

Kenai Peninsula Borough
Assessing Department

MEMORANDUM

TO: Charlie Pierce, Borough Mayor
FROM: Adeena Wilcox, Director of Assessing
DATE: September 13, 2021
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 13, 2021

Adeena Wilcox
Director of Assessing

APPROVED



Charlie Pierce
Borough Mayor

SEPTEMBER TARS CITY VALUES

	2021	2020	2019	2018	2017
TAG 10 (assessed)	\$0				
(taxable)	(\$86,300)				
Seldovia Flat Tax					
TAG 20 (assessed)	\$0				
(taxable)	(\$170,000)				
Homer Flat Tax					
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	(\$25)				
TAG 80 (assessed)	(\$188,700)				
(taxable)	(\$188,700)				

SEPTEMBER TARS

	2021	2020	2019	2018	2017
TAG 10 (assessed)	\$0				
(taxable)	(\$86,300)				
TAG 11 (assessed)					
(taxable)					
TAG 20 (assessed)	\$0				
(taxable)	(\$278,800)				
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				
(taxable)	(\$300,000)				
TAG 57 (assessed)					
(taxable)					
TAG 58 (assessed)	\$0				
(taxable)	(\$640,700)				
TAG 61 (assessed)					
(taxable)					
TAG 63 (assessed)					
(taxable)					
TAG 64 (assessed)					
(taxable)					
TAG 65 (assessed)	(\$78,600)				
(taxable)	(\$78,600)				
TAG 67 (assessed)					
(taxable)					
TAG 68 (assessed)	(\$379,300)				
(taxable)	(\$379,300)				
TAG 70 (assessed)					
(taxable)					
TAG 80 (assessed)	(\$188,700)				
(taxable)	(\$188,700)				
TAG 81 (assessed)	(\$48,600)				
(taxable)	(\$48,600)				
TOTAL ASSESSED	(\$695,200)	\$0	\$0	\$0	\$0
TOTAL TAXABLE	(\$2,001,000)	\$0	\$0	\$0	\$0
KPB FLAT TAX	(\$800)				

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 **TAR NUMBER** 40-21-003
PARCEL ID 95801
PRIMARY OWNER COOK INLET TUG & BARGE LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>40</u>	<u>40</u>
BOAT CLASS/COUNT	<u>BC5-1, BC6-2</u>	<u>BC5-1, BC6-2</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 2021 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR
VESSEL CAPT FRANK MOODY ONLY. KPB FLAT TAX PORTION ONLY. CITY OF SEWARD AD VALOREM
TAX PORTION REMAINS.

		CHANGE SUMMARY
DATE	<u>09/09/21</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>(\$500)</u>
		CITY FLAT TAX <u>\$0</u>

Detailed Values						Expand to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
Default	Default Value	Count			1.00	1.00	
		Best Class 5 Count			2.00	2.00	
	Appraised	Improvement Market Value			\$3,777,272.00	\$3,077,272.00	
		T&G			40.00	40.00	
		TAG Id			40.00	40.00	
	Assessed	Total Assessed Value			\$3,077,315.00	\$3,077,315.00	
		Best Class 5			\$192,308.00	\$192,308.00	
		Best Class 6			\$2,879,815.00	\$2,879,815.00	
		Furniture, Fixtures & Equipment			\$4,768.00	\$4,768.00	
		Personal Property Assessed Value			\$4,957.00	\$4,957.00	
		Subtotal			1247.00	1197.00	
		Total Assessed Value - City			\$3,077,272.00	\$3,077,272.00	
		Total Borough Optional Exempt Value			\$4,157.00	\$4,157.00	
		Total City Optional Exempt Value			0	0	
		Total Assessed Value - Borough			\$4,957.00	\$4,957.00	
	Taxable	City Taxable Value	40 - SEWARD CITY		\$3,077,272.00	\$3,077,272.00	
		Taxable Value - Borough			0	0	
	Exemption	Exemption Value City	40 - SEWARD CITY		0	0	
		OP PP Max \$100K Exemption			\$4,957.00	\$4,957.00	
		OP PPV 100K Exemption			\$190,000.00	\$190,000.00	
		OP PPV Borough \$100K Exemption			0	0	
		OP PPV City \$100K Exemption	40 - SEWARD CITY		\$190,000.00	\$190,000.00	
		Vessel Repair TAX CREDIT \$1,000			3000.00	400.00	
		Vessel Repair TAX CREDIT \$100			1000.00	400.00	
		Preservation Value Borough			\$4,957.00	\$4,957.00	
	Date	Year of Capture			7/11/2020	7/11/2020	
		Effective date of value change			7/11/2020	7/11/2020	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 70-21-001
 PARCEL ID 100309
 PRIMARY OWNER TAYLORCRAFT AVIATION CORP

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>70</u>	<u>70</u>
BOAT CLASS/COUNT	<u>AC-1</u>	<u>AC-1</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 MAIN ROLL FILER. ACCT CHNGD FROM PERS TO BUS BASED ON ASG CONFUSION
ON FILING RECEIVED. A/C SOLD 11/2020, TRANFRD NOT COMPLETED TO LLC AS FAA REPORTED.
INCORRECT DBA APPLIED TO ACCT.

		CHANGE SUMMARY
		KPB ASSESSED <u>\$0</u>
DATE	<u>07/12/21</u>	KPB TAXABLE <u>\$0</u>
SUBMITTED BY	<u>M PAYFER</u>	CITY ASSESSED <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$50)</u>
		CITY FLAT TAX <u>(\$25)</u>

Assessed Values		Class		Value Type	Address	Boundary Address	Amount & Filter Values	
Sub	Default Value Group						Previous Amount	Amount
				Aircraft Fixed Class & Exempt				1.00
		Appraised		Improvement Market Value			\$10,000.00	
				TAG			70.00	
				TAG.00			70.00	
		Assessed		Aircraft Assessed Value			\$10,000.00	
				Aircraft Fixed Class 1			\$10,000.00	
				Personal Property Assessed Value			0	
				Total Assessed Value - City			0	
				Total City Optimum Exempt Value			0	
				Total Assessed Value - Borough			0	
		Taxable		City Taxable Value	70	SOLDOTHA CITY	0	
				Taxable Value - Borough			0	
		Exemption		Exemption Value City	70	SOLDOTHA CITY	0	
				OP PP 50% S100E Tax Value			0	
				OP PP 100% Exemption			\$100,000.00	
				OP PP Borough S100E Exemption			\$100,000.00	
				OP PP City S100E Exemption	70	SOLDOTHA CITY	\$100,000.00	
				Exemption Value Borough			0	
		Date		Year of Calculation			2021,0000000000	
				Effective date of value change			20210101,0000000000	

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 # 00100309

X Typographical, computational or other similar error?
Identify & Describe:
Appr error, misunderstood filers intention based on 2021 filing presented, FAA update, and SOA Corp recorders. Account s/h/b closed for 2020.

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
Appr error, misunderstood filers intention based on 2021 filing presented, FAA update, and SOA Corp recorders. Account s/h/b closed for 2020.

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
Appr error, misunderstood filers intention based on 2021 filing presented, FAA update, and SOA Corp recorders. Account s/h/b closed for 2020.

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

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

Prepared by M PAYFER 7/12/21
 Date

Approved by *Arlean Dwyer*
 Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 43-21-001
PARCEL ID 101205
PRIMARY OWNER FLEMING ERIC F

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>43</u>	<u>43</u>
BOAT CLASS/COUNT	<u>BC5-1</u>	<u>BC5-0</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. FORCED SUPPLEMENTAL ACCOUNT FOR 2021.
BOAT WAS REMOVED FROM KPB SPRING 2020. INSUFFICIENT SITUS TO WARRANT ACCOUNT.
ACCOUNT SHOULD NOT HAVE BEEN CREATED FOR 2021.

		CHANGE SUMMARY
DATE	<u>09/02/21</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>CLYDE 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>(\$250)</u>
		CITY FLAT TAX <u>\$0</u>

Category	Class	Value Type	Address	Assessment Authority	Assessed Amount	Assessed
Default - Default Value Group		Short Personal Class 5 Count			1.00	
	Appraised	Improvement Market Value			940,750.00	
		TAG			43.00	
		TAG,SD			43.00	
	Assessed	Short Assessed Value			940,750.00	
		Short Personal Class 5			940,750.00	
		Personal Property Assessment Value			0	
		Total Assessed Value - City			0	
		Total City Appraised exempt value			0	
		Total Assessed Value - Borough			0	
	Taxable	City Taxable Value	43 - HOWARD/3RD CRE FED NYC ARRA		0	
		Taxable Value - Borough			0	
	Exemption	Exemption Value City	43 - HOWARD/3RD CRE FED NYC ARRA		0	
		OP PP for \$1000 Fair Value			0	
		OP PP \$1000 Exemption			0	
		OP PP Borough \$1000 Exemption			0	
		OP PP City \$1000 Exemption	43 - HOWARD/3RD CRE FED NYC ARRA		0	
		Penalty Flag			0.00	
		Exemption Value Borough			0	
	Date	Year of Calculation			2021.0000000000	
		Effective date of value change			20210101.0000000000	

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 # 00101205

X Typographical, computational or other similar error?
Identify & Describe:
 MANIFEST CLERICAL ERROR. FORCED SUPPLEMENTAL ACCOUNT FOR 2021.
 BOAT WAS REMOVED FROM KPB SPRING 2020. INSUFFICIENT SITUS TO
 WARRANT ACCOUNT FOR 2021. ACCOUNT SHOULD NOT HAVE BEEN CREATED
 FOR 2021

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
 MANIFEST CLERICAL ERROR. FORCED SUPPLEMENTAL ACCOUNT FOR 2021.
 BOAT WAS REMOVED FROM KPB SPRING 2020. INSUFFICIENT SITUS TO
 WARRANT ACCOUNT FOR 2021. ACCOUNT SHOULD NOT HAVE BEEN CREATED
 FOR 2021.

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
 MANIFEST CLERICAL ERROR. FORCED SUPPLEMENTAL ACCOUNT FOR 2021.
 BOAT WAS REMOVED FROM KPB SPRING 2020. INSUFFICIENT SITUS TO
 WARRANT ACCOUNT FOR 2021. ACCOUNT SHOULD NOT HAVE BEEN CREATED
 FOR 2021.

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

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

Prepared by	<u>Clyde Johnson</u>	<u>9/3/2021</u>
		Date
Approved by	<u>Adrian D. White</u>	<u>9/7/2021</u>
	Department Director	Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021

TAR NUMBER 55-21-004

PARCEL ID 015-100-28

PRIMARY OWNER HAMMERMEISTER, JEFF

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>55</u>	<u>55</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>19,300</u>	<u>19,300</u>
IMPROVEMENT ASSESSED (VT5)	<u>274,600</u>	<u>274,600</u>
KPB ASSESSED (VT 1001)	<u>293,900</u>	<u>293,900</u>
KPB TAXABLE (VT 1003)	<u>293,900</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 2021 SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD

CHANGE SUMMARY

DATE	<u>07/23/21</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE	<u>(\$293,900)</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>

Class	Class	Value Type	Attribute	Dictionary Attribute	Previous Amount	Current Value
Default - Default Value Group	Approved	Legal Area			.33 Acres	.33 Acres
		Improvement Market Value			\$274,600.00	\$274,600.00
		Land Market Value			\$19,300.00	\$19,300.00
		TAG			35.00	35.00
		TAG Id			55.00	55.00
	Assessed	Improvements			\$274,600.00	\$274,600.00
		Land			\$19,300.00	\$19,300.00
		Parcel Assessed Value			\$293,900.00	\$293,900.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$293,900.00	\$293,900.00
		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			\$60,000.00	\$143,900.00 *
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value				\$143,900.00 *
		Land Assessed Value			\$19,300.00	\$19,300.00
		Improvement Assessed Value			\$274,600.00	\$274,600.00
		Total Assessed Value - Borough			\$293,900.00	\$293,900.00
	Taxable	City Taxable Value	35 - RESIDENT		0	0
		Taxable Value - Borough			\$293,900.00	0
	Exemption	Cap for Senior Exemption			\$120,000.00	\$120,000.00
		Exemption Value City	35 - RESIDENT		0	0
		OP Residential Base Exemption			\$50,000.00	
		OP Senior Resident > 65th Exempt Value				\$143,900.00 *
		Residential Exemption			\$50,000.00	
		Senior Citizen Exemption Percent			1.00	1.00
		Senior Mandatory Exempt Value				\$143,900.00 *
		Working Improvement Assessed Value			\$274,600.00	\$274,600.00
		Exemption Value Borough			\$50,000.00	\$293,900.00
	Date	Year of Change			7/27/2020 00:00:00	7/27/2020 00:00:00
		Effective Date of Value Change			7/27/2020 00:00:00	7/27/2020 00:00:00

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021

TAR NUMBER 55-21-005

PARCEL ID 015-100-29

PRIMARY OWNER HAMMERMEISTER, JEFF

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>55</u>	<u>55</u>
CLASS CODE	<u>190</u>	<u>190</u>
LAND ASSESSED (VT4)	<u>20,600</u>	<u>20,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>7,500</u>	<u>7,500</u>
KPB ASSESSED (VT 1001)	<u>28,100</u>	<u>28,100</u>
KPB TAXABLE (VT 1003)	<u>28,100</u>	<u>22,000</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION 2021 SENIOR CITIZEN EXEMPTION CONTIG APPROVED AFTER CONFIRMING PFD

CHANGE SUMMARY

DATE	<u>07/24/21</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE	<u>(\$6,100)</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>

Catastral Values				Exempt or Filter Values	
City	Item	Value Type	Attribute	Previous Amount	Amount
Default	Default Value Group	Legal Acres		.35 Acres	.35 Acres
	Assessed	Improvement Market Value		17,555.70	17,555.70
		Land Market Value		526,400.00	526,400.00
		TAC		51.00	51.00
		TAC35		53.00	53.00
	Assessor	Improvement - Land		17,563.00	17,563.00
		Parcel Assessed Value		526,400.00	526,400.00
		Personal Property Assessed Value		0	0
		Qualified for Exemption		0	0
		Total Assessed Value - City		526,400.00	526,400.00
		Total Borough Optional Exempt Value		0	0
		Total City Optional Exempt Value		0	0
		Land Assessed Value		526,400.00	526,400.00
		Improvement Assessed Value		17,563.00	17,563.00
		Total Assessed Value - Borough		543,963.00	543,963.00
	Taxable	City Taxable Value	SS - NUISANCE SN.	0	0
		Taxable Value - Borough		526,400.00	526,400.00
	Exemption	Cap for Senior Exemption		0	0
		Exemption Value City	SS - NUISANCE SN.	0	0
		OP Senior Resident >150k Exempt Value		0	0
		Senior Contig Exemption Parcel		0	0
		Working Improvement Assessed Value		17,563.00	17,563.00
		Exemption Value Borough		0	0
	Dpts	Year of Catastr		2021.0000000000	2021.0000000000
		Effect. & date of value change		20210101/20000000	20210101/00000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021

TAR NUMBER 58-21-020

PARCEL ID 055-011-67

PRIMARY OWNER MCLAUGHLIN, LYNN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>48,000</u>	<u>48,000</u>
IMPROVEMENT ASSESSED (VT5)	<u>230,700</u>	<u>230,700</u>
KPB ASSESSED (VT 1001)	<u>278,700</u>	<u>278,700</u>
KPB TAXABLE (VT 1003)	<u>228,700</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 ELIGIBILITY

CHANGE SUMMARY

DATE	<u>08/16/21</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE	<u>(\$228,700)</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>

Category	Code	Value Type	Address	Secondary Address	Previous Amount	Current Amount
Default - Default Value Group	Assessed	Land Area			82 Acres	79 Acres
		Improvement Market Value			\$238,700.00	\$238,700.00
		Land Market Value			\$48,000.00	\$48,000.00
		TAX			\$0.00	\$0.00
		TAGS			\$0.00	\$0.00
		Improvements			\$730,700.00	\$730,700.00
		Land			\$48,000.00	\$48,000.00
		Parcel Assessed Value			\$178,700.00	\$178,700.00
		Personal Property Assessed Value			\$	\$
		Qualified for Exemption			\$278,700.00	\$278,700.00
	Total Assessed Value - City			\$	\$	
	Total Borough Estimated Current Value			\$148,000.00	\$178,700.00	
	Total City Optional Current Value			\$	\$	
	Total Mandatory Current Value			\$148,000.00	\$178,700.00	
	Land Assessed Value			\$48,000.00	\$48,000.00	
	Improvement Assessed Value			\$238,700.00	\$238,700.00	
	Total Assessed Value - Borough			\$278,700.00	\$278,700.00	
	City Taxable Value		50 - CENTRAL EMERGENCY SERVICES	\$	\$	
	Exemption	Taxable Value - Borough			\$278,700.00	\$
		Minimum Section Exempt Value			\$178,700.00	\$178,700.00
Cap for Section Exemption				\$150,000.00	\$150,000.00	
Exemption Value City			50 - CENTRAL EMERGENCY SERVICES	\$	\$	
OP Residential Base Exemption				\$148,000.00	\$148,000.00	
OP Section Exempt > 1349 Current Value				\$178,700.00	\$178,700.00	
Residential Exemption				\$50,000.00	\$50,000.00	
Borough Citizen Exemption				\$150,000.00	\$150,000.00	
Borough Mandatory Exempt Value				\$150,000.00	\$150,000.00	
Working Improvement Assessed Value				\$238,700.00	\$238,700.00	
Exemption Value Borough			\$150,000.00	\$278,700.00		
Date	Year of Cadastre			2021 0000000000	2021 0000000000	
	Effective date of value change			20210301 0000000000	20210301 0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 58-21-019
 PARCEL ID 055-041-54
 PRIMARY OWNER DODDS, ROXANN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>20,300</u>	<u>20,300</u>
IMPROVEMENT ASSESSED (VT5)	<u>141,700</u>	<u>141,700</u>
KPB ASSESSED (VT 1001)	<u>162,000</u>	<u>162,000</u>
KPB TAXABLE (VT 1003)	<u>112,000</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 CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

CHANGE SUMMARY

DATE	<u>08/13/21</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE	<u>(\$112,000)</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>

Default Value Group	Class	Value Type	Attribute	Secondary Attribute	Report Amount	Default Value Group
		Legal Area			00 Area	00 Area
	Appraised	Improvement Market Value			\$141,700.00	\$141,700.00
		Land Market Value			\$70,300.00	\$70,300.00
		TAC			50.00	50.00
		TAG ID			50.00	50.00
	Appraised	Improvements			\$141,700.00	\$141,700.00
		Land			\$38,300.00	\$38,300.00
		Parcel Assessed Value			\$102,000.00	\$102,000.00
		Parcel Property Assessed Value			0	0
		Qualified For Exemption			\$102,000.00	\$102,000.00
		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			\$70,000.00	\$12,000.00
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value				\$140,000.00
		Land Assessed Value			\$38,300.00	\$38,300.00
		Improvement Assessed Value			\$141,700.00	\$141,700.00
		Total Assessed Value - Borough			\$180,000.00	\$180,000.00
	Taxable	City Taxable Value	00 - CENTRAL EMERGENCY SERVICES		0	0
		Taxable Value - Borough			\$112,000.00	0
	Exemption	Nonresidential Exempt Value				\$100,000.00
		Cap for Senior Exemption				\$150,000.00
		Exemption Value City	00 - CENTRAL EMERGENCY SERVICES		0	0
		OP Residential Senior Exemption			\$70,000.00	
		OP Senior Resident > 150k Exempt Value				\$11,000.00
		Residential Exemption			\$50,000.00	\$10,000.00
		Senior Citizens Exemption				\$100,000.00
		Senior Mandatory Exempt Value				\$150,000.00
		Senior Mandatory Exempt				\$141,700.00
		Senior Mandatory Land			00,000.00	00,000.00
		Working Improvement Assessed Value			\$141,700.00	\$141,700.00
		Working Improvement Borough			\$70,000.00	\$10,000.00
	Date	Year of Capture			2021.0000000000	2021.0000000000
		Effective date of value change			20210101.0000000000	20210101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021

TAR NUMBER 58-21-021

PARCEL ID 058-021-32

PRIMARY OWNER MCCOY JOHN & PAULA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>15,000</u>	<u>15,000</u>
IMPROVEMENT ASSESSED (VT5)	<u>368,200</u>	<u>368,200</u>
KPB ASSESSED (VT 1001)	<u>383,200</u>	<u>383,200</u>
KPB TAXABLE (VT 1003)	<u>333,200</u>	<u>33,200</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 ELIGIBILITY

CHANGE SUMMARY

DATE	<u>08/27/21</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE	<u>(\$300,000)</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>

Relative Values						Expend to Value Values	
Date	Class	Value Type	Attribute	Exemption Method	Previous Assessed	JY Assesd	JY Assesd
Default - Default Value Group							
	Appraised	Legal Acres					
		Improvement Market Value			\$396,300.00		\$396,300.00
		Land Market Value			\$15,000.00		\$15,000.00
		TAG			00.00		00.00
		TAGL			00.00		00.00
	Assessed	Improvements			\$396,300.00		\$396,300.00
		Land			\$15,000.00		\$15,000.00
		Parcel Assessed Value			\$396,300.00		\$396,300.00
		Personal Property Assessed Value			0		0
		Qualified for Exemption			\$396,300.00		\$396,300.00
		Total Assessed Value - City			0		0
		Local Borough Optional Exempt Value			0		0
		Total City Optional Exempt Value			0		0
		Total Mandatory Exempt Value			0		\$150,000.00
		Land Assessed Value			\$15,000.00		\$15,000.00
		Improvement Assessed Value			\$396,300.00		\$396,300.00
		Total Assessed Value - Borough			\$396,300.00		\$396,300.00
	Taxable	City Taxable Value		00 - CENTRAL EMERGENCY SERVICES	0		0
		Taxable Value - Borough			\$396,300.00		\$396,300.00
	Exemption	Senior Citizen Exemption			0		\$396,300.00
		Cap for Senior Exemption			0		\$150,000.00
		Exemption Value City		00 - CENTRAL EMERGENCY SERVICES	0		0
		OP Residential State Exemption			\$15,000.00		\$15,000.00
		OP Senior Resident >1500 Exempt Value			0		\$150,000.00
		Residential Exemption			\$15,000.00		\$15,000.00
		Senior Citizen Exemption			0		\$150,000.00
		Senior Mandatory Exempt Value			0		\$150,000.00
		Senior Mandatory Exempt			0		\$150,000.00
		Working Improvement Assessed Value			\$396,300.00		\$396,300.00
		Exemption Value Borough			\$50,000.00		\$396,300.00
Date		Value of Colocate			7871.0000000000		2671.0000000000
		Effective date of value change			20210101.0000000000		20210101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 68-21-012
PARCEL ID 159-140-19
PRIMARY OWNER SCHOLLENBERG RICHARD & SHIRLEY

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
CLASS CODE	<u>190</u>	<u>190</u>
LAND ASSESSED (VT4)	<u>35,500</u>	<u>1,700</u>
IMPROVEMENT ASSESSED (VT5)	<u>5,400</u>	<u>5,400</u>
KPB ASSESSED (VT 1001)	<u>40,900</u>	<u>7,100</u>
KPB TAXABLE (VT 1003)	<u>40,900</u>	<u>7,100</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION FARM DEFERMENT, TAX INFORMATION RECEIVED AND QUALIFIED

CHANGE SUMMARY

DATE	<u>09/09/21</u>	KPB ASSESSED	<u>(\$33,800)</u>
SUBMITTED BY	<u>LES CRANE</u>	KPB TAXABLE	<u>(\$33,800)</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>

Category	Class	Value Type	Attribute	Assessment	Property Acres	Assessed	
Default - Default Value Group	Appraised	Legal Acres			4.90 Acres	4.90 Acres	
		Improvement Market Value			\$1,400.00	\$1,400.00	
		Land Market Value			\$23,700.00	\$23,700.00	
		Land Use Value				\$1,700.00	
		TAG			00.00	00.00	
		TAG,adj			00.00	00.00	
	Assessed	Aggregated qualified					\$23,500.00
		Improvements					\$1,400.00
		Land					\$23,700.00
		Personal Assessed Value					\$1,700.00
Qualified for Exemption						\$0.00	
	Total Assessed Value - City					\$27,100.00	
	Total City Optional Exempt Value					\$0.00	
	Land Assessed Value					\$23,700.00	
	Improvement Assessed Value					\$1,400.00	
	Total Assessed Value - Borough					\$27,100.00	
Taxable	City Taxable Value		00 - WESTERN EMERGENCY SVS			\$0.00	
	Taxable Value - Borough					\$27,100.00	
Exemption	Exemption Value City		00 - WESTERN EMERGENCY SVS			\$0.00	
	Working Improvement Assessed Value					\$1,400.00	
Date	Exemption Value Borough					\$0.00	
	Year of Exemption				2021.0000000000	2021.0000000000	
	Effective date of value change				10/21/2021.0000000000	10/21/2021.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021

TAR NUMBER 68-21-014

PARCEL ID 159-140-26

PRIMARY OWNER WILSON, JAMES

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
CLASS CODE	<u>550</u>	<u>550</u>
LAND ASSESSED (VT4)	<u>36,400</u>	<u>5,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>0</u>	<u>0</u>
KPB ASSESSED (VT 1001)	<u>36,400</u>	<u>5,500</u>
KPB TAXABLE (VT 1003)	<u>36,400</u>	<u>5,500</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION FARM DEFERMENT, TAX INFORMATION RECEIVED AND QUALIFIED

CHANGE SUMMARY

DATE	<u>09/09/21</u>	KPB ASSESSED	<u>(\$30,900)</u>
SUBMITTED BY	<u>LES CRANE</u>	KPB TAXABLE	<u>(\$30,900)</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					Report to Value Users			
Doc	Class	Value Type	Attribute	Secondary Division	Previous Amount	Amount		
Default - Default Value Group	Appraisal	Legal Area			13.66 Acres	13.66 Acres		
		Improvement Market Value				0		
			Land Market Value			124,400.00	124,400.00	
			Land Use Value			91,900.00	91,900.00	
			TAG			0.00	0.00	
			TAG:Lot			0.00	0.00	
	Assessed	Agricultural Qualified	Improvements				676,400.00	676,400.00
			Land				0	0
		Parcel Assessed Value				676,400.00	676,400.00	
		Personal Property Assessed Value				0	0	
		Qualified for Exemption				676,400.00	676,400.00	
		Total Assessed Value - City				0	0	
		Total City Optional Exempt Value				0	0	
	Taxable	City Taxable Value	Land Assessed Value			91,900.00	91,900.00	
			Improvement Assessed Value			0	0	
			Total Assessed Value - Borough			91,900.00	91,900.00	
	Exemption	Exemption Value - Borough	City Taxable Value	60 - WESTERN EMERGENCY SVS		0	0	
			Total Value - Borough			91,900.00	91,900.00	
	Date	Year of Change	Exemption Value - City	60 - WESTERN EMERGENCY SVS		0	0	
			Year of Change			2021-05-01-0000	2021-08-01-0000	
			Effective date of value change			20210801-00000000	20210101-00000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 68-21-010
 PARCEL ID 159-140-28
 PRIMARY OWNER SCHOLLENBERG RICHARD & SHIRLEY

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
CLASS CODE	<u>550</u>	<u>550</u>
LAND ASSESSED (VT4)	<u>13,400</u>	<u>600</u>
IMPROVEMENT ASSESSED (VT5)	<u>0</u>	<u>0</u>
KPB ASSESSED (VT 1001)	<u>13,400</u>	<u>600</u>
KPB TAXABLE (VT 1003)	<u>13,400</u>	<u>600</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION FARM DEFERMENT, TAX INFORMATION RECEIVED AND QUALIFIED

CHANGE SUMMARY

DATE	<u>09/09/21</u>	KPB ASSESSED	<u>(\$12,800)</u>
SUBMITTED BY	<u>LES CRANE</u>	KPB TAXABLE	<u>(\$12,800)</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>

Class	Value Type	Area	Secondary Address	Assessed Amount	Exempt to Other Values
Default - Default Value Group	Legal Area			1.00 Acres	1.00 Acres
	Improvement Market Value			0	0
	Land Market Value			113,400.00	113,400.00
	Land Use Value			0.00	0.00
	FAO			0.00	0.00
	Excess			0.00	0.00
	Assessed			113,400.00	113,400.00
	Improvements			0	0
	Land			113,400.00	113,400.00
	Parcel Assessed Value			113,400.00	113,400.00
	Personal Property Assessed Value			0	0
	Qualified for Exemption			113,400.00	113,400.00
	Total Assessed Value - City			0	0
	Total City Exempt Value			0	0
	Land Assessed Value			113,400.00	113,400.00
	Improvement Assessed Value			0	0
	Total Assessed Value - Borough			113,400.00	113,400.00
	City Taxable Value	46 - WESTBOROUGH TOWNSHIP		0	0
	Taxable Value - Borough			113,400.00	113,400.00
	Exemption	46 - WESTBOROUGH TOWNSHIP		0	0
	Exemption Value City			0	0
	Exemption Value Borough			0	0
	Year of Construction			2021, 2020, 2019, 2018, 2017, 2016, 2015, 2014, 2013, 2012, 2011, 2010, 2009, 2008, 2007, 2006, 2005, 2004, 2003, 2002, 2001, 2000, 1999, 1998, 1997, 1996, 1995, 1994, 1993, 1992, 1991, 1990, 1989, 1988, 1987, 1986, 1985, 1984, 1983, 1982, 1981, 1980, 1979, 1978, 1977, 1976, 1975, 1974, 1973, 1972, 1971, 1970, 1969, 1968, 1967, 1966, 1965, 1964, 1963, 1962, 1961, 1960, 1959, 1958, 1957, 1956, 1955, 1954, 1953, 1952, 1951, 1950, 1949, 1948, 1947, 1946, 1945, 1944, 1943, 1942, 1941, 1940, 1939, 1938, 1937, 1936, 1935, 1934, 1933, 1932, 1931, 1930, 1929, 1928, 1927, 1926, 1925, 1924, 1923, 1922, 1921, 1920, 1919, 1918, 1917, 1916, 1915, 1914, 1913, 1912, 1911, 1910, 1909, 1908, 1907, 1906, 1905, 1904, 1903, 1902, 1901, 1900, 1899, 1898, 1897, 1896, 1895, 1894, 1893, 1892, 1891, 1890, 1889, 1888, 1887, 1886, 1885, 1884, 1883, 1882, 1881, 1880, 1879, 1878, 1877, 1876, 1875, 1874, 1873, 1872, 1871, 1870, 1869, 1868, 1867, 1866, 1865, 1864, 1863, 1862, 1861, 1860, 1859, 1858, 1857, 1856, 1855, 1854, 1853, 1852, 1851, 1850, 1849, 1848, 1847, 1846, 1845, 1844, 1843, 1842, 1841, 1840, 1839, 1838, 1837, 1836, 1835, 1834, 1833, 1832, 1831, 1830, 1829, 1828, 1827, 1826, 1825, 1824, 1823, 1822, 1821, 1820, 1819, 1818, 1817, 1816, 1815, 1814, 1813, 1812, 1811, 1810, 1809, 1808, 1807, 1806, 1805, 1804, 1803, 1802, 1801, 1800, 1799, 1798, 1797, 1796, 1795, 1794, 1793, 1792, 1791, 1790, 1789, 1788, 1787, 1786, 1785, 1784, 1783, 1782, 1781, 1780, 1779, 1778, 1777, 1776, 1775, 1774, 1773, 1772, 1771, 1770, 1769, 1768, 1767, 1766, 1765, 1764, 1763, 1762, 1761, 1760, 1759, 1758, 1757, 1756, 1755, 1754, 1753, 1752, 1751, 1750, 1749, 1748, 1747, 1746, 1745, 1744, 1743, 1742, 1741, 1740, 1739, 1738, 1737, 1736, 1735, 1734, 1733, 1732, 1731, 1730, 1729, 1728, 1727, 1726, 1725, 1724, 1723, 1722, 1721, 1720, 1719, 1718, 1717, 1716, 1715, 1714, 1713, 1712, 1711, 1710, 1709, 1708, 1707, 1706, 1705, 1704, 1703, 1702, 1701, 1700, 1699, 1698, 1697, 1696, 1695, 1694, 1693, 1692, 1691, 1690, 1689, 1688, 1687, 1686, 1685, 1684, 1683, 1682, 1681, 1680, 1679, 1678, 1677, 1676, 1675, 1674, 1673, 1672, 1671, 1670, 1669, 1668, 1667, 1666, 1665, 1664, 1663, 1662, 1661, 1660, 1659, 1658, 1657, 1656, 1655, 1654, 1653, 1652, 1651, 1650, 1649, 1648, 1647, 1646, 1645, 1644, 1643, 1642, 1641, 1640, 1639, 1638, 1637, 1636, 1635, 1634, 1633, 1632, 1631, 1630, 1629, 1628, 1627, 1626, 1625, 1624, 1623, 1622, 1621, 1620, 1619, 1618, 1617, 1616, 1615, 1614, 1613, 1612, 1611, 1610, 1609, 1608, 1607, 1606, 1605, 1604, 1603, 1602, 1601, 1600, 1599, 1598, 1597, 1596, 1595, 1594, 1593, 1592, 1591, 1590, 1589, 1588, 1587, 1586, 1585, 1584, 1583, 1582, 1581, 1580, 1579, 1578, 1577, 1576, 1575, 1574, 1573, 1572, 1571, 1570, 1569, 1568, 1567, 1566, 1565, 1564, 1563, 1562, 1561, 1560, 1559, 1558, 1557, 1556, 1555, 1554, 1553, 1552, 1551, 1550, 1549, 1548, 1547, 1546, 1545, 1544, 1543, 1542, 1541, 1540, 1539, 1538, 1537, 1536, 1535, 1534, 1533, 1532, 1531, 1530, 1529, 1528, 1527, 1526, 1525, 1524, 1523, 1522, 1521, 1520, 1519, 1518, 1517, 1516, 1515, 1514, 1513, 1512, 1511, 1510, 1509, 1508, 1507, 1506, 1505, 1504, 1503, 1502, 1501, 1500, 1499, 1498, 1497, 1496, 1495, 1494, 1493, 1492, 1491, 1490, 1489, 1488, 1487, 1486, 1485, 1484, 1483, 1482, 1481, 1480, 1479, 1478, 1477, 1476, 1475, 1474, 1473, 1472, 1471, 1470, 1469, 1468, 1467, 1466, 1465, 1464, 1463, 1462, 1461, 1460, 1459, 1458, 1457, 1456, 1455, 1454, 1453, 1452, 1451, 1450, 1449, 1448, 1447, 1446, 1445, 1444, 1443, 1442, 1441, 1440, 1439, 1438, 1437, 1436, 1435, 1434, 1433, 1432, 1431, 1430, 1429, 1428, 1427, 1426, 1425, 1424, 1423, 1422, 1421, 1420, 1419, 1418, 1417, 1416, 1415, 1414, 1413, 1412, 1411, 1410, 1409, 1408, 1407, 1406, 1405, 1404, 1403, 1402, 1401, 1400, 1399, 1398, 1397, 1396, 1395, 1394, 1393, 1392, 1391, 1390, 1389, 1388, 1387, 1386, 1385, 1384, 1383, 1382, 1381, 1380, 1379, 1378, 1377, 1376, 1375, 1374, 1373, 1372, 1371, 1370, 1369, 1368, 1367, 1366, 1365, 1364, 1363, 1362, 1361, 1360, 1359, 1358, 1357, 1356, 1355, 1354, 1353, 1352, 1351, 1350, 1349, 1348, 1347, 1346, 1345, 1344, 1343, 1342, 1341, 1340, 1339, 1338, 1337, 1336, 1335, 1334, 1333, 1332, 1331, 1330, 1329, 1328, 1327, 1326, 1325, 1324, 1323, 1322, 1321, 1320, 1319, 1318, 1317, 1316, 1315, 1314, 1313, 1312, 1311, 1310, 1309, 1308, 1307, 1306, 1305, 1304, 1303, 1302, 1301, 1300, 1299, 1298, 1297, 1296, 1295, 1294, 1293, 1292, 1291, 1290, 1289, 1288, 1287, 1286, 1285, 1284, 1283, 1282, 1281, 1280, 1279, 1278, 1277, 1276, 1275, 1274, 1273, 1272, 1271, 1270, 1269, 1268, 1267, 1266, 1265, 1264, 1263, 1262, 1261, 1260, 1259, 1258, 1257, 1256, 1255, 1254, 1253, 1252, 1251, 1250, 1249, 1248, 1247, 1246, 1245, 1244, 1243, 1242, 1241, 1240, 1239, 1238, 1237, 1236, 1235, 1234, 1233, 1232, 1231, 1230, 1229, 1228, 1227, 1226, 1225, 1224, 1223, 1222, 1221, 1220, 1219, 1218, 1217, 1216, 1215, 1214, 1213, 1212, 1211, 1210, 1209, 1208, 1207, 1206, 1205, 1204, 1203, 1202, 1201, 1200, 1199, 1198, 1197, 1196, 1195, 1194, 1193, 1192, 1191, 1190, 1189, 1188, 1187, 1186, 1185, 1184, 1183, 1182, 1181, 1180, 1179, 1178, 1177, 1176, 1175, 1174, 1173, 1172, 1171, 1170, 1169, 1168, 1167, 1166, 1165, 1164, 1163, 1162, 1161, 1160, 1159, 1158, 1157, 1156, 1155, 1154, 1153, 1152, 1151, 1150, 1149, 1148, 1147, 1146, 1145, 1144, 1143, 1142, 1141, 1140, 1139, 1138, 1137, 1136, 1135, 1134, 1133, 1132, 1131, 1130, 1129, 1128, 1127, 1126, 1125, 1124, 1123, 1122, 1121, 1120, 1119, 1118, 1117, 1116, 1115, 1114, 1113, 1112, 1111, 1110, 1109, 1108, 1107, 1106, 1105, 1104, 1103, 1102, 1101, 1100, 1099, 1098, 1097, 1096, 1095, 1094, 1093, 1092, 1091, 1090, 1089, 1088, 1087, 1086, 1085, 1084, 1083, 1082, 1081, 1080, 1079, 1078, 1077, 1076, 1075, 1074, 1073, 1072, 1071, 1070, 1069, 1068, 1067, 1066, 1065, 1064, 1063, 1062, 1061, 1060, 1059, 1058, 1057, 1056, 1055, 1054, 1053, 1052, 1051, 1050, 1049, 1048, 1047, 1046, 1045, 1044, 1043, 1042, 1041, 1040, 1039, 1038, 1037, 1036, 1035, 1034, 1033, 1032, 1031, 1030, 1029, 1028, 1027, 1026, 1025, 1024, 1023, 1022, 1021, 1020, 1019, 1018, 1017, 1016, 1015, 1014, 1013, 1012, 1011, 1010, 1009, 1008, 1007, 1006, 1005, 1004, 1003, 1002, 1001, 1000, 999, 998, 997, 996, 995, 994, 993, 992, 991, 990, 989, 988, 987, 986, 985, 984, 983, 982, 981, 980, 979, 978, 977, 976, 975, 974, 973, 972, 971, 970, 969, 968, 967, 966, 965, 964, 963, 962, 961, 960, 959, 958, 957, 956, 955, 954, 953, 952, 951, 950, 949, 948, 947, 946, 945, 944, 943, 942, 941, 940, 939, 938, 937, 936, 935, 934, 933, 932, 931, 930, 929, 928, 927, 926, 925, 924, 923, 922, 921, 920, 919, 918, 917, 916, 915, 914, 913, 912, 911, 910, 909, 908, 907, 906, 905, 904, 903, 902, 901, 900, 899, 898, 897, 896, 895, 894, 893, 892, 891, 890, 889, 888, 887, 886, 885, 884, 883, 882, 881, 880, 879, 878, 877, 876, 875, 874, 873, 872, 871, 870, 869, 868, 867, 866, 865, 864, 863, 862, 861, 860, 859, 858, 857, 856, 855, 854, 853, 852, 851, 850, 849, 848, 847, 846, 845, 844, 843, 842, 841, 840, 839, 838, 837, 836, 835, 834, 833, 832, 831, 830, 829, 828, 827, 826, 825, 824, 823, 822, 821, 820, 819, 818, 817, 816, 815, 814, 813, 812, 811, 810, 809, 808, 807, 806, 805, 804, 803, 802, 801, 800, 799, 798, 797, 796, 795, 794, 793, 792, 791, 790, 789, 788, 787, 786, 785, 784, 783, 782, 781, 780, 779, 778, 777, 776, 775, 774, 773, 772, 771, 770, 769, 768, 767, 766, 765, 764, 763, 762, 761, 760, 759, 758, 757, 756, 755, 754, 753, 752, 751, 750, 749, 748, 747, 746, 745, 744, 743, 742, 741, 740, 739, 738, 737, 736, 735, 734, 733, 732, 731, 730, 729, 728, 727, 726, 725, 724, 723, 722, 721, 720, 719, 718, 717, 716, 715, 714, 713, 712, 711, 710, 709, 708, 707, 706, 705, 704, 703, 702, 701, 700, 699, 698, 697, 696, 695, 694, 693, 692, 691, 690, 689, 688, 687, 686, 685, 684, 683, 682, 681, 680, 679, 678, 677, 676, 675, 674, 673, 672, 671, 670, 669, 668, 667, 666, 665, 664, 663, 662, 661, 660, 659, 658, 657, 656, 655, 654, 653, 652, 651, 650, 649, 648, 647, 646, 645, 644, 643, 642, 641, 640, 639, 638, 637, 636, 635, 634, 633, 632, 631, 630, 629, 628, 627, 626, 625, 624, 623, 622, 621, 620, 619, 618, 617, 616, 615, 614, 613, 612, 611, 610, 609, 608, 607, 606, 605, 604, 603, 602, 601, 600, 599, 598, 597, 596, 595, 594, 593, 592, 591, 590, 589, 588, 587, 586, 585, 584, 583, 582, 581, 580, 579, 578, 577, 576, 575, 574, 573, 572, 571, 570, 569, 568, 567, 566, 565, 564, 563, 562, 561, 560, 559, 558, 557, 556, 555, 554, 553, 552, 551, 550, 549, 548, 547, 546, 545, 544, 543, 542, 541, 540, 539, 538, 537, 536, 535, 534, 533, 532, 531, 530, 529, 528, 527, 526, 525, 524, 523, 522, 521, 520, 519, 518, 517, 516, 515, 514, 513, 512, 511, 510, 509, 508, 507, 506, 505, 504, 503, 502, 501, 500, 499, 498, 497, 496, 495, 494, 493, 492, 491, 490, 489, 488, 487, 486, 485, 484, 483, 482, 481, 480, 479, 478, 477, 476, 475, 474, 473, 472, 471, 470, 469, 468, 467, 466, 465, 464, 463, 462, 461, 460, 459, 458, 457, 456, 455, 454, 453, 452, 451, 450, 449, 448, 447, 446, 445, 444, 443, 442, 441, 440, 439, 438, 437, 436, 435, 434, 433, 432, 431, 430, 429, 428, 427, 426, 425, 424, 423, 422, 421, 420, 419, 418, 417, 416, 415, 414, 413, 412, 411, 410, 409, 408, 407, 406, 405, 404, 403, 402, 401, 400, 399, 398, 397, 396, 395, 394, 393, 392, 391, 390, 389, 388, 387, 386, 385, 384, 383, 382, 381, 380, 379, 378, 377, 376, 375, 374, 373, 372, 371, 370, 369, 368, 367, 366, 365, 364, 363, 362, 361, 360, 359, 358, 357, 356, 355, 354, 353, 352, 351, 350, 349, 348, 347, 346, 345, 344, 343, 342, 341, 340, 339, 338, 337, 336, 335, 334, 333, 332, 331, 330, 329, 328, 327, 326, 325, 324, 323, 322, 321, 320, 319, 318, 317, 316, 315, 314, 313, 312, 311, 310, 309, 308, 307, 306, 305, 304, 303, 302, 301, 300, 299, 298, 297, 296, 295, 294, 293, 292, 291, 290, 289, 288, 287, 286, 285, 284, 283, 282, 281, 280, 279, 278, 277, 276, 275, 274, 273, 272, 271, 270, 269, 268, 267, 266, 265, 264, 263, 262, 261, 260, 259, 258, 257, 256, 255, 254, 253, 252, 251, 250, 249, 248, 247, 246, 245, 244, 243, 242, 241, 240, 239, 238, 237, 236, 235, 234, 233, 232, 231, 230, 229, 228, 227, 226, 225, 224, 223, 222, 221, 220, 219, 218, 217, 216, 215, 214, 213, 212, 211, 210, 209, 208, 207, 206, 205, 204, 203, 202, 201, 200, 199, 198, 197, 196, 195, 194, 193, 192, 191, 190, 189, 188, 187, 186, 185, 184, 183, 182, 181, 180, 179, 178, 177, 176, 175, 174, 173, 172, 171, 170, 169, 168, 167, 166, 165, 164, 163, 162, 161, 160, 159, 158, 157, 156, 155, 154, 153, 152, 151, 150, 149, 148, 147, 146, 145, 144, 143, 142, 141, 140, 139, 138, 137, 136, 135, 134, 133, 132, 131, 130, 129, 128, 127, 126, 125, 124, 123, 122, 121, 120, 119, 118, 117, 116, 115, 114, 113, 112, 111, 110, 109, 108, 107, 106, 105, 104, 103, 102, 101, 100, 99, 98, 97, 96, 95, 94, 93, 92, 91, 90, 89, 88, 87, 86, 85, 84, 83, 82, 81, 80, 79, 78, 77, 76, 75, 74, 73, 72, 71, 70, 69, 68, 67, 66, 65, 64, 63, 62, 61, 60, 59, 58, 57, 56, 55, 54, 53, 52, 51, 50, 49, 48, 47, 46, 45, 44, 43, 42, 41, 40, 39, 38, 37, 36, 35, 34, 33, 32, 31, 30, 29, 28, 27, 26, 25, 24, 23, 22, 21, 20, 19, 18, 17, 16, 15, 14,	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 68-21-011
 PARCEL ID 159-140-29
 PRIMARY OWNER SCHOLLENBERG RICHARD & SHIRLEY

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>40,600</u>	<u>11,300</u>
IMPROVEMENT ASSESSED (VT5)	<u>248,000</u>	<u>248,000</u>
KPB ASSESSED (VT 1001)	<u>288,600</u>	<u>259,300</u>
KPB TAXABLE (VT 1003)	<u>288,600</u>	<u>259,300</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION FARM DEFERMENT, TAX INFORMATION RECEIVED AND QUALIFIED

CHANGE SUMMARY

DATE	<u>09/09/21</u>	KPB ASSESSED	<u>(\$29,300)</u>
SUBMITTED BY	<u>LES CRANE</u>	KPB TAXABLE	<u>(\$29,300)</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>

Market Value		Assessed Value		Excess to Full Value	
Class	Value Type	Amount	Amount	Previous Amount	Amount
Default - Default Value Group	Legal Acres			4.00 Acres	4.00 Acres
	Approved	Improvement Market Value		\$703,000.00	\$248,000.00
		Land Market Value		\$40,000.00	\$40,000.00
		Land Use Value			\$1,100.00
		TAG		60.00	60.00
		TAG Id		60.00	60.00
	Assessed	Agricultural Qualified			\$70,000.00
		Improvements		\$203,000.00	\$248,000.00
		Land		\$40,000.00	\$11,300.00
		Parcel Assessed Value		\$700,000.00	\$779,300.00
	Personal Property assessed value		0	0	
	Qualified for Exemption		\$700,000.00	\$779,300.00	
	Total Assessed Value - City		0	0	
	Total Borough Optional Exempt Value		\$50,000.00	\$50,000.00	
	Total City Optional Exempt Value		0	0	
	Land Assessed Value		\$40,000.00	\$11,300.00	
	Improvement assessed value		\$243,000.00	\$248,000.00	
	Total Assessed Value - Borough		\$700,000.00	\$750,300.00	
Taxable	City Taxable Value	80 - WESTERN EMERGENCY SVS		0	0
	Exempt Value - Borough		\$730,000.00	\$709,300.00	
Exemption	Exemption Value City	60 - WESTERN EMERGENCY SVS		0	0
	OP Residential Care Exemption		\$50,000.00	\$50,000.00	
	Industrial Exemption		\$50,000.00	\$50,000.00	
	Working Improvement Assessed Value		\$240,000.00	\$340,300.00	
	Exemption Value Borough		\$50,000.00	\$50,300.00	
Date	Year of Calculation		2021.0000000000	2021.0000000000	
	Effective date of value change		20210101.0000000000	20210101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 68-21-013
 PARCEL ID 159-142-20
 PRIMARY OWNER SCHOLLENBERG RICHARD & SHIRLEY

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>297,100</u>	<u>24,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>131,500</u>	<u>131,500</u>
KPB ASSESSED (VT 1001)	<u>428,600</u>	<u>156,100</u>
KPB TAXABLE (VT 1003)	<u>428,600</u>	<u>156,100</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION FARM DEFERMENT, TAX INFORMATION RECEIVED AND QUALIFIED

CHANGE SUMMARY

DATE	<u>09/09/21</u>	KPB ASSESSED	<u>(\$272,500)</u>
SUBMITTED BY	<u>LES CRANE</u>	KPB TAXABLE	<u>(\$272,500)</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>

Value Type	Value Type	Category	Assessment Attribute	Previous Amount	2022 CPMS Value
Default - Default Value Group	Legal Area			36.34 Acres	36.34 Acres
	Improvement Market Value			\$131,300.00	\$131,300.00
	Land Market Value			\$297,100.00	\$297,100.00
	Land Use Value				\$19,300.00
	TAG			00.00	00.00
	TAG.50			00.00	00.00
	Agricultural Qualified				\$991,000.00
	Improvements			\$101,000.00	\$101,000.00
	Land			\$797,100.00	\$797,100.00
	Personal Property Assessed Value			\$420,000.00	\$104,100.00
	Qualified for Exemption			\$420,000.00	\$104,100.00
	Total Assessed Value - City			0	0
	Total City Official Equal Value			0	0
	Land Assessed Value			\$797,100.00	\$797,100.00
	Improvement Assessed Value			\$101,000.00	\$101,000.00
	Total Assessed Value - Borough			\$420,000.00	\$104,100.00
	City Taxable Value	50 - WESTERN EMERGENCY SVS		0	0
	Taxable Value - Borough			\$420,000.00	\$104,100.00
	Exemption Value City	50 - WESTERN EMERGENCY SVS		0	0
	Working Improvement Assessed Value			\$131,300.00	\$131,300.00
	Duration Value Borough			0	0
	Year of Capture			2021 0000000000	2021 0000000000
	Effective date of value change			20210101.0000000000	20210101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 65-21-001
 PARCEL ID 159-510-10
 PRIMARY OWNER H V HOMESITE TRUST

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>65</u>	<u>65</u>
CLASS CODE	<u>550</u>	<u>550</u>
LAND ASSESSED (VT4)	<u>80,100</u>	<u>1,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>0</u>	<u>0</u>
KPB ASSESSED (VT 1001)	<u>80,100</u>	<u>1,500</u>
KPB TAXABLE (VT 1003)	<u>80,100</u>	<u>1,500</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION FARM DEFERMENT, TAX INFORMATION RECEIVED AND QUALIFIED

CHANGE SUMMARY

DATE	<u>09/09/21</u>	KPB ASSESSED	<u>(\$78,600)</u>
SUBMITTED BY	<u>LES CRANE</u>	KPB TAXABLE	<u>(\$78,600)</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>

Detailed Values				Expanded by RISE Values	
Class	Value Type	Abstrct	Secondary Abstrct	Previous Period	Adjusted
Default - Default Value Gross	Land Acres			4.32 Acres	4.32 Acres
	Improvement Market Value			0	0
	Land Market Value			590,100.00	590,100.00
	Land Use Value			0	0
	TAC			60.00	60.00
	TAS.01			60.00	60.00
Assessed	Superiorly Qualified			0	0
	Improvements			0	0
	Land			590,100.00	590,100.00
	Parcel Assessed Value			590,100.00	590,100.00
	Personal Property Assessed Value			0	0
	Qualified for Exemption			0	0
	Total Assessed Value - City			590,100.00	590,100.00
	Total City Optional Exempt Value			0	0
	Land Assessed Value			590,100.00	590,100.00
	Improvement Assessed Value			0	0
Total Assessed Value - Borough			590,100.00	590,100.00	
Taxable	City Taxable Value	60 - WESTERN EMERGENCY SYS		0	0
	Taxable Value - Borough			590,100.00	590,100.00
Exemption	Exemption Value City	60 - WESTERN EMERGENCY SYS		0	0
	Exemption Value Borough			0	0
Date	Year of Catastr			2021.000000000	2021.000000000
	Effective date of value change			20210101.000000000	20210101.000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 80-21-001
 PARCEL ID 174-060-40
 PRIMARY OWNER Mairiis Kilcher

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>80</u>	<u>80</u>
CLASS CODE	<u>550</u>	<u>550</u>
LAND ASSESSED (VT4)	<u>254,900</u>	<u>66,200</u>
IMPROVEMENT ASSESSED (VT5)	<u>185,500</u>	<u>185,500</u>
KPB ASSESSED (VT 1001)	<u>440,400</u>	<u>251,700</u>
KPB TAXABLE (VT 1003)	<u>440,400</u>	<u>251,700</u>
CITY ASSESSED (VT 1011)	<u>440,400</u>	<u>251,700</u>
CITY TAXABLE (VT 1013)	<u>440,400</u>	<u>251,700</u>

EXPLANATION ORDINANCE 2021-33 TO ACCEPT LATE FILE APPLICATION/VERIFICATION
FOR FARM DEFERMENT

CHANGE SUMMARY

DATE	<u>09/08/21</u>	KPB ASSESSED	<u>(\$188,700)</u>
SUBMITTED BY	<u>LES CRANE</u>	KPB TAXABLE	<u>(\$188,700)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>(\$188,700)</u>
		CITY TAXABLE	<u>(\$188,700)</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Category	Class	Value Type	Attribute	Secondary Attribute	Area (sq ft)	Area (acres)	
Default - Default Value Group	Approved	Legal Acres			22.00 Acres	22.00 Acres	
		Improvement Market Value			\$105,300.00	\$105,300.00	
		Land Market Value			\$254,500.00	\$46,200.00	
		Land Use Value				\$6,100.00	
			TAG			\$0.00	\$0.00
			TAG,SI			\$0.00	\$0.00
	Approved	Approved qualified					\$6,100.00
		Improvements				\$105,300.00	\$105,300.00
		Land				\$254,500.00	\$46,200.00
		Parcel Assessed Value				\$460,400.00	\$381,700.00
		Personal Property Assessed Value				\$	\$
		Qualified for Exemption				\$460,400.00	\$241,700.00
		Total Assessed Value - City				\$460,400.00	\$381,700.00
		Total City Outside District Value				\$	\$
	Yardside	Land Assessed Value				\$254,500.00	\$46,200.00
		Improvement Assessed Value				\$105,300.00	\$105,300.00
		Total Assessed Value - Borough				\$460,400.00	\$381,700.00
		City Yardside Value	00 - BACKYARD			\$460,400.00	\$381,700.00
		Yardside Value - Borough				\$460,400.00	\$381,700.00
		Exemption Value City		00 - KACHMANT		\$	\$
Exemption Improvement Assessed Value					\$105,300.00	\$105,300.00	
Exemption Value Borough					\$	\$	
Date	Year of Capture				2021 08/08/2020	2021 08/08/2020	
	Effective date of value change				20210801,00000000	20210801,00000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 20-21-018
 PARCEL ID 175-081-54
 PRIMARY OWNER REID, IAN & LINDA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>102,000</u>	<u>102,000</u>
IMPROVEMENT ASSESSED (VT5)	<u>176,800</u>	<u>176,800</u>
KPB ASSESSED (VT 1001)	<u>278,800</u>	<u>278,800</u>
KPB TAXABLE (VT 1003)	<u>278,800</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>278,800</u>	<u>278,800</u>
CITY TAXABLE (VT 1013)	<u>278,800</u>	<u>108,800</u>

EXPLANATION SENIOR CITIZEN & 50K APPROVED AFTER KPB ASSEMBLY APPROVED A LATE
EXEMPTION FOR PROCESSING

		CHANGE SUMMARY
DATE	<u>08/18/21</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$278,800)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>(\$170,000)</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 81-21-004
 PARCEL ID 185-210-07
 PRIMARY OWNER Mairiis Kilcher

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>81</u>
CLASS CODE	<u>550</u>	<u>550</u>
LAND ASSESSED (VT4)	<u>66,700</u>	<u>35,200</u>
IMPROVEMENT ASSESSED (VT5)	<u>5,500</u>	<u>5,500</u>
KPB ASSESSED (VT 1001)	<u>72,200</u>	<u>40,700</u>
KPB TAXABLE (VT 1003)	<u>72,200</u>	<u>40,700</u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (VT 1013)	<u></u>	<u></u>

EXPLANATION ORDINANCE 2021-33 TO ACCEPT LATE FILE APPLICATION/VERIFICATION
FOR FARM DEFERMENT

CHANGE SUMMARY

DATE	<u>09/08/21</u>	KPB ASSESSED	<u>(\$31,500)</u>
SUBMITTED BY	<u>LES CRANE</u>	KPB TAXABLE	<u>(\$31,500)</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>

City	Year	Value Type	Address	Secondary Address	Previous Assessed	Current Assessed
Default - Default Value Group		Legal Acres			\$1.74 Acres	\$1.74 Acres
	Approved	Improvement Market Value			\$3,500.00	\$3,500.00
		Land Market Value			666,700.00	675,700.00
		Land Use Value			0.00	0.00
		Tax			0.00	0.00
		Taxable			0.00	0.00
	Assessed	Aggricultural qualified			0.00	0.00
		Securities			0.00	0.00
		Land			666,700.00	675,700.00
		Part of Assessed Value			673,200.00	680,700.00
		Personal Property Assessed Value			0.00	0.00
		Qualified for Exemption			0.00	0.00
		Total Assessed Value - City			673,200.00	680,700.00
		Total Assessed Value - Borough			0.00	0.00
		Total City Assessed Value			673,200.00	680,700.00
		Improvement Assessed Value			\$3,500.00	\$3,500.00
		Total Assessed Value - Borough			0.00	0.00
	Exemption	Exemption Value City	01 - KACHENAK EMERGENCY SERVICES		0.00	0.00
		Exemption Value Borough			0.00	0.00
		Working Improvement Assessed Value			0.00	0.00
		Exemption Value Borough			0.00	0.00
		Year of Codebook			2021.000000000	2021.000000000
		Date			20210918.000000000	20210918.000000000
		Effective date of value change			20210918.000000000	20210918.000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021

TAR NUMBER 81-21-003

PARCEL ID 185-212-48

PRIMARY OWNER Mairiis Kilcher

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>81</u>
CLASS CODE	<u>550</u>	<u>550</u>
LAND ASSESSED (VT4)	<u>26,100</u>	<u>9,000</u>
IMPROVEMENT ASSESSED (VT5)	<u>0</u>	<u>0</u>
KPB ASSESSED (VT 1001)	<u>26,100</u>	<u>9,000</u>
KPB TAXABLE (VT 1003)	<u>26,100</u>	<u>9,000</u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (VT 1013)	<u></u>	<u></u>

EXPLANATION ORDINANCE 2021-33 TO ACCEPT LATE FILE APPLICATION/VERIFICATION
FOR FARM DEFERMENT

CHANGE SUMMARY

DATE	<u>09/08/21</u>	KPB ASSESSED	<u>(\$17,100)</u>
SUBMITTED BY	<u>LES CRANE</u>	KPB TAXABLE	<u>(\$17,100)</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>

Class	Value Type	Abstracter	Municipality Attributes	Previous Assessed	Excluded To Filter Value
Default - Default Value Group					
Assessed	Legal Area			11.84 Acres	11.84 Acres
	Improvement Market Value			0	0
	Land Market Value			526,100.00	526,100.00
	Land Use Value				53,800.00
	TAG			91.00	91.00
	TAGLI			91.00	91.00
Assessed	Agricultural Qualified				520,100.00
	Improvements			0	0
	Land			526,100.00	59,000.00
	Personal Property Assessed Value			526,100.00	59,000.00
	Qualified for Exemption			0	0
	Total Assessed Value - Cap			526,100.00	59,000.00
	Total Assessed Value - Cap			0	0
	Total City Qualified Exempt Value			0	0
	Land Assessed Value			634,100.00	60,000.00
	Improvement Assessed Value			0	0
	Total Assessed Value - Borough			634,100.00	60,000.00
Taxable	City Taxable Value	01 - KACHEMAK EMERGENCY SERVICES		0	0
	Taxable Value - Borough			634,100.00	60,000.00
Exemption	Exemption Value City	01 - KACHEMAK EMERGENCY SERVICES		0	0
	Exemption Value Borough			0	0
Date	Year of Cadastre			2021.0000000000	2021.0000000000
	Effective date of value change			20210601.0000000000	20210601.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021

TAR NUMBER 10-21-001

PARCEL ID 192-030-75

PRIMARY OWNER FAITH LUTHERAN CHURCH

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>10</u>	<u>10</u>
CLASS CODE	<u>840</u>	<u>840</u>
LAND ASSESSED (VT4)	<u>35,400</u>	<u>35,400</u>
IMPROVEMENT ASSESSED (VT5)	<u>50,900</u>	<u>50,900</u>
KPB ASSESSED (VT 1001)	<u>86,300</u>	<u>86,300</u>
KPB TAXABLE (VT 1003)	<u>86,300</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>86,300</u>	<u>86,300</u>
CITY TAXABLE (VT 1013)	<u>86,300</u>	<u>0</u>

EXPLANATION PER KPB ORDINANCE 2021-30, THE LATE FILED RELIGIOUS EXEMPTION APPLICATION APPROVED BY BOROUGH ASSEMBLY.

CHANGE SUMMARY

DATE	<u>09/08/21</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>ADEENA WILCOX</u>	KPB TAXABLE	<u>(\$86,300)</u>
VERIFIED BY	<u>LES CRANE</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>(\$86,300)</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Legal Acres			.35 Acres	.35 Acres
Appraised	Improvement Market value			\$50,900.00	\$50,900.00
	Land Market value			\$35,400.00	\$35,400.00
Assessed	TAG			10.00	10.00
	TAG.Id			10.00	10.00
	Improvements			\$50,900.00	\$50,900.00
	Land			\$35,400.00	\$35,400.00
	Parcel Assessed Value			\$86,300.00	\$86,300.00
	Personal Property Assessed Value			0	0
	Qualified for Exemption			\$86,300.00	\$86,300.00
	Total Assessed Value - City			\$86,300.00	\$86,300.00
	Total City Optional Exempt Value			0	0
	Total Mandatory Exempt Value				\$86,300.00
	Land Assessed Value			\$35,400.00	\$35,400.00
	Improvement Assessed Value			\$50,900.00	\$50,900.00
	Total Assessed Value - Borough			\$86,300.00	\$86,300.00
Taxable	City Taxable Value	10 - SELDOVIA CITY		\$86,300.00	0
	Taxable Value - Borough			\$86,300.00	0
Exemption	Exemption Value City	10 - SELDOVIA CITY		0	\$86,300.00
	Religious Exemption				\$86,300.00
	Working Improvement Assessed Value			\$50,900.00	\$50,900.00
	Exemption Value Borough			0	\$86,300.00
Date	Year of Cadastre			2021.000000000	2021.000000000
	Effective date of value change			20210101.000000000	20210101.000000000