Kenai Peninsula Borough Assessing Department

MEMORANDUM

TO:

Peter A. Micciche, Borough Mayor

FROM:

Adeena Wilcox, Borough Assessor

DATE:

December 18, 2024

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: December 18, 2024

Adeena Wilcox Borough Assessor

APPROVED

Peter A. Micciche

Borough Mayor

DECEMBER TARS

	2024	2023	2022	2021	2020
TAG 10 (personal)					
rAG 10 (assessed)					
(taxable)					
TAG 11 (assessed)					10.4
(taxable)					
TAG 20 (assessed)					
(taxable)					
TAG 21 (assessed)					
(taxable)		***************************************			
TAG 30 (assessed)		(\$281,800)			
(taxable		(\$281,800)			
TAG 40 (assessed)					
(taxable)					
TAG 41 (assessed)					
(taxable)					
TAG 42 (assessed)					
(taxable)			_		
TAG 43 (assessed)					
(taxable)				15.	
TAG 52 (assessed)					
(taxable)					
TAG 53 (assessed)					
(taxable)					
TAG 54 (assessed)					716
(taxable)				-	-
	\$0				(4)
TAG 55 (assessed)	(\$101,500)				
(taxable)	\$0			-	
TAG 57 (assessed)					3.
(taxable)	(\$450,300)				
TAG 58 (assessed)					
(taxable)					
TAG 59 (assessed)					
(taxable)					
TAG 61 (assessed)					
(taxable)					
TAG 63 (assessed)					
(taxable)					
TAG 64 (assessed)					
(taxable)					
TAG 65 (assessed)	- 20/0	7			
(taxable)					
TAG 67 (assessed)					
(taxable)					
TAG 68 (assessed)					
(taxable)					
TAG 69 (assessed)					
(taxable)					
TAG 70 (assessed)					
(taxable)					
TAG 80 (assessed)					
(taxable)					
TAG 81 (assessed)					
(taxable)					
TOTAL ASSESSED	\$0	(\$281,800)	\$0	\$0	\$0
			4.5	44	**
TOTAL TAXABLE	(\$551,800)	(\$281,800)	\$0	\$0	\$0

DECEMBER TARS CITY VALUES

	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)		(\$281,800)		-	
(taxable)		(\$281,800)			
Disability Tax Credit					
TAG 40 (assessed)					
(taxable)					
TAG 41 (assessed)					
(taxable)					
TAG 70 (assessed)					
(taxable)					
Soldotna Flat Tax					
TAG 80 (assessed)		Tax		<u>.</u>	
(taxable)					
TOTAL ASSESSED	\$0	(\$281,800)	\$0	\$0	\$0
TOTAL TAXABLE	\$0	(\$281,800)	\$0	\$0	\$(
KPB FLAT TAX	(\$50)	\$0	\$0	\$0	\$(

ROLL/YEAR	2024	_	TAR NUMBER	20-24-028
PARCEL ID	71522			
PRIMARY OWNER	MARUSHEV ANATOLI			_
		CURRENT VALUE		CORRECTED VALUE
TAG		20	_	20
BOAT CLASS/COU	NT	BC5 -1	_	BC5 -0
PLANE CLASS/COU	JNT			
KPB ASSESSED (V	T 1001)	\$0		\$0
KPB TAXABLE (VT	1003)	\$0	_	\$0
CITY ASSESSED (V	T 1011)	\$0		\$0
CITY TAXABLE (V	1013)	\$0		\$0
EXPLANATION BOAT WAS SOLD O	MANIFEST CLERICAL I			CHANGE SUMMARY
			KPB ASSESSED	\$0
DATE	10/30/24	_	KPB TAXABLE	\$0
SUBMITTED BY	C. JOHNSON	_	CITY ASSESSED	\$0
VERIFIED BY	C. FINLEY	_	CITY TAXABLE	\$0
			KPB FLAT TAX	(\$250)
			CITY FLAT TAX	(\$50)

		The second secon	Annual Control of the			Expand to Filte	r Values
Cadastre Values			Altribute	Secondary Attribute	Pr	evieus Amount	
Site	Class	Value Type	Attribute	Securitary Automore		\$10,000.00	
Default - Default Value Group	Appraised	Improvement Market value				20.00	
		YAG					
	Assessed	Personal Property Assessed Value				0	
		Total Assessed Value - City				0	
		Yotal City Optional Exempt Value				0	
		Total Assessed Value - Borough				0	
	Taxable	City Taxable Value	20 - 1000ER CITY			0	
		Taxable Value - Borough				0	0
	Exemption	Exemption Value City	20 - HOMER CITY			0	
		OP PP Bor \$100K Exe Value				0	0
		Exemption Value Borough				. 0	0
	Date	Year of Cadastre			2024	000000000	
	Date				20240101.	0000000000	
		Effective date of value change					

MANIFEST CLERICAL ERROR - CHECKLIST

The assembly may correct manifest clorical errors made by the borough in an assemament notice, tax statement or deter borough tax record at any time. A manifest clorical error is a hypographical, 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 lypting, record keeping, filing, measuring, or other similar duties.

	Parcel ID / Ac	ct #000715	322
X	Identify & Describe: MANIFEST CLERICAL		SUPPLEMENTAL ROLLOVER FOR TS SHOULD HAVE BEEN CLOSED
<u>x</u>	statement or other Identify & Describe: MANIFEST CLERICAL I		ice, tax SUPPLEMENTAL ROLLOVER FOR T SHOULD HAVE BEEN CLOSED
<u>x</u>	typing, record keep similar duties? Identify & Describe: MANIFEST CLERICAL &		
	Certified Value	Land Improvements Personal Property Total	\$0
	Adjusted Value	Land Improvements Personal Property Total	
Prepared by	Clyde Johnson	10/30/20	24
Approved by	Department Directo	/ / / 3d or Da	24

ROLL/YEAR	2024	_	TAR NUMBER	55-24-013
PARCEL ID	012-290-27	_		
PRIMARY OWNER	HAMBORD, RICHARD			<u>-</u>
		CURRENT VALUE		CORRECTED VALUE
TAG		55		55
CLASS CODE		110		110
LAND ASSESSED	(VT4)	36,500	•	36,500
IMPROVEMENT AS	SESSED (VT5)	65,000		65,000
KPB ASSESSED (VT 1001)		101,500		101,500
KPB TAXABLE (VI	1003)	101,500		0
CITY ASSESSED (\	/T 1011)	0	•	0
CITY TAXABLE (VT	1013)	0		0
EXPLANATION	SENIOR EXE APPROV	ED AFTER CONFIRMIN	NG PFD ELIGIBLE F	FOR 2024
				CHANGE SUMMARY
			KPB ASSESSED	\$0
DATE	12/04/24	_	KPB TAXABLE	(\$101,500)
SUBMITTED BY	S NOTTER	_	CITY ASSESSED	\$0
VERIFIED BY	C. FINLEY	<u>. </u>	CITY TAXABLE	\$0
			KPB FLAT TAX	
			OITY EL AT TAY	

Cadagire Values	Commence of the last of the la				Expand to Filter Values
Conducts Values	Class	Value Type	Altribute Secondary Attribute	Previous Actional	Amyren
Default - Default Value Group		Legal Acres		6.31 Acres	6.31 Acres
Delouic - Deleuic Talle Group	Appraised	Improvement Market value		\$65,000.00	\$65,000.00
		Land Market value		\$36,500.00	\$36,500.00
		TAG		55.00	55.00
		TAG.Id		55.00	55.00
	Assessed	Improvements		\$65,000.00	\$65,000.00
		Land		\$36,500.00	\$36,500.00
		Parcel Assessed Value		\$101,500.00	\$101,500.00
		Personal Property Assessed Value		0	0
		Qualified for Exemption		\$101,500.00	\$101,500.00
		Total Assessed Value - City		0	C
		Total City Optional Exempt Value			0
		Total Mandatory Exempt Value			\$101,500.00
		Land Assessed Value		\$36,500.00	\$36,500.00
		Improvement Assessed Value		\$6\$,000.00	\$65,000.00
		Total Assessed Value - Borough		\$101,500.00	\$101,500.00
	Taxable	City Taxable Value	55 - NIKISKI SN.	0	C
	raxable	Taxable Value - Borough		\$101,500.00	0
	Francis No.	GOROUGH SENIOR Exempt Value			\$101,500.00
	Exemption	Cap for Senior Exemption			\$150,000.00
		Exemption Value City	55 - NIKISKI SN.	0	0
		Residential Exemption			\$50,000.00
		Senior Citizen Exemption			\$101,500.00
		Senior Handatory Exempt Value			\$101,500.00
		Senior Handstory Exempt Value Senior HandstoryImp			\$65,000.06
		Senior MandatoryLand			\$36,500.00
		Working Improvement Assessed Value		\$65,000.00	\$65,000.00
				0	\$101,500.00
		Exemption Value Borough Year of Cadastre		2024.0000000000	2024.0000000000
	Date	Year of Cadastre Effective date of value change		20240101.0000000000	20240101.00000000000

ROLL/YEAR	2023	TAR NUMBI	ER 30-23-011
ARCEL ID	049-300-11	* * * * * * * * * * * * * * * * * * * *	
RIMARY OWNER	Hendrickson, Merlin &	Megan	
		CURRENT VALUE	CORRECTED VALUE
AG		30	30
LASS CODE		110	110
AND ASSESSED	(VT4)	14,300	14,300
IPROVEMENT A	SSESSED (VT5)	616,100	334,300
PB ASSESSED (VT 1001)	630,400	348,600
PB TAXABLE (V	T 1003)	630,400	348,600
ITY ASSESSED (VT 1011)	630,400	348,600
CITY TAXABLE (V	T 1013)	630,400	348,600
EXPLANATION	The sketch was stacke	ed incorrectly, adding an additional leve	el. 2SFR should have been a 1SFR
		KPB ASSES	SSED (\$281,800)
)ATE	10/23/24	KPB TAXAL	
/A! =	10/20/2		
LIRMITTED RY	SB	CITY ASSE	SSED (\$281,800)
	SR C. FINLEY	CITY ASSE	
EUBMITTED BY	SR C. FINLEY	*	BLE (\$281,800)

Control No.	CHARLES THE CASE OF THE CASE O				Expand to Filter Values
Cadastre Values	Cless	Value Type	Attribute Secondary Attribute	Provious Affonds	Agreement
Default - Default Value Group	Chara	Legal Acres		.29 Acres	.29 Acres
Default - Default Value Group	Appraised	Improvement Market value		\$616,100.00	\$334,300.00
	мруганиси	Land Market value		\$14,300.00	\$14,300.00
		TAG		30.00	30.00
				0	0
	Assessed	Personal Property Assessed Value Qualified for Exemption		\$630,400.00	\$348,600.00
				\$630,400.00	\$348,600.00
		Total Assessed Value - City		0	0
		Total City Optional Exempt Value		\$14,300.00	\$14,300.00
		Land Assessed Value		\$616,100.00	\$334,300.00
		Improvement Assessed Value		\$630,400.00	\$348,600.00
		Total Assessed Value - Borough		\$630,400.00	\$348,600.00
	Taxable	City Taxable Value	30 - KEWAI CITY		\$348,600.00
		Taxable Value - Borough		\$630,400.00	\$348,800.00
	Exemption	Exemption Value City	30 - KENAL CITY		
		Exemption Value Borough		0	
	Date	Year of Cadastre		2023.0000000000	2023.0000000000
		Effective date of value change		20230101.0000000000	20230101.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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

	Parcel ID / Ac	ct #	04930011	
x	Typographical, com identify & Describe: The sketch was stock been a 15FR upper.			ot? of level. 2SFR should have
×	Readily apparent fr statement or other identify & Describe: The sketch was stack been a 1SFR upper.	borough tax n	ecord?	al level. 2SFR should have
X	Made by a borough typing, record keep similar duties? Identify & Describe: The sketch was stockt been a 1SFR upper.	ing, filing, mea	suring, or other	
	Certified Value	Land Improvem Personal P Total	-	\$14,300 \$616,100 \$0 \$630,400
	Adjusted Value	Land Improvem Personal P Total		\$14,300 \$334,300 \$0 \$348,600
Prepared by	SR Department Director	XH	0/23/2024 Date 10/23/22/ Date	

ROLL/YEAR	2024		TAR NUMBER	57-24-004
PARCEL ID	125-380-11	_		
PRIMARY OWNER	PATRICIA MCCUEN			<u>.</u>
		CURRENT VALUE		CORRECTED VALUE
TAG		57	-	57
CLASS CODE		110	-	110
LAND ASSESSED	(VT4)	65,300		65,300
IMPROVEMENT AS	SSESSED (VT5)	268,100	_	268,100
KPB ASSESSED (VT 1001)		333,400		333,400
KPB TAXABLE (V	Г 1003)	283,400	-	116,500
CITY ASSESSED (/T 1011)	0		0
CITY TAXABLE (VI	Г 1013)	0	_	0
EXPLANATION	2024 SENIOR CITIZEN	EXEMPTION VARIABL	E APPROVED AFT	ER CONFIRMING
APPLICANTS 2024	PFD WAS APPROVED.			
				CHANGE SUMMARY
			KPB ASSESSED	\$0
DATE	11/20/24		KPB TAXABLE	(\$166,900)
SUBMITTED BY	S NOTTER	_	CITY ASSESSED	\$0
VERIFIED BY	C. FINLEY		CITY TAXABLE	\$0
			KPB FLAT TAX	
			CITY FLAT TAX	

Appraised Appraised Appraised Land Market value	\$268,100.00 \$65,300.00 57.00	\$268,100.00 \$65,300.00
	57.00	
TAG		57.00
TAG.Id	57.00	57.00
Assessed Improvements	\$268,100.00	\$134,200.60
Appenseu amproventus	\$65,300.00	\$32,700.00
narral Assessed Value	\$333,400.00	\$333,400.00
Personal Property Assessed Value	0	- 0
	\$333,400.00	\$166,900.00
Quantitation Cathyron Total Assessed Value - City	0	0
Total Borough Optional Exempt Value	\$183,400.00	\$66,900.00
Total City Optional Exempt Value Total City Optional Exempt Value	0	0
Total Mandatory Exempt Value	\$150,000.00	\$150,000.00
Uniquelified Americanisms		\$133,900.00
		\$32,600.00
Unequified Land Land Assessed Value	\$65,300.00	\$65,300.00
	\$268,100.00	\$268,100.00
Improvement Assessed Value	\$333,400.00	\$333,400.00
Total Assessad Value - Borough 57 - BEAR CREEK FIRE	. 0	0
18X8DRE CRY 19X8UNE Value	0	\$116,500.00
Taxable Value - Borough	\$300,000.00	\$166,900.00
Exemption BOROUGH SENIOR Exempt Value	\$150,000.00	\$150,000.00
Cap for Senior Exemption	\$500.00	\$500.00
Disabled Resident \$500TAX CREDIT Borough Example 10 May 6 My 57 S7 - BEAR CREEK FIRE	0	0
Exemption value City	\$33,400.00	\$50,000.00
OP Residential Boro Exemption	\$150,000.00	\$16,900.00
OP Semor Resident >150K Exempt Value	\$50,000.00	\$50,000.00
Residential Exemption	\$150,000.00	\$150,000.00
Senior Citizen Exemption	\$150,000.00	\$150,000.00
. Senior Mandatory Exempt Value	\$150,000.00	\$134,200.00
Senior Mandatory/Imp		\$15,800.00
Senior MandatoryLand	\$268,100.00	\$268,100.00
Working Improvement Assessed Value	\$333,400.00	\$216,900.00
Examption Value Borough	4.0000000000	2024,0000000000

ROLL/YEAR	2024	TAR NUMBER		57-24-005	
PARCEL ID	125-410-41				
PRIMARY OWNER	MINNITI, JOHN			•	
		CURRENT VALUE		CORRECTED VALUE	
TAG		57		57	
CLASS CODE		110		110	
LAND ASSESSED (VT4)		42,800		42,800	
IMPROVEMENT ASSESSED (VT5)		302,000		302,000	
KPB ASSESSED (VT 1001)		344,800		344,800	
KPB TAXABLE (VT 1003)		344,800		0	
CITY ASSESSED (VT 1011)		0		0	
CITY TAXABLE (VI	1013)	0		0	
EXPLANATION	SENIOR AND 50K EX	EMPTION APPROVED AFTE	R CONFIRMIN	G PFD ELIGIBLITY CHANGE SUMMARY	
		KP	B ASSESSED	\$0	
DATE	12/05/24	КР	B TAXABLE	(\$344,800)	
SUBMITTED BY	S NOTTER	CIT	TY ASSESSED	\$0	
VERIFIED BY	C. FINLEY	CIT	TY TAXABLE	\$0	
		KP	B FLAT TAX		
		CIT	TV FI AT TAX		

	Class	Value Type	Attribute Secondary Attribute	Previous Amount	Amerill
Default - Default Value Group		Legal Acres		.46 Acres	.46 Acres
	Appraised	Improvement Market value		\$302,000.00	\$302,000.00
	.,,,,	Land Market value		\$42,800.00	\$42,800.00
		TAG		57.00	57.00
		TAG.Id		57.00	57.00
	Assessed	Improvements		\$302,000.00	\$302,000.00
		Land		\$42,800.00	\$42,800.00
		Parcel Assessed Value		\$344,800.00	\$344,800.00
		Personal Property Assessed Value		0	0
		Qualified for Exemption		\$344,800.00	\$344,800.00
		Tetal Assessed Value - City		. 0	0
		Total Borough Optional Exempt Value			\$194,800.00
		Total City Optional Exempt Value		0	. 0
		Total Mandatory Exempt Value			\$150,000.00
		Land Assessed Value		\$42,800.00	\$42,800.00
		Improvement Assessed Value		\$302,000.00	\$302,000.00
		Total Assessed Value - Borough		\$344,800.00	\$344,800.00
	Taxable	City Taxable Value	57 - BEAR CREEK FIRE	0	0
	Taxable	Taxable Value - Borough		\$344,800.00	0
	Exemption	BOROUGH SENIOR Exempt Value			\$300,000.00
	CAGINATION	Cap for Senior Exemption			\$150,000.00
		Exemption Value City	57 - BEAR CREEK FIRE	0	0
		OP Residential Boro Exemption			\$44,800.00
		OP Senior Resident >150k Exempt Value			\$150,000.00
		Residential Exemption			\$50,000.00
		Senior Citizen Exemption			\$150,000.00
		Senior Mandatory Exempt Value			\$150,000.00
		Senior MandatoryImp			\$150,000.00
		Working Improvement Assessed Value		\$302,000.00	\$302,000.00
		Exemption Value Borough		. 0	\$344,800.00
	Date	Year of Cadastre		2024.0000000000	2024.00000000000
	Owe	Effective date of value change		20240101.0000000000	20240101.0000000000