

ON REMAND BEFORE THE BOARD OF EQUALIZATION  
CITY OF NOME

NORTON SOUND HEALTH CORPORATION,

Appellant,

vs.

CITY OF NOME EQUALIZATION BOARD,

Appellee.

Case No. 2NO-23-00156 CI

**2023 LAND VALUE AGREEMENT**

Norton Sound Health Corporation (“NSHC”) appealed the Board of Equalization’s June 7, 2023 Findings of Fact and Conclusions of Law to the superior court in case no. 2NO-23-00156 CI. The superior court remanded the matter to the Board of Equalization. Specifically, the court remanded “to the City of Nome Board of Equalization to determine the value of the unused land in proportion to the occupied building” for Parcel # 192.1.085 (MS 1298, a/k/a “the 20-Plex” or “Property 11”).

Parcel # 192.1.085 consists of an apartment building and approximately 17.7 acres of land. The 2023 assessed value of the land (excluding improvements) is \$192,300. NSHC estimates that 2.6 of the 17.7 acres of land are necessary for the 20-Plex building and its curtilage. Having viewed the property and the City’s GIS hub, the assessor accepts 2.6 acres as a reasonable estimate. Rounded to the nearest percent, 85% of the land was unused as of 2023.

Accordingly, NSHC and the assessor agree that the 2023 unused land value is \$163,455. They request that the Board of Equalization adopt this finding.

NSHC and the city assessor agree that the agreed-upon acreage apportionment and 2023 land value is solely to facilitate the Board of Equalization’s determination of the 2023 tax year

land value for Parcel # 192.1.085 discussed herein, and shall not be used against either party in administrative proceedings, litigation, or any other matters concerning tax years other than 2023.

DATED this 24<sup>th</sup> day of April 2025.

MUNSON, CACCIOLA & SEVERIN, LLP  
Attorney for City of Nome Assessor

By: /s/ Charles Cacciola  
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By: /s/ Geoffrey D. Strommer  
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### **UNUSED LAND VALUE DETERMINATION ON REMAND**

The City of Nome Board of Equalization, in accordance with the superior court's remand order in 2NO-23-00156 CI and the agreement of the assessor and NHSC, finds that the 2023 unused land value for Parcel # 192.1.085 is \$163,455.

Duly adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
Hon. John Handeland  
Chair  
City of Nome Board of Equalization