

Kenai Peninsula Borough
Assessing Department

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor *PTM*
FROM: Adeena Wilcox, Borough Assessor *AW*
DATE: September 6, 2023
RE: Tax Adjustment Request Approval

Attached is a spreadsheet of tax adjustment requests required by changes to the assessment roll. These adjustments are being submitted to the Finance Department for processing.

Borough code 5.12.119 (D) authorizes the mayor to approve tax adjustment requests prepared by the borough assessor.

I hereby certify that I have reviewed the tax adjustment requests submitted for your signature and I find them to be proper and correct.

DATED: September 6, 2023

Adeena Wilcox
Borough Assessor

APPROVED

PTM

Peter A. Micciche
Borough Mayor

SEPTEMBER TARS

	2023	2022	2021	2020	2019
TAG 10 (assessed)					
(taxable)					
TAG 11 (assessed)					
(taxable)					
TAG 20 (assessed)					
(taxable)					
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)					
(taxable)					
TAG 40 (assessed)					
(taxable)					
TAG 41 (assessed)					
(taxable)					
TAG 42 (assessed)					
(taxable)					
TAG 43 (assessed)					
(taxable)					
TAG 52 (assessed)					
(taxable)					
TAG 53 (assessed)					
(taxable)					
TAG 54 (assessed)					
(taxable)					
TAG 55 (assessed)	\$0	\$0			
(taxable)	(\$95,500)	(\$109,500)			
TAG 57 (assessed)					
(taxable)					
TAG 58 (assessed)	(\$282,500)				
(taxable)	(\$758,000)				
TAG 59 (assessed)					
(taxable)					
TAG 61 (assessed)					
(taxable)					
TAG 63 (assessed)					
(taxable)					
TAG 64 (assessed)					
(taxable)					
TAG 65 (assessed)					
(taxable)					
TAG 67 (assessed)					
(taxable)					
TAG 68 (assessed)					
(taxable)					
TAG 69 (assessed)					
(taxable)					
TAG 70 (assessed)					
(taxable)					
TAG 80 (assessed)					
(taxable)					
TAG 81 (assessed)					
(taxable)					
TOTAL ASSESSED	(\$282,500)	\$0	\$0	\$0	\$0
TOTAL TAXABLE	(\$853,500)	(\$109,500)	\$0	\$0	\$0
KPB FLAT TAX	(\$300)				

SEPTEMBER TARS CITY VALUES

	2023	2022	2021	2020	2019
TAG 10 (assessed)					
(taxable)					
Seldovia Flat Tax					
TAG 20 (assessed)					
(taxable)					
Homer Flat Tax	(\$60)				
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)					
(taxable)					
Disability Tax Credit					
TAG 40 (assessed)					
(taxable)					
TAG 41 (assessed)					
(taxable)					
TAG 70 (assessed)					
(taxable)					
Soldotna Flat Tax					
TAG 80 (assessed)					
(taxable)					
TOTAL ASSESSED	\$0	\$0	\$0	\$0	\$0
TOTAL TAXABLE	\$0	\$0	\$0	\$0	\$0
KPB FLAT TAX	(\$60)	\$0	\$0	\$0	\$0

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 20-23-018
PARCEL ID 97849
PRIMARY OWNER YOUNG THOMAS LEE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC4 - 2</u>	<u>BC4 - 0</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION MANIFEST CLERICAL ERROR. ACCOUNT WAS INCORRECTLY ENTERED AS A
MAIN ROLL FILER FOR 2023. NO FILING RECEIVED FROM TAXPAYER. ACCOUNT SHOULD HAVE BEEN
SUPPLEMENTAL ROLL AND WOULD HAVE BEEN CLOSED DURING SUPPLEMENTAL REVIEW.

	CHANGE SUMMARY
DATE <u>08/23/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY <u>C. JOHNSON</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY <u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
	CITY TAXABLE <u>\$0</u>
	KPB FLAT TAX <u>(\$300)</u>
	CITY FLAT TAX <u>(\$60)</u>

Class	Value Type	Attribute	Secondary Abbreviate	Previous Amount	Expand to Filter Values	Amount
Default - Default Value Group	Root Personal Class 4 Count			2.00		
Appraised	Improvement Market Value			\$72,150.00		
	TAG			20.00		
Assessed	TAG.Ld			20.00		
	Root Assessed Value			\$72,150.00		
	Root Personal Class 4			\$72,150.00		
	Personal Property Assessed Value			0		
	Total Assessed Value - City			0		
	Total City Optional Exempt Value			0		
	Total Assessed Value - Borough			0		
Taxable	City Taxable Value	20 - HOMER CITY		0		
Exemption	Taxable Value - Borough	20 - HOMER CITY		0		
	Exemption Value City	20 - HOMER CITY		0		
	OP PP Bor \$100K Exa Value			0		
	OP PPV 100K Exemption			\$100,000.00		\$100,000.00
	OP PPV Borough \$100K Exemption			\$100,000.00		\$100,000.00
	OP PPV City \$100K Exemption			\$100,000.00		\$100,000.00
	OP PPV City \$100K Exemption	20 - HOMER CITY		0		
	Exemption Value Borough			0		
Date	Year of Cadastre			2023.0000000000		
	Effective date of value change			20230101.0000000000		

MANIFEST CLERICAL ERROR - CHECKLIST


The assembly may correct manifest clerical errors made by the borough in an assessment notice, tax statement or other borough tax record at any time. A manifest clerical error is a typographical, computational or other similar error readily apparent from the assessment notice, tax statement or other borough tax record and made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties.

Parcel ID / Acct # 00097849

- X Typographical, computational or other similar error?
Identify & Describe:
MANIFEST CLERICAL ERROR. ACCOUNT WAS INCORRECTLY ENTERED AS A MAIN ROLL FILER FOR 2023. NO FILING RECEIVED FROM TAXPAYER. ACCOUNT SHOULD HAVE BEEN SUPPLEMENTAL ROLL AND WOULD HAVE BEEN CLOSED DURING SUPPLEMENTAL REVIEW.
- X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
MANIFEST CLERICAL ERROR. ACCOUNT WAS INCORRECTLY ENTERED AS A MAIN ROLL FILER FOR 2023. NO FILING RECEIVED FROM TAXPAYER. ACCOUNT SHOULD HAVE BEEN SUPPLEMENTAL ROLL AND WOULD HAVE BEEN CLOSED DURING SUPPLEMENTAL REVIEW.
- X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
MANIFEST CLERICAL ERROR. ACCOUNT WAS INCORRECTLY ENTERED AS A MAIN ROLL FILER FOR 2023. NO FILING RECEIVED FROM TAXPAYER. ACCOUNT SHOULD HAVE BEEN SUPPLEMENTAL ROLL AND WOULD HAVE BEEN CLOSED DURING SUPPLEMENTAL REVIEW.

Certified Value	Land	
	Improvements	
	Personal Property	
	Total	\$0

Adjusted Value	Land	
	Improvements	
	Personal Property	
	Total	\$0

Prepared by	Clyde Johnson	8/23/2023	
Approved by		8/23/23	Date Date
	Department Director		

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 55-23-004
 PARCEL ID 013-440-36
 PRIMARY OWNER Thomas A. Toloff Estate

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>55</u>	<u>55</u>
CLASS CODE	<u>0</u>	<u>0</u>
LAND ASSESSED (VT4)	<u>124,400</u>	<u>124,400</u>
IMPROVEMENT ASSESSED (VT5)	<u>0</u>	<u>0</u>
KPB ASSESSED (VT 1001)	<u>124,400</u>	<u>124,400</u>
KPB TAXABLE (VT 1003)	<u>124,400</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION Deed transferring parcel to the Kenai Peninsula Borough prior to January 1, 2022
was not recorded until 7/2023. (Exception No Interest)

		CHANGE SUMMARY
DATE	<u>08/14/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>A. Wilcox</u>	KPB TAXABLE <u>(\$124,400)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastral Values		Value Type		Attribute	Secondary Attribute	Exposed to Filter Values	
Site	Class	Legal Acres	Land Market value	Amount	Amount	41.75 Acres	41.75 Acres
Default - Default Value Group							
	Appraised					\$124,400.00	\$124,400.00
		TAG				55.00	55.00
	Assessed					\$124,400.00	\$124,400.00
		Parcel Assessed Value				55.00	55.00
		Personal Property Assessed Value				\$124,400.00	\$124,400.00
		Qualified for Exemption				0	0
		Total Assessed Value - City				\$124,400.00	\$124,400.00
		Total City Optional Exempt Value				0	0
		Total Mandatory Exempt Value				0	\$124,400.00
		Land Assessed Value				\$124,400.00	\$124,400.00
		City Taxable Value		55 - NIKISKI BN.		0	0
	Taxable	Taxable Value - Borough				\$124,400.00	\$124,400.00
	Exemption	Exemption Value City		55 - NIKISKI BN.		0	0
		Government Exempt Value				0	\$124,400.00
		Exemption Value Borough				0	\$124,400.00
	Date	Year of Cadastre				2023.0000000000	2023.0000000000
		Effective date of value change				20230101.0000000000	20230101.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 013-440-36

 x **Typographical, computational or other similar error?**
Identify & Describe:
Deed transferring ownership to KPB was not recorded prior to 1/1/22.

 x **Readily apparent from the assessment notice, tax statement or other borough tax record?**
Identify & Describe:
Deed transferring ownership to KPB was not recorded prior to 1/1/22.

 x **Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?**
Identify & Describe:
Deed transferring ownership to KPB was not recorded prior to 1/1/22.

Certified Value	Land	\$124,400
	Improvements	\$0
	Personal Property	\$0
	Total	\$124,400

Adjusted Value	Land	\$124,400
	Improvements	\$0
	Personal Property	\$0
	Total	\$124,400

Prepared by	A. Wilcox	<u>8/24/23</u> <small>Date</small>
Approved by		<u>8/24/23</u> <small>Date</small>
	Department Director	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 TAR NUMBER 55-22-010
 PARCEL ID 013-440-36
 PRIMARY OWNER Thomas A. Toloff Estate

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>55</u>	<u>55</u>
CLASS CODE	<u>0</u>	<u>0</u>
LAND ASSESSED (VT4)	<u>109,500</u>	<u>109,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>0</u>	<u>0</u>
KPB ASSESSED (VT 1001)	<u>109,500</u>	<u>109,500</u>
KPB TAXABLE (VT 1003)	<u>109,500</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION Deed transferring parcel to the Kenai Peninsula Borough prior to January 1, 2022
was not recorded until 7/2023. (Exception No Interest)

CHANGE SUMMARY

		KPB ASSESSED	<u>\$0</u>
DATE	<u>08/14/23</u>	KPB TAXABLE	<u>(\$109,500)</u>
SUBMITTED BY	<u>A. Wilcox</u>	CITY ASSESSED	<u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY TAXABLE	<u>\$0</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Appraised	Legal Acres			41.75 Acres	41.75 Acres
	Land Market Value			\$109,500.00	\$109,500.00
	TAG			\$5.00	\$5.00
Assessed	TAG Id			\$5.00	\$5.00
	Land			\$109,500.00	\$109,500.00
	Parcel Assessed Value			\$109,500.00	\$109,500.00
	Personal Property Assessed Value			0	0
	Qualified for Exemption			0	0
	Total Assessed Value - City			\$109,500.00	\$109,500.00
	Total City Optional Exempt Value			0	0
	Total Mandatory Exempt Value			0	0
	Land Assessed Value			\$109,500.00	\$109,500.00
	Total Assessed Value - Borough			\$109,500.00	\$109,500.00
Taxable	City Taxable Value	55 - NIKISKI SN.		0	0
	Taxable Value - Borough			\$109,500.00	0
Exemption	Exemption Value City	55 - NIKISKI SN.		0	0
	Government Exempt Value			0	\$109,500.00
	Exemption Value Borough			0	\$109,500.00
Date	Year of Cadastre			2022.000000000000	2022.000000000000
	Effective date of value change			20220101.0000000000	20220101.0000000000

Cadastre Values

Expand to Filter Values

Default - Default Value Group

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 013-440-36

 x Typographical, computational or other similar error?
Identify & Describe:
Deed transferring ownership to KPB was not recorded prior to 1/1/22.

 x Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
Deed transferring ownership to KPB was not recorded prior to 1/1/22.

 x Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
Deed transferring ownership to KPB was not recorded prior to 1/1/22.

Certified Value	Land	\$109,500
	Improvements	\$0
	Personal Property	\$0
	Total	\$109,500

Adjusted Value	Land	\$109,500
	Improvements	\$0
	Personal Property	\$0
	Total	\$109,500

Prepared by A. Wilcox

8/24/23
Date

Approved by Gideon Dwyer
Department Director

8/24/23
Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023

TAR NUMBER 058-23-035

PARCEL ID 055-630-18

PRIMARY OWNER KEATING, ROSE ANN & DENNIS

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>23,400</u>	<u>23,400</u>
IMPROVEMENT ASSESSED (VT5)	<u>243,100</u>	<u>243,100</u>
KPB ASSESSED (VT 1001)	<u>266,500</u>	<u>266,500</u>
KPB TAXABLE (VT 1003)	<u>266,500</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBLE

		CHANGE SUMMARY
DATE	<u>08/09/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$266,500)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastral Values		Attribute	Amount
Class	Value Type	Secondary Attribute	Amount
Default - Default Value Group			
Appraised	Legal Acres	.92 Acres	
	Improvement Market Value	\$243,100.00	\$243,100.00
	Land Market Value	\$23,400.00	\$23,400.00
	TAG	58.00	58.00
	TAG:ID	58.00	58.00
Assessed	Improvements	\$243,100.00	\$243,100.00
	Land	\$23,400.00	\$23,400.00
	Parcel Assessed Value	\$266,500.00	\$266,500.00
	Personal Property Assessed Value	0	0
	Qualified for Exemption	0	0
	Total Assessed Value - City	\$266,500.00	\$266,500.00
	Total Borough Optional Exempt Value	0	\$116,500.00
	Total City Optional Exempt Value	0	\$150,000.00
	Total Mandatory Exempt Value		
	Land Assessed Value	\$23,400.00	\$23,400.00
	Improvement Assessed Value	\$243,100.00	\$243,100.00
	Total Assessed Value - Borough	\$266,500.00	\$266,500.00
Taxable	City Taxable Value	0	0
	Taxable Value - Borough	\$266,500.00	0
Exemption	BOROUGH SENIOR Exempt Value		\$266,500.00
	Cap for Senior Exemption		\$150,000.00
	Exemption Value City	0	0
	Op Senior Resident > 150k Exempt Value		\$116,500.00
	Residential Exemption		\$50,000.00
	Senior Citizen Exemption		\$150,000.00
	Senior Mandatory Exempt Value		\$150,000.00
	Senior Mandatory Imp		\$150,000.00
	Working Improvement Assessed Value	\$243,100.00	\$243,100.00
	Exemption Value Borough	0	\$266,500.00
Date	Year of Cadastral	2023.0000000000	2023.0000000000
	Effective date of value change	20230101.0000000000	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023

TAR NUMBER 058-23-036

PARCEL ID 063-096-44

PRIMARY OWNER Orellana, Edgar Ricardo Mendez

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>105</u>
LAND ASSESSED (VT4)	<u>43,300</u>	<u>43,300</u>
IMPROVEMENT ASSESSED (VT5)	<u>284,500</u>	<u>2,000</u>
KPB ASSESSED (VT 1001)	<u>327,800</u>	<u>45,300</u>
KPB TAXABLE (VT 1003)	<u>327,800</u>	<u>45,300</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION Home added to an incorrect parcel.

CHANGE SUMMARY

DATE	<u>08/17/23</u>	KPB ASSESSED	<u>(\$282,500)</u>
SUBMITTED BY	<u>Scott Romain</u>	KPB TAXABLE	<u>(\$282,500)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>\$0</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cadastre Value		Expand to Filter Values	
Site	Class	Value Type	Attribute
Default - Default Value Group		Legal Acres	Secondary Attribute
		Previous Amount	Amount
	Appraised	1.86 Acres	1.86 Acres
		\$284,500.00	\$2,000.00
		\$43,300.00	\$43,300.00
		56.00	56.00
		56.00	56.00
	Assessed	\$284,500.00	\$2,000.00
		\$43,300.00	\$43,300.00
		\$327,800.00	\$45,300.00
		0	0
		\$327,800.00	\$45,300.00
		0	0
		0	0
		0	0
		\$43,300.00	\$43,300.00
		\$284,500.00	\$2,000.00
		\$327,800.00	\$45,300.00
		0	0
		\$327,800.00	\$45,300.00
		0	0
		\$284,500.00	\$2,000.00
		0	0
		0	0
		2023.0000000000	2023.0000000000
		2023.0101.0000000000	2023.0101.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 06309644

 Typographical, computational or other similar error?
Identify & Describe:

 Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:

 X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
Improvements were added the wrong parcel in error. Only improvement is a driveway.

Certified Value	Land	\$43,300
	Improvements	\$284,500
	Personal Property	
	Total	\$327,800

Adjusted Value	Land	\$43,300
	Improvements	\$2,000
	Personal Property	
	Total	\$45,300

Prepared by Scott Romain 8/17/2023
Date

Approved by *Robert D'Amico* 8/17/23
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023

TAR NUMBER 058-23-037

PARCEL ID 063-470-17

PRIMARY OWNER BELL, JEAN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>36,600</u>	<u>36,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>222,400</u>	<u>222,400</u>
KPB ASSESSED (VT 1001)	<u>259,000</u>	<u>259,000</u>
KPB TAXABLE (VT 1003)	<u>209,000</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBLE

CHANGE SUMMARY

	KPB ASSESSED	<u>\$0</u>
DATE <u>08/16/23</u>	KPB TAXABLE	<u>(\$209,000)</u>
SUBMITTED BY <u>SGUZMAN</u>	CITY ASSESSED	<u>\$0</u>
VERIFIED BY <u>C. FINLEY</u>	CITY TAXABLE	<u>\$0</u>
	KPB FLAT TAX	<u></u>
	CITY FLAT TAX	<u></u>

Cadastral Values		Expand to Filter Values	
Site	Value Type	Attribute	Amount
Default - Default Value Group	Legal Acres	Secondary Attribute	Previous Amount
Appraised	Improvement Market Value		2.17 Acres
	Land Market Value		\$222,400.00
	TAG		\$36,600.00
	TAG.Id		58.00
Assessed	Improvements		58.00
	Land		\$222,400.00
	Parcel Assessed Value		\$36,600.00
	Personal Property Assessed Value		\$36,600.00
	Qualified for Exemption		\$259,000.00
	Total Assessed Value - City		0
	Total Assessed Value - City		\$259,000.00
	Total Borough Optional Exempt Value		\$109,000.00
	Total City Optional Exempt Value		0
	Total Mandatory Exempt Value		\$150,000.00
	Land Assessed Value		\$36,600.00
	Improvement Assessed Value		\$222,400.00
	Total Assessed Value - Borough		\$259,000.00
Taxable	City Taxable Value	58 - CENTRAL EMERGENCY SERVICES	0
Exemption	Taxable Value - Borough		\$209,000.00
	BOROUGH SENIOR Exempt Value		\$259,000.00
	Cap for Senior Exemption		\$150,000.00
	Exemption Value City	58 - CENTRAL EMERGENCY SERVICES	0
	OP Residential Boro Exemption		\$50,000.00
	OP Senior Resident >150k Exempt Value		\$109,000.00
	Residential Exemption		\$50,000.00
	Senior Citizen Exemption		\$150,000.00
	Senior Mandatory Exempt Value		\$150,000.00
	Senior Mandatory Imp		\$150,000.00
	Working Improvement Assessed Value		\$222,400.00
	Exemption Value Borough		\$50,000.00
Data	Year of Cadastre		2023,0000000000
	Effective date of value change		20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023

TAR NUMBER 55-23-005

PARCEL ID 211-280-13

PRIMARY OWNER DOUGLAS BETZOLD

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>55</u>	<u>55</u>
CLASS CODE	<u>100</u>	<u>100</u>
LAND ASSESSED (VT4)	<u>28,900</u>	<u>28,900</u>
IMPROVEMENT ASSESSED (VT5)	<u>0</u>	<u>0</u>
KPB ASSESSED (VT 1001)	<u>28,900</u>	<u>28,900</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>28,900</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION CLERICAL ERROR. Kenai Peninsula Borough owned and was 100% Gov exempt for 2022.

KPB sold and QuitClaim Deed recorded 11/16/22 but the deed was not posted nor exemption removed until 8/21/23.

The deed has since been posted and the 2023 exemption has been removed. Buyer should be billed.

CHANGE SUMMARY

DATE	<u>08/21/23</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>Mary Kay Grenier</u>	KPB TAXABLE	<u>\$28,900</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>\$0</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cadastral Values		Expand to Filter Values	
Class	Value Type	Property Address	Amount
Appraised	Legal Acres	8.33 Acres	8.33 Acres
	Land Market Value	\$28,900.00	\$28,900.00
	TAG	55.00	55.00
Assessed	TAG.1d	55.00	55.00
	Land	\$28,900.00	\$28,900.00
	Parcel Assessed Value	\$28,900.00	\$28,900.00
	Personal Property Assessed Value	0	0
	Qualified for Exemption	\$28,900.00	\$28,900.00
Taxable	Total Assessed Value - City	0	0
	Total City Optional Exempt Value	\$28,900.00	\$28,900.00
	Land Assessed Value	0	0
	Total Assessed Value - Borough	\$28,900.00	\$28,900.00
	City Taxable Value	0	0
	Taxable Value - Borough	\$28,900.00	\$28,900.00
	Exemption Value City	0	0
	Exemption Value Borough	0	0
	Year of Cadastre	2023.0000000000	2023.0000000000
	Date	2023.01.01.0000000000	2023.01.01.0000000000
Effective date of value change			

MANIFEST CLERICAL ERROR - CHECKLIST

The assembly may correct manifest clerical errors made by the borough in an assessment notice, tax statement or other borough tax record at any time. A manifest clerical error is a typographical, computational or other similar error readily apparent from the assessment notice, tax statement or other borough tax record and made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties.

Parcel ID / Acct # 211-280-13

 x **Typographical, computational or other similar error?**
Identify & Describe:
Deed that transferred ownership from exempt government to taxable individual was missed when posting.

 x **Readily apparent from the assessment notice, tax statement or other borough tax record?**
Identify & Describe:
Deed that transferred ownership from exempt government to taxable individual was missed when posting.

 x **Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?**
Identify & Describe:
Deed that transferred ownership from exempt government to taxable individual was missed when posting.

Certified Value	Land	<u>\$28,900</u>
	Improvements	<u>\$0</u>
	Personal Property	<u>\$0</u>
	Total	<u>\$28,900</u>

Adjusted Value	Land	<u>\$28,900</u>
	Improvements	<u>\$0</u>
	Personal Property	<u>\$0</u>
	Total	<u>\$28,900</u>

Prepared by	<u>MKE MKS</u>	<u>8/21/2023</u>	
		<small>Date</small>	
Approved by	<u>Adrian Owt</u>	<u>8/21/23</u>	
	<small>Department Director</small>	<small>Date</small>	

