

Kenai Peninsula Borough

Assessing Department

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor

FROM: Adeena Wilcox, Borough Assessor *AW*

DATE: November 14, 2025

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: November 14, 2025

Adeena Wilcox
Borough Assessor

APPROVED

P. Micciche

Peter A. Micciche
Borough Mayor

NOVEMBER TARS

	2025	2024	2023	2022	2021	2020
TAG 10 (assessed)						
(taxable)						
TAG 11 (assessed)						
(taxable)						
TAG 20 (assessed)						
(taxable)						
TAG 21 (assessed)						
(taxable)						
TAG 30 (assessed)	\$0					
(taxable)	(\$50,000)					
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					
(taxable)	(\$200,400)					
TAG 57 (assessed)						
(taxable)						
TAG 58 (assessed)	\$35,700					
(taxable)	\$152,400					
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)	\$0					
(taxable)	(\$96,500)					
TAG 69 (assessed)						
(taxable)						
TAG 70 (assessed)						
(taxable)						
TAG 80 (assessed)						
(taxable)						
TAG 81 (assessed)	\$0					
(taxable)	\$12,600					
TOTAL ASSESSED	\$35,700	\$0	\$0	\$0	\$0	\$0
TOTAL TAXABLE	(\$181,900)	\$0	\$0	\$0	\$0	\$0
KPB FLAT TAX	(\$150)					

NOVEMBER TARS CITY VALUES

	2025	2024	2023	2022	2021	2020
TAG 10 (assessed)						
(taxable)						
Seldovia Flat Tax						
TAG 20 (assessed)						
(taxable)						
Homer Flat Tax	\$50					
TAG 21 (assessed)						
(taxable)						
TAG 30 (assessed)						
(taxable)						
Disability Tax Credit						
TAG 40 (assessed)						
(taxable)						
TAG 41 (assessed)	\$0					
(taxable)	(\$864)					
TAG 70 (assessed)						
(taxable)						
Soldotna Flat Tax						
TAG 80 (assessed)						
(taxable)						
TOTAL ASSESSED	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL TAXABLE	(\$864)	\$0	\$0	\$0	\$0	\$0
CITY FLAT TAX	\$50	\$0	\$0	\$0	\$0	\$0

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 **TAR NUMBER** 81-25-005

PARCEL ID 102820

PRIMARY OWNER COLTER & LINDSEY COURTNEY

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>81</u>
BOAT CLASS/COUNT	<u>BC4</u>	<u>BC4</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$0</u>	<u>\$0</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$0</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION TAXPAYER INFORMED US BY PHONE SOLD ASSET 36343. CLERICAL ERROR

THAT ACCOUNT 102820 DID NOT GET DEACTIVATED FOR 2025.

	CHANGE SUMMARY
DATE <u>10/03/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY <u>E. HERRIN</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>(\$150)</u>
	CITY FLAT TAX <u></u>

Cadastral Values		Value Type		Attribute	Secondary Attribute	Previous Amount	Expand to Filter Values
Site	Class						
Default - Default Value Group							
	Appraised	Boat Personal Class 4 Count					1.00
		Improvement Market Value				\$11,050.00	
		TAG				\$1.00	
		TAG.Id				\$1.00	
	Assessed	Boat Assessed Value				\$11,050.00	
		Boat Personal Class 4				\$11,050.00	
		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		01 - KACHEMAK EMERGENCY SERVICES			0
		Taxable Value - Borough					0
	Exemption	Exemption Value City		01 - KACHEMAK EMERGENCY SERVICES			0
		OP PP Bor \$100K Exe 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
		OP PPV City \$100K Exemption		01 - KACHEMAK EMERGENCY SERVICES		\$100,000.00	\$100,000.00
		Penalty Flag				\$1.00	\$1.00
		Exemption Value Borough				0	0
	Date	Year of Cadastre				2025.0000000000	
		Effective date of value change				20250101.0000000000	

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 # 00102820

X Typographical, computational or other similar error?
Identify & Describe:
TAXPAYER INFORMED US BY PHONE SOLD ASSET 36343. CLERICAL ERROR THAT
ACCOUNT 102820 DID NOT GET DEACTIVATED FOR 2025.

X Readily apparent from the assessment notice, tax
statement or other borough tax record?
Identify & Describe:
TAXPAYER INFORMED US BY PHONE SOLD ASSET 36343. CLERICAL ERROR THAT
ACCOUNT 102820 DID NOT GET DEACTIVATED FOR 2025.

X Made by a borough employee in the performance of
typing, record keeping, filing, measuring, or other
similar duties?
Identify & Describe:
TAXPAYER INFORMED US BY PHONE SOLD ASSET 36343. CLERICAL ERROR THAT
ACCOUNT 102820 DID NOT GET DEACTIVATED FOR 2025.

Certified Value	Land	_____
	Improvements	_____
	Personal Property	_____
	Total	_____ \$0

Adjusted Value	Land	_____
	Improvements	_____
	Personal Property	_____
	Total	_____ \$0

Prepared by E. HERRIN 10/3/2025

Approved by Adrian C. Worthy 10/3/2025
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 **TAR NUMBER** 41-25-001 20-25-016

PARCEL ID 103633

PRIMARY OWNER EDWARD WILBUR

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>41</u>	<u>20</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$225,000</u>	<u>\$225,000</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$0</u>
CITY ASSESSED (VT 1011)	<u>\$225,000</u>	<u>\$225,000</u>
CITY TAXABLE (V 1013)	<u>\$864</u>	<u>\$0</u>

EXPLANATION TAXPAYER MOVED HIS BOAT TO HOMER DISTRICT IN 2023 AND FAILED TO
NOTIFY THE BOROUGH. UPON RESEARCH OF THE LISTS ASSET ID 36876 HAS BEEN IN HOMER SINCE
DECEMBER 2023.

	CHANGE SUMMARY
DATE <u>10/01/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY <u>E. HERRIN</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY <u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
	CITY TAXABLE <u>(\$864)</u>
	KPB FLAT TAX <u>\$0</u>
	CITY FLAT TAX <u>\$50</u>

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Parcel ID / Acct # 00103633

X Typographical, computational or other similar error?
Identify & Describe:
**TAXPAYER MOVED HIS BOAT TO HOMER DISTRICT IN 2023 AND FAILED TO
NOTIFY THE BOROUGH. UPON RESEARCH OF THE LISTS ASSET ID 36876 HAS BEEN
IN HOMER SINCE DECEMBER 2023.**

X Readily apparent from the assessment notice, tax
statement or other borough tax record?
Identify & Describe:
**TAXPAYER MOVED HIS BOAT TO HOMER DISTRICT IN 2023 AND FAILED TO
NOTIFY THE BOROUGH. UPON RESEARCH OF THE LISTS ASSET ID 36876 HAS BEEN
IN HOMER SINCE DECEMBER 2023.**

X Made by a borough employee in the performance of
typing, record keeping, filing, measuring, or other
similar duties?
Identify & Describe:
**TAXPAYER MOVED HIS BOAT TO HOMER DISTRICT IN 2023 AND FAILED TO
NOTIFY THE BOROUGH. UPON RESEARCH OF THE LISTS ASSET ID 36876 HAS BEEN
IN HOMER SINCE DECEMBER 2023.**

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

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

Prepared by E. HERRIN 10/1/2025 Date

Approved by *Deleen Dwyer* 10/1/25 Date
Department Director

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER

55-25-006

PARCEL ID

012-160-14

PRIMARY OWNER

MELLERSTIGM JASON

	CURRENT VALUE	CORRECTED VALUE
TAG	55	55
CLASS CODE	190	190
LAND ASSESSED (VT4)	16,200	16,200
IMPROVEMENT ASSESSED (VT5)	3,000	3,000
KPB ASSESSED (VT 1001)	19,200	19,200
KPB TAXABLE (VT 1003)	0	19,200
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

Clerks Deed flag not removed after Auction

		CHANGE SUMMARY
	KPB ASSESSED	\$0
DATE	KPB TAXABLE	\$19,200
SUBMITTED BY	CITY ASSESSED	\$0
VERIFIED BY	CITY TAXABLE	\$0
	KPB FLAT TAX	
	CITY FLAT TAX	

Cadastral Values		Value Type	Address	Secondary Address	Previous Amount	Amount	Expand to Filter Values
One	Default - Default Value Group						
Appraised		Legal Acres			1.57 Acres	1.57 Acres	
		Improvement Market Value			\$3,000.00	\$3,000.00	
Assessed		Land Market Value			\$16,200.00	\$16,200.00	
		TAG			\$5.00	\$5.00	
		TAG Id			\$5.00	\$5.00	
		Improvements			\$3,000.00	\$3,000.00	
		Land			\$16,200.00	\$16,200.00	
		Parcel Assessed Value			\$19,200.00	\$19,200.00	
		Personal Property Assessed Value			0	0	
		Qualified for Exemption			\$19,200.00	\$19,200.00	
		Total Assessed Value - City			0	0	
		Total City Optional Exempt Value			\$19,200.00	\$19,200.00	
Taxable		Total Mandatory Exempt Value			\$19,200.00	\$19,200.00	
		Land Assessed Value			\$16,200.00	\$16,200.00	
		Improvement Assessed Value			\$3,000.00	\$3,000.00	
		Total Assessed Value - Borough			\$19,200.00	\$19,200.00	
		City Taxable Value		55 - NIKISKI SN.	0	0	
		Taxable Value - Borough			\$19,200.00	\$19,200.00	
		Clerk's Deed			0	0	
		Exemption Value City		55 - NIKISKI SN.	\$3,000.00	\$3,000.00	
		Working Improvement Assessed Value			\$19,200.00	\$19,200.00	
		Exemption Value Borough			0	0	
Date		Year of Cadastre			2025.000000000000	2025.000000000000	
		Effective date of value change			2025101.000000000000	2025101.000000000000	

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 01216014

X _____ Typographical, computational or other similar error?
Identify & Describe:
CLERKS DEED FLAG NOT REMOVED AFTER AUCTION

X _____ Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
CLERKS DEED FLAG NOT REMOVED AFTER AUCTION

X _____ Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
CLERKS DEED FLAG NOT REMOVED AFTER AUCTION

Certified Value	Land	<u>\$16,200</u>
	Improvements	<u>\$3,000</u>
	Personal Property	<u> </u>
	Total	<u>\$19,200</u>

Adjusted Value	Land	<u>\$16,200</u>
	Improvements	<u>\$3,000</u>
	Personal Property	<u> </u>
	Total	<u>\$19,200</u>

Prepared by LCRANE 11/12/2025

Approved by  11/12/25
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER

55-25-007

PARCEL ID

013-200-89

PRIMARY OWNER

BAREFIELD, DONALD

	CURRENT VALUE	CORRECTED VALUE
TAG	55	55
CLASS CODE	110	110
LAND ASSESSED (VT4)	12,000	12,000
IMPROVEMENT ASSESSED (VT5)	38,800	38,800
KPB ASSESSED (VT 1001)	50,800	50,800
KPB TAXABLE (VT 1003)	0	50,800
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

Clerks Deed flag not removed after Auction

		CHANGE SUMMARY	
		KPB ASSESSED	\$0
DATE	11/12/25	KPB TAXABLE	\$50,800
SUBMITTED BY	LCRANE	CITY ASSESSED	\$0
VERIFIED BY	C. FINLEY	CITY TAXABLE	\$0
		KPB FLAT TAX	
		CITY FLAT TAX	

Category Values	Class	Value Type	Attribute	Secondary Attribute	Primary Amount	Amount
Default - Default Value Group						Expand to Filter Values
Appraised		Legal Acres			1.05 Acres	1.05 Acres
		Improvement Market Value			\$38,800.00	\$38,800.00
Assessed		Land Market Value			\$12,000.00	\$12,000.00
		TAG			55.00	55.00
		TAG.1d			55.00	55.00
		Improvements			\$38,800.00	\$38,800.00
		Land			\$12,000.00	\$12,000.00
		Parcel Assessed Value			\$50,800.00	\$50,800.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			0	0
		Total Assessed Value - City			\$50,800.00	\$50,800.00
		Total City Optional Exempt Value			0	0
Taxable		Total Mandatory Exempt Value			\$50,800.00	\$50,800.00
		Land Assessed Value			\$12,000.00	\$12,000.00
		Improvement Assessed Value			\$38,800.00	\$38,800.00
		Total Assessed Value - Borough			\$50,800.00	\$50,800.00
		City Taxable Value		55 - NIKISKI SN.	0	0
		Taxable Value - Borough			0	\$50,800.00
		Clerks Deed			\$50,800.00	\$50,800.00
		Exemption Value City		55 - NIKISKI SN.	0	0
		Working Improvement Assessed Value			\$38,800.00	\$38,800.00
		Exemption Value Borough			\$50,800.00	0
Date		Year of Cadastre			2025-0000000000	2025-0000000000
		Effective date of value change			20250101.0000000000	20250101.0000000000

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Parcel ID / Acct # 01320089

X Typographical, computational or other similar error?
Identify & Describe:
CLERKS DEED FLAG NOT REMOVED AFTER AUCTION

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
CLERKS DEED FLAG NOT REMOVED AFTER AUCTION

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
CLERKS DEED FLAG NOT REMOVED AFTER AUCTION

Certified Value	Land	<u>\$12,000</u>
	Improvements	<u>\$38,800</u>
	Personal Property	<u></u>
	Total	<u>\$50,800</u>

Adjusted Value	Land	<u>\$12,000</u>
	Improvements	<u>\$38,800</u>
	Personal Property	<u></u>
	Total	<u>\$50,800</u>

Prepared by LCRANE 11/12/2025

Date

Approved by 
Department Director

11/12/25
Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR2025TAR NUMBER55-25-008

PARCEL ID013-201-42

PRIMARY OWNERHOOPER, JOHN

	CURRENT VALUE	CORRECTED VALUE
TAG	55	55
CLASS CODE	110	110
LAND ASSESSED (VT4)	11,600	11,600
IMPROVEMENT ASSESSED (VT5)	2,000	2,000
KPB ASSESSED (VT 1001)	13,600	13,600
KPB TAXABLE (VT 1003)	0	13,600
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATIONClerks Deed flag not removed after Auction

CHANGE SUMMARY			
	KPB ASSESSED	\$0	
	KPB TAXABLE	\$13,600	
	CITY ASSESSED	\$0	
	CITY TAXABLE	\$0	
	KPB FLAT TAX		
	CITY FLAT TAX		
DATE	11/12/25		
SUBMITTED BY	LCRANE		
VERIFIED BY	C. FINLEY		

Cadastral Values		Value Type		Attribute	Secondary Attribute	Primary Attribute	Expand to Filter Values
Site	Class	Legal Acres	Value Type	Attribute	Secondary Attribute	Primary Attribute	Amount
Default - Default Value Group							
Appraised		Improvement Market Value				.91 Acres	.91 Acres
		Land Market Value				\$2,000.00	\$2,000.00
Assessed		TAG				\$11,600.00	\$11,600.00
		TAG.Ld				55.00	55.00
		Improvements				55.00	55.00
		Land				\$2,000.00	\$2,000.00
		Parcel Assessed Value				\$11,600.00	\$11,600.00
		Personal Property Assessed Value				\$13,600.00	\$13,600.00
		Qualified for Exemption				0	0
		Total Assessed Value - City				\$13,600.00	\$13,600.00
		Total City Optional Exempt Value				0	0
		Total Mandatory Exempt Value				\$13,600.00	\$13,600.00
Taxable		Land Assessed Value				\$11,600.00	\$11,600.00
		Improvement Assessed Value				\$2,000.00	\$2,000.00
		Total Assessed Value - Borough				\$13,600.00	\$13,600.00
		City Taxable Value		55 - NIKISKI SN.		0	0
		Taxable Value - Borough				0	\$13,600.00
Exemption		Clerks Good				\$13,600.00	\$13,600.00
		Exemption Value City		55 - NIKISKI SN.		0	0
		Working Improvement Assessed Value				\$2,000.00	\$2,000.00
Date		Exemption Value Borough				\$13,600.00	0
		Year of Cadastre				2025.0000000000	2025.0000000000
		Effective date of value change				20250101.0000000000	20250101.0000000000

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Parcel ID / Acct # 01320142

X Typographical, computational or other similar error?
Identify & Describe:
CLERKS DEED FLAG NOT REMOVED AFTER AUCTION

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
CLERKS DEED FLAG NOT REMOVED AFTER AUCTION

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
CLERKS DEED FLAG NOT REMOVED AFTER AUCTION

Certified Value	Land	<u>\$11,600</u>
	Improvements	<u>\$2,000</u>
	Personal Property	
	Total	<u>\$13,600</u>

Adjusted Value	Land	<u>\$11,600</u>
	Improvements	<u>\$2,000</u>
	Personal Property	
	Total	<u>\$13,600</u>

Prepared by LCRANE 11/12/2025

Date

Approved by *Deleannery*
Department Director

11/12/25
Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR2025TAR NUMBER55-25-009

PARCEL ID013-570-06

PRIMARY OWNERCAIRNS, TERRY

	CURRENT VALUE	CORRECTED VALUE
TAG	55	55
CLASS CODE	110	110
LAND ASSESSED (VT4)	34,300	34,300
IMPROVEMENT ASSESSED (VT5)	623,400	623,400
KPB ASSESSED (VT 1001)	657,700	657,700
KPB TAXABLE (VT 1003)	607,700	307,700
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATIONSENIOR EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	10/09/25	KPB ASSESSED\$0
SUBMITTED BY	S NOTTER	KPB TAXABLE(\$300,000)
VERIFIED BY	C. FINLEY	CITY ASSESSED\$0
		CITY TAXABLE\$0
		KPB FLAT TAX
		CITY FLAT TAX

Class	Value Type	Attribute	Previous Amount	Amount
Default - Default Value Group				
Appraised	Legal Acres		1.11 Acres	1.11 Acres
	Improvement Market Value		\$623,400.00	\$623,400.00
	Land Market Value		\$34,300.00	\$34,300.00
Assessed	TAG		\$5.00	\$5.00
	TAG.Ld		\$5.00	\$5.00
	Improvements		\$623,400.00	\$623,400.00
	Land		\$34,300.00	\$34,300.00
	Parcel Assessed Value		\$657,700.00	\$657,700.00
	Personal Property Assessed Value		0	0
	Qualified for Exemption		\$657,700.00	\$657,700.00
	Total Assessed Value - City		0	0
	Total Borough Optional Exempt Value		\$50,000.00	\$200,600.00
	Total City Optional Exempt Value		0	0
Taxable	Total Mandatory Exempt Value		\$34,300.00	\$150,000.00
	Land Assessed Value		\$623,400.00	\$34,300.00
	Improvement Assessed Value		\$657,700.00	\$623,400.00
	Total Assessed Value - Borough		0	\$657,700.00
	City Taxable Value	55 - NIKISKI SH.	\$607,700.00	0
	Taxable Value - Borough		\$307,700.00	\$307,700.00
	BOROUGH SENIOR Exempt Value		\$300,000.00	\$300,000.00
	Cap for Senior Exemption		0	\$150,000.00
	Exemption Value City	55 - NIKISKI SH.	0	0
	OP Residential Boro Exemption		\$50,000.00	\$50,000.00
Exemption	Residential Exemption		\$50,000.00	\$150,000.00
	Senior Citizen Exemption			\$50,000.00
	Senior Handicapped Exempt Value			\$150,000.00
	Senior Handicapped/Imp			\$150,000.00
	Working Improvement Assessed Value		\$623,400.00	\$623,400.00
Date	Exemption Value Borough		\$50,000.00	\$350,000.00
	Year of Cadastre		2025.0000000000	2025.0000000000
	Effective date of value change		20250101.0000000000	20250101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER

55-25-010

PARCEL ID

025-200-30

PRIMARY OWNER

WILSON, SCOTT

	CURRENT VALUE	CORRECTED VALUE
TAG	55	55
CLASS CODE	190	190
LAND ASSESSED (VT4)	12,100	12,100
IMPROVEMENT ASSESSED (VT5)	3,900	3,900
KPB ASSESSED (VT 1001)	16,000	16,000
KPB TAXABLE (VT 1003)	0	16,000
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

Clerks Deed flag not removed after Auction

		CHANGE SUMMARY
DATE SUBMITTED BY VERIFIED BY	11/12/25 LCRANE C. FINLEY	KPB ASSESSED \$0
		KPB TAXABLE \$16,000
		CITY ASSESSED \$0
		CITY TAXABLE \$0
		KPB FLAT TAX
		CITY FLAT TAX

Cadastral Values		Value Type	Attribute	Secondary Attributes	Previous Amount	Amount
Site	Class	Value Type	Attribute	Secondary Attributes	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres			4.73 Acres	4.73 Acres
		Improvement Market value			\$3,900.00	\$3,900.00
		Land Market value			\$12,100.00	\$12,100.00
	Assessed	TAG			55.00	55.00
		TAG.Id			55.00	55.00
		Improvements			\$3,900.00	\$3,900.00
		Land			\$12,100.00	\$12,100.00
		Parcel Assessed Value			\$16,000.00	\$16,000.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$16,000.00	\$16,000.00
Taxable	Total Assessed Value - City			0	0	
	Total City Optional Exempt Value			0	0	
	Total Mandatory Exempt Value			\$16,000.00	\$16,000.00	
	Land Assessed Value			\$12,100.00	\$12,100.00	
	Improvement Assessed Value			\$3,900.00	\$3,900.00	
	Total Assessed Value - Borough			\$16,000.00	\$16,000.00	
	City Taxable Value		55 - NIKISKI SH.	0	0	
	Taxable Value - Borough			0	\$16,000.00	
	Clerks Deed			\$16,000.00		
	Exemption	Exemption Value City		55 - NIKISKI SH.	0	0
Working Improvement Assessed Value				\$3,900.00	\$3,900.00	
Exemption Value Borough				\$16,000.00	0	
Date	Year of Cadastre			2025.0000000000	2025.0000000000	
	Effective date of value change			20250101.0000000000	20250101.0000000000	

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 # 02520030

X Typographical, computational or other similar error?
Identify & Describe:
CLERKS DEED FLAG NOT REMOVED AFTER AUCTION

X Readily apparent from the assessment notice, tax
statement or other borough tax record?
Identify & Describe:
CLERKS DEED FLAG NOT REMOVED AFTER AUCTION

X Made by a borough employee in the performance of
typing, record keeping, filing, measuring, or other
similar duties?
Identify & Describe:
CLERKS DEED FLAG NOT REMOVED AFTER AUCTION

Certified Value	Land	<u>\$12,100</u>
	Improvements	<u>\$3,900</u>
	Personal Property	<u></u>
	Total	<u>\$16,000</u>

Adjusted Value	Land	<u>\$12,100</u>
	Improvements	<u>\$3,900</u>
	Personal Property	<u></u>
	Total	<u>\$16,000</u>

Prepared by LCRANE 11/12/2025
Date

Approved by *Adrian W. Ly* 11/12/25
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR2025TAR NUMBER30-25-004

PARCEL ID039-141-64

PRIMARY OWNERDEBORAH SWEET

	CURRENT VALUE	CORRECTED VALUE
TAG	30	30
CLASS CODE	110	110
LAND ASSESSED (VT4)	32,900	32,900
IMPROVEMENT ASSESSED (VT5)	406,500	406,500
KPB ASSESSED (VT 1001)	439,400	439,400
KPB TAXABLE (VT 1003)	439,400	389,400
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATIONMANIFEST CLERICAL ERROR - CLERK FAILED TO ENTER THE EXEMPTION IN THE

COMPUTER AFTER IT WAS APPROVED.

		CHANGE SUMMARY
	KPB ASSESSED	\$0
DATE	KPB TAXABLE	(\$50,000)
SUBMITTED BY	CITY ASSESSED	\$0
VERIFIED BY	CITY TAXABLE	\$0
	KPB FLAT TAX	
	CITY FLAT TAX	

Cadastral Values		Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Default - Default Value Group								
Appraised		Legal Acres				.67 Acres		
		Improvement Market Value				\$406,500.00	\$406,500.00	
Assessed		Land Market Value				\$32,900.00	\$32,900.00	
		TAG				30.00	30.00	
		TAG:Id				30.00	30.00	
		Improvements				\$406,500.00	\$406,500.00	
		Land				\$32,900.00	\$32,900.00	
		Parcel Assessed Value				\$439,400.00	\$439,400.00	
		Personal Property Assessed Value				0	0	
		Qualified for Exemption				\$439,400.00	\$439,400.00	
		Total Assessed Value - City				\$439,400.00	\$439,400.00	
		Total Borough Optional Exempt Value					\$50,000.00	
Taxable		Total City Optional Exempt Value				0	0	
		Land Assessed Value				\$32,900.00	\$32,900.00	
		Improvement Assessed Value				\$406,500.00	\$406,500.00	
		Total Assessed Value - Borough				\$439,400.00	\$439,400.00	
		City Taxable Value		30 - KENAI CITY		\$439,400.00	\$439,400.00	
Exemption		Taxable Value - Borough				\$439,400.00	\$439,400.00	
		Exemption Value City		30 - KENAI CITY		0	0	
		Of Residential Boro Exemption					\$50,000.00	
		Residential Exemption					\$50,000.00	
		Working Improvement Assessed Value				\$406,500.00	\$406,500.00	
Date		Exemption Value Borough				0	\$50,000.00	
		Year of Cadastre				2025.0000000000	2025.0000000000	
		Effective date of value change				20250101.0000000000	20250101.0000000000	

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 03914164

X Typographical, computational or other similar error?
Identify & Describe:
APPLICATION REVIEWED AND APPROVED, BUT ENTRY INTO AUMENTUM NOT COMPLETED

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
YES, ASSESSMENT NOTICE NOR TAX BILL REFLECTED THE EXEMPTION

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
YES, CLERK FAILED TO COMPLETE THE EXEMPTION ENTRY INTO AUMENTUM

Certified Value	Land	<u>\$32,900</u>
	Improvements	<u>\$406,500</u>
	Personal Property	<u> </u>
	Total	<u>\$439,400</u>

Adjusted Value	Land	<u>\$32,900</u>
	Improvements	<u>\$406,500</u>
	Personal Property	<u> </u>
	Total	<u>\$439,400</u>

Prepared by S NOTTER 11/7/2025

Approved by *Deborah Smith* 11/12/25
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER

58-25-036

PARCEL ID

055-190-03

PRIMARY OWNER

KENAI PENINSULA BOROUGH

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	100	100
LAND ASSESSED (VT4)	1,400	1,400
IMPROVEMENT ASSESSED (VT5)		
KPB ASSESSED (VT 1001)	1,400	1,400
KPB TAXABLE (VT 1003)	1,400	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

KPB OWNED PROPERTY, GOVT EXEMPTION MODIFIER NOT APPLIED

		CHANGE SUMMARY
	KPB ASSESSED	\$0
DATE	11/07/25	KPB TAXABLE (\$1,400)
SUBMITTED BY	LCRANE	CITY ASSESSED \$0
VERIFIED BY	C. FINLEY	CITY TAXABLE \$0
	KPB FLAT TAX	
	CITY FLAT TAX	

Caltrans Values		Class		Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Default - Default Value Group		Appraised	Legal Acres	Land Market Value			.97 Acres	.97 Acres	
							\$1,400.00	\$1,400.00	
				TAG			58.00	58.00	
		Assessed	Land	Parcel Assessed Value			58.00	58.00	
				Personal Property Assessed Value			\$1,400.00	\$1,400.00	
				Qualified for Exemption			\$1,400.00	\$1,400.00	
				Total Assessed Value - City			0	0	
				Total City Optional Exempt Value			\$1,400.00	\$1,400.00	
				Total Mandatory Exempt Value			0	0	
				Land Assessed Value			\$1,400.00	\$1,400.00	
				Total Assessed Value			\$1,400.00	\$1,400.00	
		Taxable	City Taxable Value		58 - CENTRAL EMERGENCY SERVICES		0	0	
			Taxable Value - Borough				\$1,400.00	0	
		Exemption	Exemption Value City		58 - CENTRAL EMERGENCY SERVICES		0	0	
			Government Exempt Value				0	\$1,400.00	
			Exemption Value Borough				0	\$1,400.00	
		Date	Year of Cadastre				2025.0000000000	2025.0000000000	
			Effective date of value change				20250101.0000000000	20250101.0000000000	

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 15923064

X Typographical, computational or other similar error?
Identify & Describe:
KPB OWNED PROPERTY, GOVT EXEMPTION MODIFIER NOT APPLIED

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
KPB OWNED PROPERTY, GOVT EXEMPTION MODIFIER NOT APPLIED

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
KPB OWNED PROPERTY, GOVT EXEMPTION MODIFIER NOT APPLIED

Certified Value	Land	<u>\$1,400</u>
	Improvements	<u></u>
	Personal Property	<u></u>
	Total	<u>\$1,400</u>
Adjusted Value	Land	<u>\$1,400</u>
	Improvements	<u></u>
	Personal Property	<u></u>
	Total	<u>\$1,400</u>

Prepared by LCRANE 11/7/2025

Date

Approved by Adeline W. H. 11/12/25

Department Director

Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR2025TAR NUMBER58-25-037

PARCEL ID063-064-18

PRIMARY OWNERBELLINGER, JACOB DOUGLAS

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	30,400	30,400
IMPROVEMENT ASSESSED (VT5)	132,800	132,800
KPB ASSESSED (VT 1001)	163,200	163,200
KPB TAXABLE (VT 1003)	0	163,200
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATIONClerks Deed flag not removed after Auction

CHANGE SUMMARY			
		KPB ASSESSED	\$0
DATE	11/12/25	KPB TAXABLE	\$163,200
SUBMITTED BY	LCRANE	CITY ASSESSED	\$0
VERIFIED BY	C. FINLEY	CITY TAXABLE	\$0
		KPB FLAT TAX	
		CITY FLAT TAX	

Cadastral Values		Class	Value Type	Area	Secondary Attributes	Previous Amount	Amount	Expand to Filter Values
Default - Default Value Group		Appraised	Legal Acres			.86 Acres	.86 Acres	
			Improvement Market Value			\$132,800.00	\$132,800.00	
			Land Market Value			\$30,400.00	\$30,400.00	
		Assessed	TAG			\$8.00	\$8.00	
			TAG.Id			\$8.00	\$8.00	
			Improvements			\$132,800.00	\$132,800.00	
			Land			\$30,400.00	\$30,400.00	
			Parcel Assessed Value			\$163,200.00	\$163,200.00	
			Personal Property Assessed Value			0	0	
			Qualified for Exemption			0	0	
			Total Assessed Value - City			\$163,200.00	\$163,200.00	
			Total City Optional Exempt Value			0	0	
			Total Mandatory Exempt Value			\$163,200.00	\$163,200.00	
			Land Assessed Value			\$30,400.00	\$30,400.00	
			Improvement Assessed Value			\$132,800.00	\$132,800.00	
			Total Assessed Value - Borough			\$163,200.00	\$163,200.00	
		Taxable	City Taxable Value			0	0	
			Taxable Value - Borough		58 - CENTRAL EMERGENCY SERVICES	0	\$163,200.00	
		Exemption	Clerks Deed			0	0	
			Exemption Value City		58 - CENTRAL EMERGENCY SERVICES	0	0	
			Working Improvement Assessed Value			\$132,800.00	\$132,800.00	
			Exemption Value Borough			\$163,200.00	0	
		Date	Year of Cadastre			2025,0000000000	2025,0000000000	
			Effective date of value change			20250101,0000000000	20250101,0000000000	

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 06306418

X Typographical, computational or other similar error?
Identify & Describe:
CLERKS DEED FLAG NOT REMOVED AFTER AUCTION

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
CLERKS DEED FLAG NOT REMOVED AFTER AUCTION

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
CLERKS DEED FLAG NOT REMOVED AFTER AUCTION

Certified Value	Land	<u>\$30,400</u>
	Improvements	<u>\$132,800</u>
	Personal Property	<u></u>
	Total	<u>\$163,200</u>

Adjusted Value	Land	<u>\$30,400</u>
	Improvements	<u>\$132,800</u>
	Personal Property	<u></u>
	Total	<u>\$163,200</u>

Prepared by LCRANE 11/12/2025

Date

Approved by


Department Director

11/12/25
Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR2025TAR NUMBER58-25-038

PARCEL ID063-091-87

PRIMARY OWNERBENJAMAN ADAMS

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE		
LAND ASSESSED (VT4)	4,000	39,700
IMPROVEMENT ASSESSED (VT5)	0	0
KPB ASSESSED (VT 1001)	4,000	39,700
KPB TAXABLE (VT 1003)	4,000	39,700
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATIONOWNER HAD FARM USE DEFERMENT. PROPERTY WAS TRANSFERRED OWNERSHIP

		CHANGE SUMMARY	
		KPB ASSESSED	\$35,700
DATE	11/07/25	KPB TAXABLE	\$35,700
SUBMITTED BY	TAYLOR ECKERT	CITY ASSESSED	\$0
VERIFIED BY	C. FINLEY	CITY TAXABLE	\$0
		KPB FLAT TAX	
		CITY FLAT TAX	

Cadastral Values		Value Type		Contribution	Secondary Attributes	Primary Amount	Amount	Expand to Filter Values	
Site	Class	Value Type	Legal Acres						
Default - Default Value Group									
	Appraised	Land Market Value	1.97 Acres			\$39,700.00	\$39,700.00		
		Land Use Value				\$4,000.00	\$4,000.00		
	Assessed	TAG				\$8.00	\$8.00		
		TAG Id				\$8.00	\$8.00		
		Agricultural Qualified				\$39,700.00	\$39,700.00		
		Land				\$4,000.00	\$4,000.00		
		Parcel Assessed Value				\$4,000.00	\$4,000.00		
		Personal Property Assessed Value				0	0		
		Qualified for Exemption				\$4,000.00	\$4,000.00		
		Total Assessed Value - City				0	0		
		Total City Optional Exempt Value				0	0		
		Land Assessed Value				\$4,000.00	\$4,000.00		
	Taxable	Total Assessed Value - Borough				\$4,000.00	\$4,000.00		
		City Taxable Value				0	0		
	Exemption	Taxable Value - Borough				\$4,000.00	\$4,000.00		
		Agricultural Deferred Value Loss				\$39,700.00	\$39,700.00		
		Agricultural Deferred Assmnt Flag				1.00	1.00		
		Exemption Value City				0	0		
		Exemption Value Borough				0	0		
	Date	Year of Cadastre				2025.000000000000	2025.000000000000		
		Effective date of value change				2025.0101.0000000000	2025.0101.0000000000		

TAX ADJUSTMENT REQUEST

ROLL/YEAR2025TAR NUMBER58-25-039

PARCEL ID066-350-15

PRIMARY OWNERGEORGE SIMEONOVE, SIMEONOV FAMILY TRUST

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	127,100	127,100
IMPROVEMENT ASSESSED (VT5)	795,800	795,800
KPB ASSESSED (VT 1001)	922,900	922,900
KPB TAXABLE (VT 1003)	872,900	572,900
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATIONSENIOR EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY.

CHANGE SUMMARY		
	KPB ASSESSED	\$0
	KPB TAXABLE	(\$300,000)
DATE09/30/25	CITY ASSESSED	\$0
SUBMITTED BYS NOTTER	CITY TAXABLE	\$0
VERIFIED BYC. FINLEY	KPB FLAT TAX	
	CITY FLAT TAX	

File	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group		Legal Acres			.83 Acres	
Appraised		Improvement Market Value			\$795,800.00	\$795,800.00
		Land Market Value			\$127,100.00	\$127,100.00
		TAC			\$8.00	\$8.00
Assessed		TAC ID			\$8.00	\$8.00
		Improvements			\$795,800.00	\$795,800.00
		Land			\$127,100.00	\$127,100.00
		Parcel Assessed Value			\$922,900.00	\$922,900.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$922,900.00	\$922,900.00
		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			\$50,000.00	\$200,000.00
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value				\$150,000.00
		Land Assessed Value			\$127,100.00	\$127,100.00
		Improvement Assessed Value			\$795,800.00	\$795,800.00
		Total Assessed Value - Borough			\$922,900.00	\$922,900.00
Taxable		City Taxable Value		58 - CENTRAL EMERGENCY SERVICES	0	0
Exemption		Taxable Value - Borough			\$972,900.00	\$972,900.00
		BOROUGH SENIOR Exempt Value			\$300,000.00	\$300,000.00
		Cap for Senior Exemption				\$150,000.00
		Exemption Value City		58 - CENTRAL EMERGENCY SERVICES	0	0
		Op Residential Boro Exemption			\$50,000.00	\$50,000.00
		Op Senior Resident > 150k Exempt Value				\$150,000.00
		Residential Exemption			\$50,000.00	\$50,000.00
		Senior Citizen Exemption			\$150,000.00	\$150,000.00
		Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Senior Mandatory Imp			\$150,000.00	\$150,000.00
		Working Improvement Assessed Value			\$795,800.00	\$795,800.00
		Exemption Value Borough			\$50,000.00	\$150,000.00
Date		Year of Cadastre			2025.000000000000	2025.000000000000
		Effective date of value change			20250101.000000000000	20250101.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR2025TAR NUMBER58-25-040

PARCEL ID133-073-31

PRIMARY OWNERKENAI PENINSULA BOROUGH

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	100	100
LAND ASSESSED (VT4)	20,900	20,900
IMPROVEMENT ASSESSED (VT5)		
KPB ASSESSED (VT 1001)	20,900	20,900
KPB TAXABLE (VT 1003)	20,900	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATIONKPB OWNED PROPERTY, GOVT EXEMPTION MODIFIER NOT APPLIED

		CHANGE SUMMARY
	KPB ASSESSED	\$0
DATE	KPB TAXABLE	(\$20,900)
SUBMITTED BY	CITY ASSESSED	\$0
VERIFIED BY	CITY TAXABLE	\$0
	KPB FLAT TAX	
	CITY FLAT TAX	

Cadastre Values		Value Type		Attribute		Secondary Attribute		Previous Amount		Amount	
Class											
Default - Default Value Group	Appraised	Legal Acres						1.91 Acres		1.91 Acres	
		Land Market value						\$20,900.00		\$20,900.00	
	Assessed	TAG						58.00		58.00	
		TAG.Id						58.00		58.00	
		Land						\$20,900.00		\$20,900.00	
		Parcel Assessed Value						\$20,900.00		\$20,900.00	
		Personal Property Assessed Value						0		0	
		Qualified for Exemption						0		0	
		Total Assessed Value - City						\$20,900.00		\$20,900.00	
		Total City Optional Exempt Value						0		0	
		Total Mandatory Exempt Value					0		0		
		Land Assessed Value					\$20,900.00		\$20,900.00		
		Total Assessed Value - Borough					\$20,900.00		\$20,900.00		
	Taxable	City Taxable Value					0		0		
		Taxable Value - Borough					\$20,900.00		0		
	Exemption	Exemption Value City					0		0		
		Government Exempt Value					0		\$20,900.00		
		Exemption Value Borough					2025.0000000000		\$20,900.00		
	Date	Year of Cadastre					2025.0000000000		2025.0000000000		
		Effective date of value change					20250101.0000000000		20250101.0000000000		

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 15923064

X Typographical, computational or other similar error?
Identify & Describe:
KPB OWNED PROPERTY, GOVT EXEMPTION MODIFIER NOT APPLIED

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
KPB OWNED PROPERTY, GOVT EXEMPTION MODIFIER NOT APPLIED

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
KPB OWNED PROPERTY, GOVT EXEMPTION MODIFIER NOT APPLIED

Certified Value	Land	<u>\$20,900</u>
	Improvements	<u> </u>
	Personal Property	<u> </u>
	Total	<u>\$20,900</u>

Adjusted Value	Land	<u>\$20,900</u>
	Improvements	<u> </u>
	Personal Property	<u> </u>
	Total	<u>\$20,900</u>

Prepared by LCRANE 11/7/2025

Date

Approved by *Robert J. Luty* 11/12/25

Department Director

Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR2025TAR NUMBER58-25-041

PARCEL ID133-114-10

PRIMARY OWNERFALES, ERNEST

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	100	100
LAND ASSESSED (VT4)	51,900	51,900
IMPROVEMENT ASSESSED (VT5)	0	0
KPB ASSESSED (VT 1001)	51,900	51,900
KPB TAXABLE (VT 1003)	0	51,900
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATIONClerks Deed flag not removed after Auction

		CHANGE SUMMARY
DATE	11/12/25	KPB ASSESSED\$0
SUBMITTED BY	LCRANE	KPB TAXABLE\$51,900
VERIFIED BY	C. FINLEY	CITY ASSESSED\$0
		CITY TAXABLE\$0
		KPB FLAT TAX
		CITY FLAT TAX

Cadastral Values		Value Type		Attribute		Residual Amount		Expand to Filter Values	
Site	Class	Legal Acres	Land Market value			7.00 Acres	7.00 Acres		
Default - Default Value Group	Appraised					\$51,900.00	\$51,900.00		
			TAG			\$8.00	\$8.00		
			TAG.1d			\$8.00	\$8.00		
	Assessed		Land			\$51,900.00	\$51,900.00		
			Parcel Assessed Value			\$51,900.00	\$51,900.00		
			Personal Property Assessed Value			0	0		
			Qualified for Exemption			\$51,900.00	\$51,900.00		
			Total Assessed Value - City			0	0		
			Total City Optional Exempt Value			\$51,900.00	\$51,900.00		
			Total Mandatory Exempt Value			0	0		
Taxable			Land Assessed Value			\$51,900.00	\$51,900.00		
			Total Assessed Value - Borough			\$51,900.00	\$51,900.00		
			City Taxable Value		58 - CENTRAL EMERGENCY SERVICES	0	0		
			Clerks Decd			\$51,900.00	\$51,900.00		
			Exemption Value City			0	0		
Exemption			Exemption Value Borough		58 - CENTRAL EMERGENCY SERVICES	\$51,900.00	\$51,900.00		
			Year of Cadastre			2025.000000000000	2025.000000000000		
Date			Effective date of value change			2025.000000000000	2025.000000000000		
						2025.000000000000	2025.000000000000		

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 # 13311410

X Typographical, computational or other similar error?
Identify & Describe:
CLERKS DEED FLAG NOT REMOVED AFTER AUCTION

X Readily apparent from the assessment notice, tax
statement or other borough tax record?
Identify & Describe:
CLERKS DEED FLAG NOT REMOVED AFTER AUCTION

X Made by a borough employee in the performance of
typing, record keeping, filing, measuring, or other
similar duties?
Identify & Describe:
CLERKS DEED FLAG NOT REMOVED AFTER AUCTION

Certified Value	Land	<u>\$51,900</u>
	Improvements	<u> </u>
	Personal Property	<u> </u>
	Total	<u>\$51,900</u>

Adjusted Value	Land	<u>\$51,900</u>
	Improvements	<u> </u>
	Personal Property	<u> </u>
	Total	<u>\$51,900</u>

Prepared by LCRANE 11/12/2025

Date

Approved by  11/12/25

Department Director

Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR2025

TAR NUMBER58-25-042

PARCEL ID133-270-37

PRIMARY OWNERPANAMARIOFF, PAUL

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	24,900	24,900
IMPROVEMENT ASSESSED (VT5)	35,700	35,700
KPB ASSESSED (VT 1001)	60,600	60,600
KPB TAXABLE (VT 1003)	0	60,600
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATIONClerks Deed flag not removed after Auction

		CHANGE SUMMARY
	KPB ASSESSED	\$0
DATE11/12/25	KPB TAXABLE	\$60,600
SUBMITTED BYLCRANE	CITY ASSESSED	\$0
VERIFIED BYC. FINLEY	CITY TAXABLE	\$0
	KPB FLAT TAX	
	CITY FLAT TAX	

Cadastral Values		Value Type	Attribute	Secondary Attribute	Provide Address	Amount	Expand to Filter Values
Default - Default Value Group	Appraised	Legal Acres			2.06 Acres	2.06 Acres	
		Improvement Market Value			\$35,700.00	\$35,700.00	
		Land Market Value			\$24,900.00	\$24,900.00	
		TAG			58.00	58.00	
		TAG Id			58.00	58.00	
	Assessed	Improvement			\$35,700.00	\$35,700.00	
		Land			\$24,900.00	\$24,900.00	
		Parcel Assessed Value			\$60,600.00	\$60,600.00	
		Personal Property Assessed Value			0	0	
		Qualified for Exemption			\$60,600.00	\$60,600.00	
		Total Assessed Value - City			0	0	
		Total City Optional Exempt Value			0	0	
		Total Mandatory Exempt Value			\$60,600.00	\$60,600.00	
		Land Assessed Value			\$24,900.00	\$24,900.00	
		Improvement Assessed Value			\$35,700.00	\$35,700.00	
		Total Assessed Value - Borough			\$60,600.00	\$60,600.00	
	Taxable	City Taxable Value		58 - CENTRAL EMERGENCY SERVICES	0	0	
	Exemption	Taxable Value - Borough			\$60,600.00	\$60,600.00	
		Clerks Direct			0	0	
		Exemption Value City		58 - CENTRAL EMERGENCY SERVICES	0	0	
		Working Improvement Assessed Value			\$35,700.00	\$35,700.00	
		Exemption Value Borough			\$60,600.00	\$60,600.00	
	Date	Year of Cadastre			2025.000000000000	2025.000000000000	
		Effective date of value change			20250101.000000000000	20250101.000000000000	

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 13327037

X Typographical, computational or other similar error?
Identify & Describe:
CLERKS DEED FLAG NOT REMOVED AFTER AUCTION

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
CLERKS DEED FLAG NOT REMOVED AFTER AUCTION

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
CLERKS DEED FLAG NOT REMOVED AFTER AUCTION

Certified Value	Land	<u>\$24,900</u>
	Improvements	<u>\$35,700</u>
	Personal Property	<u></u>
	Total	<u>\$60,600</u>

Adjusted Value	Land	<u>\$24,900</u>
	Improvements	<u>\$35,700</u>
	Personal Property	<u></u>
	Total	<u>\$60,600</u>

Prepared by LCRANE 11/12/2025

Date

Approved by *Rosemary Doty*
Department Director

11/12/25
Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER

58-25-043

PARCEL ID

1333-800-06

PRIMARY OWNER

GABRIELLE JACKO

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	34,000	34,000
IMPROVEMENT ASSESSED (VT5)	211,000	211,000
KPB ASSESSED (VT 1001)	245,000	245,000
KPB TAXABLE (VT 1003)	72,400	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

MANIFEST CLERICAL ERROR - VETERAN EXEMPTION APPROVED FOR 2025, BUT A PRIOR VARIABLE CALCULATION WAS NOT REMOVED FROM PROVAL = RESULTING IN A PARTIAL EXEMPTION

		CHANGE SUMMARY
DATE SUBMITTED BY VERIFIED BY	10/07/25 S NOTTER C. FINLEY	KPB ASSESSED KPB TAXABLE CITY ASSESSED CITY TAXABLE KPB FLAT TAX CITY FLAT TAX
		\$0 (\$72,400) \$0 \$0

Default - Default Value Group				Legal Acres	
Appraised	Improvements	Land	Parcel Assessed Value	2.35 Acres	2.35 Acres
	Improvement Market Value			\$211,000.00	\$211,000.00
	Land Market Value			\$34,000.00	\$34,000.00
	TAG			\$8.00	\$8.00
	TAG Id			\$8.00	\$8.00
Assessed	Improvements	Land	Parcel Assessed Value	\$105,600.00	\$211,000.00
			Personal Property Assessed Value	\$17,000.00	\$14,000.00
			Qualified for Exemption	\$245,000.00	\$245,000.00
			Total Assessed Value - City	0	0
			Total Borough Optional Exempt Value	\$122,600.00	\$245,000.00
			Total City Optional Exempt Value	0	0
			Total Mandatory Exempt Value	\$122,600.00	\$150,000.00
			Unqualified Improvements	\$105,600.00	
			Unqualified Land	\$17,000.00	
			Land Assessed Value	\$34,000.00	\$34,000.00
			Improvement Assessed Value	\$211,000.00	\$211,000.00
			Total Assessed Value - Borough	\$245,000.00	\$245,000.00
Taxable	City Taxable Value			0	0
Exemption	Taxable Value - Borough			\$72,400.00	0
	BOROUGH VETERAN Exempt Value			\$122,600.00	\$245,000.00
	Cap for Veteran Exemption			\$150,000.00	\$150,000.00
	Disabled Veteran Exemption			\$122,600.00	\$150,000.00
	Exemption Value City			0	0
	OP Disabled Veteran >\$150k Exempt Value			\$50,000.00	\$95,000.00
	OP Residential Boro Exemption			\$50,000.00	\$50,000.00
	Residential Exemption			\$17,000.00	
	Veteran Mandatory Land			\$122,600.00	\$150,000.00
	Veteran Mandatory Exempt Value			\$105,600.00	\$150,000.00
	Veteran Mandatory Imp			\$211,000.00	\$211,000.00
	Working Improvement Assessed Value			\$172,600.00	\$245,000.00
	Exemption Value Borough			2025,0000000000	2025,0000000000
Date	Year of Cadastre				

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER

58-25-044

PARCEL ID

137-320-35

PRIMARY OWNER

MELLERSTIG, JASON

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	112	112
LAND ASSESSED (VT4)	36,900	36,900
IMPROVEMENT ASSESSED (VT5)	198,800	198,800
KPB ASSESSED (VT 1001)	235,700	235,700
KPB TAXABLE (VT 1003)	0	235,700
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

Clerks Deed flag not removed after Auction

		CHANGE SUMMARY	
		KPB ASSESSED	\$0
DATE	11/12/25	KPB TAXABLE	\$235,700
SUBMITTED BY	LCRANE	CITY ASSESSED	\$0
VERIFIED BY	C. FINLEY	CITY TAXABLE	\$0
		KPB FLAT TAX	
		CITY FLAT TAX	

Cadastral Values		Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Default - Default Value Group	Appraised	Legal Acres	Improvement Market Value			4.94 Acres	4.94 Acres	
			Land Market Value			\$198,800.00	\$198,800.00	
Assessed	Assessed	TAG	Land			\$36,900.00	\$36,900.00	
			Improvements			58.00	58.00	
			Land			58.00	58.00	
			Parcel Assessed Value			\$198,800.00	\$198,800.00	
			Personal Property Assessed Value			\$36,900.00	\$36,900.00	
			Qualified for Exemption			\$235,700.00	\$235,700.00	
			Total Assessed Value - City			0	0	
			Total City Optional Exempt Value			\$235,700.00	\$235,700.00	
			Total Mandatory Exempt Value			0	0	
			Land Assessed Value			\$235,700.00	\$235,700.00	
Taxable	Taxable	Exemption	Improvement Assessed Value			\$36,900.00	\$36,900.00	
			Total Assessed Value - Borough			\$198,800.00	\$198,800.00	
			City Taxable Value		58 - CENTRAL EMERGENCY SERVICES	\$235,700.00	\$235,700.00	
			Clerks Deed			0	0	
Exemption	Exemption	Exemption	Exemption Value City		58 - CENTRAL EMERGENCY SERVICES	\$235,700.00	\$235,700.00	
			Working Improvement Assessed Value			0	0	
			Exemption Value Borough			\$198,800.00	\$198,800.00	
			Year of Cadastre			\$235,700.00	\$235,700.00	
Date	Date	Effective date of value change				2025.000000000000	2025.000000000000	
						20250101.0000000000	20250101.0000000000	

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 13732035

X Typographical, computational or other similar error?
Identify & Describe:
CLERKS DEED FLAG NOT REMOVED AFTER AUCTION

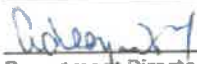
X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
CLERKS DEED FLAG NOT REMOVED AFTER AUCTION

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
CLERKS DEED FLAG NOT REMOVED AFTER AUCTION

Certified Value:	Land	<u>\$36,900</u>
	Improvements	<u>\$198,800</u>
	Personal Property	<u></u>
	Total	<u>\$235,700</u>

Adjusted Value	Land	<u>\$36,900</u>
	Improvements	<u>\$198,800</u>
	Personal Property	<u></u>
	Total	<u>\$235,700</u>

Prepared by LCRANE 11/12/2025

Approved by  11/12/25
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR2025TAR NUMBER68-25-007

PARCEL ID159-230-64

PRIMARY OWNERKENAI PENINSULA BOROUGH

	CURRENT VALUE	CORRECTED VALUE
TAG	68	68
CLASS CODE	100	100
LAND ASSESSED (VT4)	900	900
IMPROVEMENT ASSESSED (VT5)		
KPB ASSESSED (VT 1001)	900	900
KPB TAXABLE (VT 1003)	900	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATIONKPB OWNED PROPERTY, GOVT EXEMPTION MODIFIER NOT APPLIED

		CHANGE SUMMARY
	KPB ASSESSED	\$0
DATE	KPB TAXABLE	(\$900)
SUBMITTED BY	CITY ASSESSED	\$0
VERIFIED BY	CITY TAXABLE	\$0
	KPB FLAT TAX	
	CITY FLAT TAX	

Cadastral Values		Expand to Filter Values				
Site	Class	Value Type	Attribute	Secondary Attributes	Previous Amount	Amount
Default - Default Value Group						
Appraised		Legal Acres			5.00 Acres	5.00 Acres
		Land Market value			\$900.00	\$900.00
Assessed		TAG			68.00	68.00
		TAG.Id			68.00	68.00
		Land			\$900.00	\$900.00
		Parcel Assessed Value			\$900.00	\$900.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$900.00	\$900.00
		Total Assessed Value - City			\$900.00	\$900.00
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value			0	0
		Total Assessed Value			\$900.00	\$900.00
Taxable		Total Assessed Value - Borough			\$900.00	\$900.00
		City Taxable Value			0	0
Exemption		Taxable Value - Borough	68 - WESTERN EMERGENCY SVS		\$900.00	0
		Exemption Value City	68 - WESTERN EMERGENCY SVS		0	0
Date		Government Exempt Value			0	\$900.00
		Exemption Value Borough			2025.0000000000	\$900.00
		Year of Cadastre			2025.0000000000	2025.0000000000
		Effective date of value change			20250101.0000000000	20250101.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 15923064

X Typographical, computational or other similar error?
Identify & Describe:
KPB OWNED PROPERTY, GOVT EXEMPTION MODIFIER NOT APPLIED

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
KPB OWNED PROPERTY, GOVT EXEMPTION MODIFIER NOT APPLIED

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
KPB OWNED PROPERTY, GOVT EXEMPTION MODIFIER NOT APPLIED

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

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

Prepared by LCRANE 11/7/2025

Date

Approved by *[Signature]* 11/12/25

Department Director

Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER

68-25-008

PARCEL ID

159-520-18

PRIMARY OWNER

JERRY REINHART

	CURRENT VALUE	CORRECTED VALUE
TAG	68	68
CLASS CODE	110	110
LAND ASSESSED (VT4)	19,800	19,800
IMPROVEMENT ASSESSED (VT5)	125,800	125,800
KPB ASSESSED (VT 1001)	145,600	145,600
KPB TAXABLE (VT 1003)	95,600	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

2025 SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
	KPB ASSESSED	\$0
DATE	08/06/25	KPB TAXABLE (\$95,600)
SUBMITTED BY	S NOTTER	CITY ASSESSED \$0
VERIFIED BY	C. FINLEY	CITY TAXABLE \$0
	KPB FLAT TAX	
	CITY FLAT TAX	

Site	Value Type	Attribute	Secondary Attribute	Previous Amount	Report
Default - Default Value Group					
Appraised	Legal Acres			1.99 Acres	1.99 Acres
	Improvement Market Value			\$125,800.00	\$125,800.00
	Land Market Value			\$19,800.00	\$19,800.00
	TAG			68.00	68.00
Assessed	TAG.Ld			68.00	68.00
	Improvements			\$125,800.00	\$125,800.00
	Land			\$19,800.00	\$19,800.00
	Parcel Assessed Value			\$145,600.00	\$145,600.00
	Personal Property Assessed Value			0	0
	Qualified for Exemption			\$145,600.00	\$145,600.00
	Total Assessed Value - City			0	0
	Total Borough Optional Exempt Value			\$50,000.00	
	Total City Optional Exempt Value			0	0
	Total Mandatory Exempt Value			\$145,600.00	\$145,600.00
Taxable	Land Assessed Value			\$19,800.00	\$19,800.00
	Improvement Assessed Value			\$125,800.00	\$125,800.00
	Total Assessed Value - Borough			\$145,600.00	\$145,600.00
	City Taxable Value		68 - WESTERN EMERGENCY SVS	0	0
	Taxable Value - Borough			\$95,600.00	0
	BOROUGH SENIOR Exempt Value			\$145,600.00	\$145,600.00
	Cap for Senior Exemption				\$150,000.00
	Exemption Value City		68 - WESTERN EMERGENCY SVS	0	0
	GP Residential Rura Exemption			\$50,000.00	
	Residential Exemption			\$50,000.00	\$50,000.00
Exemption	Senior Citizen Exemption				\$145,600.00
	Senior Mandatory Exempt Value				\$145,600.00
	Senior Mandatory Imp				\$125,800.00
	Senior Mandatory and				\$19,800.00
	Working Improvement Assessed Value			\$125,800.00	\$125,800.00
	Exemption Value Borough			\$50,000.00	\$145,600.00
	Year of Cadastre			2025,000000000000	2025,000000000000
	Effective date of value change			20280101,0000000000	20280101,0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER

81-25-006

PARCEL ID

185-211-13

PRIMARY OWNER

KONYNDYK, GORDON

	CURRENT VALUE	CORRECTED VALUE
TAG	81	81
CLASS CODE	100	100
LAND ASSESSED (VT4)	12,600	12,600
IMPROVEMENT ASSESSED (VT5)	0	0
KPB ASSESSED (VT 1001)	12,600	12,600
KPB TAXABLE (VT 1003)	0	12,600
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

Clerks Deed flag not removed after Auction

		CHANGE SUMMARY
DATE	11/12/25	KPB ASSESSED \$0
SUBMITTED BY	LCRANE	KPB TAXABLE \$12,600
VERIFIED BY	C. FINLEY	CITY ASSESSED \$0
		CITY TAXABLE \$0
		KPB FLAT TAX
		CITY FLAT TAX

Cadastral Values		Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group		Appraised	Legal Acres			.75 Acres	.75 Acres
			Land Market value			\$12,600.00	\$12,600.00
			TAG			\$1.00	\$1.00
		Assessed	TAG Id			\$1.00	\$1.00
			Land			\$12,600.00	\$12,600.00
			Parcel Assessed Value			\$12,600.00	\$12,600.00
			Personal Property Assessed Value			0	0
			Qualified for Exemption			\$12,600.00	\$12,600.00
			Total Assessed Value - City			0	0
			Total City Optional Exempt Value			0	0
			Total Mandatory Exempt Value			\$12,600.00	\$12,600.00
			Land Assessed Value			\$12,600.00	\$12,600.00
		Taxable	City Taxable Value			0	0
		Exemption	City Taxable Value - Borough	81 - KACHEMAK EMERGENCY SERVICES		0	\$12,600.00
			Clerks Decd			\$12,600.00	\$12,600.00
			Exemption Value City	81 - KACHEMAK EMERGENCY SERVICES		0	0
			Exemption Value Borough			\$12,600.00	0
		Date	Year of Cadastre			2025.000000000000	2025.000000000000
			Effective date of value change			20250101.0000000000	20250101.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 18521113

X Typographical, computational or other similar error?
Identify & Describe:
CLERKS DEED FLAG NOT REMOVED AFTER AUCTION

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
CLERKS DEED FLAG NOT REMOVED AFTER AUCTION

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
CLERKS DEED FLAG NOT REMOVED AFTER AUCTION

Certified Value	Land	<u>\$12,600</u>
	Improvements	<u> </u>
	Personal Property	<u> </u>
	Total	<u>\$12,600</u>

Adjusted Value	Land	<u>\$12,600</u>
	Improvements	<u> </u>
	Personal Property	<u> </u>
	Total	<u>\$12,600</u>

Prepared by LCRANE 11/12/2025

Date

Approved by *[Signature]* 11/12/25

Department Director

Date

