

Kenai Peninsula Borough
Assessing Department

MEMORANDUM

TO: Charlie Pierce, Borough Mayor *all for CP*
FROM: Adeena Wilcox, Director of Assessing *AW*
DATE: September 2, 2022
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 2, 2022

Adeena Wilcox
Director of Assessing

APPROVED

Charlie M. Pierce for

Charlie Pierce
Borough Mayor *CP*

SEPTEMBER TARS

	2022	2021	2020	2019	2018
TAG 10 (assessed)					
(taxable)					
TAG 11 (assessed)					
(taxable)					
TAG 20 (assessed)					
(taxable)					
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)					
(taxable)					
TAG 40 (assessed)	\$0				
(taxable)	(\$350,000)				
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)	(\$159,700)				
TAG 57 (assessed)					
(taxable)					
TAG 58 (assessed)	\$142,900				
(taxable)	\$142,900				
TAG 59 (assessed)	\$0	\$0			
(taxable)	\$41,400	(\$55,600)			
TAG 61 (assessed)					
(taxable)					
TAG 63 (assessed)		(\$39,400)			
(taxable)		(\$39,400)			
TAG 64 (assessed)					
(taxable)					
TAG 65 (assessed)					
(taxable)					
TAG 67 (assessed)					
(taxable)					
TAG 68 (assessed)					
(taxable)					
TAG 70 (assessed)					
(taxable)					
TAG 80 (assessed)		\$0			
(taxable)		(\$445,600)			
TAG 81 (assessed)					
(taxable)					
TOTAL ASSESSED	\$142,900	(\$39,400)	\$0	\$0	\$0
TOTAL TAXABLE	(\$325,400)	(\$485,000)	\$0	\$0	\$0
KPB FLAT TAX		(\$50)			

SEPTEMBER TARS CITY VALUES

	2022	2021	2020	2019	2018
TAG 10 (assessed)					
(taxable)					
Seldovia Flat Tax					
TAG 20 (assessed)					
(taxable)					
Homer Flat Tax		(\$10)			
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)					
(taxable)					
Disability Tax Credit					
TAG 40 (assessed)	\$0				
(taxable)	(\$150,000)				
TAG 41 (assessed)					
(taxable)					
TAG 70 (assessed)					
(taxable)					
Soldotna Flat Tax					
TAG 80 (assessed)		\$0			
(taxable)		(\$150,000)			

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 20-21-023
 PARCEL ID 99350
 PRIMARY OWNER ARRIAGA MICHAEL D

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC3 - 1</u>	<u>BC3 - 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. 2021 SUPPLEMENTAL ROLLOVER. OWNER MOVED
OUT OF STATE IN 2020 AND BOAT SHIPPED TO WASHINGTON. ACCOUNT SHOULD HAVE BEEN
CLOSED FOR 2021.

		CHANGE SUMMARY
		KPB ASSESSED <u>\$0</u>
DATE	<u>4/2/5/2022</u>	KPB TAXABLE <u>\$0</u>
SUBMITTED BY	<u>C. JOHNSON</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>(\$10)</u>

Cadastre Values						Expand to Filter Values	
Site	Class	Value Type	Attributes	Secondary Attributes	Previous Amount	Amount	
Default - Default Value Group	Appraised	Boat Personal Class 3 Count			1.00		
		Improvement Market value			\$5,760.00		
		TAG			20.00		
	Assessed	TAG.Id			20.00		
		Boat Assessed Value			\$5,760.00		
		Boat Personal Class 3			\$5,760.00		
		Personal Property Assessed Value			0		
		Total Assessed Value - City			0		
		Total City Optional Exempt Value			0		
	Taxable	Total Assessed Value - Borough			0		
		City Taxable Value	20 - HOMER CITY		0		
		Taxable Value - Borough			0	0	
		Exemption	Exemption Value City	20 - HOMER CITY		0	
			OP PP Bor \$100K Exe Value			0	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	20 - HOMER CITY		\$100,000.00	
		Date	Penalty Flag			\$1.00	\$1.00
	Exemption Value Borough				0	0	
	Year of Cadastre				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 # 00099350

X _____ Typographical, computational or other similar error?
Identify & Describe:
 MANIFEST CLERICAL ERROR. 2021 SUPPLEMENTAL ROLLOVER. OWNER MOVED OUT OF STATE IN 2020 AND BOAT SHIPPED TO WASHINGTON. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2021.

X _____ Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
 MANIFEST CLERICAL ERROR. 2021 SUPPLEMENTAL ROLLOVER. OWNER MOVED OUT OF STATE IN 2020 AND BOAT SHIPPED TO WASHINGTON. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2021.

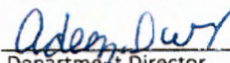
X _____ Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
 MANIFEST CLERICAL ERROR. 2021 SUPPLEMENTAL ROLLOVER. OWNER MOVED OUT OF STATE IN 2020 AND BOAT SHIPPED TO WASHINGTON. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2021.

Certified Value	Land	
	Improvements	
	Personal Property	
	Total	\$0

Adjusted Value	Land	
	Improvements	
	Personal Property	
	Total	\$0

Prepared by _____

Approved by _____

	Date <u>8/25/22</u> Date
Department Director	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 TAR NUMBER 55-22-003
 PARCEL ID 012-430-77
 PRIMARY OWNER WILLIAMS, ROBERT

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>55</u>	<u>55</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>33,400</u>	<u>33,400</u>
IMPROVEMENT ASSESSED (VT5)	<u>176,300</u>	<u>176,300</u>
KPB ASSESSED (VT 1001)	<u>209,700</u>	<u>209,700</u>
KPB TAXABLE (VT 1003)	<u>159,700</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 MANIFEST CLERICAL ERROR - SENIOR EXEMPTION ENDED IN ERROR DUE TO
INCORRECT INFORMATION VIEWED ON THE PFD DATABASE DOWNLOAD.

CHANGE SUMMARY

DATE	<u>08/04/22</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE	<u>(\$159,700)</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>

Cadastre Values							Expand to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount		
Default - Default Value Group		Legal Acres			2.00 Acres			2.00 Acres
	Appraised	Improvement Market value			\$176,300.00			\$176,300.00
		Land Market value			\$33,400.00			\$33,400.00
		TAG			55.00			55.00
		TAG.Id			55.00			55.00
	Assessed	Improvements			\$176,300.00			\$176,300.00
		Land			\$33,400.00			\$33,400.00
		Parcel Assessed Value			\$209,700.00			\$209,700.00
		Personal Property Assessed Value			0			0
		Qualified for Exemption			\$209,700.00			\$209,700.00
		Total Assessed Value - City			0			0
		Total Borough Optional Exempt Value			\$50,000.00			\$59,700.00
		Total City Optional Exempt Value			0			0
		Total Mandatory Exempt Value						\$150,000.00
		Land Assessed Value			\$33,400.00			\$33,400.00
		Improvement Assessed Value			\$176,300.00			\$176,300.00
		Total Assessed Value - Borough			\$209,700.00			\$209,700.00
	Taxable	City Taxable Value		55 - NIKISKI SN.	0			0
		Taxable Value - Borough			\$159,700.00			0
	Exemption	BOROUGH SENIOR Exempt Value						\$209,700.00
		Cap for Senior Exemption						\$150,000.00
		Exemption Value City		55 - NIKISKI SN.	0			0
		OP Residential Boro Exemption			\$50,000.00			
		OP Senior Resident >150k Exempt Value						\$59,700.00
		Residential Exemption			\$50,000.00			\$50,000.00
		Senior Citizen Exemption						\$150,000.00
		Senior Mandatory Exempt Value						\$150,000.00
		Senior Mandatory Imp						\$150,000.00
		Working Improvement Assessed Value			\$176,300.00			\$176,300.00
		Exemption Value Borough			\$50,000.00			\$209,700.00
	Date	Year of Cadastre			2022.0000000000			2022.0000000000
		Effective date of value change			20220101.0000000000			20220101.0000000000

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Parcel ID / Acct # 01243077

YES Typographical, computational or other similar error?
Identify & Describe:
 YES, THE PFD DATA DID NOT SHOW THE PFD APPLICATION THAT WAS APPLIED FOR CORRECTLY

YES Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
 YES, THE EXEMPTION DID NOT APPEAR ON THE BOROUGH DOCUMENTS

YES Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
 YES, THE EXEMPTION EXAMINER COMPLETED AN AUDIT AND REMOVED THE EXEMPTION AFTER FAILING TO FIND A 2021 PFD WAS APPLIED FOR. IT APPEARED LATE ON THE WEBSITE AND APPLICANT DID GET THE 2021 PFD.

Certified Value	Land	\$33,400
	Improvements	\$176,300
	Personal Property	_____
	Total	\$209,700

Adjusted Value	Land	\$33,400
	Improvements	\$176,300
	Personal Property	_____
	Total	\$209,700

Prepared by SGUZMAN 8/4/2022

Approved by  8/4/22
 Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 TAR NUMBER 58-22-029
 PARCEL ID 131-710-15
 PRIMARY OWNER Wilkinson Investments LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>21,000</u>	<u>163,900</u>
IMPROVEMENT ASSESSED (VT5)	<u>392,700</u>	<u>392,700</u>
KPB ASSESSED (VT 1001)	<u>413,700</u>	<u>556,600</u>
KPB TAXABLE (VT 1003)	<u>413,700</u>	<u>556,600</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION Did not receive timely Farm Use Assessment Application and supporting documents
by deadline.

CHANGE SUMMARY

DATE	<u>08/30/22</u>	KPB ASSESSED	<u>\$142,900</u>
SUBMITTED BY	<u>L.CRANE</u>	KPB TAXABLE	<u>\$142,900</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>\$0</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cadastral Values							Expand to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount		
Default - Default Value Group		Legal Area			\$2.27 Acres	\$2.27 Acres		
	Appraised	Improvement Market value			\$392,700.00	\$392,700.00		
		Land Market value			\$163,900.00	\$163,900.00		
		Land Use Value			\$17,900.00			
		TAG			58.00	58.00		
		TAG.Id			58.00	58.00		
	Assessed	Agricultural Qualified			\$160,800.00			
		Improvements			\$392,700.00	\$392,700.00		
		Land			\$21,000.00	\$163,900.00		
		Parcel Assessed Value			\$413,700.00	\$556,600.00		
		Personal Property Assessed Value			0	0		
		Qualified for Exemption			\$413,700.00	\$556,600.00		
		Total Assessed Value - City			0	0		
		Total City Optional Exempt Value			0	0		
		Land Assessed Value			\$21,000.00	\$163,900.00		
		Improvement Assessed Value			\$392,700.00	\$392,700.00		
		Total Assessed Value - Borough			\$413,700.00	\$556,600.00		
	Taxable	City Taxable Value	58 - CENTRAL EMERGENCY SERVICES		0	0		
		Taxable Value - Borough			\$413,700.00	\$556,600.00		
	Exemption	Agricultural Deferment Value Loss			\$142,900.00	0		
		Agricultural Deferred Assmnt Flag			1.00	1.00		
		Exemption Value City	58 - CENTRAL EMERGENCY SERVICES		0	0		
		Working Improvement Assessed Value			\$392,700.00	\$392,700.00		
		Exemption Value Borough			0	0		
	Date	Year of Cadastre			2022.0000000000	2022.0000000000		
		Effective date of value change			20220101.0000000000	20220101.0000000000		

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 131-710-15

 X Typographical, computational or other similar error?
Identify & Describe:
 FARM USE DEFERMENT APPLICATION WAS NOT RECEIVED TIMELY AND THE
 FARM ADJUSTMENT WAS NOT REMOVED PRIOR TO CERTIFICATION

 X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
 FARM USE DEFERMENT APPLICATION WAS NOT RECEIVED TIMELY AND THE
 FARM ADJUSTMENT WAS NOT REMOVED PRIOR TO CERTIFICATION

 X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
 FARMUSE DEFERMENT APPLICATION WAS NOT RECEIVED TIMELY AND THE
 FARM ADJUSTMENT WAS NOT REMOVED PRIOR TO CERTIFICATION

Certified Value	Land	\$21,000
	Improvements	\$392,700
	Personal Property	_____
	Total	\$413,700
Adjusted Value	Land	\$163,900
	Improvements	\$392,700
	Personal Property	_____
	Total	\$556,600

Prepared by L.CRANE 8/30/2022

Approved by *[Signature]* 8/30/22
 Department/Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 SUPP

TAR NUMBER 63-21-001

PARCEL ID 135-055-11

PRIMARY OWNER MOOSE, DANIEL

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>63</u>	<u>63</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>12,800</u>	<u>12,800</u>
IMPROVEMENT ASSESSED (VT5)	<u>71,400</u>	<u>32,000</u>
KPB ASSESSED (VT 1001)	<u>84,200</u>	<u>44,800</u>
KPB TAXABLE (VT 1003)	<u>84,200</u>	<u>44,800</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION _____

CHANGE SUMMARY

DATE	<u>09/01/22</u>	KPB ASSESSED	<u>(\$39,400)</u>
SUBMITTED BY	<u>S.ROMAIN</u>	KPB TAXABLE	<u>(\$39,400)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>\$0</u>
		KPB FLAT TAX	<u>_____</u>
		CITY FLAT TAX	<u>_____</u>

Class	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group		Legal Acres			.55 Acres	.55 Acres
	Appraised	Improvement Market value			\$71,400.00	\$32,000.00
		Land Market value			\$12,800.00	\$12,800.00
		TAG			63.00	63.00
		TAG.Id			63.00	63.00
	Assessed	Improvement Value Omittted Property			\$71,400.00	
		Improvements			\$71,400.00	\$32,000.00
		Land			\$12,800.00	\$12,800.00
		Parcel Assessed Value			\$84,200.00	\$44,800.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$84,200.00	\$44,800.00
		Total Assessed Value - City			0	0
		Total City Optional Exempt Value			0	0
		Land Assessed Value			\$12,800.00	\$12,800.00
		Improvement Assessed Value			\$71,400.00	\$32,000.00
		Total Assessed Value - Borough			\$84,200.00	\$44,800.00
	Taxable	City Taxable Value	03 - CENTRAL HOSPITAL EAST		0	0
		Taxable Value - Borough			\$84,200.00	\$44,800.00
	Exemption	Exemption Value City	63 - CENTRAL HOSPITAL EAST		0	0
		Working Improvement Assessed Value			\$71,400.00	\$32,000.00
		Exemption Value Borough			0	0
	Date	Year of Cadastre			2021.0000000000	2021.0000000000
		Effective date of value change			20210101.0000000000	20210101.0000000000

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Parcel ID / Acct # 135-055-11

X _____ Typographical, computational or other similar error?
Identify & Describe:
 SUPPLEMENTAL INPUT NOT ENTERED INTO SYSTEM CORRECTLY

X _____ Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
 SUPPLEMENTAL INPUT NOT ENTERED INTO SYSTEM CORRECTLY

X _____ Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
 SUPPLEMENTAL INPUT NOT ENTERED INTO SYSTEM CORRECTLY

Certified Value	Land		\$12,800
	Improvements		\$71,400
	Personal Property		
	Total		\$84,200

Adjusted Value	Land		\$12,800
	Improvements		\$32,000
	Personal Property		
	Total		\$44,800

Prepared by  9/1/22
Date

Approved by _____
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022

TAR NUMBER 59-22-002

PARCEL ID 139-170-07

PRIMARY OWNER HESTER, GREG

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>59</u>	<u>59</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>25,200</u>	<u>25,200</u>
IMPROVEMENT ASSESSED (VT5)	<u>159,800</u>	<u>159,800</u>
KPB ASSESSED (VT 1001)	<u>185,000</u>	<u>185,000</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>41,400</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR VARIABLE EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	<u>08/15/22</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>\$41,400</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX _____
		CITY FLAT TAX _____

Cadastral Values						Expand to Filter Values	
	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group							
	Appraised	Legal Acres			1.87 Acres	1.87 Acres	
		Improvement Market value			\$159,800.00	\$159,800.00	
		Land Market value			\$25,200.00	\$25,200.00	
		TAG			59.00	59.00	
		TAG.Id			86.00	86.00	
	Assessed	Improvements			\$159,800.00	\$159,800.00	
		Land			\$25,200.00	\$12,600.00	
		Parcel Assessed Value			\$185,000.00	\$185,000.00	
		Personal Property Assessed Value			0	0	
		Qualified for Exemption			\$185,000.00	\$93,600.00	
		Total Assessed Value - City			0	0	
		Total Borough Optional Exempt Value			\$35,000.00	\$50,000.00	
		Total City Optional Exempt Value			0	0	
		Total Mandatory Exempt Value			\$150,000.00	\$93,600.00	
		Unqualified Improvements				\$78,800.00	
	Taxable	Unqualified Land				\$12,600.00	
		Land Assessed Value			\$25,200.00	\$25,200.00	
		Improvement Assessed Value			\$159,800.00	\$159,800.00	
		Total Assessed Value - Borough			\$185,000.00	\$185,000.00	
		City Taxable Value		59 - CENTRAL HOSPITAL	0	0	
		Taxable Value - Borough			0	\$41,400.00	
		Exemption				\$93,600.00	
		BOROUGH SENIOR Exempt Value			\$185,000.00	\$93,600.00	
		Cap for Senior Exemption			\$150,000.00	\$150,000.00	
		Exemption Value City		59 - CENTRAL HOSPITAL	0	0	
	Exemption	OP Residential Boro Exemption				\$50,000.00	
		OP Senior Resident >150k Exempt Value			\$35,000.00		
		Residential Exemption			\$50,000.00	\$50,000.00	
		Senior Citizen Exemption			\$150,000.00	\$93,600.00	
		Senior Mandatory Exempt Value			\$150,000.00	\$93,600.00	
		Senior Mandatory Imp			\$150,000.00	\$81,000.00	
		Senior Mandatory Land				\$12,600.00	
		Working Improvement Assessed Value			\$159,800.00	\$159,800.00	
		Exemption Value Borough			\$185,000.00	\$143,600.00	
		Date	Year of Cadastre			2022.0000000000	2022.0000000000
		Effective date of value change			20220101.0000000000	20220101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 TAR NUMBER 40-22-004
 PARCEL ID 145-062-08
 PRIMARY OWNER SELLITTO, MARIA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>40</u>	<u>40</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>83,300</u>	<u>83,300</u>
IMPROVEMENT ASSESSED (VT5)	<u>269,100</u>	<u>269,100</u>
KPB ASSESSED (VT 1001)	<u>352,400</u>	<u>352,400</u>
KPB TAXABLE (VT 1003)	<u>352,400</u>	<u>2,400</u>
CITY ASSESSED (VT 1011)	<u>352,400</u>	<u>352,400</u>
CITY TAXABLE (VT 1013)	<u>352,400</u>	<u>202,400</u>

EXPLANATION SENIOR EXEMPTION AND 50K APPROVED AFTER ASSEMBLY APPROVED
ORDINANCE 2022-29

CHANGE SUMMARY

DATE	<u>08/16/22</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE	<u>(\$350,000)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>(\$150,000)</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cadastral Values						Expend to Fiber Value		
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount		
Default - Default Value Group	Appraised	Legal Acres			.63 Acres		.63 Acres	
		Improvement Market value			\$269,100.00		\$269,100.00	
		Land Market value			\$83,300.00		\$83,300.00	
		TAG			40.00		40.00	
		TAG.Id			40.00		40.00	
	Assessed	Improvements				\$269,100.00		\$269,100.00
		Land				\$83,300.00		\$83,300.00
		Parcel Assessed Value				\$352,400.00		\$352,400.00
		Personal Property Assessed Value				0		0
		Qualified for Exemption				\$352,400.00		\$352,400.00
		Total Assessed Value - City				\$352,400.00		\$352,400.00
		Total Borough Optional Exempt Value						\$200,000.00
		Total City Optional Exempt Value				0		0
		Total Mandatory Exempt Value						\$150,000.00
							\$83,300.00	
						\$269,100.00		\$269,100.00
						\$352,400.00		\$352,400.00
	Taxable	City Taxable Value		40 - SEWARD CITY		\$352,400.00		\$202,400.00
		Taxable Value - Borough				\$352,400.00		\$2,400.00
	Exemption	BOROUGH SENIOR Exempt Value						\$300,000.00
Cap for Senior Exemption							\$150,000.00	
Exemption Value City			40 - SEWARD CITY		0		\$150,000.00	
OP Residential Boro Exemption							\$50,000.00	
OP Senior Resident >150k Exempt Value							\$150,000.00	
Residential Exemption							\$50,000.00	
Senior CRizen Exemption							\$150,000.00	
Senior Mandatory Exempt Value							\$150,000.00	
Senior MandatoryImp							\$150,000.00	
		Working Improvement Assessed Value				\$269,100.00		\$269,100.00
	Exemption Value Borough				0		\$350,000.00	
Date	Year of Cadastre				2022.0000000000		2022.0000000000	
	Effective date of value change				20220101.0000000000		20220101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 59-21-001
 PARCEL ID 157-210-02
 PRIMARY OWNER HUTTON, ALBERT

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>59</u>	<u>59</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>16,100</u>	<u>16,100</u>
IMPROVEMENT ASSESSED (VT5)	<u>39,500</u>	<u>39,500</u>
KPB ASSESSED (VT 1001)	<u>55,600</u>	<u>55,600</u>
KPB TAXABLE (VT 1003)	<u>55,600</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 ORDINANCE 2022-29 APPROVED A LATE FILE DIS. VET AND 50K EXMEPTION

		CHANGE SUMMARY
DATE	<u>08/16/22</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$55,600)</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>

Cadastral Values						Expand to Filter Values	
Class	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group	Appraised	Legal Acres			2.84 Acres	2.84 Acres	
		Improvement Market value			\$39,500.00	\$39,500.00	
	Assessed	Land Market value				\$16,100.00	\$16,100.00
		TAG				59.00	59.00
		TAG.id				86.00	86.00
		Improvements				\$39,500.00	\$39,500.00
		Land				\$16,100.00	\$16,100.00
		Parcel Assessed Value				\$55,600.00	\$55,600.00
		Personal Property Assessed Value				0	0
		Qualified for Exemption				\$55,600.00	\$55,600.00
		Total Assessed Value - City				0	0
		Total City Optional Exempt Value				0	0
	Total Mandatory Exempt Value						\$55,600.00
	Taxable	Land Assessed Value				\$16,100.00	\$16,100.00
Improvement Assessed Value					\$39,500.00	\$39,500.00	
Total Assessed Value - Borough					\$55,600.00	\$55,600.00	
City Taxable Value			59 - CENTRAL HOSPITAL		0	0	
Taxable Value - Borough					\$55,600.00	0	
Exemption		BOROUGH VETERAN Exempt Value					\$55,600.00
		Cap for Veteran Exemption					\$150,000.00
		Disabled Veteran Exemption					\$55,600.00
		Exemption Value City		59 - CENTRAL HOSPITAL		0	0
		Residential Exemption					\$50,000.00
Veteran MandatoryLand					\$16,100.00		
Veteran Mandatory Exempt Value					\$55,600.00		
Veteran MandatoryImp					\$39,500.00		
Working Improvement Assessed Value					\$39,500.00		
Exemption Value Borough					0	\$55,600.00	
Date	Year of Cadastre				2021.0000000000	2021.0000000000	
	Effective date of value change				20210101.0000000000	20210101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 80-21-002
 PARCEL ID 174-130-69
 PRIMARY OWNER INGLIS, DOUGLAS

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>80</u>	<u>80</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>71,200</u>	<u>71,200</u>
IMPROVEMENT ASSESSED (VT5)	<u>424,400</u>	<u>424,400</u>
KPB ASSESSED (VT 1001)	<u>495,600</u>	<u>495,600</u>
KPB TAXABLE (VT 1003)	<u>445,600</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>495,600</u>	<u>495,600</u>
CITY TAXABLE (VT 1013)	<u>495,600</u>	<u>345,600</u>

EXPLANATION 2021 VETERAN EXEMPTION APPROVED BY ORDINANCE 2022-29

CHANGE SUMMARY

DATE	<u>08/16/22</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE	<u>(\$445,600)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>(\$150,000)</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cadastral Values						Expand to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group	Appraised	Legal Acres			1.01 Acres	1.01 Acres	
		Improvement Market value			\$424,400.00	\$424,400.00	
	Assessed	Land Market value				\$71,200.00	\$71,200.00
		TAG			80.00	80.00	
		TAG.Id			80.00	80.00	
		Improvements			\$424,400.00	\$424,400.00	
		Land			\$71,200.00	\$71,200.00	
		Parcel Assessed Value			\$495,600.00	\$495,600.00	
		Personal Property Assessed Value			0	0	
		Qualified for Exemption			\$495,600.00	\$495,600.00	
		Total Assessed Value - City			\$495,600.00	\$495,600.00	
		Total Borough Optional Exempt Value			\$50,000.00	\$345,600.00	
	Total City Optional Exempt Value			0	0		
	Total Mandatory Exempt Value				\$150,000.00		
	Taxable	Land Assessed Value				\$71,200.00	\$71,200.00
		Improvement Assessed Value				\$424,400.00	\$424,400.00
		Total Assessed Value - Borough				\$495,600.00	\$495,600.00
	Exemption	City Taxable Value		80 - KACHEMAK		\$495,600.00	\$345,600.00
		Taxable Value - Borough				\$445,600.00	0
		BOROUGH VETERAN Exempt Value					\$495,600.00
		Cap for Veteran Exemption					\$150,000.00
		Disabled Veteran Exemption					\$150,000.00
		Exemption Value City		80 - KACHEMAK		0	\$150,000.00
OP Disabled Veteran >\$150k Exempt Value						\$345,600.00	
OP Residential Boro Exemption					\$50,000.00		
Residential Exemption					\$50,000.00	\$50,000.00	
Veteran Mandatory Exempt Value						\$150,000.00	
Veteran Mandatory Imp					\$150,000.00		
Date	Working Improvement Assessed Value				\$424,400.00	\$424,400.00	
	Exemption Value Borough				\$50,000.00	\$495,600.00	
	Year of Cadastre				2021.0000000000	2021.0000000000	
		Effective date of value change			20210101.0000000000	20210101.0000000000	