may be based on market adjusted cost tables, residual from sales after extraction of the land value or other appropriate means.

Ratio studies are performed to determine market adjustments.

Building Characteristics:

- None

COST REPORT

The cost report was not developed for this appeal because there are no buildings on this parcel.

INCOME APPROACH

The income approach was not the basis for setting the assessed value for 2021. The appellant did not submit P&L information for the Review process.

COMMERCIAL MARKET & ASSESSMENT ANALYSIS

The 2021 sales analysis for commercial properties included 57 qualified sales from 5 years of sales covering January 1, 2016 through December 31, 2020. The sales volume for the commercial market remained steady through 2020 and there was no indication of declining prices.

- Assessment Year 2021 Summary for Commercial Properties
 - Level of Assessment – 85% overall, 60% for vacant land, and 91% for improved properties
 - Coefficient of Dispersion (COD) – 22% for the combined group, 20% for vacant land, and 17% for improved properties (For these types of property groups the Standard that we work towards would be 20% or less for the subsets of land and improved properties. The combined set would be expected to have a higher COD.)
 - Applied Time Trend for Sales Analysis – 5% per year (0.42% per month)

SUBJECT ASSESSMENT HISTORY

City and Borough of Juneau Assessment History Report

4B1701100070
JAMES L SIDNEY
CURTIS AVE
SHERWOOD ESTATES BL D LT 1A

<u>YEAR ID</u>	<u>LAND VALUE</u>	<u>MISC VALUE</u>	<u>BLDG VALUE</u>	<u>CAMA VALUE</u>
2021	\$135,750.00			\$135,750.00
2020	\$90,500.00			\$90,500.00
2019	\$90,500.00			\$90,500.00
2018	\$90,500.00	\$2,000.00		\$92,500.00
2017	\$88,200.00		\$2,000.00	\$90,200.00
2016	\$104,500.00			\$104,500.00
2015	\$104,500.00			\$104,500.00
2014	\$104,500.00			\$104,500.00
2013	\$104,500.00			\$104,500.00
2012	\$104,500.00	\$0.00	\$0.00	\$104,500.00
2011	\$104,500.00	\$0.00	\$0.00	\$104,500.00
2010	\$45,000.00	\$0.00	\$0.00	\$45,000.00

SUMMARY

State statute requires the Assessor to value property at “full and true value”. According to appraisal standards and practices set by the Alaska Association of Assessing Officers, the State of Alaska Office of the State Assessor, and the International Association of Assessing Officers, correct procedures of assessment were followed for the subject. These standards and practices include consideration of any market value increase or decrease as determined by analysis of sales.

The assessed value was reviewed in response to the Petition for Review. Our findings are as follows.

The land and buildings are valued using the same methods and standards as all other properties in the Borough.

Additional Details:

- The appellant states that their assessed value is excessive/overvalued
 - We find that the value is not excessive or overvalued
- The appellant states that their assessed value is unequal to similar
 - We find that the value is equitable.
- The appellant states that the property was valued improperly/incorrectly.
 - We find that the value is equitable and that, based on analysis of market sales, it is not excessive. This is addressed in the land, commercial market and assessment analysis, summary and conclusion sections of our response in your packet. There is additional information in the “Property Assessment Guide.”
 - In reviewing locational subgroups, property type subgroups and property characteristic subgroups in the analysis we did not see evidence that any location or other subgroup should be treated differently from the rest with the exception of the boathouses.
 - We find that this property was valued using proper methodology.

For additional information on the assessment process, assessed values, analysis process, ratio studies and other related areas please see the “Property Assessment Guide” included in the packet.

CONCLUSION

The 2021 Assessed values were based on a simple methodology, analysis through ratio studies and subsequent trending of values based on the analysis findings. Underlying this standard compliant trending are the locational and feature influenced specific models that have been applied to Juneau commercial properties for many years. The ratio studies indicate that after our adjustments to values the level of assessment for commercial properties was 85% overall, 60% for vacant land, and 91% for improved properties.

For the subject property:

- The percentage change from 2020 to 2021 was an increase of 50%.

We find that no change to the 2021 assessed value of \$135,750 is warranted and ask that the BOE uphold the assessed value.



**Office Of The Assessor
155 South Seward Street
Juneau, AK 99801**

JAMES L SIDNEY
JOANN SIDNEY
10400 GLACIER HWY
JUNEAU AK 99801

**Meeting of Board of Equalization (BOE) and
Presentation of Real Property Appeal**

Date of BOE	Thursday, December 2, 2021
Location of BOE	Via ZOOM Webinar
Time of BOE	5:30 pm
Mailing Date of Notice	November 10, 2021
Parcel Identification	4B2201020050
Property Location	10400 GLACIER HWY
Appeal No.	APL20210476
Sent to Email Address:	swampy@alaska.net

ATTENTION OWNER

Under Alaska Statutes and CBJ Code, you, as the appellant, bear the burden of proof. The only grounds for adjustment of an assessment are proof of unequal, excessive, improper, or under valuation based on facts that are stated in your written appeal or proven at the appeal hearing.

Any evidence or materials you would like to include in your appeal must be submitted to the City Clerk's Office {preferred method via email to city.clerk@juneau.org Attn.: Assessment Appeal} by **4:00 PM Wednesday, November 22, 2021** and will be included in the packets for the Board so the members have an opportunity to review the materials before the hearing.

Your Board of Equalization packet will be ready for you to pick up in the Clerk's office after **2:00 PM Thursday, November 23, 2021** or it will be emailed and/or mailed to the above address(es) on this notice.

You or your representative may be present at the hearing {via Zoom Webinar, participation/log in information will be listed on the agenda packet you receive for the hearing your appeal is scheduled for}. If you choose not to be present or be represented, the Board of Equalization will proceed in the absence of the appellant.

It should be noted that, between the date of this letter and the Board hearing date, your appeal may be resolved between you and the Assessor. If your appeal is resolved, you will not need to appear before the Board.

If you have any questions please contact the Assessor's Office.

Attachment: CBJ Law Department Memorandum April 19, 2013.

CONTACT US: CBJ Assessor's Office

Phone	Email	Website	Physical Location
Phone (907) 586-5215 Fax (907) 586-4520	assessor.office@juneau.org	http://www.juneau.org/finance/	155 South Seward St Room 114

PROPERTY TAX BILLS MAILED JULY 1

PROPERTY TAXES DUE SEPTEMBER 30



Office of the Assessor
155 S Seward Street
Juneau AK 99801

**Petition for Review / Correction of Assessed Value
Real Property**

Assessment Year	2021
Parcel ID Number	

For Office Use:	Review #	Appeal # Received
-----------------	----------	----------------------

2021 Filing Deadline: MONDAY, MAY 3

MAY 03 2021

CBJ-Assessors Office

Please attach all supporting documentation

ASSESSOR'S FILES ARE PUBLIC INFORMATION - DOCUMENTS FILED WITH AN APPEAL BECOME PUBLIC INFORMATION

Parcel ID Number	
Owner Name	James Sidney
Primary Phone #	907-789-7253
Physical Address	10400 Glacier Hwy Juneau, AK 99801
Name of Applicant	
Email Address	swampy@alaska.net
Mailing Address	10400 Glacier Hwy Juneau, AK 99801

Why are you appealing your value? Check box and provide a detailed explanation below for your appeal to be valid.

- ☒ My property value is excessive/overvalued
☒ My property value is unequal to similar properties
☒ My property was valued improperly/incorrectly
☐ My property has been undervalued
☐ My exemption(s) was not applied

THE FOLLOWING ARE NOT GROUNDS FOR APPEAL

- Your taxes are too high
- Your value changed too much in one year.
- You can't afford the taxes

Provide specific reasons and provide evidence supporting the item(s) checked above:

Have you attached additional information or documentation? ☐ Yes ☒ No

Values on Assessment Notice:

Site	\$	Building	\$	Total	\$
------	----	----------	----	-------	----

Owner's Estimate of Value:

Site	\$	Building	\$	Total	\$
------	----	----------	----	-------	----

Purchase Price of Property:

Price	\$	Purchase Date	
-------	----	---------------	--

Has the property been listed for sale? ☐ Yes ☐ No (if yes complete next line)

Listing Price	\$	Days on Market	
---------------	----	----------------	--

Was the property appraised by a licensed appraiser within the last year? ☐ Yes ☒ No (if yes provide copy of appraisal)

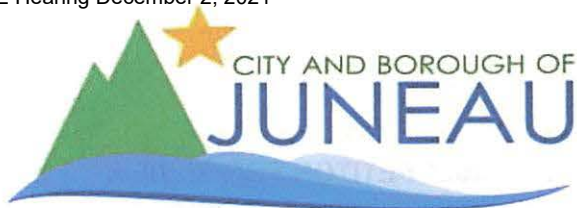
Certification:

I hereby affirm that the foregoing information is true and correct, I understand that I bear the burden of proof and I must provide evidence supporting my appeal, and that I am the owner (or owner's authorized agent) of the property described above.

Signature	Date
	5/3/2021

Contact Us: CBJ Assessors Office

Phone/Fax	Email	Website	Mailing Address
Phone: (907)586-5215 Fax: (907)586-4520	Assessor.Office@juneau.org	http://www.juneau.org/finance	155 South Seward St. Juneau AK 99801



OFFICE OF THE ASSESSOR

155 S. Seward St. Rm. 114
Juneau, AK 99801
Phone: (907)586-5215
Fax: (907)586-4520
Assessor.Office@juneau.org

9/29/2021

Received

OCT 07 2021

James Sidney
10400 Glacier Hwy
Juneau AK 99801

CBJ-Assessors Office

RE: FINAL DETERMINATION -- 2021 Property value Petition for Review -- 4B2201020050
RESPONSE DEADLINE: 10/6/2021

PARCEL: 4B2201020050
PHYSICAL LOCATION: 10400 Glacier Hwy

James Sidney,

This letter is in response to the 2021 Petition for Review that you filed regarding the above indicated parcel. The basis for appealing as indicated on the Petition for Review form is: **My property value is excessive & My property value is unequal to similar properties & My property was valued improperly**

- Excessive – grossly disproportionate when compared to other assessments
- Unequal – treated differently than other properties in the same property class
- Improper – valuation methodology was improper
- Undervalued – valued less than market or disproportionately lower than other assessments

State statute requires that the burden of proof is upon the appellant to provide evidence that one of the above conditions has been met (AS 29.45.210).

Based upon the evidence that you provided we have made the following determination regarding 2021 assessment valuation of **4B2201020050**:

VALUE DETERMINATION

Recommended Action: **No Change**

2021 Initial valuation: **\$620,800**

2021 Owner estimate of value:

2021 Final determination: **\$620,800**

The basis for the 2021 assessed values is a market analysis based upon available sales data which adhered to IAAO assessment standards.

Appellant failed to provide evidence which satisfies the appeal criteria as laid out above. The Assessor Office recommends NO CHANGE to the 2021 assessed value as the appellant failed to meet the burden of proof as required by state statute. The Assessor Office sees no basis for change.

APPELLANT RESPONSE FOR ASSESSMENT YEAR 2021 PETITION FOR REVIEW

Please indicate if you accept the recommended value or wish to have your Petition for Review heard by the Board of Equalization. (INITIAL ONE)

YES, I accept the recommended value determination provided by the Assessor

X

NO, I do not accept the recommended valuation provided by the Assessor.
Please schedule my Petition for Review for the Board of Equalization.

I understand that I will be expected to provide specific evidence to the Board which clearly illustrates that my parcel valuation is: excessive, unequal, valued with improper methodology or is less than market value.

Be advised that if you choose to proceed to the Board of Equalization, they may, in accordance with law, apply an increase of the assessed value to full market value.


Appellant signature

10/6/2021
Date

If we do not receive a response from you by **10/6/2021**, the Petition for Review will be scheduled for the Board of Equalization where you will be expected to present **specific evidence** as to why your parcel is not valued correctly.

Sincerely,



Mary Hammond
Assessor
City & Borough of Juneau



APPEAL #2021-0476

2021 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION December 2, 2021

ASSESSOR OFFICE

Appellant: James & Joann Sidney

Location: 10400 Glacier Hwy

Parcel No.: 4B2201020050

Property Type: Single Family Residence, store & outbuildings

Appellant's basis for appeal: My property value is excessive/overvalued and my property value is unequal to similar properties and my property was valued improperly/incorrectly

	Appellant's Estimate of Value	Original Assessed Value	Recommended Value
Site:	Not provided	\$ 243,000	\$ 243,000
Buildings:	Not provided	\$ 377,800	\$ 377,800
Total:	Not provided	\$ 620,800	\$ 620,800

Subject Photo



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OVERVIEW

The subject is a mixed use property, including a single family residence attached to a feed store and farm use outbuildings, located along Glacier Hwy near the intersection with Engineer's Cutoff Rd.

Subject Characteristics:

- Land
 - 42,967 SF lot = 0.98 AC
 - Level, developed lot
- Building
 - Single family residence
 - Average Quality
 - Average Condition
 - 2,820 SF GLA
 - Attached garage
 - 1,360 SF
 - Detached garage
 - 1,280 SF
 - Carport
 - 924 SF
 - Misc storage building
 - 1,180 SF

SUBJECT PHOTOS



Front

Aerial View 2021



Attached garage/Carport



Detached garage/Carport



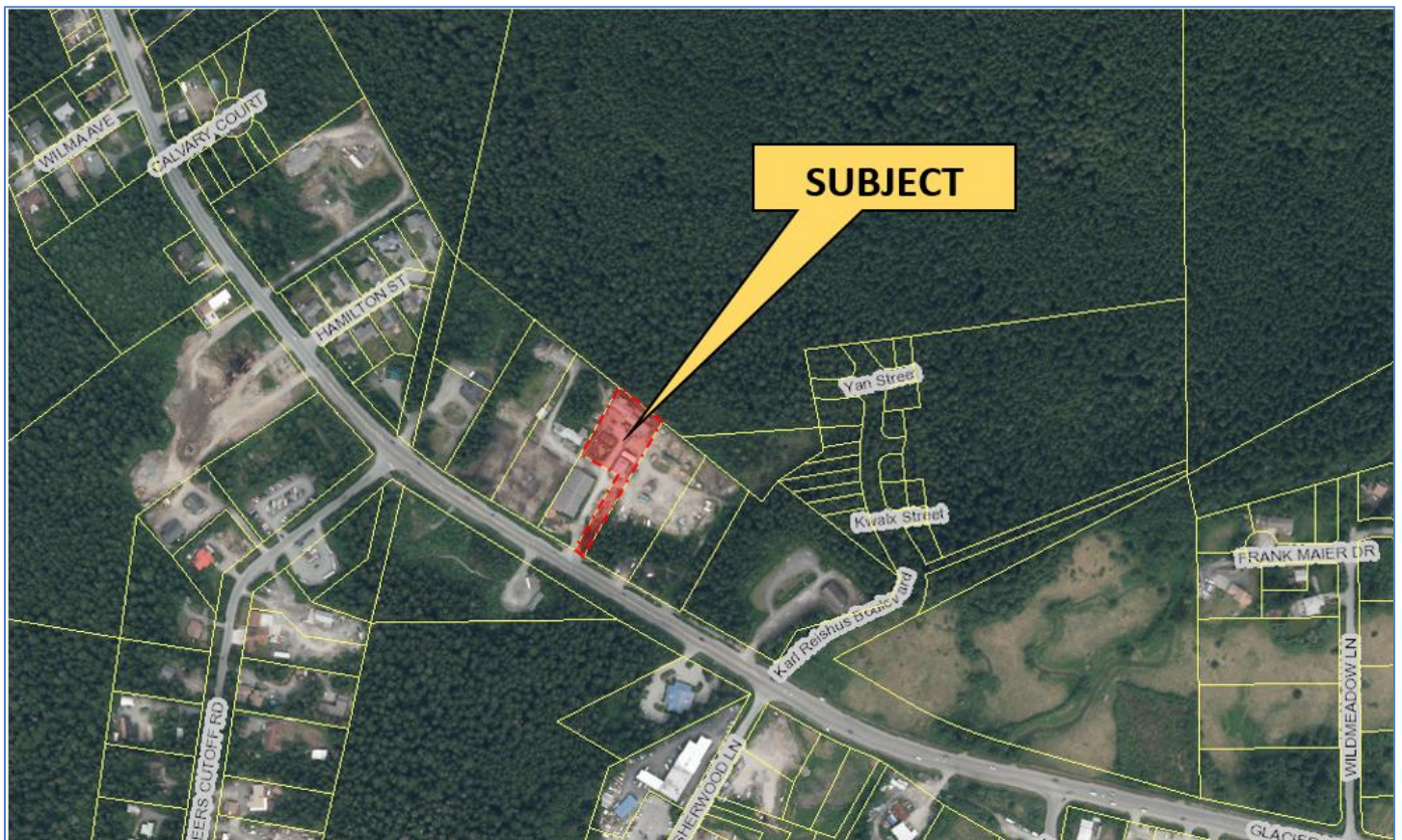
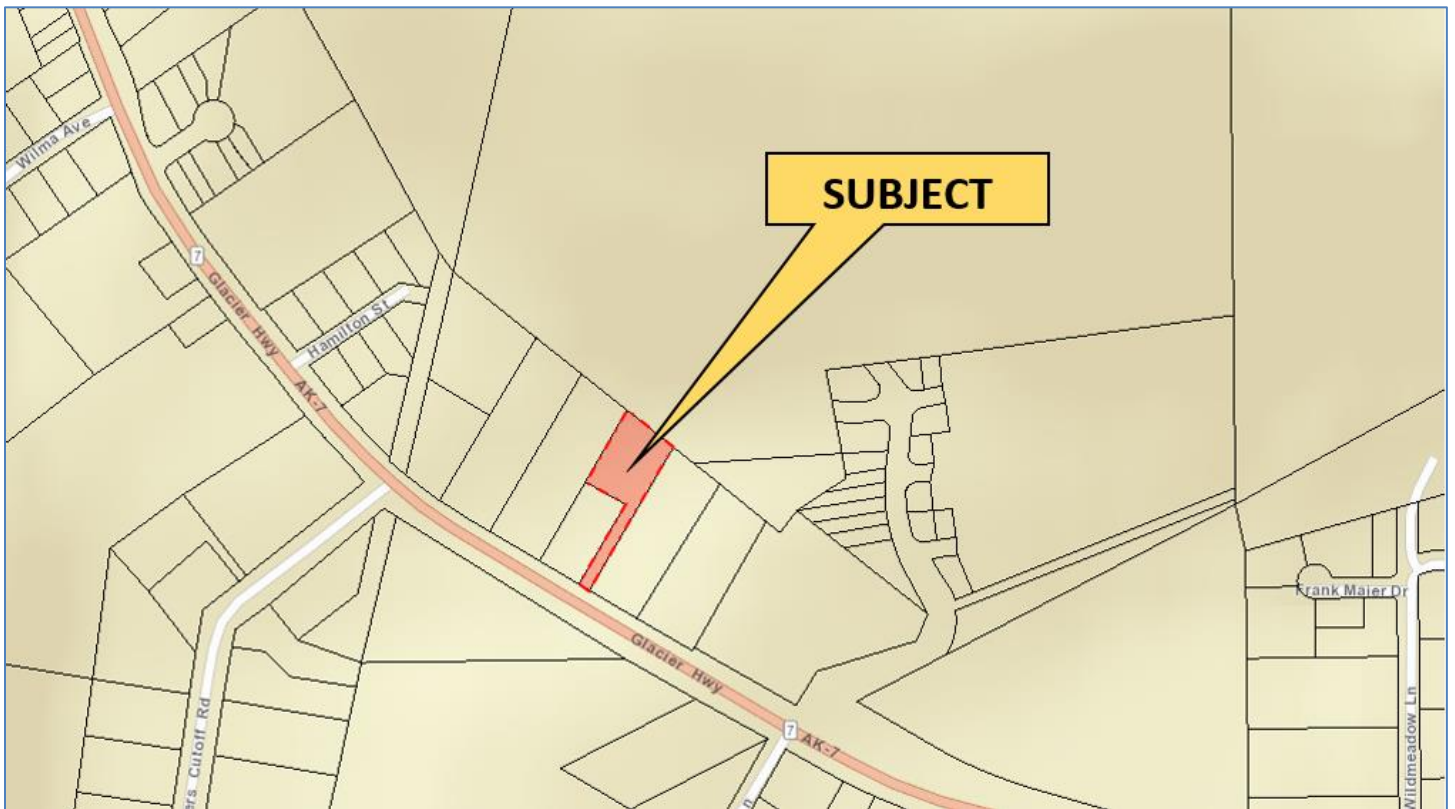
Misc storage building/ horse stalls



Misc storage building/ horse stalls - back



AREA MAP & AERIAL



ASSESSED VALUES

Remember that the total assessed value is the primary test against market. The distribution of that value between the Land Component and the Building Component is secondary and can vary from one model to another. The total assessed value is tested against market indicators (sales, lease rates, etc.) and is adjusted to market value by application of market area and feature adjustments.

All three approaches to value (Cost, Sales Comparison and Income) are considered for commercial properties

LAND

Land values are developed on a market area basis. The land is examined to understand the typical land characteristics in the market area. These characteristics include size, slope, view, water frontage, significant wetlands and others. The characteristics are used to develop a market area land valuation model. This model is tested and refined in consideration of sales of both vacant and developed parcels. The resulting model is then applied to all of the land in the market area to establish assessed site values.

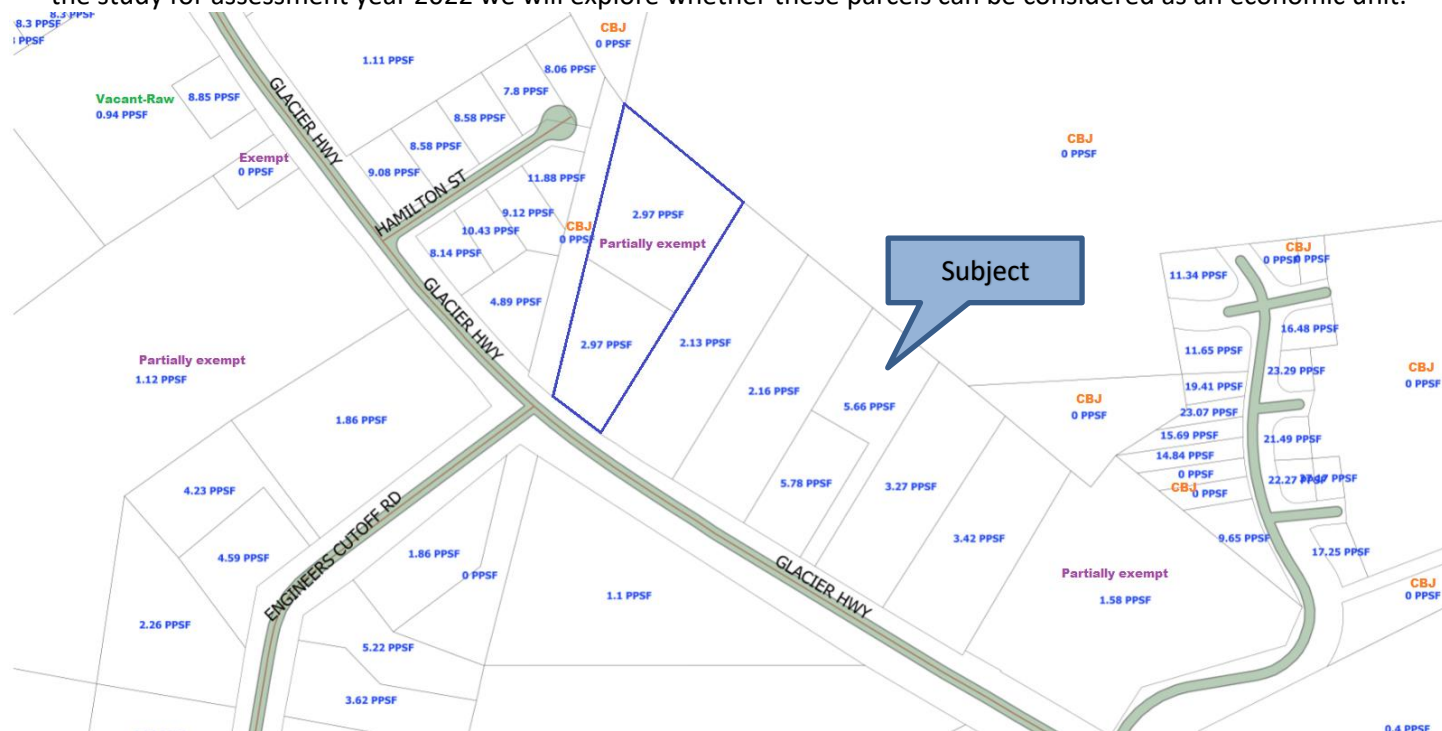
The subject site features are level and developed. The subject parcel's land value is not excessive.

Land Characteristics:

- 42,967 SF lot = 0.98 AC
- Level, developed lot

Land Values

You will notice that there is variation in the price per square foot among parcels. These parcels over the past 10 plus years have had many changes and variations in whether they are considered residential or commercial, farm or not farm, and excess land. Several of the parcels have seen a change of use over the last couple of years. This has led to a disparity in the price per foot among the parcels. We intend to do a more extensive study for assessment year 2022 to correct the land values. We will need to work with the property owner in order to identify the use of different areas. In the study for assessment year 2022 we will explore whether these parcels can be considered as an economic unit.



BUILDING(S)

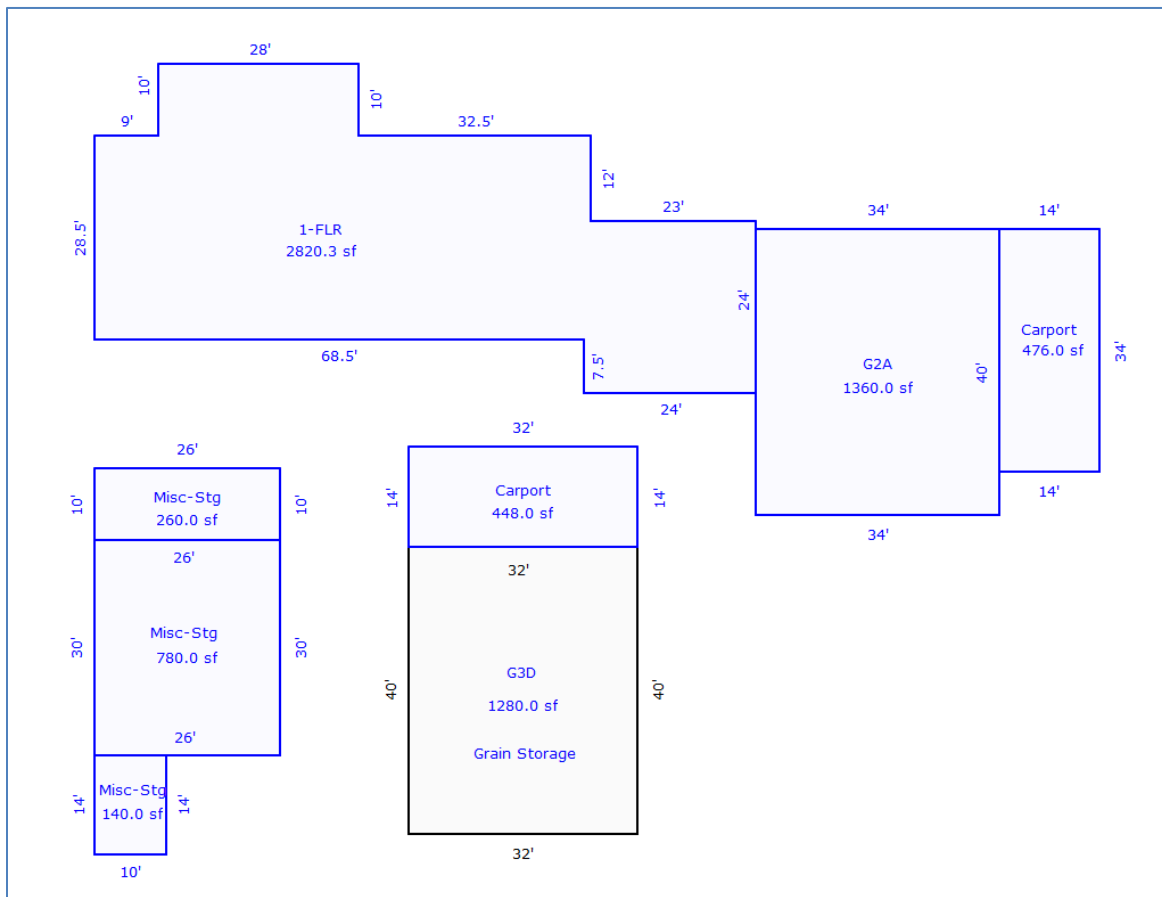
The building component may be based on market adjusted cost tables, residual from sales after extraction of the land value or other appropriate means.

Ratio studies are performed to determine market adjustments.

Building Characteristics:

- Single family residence
 - Average Quality
 - Average Condition
 - 2,820 SF GLA
- Attached garage
 - 1,360 SF
- Detached garage
 - 1,280 SF
- Carport
 - 924 SF
- Misc storage building
 - 1,180 SF

Sketch of Improvements:



COST REPORT

The cost report below was utilized in the review process in response to the filing of the Petition for Review by the appellant. The cost report indicates that the building component is not overvalued.

5149		Record		1		
Parcel Code Number	4B2201020050	Building Type	R- Single-family Residence			
Owner Name	SIDNEY JAMES L	Quality	3			
Parcel Address	10400 GLACIER HWY	Construction	Stud Frame			
Effective Year Built	2006	Total Livable	2820			
Year Built	1975	Style	One Story			
Improvement	Description	Quantity	Unit Cost	Percent	+/-	Total
Base						
Exterior	Frame, Plywood		81.50	100%		
Roof	Composition Shingle		2.88	100%		
Heating	Baseboard, Hot Water		2.17	100%		
Adjusted Base Cost		2,820	86.55			244,071
Exterior Improvement(s)						
Other Garage	Attached Garage (SF)	1,360	26.16			35,575
Other Garage	Detached Garage (SF)	1,280	27.25			34,880
Other Garage	Garage Finish, Attached (SF)	1,360	6.00			8,156
Carports	Carport, Shed Roof (SF)	924	13.00			12,012
Total						90,623
Additional Feature(s)						
Feature	Fixture	8				11,840
Total						11,840
Sub Total						346,534
Condition Average						
Local Multiplier				1.24	[X]	429,702
Current Multiplier				1.08	[X]	464,078
Quality Adjustment					[X]	464,078
Neighborhood Multiplier					[X]	464,078
Depreciation - Physical			1.00 [X]	15.00	[-]	69,612
Depreciation - Functional					[-]	0
Depreciation - Economic					[-]	0
Percent Complete				100.00	[-]	394,466
Cost to Cure						
Neighborhood Adjustment				122.00	[X]	86,783
Replacement Cost less Depreciation						481,249
Miscellaneous Improvements						
Misc Stg Buildings					[+]	15,600
Storage Shed Under 200SF					[+]	1,000
Total Miscellaneous Improvements						16,600
Total Improvement Value				[Rounded]		\$497,800

INCOME APPROACH

The income approach was not the basis for setting the assessed value for 2021. The appellant did not submit P&L information for the Review process.

COMMERCIAL MARKET & ASSESSMENT ANALYSIS

The 2021 sales analysis for commercial properties included 57 qualified sales from 5 years of sales covering January 1, 2016 through December 31, 2020. The sales volume for the commercial market remained steady through 2020 and there was no indication of declining prices.

- Assessment Year 2021 Summary for Commercial Properties
 - Level of Assessment – 85% overall, 60% for vacant land, and 91% for improved properties
 - Coefficient of Dispersion (COD) – 22% for the combined group, 20% for vacant land, and 17% for improved properties (For these types of property groups the Standard that we work towards would be 20% or less for the subsets of land and improved properties. The combined set would be expected to have a higher COD.)
 - Applied Time Trend for Sales Analysis – 5% per year (0.42% per month)

SUBJECT ASSESSMENT HISTORY

Please note that the values for 2010, 2013, 2014, 2015 and 2016 reflect the farm use value, not the market value of this parcel.

City and Borough of Juneau Assessment History Report				
4B2201020050 JAMES L SIDNEY 10400 GLACIER HWY USS 3260 LT 4B				
<u>YEAR ID</u>	<u>LAND VALUE</u>	<u>MISC VALUE</u>	<u>BLDG VALUE</u>	<u>CAMA VALUE</u>
2021	\$243,000.00		\$377,800.00	\$620,800.00
2020	\$162,000.00	\$44,600.00	\$328,900.00	\$535,500.00
2019	\$162,000.00	\$44,600.00	\$317,600.00	\$524,200.00
2018	\$172,400.00	\$44,600.00	\$305,100.00	\$522,100.00
2017	\$163,500.00	\$44,600.00	\$283,700.00	\$491,800.00
2016	\$40,000.00	\$44,600.00	\$269,300.00	\$353,900.00
2015	\$73,629.00		\$360,772.00	\$434,401.00
2014	\$72,900.00		\$357,200.00	\$430,100.00
2013	\$72,900.00		\$352,900.00	\$425,800.00
2012	\$110,000.00	\$0.00	\$313,100.00	\$423,100.00
2011	\$110,000.00	\$0.00	\$284,000.00	\$394,000.00
2010	\$16,500.00	\$0.00	\$284,000.00	\$300,500.00

SUMMARY

State statute requires the Assessor to value property at “full and true value”. According to appraisal standards and practices set by the Alaska Association of Assessing Officers, the State of Alaska Office of the State Assessor, and the International Association of Assessing Officers, correct procedures of assessment were followed for the subject. These standards and practices include consideration of any market value increase or decrease as determined by analysis of sales.

The assessed value was reviewed in response to the Petition for Review. Our findings are as follows.

The land and buildings are valued using the same methods and standards as all other properties in the Borough.

Additional Details:

- The appellant states that their assessed value is excessive/overvalued
 - We find that the value is not excessive or overvalued
- The appellant states that their assessed value is unequal to similar
 - We find that the value is equitable. As noted in the land section there are conditions and characteristics with this property that we would like to do a more in-depth study of, including discussion with the owner, however, we find that the values are equitable within our current information on the property.
- The appellant states that the property was valued improperly/incorrectly.
 - We find that the value is equitable and that, based on analysis of market sales, it is not excessive. This is addressed in the land, building, commercial market and assessment analysis, summary and conclusion sections of our response in your packet. There is additional information in the “Property Assessment Guide.”
 - In reviewing locational subgroups, property type subgroups and property characteristic subgroups in the analysis we did not see evidence that any location or other subgroup should be treated differently from the rest with the exception of the boathouses.
 - We find that this property was valued using proper methodology.

For additional information on the assessment process, assessed values, analysis process, ratio studies and other related areas please see the “Property Assessment Guide” included in the packet.

CONCLUSION

The 2021 Assessed values were based on a simple methodology, analysis through ratio studies and subsequent trending of values based on the analysis findings. Underlying this standard compliant trending are the locational and feature influenced specific models that have been applied to Juneau commercial properties for many years. The ratio studies indicate that after our adjustments to values the level of assessment for commercial properties was 85% overall, 60% for vacant land, and 91% for improved properties.

For the subject property:

- The percentage change from 2020 to 2021 was an increase of 15.9%.

We find that no change to the 2021 assessed value of \$620,800 is warranted and ask that the BOE uphold the assessed value.



**Office Of The Assessor
155 South Seward Street
Juneau, AK 99801**

WEST GLACIER DEVELOPMENT LLC
10400 GLACIER HWY
JUNEAU AK 99801

Meeting of Board of Equalization (BOE) and Presentation of Real Property Appeal

Date of BOE	Thursday, December 2, 2021
Location of BOE	Via ZOOM Webinar
Time of BOE	5:30 pm
Mailing Date of Notice	November 10, 2021
Parcel Identification	4B2901150050
Property Location	5580 MONTANA CREEK RD
Appeal No.	APL20210472
Sent to Email Address:	swampy@alaska.net

ATTENTION OWNER

Under Alaska Statutes and CBJ Code, you, as the appellant, bear the burden of proof. The only grounds for adjustment of an assessment are proof of unequal, excessive, improper, or under valuation based on facts that are stated in your written appeal or proven at the appeal hearing.

Any evidence or materials you would like to include in your appeal must be submitted to the City Clerk's Office {preferred method via email to city.clerk@juneau.org Attn.: Assessment Appeal} by **4:00 PM Wednesday, November 22, 2021** and will be included in the packets for the Board so the members have an opportunity to review the materials before the hearing.

Your Board of Equalization packet will be ready for you to pick up in the Clerk's office after **2:00 PM Thursday, November 23, 2021** or it will be emailed and/or mailed to the above address(es) on this notice.

You or your representative may be present at the hearing {via Zoom Webinar, participation/log in information will be listed on the agenda packet you receive for the hearing your appeal is scheduled for}. If you choose not to be present or be represented, the Board of Equalization will proceed in the absence of the appellant.

It should be noted that, between the date of this letter and the Board hearing date, your appeal may be resolved between you and the Assessor. If your appeal is resolved, you will not need to appear before the Board.

If you have any questions please contact the Assessor's Office.

Attachment: CBJ Law Department Memorandum April 19, 2013.

CONTACT US: CBJ Assessor's Office

Phone	Email	Website	Physical Location
Phone (907) 586-5215 Fax (907) 586-4520	assessor.office@juneau.org	http://www.juneau.org/finance/	155 South Seward St Room 114

PROPERTY TAX BILLS MAILED JULY 1

PROPERTY TAXES DUE SEPTEMBER 30



Office of the Assessor
155 S Seward Street
Juneau AK 99801

**Petition for Review / Correction of Assessed Value
Real Property**

Assessment Year	2021
Parcel ID Number	

For Office Use:	Review #	Appeal #
-----------------	----------	----------

2021 Filing Deadline: MONDAY, MAY 3

CBJ-Assessor's Office
MAY 03 2021

Please attach all supporting documentation

ASSESSOR'S FILES ARE PUBLIC INFORMATION - DOCUMENTS FILED WITH AN APPEAL BECOME PUBLIC INFORMATION

Parcel ID Number	4B2901150050		
Owner Name	James Sidney	Name of Applicant	
Primary Phone #	907-784-7253	Email Address	swampy@alaska.net
Physical Address	10400 Glacier Hwy Juneau, AK 99801	Mailing Address	10400 Glacier Hwy Juneau, AK 99801

Why are you appealing your value? Check box and provide a detailed explanation below for your appeal to be valid.

- ☒ My property value is excessive/overvalued
☒ My property value is unequal to similar properties
☒ My property was valued improperly/incorrectly
☐ My property has been undervalued
☐ My exemption(s) was not applied

THE FOLLOWING ARE NOT GROUNDS FOR APPEAL

- Your taxes are too high
- Your value changed too much in one year.
- You can't afford the taxes

Provide specific reasons and provide evidence supporting the item(s) checked above:

Have you attached additional information or documentation? ☐ Yes ☒ No

Values on Assessment Notice:

Site	\$	Building	\$	Total	\$
------	----	----------	----	-------	----

Owner's Estimate of Value:

Site	\$	Building	\$	Total	\$
------	----	----------	----	-------	----

Purchase Price of Property:

Price	\$	Purchase Date	
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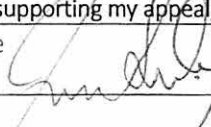
Has the property been listed for sale? ☐ Yes ☐ No (if yes complete next line)

Listing Price	\$	Days on Market	
---------------	----	----------------	--

Was the property appraised by a licensed appraiser within the last year? ☐ Yes ☒ No (if yes provide copy of appraisal)

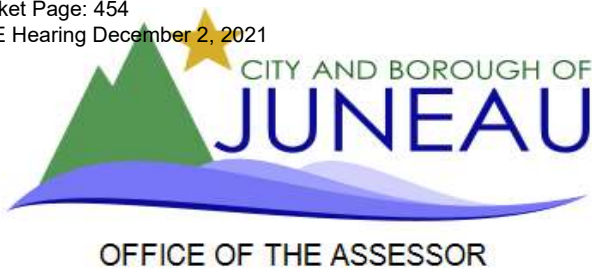
Certification:

I hereby affirm that the foregoing information is true and correct, I understand that I bear the burden of proof and I must provide evidence supporting my appeal, and that I am the owner (or owner's authorized agent) of the property described above.

Signature  Date 5/3/2021

Contact Us: CBJ Assessors Office

Phone/Fax	Email	Website	Mailing Address
Phone: (907)586-5215 Fax: (907)586-4520	Assessor.Office@juneau.org	http://www.juneau.org/finance	155 South Seward St. Juneau AK 99801



155 S. Seward St. Rm. 114
Juneau, AK 99801
Phone: (907)586-5215
Fax: (907)586-4520
Assessor.Office@juneau.org

11/04/21

West Glacier Development LLC/ Sidney
10400 Glacier Hwy
Juneau AK 99801

RE: FINAL DETERMINATION -- 2021 Property value Petition for Review -- 4B2901150050
RESPONSE DEADLINE: 11/12/21

PARCEL: 4B2901150050
PHYSICAL LOCATION: 5580 Montana Creek Rd

West Glacier Development LLC/ Sidney,

This letter is in response to the 2021 Petition for Review that you filed regarding the above indicated parcel. The basis for appealing as indicated on the Petition for Review form is: **My property value is excessive & My property value is unequal to similar properties & My property was valued improperly**

- Excessive – grossly disproportionate when compared to other assessments
- Unequal – treated differently than other properties in the same property class
- Improper – valuation methodology was improper
- Undervalued – valued less than market or disproportionately lower than other assessments

State statute requires that the burden of proof is upon the appellant to provide evidence that one of the above conditions has been met (AS 29.45.210).

Based upon the evidence that you provided we have made the following determination regarding 2021 assessment valuation of **4B2901150050**:

VALUE DETERMINATION

Recommended Action: **No Change**

2021 Initial valuation: **\$1,436,100**

2021 Owner estimate of value:

2021 Final determination: **\$1,436,100**

We have reviewed your assessed value and did not find that the value is excessive or improper.

The income approach and future use was considered, and we did not find a basis for change.

APPELLANT RESPONSE FOR ASSESSMENT YEAR 2021 PETITION FOR REVIEW

Please indicate if you accept the recommended value or wish to have your Petition for Review heard by the Board of Equalization. (*INITIAL ONE*)

_____ **YES**, I accept the recommended value determination provided by the Assessor

_____ **NO**, I do not accept the recommended valuation provided by the Assessor.
Please schedule my Petition for Review for the Board of Equalization.

I understand that I will be expected to provide specific evidence to the Board which clearly illustrates that my parcel valuation is: excessive, unequal, valued with improper methodology or is less than market value.

Be advised that if you choose to proceed to the Board of Equalization, they may, in accordance with law, apply an increase of the assessed value to full market value.

Appellant signature

Date

If we do not receive a response from you by **11/12/21**, the Petition for Review will be scheduled for the Board of Equalization where you will be expected to present **specific evidence** as to why your parcel is not valued correctly.

Sincerely,



Mary Hammond
Assessor
City & Borough of Juneau



APPEAL #2021-0472

2021 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION December 2, 2021

ASSESSOR OFFICE

Appellant: West Glacier Development LLC

Location: 5580 Montana Creek Rd

Parcel No.: 4B2901150050

Property Type: Commercial

Appellant's basis for appeal: My property value is excessive/overvalued and my property value is unequal to similar properties and my property was valued improperly/incorrectly

	Appellant's Estimate of Value	Original Assessed Value	Recommended Value
Site:	Not provided	\$ 1,436,100	\$ 1,436,100
Buildings:	Not provided	\$ 0	\$ 0
Total:	Not provided	\$ 1,436,100	\$ 1,436,100

Subject Photo



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OVERVIEW

The subject is a 35.39 AC industrial property. It is currently utilized for gravel extraction and waste fill collection. It has potential for other future development.

Subject Characteristics:

- Land
 - 35.39 Acres
 - Ponds
- Building
 - None

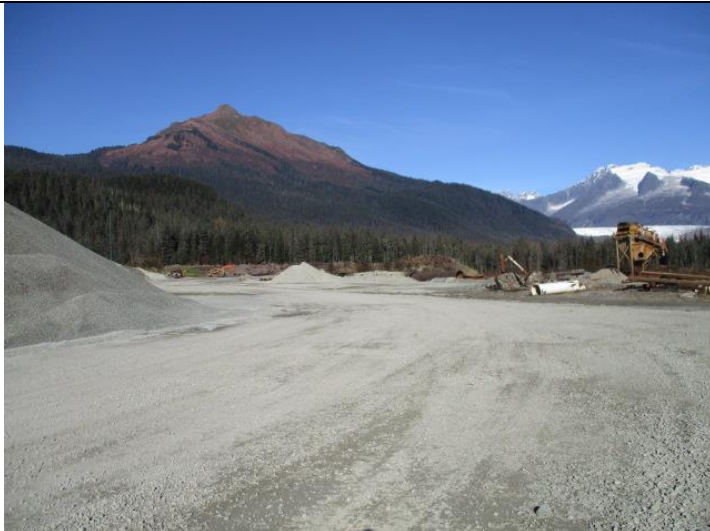
SUBJECT PHOTOS



From road



From road



2016 Photo



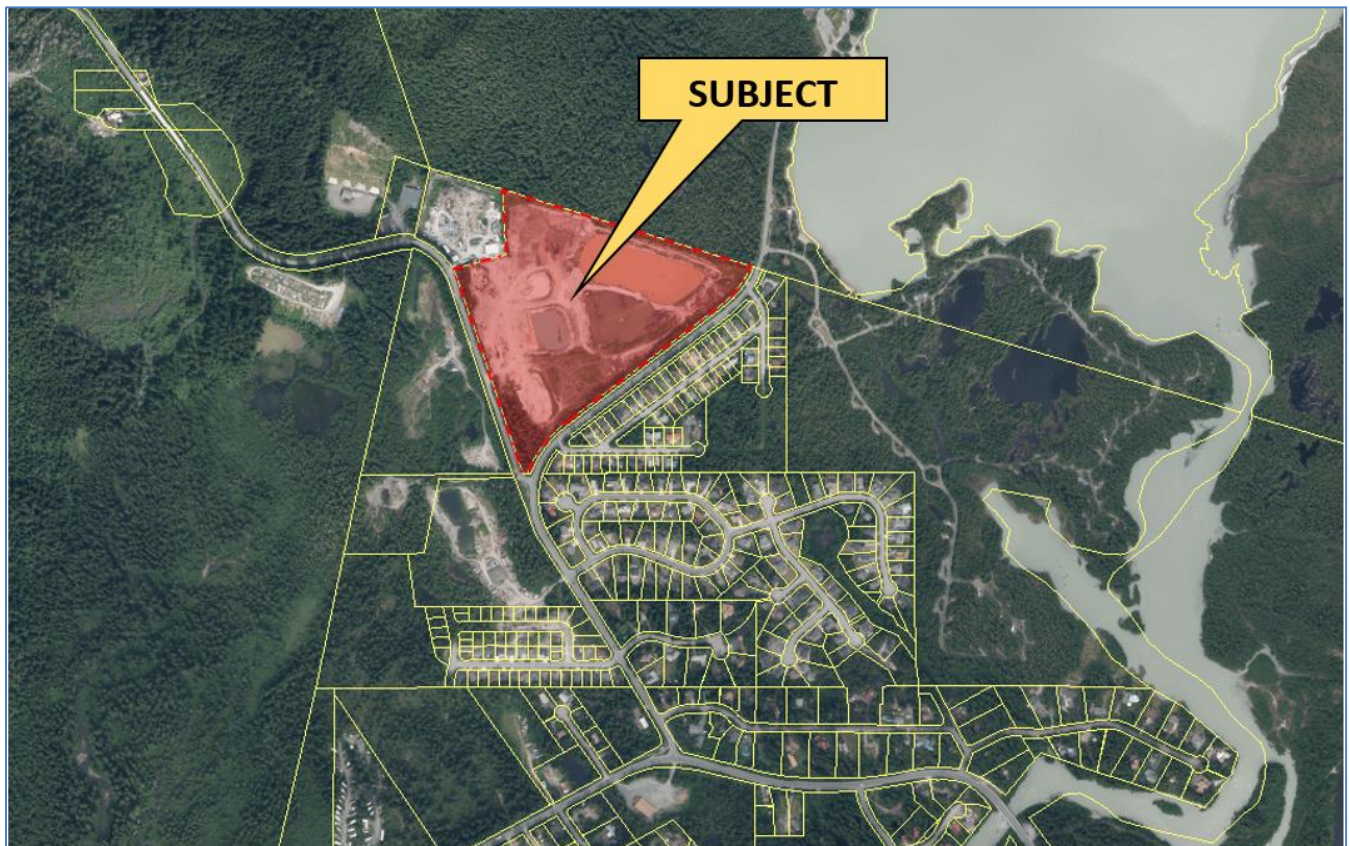
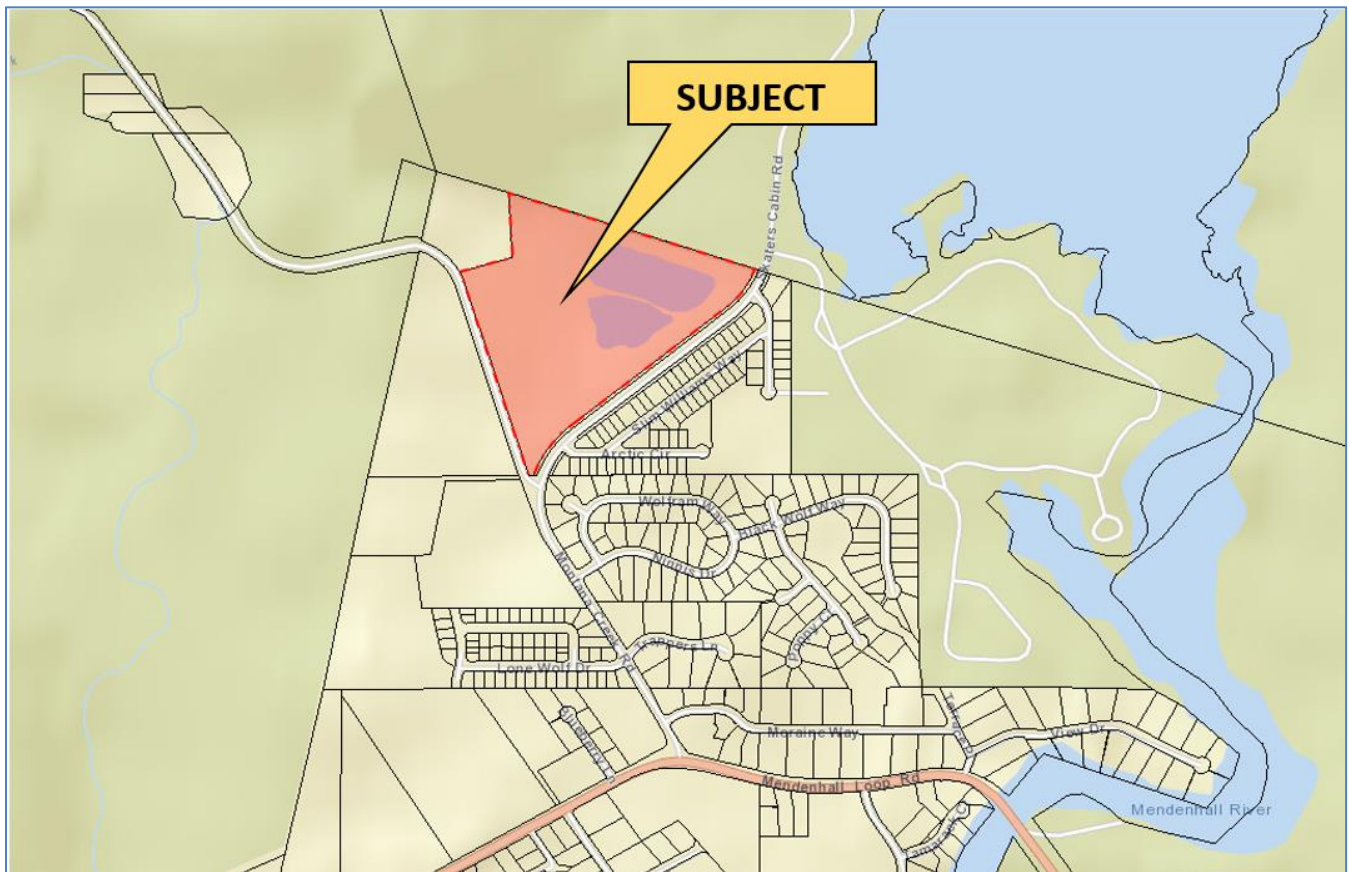
2021 photo



Settling pond - Undated photo

Figure 1.-Settling pond adjacent to gravel extraction operation.

AREA MAP & AERIAL



ASSESSED VALUES

Remember that the total assessed value is the primary test against market. The distribution of that value between the Land Component and the Building Component is secondary and can vary from one model to another. The total assessed value is tested against market indicators (sales, lease rates, etc.) and is adjusted to market value by application of market area and feature adjustments.

All three approaches to value (Cost, Sales Comparison and Income) are considered for commercial properties

LAND

Land values are developed on a market area basis. The land is examined to understand the typical land characteristics in the market area. These characteristics include size, slope, view, water frontage, significant wetlands and others. The characteristics are used to develop a market area land valuation model. This model is tested and refined in consideration of sales of both vacant and developed parcels. The resulting model is then applied to all of the land in the market area to establish assessed site values.

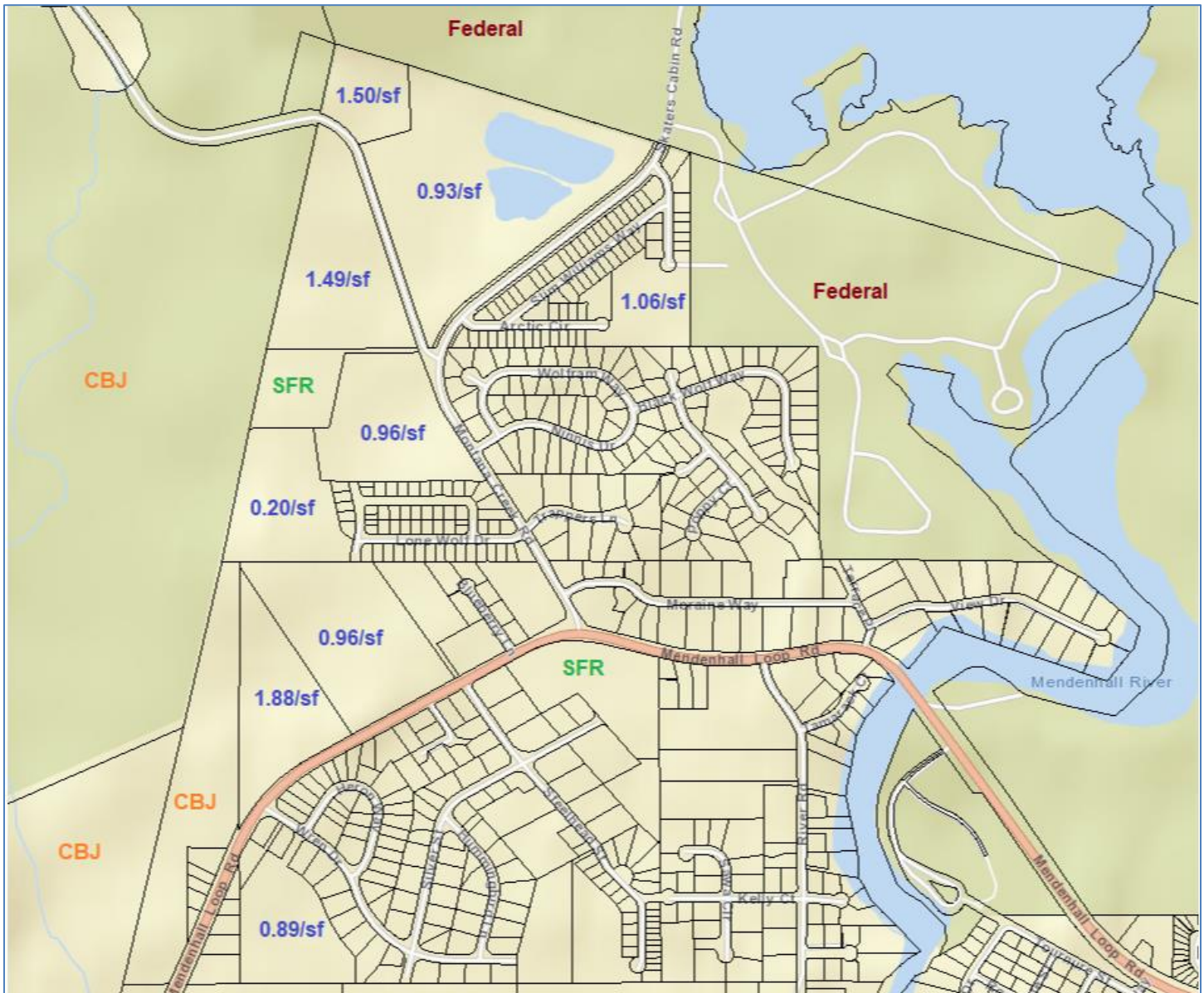
The subject site features are a mostly level, benched acreage with views of surrounding mountains. The subject parcel's land value is equitable and is not excessive.

Land Characteristics:

- 35.39 Acres
- Ponds
- In the Conditional Use Permit material from 2019 it was indicated that there was enough existing reserve material to continue operating for at least 10 more years.

Land Values

The area of the ponds and its effect on value was taken into account during the review. The parcel South of the subject that is at \$0.20/SF has a lower value as it is reportedly restricted to use as a park.



BUILDING(S)

The building component may be based on market adjusted cost tables, residual from sales after extraction of the land value or other appropriate means.

Ratio studies are performed to determine market adjustments.

Building Characteristics:

- Upon last inspection there were no buildings on site, however, there is a permit for the placement of a manufactured home for use as an office issue on 08/25/2020.

COST REPORT

A cost approach was not developed as there are no buildings.

INCOME APPROACH

The income approach was not the basis for setting the assessed value for 2021. The appellant did submit P&L information for the Review process. An income approach was done for the review process as a reference or check against the assessed value. The results indicated that the assessed value is not excessive.

COMMERCIAL MARKET & ASSESSMENT ANALYSIS

The 2021 sales analysis for commercial properties included 57 qualified sales from 5 years of sales covering January 1, 2016 through December 31, 2020. The sales volume for the commercial market remained steady through 2020 and there was no indication of declining prices.

- Assessment Year 2021 Summary for Commercial Properties
 - Level of Assessment – 85% overall, 60% for vacant land, and 91% for improved properties
 - Coefficient of Dispersion (COD) – 22% for the combined group, 20% for vacant land, and 17% for improved properties (For these types of property groups the Standard that we work towards would be 20% or less for the subsets of land and improved properties. The combined set would be expected to have a higher COD.)
 - Applied Time Trend for Sales Analysis – 5% per year (0.42% per month)

SUBJECT ASSESSMENT HISTORY

City and Borough of Juneau Assessment History Report

4B2901150050
WEST GLACIER DEVELOPMENT LLC
5580 MONTANA CREEK RD
GLACIER LANDS LT 3

<u>YEAR ID</u>	<u>LAND VALUE</u>	<u>MISC VALUE</u>	<u>BLDG VALUE</u>	<u>CAMA VALUE</u>
2021	\$1,436,100.00			\$1,436,100.00
2020	\$957,400.00			\$957,400.00
2019	\$957,400.00			\$957,400.00
2018	\$957,400.00			\$957,400.00
2017	\$957,400.00			\$957,400.00
2016	\$957,400.00			\$957,400.00
2015	\$957,400.00			\$957,400.00
2014	\$957,400.00			\$957,400.00
2013	\$957,400.00			\$957,400.00
2012	\$1,008,600.00	\$0.00	\$0.00	\$1,008,600.00
2011	\$1,008,600.00	\$0.00	\$0.00	\$1,008,600.00
2010	\$1,008,600.00	\$0.00	\$0.00	\$1,008,600.00

SUMMARY

State statute requires the Assessor to value property at “full and true value”. According to appraisal standards and practices set by the Alaska Association of Assessing Officers, the State of Alaska Office of the State Assessor, and the International Association of Assessing Officers, correct procedures of assessment were followed for the subject. These standards and practices include consideration of any market value increase or decrease as determined by analysis of sales.

The assessed value was reviewed in response to the Petition for Review. Our findings are as follows.

The land and buildings are valued using the same methods and standards as all other properties in the Borough.

Additional Details:

- The appellant states that their assessed value is excessive/overvalued and
 - We find that the value is not excessive.
- The appellant states that their assessed value is unequal to similar
 - We find that the value is equitable.
- The appellant states that the property was valued improperly/incorrectly.
 - The property was valued using proper methodology.
 - These findings are addressed in the land, income, commercial market and assessment analysis, summary and conclusion sections of our response in your packet. There is additional information in the “Property Assessment Guide.”
 - In reviewing locational subgroups, property type subgroups and property characteristic subgroups in the analysis we did not see evidence that any location or other subgroup should be treated differently from the rest with the exception of the boathouses.

For additional information on the assessment process, assessed values, analysis process, ratio studies and other related areas please see the “Property Assessment Guide” included in the packet.

CONCLUSION

The 2021 Assessed values were based on a simple methodology, analysis through ratio studies and subsequent trending of values based on the analysis findings. Underlying this standard compliant trending are the locational and feature influenced specific models that have been applied to Juneau commercial properties for many years. The ratio studies indicate that after our adjustments to values the level of assessment for commercial properties was 85% overall, 60% for vacant land, and 91% for improved properties.

For the subject property:

- The percentage change from 2020 to 2021 was an increase of 50%.

We find that no change to the 2021 assessed value of \$1,436,100 is warranted and ask that the BOE uphold the assessed value.



THE STATE
of **ALASKA**
GOVERNOR BILL WALKER

**Department of Commerce, Community,
and Economic Development**

DIVISION OF COMMUNITY AND REGIONAL AFFAIRS

550 West Seventh Avenue, Suite 1640
Anchorage, Alaska 99501
Main: 907.269.4501 / 907.269.4581
Fax: 907.269.4539

Farm Use Assessment (AS 29.45.060)

Title 29 of the State of Alaska grants a deferment of taxes to qualifying "Farm Use Land" as specified by AS 29.45.060 of the statutes of the State of Alaska. Farm Use Land is defined by the statute as "the use of land for profit for raising and harvesting crops, for the feeding, breeding, and management of livestock, for dairying, or another agricultural use, or any combination of these."

To qualify as Farm Use Land, "the owner or lessee must be actively engaged in farming the land, and derive at least 10 percent of yearly gross income from the land." The Office of the State Assessor has examined the statute and determined that the following conditions apply:

If the land is leased, the applicant shall provide a complete copy of the lease to the assessor, unless a current copy of the lease is already on file.

Regardless of the form of business, the name on the tax return, application and the deed or lease of the land, shall match.

Applications must be received prior to May 15th of the tax year.

The assessor may require additional information needed to determine eligibility.

Copies of all applications (allowed or not) shall be maintained by the local municipality and the state assessor.

Provision of the items noted above does not constitute approval of the application by the assessor.

For reference purposes, a complete copy of AS 29.45.060 is provided on the following page.

Sec. 29.45.060. Farm or agricultural land.

(a) Farm use land included in a farm unit and not dedicated or being used for nonfarm purposes shall be assessed on the basis of full and true value for farm use and may not be assessed as if subdivided or used for some other nonfarm purpose. The assessor shall maintain records valuing the land for both full and true value and farm use value. If the land is sold, leased, or otherwise disposed of for uses incompatible with farm use or converted to a use incompatible with farm use by the owner, the owner is liable to pay an amount equal to the additional tax at the current mill levy together with eight percent interest for the preceding seven years, as though the land had not been assessed for farm use purposes. Payment by the owner shall be made to the state to the extent of its reimbursement for revenue loss under (d) of this section for the preceding seven years. The balance of the payment shall be made to the municipality.

(b) An owner of farm use land shall, to secure the assessment under this section, apply to the assessor before May 15 of each year in which the assessment is desired. The application shall be made upon forms prescribed by the state assessor for the use of the local assessor, and must include information that may reasonably be required to determine the entitlement of the applicant. If the land is leased for farm use purposes, the applicant shall furnish to the assessor a copy of the lease bearing the signatures of both lessee and lessor along with the completed application. The applicant shall furnish the assessor a copy of the lease covering the period for which the exemption is requested. This subsection does not apply to a person with an interest in land that is classified by the state for agricultural use or that is restricted by the state for agricultural purposes.

(c) In the event of a crop failure by an act of God the previous year, the owner or lessee may submit an affidavit affirming that 10 percent of gross income for the past three years was from farming.

(d) Subject to legislative appropriations for the purpose, the state shall reimburse a borough or city, as appropriate, for the property tax revenues lost to it by the operation of this section.

(e) All land that is classified by the state for agricultural use or that is restricted by the state for agricultural purposes shall be assessed on the basis of full and true value based upon that restricted use.

(f) This section does not apply to land for which the owner has granted, and has outstanding, a lease or option to buy the surface rights. A property owner wishing to file for farm use classification having no history of farm-related income may submit a declaration of intent at the time of filing the application with the assessor setting out the intended use of the land and the anticipated percentage of income. An applicant using this procedure shall file with the assessor before February 1 of the following year a notarized statement of the percentage of gross income attributable to the land. Failure to make the filing required in this subsection forfeits the exemption.

(g) In this section, "farm use" means the use of land for profit for raising and harvesting crops, for the feeding, breeding, and management of livestock, for dairying, or another agricultural use, or any combination of these. To be farm use land, the owner or lessee must be actively engaged in farming the land, and derive at least 10 percent of yearly gross income from the land.

FARM USE ASSESSMENT APPLICATION - AS 29.45.060

Application must be filed before May 15 of the assessment year. Complete a separate form for each parcel for which the deferral is sought.			
Municipality		Account Number	
Name of Owner		Name of Lessee	
Mailing Address		Mailing Address	
City, State & Zip Code		City, State & Zip Code	
Telephone Number	E-mail Contact	Telephone Number	E-mail Contact
Parcel Number	City or Service Area	Ownership Verified: (Assessor or Clerk)	
Legal Description of Parcel:		☐ Owner of record ☐ Land Leased (copy of lease provided)	
Describe the Farm Use of the Property (Dairy, Cattle, Corn, Hay, Barley, etc.):		Total Acreage: Total Acreage Cleared: Total Acreage in Prod:	
I hereby make application for Farm Use Assessment on the above described property for assessment year 20 _____. I also state that I am engaged in farming the above described parcel of land for profit and that my previous year's gross income from this land was _____% of my yearly adjusted gross income. I hereby submit information to document this income per 3 AAC 138.020 & 3 AAC 138.060. I have read the requirements for the application and understand that a willful misstatement is subject to punishment by fine or imprisonment under AS 11.56.210.			
Owner Signature:		Lessee Signature:	
Gross Income from livestock raised and sold from this property in the previous year			
Gross Income from crops grown and sold from this property in the previous year			
Gross Income from dairy products produced and sold from this property in the previous year			
INCOME VERIFICATION			
☐ Last Year's Income ☐ Past Three Years (In the event of a crop failure by an act of God the previous year. ☐ Estimated income this year. Notarized statement will be filed with the local assessor prior to February 1, next year. (No history of farm related income).			
☐ Income Verification documents submitted to local assessor			
Income Documentation: Provide the clerk or assessor of the municipality proof of income eligibility as shown by income tax returns or other reasonably documented information which is determined by the local assessor to be sufficient proof of eligibility. For reference, these forms in past years have included some combination of 1040, 1040NR, 1041, 1065, Schedule F, or 1120. IRS forms change from year to year, so contact your local assessor to determine the relevant forms for the current tax year.			
I the undersigned, hereby certify that I have read this application and the answers given are true and correct to the best of my knowledge. I understand that a willful misstatement is subject to punishment by fine or imprisonment under AS 11.56.210. In the event that the land is converted to a use incompatible with farm use, the owner shall be liable for the amount of tax deferred plus interest for the preceding seven years in accordance with AS 29.45.060(a). (Statutory citation on reverse side of form.)			
Signature of Owner		Date	
I, the undersigned, hereby certify that I have read this application and the answers given are true and correct to the best of my knowledge. I understand that willful misstatement is subject to punishment by fine or imprisonment under AS 11.56.210.			
Signature of Lessee		Date	

THIS SPACE FOR LOCAL ASSESSOR'S USE ONLY

Property	Full Value	Farm Value	Deferred	
Land				☐ APPROVED
Buildings			NONE	☐ DENIED
TOTAL				☐ Not dedicated or being used for non-farm purposes.
Mill Rate				Verified By: _____
AMOUNT OF TAX				Income Verified By: _____

Form 21-410 (Revised January 2016) Original to local Assessor

ALASKA STATUTES and ALASKA ADMINISTRATIVE CODE REFERENCES:

Sec. 29.45.060. Farm or Agricultural Land

(a) Farm use land included in a farm unit and not dedicated or being used for nonfarm purposes shall be assessed on the basis of full and true value for farm use and may not be assessed as if subdivided or used for some other nonfarm purpose. The assessor shall maintain records valuing the land for both full and true value and farm use value. If the land is sold, leased, or otherwise disposed of for uses incompatible with farm use or converted to a use incompatible with farm use by the owner, the owner is liable to pay an amount equal to the additional tax at the current mill levy together with eight percent interest for the preceding seven years, as though the land had not been assessed for farm use purposes. Payment by the owner shall be made to the state to the extent of its reimbursement for revenue loss under (d) of this section for the preceding seven years. The balance of the payment shall be made to the municipality.

(b) An owner of farm use land shall, to secure the assessment under this section, apply to the assessor before May 15 of each year in which the assessment is desired. The application shall be made upon forms prescribed by the state assessor for the use of the local assessor, and must include information that may reasonably be required to determine the entitlement of the applicant. If the land is leased for farm use purposes, the applicant shall furnish to the assessor a copy of the lease bearing the signatures of both lessee and lessor along with the completed application. The applicant shall furnish the assessor a copy of the lease covering the period for which the exemption is requested. This subsection does not apply to a person with an interest in land that is classified by the state for agricultural use or that is restricted by the state for agricultural purposes.

(c) In the event of a crop failure by an act of God the previous year, the owner or lessee may submit an affidavit affirming that 10 percent of gross income for the past three years was from farming.

(d) Subject to legislative appropriations for the purpose, the state shall reimburse a borough or city, as appropriate, for the property tax revenues lost to it by the operation of this section.

(e) All land that is classified by the state for agricultural use or that is restricted by the state for agricultural purposes shall be assessed on the basis of full and true value based upon that restricted use.

(f) This section does not apply to land for which the owner has granted, and has outstanding, a lease or option to buy the surface rights. A property owner wishing to file for farm use classification having no history of farm-related income may submit a declaration of intent at the time of filing the application with the assessor setting out the intended use of the land and the anticipated percentage of income. An applicant using this procedure shall file with the assessor before February 1 of the following year a notarized statement of the percentage of gross income attributable to the land. Failure to make the filing required in this subsection forfeits the exemption.

(g) In this section, "farm use" means the use of land for profit for raising and harvesting crops, for the feeding, breeding, and management of livestock, for dairying, or another agricultural use, or any combination of these. To be farm use land, the owner or lessee must be actively engaged in farming the land, and derive at least 10 percent of yearly gross income from the land.

3 AAC 138.020. Income Verification

(a) In addition to the application prescribed in 3 AAC 138.010, an applicant must establish before May 15 of the assessment year that the gross income attributed to farm-use land is at least 10 percent of the applicant's yearly gross income, by either

- (1) providing the clerk or assessor of the municipality proof of income eligibility as shown by income tax returns or other reasonably documented information which is determined by the local assessor to be sufficient proof of eligibility; or
- (2) providing the department with copies of signed federal income tax returns submitted to the Internal Revenue Service for the previous year.

(b) Failure to provide documentation as required by this section forfeits the claim for reimbursement for that assessment year.

3 AAC 138.060. Definitions

In this chapter:

- (1) "farm use assessment" means the value of the unit or parcel of property for which application for a farm use assessment and tax deferment is made, based upon its highest and best use as farm or agricultural land;
- (2) "yearly gross income" means the income of the applicant for the year preceding the tax year for which the application is filed and means the adjusted gross income of the applicant as defined in Section 62 of the Internal Revenue Code (26 U.S.C. 62).