

Edra Morledge

From: Maya Benavente <mbenavente@yahoo.com>
Sent: Wednesday, March 13, 2024 7:35 PM
To: Rep. Julie Coulombe; Rep. Frank Tomaszewski; Rep. Andi Story; Rep. Mike Prax
Cc: Mike P Moriarty; Rep. Ben Carpenter; Rep. Mike Cronk; Mayor Peter Micciche
Subject: Re: !! URGENT HB 347 comments #3

Hello,

Please add this additional comment in to public records.

I have since opened up my 2024 tax assessments. All unimproved land assessments went up 34-35% this year as opposed to years past going up 10% per year.

My residence parcel #12538134 went down 4% probably to make up for last year's appeal of the 46% increase that was reduced to a 28% increase after appeal. We had argued for a more reasonable increase of 14-17% in appeal. It is a 1.75 home on 1.37 acres assessed now at \$813,700.

However, one home in my area is parcel #12538139 which was part of my appeal packet last year. This residence is 2.0 story and sits on 2.53 acres which is over an acre more than ours. The 2024 assessment for this larger property is \$795,600 or **less than a 1% increase** from its 2023 assessment. (*The owner of this home is a neighbor and he did not mind that we used his home as an example in our appeal*)

I could look up other larger homes in the area but I hope that I'm making a point with this one. We, by no means, want KPB to go around and increase all of the 2.0 story homes by 28% but a larger home on more acreage should be worth more than our home. AND when the statute states that a taxpayer should pay his fair share but bigger homes on larger parcels pay less doesn't seem fair. That's why we were so upset last year during our appeal. Although I've only given you one example, Mayor Micciche and the KPB appeals committee can tell you that we presented quite a bit of evidence and eloquently argued our points.

As stated in my argument for HB 347 area homes of similar or greater rating tax assessments should be considered in an appeal, not just a long form appraisal. This would make HB 347 stronger and provide support that a taxpayer should only pay his fair share as referenced in this link many times.

<https://www.commerce.alaska.gov/web/dcra/LocalGovernmentResourceDesk/TaxationAssessment/PropertyAssessmentsinAlaska.aspx>

Maya E.B. Moriarty
PO Box 1693
Seward, AK 99664
907-362-1977 cell

On Wednesday, March 13, 2024 at 03:18:10 PM AKDT, Maya Benavente <mbenavente@yahoo.com> wrote:

Mr. Prax,

Thank you for your response. I only wanted you to know that many in the KPB area, especially Seward, had issues with our assessments this past year. The calculation process was the problem which I think HB 347 is trying to address but I'm unsure if the KPB issue is the same. I also wanted to point out possible amendments to HB 347 based on my individual case which I am not asking for your consideration or intervention.

I respectfully request that these additional comments be added to the record under public comments. Thank you.

Maya E.B. Moriarty
PO Box 1693
Seward, AK 99664
907-362-1977 cell

On Tuesday, March 12, 2024 at 10:30:38 PM AKDT, Rep. Mike Prax <rep.mike.prax@akleg.gov> wrote:

Ms. Benavente;

Thank you for contacting us about [HB 347 Property Tax Assessment](#).

Please see this link for more information about property tax Assessment.

https://www.iaao.org/wcm/Resources/Publications_access/wcm/Resources_Content/Resources.aspx?hkey=423bc3bf-e2fa-40b3-9890-2c48de2d17d2

The key point of HB 347 is to require assessors to follow nationally established appraisal standards.

Unfortunately, legislators can't get involved in individual cases, we can only set standards for the municipality.

Rep. Mike Prax

From: Maya Benavente <mbenavente@yahoo.com>
Sent: Tuesday, March 12, 2024 7:12 PM
To: Rep. Julie Coulombe <Rep.Julie.Coulombe@akleg.gov>; Rep. Frank Tomaszewski <Rep.Frank.Tomaszewski@akleg.gov>; Rep. Mike Prax <Rep.Mike.Prax@akleg.gov>; Rep. Andi Story <Rep.Andi.Story@akleg.gov>
Cc: Mike P Moriarty <m_moriarty@yahoo.com>; Rep. Ben Carpenter <Rep.Ben.Carpenter@akleg.gov>; Rep. Mike Cronk <Rep.Mike.Cronk@akleg.gov>
Subject: Re: !! URGENT HB 347 comments and questions

Here is information about the KPB appeals board:

Below are the qualifications needed to be a member as set out in KPB 5.12.052 (A):

The board of equalization is established with five regular members selected from the public. It shall also include four alternate members who shall meet the same qualifications as a regular board member. Members of the public shall be appointed by the mayor and confirmed by the assembly on the basis of their expertise in real and personal property appraisal, the real estate market, the personal property market, and other fields related to their functions as board members. Additionally, each member shall be a resident of the Kenai Peninsula Borough. Assembly members may serve as members of the board of equalization, subject to appointment by the Assembly.

Maya E.B. Moriarty

PO Box 1693

Seward, AK 99664

907-362-1977 cell

On Tuesday, March 12, 2024 at 07:07:58 PM AKDT, Maya Benavente <mbenavente@yahoo.com> wrote:

Hello,

I read an article by Greg Adler 16 days ago in support of this bill. I'm glad that he was able to find Representatives like yourselves to sponsor HB 347 and make changes to the current tax assessment process.

I live in the Kenai Peninsula Borough area and last year we had a significant increase in the tax assessment of our home. I don't have all of the information in front of me now but our home tax assessment was greater than other homes with more acreage and more square footage. I can forward some emails that I had sent to Peter Micciche, KPB Mayor, if you like.

The KPB assessors office looked at sales of other 1.75 story homes from last year and **for examples** sake, those homes sold 150% over assessed value (only an example). KPB then applied that increase to all 1.75 story homes regardless of condition, square footage or acreage. There were numerous appeals and most allowed an inspector in and most saw their assessments drop based on the conditions of their homes. We did not allow an inspection because we agreed with the rating (home condition) but not the assessment. Our home is well maintained with nice curb appeal. As I asked around and starting pulling public information on the tax assessment of other similar homes or greater (more sq. ft/ more acreage) I found that our home was valued a lot higher than the 2 story / more acreage homes. We appealed and I provided 2 or 3 packets to the Appeals Board including the tax assessments of similar homes and two separate market appraisals by two local realtors.

One of the realtors, Nicole Lawrence of Seward Properties, represented us at the hearing due to a scheduling conflict. She argued some of the points made in HB 347 about market rate. Apparently KPB uses some formula (similar argument in HB 347) and the assessor didn't feel that they did anything wrong based on their policy. It was a lengthy hearing and we did receive a reduction but NOT enough in my opinion. Our assessment was still higher than local homes 2 stories or more and on more acreage. As happy as we were for receiving a reduction, we were still disappointed that the assessment wasn't more fair like a 15%-17% range. This was the general increase that most homes in the Seward area experienced.

Our next recourse would have been to file a lawsuit for breach of the statute where it states that a taxpayer shall pay his fair share. In our minds plus common sense plus our realtor market assessments, our home should not have been assessed higher than the 2 story homes with more square footage and more acreage. A lawsuit was a fight we didn't think we were prepared for financially or mentally and we didn't feel like we'd receive support from Borough administration. In the Borough's opinion, we had "won" our case.

I don't know if our case and the points we brought up are covered in HB 347 but please consider these thoughts and questions:

* What is a long form fee appraisal? Would our two market appraisals by local realtors have met the requirement? If not, why not? And if not, can you amend HB 347 to include a realtor's market appraisal? As argued, they are local to Seward and they know the Seward market.

* As written, I'm unsure if the appeals board only has to consider a long form appraisal as a means of lowering the assessment. In our case, I provided two separate market assessments by local realtors and a good number of public record tax assessments of similar or greater homes. I believe that the public record tax assessments should be evaluated because they 100% support the case of whether the tax payer is paying their fair share or over and above that.

* HB 347 is missing a key fact in that an increase in assessment should not be greater than homes that are greater than the owners. In our case, we have a 1.75 story home on 1 acre. There are various homes in our area that are 2.0 story on 1.5 or 2 acres assessed less than ours.

* The appointed board should be **required** to have a borough resident on the committee.

I would like this email to become part of public hearing comments for HB 347. Please confirm if this is possible.

I'm interested in your feedback and am available to discuss our case. I know that there isn't much time and I apologize for the late hour of my email. I work 8-5 but check my email frequently. My cell is listed below. Thank you for taking the time to consider our case and thoughts regarding HB 347.

Maya E.B. Moriarty

PO Box 1693

Seward, AK 99664

907-362-1977 cell