

Fax  
(907) 563-1368

Telephone  
(907) 562-2424

## *Appraisal Company of Alaska LLC*

405 W. 27<sup>th</sup> AVE  
ANCHORAGE, ALASKA 99503  
[office@appraisalalaska.com](mailto:office@appraisalalaska.com)  
EIN#26-2071908

Abigail Flynn, City Clerk

City of Dillingham

PO Box 889

Dillingham, AK 99576

Re: Assessment Contract Extension

Dear Ms. Flynn,

Pursuant to our contract for 2025, the Appraisal Company would like to extend the Municipal Assessment Contract for another year (2026 tax year). See No 2. Term Agreement on 2025 contract.

The Appraisal Company agrees to the same terms and conditions. In addition, we agree to complete the State of Alaska Annual Report on Assessments and Taxation for the City.

Attached are our current State and Municipal business licenses and Certificate of Insurance.

Please acknowledge if the City wishes to extend the contract. If you have any questions, please phone or text.

Sincerely,



MCR

Appraisal Company of Alaska

**CONTRACT**  
Municipal Assessment Services

This Agreement is entered into this day 1<sup>st</sup> day of August 2025 by and between Appraisal Company of Alaska, LLC, herein referred to as "Contractor" and the City of Dillingham, herein referred to as "City". For good and valuable consideration, the receipt whereof is hereby acknowledged, Contractor and City agree as follows:

WHEREAS, City is in need of;  
A firm possessing the skills and ability required to render professional municipal assessment services to the City of Dillingham;

WHEREAS, Services to be provided include all real property assessment appraisals for commercial and residential taxable properties within the City of Dillingham and taxable Personal Property:

WHEREAS, Contractor, through necessary education, personnel and experience, possesses the requisite license to perform such duties;

WHEREAS, City is therefore desirous of engaging the services of Contractor as an independent contractor using independent professional judgment to accomplish assigned tasks;

NOW, THEREFORE, the parties hereto do mutually agree as follows:

**1. Employment of Contractor**

The work to be performed by Contractor pursuant to this Agreement is all tasks assigned by the City Manager or through a designee. A more specific identification of Contractor's services to be provided in accordance with the provisions of this Agreement is listed in Appendix A, incorporated herein by reference and such other duties as requested by the City.

**2. Term of Agreement**

The term of this Agreement shall be from the date of the agreement through tax year 2026. The City shall have an option to renew this Agreement yearly thereafter, for four one-year extensions. Exercise of this option by City shall be contingent upon a favorable review of the contracted services three months before the then scheduled date of termination of this Agreement and shall be further conditioned on the continuity of Contractor's Designated Representative. Any contract renewal must be approved by both Contractor and City and the fee for any such extension will be mutually agreed upon.

**3. Fee**

The City shall pay Contractor in accordance with the fee schedule attached hereto as Appendix B for tax year 2026.

#### **4. Payments**

City agrees to make payments to Contractor as services are performed and costs are incurred, provided Contractor submits two (2) copies of a proper invoice for each payment, in such form and accompanied by such evidence in support thereof as may be reasonably required by City.

For the tax year in which Contractor is entitled to payment, Contractor shall become entitled to, and City of Dillingham shall pay within fifteen days, that year's fee according to the following schedule:

|   |     |
|---|-----|
| Contractor gives notice of starting assessment:           | 30% |
| Contractor gives notice that assessment is half complete: | 20% |
| Contractor provides assessment roll to City Clerk:        | 40% |
| Following Certification of Final Roll and Appeals:        | 10% |

#### **5. Services Supplied by City**

City shall provide Contractor with work space while the Contractor is performing work under this Agreement in Dillingham during the term of this Agreement.

#### **6. Independent Contractor Status**

In performing under this Agreement, Contractor acts as an independent contractor and shall have responsibility for and control over the details and means for performing the work required hereunder.

#### **7. Indemnification**

To the maximum extent permitted by law, Contractor shall defend, indemnify and save harmless City or any agent, employee, or other representative thereof, from and against losses, damages, liabilities, expenses, claims, and demands of whatever nature, including for death, personal injury, property damage or economic loss, to the extent arising out of any negligent act or negligent omission or willful misconduct of Contractor, its agents or employees while performing under the terms of this Agreement.

#### **8. Assignment**

Contractor shall not assign this Agreement or any of the monies due or to become due hereunder without the prior written consent of City.

#### **9. Subcontracting**

Contractor may not subcontract its performance under this Agreement without prior written consent of City. Any subcontractor must agree to be bound by the terms of this Agreement applicable to the services to be performed by the subcontractor.

#### **10. Designation of Representatives**

The parties agree, for the purpose of this Agreement, that City shall be represented by and may act only through the City Manager, or such other person as they may designate in writing. Contractor shall be represented by and may act only through Michael Renfro, or such other person he may designate in writing.



## **11. Termination**

Either party may terminate this Agreement, with or without cause, after first giving thirty (30) days written notice. Termination of this agreement by either party may be for any reason, or no reason. Contractor shall not be entitled to any anticipated profit on services not performed.

## **12. Insurance**

Contractor shall, at all times, at its own expense, keep in force the following described insurance for protection against the claims of employees or other persons, insuring both the Contractor and the City against liability that may accrue against them or either of them in connection with the performance of Contractor under this Agreement:

- City of Dillingham Business License
- State of Alaska Business and Contractors or Professional License [Per AS 43.70 any individual, partnership, or company which engages in business activity in Alaska must have a business license. "Business" means a for profit or nonprofit entity engaging or offering to engage in a trade, a service, a profession, or an activity with the goal of receiving a financial benefit in exchange for the provision of services, or goods, or other property.]
- Certification of Insurance and Workers Compensation as required under AS23.30 naming all employees [Not required for sole proprietors with no employees.]
- Proof of commercial insurance, covering bodily injury, death, and property damage with a single limit not less than one million (\$1,000,000) dollars. [Not required for purchases of supplies, materials, and equipment unless over \$20,000.]
- Proof of Professional errors and omissions insurance of not less than one million (\$1,000,000) dollars per occurrence.
- Vehicle liability insurance including applicable uninsured/underinsured coverage with limits of liability not less than five hundred thousand (\$500,000) dollars per occurrence combined single limit bodily injury and property damage. [Not required for purchase agreements for supplies, materials or equipment.]

All insurances, workers' compensation insurance, commercial general liability insurance and motor vehicle liability insurance, as described above shall include an endorsement stating the following: sixty (60) days advance written notice of cancellation, non-renewal, reduction change, shall be sent to the City Manager, PO Box 889, Dillingham, AK 99576.

## **13. Insurance Certificate**

All insurance shall be placed with an insurance carrier or carriers satisfactory to the City and shall not be subject to cancellation or any material change except after 30 days

written notice to the City and shall provide that no failure of Contractor to comply with any condition or provision of this Agreement or other conduct of Contractor or those for whose conduct it is responsible, shall void or otherwise affect the protection under the policy afforded to the City. A Certificate of Insurance reflecting full compliance with these requirements shall, at all times during the term of this Agreement, be kept on deposit at the general offices of the City. If Contractor fails to comply with these insurance requirements, the City may terminate this Agreement on 10 days written notice.

#### **14. Claims Recovery**

Claims by City resulting from Contractor's failure to comply with the terms of and specifications of this Agreement and/or default hereunder may be recovered by City by withholding the amount of such claims from compensation otherwise due Contractor for work performed or to be performed. City shall notify Contractor of any such failure, default or damage therefrom as soon as practicable after discovery of such event by written notice. Nothing provided herein shall be deemed as constituting an exclusive remedy on behalf of City, nor a waiver of any other rights hereunder at law or in equity.

#### **15. Compliance with Applicable Laws**

Contractor shall, in the performance of this Agreement, comply with all applicable federal, state and local laws, ordinances, orders, rules and regulations applicable to its performance hereunder, including, without limitation; all such legal provisions pertaining to social security, income tax withholding, medical aid, industrial insurance, worker's compensation, and other employee benefit laws. Contractor also agrees to comply with all contract provisions pertaining to grant or other funding assistance which City may choose to utilize to perform work under this Agreement. Services performed under this Agreement shall be in accordance with sound, generally accepted valuation methods and appraisal practices and shall comply with all applicable codes and standards.

#### **16. Records and Audit**

Contractor agrees to maintain sufficient and accurate records and books of account, including detailed time records, showing all direct labor hours expended and all reimbursable costs incurred for at least three years after receipt of final payment and closure of all pending matters related to this Agreement. Said books shall be subject to inspection and audit by City.

#### **17. Notices**

Any official notice that either party hereto desires to give the other shall be delivered through the United States mail by certified mail, return receipt requested, with postage thereon fully prepaid and addressed as follows:

**To City of Dillingham:**

Abigail Flynn  
City Clerk  
City of Dillingham  
P.O. Box 889  
Dillingham, AK 99576

**To Contractor:**

Michael Renfro  
Owner  
Appraisal Company of Alaska, LLC  
405 W 27<sup>th</sup> Ave.  
Anchorage, AK 99503



**18. Venue and Applicable Law**

The venue of any legal action between the parties arising as a result of this Agreement shall exclusively be laid in the Third Judicial District of the Superior Court of the State of Alaska, at Dillingham, Alaska, and this Agreement shall be interpreted in accordance with the laws of the State of Alaska.

**19. Attorney's Fees**

In the event either party institutes any suit or action to enforce its rights hereunder, the prevailing party shall be entitled to recover from the other party its reasonable attorney's fees and costs in such suit or action and on any appeal therefrom.

**20. Waiver**

No failure on the part of either City or Contractor to enforce any covenant or provision herein contained, nor any waiver of any right hereunder unless in writing and signed by the parties sought to be bound, shall discharge or invalidate such covenants or provisions or affect the right of the City or Contractor to enforce the same or any other provision in the event of any subsequent breach or default.

**21. Binding Effect**

The terms, conditions and covenants contained in this Agreement shall apply to, inure to the benefit of, and bind the parties and their respective successors.

**22. Entire Agreement**

This Agreement constitutes the entire agreement between the parties with respect to the subject matter hereof, and all prior negotiations and understandings are superseded and replaced by this Agreement and shall be of no further force and effect. No modification of this Agreement shall be of any force or effect unless reduced to writing, signed by both parties and expressly made a part of this Agreement.

IN WITNESS WHEREOF, the parties hereto have executed, or caused to be executed by their duly authorized officials, this Agreement on the respective date indicated below.

CITY

By: \_\_\_\_\_

Abigail Flynn

City Clerk

City of Dillingham

CONTRACTOR

By:  \_\_\_\_\_

Michael C. Renfro, Owner

Appraisal Company of Alaska, LLC

Date: 8/5/2025\_\_

## APPENDIX A

### SCOPE OF SERVICES

Contractor will provide the following services for the tax 2026 year:

1. Establish the full and true value of all taxable real and personal property, located within the City of Dillingham, to be assessed in the name of the person by whom it is owned on the first day of January of the associated tax year.
2. Provide current assessments with new photographs and valuations for all new buildings constructed and inspect and assess all material changes on existing properties.
3. Create and/or update in full detail an electronic property record for each parcel showing size, dimensions, construction materials, and other pertinent data as well as a minimum of one exterior photograph, using the City's GAMA software. These electronic files, and all data associated, are owned and retained by the City of Dillingham.
4. Review personal property returns and provide assessment values where needed.
5. Provide a sales ratio analysis annually in the fall, reflecting how the City is working to achieve the State requirement to assess property at 90% to 100% of market value.
6. Provide updates of the assessment roll to the Finance Department no later than February 15 of each year.
7. Provide City Clerk with written response to appeals made. After completion of the Board of Equalization hearings, assist the City Clerk in certifying the tax roll.
8. Travel to Dillingham to represent the City at Board of Equalization hearings.
9. Be accessible to City staff throughout the term of the agreement for consultation and advise on issues pertaining to property tax, valuation and assessment.
10. Complete the State of Alaska Annual Report on assessment and taxation of the City.

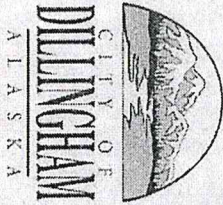
## APPENDIX B

### FEE SCHEDULE

The follow fees will apply for the 2026 tax year shown below:

|             |                 |                          |
|-------------|-----------------|--------------------------|
| <b>2026</b> | <b>\$28,000</b> | <b>Real Property</b>     |
| <b>2026</b> | <b>\$8,000</b>  | <b>Personal Property</b> |





# City of Dillingham

5776

## Business License 2025

Appraisal Company Of Alaska, LLC  
405 W. 27th Ave  
Anchorage, AK 99503

Is hereby licensed to operate

### 53 - Real Estate, Rental & Leasing

for the period commencing January 1st, 2025  
and ending December 31st, 2025  
to be carried on in the City of Dillingham.

DMC 4.16.070 The Dillingham business license shall be posted on  
the premises in a conspicuous place that is in view of the public.

Issued:  
December 11, 2024

Finance Director



**Alaska Department of Commerce, Community, and Economic Development**

Division of Corporations, Business, and Professional Licensing

PO Box 110806, Juneau, AK 99811-0806

This is to certify that

**APPRAISAL COMPANY OF ALASKA, LLC**

405 W 27TH AVE, ANCHORAGE, AK 99503

owned by

APPRAISAL COMPANY OF ALASKA, LLC

is licensed by the department to conduct business for the period

October 21, 2024 to December 31, 2026  
for the following line(s) of business:

53 - Real Estate, Rental and Leasing



This license shall not be taken as permission to do business in the state without having complied with the other requirements of the laws of the State or of the United States. This license must be posted in a conspicuous place at the business location. It is not transferable or assignable.

Julie Sande  
Commissioner




# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

07/25/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

|   |   |   |
|---|---|---|
| <b>PRODUCER</b><br><br>Art Mathias<br>3900 Arctic Blvd Suite 102<br><br>Anchorage AK 995035780 | <b>CONTACT NAME:</b> Art Mathias<br><b>PHONE (A/C, No, Ext):</b> 907-563-3188<br><b>E-MAIL ADDRESS:</b> art.mathias.b7v7@statefarm.com<br><b>FAX (A/C, No):</b><br><br><b>INSURER(S) AFFORDING COVERAGE</b><br><b>INSURER A:</b> State Farm Fire and Casualty Company<br><b>INSURER B:</b> State Farm Mutual Automobile Insurance Company<br><b>INSURER C:</b><br><b>INSURER D:</b><br><b>INSURER E:</b><br><b>INSURER F:</b> | <b>NAIC #</b><br>25143<br>25178<br><br><br><br><br> |
| <b>INSURED</b><br>APPRAISAL COMPANY OF ALASKA INC<br>405 W 27TH AVE<br><br>ANCHORAGE AK 995032612   |   |   |

**COVERAGES****CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

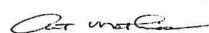
| INSR LTR | TYPE OF INSURANCE   | ADD INSD | SUB WVD | POLICY NUMBER    | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS   |
|----------|---|----------|---------|------------------|-------------------------|-------------------------|--|
| A        | <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY<br><input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  | N        | N       | 92-BD-X677-2     | 04/17/2025              | 04/17/2026              | EACH OCCURRENCE \$ 2,000,000   |
|          | DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000  |          |         |                  |                         |                         |  |
|          | MED EXP (Any one person) \$ 10,000  |          |         |                  |                         |                         |  |
|          | PERSONAL & ADV INJURY \$ 2,000,000  |          |         |                  |                         |                         |  |
|          | GEN'L AGGREGATE LIMIT APPLIES PER:<br><input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC<br>OTHER:   |          |         |                  |                         |                         | GENERAL AGGREGATE \$ 4,000,000   |
|          |   |          |         |                  |                         |                         | PRODUCTS - COMP/OP AGG \$ 4,000,000  |
|          |   |          |         |                  |                         |                         | \$   |
| B        | <b>AUTOMOBILE LIABILITY</b><br><input type="checkbox"/> ANY AUTO<br><input type="checkbox"/> OWNED AUTOS ONLY<br><input type="checkbox"/> HIRED AUTOS ONLY<br><input type="checkbox"/> SCHEDULED AUTOS<br><input type="checkbox"/> NON-OWNED AUTOS ONLY           | N        | N       | 004 4342-D17-02J | 04/17/2025              | 10/17/2025              | COMBINED SINGLE LIMIT (Ea accident) \$   |
|          | BODILY INJURY (Per person) \$ 1,000,000   |          |         |                  |                         |                         |  |
|          | BODILY INJURY (Per accident) \$ 1,000,000   |          |         |                  |                         |                         |  |
|          | PROPERTY DAMAGE (Per accident) \$ 1,000,000   |          |         |                  |                         |                         |  |
|          |   |          |         |                  |                         |                         | \$   |
| A        | <input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR<br><input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE  | N/A      |         | 92-BS-4086-1     | 04/17/2025              | 04/17/2026              | EACH OCCURRENCE \$ 1,000,000   |
|          | AGGREGATE \$ 1,000,000  |          |         |                  |                         |                         |  |
|          | \$  |          |         |                  |                         |                         |  |
|          | DED <input checked="" type="checkbox"/> RETENTION \$ 10,000   |          |         |                  |                         |                         | \$   |
| A        | <b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b><br>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y <input checked="" type="checkbox"/> N<br>(Mandatory in NH)<br>If yes, describe under DESCRIPTION OF OPERATIONS below | N/A      | N       | 92-BS-M452-7     | 04/17/2025              | 04/17/2026              | <input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER \$ |
|          | E.L. EACH ACCIDENT \$ 1,000,000   |          |         |                  |                         |                         |  |
|          | E.L. DISEASE - EA EMPLOYEE \$ 1,000,000   |          |         |                  |                         |                         |  |
|          | E.L. DISEASE - POLICY LIMIT \$ 1,000,000  |          |         |                  |                         |                         |  |
|          |   |          |         |                  |                         |                         |  |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

**CERTIFICATE HOLDER****CANCELLATION**

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE



This form was system-generated on 07/25/2025