



**Tax Year 2024
Real Property Assessment Appeal
City of Valdez
Office of the City Clerk**

Appeal Number 86

APR 01 2024
Date Received

212 Chenega Drive, P.O. Box 307, Valdez, Alaska 99686 - (907) 835-4313 - taxappeals@valdezak.gov

Applications must be received by the City Clerk's Office by: 5:00 p.m. on **April 1, 2024.**

Property ID Number:	<u>7150-111-009-0</u>	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	<u>WILLIAM F. LUSK</u>	
Legal Description:	<u>LOT 9, BLOCK 111, VALDEZ TOWNSITE, LOT SIZE 7000 SF</u>	
Physical Address of Property:	<u>2173 9TH ST (71501110090)</u>	

Contact information for all correspondence relating to this appeal:

Mailing Address:	<u>VALDEZ, AK</u>		
Phone (daytime):	[REDACTED]	Phone (evening):	[REDACTED]
Email Address:	[REDACTED]	<input checked="" type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL	

THE ONLY GROUNDS FOR APPEAL ARE: UNEQUAL, EXCESSIVE, IMPROPER, OR UNDER VALUATION OF THE PROPERTY (VMC 3.12.110(C)). Mark reason for appeal and provide a detailed explanation below for your appeal to be valid. (Attach additional sheets as necessary)

- My property value is excessive. (Overvalued)
- My property was valued incorrectly. (Improperly)
- My property has been undervalued.
- My property value is unequal to similar properties.

The following are **NOT** grounds for appeal:

- ↳ The taxes are too high.
- ↳ The value changed too much in one year.
- ↳ You cannot afford the taxes.

You must provide specific reasons and provide evidence supporting the item checked above.

Unfortunately, the city continues the confusing practice of allowing properties on 9th Street to continue using Richardson Highway addresses. William Lusk owns 2301 Richardson Highway (2.522 Acres) and ADJOINING properties 2173 and 2243 "9th Street" (3.857 acres), for a total of 6.379 Acres. While the 9th Street properties are divided into 12 parcels each for a total of 24 parcels, a throwback to early Valdez townsite practice, it serves no purpose other than requiring the printout of 24 additional billings each year come tax time, and now the filing of 24 protests. The property was purchased to allow expansion of Mr. Lusk's business and has never been considered for sale or offered for sale as separate parcels. Continued on back.

2024 COV Assessed Value	<u>7,000.00</u>	<u>0</u>	<u>7,000.00</u>
	Land	Improvements	Total
Appellant's Opinion of Value	<u>3,000.00</u>	<u>0</u>	<u>3,000.00</u>
	Land	Improvements	Total

**** THE APPELLANT BEARS THE BURDEN OF PROOF UNDER AS 29.45.210(b) AND VMC 3.12.120 (G)(1)(e) ****

Continued from front.

Without city participating in installing water and sewer, under current DEC rules, a property of at least one acre is required to install a septic system or well, which would require over 6 of the Seven hundred square feet lots to be combined for the property to have meaningful usefulness. In the early days a privy did not require a lot of land to serve the landowner and building lots were smaller. Assessor Martins professes that small light industrial lots are more valuable. If you look at how LI zoning is being used in Valdez, you will find much of it is for Residential purposes. Individuals who want a larger lot to live on and are willing to pay a higher cost. Larger parcels that may actually be used for light industrial use are assessed lower. Mr. Lusk uses his land for his heavy equipment and trucking business, there is not even a residential component at all. It seems appropriate for the total acreage amount to be used in determining his tax base instead of charging one rate for 2.522 acres and then 24 parcels at 700 square feet each, which would give him 6.379 acres to be assessed.

The requested comparable properties I was provided and the 2024 proposed values for properties the assessors have worked up would suggest a value of perhaps \$0.53 a square foot, not \$1.00.

Proposed Tax Values for 2024

115 Glacier Haul Rd.	5.977 A	\$ 0.56
2500 Richardson Hwy	7.25 A	\$ 0.51
596 Hobart	7.29 A	\$.051
2580 Richardson Hwy	5.05 A	\$.60

- I intend to submit additional evidence within the required time limit of 15 days prior to the hearing date.
- My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

Check the following statement that applies to who is filing this appeal:

- I am the owner of record for this property and my name appears on the assessment roll
- I am the agent or assigns of the owner of record for this property (provide additional documentation outlined in VMC

3.12.110 (D)

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

William F. Lusk
Signature of Appellant / Agent / Assigns

3/31/24
Date

WILLIAM F. LUSK
Printed Name of Appellant / Agent / Representative

For administrative use only Action by Assessor **For administrative use only**

Our assessments are conducted in accordance with the relevant regulations, particularly Alaska Statute 29.45.110, which stipulates the methodology for determining property values based on current market conditions. Based on the appeal review and conversation with the property owner - we recommend adjusting the land value to reflect the size and usable area

Was the value adjusted by the Assessor YES NO

Adjusted Assessed Value	<u>\$4,800</u>	_____	<u>\$4,800</u>
	Land	Improvements	Total

W. Lusk
Signature of Assessor

4/11/2024
Date

VMC 3.12.110 (H) - If the assessor and the appellant mutually resolve a duly filed appeal prior to a hearing by the board of equalization, the appellant may withdraw that appeal. The appellant's withdrawal must be filed in writing with the assessor or stated under oath at a board of equalization hearing prior to the assessor closing the appeal.

- I hereby accept the foregoing assessed valuation in the amount of \$ _____ and withdraw my appeal to the Board of Equalization.
- I hereby reject the foregoing assessed valuation and will proceed with my appeal before the Board of Equalization.

William F. Lusk
Signature of Appellant / Agent / Assigns

4/16/24
Date

CURRENT OWNER	Property Identification			
WILLIAM F LUSK [REDACTED] VALDEZ AK 99686-0071	Parcel #	7150-111-009-0	Use	V - Vacant Land
	City Number	2334	Building	
			Service Area	Valdez

Property Information					
Improvement Size	<input type="text"/>	Year Built	<input type="text"/>	Land Size	7,000 SF
Basement Size	<input type="text"/>	Effective Age	<input type="text"/>	Zone	<input type="text"/>
Garage Size	<input type="text"/>	Taxable Interest	Fee Simple		

Legal Description						
Plat #	<input type="text"/>	Lot #	9	Block	111	
		Tract	<input type="text"/>	Doc #	<input type="text"/>	
				Rec. District	318 - Valdez	
Describe	<input type="text"/>				Date recorded	<input type="text"/>

PROPERTY HISTORY							
Year	Taxable Interest	Land	Improvement	Assessed Value	Exempt Value	Taxable Value	Trending
2024	Fee Simple	\$7,000		\$7,000	\$0	\$7,000	
2023	Fee Simple	\$900		\$900	\$0	\$900	
2022	Fee Simple	\$900		\$900	\$0	\$900	
2021	Fee Simple	\$900		\$900	\$0	\$900	

NOTES



LAND DETAIL

Market Neighborhood Site Area **7,000** **SF** Topo **Level** Vegetation **Brushy**

Access **Public road** Frontage **Ft** View **Neutral** Soil **Typical**

Utilities Typical Water Sewer Telephone Electric LQC

Comments

SITE IMPROVEMENTS

Site Improvements Total

Description	Area	Unit Value	Adj.	Value	Comments
	7,000	SF	x \$1.00	= \$7,000	
		SF	x	=	
		SF	x	=	
		SF	x	=	
Total	7,000	SF	Fee Value:	\$7,000	

SUMMARY FEE SIMPLE VALUATION

Inspected By Date Inspected Valued By Date Valued

VALUATION CHECK				FEE VALUE SUMMARY	
The Total Fee Value				Total Residential	
Income Value = NOI Ratio = NOI / =				Total Commercial	
Comments <input type="text"/>				Other Improvements	
				Total Improvements	
				Land & Site imp	\$7,000
				Total Property Value	\$7,000



Owner

VAUDEZLAND, INC.

Mailing Address

Property Address

Permits

Date Built

Remodeled

Effect. Age

Lot

9

Block

111

TAX LOT NO:

7150-111-009.1

BVD VAUDEZLAND SITE SUBDIVISION

Observed Physical Condition	Exterior P F A G E				Interior P F A G E				Foundation P F A G E			
Building Type And Use	Exterior				Interior (Continued)				Heat			
SFR _____	T1-11 _____	Floor	Total	BR	BA	Oil _____	Gas _____	Propane _____	Plumbing (Continued)			
Duplex _____	Plywood _____	Bsmt				Hot Water Baseboard _____						
3-Plex _____	Metal _____	1st				Forced Warm Air _____						
4-Plex _____	Vinyl _____	2nd				Radiant _____						
No. Stories: _____	Hardi Plank _____	3rd				Space Heater (DV) _____						
Avg Wall Height: _____	T&G _____	Attic				Fireplaces						
Basement _____ %	Cedar _____	Total				Steel with flue _____ #Story						
Frame: _____ WD _____ Steel _____ Pole	Log Siding _____	B/Grade _____ Sq.Ft.				Heatilator _____						
Log: _____ " Rnd _____ " Sq.	Stucco _____	A/Grade _____ Sq.Ft.				Masonry _____						
						Raised Hearth _____						
						Flr Lvl Hearth _____						
						Wood Stove P F A G _____						
Foundation	Roof				Kitchen Q / C				Plumbing			
Poured Concrete _____	Gable _____ Hip _____ Flat _____	Refrigerator _____				Qual						
Concrete Block _____	Gambrel _____ Mansard _____	Range/Oven _____				No. Tubs _____ W/Shw _____						
Steel Pier _____		Disposal _____				No. Toilets _____						
Wood P&B: _____	Metal _____	Dishwasher _____				No. Basins _____						
Skids _____	Comp Shingle _____	Fan/Hood _____				No. Kit. Sinks _____						
Wood Sills _____	Cdr Shake _____	Microwave _____				No. Shower Stalls _____						
	Built-up _____	Washer/Dryer _____				No. Hot Wa. Tanks _____						
	Tar Paper _____					No. Laundry Trays _____						
	G & D _____					Sauna Baths						
Basement	Interior				Attic / Dormers				Electrical			
Partial _____ SF	Drywall _____	None _____				Grade						
Full _____ SF	Wood Panel _____	Stairs _____				Wired _____						
Poured Concrete _____ "	T&G _____	Drop Stair _____				220 Service _____						
Concrete Block _____	Plywood _____	Scuttle _____										
Cribbed _____	Log _____	Floor _____										
Outside Entrance _____	Finished _____	Heated _____										
Room Count _____	Unfinished _____	Finished _____										
Fin Walls _____	Trim P F A G _____											
Fin Flrs _____	Bay Windows _____											
Fin Ceil _____	Ceiling Height _____											
BA Encl _____	Basement _____											
	1st Floor _____											
	2nd Floor _____											
Frame												
Floor _____ o.c.												
Walls _____ o.c.												
Roof _____ o.c.												

Other Buildings	Area	Floor	Roof	Interior	Heat	Plumb	Unit Cost	Adds & Deducts	Repl Cost	Age	Condition	Building Value

BUILDING VALUE CALCULATION				OPERATIONS AND PROCEDURES		BUILDING AREA CALCULATION					
Item	Area	Unit	Total	Performed By	Date						
				Inspection							
				Classification							
				Calculation							
				Review							
				DEPRECIATION							
ADDITIONS AND DEDUCTIONS				Effective Age:	%	Perimeter					
				Observed Physical:	%	Scale 1/4" =					
				Total Depreciation	%						
				Net Condition	%						
				OBSOLESCENCE							
				Physical	%						
				Functional	%						
				Economic	%						
				Net Condition	%						
				Final Net Condition	%						
				SUMMARY OF APPRAISED VALUE							
				Principle Building							
				1.							
				2.							
				Accessory Bldgs							
Total Replacement Cost \$				Total Building Value							
Cost Conversion Factor				Total Land Value							
Adjusted Replacement Cost \$				TOTAL APPRAISED Value							