

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 (assessed)					
(taxable)					
TAG 11 (assessed)					
(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)					
TAG 52 (assessed)					
(taxable)					
TAG 53 (assessed)					
(taxable)					
TAG 54 (assessed)					
(taxable)					
TAG 55 (assessed)		\$0			
(taxable)	(\$101,500)				
TAG 57 (assessed)		\$0			
(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)					
(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
TOTAL TAXABLE	(\$551,800)	(\$281,800)	\$0	\$0	\$0
KPB FLAT TAX	(\$250)				

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)					
(taxable)					
TOTAL ASSESSED	\$0	(\$281,800)	\$0	\$0	\$0
TOTAL TAXABLE	\$0	(\$281,800)	\$0	\$0	\$0
KPB FLAT TAX	(\$50)	\$0	\$0	\$0	\$0

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 20-24-028
PARCEL ID 71522
PRIMARY OWNER MARUSHEV ANATOLI

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC5 -1</u>	<u>BC5 -0</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 MANIFEST CLERICAL ERROR. ACCOUNT SUPPLEMENTAL ROLLOVER FOR 2024.
BOAT WAS SOLD OCT 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

		CHANGE SUMMARY
DATE	<u>10/30/24</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>(\$250)</u>
		CITY FLAT TAX <u>(\$50)</u>

Cadastral Values					Expand to Filter values		
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group	Appraised	Improvement Market value			\$10,000.00		
		TAG			20.00		
	Assessed	Personal Property Assessed Value			0		
		Total Assessed Value - City			0		
		Total City Optional Exempt Value			0		
		Total Assessed Value - Borough			0		
	Taxable	City Taxable Value		20 - HOMER CITY	0		
		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				2024.0000000000	
		Effective date of value change				20240101.0000000000	

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 # 00071522

 X Typographical, computational or other similar error?
Identify & Describe:
MANIFEST CLERICAL ERROR. ACCOUNT WAS A SUPPLEMENTAL ROLLOVER FOR 2024. BOAT WAS SOLD IN OCT 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

 X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
MANIFEST CLERICAL ERROR. ACCOUNT WAS A SUPPLEMENTAL ROLLOVER FOR 2024. BOAT WAS SOLD IN OCT 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

 X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
MANIFEST CLERICAL ERROR. ACCOUNT WAS A SUPPLEMENTAL ROLLOVER FOR 2024. BOAT WAS SOLD IN OCT 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

Certified Value	Land	
	Improvements	
	Personal Property	
	Total	\$0

Adjusted Value	Land	
	Improvements	
	Personal Property	
	Total	\$0

Prepared by Clyde Johnson 10/30/2024

Approved by *Adeleyn Dwyer* 10/30/24
 Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 55-24-013

PARCEL ID 012-290-27

PRIMARY OWNER HAMBORD, RICHARD

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>55</u>	<u>55</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>36,500</u>	<u>36,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>65,000</u>	<u>65,000</u>
KPB ASSESSED (VT 1001)	<u>101,500</u>	<u>101,500</u>
KPB TAXABLE (VT 1003)	<u>101,500</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR EXE APPROVED AFTER CONFIRMING PFD ELIGIBLE FOR 2024

CHANGE SUMMARY

DATE	<u>12/04/24</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE	<u>(\$101,500)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>\$0</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cadastral Values							Expand to Filter Values			
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount				
Default - Default Value Group		Legal Acres			6.31 Acres		6.31 Acres			
	Appraised	Improvement Market value			\$65,000.00		\$65,000.00			
		Land Market value			\$36,500.00		\$36,500.00			
		TAG			\$5.00		\$5.00			
	Assessed	TAG.Lid			\$5.00		\$5.00			
		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		0			
		Total City Optional Exempt Value			0		0			
			Total Mandatory Exempt Value					\$101,500.00		
	Taxable		Land Assessed Value			\$36,500.00		\$36,500.00		
			Improvement Assessed Value			\$65,000.00		\$65,000.00		
			Total Assessed Value - Borough			\$101,500.00		\$101,500.00		
			City Taxable Value		55 - NIKISKI SN.	0		0		
			Taxable Value - Borough			\$101,500.00		0		
		Exemption		BOROUGH SENIOR Exempt Value					\$101,500.00	
				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 Mandatory Exempt Value						\$101,500.00			
	Senior MandatoryTemp						\$65,000.00			
	Senior MandatoryLand					\$36,500.00				
	Working Improvement Assessed Value				\$65,000.00		\$65,000.00			
	Exemption Value Borough				0		\$101,500.00			
Date		Year of Cadastre			2024.000000000		2024.000000000			
		Effective date of value change			20240101.000000000		20240101.000000000			

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023

TAR NUMBER 30-23-011

PARCEL ID 049-300-11

PRIMARY OWNER Hendrickson, Merlin & Megan

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>14,300</u>	<u>14,300</u>
IMPROVEMENT ASSESSED (VT5)	<u>616,100</u>	<u>334,300</u>
KPB ASSESSED (VT 1001)	<u>630,400</u>	<u>348,600</u>
KPB TAXABLE (VT 1003)	<u>630,400</u>	<u>348,600</u>
CITY ASSESSED (VT 1011)	<u>630,400</u>	<u>348,600</u>
CITY TAXABLE (VT 1013)	<u>630,400</u>	<u>348,600</u>

EXPLANATION The sketch was stacked incorrectly, adding an additional level. 2SFR should have been a 1SFR upper.

	CHANGE SUMMARY
DATE <u>10/23/24</u>	KPB ASSESSED <u>(\$281,800)</u>
SUBMITTED BY <u>SR</u>	KPB TAXABLE <u>(\$281,800)</u>
VERIFIED BY <u>C. FINLEY</u>	CITY ASSESSED <u>(\$281,800)</u>
	CITY TAXABLE <u>(\$281,800)</u>
	KPB FLAT TAX _____
	CITY FLAT TAX _____

Cedestre Values						Expand to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group		Legal Acres			.29 Acres	.29 Acres	
	Appraised	Improvement Market value			\$616,100.00	\$334,300.00	
		Land Market value			\$14,300.00	\$14,300.00	
		TAG			30.00	30.00	
	Assessed	Personal Property Assessed Value			0	0	
		Qualified for Exemption			\$630,400.00	\$348,600.00	
		Total Assessed Value - City			\$630,400.00	\$348,600.00	
		Total City Optional Exempt Value			0	0	
		Land Assessed Value			\$14,300.00	\$14,300.00	
		Improvement Assessed Value			\$616,100.00	\$334,300.00	
		Total Assessed Value - Borough			\$630,400.00	\$348,600.00	
	Taxable	City Taxable Value	30 - KENAI CITY		\$630,400.00	\$348,600.00	
		Taxable Value - Borough			\$630,400.00	\$348,600.00	
	Exemption	Exemption Value City	30 - KENAI CITY		0	0	
		Exemption Value Borough			0	0	
	Date	Year of Cedestre			2023.0000000000	2023.0000000000	
		Effective date of value change			20230101.0000000000	20230101.0000000000	

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 04930011

- X Typographical, computational or other similar error?
Identify & Describe:
The sketch was stacked incorrectly, adding an additional level. 2SFR should have been a 1SFR upper.
- X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
The sketch was stacked incorrectly, adding an additional level. 2SFR should have been a 1SFR upper.
- X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
The sketch was stacked incorrectly, adding an additional level. 2SFR should have been a 1SFR upper.

Certified Value	Land	\$14,300
	Improvements	\$616,100
	Personal Property	\$0
	Total	\$630,400

Adjusted Value	Land	\$14,300
	Improvements	\$334,300
	Personal Property	\$0
	Total	\$348,600

Prepared by SR 10/23/2024

Approved by *Ardean Dewey* 10/23/2024
 Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 57-24-004

PARCEL ID 125-380-11

PRIMARY OWNER PATRICIA MCCUEN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>57</u>	<u>57</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>65,300</u>	<u>65,300</u>
IMPROVEMENT ASSESSED (VT5)	<u>268,100</u>	<u>268,100</u>
KPB ASSESSED (VT 1001)	<u>333,400</u>	<u>333,400</u>
KPB TAXABLE (VT 1003)	<u>283,400</u>	<u>116,500</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION 2024 SENIOR CITIZEN EXEMPTION VARIABLE APPROVED AFTER CONFIRMING
APPLICANTS 2024 PFD WAS APPROVED.

	CHANGE SUMMARY
DATE <u>11/20/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY <u>S NOTTER</u>	KPB TAXABLE <u>(\$166,900)</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>

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 57-24-005

PARCEL ID 125-410-41

PRIMARY OWNER MINNITI, JOHN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>57</u>	<u>57</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>42,800</u>	<u>42,800</u>
IMPROVEMENT ASSESSED (VT5)	<u>302,000</u>	<u>302,000</u>
KPB ASSESSED (VT 1001)	<u>344,800</u>	<u>344,800</u>
KPB TAXABLE (VT 1003)	<u>344,800</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 AND 50K EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

	CHANGE SUMMARY
DATE <u>12/05/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY <u>S NOTTER</u>	KPB TAXABLE <u>(\$344,800)</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>

