



Kenai Peninsula Borough

144 North Binkley Street
Soldotna, AK 99669

Meeting Agenda Assembly

Peter Ribbens, President
Kelly Cooper, Vice President
James Baisden
Tyson Cox
Willy Dunne
Cindy Ecklund
Brent Johnson
Leslie Morton
Ryan Tunseth

Tuesday, September 2, 2025

6:00 PM

Betty J. Glick Assembly Chambers
Meeting ID: 835 6358 3837 Passcode: 606672
[https://yourkpb.zoom.us/j/83563583837?](https://yourkpb.zoom.us/j/83563583837?pwd=eTO44Um9ao1JJGaVtBJG86PXlsuNvm.1)
[pwd=eTO44Um9ao1JJGaVtBJG86PXlsuNvm.1](https://yourkpb.zoom.us/j/83563583837?pwd=eTO44Um9ao1JJGaVtBJG86PXlsuNvm.1)

Meeting ID: 835 6358 3837 Passcode: 606672

CALL TO ORDER

PLEDGE OF ALLEGIANCE

INVOCATION

Any invocation that may be offered at the beginning of the assembly meeting shall be a chaplain from borough fire and emergency service areas. No member of the community is required to attend or participate in the invocation.

ROLL CALL

COMMITTEE REPORTS

APPROVAL OF AGENDA AND CONSENT AGENDA

(All items listed with an asterisk () are considered to be routine and non-controversial by the Assembly and will be approved by one motion. Public testimony will be taken. There will be no separate discussion of these items unless an Assembly Member so requests, in which case the item will be removed from the Consent Agenda and considered in its normal sequence on the agenda.)*

ACTION ITEMS CURRENTLY ON CONSENT AGENDA:

KPB-7151: August 19, 2025 Regular Assembly Meeting Minutes

KPB-7170: A Mayoral Proclamation Acknowledging Kachemak Bay Recovery Connection and Encouraging Kenai Peninsula Borough Residents to Participate in National Recovery Month

Resolution 2025-037: Authorizing an Agreement with Central Peninsula General Hospital, Inc. for Dispatch Services

Ordinance 2025-19-10: Accepting and Appropriating Grant Funds of \$18,200 to the Kenai Peninsula Borough for the River Center Access and Restoration Demonstration Project

Ordinance 2025-19-11: Accepting and Appropriating Grant and Funds for the Purchase of Three Slip-On Tanker Units

Ordinance 2025-19-12: Appropriating Funds from the Insurance and Litigation Fund Balance for Additional Insurance Premiums and Claim Reserves

Ordinance 2025-21: Repealing and Reenacting KPB Chapter 5.12, Relating to Real Property Tax, Enacting a New KPB Chapter 5.11, Relating to Personal Property Tax, a New KPB Chapter 5.13, Relating to Tax Exemptions, Credits, or Deferrals, and a New KPB Chapter 5.15, Relating to Tax Appeals

ACTION ITEM ELIGIBLE TO BE ADDED TO THE CONSENT AGENDA:

Ordinance 2025-19-08: Amending Ordinance 2024-19-36, Relating to Commercial Passenger Vessel Tax Proceeds Received from the State of Alaska to the Cities of Seward and Homer, to Provide a Revised Effective Date

Ordinance 2025-19-09: Approving the Use of Funds for the Costs of Distributing Informational and Promotional Materials About Ballot Proposition No. 1 Seeking Voter Approval to Require Hand Counting of In Person Ballots Voted on Election Day

APPROVAL OF MINUTES

- *1. [KPB-7151](#) August 19, 2025 Regular Assembly Meeting Minutes

Attachments: [August 19, 2025 Regular Assembly Meeting Minutes](#)

COMMENDING RESOLUTIONS AND PROCLAMATIONS

- *1. [KPB-7170](#) A Mayoral Proclamation Acknowledging Kachemak Bay Recovery Connection and Encouraging Kenai Peninsula Borough Residents to Participate in National Recovery Month (Mayor)

Attachments: [Proclamation](#)

PRESENTATIONS WITH PRIOR NOTICE

(20 minutes total)

1. [KPB-7171](#) Kachemak Bay Recovery Connection, Jay Bechtol, Interim Program Manager (10 Minutes)

PUBLIC COMMENTS ON ITEMS NOT APPEARING ON THE AGENDA

(3 minutes per speaker; 20 minutes aggregate)

MAYOR'S REPORT

[KPB-7168](#) Mayor's Report Cover Memo

Attachments: [Mayor's Report Cover Memo](#)

1. Assembly Requests/Responses - None
2. Agreements and Contracts - None
3. Other

a. [KPB-7169](#) Tax Adjustment Request Approval

Attachments: [Tax Adjustment Request Approval 08.19.25](#)

ITEMS NOT COMPLETED FROM PRIOR AGENDA**PUBLIC HEARINGS ON ORDINANCES**

(Testimony limited to 3 minutes per speaker)

Ordinances referred to Finance Committee

1. [2025-19-08](#) An Ordinance Amending Ordinance 2024-19-36, Relating To Commercial Passenger Vessel Tax Proceeds Received From the State of Alaska to the Cities of Seward and Homer, to Provide a Revised Effective Date (Mayor)

Attachments: [Ordinance 2025-19-08](#)
[Memo](#)
[Reference Copy O2024-19-36](#)

2. [2025-19-09](#) An Ordinance Approving the Use of Funds for the Costs of Distributing Informational and Promotional Materials About Ballot Proposition No. 1 Seeking Voter Approval to Require Hand Counting of In Person Ballots Voted on Election Day (Cooper)

Attachments: [Ordinance 2025-19-09](#)
[Memo](#)
[Scope of Work](#)

UNFINISHED BUSINESS

NEW BUSINESS

1. Resolutions

Resolutions referred to Policies and Procedures Committee

- *a. [2025-037](#) A Resolution Authorizing an Agreement with Central Peninsula General Hospital, Inc. for Dispatch Services (Mayor)

Attachments: [Resolution 2025-037](#)
 [Memo](#)
 [Memorandum of Agreement Draft](#)

2. Ordinances for Introduction

Ordinances for Introduction and referred to Finance Committee

- *a. [2025-19-10](#) An Ordinance Accepting and Appropriating Grant Funds of \$18,200 to the Kenai Peninsula Borough for the River Center Access and Restoration Demonstration Project (Mayor) (Hearing on 09/16/25)

Attachments: [Ordinance 2025-19-10](#)
 [Memo](#)
 [Photographs](#)

- *b. [2025-19-11](#) An Ordinance Accepting and Appropriating Grant and Funds for the Purchase of Three Slip-On Tanker Units (Mayor) (Hearing on 09/16/25)

Attachments: [Ordinance 2025-19-11](#)
 [Memo](#)

- *c. [2025-19-12](#) An Ordinance Appropriating Funds from the Insurance and Litigation Fund Balance for Additional Insurance Premiums and Claim Reserves (Mayor) (Hearing on 09/16/25)

Attachments: [Ordinance 2025-19-12](#)
 [Memo](#)

Ordinances for Introduction and referred to the Policies and Procedures Committee

- *d. [2025-21](#) An Ordinance Repealing and Reenacting KPB Chapter 5.12, Relating to Real Property Tax, Enacting a New KPB Chapter 5.11, Relating to Personal Property Tax, a New KPB Chapter 5.13, Relating to Tax Exemptions, Credits, or Deferrals, and a New KPB Chapter 5.15, Relating to Tax Appeals (Mayor) (Hearing on 10/14/25)

Attachments: [Ordinance 2025-21](#)
[Memo](#)
[Sectional Analysis](#)

PUBLIC COMMENTS AND PUBLIC PRESENTATIONS

ASSEMBLY COMMENTS

PENDING LEGISLATION

(This item lists legislation which will be addressed at a later date as noted.)

1. [2025-18](#) An Ordinance Amending Borough Code, KPB 14.06.240 and KPB 14.06.250 Regarding Decertification (Mayor) (Hearing on 09/16/25)

Attachments: [Ordinance 2025-18](#)
[Memo](#)

2. [2025-20](#) An Ordinance Amending KPB 21.18.025 to Address Adoptions and Deletions of Anadromous Waters Within the West District of the KPB 21.18 Appendix (Mayor, Johnson) (Hearing on 09/16/25)

Attachments: [Ordinance 2025-20](#)
[Memo](#)
[Maps](#)
[Proposed Updates](#)

INFORMATIONAL MATERIALS AND REPORTS

ASSEMBLY MEETING AND HEARING ANNOUNCEMENTS

1. September 16, 2025 6:00 PM
Regular Assembly Meeting
Betty J. Glick Assembly Chambers
Borough Administration Building
Remote participation available through Zoom
Meeting ID: 835 6358 3837 Passcode: 606672

2. September 16, 2025 TBD

Ordinance 2025-21 Work Session

Betty J. Glick Assembly Chambers

Borough Administration Building

Remote participation available through Zoom

Meeting ID: 835 6358 3837 Passcode: 606672

ADJOURNMENT

This meeting will be broadcast on KDLL-FM 91.9 (Central Peninsula), KBBI-AM 890 (South Peninsula), and KIBH FM 91.7 (East Peninsula).

The meeting will be held in the Betty J. Glick Assembly Chambers, Borough Administration Building, Soldotna, Alaska. The meeting will also be held via Zoom, or other audio or video conferencing means whenever technically feasible. To attend the Zoom meeting by telephone call toll free 1-888-788-0099 or 1-877-853-5247 and enter the Meeting ID: 835 6358 3837 Passcode: 606672. Detailed instructions will be posted on at the Kenai Peninsula Borough's main page at www.kpb.us

For further information, please call the Clerk's Office at 714-2160 or toll free within the Borough at 1-800-478-4441, Ext. 2160. Visit our website at <https://kpb.legistar.com/Calendar.aspx> for copies of the agenda, meeting minutes, ordinances and resolutions.



Kenai Peninsula Borough

144 North Binkley Street
Soldotna, AK 99669

Meeting Minutes - Draft

Assembly

Peter Ribbens, President

Kelly Cooper, Vice President

James Baisden

Tyson Cox

Willy Dunne

Cindy Ecklund

Brent Johnson

Leslie Morton

Ryan Tunseth

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[pwd=eTO44Um9ao1JJGaVtBJG86PXlsuNvm.1](https://yourkpb.zoom.us/j/83563583837?pwd=eTO44Um9ao1JJGaVtBJG86PXlsuNvm.1)

Meeting ID: 835 6358 3837 Passcode: 606672

CALL TO ORDER

PLEDGE OF ALLEGIANCE

INVOCATION

The invocation was given by Frank Alioto, Chaplain for Central Emergency Services.

ROLL CALL

Present: 9 - Brent Johnson, Tyson Cox, Ryan Tunseth, Vice President Kelly Cooper, President Peter Ribbens, Cindy Ecklund, James Baisden, Willy Dunne, and Leslie Morton

Also present were:

Peter A. Micciche, Borough Mayor

Brandi Harbaugh, Finance Director

Sean Kelley, Borough Attorney

Michele Turner, Borough Clerk

Sue Ellen Essert, Deputy Borough Clerk

COMMITTEE REPORTS

Assembly Member Tunseth stated the Finance Committee met and discussed its agenda items.

[8 Present: Baisden, Cooper, Cox, Dunne, Johnson, Morton, Tunseth, Ribbens]

[1 Excused: Ecklund]

Assembly Member Baisden stated the Lands Committee met and discussed its

agenda items.

[8 Present: Baisden, Cooper, Cox, Dunne, Johnson, Morton, Tunseth, Ribbens]

[1 Excused: Ecklund]

Assembly Member Cox stated the Policies and Procedures Committee met and discussed its agenda items.

[8 Present: Baisden, Cooper, Cox, Dunne, Johnson, Morton, Tunseth, Ribbens]

[1 Excused: Ecklund]

APPROVAL OF AGENDA AND CONSENT AGENDA

Cooper moved to approve the agenda and consent agenda.

Copies have been made available to the public, Borough Clerk Michele Turner noted by title only the resolutions, ordinances and other new business items that were on the consent agenda.

[KPB-7126](#) August 5, 2025 Regular Assembly Meeting Minutes

The following public hearing items met the required conditions of KPB 22.40.110 and were added to the consent agenda:

[2025-19-03](#) An Ordinance Appropriating Funds from the General Fund for Election Publication Costs Related to Publishing Citizen Initiative Ordinances (Ribbens at the Request of the Borough Clerk)

This Budget Ordinance was enacted.

[2025-19-04](#) An Ordinance Appropriating Funds from the School Capital Project Fund for the Seward High School Flooring Replacement Project (Mayor)

This Budget Ordinance was enacted.

[2024-19-41](#) An Ordinance Recording FY2025 Expenditures Paid by the State of Alaska Department of Administration, Division of Retirement & Benefits on Behalf of the Kenai Peninsula Borough Toward the KPB's Unfunded PERS Liability (Mayor)

This Budget Ordinance was enacted.

NEW BUSINESS

[2025-033](#) A Resolution Authorizing KBP to Accept a Public Access Easement to Provide Access to the Proposed Graham Ranch Subdivision (Mayor)

This Resolution was adopted.

[2025-034](#) A Resolution Authorizing the Acquisition of a Perpetual Easement Located in Kachemak Selo, Alaska, for Future School Purposes (Mayor)

This Resolution was adopted.

[2025-035](#) A Resolution Supporting the City of Kachemak and Requesting that the State of Alaska Department of Transportation and Public Facilities Conduct a Speed Limit Review on East End Road to Evaluate Decreasing the Current 45 Mile Per Hour Speed Limit to a Posted 35 Mile Per Hour Speed Limit on the Portion of East End Road from Rochelle Road to Kachemak Drive (Cooper)

This Resolution was adopted.

[2025-19-08](#) An Ordinance Amending Ordinance 2024-19-36, Relating To Commercial Passenger Vessel Tax Proceeds Received From the State of Alaska to the Cities of Seward and Homer, to Provide a Revised Effective Date (Mayor)

This Budget Ordinance was introduced and set for public hearing.

[2025-19-09](#) An Ordinance Approving the Use of Funds for the Costs of Distributing Informational and Promotional Materials About Ballot Proposition No. 1 Seeking Voter Approval to Require Hand Counting of In Person Ballots Voted on Election Day (Cooper)

This Budget Ordinance was introduced and set for public hearing.

[2025-18](#) An Ordinance Amending Borough Code, KPB 14.06.240 and KPB 14.06.250 Regarding Decertification (Mayor) (Hearing on 09/16/25)

This Ordinance was introduced and set for public hearing.

[2025-20](#) An Ordinance Amending KPB 21.18.025 to Address Adoptions and Deletions of Anadromous Waters Within the West District of the KPB 21.18 Appendix (Mayor, Johnson) (Hearing on 09/16/25)

This Ordinance was introduced and set for public hearing.

[2025-19-07](#) WITHDRAWN BY SPONSOR An Ordinance Deobligating Funds Previously Appropriated for In-Kind School Maintenance as Part of the Maximum Allowable Local Contribution for Schools and Appropriating the Funds to the School Fund for School Operations (Dunne, Johnson)

Dunne moved to withdraw Ordinance 2025-19-07 from the agenda.

Per KPB 22.40.055(c), the motion to withdraw Ordinance 2025-19-07 carried by the following vote:

Yes: 9 - Johnson, Cox, Tunseth, Cooper, Ribbens, Ecklund, Baisden, Dunne, and Morton

Approval of the Agenda and Consent Agenda

President Ribbens called for public comment with none being offered.

The motion to approve the agenda and consent agenda as amended carried by the following vote:

Yes: 9 - Johnson, Cox, Tunseth, Cooper, Ribbens, Ecklund, Baisden, Dunne, and Morton

PRESENTATIONS WITH PRIOR NOTICE - None

PUBLIC COMMENTS ON ITEMS NOT APPEARING ON THE AGENDA

President Ribbens called for public comment with none being offered.

MAYOR'S REPORT

[KPB-7129](#) Mayor's Report Cover Memo

1. Assembly Requests/Responses - None
 2. Agreements and Contracts - None
 3. Other
- a. [KPB-7130](#) Investment Report Quarter Ended 06/30/25

ITEMS NOT COMPLETED FROM PRIOR AGENDA

PUBLIC HEARINGS ON ORDINANCES

[2025-19-06](#) An Ordinance Authorizing the Acquisition, and Appropriating Funds for the Purchase, of Four Properties Located in Homer, Alaska on Behalf of the South Kenai Peninsula Hospital Service Area (Mayor)

Tunseth moved to enact Ordinance 2025-19-06

President Ribbens called for public comment.

Charles Barnwell, Homer, addressed the Assembly regarding Parcel No. 17506104.

There being no one else to speak, the public comment period was closed.

The motion to enact Ordinance 2025-19-06 carried by the following vote:

Yes: 9 - Johnson, Cox, Tunseth, Cooper, Ribbens, Ecklund, Baisden, Dunne, and Morton

UNFINISHED BUSINESS

Resolutions

[2025-036](#) A Resolution Urging the Kenai Peninsula Borough School District to Utilize Existing Operating Funds in Order to Provide an Interim Solution to Keep the School Pools in Seldovia and Ninilchik Open for FY2026 (Dunne, Johnson)

Cox moved to adopt Resolution 2025-036.

President Ribbens called for public comment with none being offered.

The motion to adopt Resolution 2025-036 carried by the following vote:

Yes: 9 - Johnson, Cox, Tunseth, Cooper, Ribbens, Ecklund, Baisden, Dunne, and Morton

Other

[KPB-7150](#) Approving the Proposition Summary to be Included in the Voter Pamphlet for Proposition No. 5: Citizen Initiative: Change the Current Election Date to Align with the State of Alaska Election Date (Borough Clerk)

Cox moved to approve KPB-7150 Proposition No. 5 Summary.

President Ribbens called for public comment.

The following people spoke in support of Ballet Proposition Summary No. 5:

Brian Poziembo, Nikiski

Ben Carpenter, Nikiski

There being no one else to speak, the public comment period was closed.

Cox moved to amend Proposition No. 5 Summary as follows:

Amend Fiscal Impact to read, "The full fiscal impacts are unknown. Changing the election date could impact the availability of polling locations as well as the availability of election workers since the State of Alaska has stated separate election workers are needed for each election, and will require purchasing election equipment such as voting booths, signs, tables and chairs for each polling location."

The motion to amend Proposition No. 5 Summary carried by the following vote:

Yes: 8 - Johnson, Cox, Tunseth, Cooper, Ribbens, Ecklund, Dunne, and Morton

No: 1 - Baisden

The motion to approve Proposition No. 5 Summary as amended carried by the following vote:

Yes: 9 - Johnson, Cox, Tunseth, Cooper, Ribbens, Ecklund, Baisden, Dunne, and Morton

PUBLIC COMMENTS AND PUBLIC PRESENTATIONS

President Ribbens called for public comment.

Ben Carpenter, Nikiski, addressed the Assembly regarding Proposition No. 5.

Zen Kelly, Homer, spoke in support of Resolution 2025-036. He reminded everyone that school starts on Wednesday, August 20th.

There being no one else wishing to speak the public comment period closed.

ASSEMBLY COMMENTS

Assembly Morton stated she attended the Grand Jury Town Hall on August 18, 2025.

Assembly Member Johnson wished everyone a safe return to school.

Assembly Member Baisden wished everyone a good night.

Assembly Member Tunseth thanked the public and staff; and commented on recent discussions about school funding and recreation services.

Assembly Member Dunne stated he toured Chapman School and thanked the borough and school district for improved traffic safety. Mr. Dunne noted two e-comments were submitted.

Assembly Member Cox reminded drivers that school starts tomorrow. Mr. Cox attended the Soldotna Field House opening and highlighted Central Peninsula Hospital was sponsoring senior morning walks. Mr. Cox attended the Kenai Peninsula Transportation Gaps and Solutions meeting and noted there were good ideas and participation from several groups.

Assembly Member Ecklund thanked everyone for their testimony and reminded drivers to watch for school buses and children.

Assembly Member Cooper wished everyone a good evening.

Assembly Member Ribbens spoke about voter turnout.

PENDING LEGISLATION - None**INFORMATIONAL MATERIALS AND REPORTS****ASSEMBLY MEETING AND HEARING ANNOUNCEMENTS**

1. September 2, 2025 6:00 PM
Regular Assembly Meeting
Betty J. Glick Assembly Chambers
Borough Administration Building
Remote participation available through Zoom
Meeting ID: 835 6358 3837 Passcode: 606672

ADJOURNMENT

With no further business to come before the assembly, President Ribbens adjourned the meeting at 7:37p.m.

I certify the above represents accurate minutes of the Kenai Peninsula Borough Assembly meeting of August 19, 2025.

Michele Turner, CMC, Borough Clerk

Approved by the Assembly: _____

Kenai Peninsula Borough Alaska *Proclamation*

A MAYORAL PROCLAMATION ACKNOWLEDGING KACHEMAK BAY RECOVERY CONNECTION AND ENCOURAGING KENAI PENINSULA BOROUGH RESIDENTS TO PARTICIPATE IN NATIONAL RECOVERY MONTH

WHEREAS, September has been designated National Recovery Month in the State of Alaska and nationwide in an effort to educate Americans that substance use disorder treatments and mental health services can enable those with a substance use disorder to live a healthy and rewarding life, and

WHEREAS, Recovery Month celebrates the gains made by those in recovery, reinforcing the positive messages that behavioral health is essential to overall health, prevention works, treatment is effective, and people can and do recover; and

WHEREAS, every day, residents of the Kenai Peninsula Borough recover from substance use disorders and join the many others in our community who live in long-term recovery; and

WHEREAS, the 2025 National Recovery Month theme, "Recovery is for Everyone: Every Person, Every Family, Every Community," reminds people in recovery and those who support them that no one is alone in the journey through recovery; and

WHEREAS, alcohol and drug addictions are a public health issue of concern to all Alaskans, but with proper support from family, friends, medical professionals, and the community at large, those affected can overcome their disease; and

WHEREAS, we must provide support and compassion for relatives and friends with substance use disorders, recognize the signs of a problem, and guide those in need to appropriate treatment and recovery support services; and

WHEREAS, individuals in recovery can help dispel myths and stigma surrounding substance use disorders and addictions, and can serve as guides for others throughout the course of treatment; and

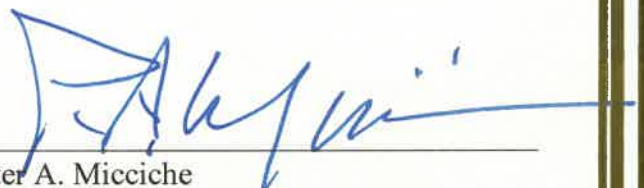
WHEREAS, the Kenai Peninsula Borough supports local recovery coalitions and programs in an effort to help more people achieve and sustain long-term recovery;

NOW, THEREFORE, I, Peter A. Micciche, Mayor of the Kenai Peninsula Borough, do hereby proclaim the month of September 2025 as:

National Recovery Month

and invite all residents to learn about and participate in National Recovery Month. I encourage all residents to express compassion for those who are struggling with substance use; to foster an open, honest, and supportive dialogue about the effects of substance use in our communities; and to support programs that improve the circumstances for fellow Alaskans striving for recovery.

The KPB acknowledges the efforts of Kachemak Bay Recovery Connection to achieve these common goals.


Peter A. Micciche
Kenai Peninsula Borough Mayor

Kenai Peninsula Borough
Office of the Borough Mayor

MAYOR'S REPORT TO THE ASSEMBLY

TO: Peter Ribbens, Assembly President
Members, Kenai Peninsula Borough Assembly

FROM: Peter A. Micciche, Kenai Peninsula Borough Mayor



DATE: September 2, 2025

Assembly Request / Response

None

Agreements and Contracts

None

Other

- a. Tax Adjustment Request Approval

Kenai Peninsula Borough

Assessing Department

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor

FROM: Adeena Wilcox, Borough Assessor *AW*

DATE: August 19, 2025

RE: Tax Adjustment Request Approval

Attached is a spreadsheet of tax adjustment requests required by changes to the assessment roll. These adjustments are being submitted to the Finance Department for processing.

Borough code 5.12.119 (D) authorizes the mayor to approve tax adjustment requests prepared by the borough assessor.

I hereby certify that I have reviewed the tax adjustment requests submitted for your signature and I find them to be proper and correct.

DATED: August 19, 2025

Adeena Wilcox
Borough Assessor

APPROVED



Peter A. Micciche
Borough Mayor

AUGUST TARS

	2025	2024	2023	2022	2021	2020
TAG 10 (assessed)						
(taxable)						
TAG 11 (assessed)						
(taxable)						
TAG 20 (assessed)	\$0					
(taxable)	(\$50,000)					
TAG 21 (assessed)						
(taxable)						
TAG 30 (assessed)						
(taxable)						
TAG 40 (assessed)	\$0					
(taxable)	(\$750,000)					
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)	\$262,200					
TAG 57 (assessed)	\$0					
(taxable)	(\$300,000)					
TAG 58 (assessed)	\$1,428,881	\$1,193,835	\$1,212,192			
(taxable)	(\$3,214,838)	\$903,932	\$1,168,912			
TAG 59 (assessed)						
(taxable)						
TAG 61 (assessed)						
(taxable)						
TAG 63 (assessed)						
(taxable)						
TAG 64 (assessed)						
(taxable)						
TAG 65 (assessed)						
(taxable)						
TAG 67 (assessed)						
(taxable)						
TAG 68 (assessed)	\$0					
(taxable)	(\$118,900)					
TAG 69 (assessed)						
(taxable)						
TAG 70 (assessed)	(\$14,904)					
(taxable)	(\$13,990)					
TAG 80 (assessed)						
(taxable)						
TAG 81 (assessed)	\$0					
(taxable)	(\$536,900)					
TOTAL ASSESSED	\$1,413,977	\$1,193,835	\$1,212,192	\$0	\$0	\$0
TOTAL TAXABLE	(\$4,722,428)	\$903,932	\$1,168,912	\$0	\$0	\$0
KPB FLAT TAX	(\$29,625)					

AUGUST TARS CITY VALUES

	2025	2024	2023	2022	2021	2020
TAG 10 (assessed)						
(taxable)						
Seldovia Flat Tax						
TAG 20 (assessed)	\$0					
(taxable)	(\$20,000)					
Homer Flat Tax	(\$20)					
TAG 21 (assessed)						
(taxable)						
TAG 30 (assessed)						
(taxable)						
Disability Tax Credit						
TAG 40 (assessed)	\$0					
(taxable)	(\$300,000)					
TAG 41 (assessed)						
(taxable)						
TAG 70 (assessed)	(\$14,904)					
(taxable)	\$0					
Soldotna Flat Tax						
TAG 80 (assessed)						
(taxable)						
TOTAL ASSESSED	(\$14,904)	\$0	\$0	\$0	\$0	\$0
TOTAL TAXABLE	(\$320,000)	\$0	\$0	\$0	\$0	\$0
KPB FLAT TAX	(\$237)	\$0	\$0	\$0	\$0	\$0

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 68-25-004PARCEL ID 165-650-52PRIMARY OWNER KUZMIN, FEDOT

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>12,800</u>	<u>12,800</u>
IMPROVEMENT ASSESSED (VT5)	<u>45,700</u>	<u>45,700</u>
KPB ASSESSED (VT 1001)	<u>58,500</u>	<u>58,500</u>
KPB TAXABLE (VT 1003)	<u>58,500</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 CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

CHANGE SUMMARY

DATE	<u>07/25/25</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE	<u>(\$58,500)</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		Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Site	Default - Default Value Group	Class	Legal Acres		1.87 Acres	1.87 Acres	
		Appraised	Improvement Market Value		\$45,700.00	\$45,700.00	
			Land Market Value		\$12,800.00	\$12,800.00	
			TAG		68.00	68.00	
			TAG.Id		68.00	68.00	
		Assessed	Improvements		\$45,700.00	\$45,700.00	
			Land		\$12,800.00	\$12,800.00	
			Parcel Assessed Value		\$58,500.00	\$58,500.00	
			Personal Property Assessed Value		0	0	
			Qualified for Exemption		\$58,500.00	\$58,500.00	
			Total Assessed Value - City		0	0	
			Total City Optional Exempt Value		0	0	
			Total Mandatory Exempt Value		\$58,500.00	\$58,500.00	
			Land Assessed Value		\$12,800.00	\$12,800.00	
			Improvement Assessed Value		\$45,700.00	\$45,700.00	
			Total Assessed Value - Borough		\$58,500.00	\$58,500.00	
		Taxable	City Taxable Value	68 - WESTERN EMERGENCY SVS	0	0	
			Taxable Value - Borough		\$58,500.00	0	
		Exemption	BOROUGH SENIOR Exempt Value		\$58,500.00	\$58,500.00	
			Cap for Senior Exemption		\$150,000.00	\$150,000.00	
			Exemption Value City	68 - WESTERN EMERGENCY SVS	0	0	
			Residential Exemption		\$50,000.00	\$50,000.00	
			Senior Citizen Exemption		\$58,500.00	\$58,500.00	
			Senior Mandatory Exempt Value		\$58,500.00	\$58,500.00	
			Senior Mandatory Imp		\$45,700.00	\$45,700.00	
			Senior Mandatory Land		\$12,800.00	\$12,800.00	
			Working Improvement Assessed Value		\$45,700.00	\$45,700.00	
			Exemption Value Borough		0	\$58,500.00	
		Date	Year of Cadastre	2025:0000000000	2025:0000000000	2025:0000000000	
			Effective date of value change	20250101.0000000000	20250101.0000000000	20250101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 81-25-001PARCEL ID 172-230-30PRIMARY OWNER RICHARD MERLINO

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>81</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>171,600</u>	<u>171,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>309,700</u>	<u>309,700</u>
KPB ASSESSED (VT 1001)	<u>481,300</u>	<u>481,300</u>
KPB TAXABLE (VT 1003)	<u>431,300</u>	<u>131,300</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 ELIGIBILITY FOR PFD.

		CHANGE SUMMARY
DATE	<u>07/11/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</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>

Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres			4.61 Acres	4.61 Acres
		Improvement Market Value			\$309,700.00	\$309,700.00
	Assessed	Land Market Value			\$171,600.00	\$171,600.00
		TAG			81.00	81.00
		TAG.Ld			81.00	81.00
		Improvements			\$309,700.00	\$309,700.00
		Land			\$171,600.00	\$171,600.00
		Parcel Assessed Value			\$481,300.00	\$481,300.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			0	0
		Total Assessed Value - City			\$481,300.00	\$481,300.00
		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			\$50,000.00	\$200,000.00
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Land Assessed Value			\$171,600.00	\$171,600.00
		Improvement Assessed Value			\$309,700.00	\$309,700.00
		Total Assessed Value - Borough			\$481,300.00	\$481,300.00
	Taxable	City Taxable Value			0	0
		Taxable Value - Borough		81 - KACHEMAK EMERGENCY SERVICES	\$431,300.00	\$131,300.00
		BOROUGH SENIOR Exempt Value			\$300,000.00	\$300,000.00
		Cap for Senior Exemption			\$150,000.00	\$150,000.00
		Exemption Value City			0	0
		OP Senior Resident > 150K Exempt Value		81 - KACHEMAK EMERGENCY SERVICES	\$50,000.00	\$50,000.00
		Residential Exemption			\$50,000.00	\$50,000.00
		Senior Citizen Exemption			\$150,000.00	\$150,000.00
		Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Senior Mandatory Imp			\$150,000.00	\$150,000.00
	Date	Working Improvement Assessed Value			\$309,700.00	\$309,700.00
		Exemption Value Borough			\$50,000.00	\$350,000.00
		Year of Cadastre			2025.000000000000	2025.000000000000
		Effective date of value change			20250101.000000000000	20250101.000000000000

TAX ADJUSTMENT REQUESTROLL/YEAR 2025TAR NUMBER 81-25-002PARCEL ID 172-340-08PRIMARY OWNER NIELSON, DAVID AND JENNIFER

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>81</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>102,400</u>	<u>102,400</u>
IMPROVEMENT ASSESSED (VT5)	<u>184,500</u>	<u>184,500</u>
KPB ASSESSED (VT 1001)	<u>286,900</u>	<u>286,900</u>
KPB TAXABLE (VT 1003)	<u>236,900</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 SENIOR EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY**CHANGE SUMMARY**

DATE	<u>07/15/25</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE	<u>(\$236,900)</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>

Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres			9.89 Acres	
		Improvement Market Value			\$184,500.00	\$184,500.00
	Assessed	Land Market Value			\$102,400.00	\$102,400.00
		TAG			81.00	81.00
		TAG.Id			81.00	81.00
		Improvements			\$184,500.00	\$184,500.00
		Land			\$102,400.00	\$102,400.00
		Parcel Assessed Value			\$286,900.00	\$286,900.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$286,900.00	\$286,900.00
		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			\$50,000.00	\$136,900.00
	Taxable	Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value				\$150,000.00
		Land Assessed Value			\$102,400.00	\$102,400.00
		Improvement Assessed Value			\$184,500.00	\$184,500.00
		Total Assessed Value - Borough			\$286,900.00	\$286,900.00
		City Taxable Value		81 - KACHEMAK EMERGENCY SERVICES	0	0
		Taxable Value - Borough			\$236,900.00	0
		BOROUGH SENIOR Exempt Value				\$286,900.00
		Cap for Senior Exemption			0	\$150,000.00
		Exemption Value City		81 - KACHEMAK EMERGENCY SERVICES	0	0
	Exemption	OP Residential Boro Exemption			\$50,000.00	\$136,900.00
		OP Senior Resident >150k Exempt Value			\$50,000.00	\$50,000.00
		Residential Exemption				\$150,000.00
		Senior Citizen Exemption				\$150,000.00
		Senior Mandatory Exempt Value				\$150,000.00
		Senior Mandatory Imp				\$150,000.00
		Working Improvement Assessed Value			\$184,500.00	\$184,500.00
		Exemption Value Borough			\$50,000.00	\$286,900.00
		Year of Cadastre			2025.000000000000	2025.000000000000
		Effective date of value change			20250101.000000000000	20250101.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 20-25-008PARCEL ID 173-241-24PRIMARY OWNER JANE REGAN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>164,900</u>	<u>164,900</u>
IMPROVEMENT ASSESSED (VT5)	<u>849,900</u>	<u>849,900</u>
KPB ASSESSED (VT 1001)	<u>1,014,800</u>	<u>1,014,800</u>
KPB TAXABLE (VT 1003)	<u>664,800</u>	<u>664,800</u>
CITY ASSESSED (VT 1011)	<u>1,014,800</u>	<u>1,014,800</u>
CITY TAXABLE (VT 1013)	<u>844,800</u>	<u>844,800</u>

EXPLANATION 2025 SENIOR HARDSHIP EXEMPTION APPROVED

		CHANGE SUMMARY
DATE	<u>07/31/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</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>(\$2,251.61)</u>
		CITY FLAT TAX <u></u>

Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres			1.71 Acres	1.71 Acres
		Improvement Market Value			\$849,900.00	\$849,900.00
	Assessed	Land Market Value			\$164,900.00	\$164,900.00
		TAG			20.00	20.00
		TAG.Id			20.00	20.00
		Improvements			\$849,900.00	\$849,900.00
		Land			\$164,900.00	\$164,900.00
		Parcel Assessed Value			\$1,014,800.00	\$1,014,800.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$1,014,800.00	\$1,014,800.00
		Total Assessed Value - City			\$200,000.00	\$200,000.00
		Total Borough Optional Exempt Value			\$20,000.00	\$20,000.00
	Taxable	Total City Optional Exempt Value			\$150,000.00	\$150,000.00
		Total Mandatory Exempt Value			\$164,900.00	\$164,900.00
		Land Assessed Value			\$849,900.00	\$849,900.00
		Improvement Assessed Value			\$1,014,800.00	\$1,014,800.00
		Total Assessed Value - Borough	20 - HOMER CITY		\$844,800.00	\$844,800.00
		City Taxable Value			\$664,800.00	\$664,800.00
		Taxable Value - Borough			\$300,000.00	\$300,000.00
		BOROUGH SENIOR Exempt Value			\$150,000.00	\$150,000.00
		Cap for Senior Exemption			\$170,000.00	\$170,000.00
		Exemption Value City	20 - HOMER CITY		\$20,000.00	\$20,000.00
	Exemption	OP 20k City Residential Exemption			\$50,000.00	\$50,000.00
		OP Residential Boro Exemption			\$150,000.00	\$150,000.00
		OP Senior 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 Hardship Credit Amount			\$2,251.51	\$2,251.51
		Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Senior Mandatory Imp			\$150,000.00	\$150,000.00
		Working Improvement Assessed Value			\$849,900.00	\$849,900.00
		Exemption Value Borough			\$350,000.00	\$350,000.00
	Date	Year of Cadastre			2025.0000000000	2025.0000000000

TAX ADJUSTMENT REQUESTROLL/YEAR 2025TAR NUMBER 20-25-009PARCEL ID 177-020-69PRIMARY OWNER CATHERS, DANIEL AND BRANDIE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>55,300</u>	<u>55,300</u>
IMPROVEMENT ASSESSED (VT5)	<u>625,800</u>	<u>625,800</u>
KPB ASSESSED (VT 1001)	<u>681,100</u>	<u>681,100</u>
KPB TAXABLE (VT 1003)	<u>631,100</u>	<u>681,100</u>
CITY ASSESSED (VT 1011)	<u>681,100</u>	<u>681,100</u>
CITY TAXABLE (VT 1013)	<u>661,100</u>	<u>681,100</u>

EXPLANATION MANIFEST CLERICAL ERROR - REMOVE 50K FOR 2025;**CHANGE SUMMARY**

DATE	<u>07/16/25</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE	<u>\$50,000</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>\$20,000</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			.71 Acres	.71 Acres
		Improvement Market value			\$625,800.00	\$625,800.00
		Land Market value			\$55,300.00	\$55,300.00
		TAG			20.00	20.00
		TAG.Id			20.00	20.00
Assessed		Improvements			\$625,800.00	\$625,800.00
		Land			\$55,300.00	\$55,300.00
		Parcel Assessed Value			\$681,100.00	\$681,100.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$681,100.00	\$681,100.00
		Total Assessed Value - City			\$681,100.00	\$681,100.00
		Total Borough Optional Exempt Values			\$50,000.00	
		Total City Optional Exempt Value			\$20,000.00	
		Land Assessed Value			\$55,300.00	\$55,300.00
		Improvement Assessed Value			\$625,800.00	\$625,800.00
Taxable		Total Assessed Value - Borough			\$681,100.00	\$681,100.00
		City Taxable Value	20 - HOMER CITY		\$661,100.00	\$661,100.00
		Taxable Value - Borough			\$631,100.00	\$631,100.00
		Exemption Value City	20 - HOMER CITY		\$20,000.00	0
		OP 20k City Residential Exemption			\$20,000.00	
		OP Residential Boro Exemption			\$50,000.00	
		Residential Exemption			\$50,000.00	
		Working Improvement Assessed Value			\$625,800.00	\$625,800.00
		Exemption Value Borough			\$50,000.00	0
		Date		Year of Cadastre		
Effective date of value change					20250101.0000000000	20250101.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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

Parcel ID / Acct # 17702069

X Typographical, computational or other similar error?
Identify & Describe:
 YES, EXEMPTION APPLICATION FOR ANOTHER PARCEL WAS MISSED AND THE
 EXEMPTION ON THIS PARCEL WAS NOT REMOVED

X Readily apparent from the assessment notice, tax
 statement or other borough tax record?
Identify & Describe:
 YES, KPB NOTICES DID SHOW THE EXEMPTION ON THIS PIN INCORRECTLY

X Made by a borough employee in the performance of
 typing, record keeping, filing, measuring, or other
 similar duties?
Identify & Describe:
 YES, EXEMPTION EXAMINER MISSED THE REMOVAL OF THIS EXEMPTION AND
 FAILED TO NOTICE THE 50K APPLICATION WAS FOR A DIFFERENT PIN

Certified Value	Land	\$55,300
	Improvements	\$625,800
	Personal Property	
	Total	\$681,100

Adjusted Value	Land	\$55,300
	Improvements	\$625,800
	Personal Property	
	Total	\$681,100

Prepared by S NOTTER 7/16/2025
Date

Approved by *Adoop Dwyer* 7/16/25
Date
 Department Director

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 20-25-010PARCEL ID 177-210-08PRIMARY OWNER CATHERS, DANIEL AND BRANDIE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>70,800</u>	<u>70,800</u>
IMPROVEMENT ASSESSED (VT5)	<u>319,800</u>	<u>319,800</u>
KPB ASSESSED (VT 1001)	<u>390,600</u>	<u>390,600</u>
KPB TAXABLE (VT 1003)	<u>390,600</u>	<u>340,600</u>
CITY ASSESSED (VT 1011)	<u>390,600</u>	<u>390,600</u>
CITY TAXABLE (VT 1013)	<u>390,600</u>	<u>370,600</u>

EXPLANATION MANIFEST CLERICAL ERROR - 50K APPLICATION APPROVED LATE

CHANGE SUMMARY

DATE	<u>07/16/25</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE	<u>(\$50,000)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>(\$20,000)</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			.78 Acres	.78 Acres		
		Improvement Market value			\$319,800.00	\$319,800.00		
		Land Market value			\$70,800.00	\$70,800.00		
	Assessed	TAG				20.00	20.00	
		TAG.Id				20.00	20.00	
		Improvements				\$319,800.00	\$319,800.00	
		Land				\$70,800.00	\$70,800.00	
		Parcel Assessed Value				\$390,600.00	\$390,600.00	
		Personal Property Assessed Value				0	0	
		Qualified for Exemption				\$390,600.00	\$390,600.00	
		Total Assessed Value - City				\$390,600.00	\$390,600.00	
		Total Borough Optional Exempt Value				\$50,000.00	\$50,000.00	
		Total City Optional Exempt Value				0	\$20,000.00	
	Taxable	Land Assessed Value	Improvement Assessed Value			\$70,800.00	\$70,800.00	
						\$319,800.00	\$319,800.00	
						\$390,600.00	\$390,600.00	
			Total Assessed Value - Borough					
		Exemption	City Taxable Value	20 - HOMER CITY			\$390,600.00	\$370,600.00
			Taxable Value - Borough				\$340,600.00	\$340,600.00
			Exemption Value City	20 - HOMER CITY			0	\$20,000.00
			OP 20k City Residential Exemption				\$20,000.00	\$20,000.00
			OP Residential Boro Exemption				\$50,000.00	\$50,000.00
			Residential Exemption				\$50,000.00	\$50,000.00
Working Improvement Assessed Value					\$319,800.00	\$319,800.00		
Date	Exemption Value Borough				0	\$50,000.00		
	Year of Cadastre				2025.000000000000	2025.000000000000		
	Effective date of value change				20250101.000000000000	20250101.000000000000		

MANIFEST CLERICAL ERROR - CHECKLIST

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

Parcel ID / Acct # 17721008

X Typographical, computational or other similar error?
Identify & Describe:
 YES, APPLICATION PIN WAS MISSED AND NOT PROCESSED FOR 2025; OWNERS HAVE ANOTHER PIN THAT HAD THE EXEMPTION AND EXEMPTION EXAMINER DID NOT NOTICE THE OWNERS WERE SWITCHING THE EXEMPTION TO A NEW PIN.

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
 YES, KPB NOTECES SHOWED THE EXEMPTION INCORRECTLY ON THIS PIN

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
 YES, EXEMPTION EXAMINER DID NOT PROPERLY PROCESS THE EXEMPTION APPLICATION

Certified Value	Land	<u>\$70,800</u>
	Improvements	<u>\$319,800</u>
	Personal Property	<u> </u>
	Total	<u>\$390,600</u>

Adjusted Value	Land	<u>\$70,800</u>
	Improvements	<u>\$319,800</u>
	Personal Property	<u> </u>
	Total	<u>\$390,600</u>

Prepared by S NOTTER 7/16/2025
Date

Approved by _____
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 20-25-011PARCEL ID 179-021-45PRIMARY OWNER RICHARD RAMIREZ

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>114,100</u>	<u>114,100</u>
IMPROVEMENT ASSESSED (VT5)	<u>379,800</u>	<u>379,800</u>
KPB ASSESSED (VT 1001)	<u>493,900</u>	<u>493,900</u>
KPB TAXABLE (VT 1003)	<u>493,900</u>	<u>443,900</u>
CITY ASSESSED (VT 1011)	<u>493,900</u>	<u>493,900</u>
CITY TAXABLE (VT 1013)	<u>493,900</u>	<u>473,900</u>

EXPLANATION CLERICAL ERROR - 50K APPLICATION APPROVED BUT COMPUTER ENTRY WASNOT COMPLETED

CHANGE SUMMARY

DATE	<u>07/11/25</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE	<u>(\$50,000)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>(\$20,000)</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cadastral Values			Expand to Filter Values			
Site	Class	Value Type	Attribute	Previous Amount	Amount	
Default - Default Value Group	Appraised	Legal Acres		.46 Acres	.46 Acres	
		Improvement Market value		\$379,800.00	\$379,800.00	
		Land Market value		\$114,100.00	\$114,100.00	
	Assessed	TAG			20.00	20.00
		TAG.Id			20.00	20.00
		Improvements			\$379,800.00	\$379,800.00
		Land			\$114,100.00	\$114,100.00
		Parcel Assessed Value			\$493,900.00	\$493,900.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$493,900.00	\$493,900.00
		Total Assessed Value - City			\$493,900.00	\$493,900.00
		Total Borough Optional Exempt Value			\$50,000.00	\$50,000.00
		Total City Optional Exempt Value			0	\$20,000.00
		Land Assessed Value			\$114,100.00	\$114,100.00
		Improvement Assessed Value			\$379,800.00	\$379,800.00
Total Assessed Value - Borough			\$493,900.00	\$493,900.00		
Taxable	City Taxable Value		20 - HOMER CITY	\$493,900.00	\$473,900.00	
	Taxable Value - Borough			\$493,900.00	\$443,900.00	
Exemption	Exemption Value City		20 - HOMER CITY	0	\$20,000.00	
	OP 20k City Residential Exemption			\$20,000.00	\$20,000.00	
	OP Residential Boro Exemption			\$50,000.00	\$50,000.00	
	Residential Exemption			\$50,000.00	\$50,000.00	
	Working Improvement Assessed Value			\$379,800.00	\$379,800.00	
	Exemption Value Borough			0	\$50,000.00	
	Year of Cadastre			2025.0000000000	2025.0000000000	
Date	Effective date of value change			20250101.0000000000	20250101.0000000000	

MANIFEST CLERICAL ERROR - CHECKLIST

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

Parcel ID / Acct # 17902145

X Typographical, computational or other similar error?
Identify & Describe:
 STAFF APPROVED THE EXEMPTION APPLICATION BUT FAILED TO ENTER THE
 EXEMPTION INTO AUMENTUM

X Readily apparent from the assessment notice, tax
 statement or other borough tax record?
Identify & Describe:
 YES, NO EXEMPTION APPEARED ON ASSESSMENT NOTICE OR TAX BILL

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

Certified Value	Land	\$114,100
	Improvements	\$379,800
	Personal Property	
	Total	\$493,900

Adjusted Value	Land	\$114,100
	Improvements	\$379,800
	Personal Property	
	Total	\$493,900

Prepared by S NOTTER 7/11/2025

Approved by *Odessa Dwyer* 7/15/25
 Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 58-25-003

PARCEL ID 45290

PRIMARY OWNER CRAIG TAYLOR EQUIPMENT CO

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$49,781</u>	<u>\$1,478,662</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$1,378,662</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION MAIN ROLL 2023-2025. AUDIT PERFORMED FOR 2023, 2024 & 2025. ESCAPED

ASSETS FOUND. ADDING TO TAX ROLLS FOR EACH YEAR, INCREASE IN TAXABLE VALUE.

		CHANGE SUMMARY
DATE	<u>07/15/25</u>	KPB ASSESSED <u>\$1,428,881</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$1,378,662</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		Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Site								
Default - Default Value Group		Appraised	Improvement Market Value			\$49,781.00	\$1,478,662.00	
			TAG			58.00	58.00	
			TAG.Id			58.00	58.00	
		Assessed	Furniture, fixtures & Equipment			\$47,781.00	\$1,476,662.00	
			Personal Property Assessed Value			\$49,781.00	\$1,478,662.00	
			Supplies			\$2,000.00	\$2,000.00	
			Total Assessed Value - City			0	0	
			Total Borough Optional Exempt Value			\$49,781.00	\$100,000.00	
			Total City Optional Exempt Value			0	0	
			Total Assessed Value - Borough			\$49,781.00	\$1,478,662.00	
Taxable			City Taxable Value	58 - CENTRAL EMERGENCY SERVICES		0	0	
Exemption			Taxable Value - Borough	58 - CENTRAL EMERGENCY SERVICES		0	\$1,378,662.00	
			OP PP Bor \$100K Ex Value			\$49,781.00	\$100,000.00	
			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	\$100,000.00	
			Exemption Value Borough	58 - CENTRAL EMERGENCY SERVICES		\$49,781.00	\$100,000.00	
Date			Year of Cadastre			2025.0000000000	2025.0000000000	
			Effective date of value change			20250101.0000000000	20250101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 058-23-065

PARCEL ID 45290

PRIMARY OWNER CRAIG TAYLOR EQUIPMENT CO

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$56,720</u>	<u>\$1,268,912</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$1,168,912</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION MAIN ROLL 2023-2025. AUDIT PERFORMED FOR 2023, 2024 & 2025. ESCAPED

ASSETS FOUND. ADDING TO TAX ROLLS FOR EACH YEAR, INCREASE IN TAXABLE VALUE.

		CHANGE SUMMARY
DATE	<u>07/15/25</u>	KPB ASSESSED <u>\$1,212,192</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$1,168,912</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		Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Site	Default - default Value Group	Appraised	Improvement Market value			\$56,720.00	\$1,266,912.00	
			TAG			58.00	58.00	
			TAG.Id			58.00	58.00	
	Assessed		Furniture, Fixtures & Equipment			\$54,720.00	\$1,266,912.00	
			Personal Property Assessed Value			\$56,720.00	\$1,266,912.00	
			Supplies			\$2,000.00	\$2,000.00	
			Total Assessed Value - City			0	0	
			Total Borough Optional Exempt Value			\$56,720.00	\$100,000.00	
			Total City Optional Exempt Value			0	0	
			Total Assessed Value - Borough			\$56,720.00	\$1,266,912.00	
	Taxable		City Taxable Value	58 - CENTRAL EMERGENCY SERVICES		0	0	
			Taxable Value - Borough			0	0	
	Exemption		Exemption Value City	58 - CENTRAL EMERGENCY SERVICES		0	\$1,168,912.00	
			OP PP Bor \$100K Exc Value			\$56,720.00	\$100,000.00	
			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	58 - CENTRAL EMERGENCY SERVICES		\$100,000.00	\$100,000.00	
			Exemption Value Borough			\$56,720.00	\$100,000.00	
	Date		Year of Cadastre			2023.0000000000	2023.0000000000	
			Effective date of value change			2023.01.01.0000000000	2023.01.01.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

58-24-056

PARCEL ID

45290

PRIMARY OWNER

CRAIG TAYLOR EQUIPMENT CO

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
BOAT CLASS/COUNT		
PLANE CLASS/COUNT		
KPB ASSESSED (VT 1001)	\$54,497	\$1,248,332
KPB TAXABLE (VT 1003)	\$0	\$1,148,332
CITY ASSESSED (VT 1011)	\$0	\$0
CITY TAXABLE (V 1013)	\$0	\$0

EXPLANATION

MAIN ROLL 2023-2025. AUDIT PERFORMED FOR 2023, 2024 & 2025. ESCAPED ASSETS FOUND. ADDING TO TAX ROLLS FOR EACH YEAR, INCREASE IN TAXABLE VALUE.

		CHANGE SUMMARY
DATE	07/15/25	KPB ASSESSED \$1,193,835
SUBMITTED BY	M PAYFER	KPB TAXABLE \$1,148,332
VERIFIED BY	C. FINLEY	CITY ASSESSED \$0
		CITY TAXABLE \$0
		KPB FLAT TAX
		CITY FLAT TAX

Cadastral Values		Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute
Default - Default Value Group	Appraised	Improvement Market Value		
		TAG		Previous Amount
		TAG.Id		Amount
	Assessed	Furniture, Fixtures & Equipment		
		Personal Property Assessed Value		
		Supplies		
		Total Assessed Value - City		
		Total Borough Optional Exempt Value		
		Total City Optional Exempt Value		
		Total Assessed Value - Borough		
Taxable		City Taxable Value	58 - CENTRAL EMERGENCY SERVICES	
Exemption		Taxable Value - Borough	58 - CENTRAL EMERGENCY SERVICES	
		Exemption Value City		
		OP PP Bor \$100K Exe Value		
		OP PPV 100K Exemption		
		OP PPV Borough \$100K Exemption		
		OP PPV City \$100K Exemption		
		Penalty Flag		
		Exemption Value Borough		
Date		Year of Cadastre		
		Effective date of value change		

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER40-25-001

PARCEL ID

91636

PRIMARY OWNER

ALEXANDER JASON D

	CURRENT VALUE	CORRECTED VALUE
TAG	40	40
BOAT CLASS/COUNT	BC5-1	BC5-1
PLANE CLASS/COUNT		
KPB ASSESSED (VT 1001)		
KPB TAXABLE (VT 1003)		
CITY ASSESSED (VT 1011)		
CITY TAXABLE (V 1013)		

EXPLANATION

VESSEL REPAIR AND SEASONAL STORAGE EXEMPTON APPROVED FOR 2025.

KPB FLAT TAX PORTION ONLY. CITY OF SEWARD AD VALOREM TAX PORTION REMAINS.

		CHANGE SUMMARY
DATE SUBMITTED BY VERIFIED BY	07/07/25 E. HERRIN C. FINLEY	KPB ASSESSED\$0
		KPB TAXABLE\$0
		CITY ASSESSED\$0
		CITY TAXABLE\$0
		KPB FLAT TAX(\$250)
		CITY FLAT TAX\$0

Cadastre Values		Expand to Filter Values	
File	Class	Value Type	Amount
Default - Default Value Group		Attribute	Previous Amount
		Secondary Attribute	Amount
Appraised	Assessed	Boat Personal Class 5 Count	1.00
		Improvement Market Value	\$11,520.00
		TAG	40.00
		TAG.Id	40.00
		Boat Assessed Value	\$11,520.00
		Boat Personal Class 5	\$11,520.00
		Personal Property Assessed Value	\$11,520.00
		Total Assessed Value - City	0
		Total City Optional Exempt Value	\$11,520.00
		Total Assessed Value - Borough	0
Taxable	Exemption	City Taxable Value	\$11,520.00
		Taxable Value - Borough	0
		Exemption Value City	\$11,520.00
		OP PP Bor \$100K Exe Value	0
		OP PPV 100K Exemption	0
		OP PPV Borough \$100K Exemption	\$100,000.00
		OP PPV City \$100K Exemption	\$100,000.00
		Vessel Repair TAX CREDIT \$250	250.00
		Exemption Value Borough	0
		Year of Cadastre	2025.0000000000
Date		Effective date of value change	20250101.0000000000
			20250101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 20-25-001

PARCEL ID 98373

PRIMARY OWNER CARR TIMOTHY C

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC-5</u>	<u>BC-4</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 2025. PER SOA DMV VESSEL AT 37', PER USCG VESSEL AT 32'.

MPPV NOTES USCG LENGTH OF 32' IS CORRECT. VESSEL BC-4, NOT BC-5

		CHANGE SUMMARY
DATE	<u>07/02/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>M PAYFER</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>(\$100)</u>
		CITY FLAT TAX <u>(\$20)</u>

Cadastre Values		Value Type			Expand to Filter Values	
Site	Class	Attribute	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group						
Appraised		Boat Personal Class 4 Count		1.00	1.00	
		Boat Personal Class 5 Count				
		Improvement Market value		\$121,000.00	\$121,000.00	
Assessed		TAG		20.00	20.00	
		TAG.Id		20.00	20.00	
		Boat Assessed Value		\$121,000.00	\$121,000.00	
Boat Personal Class 4						
Boat Personal Class 5						
Taxable		Personal Property Assessed Value		0	0	
		Total Assessed Value - City		0	0	
		Total City Optional Exempt Value		0	0	
		Total Assessed Value - Borough		0	0	
		City Taxable Value	20 - HOMER CITY	0	0	
		Taxable Value - Borough		0	0	
		Exemption Value City	20 - HOMER CITY	0	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	
Exemption		Op PPV City \$100K Exemption	20 - HOMER CITY	\$100,000.00	\$100,000.00	
		Exemption Value Borough		0	0	
		Year of Cadastre		2025.000000000000	2025.000000000000	
Date		Effective date of value change		20250101.000000000000	20250101.000000000000	

MANIFEST CLERICAL ERROR - CHECKLIST

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

Parcel ID / Acct # 00078373

X Typographical, computational or other similar error?
Identify & Describe:
 VESSEL INCORRECTLY LISTED AS BC-5 (37'), SHOULD BE BC-4 (32')

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
 VESSEL INCORRECTLY LISTED AS BC-5 (37'), SHOULD BE BC-4 (32')

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
 VESSEL INCORRECTLY LISTED AS BC-5 (37'), SHOULD BE BC-4 (32')

Certified Value	Land	_____
	Improvements	_____
	Personal Property	\$250
	Total	\$250

Adjusted Value	Land	_____
	Improvements	_____
	Personal Property	\$150
	Total	\$150

Prepared by M PAYFER 7/2/2025

Approved by Adrian Dwyer 7/2/25
 Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 20-25-002

PARCEL ID 101275

PRIMARY OWNER STEPANOFF ANDREW JR

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC5-1</u>	<u>BC5-1</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2025.

KPB FLAT TAX PORTION ONLY. CITY OF HOMER FLAT TAX PORTION REMAINS.

		CHANGE SUMMARY
DATE	<u>07/07/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>E. HERRIN</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$250)</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Expand to Filter Values				
Site	Class	Value Type	Attribute	Secondary Attribute	Amount	Previous Amount
Default - Default Value Group						
Appraised	Assessed	Boat Personal Class 5 Count			1.00	
		Improvement Market value			\$36,000.00	\$36,000.00
		TAG			20.00	20.00
		TAG.Ld			20.00	20.00
		Boat Assessed Value			\$36,000.00	\$36,000.00
		Boat Personal Class 5			\$36,000.00	\$36,000.00
		Personal Property Assessed Value			0	0
		Total Assessed Value - City			0	0
		Total City Optional Exempt Value			0	0
		Total Assessed Value - Borough			0	0
Taxable	Exemption	City Taxable Value	20 - HOMER CITY		0	0
		Taxable Value - Borough	20 - HOMER CITY		0	0
Exemption	Exemption	Exemption Value City			0	0
		Op pp Bor \$100K Exe Value			\$100,000.00	\$100,000.00
		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	20 - HOMER CITY		\$100,000.00	\$100,000.00
		Vessel Repair TAX CREDIT \$250			250.00	
Date	Date	Exemption Value Borough			0	0
		Year of Cadastre			2025.000000000000	2025.000000000000
		Effective date of value change			20250101.000000000000	20250101.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 20-25-003

PARCEL ID 103745

PRIMARY OWNER BILOFF CHET

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC4-1</u>	<u>BC4-1</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2025.

KPB FLAT TAX PORTION ONLY. CITY OF HOMER FLAT TAX PORTION REMAINS.

		CHANGE SUMMARY
DATE	<u>07/07/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>E. HERRIN</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$150)</u>
		CITY FLAT TAX <u>\$0</u>

Cadastre Values			Expand to Filter Values			
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Boat Personal Class 4 Count			1.00	1.00
		Improvement Market value			\$60,000.00	\$60,000.00
	Assessed	TAG			20.00	20.00
		TAG.Id			20.00	20.00
		Boat Assessed Value			\$60,000.00	\$60,000.00
		Boat Personal Class 4			\$60,000.00	\$60,000.00
		Personal Property Assessed Value			0	0
	Taxable	Total Assessed Value - City			0	0
		Total City Optional Exempt Value			0	0
		Total Assessed Value - Borough			0	0
		City Taxable Value	20 - HOMER CITY		0	0
		Taxable Value - Borough			0	0
		Exemption Value City	20 - HOMER CITY		0	0
		OP PP Bor \$100K Exe Value			0	0
		OP PPV 100K Exemption			\$100,000.00	\$100,000.00
Exemption	OP PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00	
	OP PPV City \$100K Exemption	20 - HOMER CITY		\$100,000.00	\$100,000.00	
	Vessel Repair TAX CREDIT \$150				150.00	
Date	Exemption Value Borough				0	0
	Year of Cadastre				2025.0000000000	2025.0000000000
	Effective date of value change				20250101.0000000000	20250101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 20-25-004

PARCEL ID 103830

PRIMARY OWNER LEWIS JAMES A & JAMES D

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC4-1</u>	<u>BC4-1</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2025.

KPB FLAT TAX PORTION ONLY. CITY OF HOMER FLAT TAX PORTION REMAINS.

		CHANGE SUMMARY
DATE	<u>07/07/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>E. HERRIN</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$150)</u>
		CITY FLAT TAX <u>\$0</u>

Cadastre Values			Expand to Filter Values			
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Boat Personal Class 4 Count			1.00	1.00
		Improvement Market value			\$477,000.00	\$477,000.00
		TAG			20.00	20.00
	Assessed	TAG.Id			20.00	20.00
		Boat Assessed Value			\$477,000.00	\$477,000.00
		Boat Personal Class 4			\$477,000.00	\$477,000.00
	Taxable	Personal Property Assessed Value			0	0
		Total Assessed Value - City			0	0
		Total City Optional Exempt Value			0	0
		Total Assessed Value - Borough			0	0
		City Taxable Value	20 - HOMER CITY		0	0
		Taxable Value - Borough			0	0
		Exemption Value City	20 - HOMER CITY		0	0
	Exemption	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	\$100,000.00
		Vessel Repair TAX CREDIT \$150			150.00	150.00
Date		Exemption Value Borough			0	0
		Year of Cadastre			2025.000000000000	2025.000000000000
		Effective date of value change			20250101.000000000000	20250101.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 20-25-005

PARCEL ID 103903

PRIMARY OWNER ALLEN BENJAMIN & RAEHEL

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC5-1</u>	<u>BC5-1</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2025.

KPB FLAT TAX PORTION ONLY. CITY OF HOMER FLAT TAX PORTION REMAINS.

		CHANGE SUMMARY
DATE	<u>07/07/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>E. HERRIN</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$250)</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values			Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute	Amount
Default - Default Value Group	Appraised	Boat Personal Class 5 Count			1.00
		Improvement Market value			\$495,000.00
	Assessed	TAG			20.00
		TAG.Id			20.00
		Boat Assessed Value			\$495,000.00
		Boat Personal Class 5			\$495,000.00
		Personal Property Assessed Value			\$495,000.00
	Taxable	Total Assessed Value - City			0
		Total City Optional Exempt Value			0
		Total Assessed Value - Borough			0
		City Taxable Value	20 - HOMER CITY		0
		Taxable Value - Borough			0
		Exemption Value City	20 - HOMER CITY		0
		OP PP Bor \$100K Exe Value			0
		OP PPV 100K Exemption			\$100,000.00
		OP PPV Borough \$100K Exemption			\$100,000.00
		OP PPV City \$100K Exemption			\$100,000.00
	Exemption	Vessel Repair TAX CREDIT \$250	20 - HOMER CITY		\$250.00
		Exemption Value Borough			0
		Year of Cadastre			2025.000000000000
	Date	Effective date of value change			20250101.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 20-25-006

PARCEL ID 103912

PRIMARY OWNER DENN MATTHEW

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC4-1</u>	<u>BC4-1</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2025.

KPB FLAT TAX PORTION ONLY. CITY OF HOMER FLAT TAX PORTION REMAINS.

		CHANGE SUMMARY
DATE	<u>07/07/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>E. HERRIN</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$150)</u>
		CITY FLAT TAX <u>\$0</u>

Cadastre Values			Expand to Filter Values				
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group	Appraised	Boat Personal Class 4 Count			1.00	1.00	
		Improvement Market value			\$148,000.00	\$148,000.00	
		TAG			20.00	20.00	
		TAG.1d			20.00	20.00	
	Assessed	Boat Assessed Value					
		Boat Personal Class 4					
		Personal Property Assessed Value			\$148,000.00	\$148,000.00	
		Total Assessed Value - City			\$148,000.00	\$148,000.00	
	Taxable	Total City Optional Exempt Value			0	0	
		Total Assessed Value - Borough			0	0	
		City Taxable Value		20 - HOMER CITY		0	0
		Taxable Value - Borough		20 - HOMER CITY		0	0
		Exemption Value City				0	0
		OP PP Bor \$100K Exe Value				0	0
Exemption	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		20 - HOMER CITY		\$100,000.00	\$100,000.00	
	Vessel Repair TAX CREDIT \$150					150.00	
Date	Exemption Value Borough				0	0	
	Year of Cadastre				2025.0000000000	2025.0000000000	
	Effective date of value change				20250101.0000000000	20250101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 20-25-007

PARCEL ID 103920

PRIMARY OWNER SMITH RYAN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC3-1</u>	<u>BC3-1</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2025.

KPB FLAT TAX PORTION ONLY. CITY OF HOMER FLAT TAX PORTION REMAINS.

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

Cadastral Values			Expand to Filter Values			
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group						
Appraised		Boat Personal Class 3 Count			1.00	1.00
		Improvement Market value			\$46,500.00	\$46,500.00
Assessed		TAG			20.00	20.00
		TAG.Id			20.00	20.00
		Boat Assessed Value			\$46,500.00	\$46,500.00
		Boat Personal Class 3			\$46,500.00	\$46,500.00
		Personal Property Assessed Value			0	0
		Total Assessed Value - City			0	0
Taxable		Total City Optional Exempt Value			0	0
		Total Assessed Value - Borough			0	0
		City Taxable Value	20 - HOMER CITY		0	0
		Taxable Value - Borough			0	0
		Exemption Value City	20 - HOMER CITY		0	0
		Op PP Bor \$100K Exe Value			0	0
Exemption		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	20 - HOMER CITY		\$100,000.00	\$100,000.00
		Vessel Repair TAX CREDIT \$50			50.00	50.00
Date		Exemption Value Borough			0	0
		Year of Cadastre			2025.000000000000	2025.000000000000
		Effective date of value change			20250101.000000000000	20250101.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER

40-25-002

PARCEL ID

103964

PRIMARY OWNER

PALANIUK TREVOR DONALD

	CURRENT VALUE	CORRECTED VALUE
TAG	40	40
BOAT CLASS/COUNT	BC3-1	BC3-1
PLANE CLASS/COUNT		
KPB ASSESSED (VT 1001)		
KPB TAXABLE (VT 1003)		
CITY ASSESSED (VT 1011)		
CITY TAXABLE (V 1013)		

EXPLANATION

VESSEL WAS REMOVED FROM KPB, APPROVED VESSEL REPAIR EXEMPTION

DF ACCT FOR 2025.

		CHANGE SUMMARY
DATE	08/01/25	KPB ASSESSED <div>\$0</div>
SUBMITTED BY	E. HERRIN	KPB TAXABLE <div>\$0</div>
VERIFIED BY	C. FINLEY	CITY ASSESSED <div>\$0</div>
		CITY TAXABLE <div>\$0</div>
		KPB FLAT TAX <div>(\$50)</div>
		CITY FLAT TAX <div>(\$187)</div>

Cadastral Values			Expand to Filter Values			
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Boat Personal Class 3 Count			1.00	
		Improvement Market Value			\$48,750.00	
		TAG			40.00	
	Assessed	TAG.Id			40.00	
		Boat Assessed Value			\$48,750.00	
		Boat Personal Class 3			\$48,750.00	
		Personal Property Assessed Value			0	
	Total Assessed Value - City	Total Assessed Value - City			\$48,750.00	
		Total City Optional Exempt Value			0	
		Total Assessed Value - Borough			0	
Taxable	City Taxable Value		40 - SEWARD CITY		\$48,750.00	
	Taxable Value - Borough				0	0
Exemption	Exemption Value City		40 - SEWARD CITY		0	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	\$100,000.00
	OP PPV City \$100K Exemption				\$100,000.00	\$100,000.00
Date	Exemption Value Borough		40 - SEWARD CITY		\$100,000.00	\$100,000.00
	Year of Cadastre				0	0
	Effective date of value change				2025.000000000000	20250101.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 70-25-001

PARCEL ID 104002

PRIMARY OWNER VERTICAL BRIDGE S3 ASSETS LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>70</u>	<u></u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$14,904</u>	<u>\$0</u>
KPB TAXABLE (VT 1003)	<u>\$13,990</u>	<u>\$0</u>
CITY ASSESSED (VT 1011)	<u>\$14,904</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION MR 2025. DF PIN 104002 FOR 2025. OWNER FILED INCORRECTLY AFFECTING

2 ACCTS. NO CHANGES TO OTHER ACCOUNTS, INCLUDING THE RE-PRORATION OF THE KPB \$100K

EXEMPTION DUE TO MIN CHANGE IN TOTAL TAXES DUE.

		CHANGE SUMMARY
DATE	<u>08/06/25</u>	KPB ASSESSED <u>(\$14,904)</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>(\$13,990)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>(\$14,904)</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	Amount
Default - Default Value Group	Appraised	Improvement Market Value	\$14,904.00
		TAG	70.00
		TAG.Ld	70.00
	Assessed	Furniture, Fixtures & Equipment	\$14,904.00
		Personal Property Assessed Value	\$14,904.00
		Total Assessed Value - City	\$14,904.00
		Total Borough Optional Exempt Value	\$914.00
		Total City Optional Exempt Value	\$14,904.00
		Total Assessed Value - Borough	\$14,904.00
	Taxable	City Taxable Value	0
		Taxable Value - Borough	\$13,990.00
	Exemption	Exemption Value City	\$14,904.00
		OP PP Bor \$100K Exe Value	\$914.00
		OP PP Soldotna \$100K Exe Value	\$14,904.00
		OP PPV 100K Borough Contig Exemption	\$914.00
		OP PPV 100K City Contig Exemption	\$100,000.00
		OP PPV Borough \$100K Exemption	\$914.00
		OP PPV City \$100K Exemption	\$100,000.00
		PP Boro Contig Flag	1.00
		PP City Contig Flag	1.00
		PP Contiguous Boro Parcel Group	2009143.00
		PP Contiguous Boro Parcel Sequence in Group	10.00
		PP Contiguous City Parcel Group	2009168.00
		PP Contiguous City Parcel Sequence in Group	3.00
		Exemption Value Borough	\$914.00
	Date	Year of Cadastre	2025.0000000000
		Effective date of value change	20250101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR2025TAR NUMBER55-25-001

PARCEL ID012-431-03

PRIMARY OWNERDENNY DOOLITTLE

	CURRENT VALUE	CORRECTED VALUE
TAG	55	55
CLASS CODE	112	112
LAND ASSESSED (VT4)	34,600	34,600
IMPROVEMENT ASSESSED (VT5)	1,070,800	1,070,800
KPB ASSESSED (VT 1001)	1,105,400	1,105,400
KPB TAXABLE (VT 1003)	755,400	755,400
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATIONSENIOR HARDSHIP EXEMPTION APPROVED FOR 2025

		CHANGE SUMMARY
DATE SUBMITTED BY VERIFIED BY	07/31/25 S NOTTER C. FINLEY	KPB ASSESSED KPB TAXABLE CITY ASSESSED CITY TAXABLE KPB FLAT TAX CITY FLAT TAX
		\$0 \$0 \$0 \$0 (\$5,759.73)

Site	Default - Default Value Group	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
			Legal Acres			.95 Acres	
		Appraised	Improvement Market Value			\$1,070,800.00	\$1,070,800.00
			Land Market Value			\$34,600.00	\$34,600.00
			TAG			55.00	55.00
			TAG.Ld			55.00	55.00
		Assessed	Improvements			\$1,070,800.00	\$1,070,800.00
			Land			\$34,600.00	\$34,600.00
			Parcel Assessed Value			\$1,105,400.00	\$1,105,400.00
			Personal Property Assessed Value			0	0
			Qualified for Exemption			\$1,105,400.00	\$1,105,400.00
			Total Assessed Value - City			0	0
			Total Borough Optional Exempt Value			\$200,000.00	\$200,000.00
			Total City Optional Exempt Value			0	0
			Total Mandatory Exempt Value			\$150,000.00	\$150,000.00
			Land Assessed Value			\$34,600.00	\$34,600.00
			Improvement Assessed Value			\$1,070,800.00	\$1,070,800.00
			Total Assessed Value - Borough			\$1,105,400.00	\$1,105,400.00
		Taxable	City Taxable Value	55 - NIKISKI SN.		0	0
			Taxable Value - Borough			\$755,400.00	\$755,400.00
		Exemption	BOROUGH SENIOR Exemption			\$300,000.00	\$300,000.00
			Cap for Senior Exemption			\$150,000.00	\$150,000.00
			Exemption Value City			0	0
			OP Residential Boro Exemption			\$50,000.00	\$50,000.00
			OP Senior Resident >150k Exempt Value			\$150,000.00	\$150,000.00
			Residential Exemption			\$50,000.00	\$50,000.00
			Senior Citizen Exemption			\$150,000.00	\$150,000.00
			Senior Hardship Credit Amount			\$5,759.73	\$5,759.73
			Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00
			Senior Mandatory Imp			\$150,000.00	\$150,000.00
			Working Improvement Assessed Value			\$1,070,800.00	\$1,070,800.00
			Exemption Value Borough			\$350,000.00	\$350,000.00
		Date	Year of Cadastre			2025.000000000000	2025.000000000000
			Effective date of value change			20250101.000000000000	20250101.000000000000

TAX ADJUSTMENT REQUESTROLL/YEAR 2025TAR NUMBER 55-25-002PARCEL ID 013-480-02PRIMARY OWNER BETTY CLOUD

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>55</u>	<u>55</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>124,500</u>	<u>124,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>299,100</u>	<u>299,100</u>
KPB ASSESSED (VT 1001)	<u>423,600</u>	<u>423,600</u>
KPB TAXABLE (VT 1003)	<u>161,400</u>	<u>423,600</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 - THE APPLICANT HAS NOT BEEN IN STATE NOR
ELIGIBLE FOR THE PFD. THE EXEMPTION WAS NOT ENDED TIMELY

		CHANGE SUMMARY
DATE	<u>07/16/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE <u>\$262,200</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>

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 # 01348002

X Typographical, computational or other similar error?
Identify & Describe:
 YES, THE EXEMPTION SHOULD HAVE BEEN ENDED FOR 2022, BUT THE EXEMPTION DID NOT GET REMOVED

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
 YES, THE EXEMPTION WAS LISTED ON ALL KPB NOTICES

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
 YES, THE EXEMPTION EXAMINER FAILED REMOVE THE EXEMPTIONS WHEN THE APPLICANT FAILED TO QUALIFY FOR THE PFD.

Certified Value	Land	<u>\$124,500</u>
	Improvements	<u>\$299,100</u>
	Personal Property	<u> </u>
	Total	<u>\$423,600</u>

Adjusted Value	Land	<u>\$124,500</u>
	Improvements	<u>\$299,100</u>
	Personal Property	<u> </u>
	Total	<u>\$423,600</u>

Prepared by	<u>S NOTTER</u>	<u>7/16/2025</u>
		Date
Approved by	<u><i>Adam Quirk</i></u>	<u>7/16/25</u>
	Department Director	Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER58-25-004

PARCEL ID

05506029co05

PRIMARY OWNER

MACADO, DAVID & LINDA

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	30,100	30,100
IMPROVEMENT ASSESSED (VT5)	318,200	318,200
KPB ASSESSED (VT 1001)	348,300	348,300
KPB TAXABLE (VT 1003)	348,300	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

2025 SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD

ELIGIBILITY

	CHANGE SUMMARY
	KPB ASSESSED\$0
	KPB TAXABLE(\$348,300)
DATE08/06/25	CITY ASSESSED\$0
SUBMITTED BYS NOTTER	CITY TAXABLE\$0
VERIFIED BYC. FINLEY	KPB FLAT TAX
	CITY FLAT TAX

Cadastral Values		Expand to Filter Values		
File	Class	Value Type	Attribute	Amount
Default - Default Value Group	Appraised	Legal Acres	1.09 Acres	1.09 Acres
		Improvement Market Value	\$318,200.00	\$318,200.00
		Land Market Value	\$30,100.00	\$30,100.00
		TAG	58.00	58.00
	Assessed	TAG.Id	58.00	58.00
		Improvements	\$318,200.00	\$318,200.00
		Land	\$30,100.00	\$30,100.00
		Parcel Assessed Value	\$348,300.00	\$348,300.00
	Taxable	Personal Property Assessed Value	0	0
		Qualified for Exemption	\$348,300.00	\$348,300.00
		Total Assessed Value - City	0	0
		Total Assessed Value - City	0	0
	Exemption	Total Borough Optional Exempt Value	\$198,300.00	\$198,300.00
		Total City Optional Exempt Value	0	0
		Total Mandatory Exempt Value	\$150,000.00	\$150,000.00
		Land Assessed Value	\$30,100.00	\$30,100.00
	58 - CENTRAL EMERGENCY SERVICES	Improvement Assessed Value	\$318,200.00	\$318,200.00
		Total Assessed Value - Borough	\$348,300.00	\$348,300.00
		City Taxable Value	0	0
		Taxable Value - Borough	\$348,300.00	\$348,300.00
	58 - CENTRAL EMERGENCY SERVICES	BOROUGH SENIOR Exempt Value	\$308,000.00	\$308,000.00
		Cap for Senior Exemption	\$150,000.00	\$150,000.00
		Exemption Value City	0	0
		GP Residential Boro Exemption	\$48,300.00	\$48,300.00
	Senior Citizen Exemption	GP Senior Resident >150k Exempt Value	\$150,000.00	\$150,000.00
		Residential Exemption	\$50,000.00	\$50,000.00
		Senior Citizen Exemption	\$150,000.00	\$150,000.00
		Senior Mandatory Exempt Value	\$150,000.00	\$150,000.00
	Senior Mandatory Imp	Working Improvement Assessed Value	\$318,200.00	\$318,200.00
		Exemption Value Borough	0	\$348,300.00
		Year of Cadastre	2025.0000000000	2025.0000000000
		Effective date of value change	20250101.0000000000	20250101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER

58-25-024

PARCEL ID

055-270-07

PRIMARY OWNER

DENNIS GEASE

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	259,200	259,200
IMPROVEMENT ASSESSED (VT5)	761,600	761,600
KPB ASSESSED (VT 1001)	1,020,800	1,020,800
KPB TAXABLE (VT 1003)	670,800	670,800
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

2025 SENIOR HARDSHIP EXEMPTION APPROVED

		CHANGE SUMMARY
DATE	07/31/25	KPB ASSESSED \$0
SUBMITTED BY	S NOTTER	KPB TAXABLE \$0
VERIFIED BY	C. FINLEY	CITY ASSESSED \$0
		CITY TAXABLE \$0
		KPB FLAT TAX (\$4,011.77)
		CITY FLAT TAX

Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group						
Appraised		Legal Acres			1.94 Acres	
		Improvement Market Value			\$761,600.00	\$761,600.00
Assessed		Land Market Value			\$259,200.00	\$259,200.00
		TAG			58.00	58.00
		TAG.Id			58.00	58.00
		Improvements			\$761,600.00	\$761,600.00
		Land			\$259,200.00	\$259,200.00
		Parcel Assessed Value			\$1,020,800.00	\$1,020,800.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$1,020,800.00	\$1,020,800.00
		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			\$200,000.00	\$200,000.00
Taxable		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Land Assessed Value			\$259,200.00	\$259,200.00
		Improvement Assessed Value			\$761,600.00	\$761,600.00
		Total Assessed Value - Borough			\$1,020,800.00	\$1,020,800.00
		City Taxable Value		58 - CENTRAL EMERGENCY SERVICES	0	0
		Taxable Value - Borough			\$670,800.00	\$670,800.00
		BOROUGH SENIOR Exempt Value			\$300,000.00	\$300,000.00
		Cap for Senior Exemption			\$150,000.00	\$150,000.00
		Exemption Value City			0	0
Exemption		OP Residential Boro Exemption			\$50,000.00	\$50,000.00
		OP Senior Resident > 150K Exempt Value			\$150,000.00	\$150,000.00
		Residential Exemption			\$50,000.00	\$50,000.00
		Senior Citizen Exemption			\$150,000.00	\$150,000.00
		Senior Hardship Credit Amount			\$4,011.77	\$4,011.77
		Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Senior Mandatory Imp			\$150,000.00	\$150,000.00
		Working Improvement Assessed Value			\$761,600.00	\$761,600.00
		Exemption Value Borough			\$350,000.00	\$350,000.00
		Year of Cadastre			2025.000000000000	2025.000000000000
Date		Effective date of value change			20250101.000000000000	20250101.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 58-25-005

PARCEL ID 055-491-19

PRIMARY OWNER DAVID EILENDER

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	29,400	29,400
IMPROVEMENT ASSESSED (VT5)	328,600	328,600
KPB ASSESSED (VT 1001)	358,000	358,000
KPB TAXABLE (VT 1003)	308,000	8,000
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION SENIOR EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	07/16/25	KPB ASSESSED \$0
SUBMITTED BY	S NOTTER	KPB TAXABLE (\$300,000)
VERIFIED BY	C. FINLEY	CITY ASSESSED \$0
		CITY TAXABLE \$0
		KPB FLAT TAX
		CITY FLAT TAX

Cadastral Values		Expand to Filter Values	
Sr#	Class	Value Type	Amount
Default - Default Value Group		Attribute	Secondary Attribute
Appraised	Legal Acres	Legal Acres	.92 Acres
		Improvement Market Value	\$328,600.00
		Land Market Value	\$29,400.00
		TAG	58.00
		TAG.Ld	58.00
	Assessed	Improvements	\$328,600.00
		Land	\$29,400.00
		Parcel Assessed Value	\$358,000.00
		Personal Property Assessed Value	0
		Qualified for Exemption	0
Taxable	Total Assessed Value - City	Total Assessed Value - City	\$358,000.00
		Total Borough Optional Exempt Value	0
		Total City Optional Exempt Value	\$50,000.00
		Total Mandatory Exempt Value	0
		Land Assessed Value	\$29,400.00
	58 - CENTRAL EMERGENCY SERVICES	Improvement Assessed Value	\$328,600.00
		Total Assessed Value - Borough	\$358,000.00
		City Taxable Value	0
		Taxable Value - Borough	\$308,000.00
		BOROUGH SENIOR Exempt Value	\$8,000.00
Exemption	58 - CENTRAL EMERGENCY SERVICES	Cap for Senior Exemption	\$380,000.00
		Exemption Value City	\$150,000.00
		OP Residential Boro Exemption	0
		OP Senior Resident >150K Exempt Value	\$50,000.00
		Residential Exemption	\$150,000.00
	Senior Citizen Exemption	Senior Citizen Exemption	\$50,000.00
		Senior Mandatory Exempt Value	\$150,000.00
		Senior Mandatory/Imp	\$150,000.00
		Working Improvement Assessed Value	\$328,600.00
		Exemption Value Borough	\$250,000.00
Date	Year of Cadastre	2025,0000000000	2025,0000000000
		Effective date of value change	20250101,0000000000

TAX ADJUSTMENT REQUESTROLL/YEAR 2025TAR NUMBER 58-25-006PARCEL ID 055-641-82PRIMARY OWNER MILLER, JARED

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>25,600</u>	<u>25,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>243,400</u>	<u>243,400</u>
KPB ASSESSED (VT 1001)	<u>269,000</u>	<u>269,000</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>269,000</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 - DELETE DISABLED VETERAN EXEMPTION FOR 2025;
PROPERTY NO LONGER QUALIFIES - RENTAL AS NOTIFIED BY SALES TAX

		CHANGE SUMMARY
	KPB ASSESSED	<u>\$0</u>
DATE	KPB TAXABLE	<u>\$269,000</u>
SUBMITTED BY	CITY ASSESSED	<u>\$0</u>
VERIFIED BY	CITY TAXABLE	<u>\$0</u>
	KPB FLAT TAX	<u></u>
	CITY FLAT TAX	<u></u>

Cadastral Values			Expand to Filter Values		
Date	Class	Value Type	Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres		.92 Acres	
		Improvement Market value		\$243,400.00	\$243,400.00
	Assessed	Land Market Value		\$25,600.00	\$25,600.00
		TAG		58.00	58.00
		TAG.Id		58.00	58.00
		Improvements		\$243,400.00	\$243,400.00
	Assessed	Land		\$25,600.00	\$25,600.00
		Parcel Assessed Value		\$269,000.00	\$269,000.00
		Personal Property Assessed Value		0	0
		Qualified for Exemption		\$269,000.00	\$269,000.00
		Total Assessed Value - City		0	0
		Total Borough Optional Exempt Value		\$119,000.00	
		Total City Optional Exempt Value		0	0
		Total Mandatory Exempt Value		\$150,000.00	
	Taxable	Land Assessed Value		\$25,600.00	\$25,600.00
		Improvement Assessed Value		\$243,400.00	\$243,400.00
		Total Assessed Value - Borough		\$269,000.00	\$269,000.00
		City Taxable Value		0	0
	Exemption	Taxable Value - Borough	58 - CENTRAL EMERGENCY SERVICES	0	\$269,000.00
		BOROUGH VETERAN Exempt Value		\$269,000.00	
		Cap for -veteran Exemption		\$150,000.00	
		Disabled Veteran Exemption		\$150,000.00	
		Exemption Value City	58 - CENTRAL EMERGENCY SERVICES	0	0
		OP Disabled Veteran >\$150k Exempt Value		\$119,000.00	
	Exemption	Residential Exemption		\$50,000.00	
		Veteran Mandatory Exempt Value		\$150,000.00	
		Veteran Mandatory Imp		\$150,000.00	
		Working Improvement Assessed Value		\$243,400.00	\$243,400.00
		Exemption Value Borough		\$269,000.00	0
		Year of Cadastre		2025.0000000000	2025.0000000000
	Date	Effective date of value change		20250101.0000000000	20250101.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 05564182

- X **Typographical, computational or other similar error?**
Identify & Describe:
EXEMPTION NOT REMOVED PRIOR TO CERTIFICATION - PROPERTY WAS REPORTED AS A RENTAL BY SALES TAX
- X **Readily apparent from the assessment notice, tax statement or other borough tax record?**
Identify & Describe:
YES, THE EXEMPTION SHOWED THE PROEPRTY AS EXEMPT ON ALL PROPERTY TAX RECORDS
- X **Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?**
Identify & Describe:
YES, THE PROPERTY WAS LISTED AS A RENTAL, BUT SALES TAX DID NOTIFY THE ASSESSING DEPARTMENT TIMELY.

Certified Value	Land	\$25,600
	Improvements	\$243,400
	Personal Property	
	Total	\$269,000
Adjusted Value	Land	\$25,600
	Improvements	\$243,400
	Personal Property	
	Total	\$269,000

Prepared by S NOTTER 6/17/2025
Approved by Adean Ows 6/17/25
Department Director Date

TAX ADJUSTMENT REQUESTROLL/YEAR 2025TAR NUMBER 58-25-007PARCEL ID 05564188CO74PRIMARY OWNER SCHOENBORN, GARY

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>140</u>	<u>140</u>
LAND ASSESSED (VT4)	<u>17,800</u>	<u>17,800</u>
IMPROVEMENT ASSESSED (VT5)	<u>308,000</u>	<u>308,000</u>
KPB ASSESSED (VT 1001)	<u>325,800</u>	<u>325,800</u>
KPB TAXABLE (VT 1003)	<u>275,800</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 MANIFEST CLERICAL ERROR - SENIOR EXEMPTION SHOULD NOT HAVE BEENREMOVED AS APPLICANT WAS PFD ELIGIBLE

		CHANGE SUMMARY
	KPB ASSESSED	<u>\$0</u>
DATE	KPB TAXABLE	<u>(\$275,800)</u>
SUBMITTED BY	CITY ASSESSED	<u>\$0</u>
VERIFIED BY	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	Amount
Default - Default Value Group	Appraised	Legal Acres	.48 Acres
		Improvement Market Value	\$308,000.00
		Land Market Value	\$17,800.00
	Assessed	TAG	58.00
		TAG.Id	58.00
		Improvements	58.00
		Land	\$308,000.00
		Parcel Assessed Value	\$17,800.00
		Personal Property Assessed Value	\$325,800.00
		Qualified for Exemption	0
		Total Assessed Value - City	\$325,800.00
		Total Assessed Value - City	0
		Total Borough Optional Exempt Value	\$50,000.00
		Total City Optional Exempt Value	0
		Total Mandatory Exempt Value	\$150,000.00
		Land Assessed Value	\$17,800.00
		Improvement Assessed Value	\$308,000.00
		Total Assessed Value - Borough	\$325,800.00
		City Taxable Value	0
		Taxable Value - Borough	\$275,800.00
		Taxable Value - Borough	0
		BOROUGH SENIOR Exempt Value	\$300,000.00
		Cap for Senior Exemption	\$150,000.00
		Exemption Value City	0
		OP Residential Roro Exemption	\$50,000.00
		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 Mandatory/Imp	\$150,000.00
		Working Improvement Assessed Value	\$308,000.00
		Exemption Value Borough	\$325,800.00
		Year of Cadastre	2025.000000000000
		Effective date of value change	20250101.000000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 05564188CD74

X Typographical, computational or other similar error?
Identify & Describe:
 YES, EXEMPTION SHOULD NOT HAVE BEEN REMOVED DURING THE AUDIT
 PROCESS

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

X Made by a borough employee in the performance of
 typing, record keeping, filing, measuring, or other
 similar duties?
Identify & Describe:
 YES, EXEMPTION EXAMINER REMOVED THE SENIOR EXEMPTION IN ERROR

Certified Value	Land	\$17,800
	Improvements	\$308,000
	Personal Property	
	Total	\$325,800

Adjusted Value	Land	\$17,800
	Improvements	\$308,000
	Personal Property	
	Total	\$325,800

Prepared by	S NOTTER	7/30/2025
		Date
Approved by	<u><i>Adam Quilty</i></u>	1/31/25
	Department Director	Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

58-24-057

PARCEL ID

05564188co74

PRIMARY OWNER

GARY SCHOENBORN

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	140	140
LAND ASSESSED (VT4)	17,700	17,700
IMPROVEMENT ASSESSED (VT5)	276,700	276,700
KPB ASSESSED (VT 1001)	294,400	294,400
KPB TAXABLE (VT 1003)	244,400	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

MANIFEST CLERICAL ERROR - SENIOR EXEMPTION SHOULD NOT HAVE BEEN
REMOVED AS APPLICANT WAS PFD ELIGIBLE

		CHANGE SUMMARY
DATE	07/30/25	KPB ASSESSED \$0
SUBMITTED BY	S NOTTER	KPB TAXABLE (\$244,400)
VERIFIED BY	C. FINLEY	CITY ASSESSED \$0
		CITY TAXABLE \$0
		KPB FLAT TAX
		CITY FLAT TAX

Cadastral Values		Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Default - Default Value Group								
Appraised			Legal Acres			.47 Acres		
			Improvement Market Value			\$276,700.00	\$276,700.00	
Assessed			Land Market Value			\$17,700.00	\$17,700.00	
			TAG			58.00	58.00	
			TAG.Ld			58.00	58.00	
			Improvements			\$276,700.00	\$276,700.00	
			Land			\$17,700.00	\$17,700.00	
			Parcel Assessed Value			\$294,400.00	\$294,400.00	
			Personal Property Assessed Value			0	0	
			Qualified for Exemption			\$294,400.00	\$294,400.00	
			Total Assessed Value - City			0	0	
			Total Borough Optional Exempt Value			\$50,000.00	\$144,400.00	
Taxable			Total City Optional Exempt Value			0	0	
			Total Mandatory Exempt Value			\$17,700.00	\$150,000.00	
			Land Assessed Value			\$276,700.00	\$276,700.00	
			Improvement Assessed Value			\$294,400.00	\$294,400.00	
			Total Assessed Value - Borough			0	0	
			City Taxable Value		58 - CENTRAL EMERGENCY SERVICES	\$244,400.00	0	
			Taxable Value - Borough			\$294,400.00	\$294,400.00	
			BOROUGH SENIOR Exempt Value			\$150,000.00	\$150,000.00	
			Cap for Senior Exemption			0	0	
			Exemption Value City		58 - CENTRAL EMERGENCY SERVICES	\$50,000.00	\$144,400.00	
Exemption			OP Residential Burd Exemption			\$50,000.00	\$50,000.00	
			OP Senior 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	\$150,000.00	
			Senior Mandatory/Imp			\$276,700.00	\$276,700.00	
			Working Improvement Assessed Value			\$50,000.00	\$294,400.00	
			Exemption Value Borough			2024.0000000000	2024.0000000000	
			Year of Cadastre			20240101.0000000000	20240101.0000000000	
			Effective date of value change			20240101.0000000000	20240101.0000000000	

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 05564188CO74

 X Typographical, computational or other similar error?
Identify & Describe:
 YES, EXEMPTION SHOULD NOT HAVE BEEN REMOVED DURING AN AUDIT
 PROCESS

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

 X Made by a borough employee in the performance of
 typing, record keeping, filing, measuring, or other
 similar duties?
Identify & Describe:
 YES, EXEMPTION EXAMINER REMOVED THE SENIOR EXEMPTION IN ERROR

Certified Value	Land	\$17,700
	Improvements	\$276,700
	Personal Property	_____
	Total	\$294,400

Adjusted Value	Land	\$17,700
	Improvements	\$276,700
	Personal Property	_____
	Total	\$294,400

Prepared by	<u>S NOTTER</u>	<u>7/30/2025</u> Date
Approved by	<u><i>Adrian Dewitz</i></u>	<u>7/31/25</u> Date
	Department Director	

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER

58-25-008

PARCEL ID

055-651-12

PRIMARY OWNER

SPELLMAN, AUDREY

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	25,600	25,600
IMPROVEMENT ASSESSED (VT5)	345,700	345,700
KPB ASSESSED (VT 1001)	371,300	371,300
KPB TAXABLE (VT 1003)	321,300	21,300
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

SENIOR EXEMPTION APPROVED AFTER CONFRIMING PFD ELIGIBILITY

		CHANGE SUMMARY
	KPB ASSESSED	\$0
	KPB TAXABLE	(\$300,000)
	CITY ASSESSED	\$0
	CITY TAXABLE	\$0
	KPB FLAT TAX	
	CITY FLAT TAX	
DATE	06/12/25	
SUBMITTED BY	S NOTTER	
VERIFIED BY	C. FINLEY	

Cadastral Values		Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Default - Default Value Group	Appraised	Legal Acres	Legal Acres			.92 Acres	.92 Acres	
			Improvement Market Value			\$345,700.00	\$345,700.00	
			Land Market Value			\$25,600.00	\$25,600.00	
			TAG			58.00	58.00	
	Assessed	TAG,Id	TAG,Id			58.00	58.00	
			Improvements			\$345,700.00	\$345,700.00	
			Land			\$25,600.00	\$25,600.00	
			Parcel Assessed Value			\$371,300.00	\$371,300.00	
			Personal Property Assessed Value			0	0	
			Qualified for Exemption			\$371,300.00	\$371,300.00	
			Total Assessed Value - City			0	0	
			Total Borough Optional Exempt Value			\$50,000.00	\$200,000.00	
			Total City Optional Exempt Value			0	0	
			Total Mandatory Exempt Value			\$25,600.00	\$150,000.00	
			Improvement Assessed Value			\$345,700.00	\$345,700.00	
			Total Assessed Value - Borough			\$371,300.00	\$371,300.00	
	Taxable	City Taxable Value	City Taxable Value		58 - CENTRAL EMERGENCY SERVICES	0	0	
			Taxable Value - Borough			\$371,300.00	\$21,300.00	
			BOROUGH SENIOR Exempt Value			\$300,000.00	\$300,000.00	
			Cap for Senior Exemption			\$150,000.00	\$150,000.00	
	Exemption	Exemption Value City	Exemption Value City		58 - CENTRAL EMERGENCY SERVICES	0	0	
			OP Residential Boro Exemption			\$50,000.00	\$50,000.00	
			OP Senior Resident >150k Exempt Value			\$50,000.00	\$150,000.00	
			Residential Exemption			\$50,000.00	\$150,000.00	
			Senior Citizen Exemption			\$150,000.00	\$150,000.00	
			Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00	
			Senior Mandatory Imp			\$345,700.00	\$345,700.00	
			Working Improvement Assessed Value			\$50,000.00	\$350,000.00	
			Exemption Value Borough			2025.0000000000	2025.0000000000	
	Date	Year of Cadastre	Year of Cadastre			2025.0000000000	2025.0000000000	
			Effective date of value change			2025.0000000000	2025.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 58-25-009PARCEL ID 057-045-19PRIMARY OWNER TRINITY CHRISTIAN CENTER

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u></u>	<u></u>
LAND ASSESSED (VT4)	<u>75,000</u>	<u>75,000</u>
IMPROVEMENT ASSESSED (VT5)	<u>1,109,000</u>	<u>1,109,000</u>
KPB ASSESSED (VT 1001)	<u>1,184,000</u>	<u>1,184,000</u>
KPB TAXABLE (VT 1003)	<u>1,184,000</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (VT 1013)	<u></u>	<u>0</u>

EXPLANATION ORGANIZATION COMBINED LOTS. EXEMPTION NOT APPLIED TO NEW LOT AFTER REPLAT.LOTS WERE BOTH 100% BEFORE REPLAT.

		CHANGE SUMMARY
DATE	<u>07/18/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>TAYLOR ECKERT</u>	KPB TAXABLE <u>(\$1,184,000)</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>

Cadastral Values			Expand to Filter Values			
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group						
Appraised		Legal Acres			2.24 Acres	2.24 Acres
		Improvement Market value			\$1,109,000.00	\$1,109,000.00
		Land Market value			\$75,000.00	\$75,000.00
		TAG			58.00	58.00
Assessed		TAG.Id			58.00	58.00
		Improvements			\$1,109,000.00	\$1,109,000.00
		Land			\$75,000.00	\$75,000.00
		Parcel Assessed Value			\$1,184,000.00	\$1,184,000.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$1,184,000.00	\$1,184,000.00
		Total Assessed Value - City			0	0
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value			0	0
		Land Assessed Value			\$75,000.00	\$75,000.00
Taxable		Improvement Assessed Value			\$1,109,000.00	\$1,109,000.00
		Total Assessed Value - Borough			\$1,184,000.00	\$1,184,000.00
		City Taxable Value		58 - CENTRAL EMERGENCY SERVICES	0	0
		Taxable Value - Borough			\$1,184,000.00	0
Exemption		Exemption Value City		58 - CENTRAL EMERGENCY SERVICES	0	0
		Religious Exemption				\$1,184,000.00
Date		Working Improvement Assessed Value			\$1,109,000.00	\$1,109,000.00
		Exemption Value Borough			0	\$1,184,000.00
		Year of Cadastre			2025.0000000000	2025.0000000000
		Effective date of value change			20250101.0000000000	20250101.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 057-045-19

X Typographical, computational or other similar error?
Identify & Describe:
EXEMPTION WAS NOT REAPPLIED AFTER REPEAT OF PROPERTIES.

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
ORGANIZATION WAS 100% EXEMPT ON BOTH LOTS BEFORE REPLAT.

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?

Identify & Describe:
REPLAT WITH NEW PIN WAS CREATED, EXEMPTION AS NOT REAPPLIED AFTER REPLAT.

Certified Value	Land	\$75,000
	Improvements	\$1,109,000
	Personal Property	
	Total	\$1,184,000

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

Prepared by TAYLOR ECKERT 7/18/2025

Approved by U. Dean, C.W. 14 8/4/25
Department Director Date

Taylor C. Eekens

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER

58-25-010

PARCEL ID

057-083-04

PRIMARY OWNER

PATTERSON, DAVID

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	16,100	16,100
IMPROVEMENT ASSESSED (VT5)	87,100	87,100
KPB ASSESSED (VT 1001)	103,200	103,200
KPB TAXABLE (VT 1003)	103,200	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

SENIOR EXE AND 50K APPROVED AFTER CONFIRMING PFD ELIGIBILITY

	CHANGE SUMMARY
	KPB ASSESSED \$0
DATE	07/22/25
	KPB TAXABLE (\$103,200)
SUBMITTED BY	S NOTTER
	CITY ASSESSED \$0
VERIFIED BY	C. FINLEY
	CITY TAXABLE \$0
	KPB FLAT TAX
	CITY FLAT TAX

Cadastral Values		Expand to Filter Values		
Site	Class	Value Type	Attribute	Amount
Default - Default Value Group				
Appraised		Legal Acres		.23 Acres
		Improvement Market Value		\$87,100.00
Assessed		Land Market Value		\$16,100.00
		TAG		58.00
		TAG.Id		58.00
		Improvements		58.00
		Land		\$87,100.00
		Parcel Assessed Value		\$16,100.00
		Personal Property Assessed Value		\$103,200.00
		Qualified for Exemption		0
		Total Assessed Value - City		\$103,200.00
		Total City Optional Exempt Value		0
Taxable		Total Mandatory Exempt Value		\$103,200.00
		Land Assessed Value		\$16,100.00
		Improvement Assessed Value		\$87,100.00
		Total Assessed Value - Borough		\$103,200.00
		City Taxable Value		0
		Taxable Value - Borough	58 - CENTRAL EMERGENCY SERVICES	\$103,200.00
		BOROUGH SENIOR Exempt Value		\$103,200.00
		Cap for Senior Exemption		\$150,000.00
		Exemption Value City	58 - CENTRAL EMERGENCY SERVICES	0
		Residential Exemption		\$50,000.00
Exemption		Senior Citizen Exemption		\$103,200.00
		Senior Mandatory Exempt Value		\$103,200.00
		Senior Mandatory Imp		\$87,100.00
		Senior Mandatory Land		\$16,100.00
		Working Improvement Assessed Value		\$87,100.00
Date		Exemption Value Borough		0
		Year of Cadastre	2025.0000000000	2025.0000000000
		Effective date of value change	20250101.0000000000	20250101.0000000000

TAX ADJUSTMENT REQUESTROLL/YEAR 2025TAR NUMBER 58-25-011PARCEL ID 057-103-08PRIMARY OWNER KIM, BILL

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>244,100</u>	<u>244,100</u>
IMPROVEMENT ASSESSED (VT5)	<u>795,400</u>	<u>795,400</u>
KPB ASSESSED (VT 1001)	<u>1,039,500</u>	<u>1,039,500</u>
KPB TAXABLE (VT 1003)	<u>1,039,500</u>	<u>689,500</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR CITIZEN AND 50K EXEMPTION APPROVED AFTER CONFIRMING PFDELIGIBILITY **CHANGE SUMMARY**

	KPB ASSESSED	<u>\$0</u>
DATE	KPB TAXABLE	<u>(\$350,000)</u>
SUBMITTED BY	CITY ASSESSED	<u>\$0</u>
VERIFIED BY	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	Previous Amount	Amount
Default - Default Value Group					
Appraised		Legal Acres		.74 Acres	.74 Acres
		Improvement Market value		\$795,400.00	\$795,400.00
		Land Market value		\$244,100.00	\$244,100.00
		TAG		58.00	58.00
Assessed		TAG.Id		58.00	58.00
		Improvements		\$795,400.00	\$795,400.00
		Land		\$244,100.00	\$244,100.00
		Parcel Assessed Value		\$1,039,500.00	\$1,039,500.00
		Personal Property Assessed Value		0	0
		Qualified for Exemption		\$1,039,500.00	\$1,039,500.00
		Total Assessed Value - City		0	0
Total Borough Optional Exempt Value					
Total City Optional Exempt Value					
Total Mandatory Exempt Value					
		Land Assessed Value		\$244,100.00	\$150,000.00
		Improvement Assessed Value		\$795,400.00	\$795,400.00
		Total Assessed Value - Borough		\$1,039,500.00	\$1,039,500.00
Taxable		City Taxable Value	58 - CENTRAL EMERGENCY SERVICES	0	0
		Taxable Value - Borough		\$1,039,500.00	\$689,500.00
Exemption		BOROUGH SENIOR Exempt Value			\$300,000.00
		Cap for Senior Exemption			\$150,000.00
		Exemption Value City	58 - CENTRAL EMERGENCY SERVICES	0	0
		GP Residential Boro Exemption			\$50,000.00
		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 Mandatory Imp			\$150,000.00
		Working Improvement Assessed Value		\$795,400.00	\$795,400.00
Exemption Value Borough					
				0	\$350,000.00
Date		Year of Cadastre		2025.0000000000	2025.0000000000
		Effective date of value change		20250101.0000000000	20250101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 58-25-012PARCEL ID 057-522-12PRIMARY OWNER HILBRUNER, BRENT

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>16,100</u>	<u>16,100</u>
IMPROVEMENT ASSESSED (VT5)	<u>76,100</u>	<u>76,100</u>
KPB ASSESSED (VT 1001)	<u>92,200</u>	<u>92,200</u>
KPB TAXABLE (VT 1003)	<u>92,200</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 AND 50K EXEMPTION APPROVED AFTER CONFIRMING PFD

ELIGIBILITY _____

CHANGE SUMMARY

DATE	<u>07/16/25</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE	<u>(\$92,200)</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	Amount
Default - Default Value Group				
Appraised		Legal Acres		.23 Acres
		Improvement Market Value		\$76,100.00
Assessed		Land Market Value		\$16,100.00
		TAG		58.00
		TAG.Ld		58.00
		Improvements		58.00
		Land		58.00
		Parcel Assessed Value		\$76,100.00
		Personal Property Assessed Value		\$16,100.00
		Qualified for Exemption		\$92,200.00
		Total Assessed Value - City		0
		Total Assessed Value - City		\$92,200.00
Taxable		Total City Optional Exempt Value		0
		Total Mandatory Exempt Value		\$92,200.00
		Land Assessed Value		\$16,100.00
		Improvement Assessed Value		\$76,100.00
		Total Assessed Value - Borough		\$92,200.00
		City Taxable Value		0
		Taxable Value - Borough	58 - CENTRAL EMERGENCY SERVICES	0
		BOROUGH SENIOR Exempt Value		\$92,200.00
		Cap for Senior Exemption		\$150,000.00
		Exemption Value City	58 - CENTRAL EMERGENCY SERVICES	0
Exemption		Residential Exemption		\$58,000.00
		Senior Citizen Exemption		\$92,200.00
		Senior Mandatory Exempt Value		\$92,200.00
		Senior MandatoryImp		\$76,100.00
		Senior MandatoryLand		\$16,100.00
		Working Improvement Assessed Value		\$76,100.00
Date		Exemption Value Borough		0
		Year of Cadastre	2025.0000000000	2025.0000000000
		Effective date of value change	20250101.0000000000	20250101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 58-25-025PARCEL ID 058-230-10PRIMARY OWNER MADISON, WILLIS AND JANE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>355,200</u>	<u>355,200</u>
IMPROVEMENT ASSESSED (VT5)	<u>1,033,500</u>	<u>1,033,500</u>
KPB ASSESSED (VT 1001)	<u>1,388,700</u>	<u>1,388,700</u>
KPB TAXABLE (VT 1003)	<u>1,038,700</u>	<u>1,038,700</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR CITIZEN HARDSHIP EXEMPTION APPROVED

		CHANGE SUMMARY
DATE	<u>S NOTTER</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>7/31/2025</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>(\$4,135.22)</u>
		CITY FLAT TAX <u></u>

Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group		Legal Acres			1.10 Acres	1.10 Acres
Appraised		Improvement Market value			\$1,033,500.00	\$1,033,500.00
		Land Market value			\$355,200.00	\$355,200.00
Assessed		TAG			58.00	58.00
		TAG.Id			58.00	58.00
		Improvements			\$1,033,500.00	\$1,033,500.00
		Land			\$355,200.00	\$355,200.00
		Parcel Assessed Value			\$1,388,700.00	\$1,388,700.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$1,388,700.00	\$1,388,700.00
		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			\$200,000.00	\$200,000.00
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Land Assessed Value			\$355,200.00	\$355,200.00
		Improvement Assessed Value			\$1,033,500.00	\$1,033,500.00
		Total Assessed Value - Borough			\$1,388,700.00	\$1,388,700.00
Taxable		City Taxable Value		58 - CENTRAL EMERGENCY SERVICES	0	0
Exemption		Taxable Value - Borough			\$1,038,700.00	\$1,038,700.00
		BOROUGH SENIOR Exempt Value			\$300,000.00	\$300,000.00
		Cap for Senior Exemption			\$150,000.00	\$150,000.00
		Exemption Value City			0	0
		OP Residential Boro Exemption			\$50,000.00	\$50,000.00
		OP Senior Resident >150K Exempt Value			\$150,000.00	\$150,000.00
		Residential Exemption			\$50,000.00	\$50,000.00
		Senior Citizen Exemption			\$150,000.00	\$150,000.00
		Senior Hardship Credit Amount			\$4,135.22	\$4,135.22
		Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00
Date		Senior MandatoryImp			\$150,000.00	\$150,000.00
		Working Improvement Assessed Value			\$1,033,500.00	\$1,033,500.00
		Exemption Value Borough			\$350,000.00	\$350,000.00
		Year of Cadastre			2025.000000000000	2025.000000000000
		Effective date of value change			20250101.000000000000	20250101.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 58-25-026PARCEL ID 058-230-11PRIMARY OWNER WELLS, RICHARD & PHYLLIS

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>339,200</u>	<u>339,200</u>
IMPROVEMENT ASSESSED (VT5)	<u>529,800</u>	<u>529,800</u>
KPB ASSESSED (VT 1001)	<u>869,000</u>	<u>869,000</u>
KPB TAXABLE (VT 1003)	<u>519,000</u>	<u>519,000</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION 2025 SENIOR HARDSHIP EXEMPTION APPROVED

		CHANGE SUMMARY
DATE	<u>07/31/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</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>(\$1,475.85)</u>
		CITY FLAT TAX <u></u>

Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group						
	Appraised	Legal Acres			.93 Acres	.93 Acres
		Improvement Market Value			\$529,800.00	\$529,800.00
		Land Market Value			\$339,200.00	\$339,200.00
		TAG			58.00	58.00
		TAG.Id			58.00	58.00
	Assessed	Improvements			\$529,800.00	\$529,800.00
		Land			\$339,200.00	\$339,200.00
		Parcel Assessed Value			\$869,000.00	\$869,000.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$869,000.00	\$869,000.00
		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			\$200,000.00	\$200,000.00
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Land Assessed Value			\$339,200.00	\$339,200.00
		Improvement Assessed Value			\$529,800.00	\$529,800.00
		Total Assessed Value - Borough			\$869,000.00	\$869,000.00
	Taxable	City Taxable Value		58 - CENTRAL EMERGENCY SERVICES	0	0
		Taxable Value - Borough			\$519,000.00	\$519,000.00
		BOROUGH SENIOR Exempt Value			\$300,000.00	\$300,000.00
	Exemption	Cap for Senior Exemption			\$150,000.00	\$150,000.00
		Exemption Value City		58 - CENTRAL EMERGENCY SERVICES	0	0
		OP Residential Boro Exemption			\$50,000.00	\$50,000.00
		OP Senior Resident >150k Exempt Value			\$150,000.00	\$150,000.00
		Residential Exemption			\$50,000.00	\$50,000.00
		Senior Citizen Exemption			\$150,000.00	\$150,000.00
		Senior Hardship Credit Amount			\$1,475.85	\$1,475.85
		Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Senior Mandatory Imp			\$150,000.00	\$150,000.00
		Working Improvement Assessed Value			\$529,800.00	\$529,800.00
		Exemption Value Borough			\$350,000.00	\$350,000.00
	Date	Year of Cadastre			2025.0000000000	2025.0000000000
		Effective date of value change			20250101.0000000000	20250101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 58-25-013PARCEL ID 058-271-03PRIMARY OWNER ROGER AND RENEE HOWARD

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>48,600</u>	<u>48,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>446,500</u>	<u>446,500</u>
KPB ASSESSED (VT 1001)	<u>495,100</u>	<u>495,100</u>
KPB TAXABLE (VT 1003)	<u>445,100</u>	<u>216,800</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION 2025 SENIOR EXE APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	<u>08/06/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE <u>(\$228,300)</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>

Default - Default Value Group		Legal Acres	2.14 Acres	2.14 Acres
Appraised	Improvement Market Value		\$446,500.00	\$446,500.00
	Land Market Value		\$48,600.00	\$48,600.00
Assessed	TAG		58.00	58.00
	TAG.Id		58.00	58.00
	Improvements		\$205,900.00	\$205,900.00
	Land		\$22,400.00	\$22,400.00
	Parcel Assessed Value		\$495,100.00	\$495,100.00
	Personal Property Assessed Value		0	0
	Qualified for Exemption		\$228,300.00	\$228,300.00
	Total Assessed Value - City		0	0
	Total Borough Optional Exempt Value		\$50,000.00	\$128,300.00
	Total City Optional Exempt Value		0	0
Taxable	Total Mandatory Exempt Value		\$240,600.00	\$150,000.00
	Unqualified Improvements		\$26,200.00	\$26,200.00
	Unqualified Land		\$48,600.00	\$48,600.00
	Land Assessed Value		\$446,500.00	\$446,500.00
	Improvement Assessed Value		\$495,100.00	\$495,100.00
	Total Assessed Value - Borough		0	0
	City Taxable Value		\$445,100.00	\$216,800.00
	Taxable Value - Borough			\$228,300.00
	BOROUGH SENIOR Exempt Value			\$150,000.00
	Cap for Senior Exemption		0	0
Exemption	Exemption Value City		\$50,000.00	\$50,000.00
	OP Residential Boro Exemption			\$78,300.00
	OP Senior Resident >150k Exempt Value		\$50,000.00	\$50,000.00
	Residential Exemption			\$150,000.00
	Senior Citizen Exemption			\$150,000.00
	Senior Mandatory Exempt Value			\$150,000.00
	Senior Mandatory Imp			\$446,500.00
	Working Improvement Assessed Value		\$446,500.00	\$446,500.00
	Exemption Value Borough		\$50,000.00	\$278,300.00
	Year of Cadastre		2025.0000000000	2025.0000000000
Date	Effective date of value change		20250101.0000000000	20250101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 58-25-014PARCEL ID 063-093-04PRIMARY OWNER BUCKLER, LYLE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>43,900</u>	<u>43,900</u>
IMPROVEMENT ASSESSED (VT5)	<u>219,400</u>	<u>219,400</u>
KPB ASSESSED (VT 1001)	<u>263,300</u>	<u>263,300</u>
KPB TAXABLE (VT 1003)	<u>263,300</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 APPROVE SENIOR AND 50K APPROVED FOR 2025 AFTER CONFIRMING PFD

ELIGIBILITY _____

	CHANGE SUMMARY
	KPB ASSESSED <u>\$0</u>
DATE <u>08/05/25</u>	KPB TAXABLE <u>(\$263,300)</u>
SUBMITTED BY <u>S NOTTER</u>	CITY ASSESSED <u>\$0</u>
VERIFIED BY <u>C. FINLEY</u>	CITY TAXABLE <u>\$0</u>
	KPB FLAT TAX _____
	CITY FLAT TAX _____

Cadastral Values			Expand to Filter Values					
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount		
Default - Default Value Group	Appraised	Legal Acres			1.43 Acres	1.43 Acres		
		Improvement Market value			\$219,400.00	\$219,400.00		
		Land Market value			\$43,900.00	\$43,900.00		
	Assessed	TAG				58.00	58.00	
		TAG.Id				58.00	58.00	
		Improvements				\$219,400.00	\$219,400.00	
		Land				\$43,900.00	\$43,900.00	
		Parcel Assessed Value				\$263,300.00	\$263,300.00	
		Personal Property Assessed Value				0	0	
		Qualified for Exemption				0	0	
		Total Assessed Value - City				\$263,300.00	\$263,300.00	
		Total Borough Optional Exempt Value				0	\$113,300.00	
		Total City Optional Exempt Value				0	\$150,000.00	
		Total Mandatory Exempt Value				\$43,900.00	\$43,900.00	
		Land Assessed Value				\$219,400.00	\$219,400.00	
		Improvement Assessed Value				\$263,300.00	\$263,300.00	
		Total Assessed Value - Borough				0	0	
		City Taxable Value		58 - CENTRAL EMERGENCY SERVICES		\$263,300.00	0	
Taxable	Exemption	Taxable Value - Borough			0	0		
		BOROUGH SENIOR Exempt Value			\$263,300.00	\$263,300.00		
		Cap for Senior Exemption			\$150,000.00	\$150,000.00		
	Exemption Value City	Exemption Value City		58 - CENTRAL EMERGENCY SERVICES		0	0	
		OP Senior Resident > 150k Exempt Value				\$113,300.00	\$113,300.00	
		Residential Exemption				\$50,000.00	\$50,000.00	
		Senior Citizen Exemption				\$150,000.00	\$150,000.00	
		Senior Mandatory Exempt Value				\$150,000.00	\$150,000.00	
		Senior MandatoryImp				\$150,000.00	\$150,000.00	
		Working Improvement Assessed Value				\$219,400.00	\$219,400.00	
		Exemption Value Borough				0	\$263,300.00	
		Year of Cadastre			2025.0000000000	2025.0000000000	20250101.0000000000	
		Effective date of value change				20250101.0000000000	20250101.0000000000	
		Date						

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 58-25-027PARCEL ID 063-181-20PRIMARY OWNER DARWIN ZUSPAN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>202,600</u>	<u>202,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>560,300</u>	<u>560,300</u>
KPB ASSESSED (VT 1001)	<u>762,900</u>	<u>762,900</u>
KPB TAXABLE (VT 1003)	<u>412,900</u>	<u>412,900</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR HARDSHIP EXEMPTION APPROVED

		CHANGE SUMMARY
	KPB ASSESSED	<u>\$0</u>
DATE	KPB TAXABLE	<u>\$0</u>
SUBMITTED BY	CITY ASSESSED	<u>\$0</u>
VERIFIED BY	CITY TAXABLE	<u>\$0</u>
	KPB FLAT TAX	<u>(\$1,796.74)</u>
	CITY FLAT TAX	<u></u>

Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group		Legal Acres			3.29 Acres	3.29 Acres
Appraised		Improvement Market Value			\$560,300.00	\$560,300.00
		Land Market Value			\$202,600.00	\$202,600.00
Assessed		TAG			58.00	58.00
		TAG.Id			58.00	58.00
		Improvements			\$560,300.00	\$560,300.00
		Land			\$202,600.00	\$202,600.00
		Parcel Assessed Value			\$762,900.00	\$762,900.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$762,900.00	\$762,900.00
		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			\$200,000.00	\$200,000.00
		Total Mandatory Exempt Value			0	0
		Land Assessed Value			\$150,000.00	\$150,000.00
		Improvement Assessed Value			\$202,600.00	\$202,600.00
Taxable		Total Assessed Value - Borough			\$560,300.00	\$560,300.00
		City Taxable Value			\$762,900.00	\$762,900.00
		Taxable Value - Borough			0	0
		BOROUGH SENIOR Exempt Value			\$412,900.00	\$412,900.00
		Cap for Senior Exemption			\$300,000.00	\$300,000.00
		Exemption Value City			\$150,000.00	\$150,000.00
		QP Residential Boro Exemption			0	0
		QP Senior 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 Hardship Credit Amount			\$1,796.74	\$1,796.74
		Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00
Exemption		Senior Mandatory Imp			\$150,000.00	\$150,000.00
		Working Improvement Assessed Value			\$560,300.00	\$560,300.00
		Exemption Value Borough			\$350,000.00	\$350,000.00
		Year of Cadastre			2025.0000000000	2025.0000000000
Date		Effective date of value change			20250101.0000000000	20250101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 58-25-015PARCEL ID 063-760-67PRIMARY OWNER GARY AND RHEA WOOD

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>93,800</u>	<u>93,800</u>
IMPROVEMENT ASSESSED (VT5)	<u>628,500</u>	<u>628,500</u>
KPB ASSESSED (VT 1001)	<u>722,300</u>	<u>722,300</u>
KPB TAXABLE (VT 1003)	<u>672,300</u>	<u>372,300</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
	KPB ASSESSED	<u>\$0</u>
DATE	<u>07/16/25</u>	KPB TAXABLE <u>(\$300,000)</u>
SUBMITTED BY	<u>S NOTTER</u>	CITY ASSESSED <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</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	Appraised	Legal Acres			1.03 Acres	1.03 Acres
		Improvement Market value			\$628,500.00	\$628,500.00
	Assessed	Land Market value			\$93,800.00	\$93,800.00
		TAG			58.00	58.00
		TAG.Id			58.00	58.00
		Improvements			\$628,500.00	\$628,500.00
		Land			\$93,800.00	\$93,800.00
		Parcel Assessed Value			\$722,300.00	\$722,300.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$722,300.00	\$722,300.00
		Total Assessed Value - City		0	0	
		Total Borough Optional Exempt Value		\$50,000.00	\$200,000.00	
		Total City Optional Exempt Value		0	0	
		Total Mandatory Exempt Value		\$150,000.00	\$150,000.00	
		Land Assessed Value		\$93,800.00	\$93,800.00	
		Improvement Assessed Value		\$628,500.00	\$628,500.00	
		Total Assessed Value - Borough		\$722,300.00	\$722,300.00	
Taxable		City Taxable Value	58 - CENTRAL EMERGENCY SERVICES	0	0	
Exemption		Taxable Value - Borough		\$672,300.00	\$372,300.00	
		BOROUGH SENIOR Exempt Value			\$300,000.00	\$300,000.00
		Cap for Senior Exemption			\$150,000.00	\$150,000.00
		Exemption Value City		0	0	0
		OP Residential Boro Exemption		\$50,000.00	\$50,000.00	\$50,000.00
		OP Senior Resident >150k Exempt Value			\$150,000.00	\$150,000.00
		Residential Exemption		\$50,000.00	\$50,000.00	\$50,000.00
		Senior Citizen Exemption		\$150,000.00	\$150,000.00	\$150,000.00
		Senior Mandatory Exempt Value		\$150,000.00	\$150,000.00	\$150,000.00
		Senior MandatoryImp		\$150,000.00	\$150,000.00	\$150,000.00
	Working Improvement Assessed Value		\$628,500.00	\$628,500.00	\$628,500.00	
	Exemption Value Borough		\$50,000.00	\$50,000.00	\$350,000.00	
Date		Year of Cadastre		2025.0000000000	2025.0000000000	
		Effective date of value change		20250101.0000000000	20250101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 58-25-016PARCEL ID 065-370-10PRIMARY OWNER DIANNA LINGLE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>190</u>	<u>190</u>
LAND ASSESSED (VT4)	<u>81,500</u>	<u>81,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>21,700</u>	<u>21,700</u>
KPB ASSESSED (VT 1001)	<u>103,200</u>	<u>103,200</u>
KPB TAXABLE (VT 1003)	<u>53,200</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 2025 SENIOR EXE APPROVED AFTER CONFIRMING PFD ELIGIBLE

		CHANGE SUMMARY
DATE	<u>08/06/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE <u>(\$53,200)</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	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres		9.77 Acres	9.77 Acres
		Improvement Market value		\$21,700.00	\$21,700.00
		Land Market value		\$81,500.00	\$81,500.00
	Assessed	TAG		58.00	58.00
		TAG.Id		58.00	58.00
		Improvements		\$21,700.00	\$21,700.00
		Land		\$81,500.00	\$81,500.00
		Parcel Assessed Value		\$103,200.00	\$103,200.00
		Personal Property Assessed Value		0	0
		Qualified for Exemption		\$103,200.00	\$103,200.00
	Total Assessed Value - City		0	0	
	Total Borough Optional Exempt Value		\$50,000.00		
Taxable		Total City Optional Exempt Value		0	0
		Total Mandatory Exempt Value		\$81,500.00	\$103,200.00
		Land Assessed Value		\$21,700.00	\$81,500.00
		Improvement Assessed Value		\$103,200.00	\$21,700.00
		Total Assessed Value - Borough		0	\$103,200.00
		City Taxable Value	58 - CENTRAL EMERGENCY SERVICES	0	0
		Taxable Value - Borough		\$53,200.00	0
	Exemption	BOROUGH SENIOR Exempt Value			\$103,200.00
		Cap for Senior Exemption			\$150,000.00
		Exemption Value City	58 - CENTRAL EMERGENCY SERVICES	0	0
	OP Residential Boro Exemption		\$50,000.00		
	Residential Exemption		\$50,000.00	\$50,000.00	
	Senior Citizen Exemption			\$103,200.00	
	Senior Mandatory Exempt Value			\$103,200.00	
	Senior MandatoryImp			\$21,700.00	
	Senior MandatoryLand			\$81,500.00	
	Working Improvement Assessed Value		\$21,700.00	\$21,700.00	
	Exemption Value Borough		\$50,000.00	\$103,200.00	
Date	Year of Cadastre		2025.0000000000	2025.0000000000	
	Effective date of value change		20250101.0000000000	20250101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 58-25-017PARCEL ID 066-310-21PRIMARY OWNER JAMES RYNARD

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>105</u>	<u>105</u>
LAND ASSESSED (VT4)	<u>17,500</u>	<u>17,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>2,000</u>	<u>2,000</u>
KPB ASSESSED (VT 1001)	<u>19,500</u>	<u>19,500</u>
KPB TAXABLE (VT 1003)	<u>19,500</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 APPROVED SENIOR EXEMPTION AFTER CONFIRMING PFD ELIGIBILIY AND STRU

		CHANGE SUMMARY
DATE	<u>07/25/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE <u>(\$19,500)</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>

Cadastre Values		Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
File	Class						
Default - Default Value Group		Appraised	Legal Acres		1.44 Acres	1.44 Acres	
			Improvement Market Value		\$2,000.00	\$2,000.00	
			Land Market Value		\$17,500.00	\$17,500.00	
			TAG		58.00	58.00	
			TAG.Id		58.00	58.00	
		Assessed	Improvements		\$2,000.00	\$2,000.00	
			Land		\$17,500.00	\$17,500.00	
			Parcel Assessed Value		\$19,500.00	\$19,500.00	
			Personal Property Assessed Value		0	0	
			Qualified for Exemption		0	0	
			Total Assessed Value - City		\$19,500.00	\$19,500.00	
			Total City Optional Exempt Value		0	0	
			Total Mandatory Exempt Value			\$19,500.00	
			Land Assessed Value		\$17,500.00	\$17,500.00	
			Improvement Assessed Value		\$2,000.00	\$2,000.00	
			Total Assessed Value - Borough		\$19,500.00	\$19,500.00	
		Taxable	City Taxable Value	58 - CENTRAL EMERGENCY SERVICES	0	0	
			Taxable Value - Borough		\$19,500.00	0	
		Exemption	BOROUGH SENIOR Exempt Value			\$19,500.00	
			Cap for Senior Exemption			\$150,000.00	
			Exemption Value City	58 - CENTRAL EMERGENCY SERVICES	0	0	
			Residential Exemption			\$50,000.00	
			Senior Citizen Exemption			\$19,500.00	
			Senior Mandatory Exempt Value			\$19,500.00	
			Senior Mandatory/Imp			\$2,000.00	
			Senior Mandatory/Land			\$17,500.00	
			Working Improvement Assessed Value		\$2,000.00	\$2,000.00	
			Exemption Value Borough		0	\$19,500.00	
		Date	Year of Cadastre		2025.000000000000	2025.000000000000	
			Effective date of value change		20250101.000000000000	20250101.000000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER58-25-018

PARCEL ID

066-340-13

PRIMARY OWNER

PIERRE AND JENNIFER LABRECQUE

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	130,900	130,900
IMPROVEMENT ASSESSED (VT5)	748,100	748,100
KPB ASSESSED (VT 1001)	879,000	879,000
KPB TAXABLE (VT 1003)	879,000	529,000
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

APPROVED 2025 SENIOR CITIZEN AND 50K AFTER CONFIRMING PFD

ELIGIBILITY

	CHANGE SUMMARY
	KPB ASSESSED\$0
	KPB TAXABLE(\$350,000)
	CITY ASSESSED\$0
	CITY TAXABLE\$0
	KPB FLAT TAX
	CITY FLAT TAX
DATE	08/06/25
SUBMITTED BY	S NOTTER
VERIFIED BY	C. FINLEY

Cadastral Values		Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter values	
Site	Class							
Default - Default Value Group								
Appraised		Legal Acres			1.08 Acres	1.08 Acres		
		Improvement Market value			\$748,100.00	\$748,100.00	\$748,100.00	
		Land Market value			\$130,900.00	\$130,900.00	\$130,900.00	
		TAG			58.00	58.00	58.00	
Assessed		TAG.Id			58.00	58.00		
		Improvements						
		Land			\$748,100.00	\$748,100.00	\$748,100.00	
					\$130,900.00	\$130,900.00	\$130,900.00	
		Parcel Assessed Value			\$879,000.00	\$879,000.00	\$879,000.00	
		Personal Property Assessed Value			0	0	0	
		Qualified for Exemption			\$879,000.00	\$879,000.00	\$879,000.00	
		Total Assessed Value - City			0	0	0	
		Total Borough Optional Exempt Value					\$200,000.00	
		Total City Optional Exempt Value			0	0	0	
Total Mandatory Exempt Value								
Taxable		Land Assessed Value			\$130,900.00	\$130,900.00	\$150,000.00	
		Improvement Assessed Value			\$748,100.00	\$748,100.00	\$748,100.00	
		Total Assessed Value - Borough			\$879,000.00	\$879,000.00	\$879,000.00	
		City Taxable Value		58 - CENTRAL EMERGENCY SERVICES	0	0	0	
		Taxable Value - Borough			\$879,000.00	\$879,000.00	\$529,000.00	
		BOROUGH SENIOR Exempt Value					\$300,000.00	
		Cap for Senior Exemption					\$150,000.00	
		Exemption Value City		58 - CENTRAL EMERGENCY SERVICES	0	0	0	
		OP Residential Boro Exemption					\$50,000.00	
		OP Senior Resident > 150k Exempt Value					\$150,000.00	
Residential Exemption								
Exemption		Senior Citizen Exemption				\$50,000.00	\$50,000.00	
		Senior Mandatory Exempt Value					\$150,000.00	\$150,000.00
		Senior Mandatory Imp					\$150,000.00	\$150,000.00
		Working Improvement Assessed Value			\$748,100.00	\$748,100.00	\$748,100.00	
		Exemption Value Borough			0	0	\$350,000.00	
		Year of Cadastre			2025.000000000000	2025.000000000000	2025.000000000000	
		Effective date of value change			20250101.000000000000	20250101.000000000000	20250101.000000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER

58-25-019

PARCEL ID

066-490-19

PRIMARY OWNER

HART FAMILY TRUST

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	33,800	33,800
IMPROVEMENT ASSESSED (VT5)	293,800	293,800
KPB ASSESSED (VT 1001)	327,600	327,600
KPB TAXABLE (VT 1003)	277,600	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

APPROVED SENIOR EXE AFTER CONFIRMING PFD ELIGIBLITY

		CHANGE SUMMARY
DATE SUBMITTED BY VERIFIED BY	07/22/25 S NOTTER C. FINLEY	KPB ASSESSED KPB TAXABLE CITY ASSESSED CITY TAXABLE KPB FLAT TAX CITY FLAT TAX
		\$0 (\$277,600) \$0 \$0

Cadastral Values			Expand to Filter Values		
Site	Class	Value Type	Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres		.95 Acres	.95 Acres
		Improvement Market value		\$293,800.00	\$293,800.00
		Land Market value		\$33,800.00	\$33,800.00
	Assessed	TAG		58.00	58.00
		TAG.Id		58.00	58.00
		Improvements		\$293,800.00	\$293,800.00
		Land		\$33,800.00	\$33,800.00
		Parcel Assessed Value		\$327,600.00	\$327,600.00
		Personal Property Assessed Value		0	0
		Qualified for Exemption		\$327,600.00	\$327,600.00
Taxable	Exemption	Total Assessed Value - City	0	0	0
		Total Borough Optional Exempt Value	\$50,000.00	\$177,600.00	\$177,600.00
		Total City Optional Exempt Value	0	0	0
		Total Mandatory Exempt Value	\$150,000.00	\$150,000.00	\$150,000.00
		Land Assessed Value	\$33,800.00	\$33,800.00	\$33,800.00
		Improvement Assessed Value	\$293,800.00	\$293,800.00	\$293,800.00
		Total Assessed Value - Borough	\$327,600.00	\$327,600.00	\$327,600.00
		City Taxable Value	0	0	0
		Taxable Value - Borough	\$277,600.00	0	0
		BOROUGH SENIOR Exempt Value		\$300,000.00	\$300,000.00
Taxable	Exemption	Cap for Senior Exemption		\$150,000.00	\$150,000.00
		Exemption Value City	0	0	0
		OP Residential Boro Exemption		\$50,000.00	\$27,600.00
		OP Senior Resident >150k Exempt Value		\$150,000.00	\$150,000.00
		Residential Exemption		\$50,000.00	\$50,000.00
		Senior Citizen Exemption		\$150,000.00	\$150,000.00
		Senior Mandatory Exempt Value		\$150,000.00	\$150,000.00
		Senior MandatoryImp		\$150,000.00	\$150,000.00
		Working Improvement Assessed Value		\$293,800.00	\$293,800.00
		Exemption Value Borough		\$50,000.00	\$327,600.00
Date	Date	Year of Cadastre	2025.0000000000	2025.0000000000	2025.0000000000
		Effective date of value change	20250101.0000000000	20250101.0000000000	20250101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 57-25-001

PARCEL ID 125-381-59

PRIMARY OWNER ANDERSON, ZACHARY & BARBARA

	CURRENT VALUE	CORRECTED VALUE
TAG	57	57
CLASS CODE	112	112
LAND ASSESSED (VT4)	55,800	55,800
IMPROVEMENT ASSESSED (VT5)	363,200	363,200
KPB ASSESSED (VT 1001)	419,000	419,000
KPB TAXABLE (VT 1003)	369,000	69,000
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION SENIOR EXE VARIABLE APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	07/22/25	KPB ASSESSED \$0
SUBMITTED BY	S NOTTER	KPB TAXABLE (\$300,000)
VERIFIED BY	C. FINLEY	CITY ASSESSED \$0
		CITY TAXABLE \$0
		KPB FLAT TAX
		CITY FLAT TAX

Cadastre Values		Value Type		Attribute	Expand to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group						
Appraised		Legal Acres			.96 Acres	.96 Acres
		Improvement Market value			\$363,200.00	\$363,200.00
Assessed		Land Market value			\$55,800.00	\$55,800.00
		TAG			57.00	57.00
		TAG.Id			57.00	57.00
		Improvements			\$363,200.00	\$363,200.00
		Land			\$55,800.00	\$55,800.00
		Parcel Assessed Value			\$419,000.00	\$419,000.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$419,000.00	\$419,000.00
		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			\$50,000.00	\$200,000.00
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value			\$55,800.00	\$150,000.00
Taxable		Land Assessed Value			\$55,800.00	\$55,800.00
		Improvement Assessed Value			\$363,200.00	\$363,200.00
		Total Assessed Value - Borough			\$419,000.00	\$419,000.00
		City Taxable Value		57 - BEAR CREEK FIRE	0	0
		Taxable Value - Borough			\$363,000.00	\$69,000.00
		BOROUGH SENIOR Exempt Value			\$200,000.00	\$200,000.00
Exemption		Cap for Senior Exemption			\$150,000.00	\$150,000.00
		Exemption Value City		57 - BEAR CREEK FIRE	0	0
		OP Residential Boro Exemption			\$50,000.00	\$50,000.00
		OP Senior Resident > 150k Exempt Value			\$150,000.00	\$150,000.00
		Residential Exemption			\$50,000.00	\$50,000.00
		Senior Citizen Exemption			\$150,000.00	\$150,000.00
		Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Senior MandatoryImp			\$150,000.00	\$150,000.00
Date		Working Improvement Assessed Value			\$363,200.00	\$363,200.00
		Exemption Value Borough			\$50,000.00	\$250,000.00
		Year of Cadastre			2025.0000000000	2025.0000000000
		Effective date of value change			20250101.0000000000	20250101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER

58-25-028

PARCEL ID

131-160-50

PRIMARY OWNER

SPRAKER, TED AND ELAINA

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	112	112
LAND ASSESSED (VT4)	226,200	226,200
IMPROVEMENT ASSESSED (VT5)	717,400	717,400
KPB ASSESSED (VT 1001)	943,600	943,600
KPB TAXABLE (VT 1003)	593,600	593,600
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

SENIOR CITIZEN HARDSHIP EXEMPTION APPROVED FOR 2025

		CHANGE SUMMARY
DATE	S NOTTER	KPB ASSESSED \$0
SUBMITTED BY	7/30/2025	KPB TAXABLE \$0
VERIFIED BY	C. FINLEY	CITY ASSESSED \$0
		CITY TAXABLE \$0
		KPB FLAT TAX (\$1,086.18)
		CITY FLAT TAX

Default - Default Value Group		Legal Acres	22.31 Acres	22.31 Acres
Appraised	Improvement Market Value		\$717,400.00	\$717,400.00
	Land Market Value		\$226,200.00	\$226,200.00
Assessed	TAG		58.00	58.00
	TAG.Id		58.00	58.00
	Improvements			
	Land			
	Parcel Assessed Value		\$655,900.00	\$655,900.00
	Personal Property Assessed Value		\$226,100.00	\$226,100.00
	Qualified for Exemption		\$943,600.00	\$943,600.00
	Total Assessed Value - City		0	0
	Total Borough Optional Exempt Value		\$882,000.00	\$882,000.00
	Total City Optional Exempt Value		0	0
	Total Mandatory Exempt Value		\$200,000.00	\$200,000.00
	Unqualified Improvements		0	0
	Unqualified Land			
Taxable	Land Assessed Value		\$150,000.00	\$150,000.00
	Improvement Assessed Value		\$61,500.00	\$61,500.00
	Total Assessed Value - Borough		\$100.00	\$100.00
	City Taxable Value		\$226,200.00	\$226,200.00
	Taxable Value - Borough		\$717,400.00	\$717,400.00
	BOROUGH SENIOR Exempt Value		\$943,600.00	\$943,600.00
	Cap for Senior Exemption		0	0
	Exemption Value City		\$593,600.00	\$593,600.00
	OP for Senior Exemption		\$300,000.00	\$300,000.00
	OP Residential Boro Exemption		\$150,000.00	\$150,000.00
	OP Senior Resident >150k Exempt Value		0	0
	Residential Exemption		\$50,000.00	\$50,000.00
	Senior Citizen Exemption		\$150,000.00	\$150,000.00
Exemption	Senior Hardship Credit Amount		\$1,085.18	\$1,085.18
	Senior Mandatory Exempt Value		\$150,000.00	\$150,000.00
	Senior Mandatory Imp		\$150,000.00	\$150,000.00
	Working Improvement Assessed Value		\$717,400.00	\$717,400.00
	Exemption Value Borough		\$350,000.00	\$350,000.00
Date	Year of Cadastre		2025.0000000000	2025.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 58-25-029PARCEL ID 133-010-48PRIMARY OWNER DEAN OSMAR

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>299,300</u>	<u>299,300</u>
IMPROVEMENT ASSESSED (VT5)	<u>728,000</u>	<u>728,000</u>
KPB ASSESSED (VT 1001)	<u>1,027,300</u>	<u>1,027,300</u>
KPB TAXABLE (VT 1003)	<u>677,300</u>	<u>677,300</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION 2025 SENIOR HARDSHIP EXEMPTION APPROVED

		CHANGE SUMMARY
	KPB ASSESSED	<u>\$0</u>
DATE	KPB TAXABLE	<u>\$0</u>
	CITY ASSESSED	<u>\$0</u>
SUBMITTED BY	CITY TAXABLE	<u>\$0</u>
	KPB FLAT TAX	<u>(\$2,487.73)</u>
VERIFIED BY	CITY FLAT TAX	<u></u>

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 58-25-020PARCEL ID 135-243-27PRIMARY OWNER VANSANDT, JAMES

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>213,500</u>	<u>213,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>110,200</u>	<u>110,200</u>
KPB ASSESSED (VT 1001)	<u>323,700</u>	<u>323,700</u>
KPB TAXABLE (VT 1003)	<u>323,700</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 EXE AND 50K EXE APPROVED AFTER CONFIRMING PFD ELIGIBILITY

	CHANGE SUMMARY
DATE	<u>07/16/25</u>
SUBMITTED BY	<u>S NOTTER</u>
VERIFIED BY	<u>C. FINLEY</u>
KPB ASSESSED	<u>\$0</u>
KPB TAXABLE	<u>(\$323,700)</u>
CITY ASSESSED	<u>\$0</u>
CITY TAXABLE	<u>\$0</u>
KPB FLAT TAX	<u></u>
CITY FLAT TAX	<u></u>

	TAGid	58.00	58.00	58.00
Assessed	Habitat Credit Amount - Proj 1	\$865.75		0
	Habitat Credit Remainder - Proj 1	\$10,964.09		\$11,829.84
	Habitat Proj Qualified Land Value	\$106,750.00		\$106,750.00
	Habitat Project 1 Cost	\$13,588.00		\$13,588.00
	Habitat Tax Credit Amount	\$865.75		0
	Improvements	\$110,200.00		\$110,200.00
	Land	\$213,500.00		\$213,500.00
	Parcel Assessed Value	\$323,700.00		\$323,700.00
	Personal Property Assessed Value	0		0
	Qualified for Exemption	\$323,700.00		\$323,700.00
	Total Assessed Value - City	0		0
	Total Borough Optional Exempt Value			\$173,700.00
	Total City Optional Exempt Value	0		0
	Total Mandatory Exempt Value			\$150,000.00
	Land Assessed Value	\$213,500.00		\$213,500.00
	Improvement Assessed Value	\$110,200.00		\$110,200.00
	Total Assessed Value - Borough	\$323,700.00		\$323,700.00
Taxable	City Taxable Value	0		0
	Taxable Value - Borough	\$323,700.00		0
Exemption	BOROUGH SENIOR Exempt Value			\$100,000.00
	Cap for Senior Exemption			\$150,000.00
	Exemption Value City	0		0
	Habitat Protection Project 1 Flag	1.00		1.00
	OP Residential Boro Exemption			\$23,700.00
	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 Mandatory Imp			\$110,200.00
	Senior Mandatory Land			\$39,800.00
	Working Improvement Assessed Value	\$110,200.00		\$110,200.00
	Exemption Value Borough	0		\$323,700.00
Date	Year of Cadastre	2025.0000000000	2025.0000000000	2025.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 58-25-021

PARCEL ID 135-252-06

PRIMARY OWNER DAWSON, RONALD & BRYNN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>193,200</u>	<u>193,200</u>
IMPROVEMENT ASSESSED (VT5)	<u>353,800</u>	<u>353,800</u>
KPB ASSESSED (VT 1001)	<u>547,000</u>	<u>547,000</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>497,000</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION REMOVED VETERAN EXEMPTION AND PROPERTY OWNER REPORTS

SHORT TERM RENTAL USE DURING SUMMER

	CHANGE SUMMARY
DATE <u>07/25/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY <u>S NOTTER</u>	KPB TAXABLE <u>\$497,000</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>

Cadastral Values			Expand to Filter Values	
Site	Value Type	Attribute	Previous Amount	Amount
Default - Default Value Group	Legal Acres		.94 Acres	.94 Acres
	Appraised	Improvement Market Value	\$353,800.00	\$353,800.00
		Land Market Value	\$193,200.00	\$193,200.00
		TAG	58.00	58.00
		TAG.Ltd	58.00	58.00
	Assessed	Improvements	\$353,800.00	\$353,800.00
		Land	\$193,200.00	\$193,200.00
		Parcel Assessed Value	\$547,000.00	\$547,000.00
		Personal Property Assessed Value	0	0
		Qualified for Exemption	\$547,000.00	\$547,000.00
		Total Assessed Value - City	0	0
		Total Borough Optional Exempt Value	\$397,000.00	\$50,000.00
		Total City Optional Exempt Value	0	0
		Total Mandatory Exempt Value	\$150,000.00	
		Land Assessed Value	\$193,200.00	\$193,200.00
		Improvement Assessed Value	\$353,800.00	\$353,800.00
		Total Assessed Value - Borough	\$547,000.00	\$547,000.00
		City Taxable Value	0	0
	Taxable	Taxable Value - Borough	0	\$-497,000.00
	Exemption	BOROUGH VETERAN Exempt Value	\$547,000.00	
		Cap for Veteran Exemption	\$150,000.00	
		Disabled Veteran Exemption	\$150,000.00	
		Exemption Value City	0	0
		OP Disabled Veteran >\$150k Exempt Value	\$397,000.00	
		OP Residential Boro Exemption	\$50,000.00	\$50,000.00
		Residential Exemption	\$150,000.00	
		Veteran Mandatory Exempt Value	\$150,000.00	
		Veteran MandatoryImp	\$353,800.00	\$353,800.00
		Working Improvement Assessed Value	\$547,000.00	\$50,000.00
		Exemption Value Borough	2025.0000000000	2025.0000000000
Date	Year of Cadastre		20250101.0000000000	20250101.0000000000
	Effective date of value change		20250101.0000000000	20250101.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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

Parcel ID / Acct # 13525206

X _____ Typographical, computational or other similar error?
Identify & Describe:
YES, EXEMPTION DID NOT GET REMOVED TIMELY

X _____ Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
YES, EXEMPTION APPEARED ON ALL KPB LETTERS, FORMS

X _____ Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
YES, THE EXEMPTION SHOULD NOT HAVE BEEN APPLIED FOR 2025

Certified Value	Land	\$193,200
	Improvements	\$353,800
	Personal Property	
	Total	\$547,000

Adjusted Value	Land	\$193,200
	Improvements	\$353,800
	Personal Property	
	Total	\$547,000

Prepared by S NOTTER 7/25/2025

Approved by  7/25/25
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR2025TAR NUMBER58-25-022

PARCEL ID135-260-36

PRIMARY OWNERPOPPY NOODO'S FISH CAMP TRUST

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	112	112
LAND ASSESSED (VT4)	370,800	370,800
IMPROVEMENT ASSESSED (VT5)	430,900	430,900
KPB ASSESSED (VT 1001)	801,700	801,700
KPB TAXABLE (VT 1003)	801,700	451,700
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATIONSENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

CHANGE SUMMARY		
	KPB ASSESSED	\$0
	KPB TAXABLE	(\$350,000)
	CITY ASSESSED	\$0
	CITY TAXABLE	\$0
	KPB FLAT TAX	
	CITY FLAT TAX	
DATE	06/24/25	
SUBMITTED BY	S NOTTER	
VERIFIED BY	C. FINLEY	

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group			
Appraised	Assessed	Legal Acres	1.28 Acres
		Improvement Market Value	\$430,900.00
		Land Market Value	\$370,800.00
		TAG	58.00
		TAG.Id	58.00
		Improvements	\$430,900.00
		Land	\$370,800.00
		Parcel Assessed Value	\$801,700.00
		Personal Property Assessed Value	0
		Qualified for Exemption	0
Taxable	Exemption	Total Assessed Value - City	\$801,700.00
		Total Borough Optional Exempt Value	0
		Total City Optional Exempt Value	0
		Total Mandatory Exempt Value	\$150,000.00
		Land Assessed Value	\$370,800.00
		Improvement Assessed Value	\$430,900.00
		Total Assessed Value - Borough	\$801,700.00
		City Taxable Value	0
		Taxable Value - Borough	\$801,700.00
		BOROUGH SENIOR Exempt Value	\$300,000.00
Date	Effective date of value change	Cap for Senior Exemption	\$150,000.00
		Exemption Value City	0
		OP Residential Roro Exemption	\$50,000.00
		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 Mandatory Imp	\$150,000.00
		Working Improvement Assessed Value	\$430,900.00
		Exemption Value Borough	0
Date	Effective date of value change	Year of Cadastre	2025.000000000000
			20250101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 58-25-023PARCEL ID 137-290-02PRIMARY OWNER FREY FAMILY TRUST

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>42,400</u>	<u>42,400</u>
IMPROVEMENT ASSESSED (VT5)	<u>248,000</u>	<u>248,000</u>
KPB ASSESSED (VT 1001)	<u>290,400</u>	<u>290,400</u>
KPB TAXABLE (VT 1003)	<u>240,400</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>07/16/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE <u>(\$240,400)</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>

Cadastre Values		Expand to Filter Values	
File	Class	Value Type	Amount
Default - Default Value Group	Appraised	Legal Acres	4.05 Acres
		Improvement Market Value	\$248,000.00
		Land Market Value	\$42,400.00
	Assessed	TAG	\$8.00
		TAG.Id	\$8.00
		Improvements	\$248,000.00
		Land	\$42,400.00
		Parcel Assessed Value	\$290,400.00
		Personal Property Assessed Value	0
		Qualified for Exemption	0
		Total Assessed Value - City	\$290,400.00
		Total Borough Optional Exempt Value	\$50,000.00
	Taxable	Total City Optional Exempt Value	0
		Total Mandatory Exempt Value	\$150,000.00
		Land Assessed Value	\$42,400.00
	Exemption	Improvement Assessed Value	\$248,000.00
		Total Assessed Value - Borough	\$290,400.00
		City Taxable Value	0
	58 - CENTRAL EMERGENCY SERVICES	Taxable Value - Borough	\$248,400.00
		BOROUGH SENIOR Exempt Value	\$290,400.00
		Cap for Senior Exemption	\$150,000.00
		Exemption Value City	0
	58 - CENTRAL EMERGENCY SERVICES	QP Residential Boro Exemption	\$50,000.00
		QP Senior Resident > 150k Exempt Value	\$140,400.00
		Residential Exemption	\$50,000.00
	Senior Citizen Exemption	Senior Citizen Exemption	\$50,000.00
		Senior Mandatory Exempt Value	\$150,000.00
		Senior Mandatory/Imp	\$150,000.00
	Working Improvement Assessed Value	Working Improvement Assessed Value	\$248,000.00
		Exemption Value Borough	\$50,000.00
		Year of Cadastre	2025.0000000000
		Effective date of value change	20250101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER

40-25-003

PARCEL ID

145-180-16

PRIMARY OWNER

GUILFOYLE, PATRICK

	CURRENT VALUE	CORRECTED VALUE
TAG	40	40
CLASS CODE	110	110
LAND ASSESSED (VT4)	102,500	102,500
IMPROVEMENT ASSESSED (VT5)	433,700	433,700
KPB ASSESSED (VT 1001)	536,200	536,200
KPB TAXABLE (VT 1003)	536,200	186,200
CITY ASSESSED (VT 1011)	536,200	536,200
CITY TAXABLE (VT 1013)	536,200	386,200

EXPLANATION

SENIOR CITIZEN AND 50K EXE APPROVED AFTER CONFIRMING PFD ELIGIBILITY

	CHANGE SUMMARY
	KPB ASSESSED \$0
DATE 07/16/25	KPB TAXABLE (\$350,000)
SUBMITTED BY S NOTTER	CITY ASSESSED \$0
VERIFIED BY C. FINLEY	CITY TAXABLE (\$150,000)
	KPB FLAT TAX
	CITY FLAT TAX

Cadastre Values		Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Site	Default - Default Value Group						
Appraised		Legal Acres			.50 Acres	.50 Acres	
		Improvement Market Value			\$433,700.00	\$433,700.00	
Assessed		Land Market Value			\$102,500.00	\$102,500.00	
		TAG			40.00	40.00	
		TAG.Id			40.00	40.00	
		Improvements			\$433,700.00	\$433,700.00	
		Land			\$102,500.00	\$102,500.00	
		Parcel Assessed Value			\$536,200.00	\$536,200.00	
		Personal Property Assessed Value			0	0	
		Qualified for Exemption			\$536,200.00	\$536,200.00	
		Total Assessed Value - City			\$536,200.00	\$536,200.00	
		Total Borough Optional Exempt Value			\$200,000.00	\$200,000.00	
Taxable		Total City Optional Exempt Value			0	0	
		Total Mandatory Exempt Value			\$150,000.00	\$150,000.00	
		Land Assessed Value			\$102,500.00	\$102,500.00	
		Improvement Assessed Value			\$433,700.00	\$433,700.00	
		Total Assessed Value - Borough			\$536,200.00	\$536,200.00	
		City Taxable Value		40 - SEWARD CITY	\$536,200.00	\$386,200.00	
		Taxable Value - Borough			\$536,200.00	\$186,200.00	
		BOROUGH SENIOR Exempt Value				\$300,000.00	
		Cap for Senior Exemption				\$150,000.00	
		Exemption Value City		40 - SEWARD CITY	0	\$150,000.00	
Exemption		OP Residential Boro Exemption				\$50,000.00	
		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 Mandatory/Top				\$150,000.00	
		Working Improvement Assessed Value				\$433,700.00	
		Exemption Value Borough			\$433,700.00	\$350,200.00	
		Year of Cadastre			2025.0000000000	2025.0000000000	
		Effective date of value change			20250101.0000000000	20250101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER

40-25-004

PARCEL ID

147-180-30

PRIMARY OWNER

CHANG, STEVEN

	CURRENT VALUE	CORRECTED VALUE
TAG	40	40
CLASS CODE	110	110
LAND ASSESSED (VT4)	157,400	157,400
IMPROVEMENT ASSESSED (VT5)	921,700	921,700
KPB ASSESSED (VT 1001)	1,079,100	1,079,100
KPB TAXABLE (VT 1003)	1,029,100	729,100
CITY ASSESSED (VT 1011)	1,079,100	1,079,100
CITY TAXABLE (VT 1013)	1,079,100	929,100

EXPLANATION

SENIOR EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBLE.

CHANGE SUMMARY		
	KPB ASSESSED	\$0
	KPB TAXABLE	(\$300,000)
	CITY ASSESSED	\$0
	CITY TAXABLE	(\$150,000)
	KPB FLAT TAX	
	CITY FLAT TAX	
DATE	06/24/25	
SUBMITTED BY	S NOTTER	
VERIFIED BY	C. FINLEY	

Cadastral Values		Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Expand to Filter Values						
Default - Default Value Group	Appraised	Legal Acres			.43 Acres	.43 Acres
		Improvement Market value			\$921,700.00	\$921,700.00
		Land Market value			\$157,400.00	\$157,400.00
		TAG			40.00	40.00
		TAG.Id			40.00	40.00
	Assessed	Improvements			\$921,700.00	\$921,700.00
		Land			\$157,400.00	\$157,400.00
		Parcel Assessed Value			\$1,079,100.00	\$1,079,100.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$1,079,100.00	\$1,079,100.00
	Taxable	Total Assessed Value - City			\$50,000.00	\$50,000.00
		Total Borough Optional Exempt Value			0	0
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value			0	0
		Land Assessed Value			\$157,400.00	\$157,400.00
	Exemption	Improvement Assessed Value			\$921,700.00	\$921,700.00
		Total Assessed Value - Borough			\$1,079,100.00	\$1,079,100.00
		City Taxable Value			\$1,079,100.00	\$1,079,100.00
		Taxable Value - Borough		40 - SEWARD CITY	\$929,106.50	\$929,106.50
		BOROUGH SENIOR Exempt Value			\$1,029,100.00	\$729,100.00
	Exemption	Cap for Senior Exemption			\$300,000.00	\$300,000.00
		Exemption Value City			\$150,000.00	\$150,000.00
		OP Residential Boro Exemption		40 - SEWARD CITY	\$150,000.00	\$150,000.00
		OP Senior Resident > 150k Exempt Value			\$50,000.00	\$50,000.00
		Residential Exemption			\$50,000.00	\$150,000.00
	Date	Senior Citizen Exemption			\$50,000.00	\$50,000.00
		Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Senior Mandatory/Imp			\$150,000.00	\$150,000.00
		Working Improvement Assessed Value			\$921,700.00	\$921,700.00
		Exemption Value Borough			\$50,000.00	\$350,000.00
	Date	Year of Cadastre			2025.000000000000	2025.000000000000
		Effective date of value change			20250101.000000000000	20250101.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR2025TAR NUMBER68-25-001

PARCEL ID157-180-44

PRIMARY OWNERROSE AKITALINOK

	CURRENT VALUE	CORRECTED VALUE
TAG	68	68
CLASS CODE	110	110
LAND ASSESSED (VT4)	23,000	23,000
IMPROVEMENT ASSESSED (VT5)	83,400	83,400
KPB ASSESSED (VT 1001)	106,400	106,400
KPB TAXABLE (VT 1003)	56,400	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATIONSENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
	KPB ASSESSED	\$0
DATE	KPB TAXABLE	(\$56,400)
SUBMITTED BY	CITY ASSESSED	\$0
VERIFIED BY	CITY TAXABLE	\$0
	KPB FLAT TAX	
	CITY FLAT TAX	

Cadastre Values		Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute
Default - Default Value Group				
Appraised		Legal Acres		1.46 Acres
		Improvement Market value		\$83,400.00
		Land Market value		\$23,000.00
		TAG		68.00
Assessed		TAG.Id		68.00
		Improvements		\$83,400.00
		Land		\$23,000.00
		Parcel Assessed Value		\$106,400.00
		Personal Property Assessed Value		0
		Qualified for Exemption		\$106,400.00
		Total Assessed Value - City		0
		Total Borough Optional Exempt Value		\$50,000.00
		Total City Optional Exempt Value		0
		Total Mandatory Exempt Value		\$106,400.00
Taxable		Land Assessed Value		\$23,000.00
		Improvement Assessed Value		\$83,400.00
		Total Assessed Value - Borough		\$106,400.00
		City Taxable Value	68 - WESTERN EMERGENCY SVS	0
		Taxable Value - Borough		\$56,400.00
		BOROUGH SENIOR Exempt Value		\$106,400.00
		Cap for Senior Exemption		\$150,000.00
		Exemption Value City	68 - WESTERN EMERGENCY SVS	0
		OP Residential Boro Exemption		\$50,000.00
		Residential Exemption		\$50,000.00
		Senior Citizen Exemption		\$106,400.00
		Senior Mandatory Exempt Value		\$106,400.00
		Senior MandatoryImp		\$83,400.00
		Senior MandatoryLand		\$23,000.00
		Working Improvement Assessed Value		\$83,400.00
Date		Exemption Value Borough		\$50,000.00
		Year of Cadastre		2025.0000000000
		Effective date of value change		20250101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER

68-25-002

PARCEL ID

165-500-21

PRIMARY OWNER

LISIA BARRON

	CURRENT VALUE	CORRECTED VALUE
TAG	68	68
CLASS CODE	112	112
LAND ASSESSED (VT4)	52,800	52,800
IMPROVEMENT ASSESSED (VT5)	930,200	930,200
KPB ASSESSED (VT 1001)	983,000	983,000
KPB TAXABLE (VT 1003)	633,000	633,000
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

SENIOR HARDSHIP EXEMPTION APPROVED FOR 2025

		CHANGE SUMMARY
DATE SUBMITTED BY VERIFIED BY	07/31/25 S NOTTER C. FINLEY	KPB ASSESSED KPB TAXABLE CITY ASSESSED CITY TAXABLE KPB FLAT TAX CITY FLAT TAX
		\$0 \$0 \$0 \$0 (\$5,319.38)

Default - Default Value Group		Legal Acres	1.17 Acres	1.17 Acres
Appraised	Improvement Market Value		\$930,200.00	\$930,200.00
	Land Market Value		\$52,800.00	\$52,800.00
Assessed	TAG		68.00	68.00
	TAG.Id		68.00	68.00
	Improvements		\$930,200.00	\$930,200.00
	Land		\$52,800.00	\$52,800.00
	Parcel Assessed Value		\$983,000.00	\$983,000.00
	Personal Property Assessed Value		0	0
	Qualified for Exemption		\$983,000.00	\$983,000.00
	Total Assessed Value - City		0	0
	Total Assessed Value		\$983,000.00	\$983,000.00
	Total Borough Optional Exempt Value		0	0
	Total City Optional Exempt Value		\$200,000.00	\$200,000.00
	Total Mandatory Exempt Value		0	0
	Land Assessed Value		\$150,000.00	\$150,000.00
	Improvement Assessed Value		\$52,800.00	\$52,800.00
Taxable	Total Assessed Value - Borough		\$930,200.00	\$930,200.00
	City Taxable Value		\$983,000.00	\$983,000.00
	Taxable Value - Borough		0	0
	BOROUGH SENIOR Exempt Value		\$633,000.00	\$633,000.00
	Cap for Senior Exemption		\$300,000.00	\$300,000.00
	Exemption Value City		\$150,000.00	\$150,000.00
	OP Residential Boro Exemption		0	0
	OP Senior Resident > 150k Exempt Value		\$50,000.00	\$50,000.00
	Residential Exemption		\$150,000.00	\$150,000.00
	Senior Citizen Exemption		\$50,000.00	\$50,000.00
Exemption	Senior Hardship Credit Amount		\$150,000.00	\$150,000.00
	Senior Mandatory Exempt Value		\$150,000.00	\$150,000.00
	Senior Mandatory Imp		\$930,200.00	\$930,200.00
	Working Improvement Assessed Value		\$350,000.00	\$350,000.00
	Exemption Value Borough		2025.000000000000	2025.000000000000
	Year of Catastre		20250101.0000000000	20250101.0000000000
	Effective date of value change			
Date				

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 68-25-003PARCEL ID 165-510-18PRIMARY OWNER MARK PRESLER

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
CLASS CODE	<u>190</u>	<u>190</u>
LAND ASSESSED (VT4)	<u>41,200</u>	<u>41,200</u>
IMPROVEMENT ASSESSED (VT5)	<u>12,800</u>	<u>12,800</u>
KPB ASSESSED (VT 1001)	<u>54,000</u>	<u>54,000</u>
KPB TAXABLE (VT 1003)	<u>4,000</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 2025 SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD

ELIGIBILITY _____

	CHANGE SUMMARY
	KPB ASSESSED <u>\$0</u>
DATE <u>08/06/25</u>	KPB TAXABLE <u>(\$4,000)</u>
SUBMITTED BY <u>S NOTTER</u>	CITY ASSESSED <u>\$0</u>
VERIFIED BY <u>C. FINLEY</u>	CITY TAXABLE <u>\$0</u>
	KPB FLAT TAX _____
	CITY FLAT TAX _____

Cadastre Values			Expand to Filter Values	
Sal	Class	Value Type	Attribute	Previous Amount
Default - Default Value Group				
Appraised		Legal Acres		1.70 Acres
		Improvement Market value		\$12,800.00
		Land Market value		\$41,200.00
		TAG		68.00
		TAG.Ld		68.00
Assessed		Improvements		\$12,800.00
		Land		\$41,200.00
		Parcel Assessed Value		\$54,000.00
		Personal Property Assessed Value		0
		Qualified for Exemption		\$54,000.00
		Total Assessed Value - City	0	
		Total Borough Optional Exempt Value	\$50,000.00	
		Total City Optional Exempt Value	0	
		Total Mandatory Exempt Value	\$54,000.00	
Taxable		Land Assessed Value		\$41,200.00
		Improvement Assessed Value		\$12,800.00
		Total Assessed Value - Borough		\$54,000.00
		City Taxable Value	68 - WESTERN EMERGENCY SVS	0
		Taxable Value - Borough		\$4,000.00
Exemption		BOROUGH SENIOR Exempt Value		\$54,000.00
		Cap for Senior Exemption		\$150,000.00
		Exemption Value City	68 - WESTERN EMERGENCY SVS	0
		OP Residential Boro Exemption		\$50,000.00
		Residential Exemption		\$50,000.00
		Senior Citizen Exemption		\$54,000.00
		Senior Mandatory Exempt Value		\$54,000.00
		Senior Mandatory/Imp		\$12,800.00
		Senior Mandatory/Land		\$41,200.00
		Working Improvement Assessed Value		\$12,800.00
Date		Exemption Value Borough		\$50,000.00
		Year of Cadastre		2025.0000000000
		Effective date of value change		20250101.0000000000
				20250101.0000000000
				20250101.0000000000

Introduced by: Mayor
Date: 08/19/25
Hearing: 09/02/25
Action:
Vote:

**KENAI PENINSULA BOROUGH
ORDINANCE 2025-19-08**

**AN ORDINANCE AMENDING ORDINANCE 2024-19-36, RELATING TO
COMMERCIAL PASSENGER VESSEL TAX PROCEEDS RECEIVED
FROM THE STATE OF ALASKA TO THE CITIES OF SEWARD AND
HOMER, TO PROVIDE A REVISED EFFECTIVE DATE**

WHEREAS, Ordinance 2024-19-36, appropriating and allocating commercial passenger vessel tax proceeds received from the State of Alaska to the city of Seward and the city of Homer for \$532,595, was effective immediately upon its enactment on May 20, 2025; and

WHEREAS, the Commercial Passenger Vessel (CPV) excise tax collections are derived from taxes imposed on cruise ship passengers; and

WHEREAS, the City of Seward and City of Homer are both eligible ports of call for receiving CPV funds; and

WHEREAS, the City of Seward notified the KPB that it incurred eligible costs for CPV funds use as of May 1, 2025 and requests the effective date provided for in Ordinance 2024-19-36 be amended to provide a May 1, 2025 effective date;

NOW, THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

SECTION 1. That this is a non-code ordinance.

SECTION 2. That Section 6 of Ordinance 2024-19-36 is hereby amended to read as follows:

"That this ordinance shall be effective retroactively on May 1, 2025."

SECTION 3. That the Mayor is authorized to execute grant agreements, amendments, and any other documents deemed necessary to fulfill the intent and purpose of this ordinance.

SECTION 4. That all other enacted sections and provisions of Ordinance 2024-19-36 remain intact and unchanged.

SECTION 5. This ordinance shall be effective immediately.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY
OF *, 2025.**

Peter Ribbens, Assembly President

ATTEST:

Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent:

Kenai Peninsula Borough
Grants Administration & Community Liaison

MEMORANDUM

TO: Peter Ribbens, Assembly President
Members, KPB Assembly

THRU: Peter A. Micciche, Mayor *PM*
Brandi Harbaugh, Finance Director *BH*

FROM: Heather Geer, Grants Administrator & Community Liaison *HG*

DATE: August 7, 2025

RE: Ordinance 2025-19-08, Amending Ordinance 2024-19-36, Relating to Commercial Passenger Vessel Tax Proceeds Received from the State of Alaska to the Cities of Seward and Homer, to Provide a Revised Effective Date (Mayor)

Ordinance 2024-19-36 appropriated and allocated commercial passenger vessel tax proceeds received from the State of Alaska to the city of Seward and the city of Homer for Calendar Year (CY)2024 and was effective immediately upon its enactment on May 20, 2025. The City of Seward notified KPB that eligible costs for seasonal shuttle services were incurred for the Commercial Passenger Vessel (CPV) excise tax use as of May 1, 2025 and requests that the effective date provided in Ordinance 2024-19-36 be amended to a May 1, 2025 effective date.

On May 22, 2023, the City of Seward adopted Resolution 2023-066 authorizing a contract for the operation of seasonal shuttle transportation services for the 2024, 2025 and 2026 seasons which is solely funded by CPV receipts. The expenditure complies with AS 43.52.230(b) and AS 43.52.230(d) as a service provided to commercial passenger vessels and the passengers aboard those vessels. The shuttle service begins seasonal operation on May 1st and provides transportation services within Seward City Limits for cruise passengers in the Seward Port.

KPB’s process for administering CPV funds to recipients was modified to occur on a quarterly reimbursement reporting basis to commence with the CY2024 CPV grant agreement. With the current effective date of May 20th, the KPB Ordinance 2024-19-36 does not authorize KPB to reimburse the City of Seward for the expense of the shuttle services provided May 1st-through May 20th.

Your consideration is appreciated.

FINANCE DEPARTMENT FUNDS/ACCOUNT VERIFIED	
Account:	<u>271.25CPV.34225 / 271.94910.25CPV.49999</u>
Amount:	\$ 532,595.00
By: <i>CH</i>	Date: <u>8/6/2025</u>

Introduced by:	Mayor
Date:	05/06/25
Hearing:	05/20/25
Action:	Enacted
Vote:	8 Yes, 0 No, 1 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2024-19-36**

**AN ORDINANCE APPROPRIATING AND ALLOCATING
COMMERCIAL PASSENGER VESSEL TAX PROCEEDS RECEIVED
FROM THE STATE OF ALASKA TO THE CITY OF SEWARD AND TO
THE CITY OF HOMER**

WHEREAS, in the August 22, 2006 statewide election, the voters approved the initiative in Ballot Measure 2, enacting AS 43.52.200 – 43.52.295, which imposed a tax on travel aboard certain cruise ships travelling in Alaska waters; and

WHEREAS, the Alaska legislature has authorized the sharing of Commercial Passenger Vessel (“CPV”) excise tax collections with eligible ports of call in Alaska; and

WHEREAS, CPV excise tax collections are derived from taxes imposed on cruise ship passengers; and

WHEREAS, the City of Seward is an eligible port of call for receiving CPV funds; and

WHEREAS, the City of Homer is an eligible port of call for receiving CPV funds; and

WHEREAS, the 2024 CPV allocations to the City of Seward and City of Homer must be used for port improvement projects;

NOW, THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

SECTION 1. This is a non-code ordinance.

SECTION 2. That the Mayor is authorized to execute grant agreements and any other documents deemed necessary to expend the funds and to fulfill the intents and purposes of this ordinance.

SECTION 3. That \$532,595.00 received from the State of Alaska for the commercial passenger vessel excise tax collection program be appropriated from the miscellaneous grant fund balance to account 271.94910.25CPV.43011, contract services, for payment to the City of Seward in the amount of \$527,982.50 and for payment to the City of Homer in the amount of \$4,612.50 to be used for port facilities, harbor infrastructure and other services provided to the commercial passenger vessels and their passengers.

SECTION 4. That appropriations made in this ordinance are of a project length nature and as such do not lapse at the end of any particular fiscal year.

SECTION 5. If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances will not be affected.

SECTION 6. This ordinance shall be effective immediately.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 20TH DAY OF MAY, 2025.

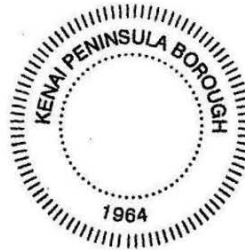


Peter Ribbens, Assembly President

ATTEST:



Michele Turner, CMC, Borough Clerk



Yes: Cox, Cooper, Ecklund, Dunne, Johnson, Morton, Tunseth, Ribbens
No: None
Absent: Baisden

Introduced by:	Cooper
Date:	08/19/25
Hearing:	09/02/25
Action:	
Vote:	

**KENAI PENINSULA BOROUGH
ORDINANCE 2025-19-09**

**AN ORDINANCE APPROVING THE USE OF FUNDS FOR THE COSTS
OF DISTRIBUTING INFORMATIONAL AND PROMOTIONAL
MATERIALS ABOUT BALLOT PROPOSITION NO. 1 SEEKING VOTER
APPROVAL TO REQUIRE HAND COUNTING OF IN PERSON BALLOTS
VOTED ON ELECTION DAY**

WHEREAS, AS 15.13.145 and KPB 4.10.100, as amended, prohibits municipalities from influencing the outcome of an election concerning a ballot proposition unless funds have been specifically appropriated for that purpose by municipal ordinance; and

WHEREAS, since it possible to view the distribution of informational as something that influences the outcome of an election concerning a ballot proposition, this ordinance specifically appropriates funds for the purpose of distributing informational materials regarding Proposition 1 and such materials may be considered to promote or influence the outcome of the vote on Proposition 1; and

WHEREAS, accurate, efficient, and secure ballot counting methods are essential to public confidence in the integrity of borough elections; and

WHEREAS, public outreach and voter education are necessary to inform voters of how tabulating equipment functions, its safeguards, and its proven accuracy through audits and testing; and

WHEREAS, a well-informed electorate will be better equipped to participate in decisions regarding election processes, including propositions affecting ballot counting methods; and

WHEREAS, it essential to provide factual, nonpartisan information on the efficiencies, cost-effectiveness, and accuracy of ballot tabulators and local elections;

NOW, THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

SECTION 1. That this is a non-code ordinance.

SECTION 2. That the Assembly hereby appropriates \$_____ from the General Fund fund balance to account 100.11110.26PR1.49999 and approves the use of the funds for an informational and promotional campaign, which may be used to influence the outcome of the election on October 7, 2025, on ballot Proposition 1 concerning hand counting ballots.

SECTION 3. If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances will not be affected.

SECTION 4. This ordinance shall be effective immediately.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY OF *, 2025.

Peter Ribbens, Assembly President

ATTEST:

Michele Turner, CMC, Borough Clerk

Yes:

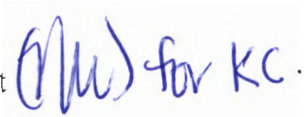
No:

Absent:

Kenai Peninsula Borough Assembly

MEMORANDUM

TO: Peter Ribbens, Assembly President
Members, KPB Assembly

FROM: Kelly Cooper, Assembly Vice-President  for KC.

DATE: August 7, 2025

RE: Ordinance 2025-19-09____, Approving the Use of Funds for the Costs of Distributing Informational and Promotional Information About Ballot Proposition No. 1 Seeking Voter Approval to Require Hand Counting of Ballots Voted on Election Day (Mayor)

Given the changes this proposition will have on the clerk's office as well as the very real challenge recruiting enough election workers, potential for errors and increased costs in administering the election, an informational campaign is necessary.

We have a difficult time filling slots for all our precincts now and the ballot prop may require double the election workers. The proposition requires all votes to be counted on the same day and given the long hours, I have concerns about counting errors and loss of election workers for future elections. The borough elections do currently audit multiple precincts by hand counting ballots in those precincts to compare to the machine tabulations and find them to be accurate.

Your consideration is appreciated.

Scope of Work for Distributing Informational and Promotional Materials about Ballot Proposition No. 1

Objective:

The objective of this ad campaign is to inform the Kenai Peninsula Borough (KPB) voters of our current election processes that uses electronic tabulating equipment for counting ballots. The campaign will focus on highlighting the benefits of maintaining tabulators, the efficiency they bring to the election process, and the potential risks of hand-counting ballots. This will be done in direct response to the proposed Citizen Initiative Ordinance 2024-01, which seeks to mandate hand-counting of all in-person ballots on election day.

This scope of work is to engage and educate voters in the borough, ensuring they are well-informed about the importance of maintaining tabulating equipment for a more efficient, secure, and fair election process.

Goals:

- **Inform Voters:** Educate voters on the advantages of using electronic tabulators, focusing on speed, accuracy, and transparency in the election process.
-

Timeline: Begin as soon as possible through election day October 7, 2025.

Key Messages:

- **Efficiency:** Electronic tabulators ensure that ballots are counted quickly and accurately, minimizing the risk of delays and human error. Hand counting is significantly slower than machine tabulation. This results in delayed results, higher staffing costs and extended processing times.
- **Security and Transparency:** Electronic tabulators are equipped with robust security protocols and are tested to ensure the integrity of the election process.

In 2021, the Borough Assembly adopted a new chapter of code KPB 4.60 Election Security and Integrity, to ensure borough elections are accessible, reliable and secure. This includes random hand counts of at least three precincts to confirm the counts are tabulating correctly.

- **Cost-Effectiveness:** Maintaining tabulators is more cost-effective than relying on manual labor for hand-counting, ensuring that resources are used wisely. More election workers

(hand counting teams) will need to be hired to conduct hand-counting after the polls close at 8:00 pm.

- **Human Error Prevention:** Hand-counting increases the potential for mistakes, while tabulators are programmed to minimize human error, enhancing the accuracy of results. Repetitive tasks like counting ballots manually lead to fatigue, loss of focus and mistakes such as misreading markings, double counts or misrecording tallies.

In studies and real cases¹, error rates in hand counts can be alarmingly high. For example, an attempt in Nevada saw up to 25% error in hand-counted ballots. Machine Counts typically have error rates below 1%.

It is reported² that hand counts strain administrative resources, lead to burnout among election workers, and can discourage volunteers from participating in future elections

- **Fairness:** Automated counting is consistent and impartial, avoiding potential bias or confusion during the manual counting process. Hand counts can undermine trust in the process if results are inconsistent or challenge the administrative capacity of election officials.

Campaign Components:

- **Digital Ads:**
 - **Platforms:** Social media platforms (Facebook), local news websites, and the KPB official website.
 - **Format:** Engaging images, infographics, and possible short video clips explaining the benefits of tabulators.
 - **Messaging:** Clear, concise, and focused on the efficiency, security, and reliability of tabulating equipment.
- **Print Ads:**
 - **Platforms:** Local newspapers distributed within the borough.
 - **Content:** Informational flyers, newspaper ads, and posters placed in strategic public locations, emphasizing the benefits of maintaining tabulators.
 - **Design:** Professional, clear, and direct, with bold headlines and visual cues about the efficiency and security of electronic tabulators.

¹ Time, October 9, 2024 “Why hand counting ballots could create an election disaster”

² The Guardian, April 7, 2024 and El Dorado County, “The Reality of Full Hand Counts”

Introduced by:

Mayor

Date:

09/02/25

Action:

Vote:

**KENAI PENINSULA BOROUGH
RESOLUTION 2025-037**

**A RESOLUTION AUTHORIZING AN AGREEMENT WITH CENTRAL
PENINSULA GENERAL HOSPITAL, INC. FOR DISPATCH SERVICES**

WHEREAS, the Kenai Peninsula Borough (KPB) has entered into an Operating Agreement with Central Peninsula General Hospital, Inc. (CPGH) for operation and management of Central Peninsula Hospital, its campus and related health care facilities (CPH), and to provide other healthcare programs and services, on a nonprofit basis in order to ensure the continued availability to the Central Kenai Peninsula Hospital Service Area (Service Area); and

WHEREAS, the Kenai Peninsula Borough's (KPB) multi-agency E911 dispatch center, known as the Soldotna Public Safety Communications Center (SPSCC), is a stand-alone operation which charges all responding agencies using the SPSCC services a fee for the services provided; and

WHEREAS, KPB has entered into memoranda of agreement with the responding agencies for which it provides E911-related call taking and dispatching services; and

WHEREAS, Central Peninsula General Hospital, Inc. (CPGH), has developed a Mobile Crisis Team (MCT) to intervene when individuals within the community are experiencing mental health or substance abuse crises, which operations will require MCT members to be equipped with radios so that they can communicate with SPSCC, law enforcement, and emergency services; and

WHEREAS, it is necessary and appropriate for KPB and CPGH, to enter into a memorandum of agreement similar to the agreements with the other agencies that use SPSCC's services;

NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

SECTION 1. That the Mayor is authorized to execute an agreement substantially in the form of the accompanying agreement for the provision of E911 dispatch services with CPGH, Inc.

SECTION 2. That this resolution is effective immediately.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 2ND DAY OF SEPTEMBER, 2025.

Peter Ribbens, Assembly President

ATTEST:

Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent:

Kenai Peninsula Borough

Soldotna Public Safety Communications Center

MEMORANDUM

TO: Peter Ribbens, Assembly President
Members, KPB Assembly

THRU: Peter A. Micciche, Mayor *PM*
Brandi Harbaugh, Finance Director *BH*

FROM: Tammy Goggia-Cockrell, 911 Emergency Communications Coordinator *TG*
A. Walker Steinhage, Deputy Borough Attorney *AW*

DATE: August 21, 2025

RE: Resolution 2025-037, Authorizing the Mayor to Execute an Agreement with Central Peninsula General Hospital, Inc., for Dispatch Services (Mayor)

Central Peninsula General Hospital, Inc. (CPGH) has established a Mobile Crisis Team (MCT) to provide timely intervention for individuals in the community who are experiencing mental health or substance-use crises. The MCT's mission is to connect individuals with appropriate care, de-escalate crisis situations, and facilitate access to ongoing treatment resources, while prioritizing safety and compassion in all interactions.

To achieve these goals, MCT members will be equipped to coordinate with the Soldotna Public Safety Communications Center (SPSCC). This collaboration is designed to ensure seamless interfacing with public safety emergency responders, enabling rapid on-site assessment, crisis stabilization, and safe transport when necessary. The MCT will operate in accordance with applicable laws, regulations, and organizational policies, with a focus on evidence-based practices and interagency cooperation.

SPSCC provides its services on a fee-for-service basis. Fees are determined by the amount of SPSCC's time allocated to each participating agency for the delivery of services. This allocation takes into account the scope of response, duration of services provided, and any specialized communications or dispatch resources required.

The overarching objective is to create a coordinated response framework that enhances community safety, improves access to mental health and substance-use treatment resources, and supports public safety personnel in performing their duties effectively.

Your consideration is appreciated.

MEMORANDUM OF AGREEMENT FOR DISPATCH SERVICES

1. **BACKGROUND.** This Memorandum of Agreement (MOA) is entered into by and between Central Peninsula General Hospital, Inc., an Alaska nonprofit corporation, of 250 Hospital Place, Soldotna, Alaska 99669 (CPGH) on behalf of CPGH's Mobile Crisis Team (MCT) and the Kenai Peninsula Borough (KPB), an Alaska municipal corporation, of 144 N. Binkley, Soldotna, Alaska 99669 (KPB) on behalf of the Soldotna Public Safety Communications Center (SPSCC) (collectively, the Parties).
2. **PURPOSE.** The purpose of this MOA is to provide for dispatch services for MCT. The MCT will provide emergency mental health services within the Central Peninsula Hospital Service Area. It provides de-escalation and relief to individuals experiencing a behavioral health crisis, including at home, work, school, or in the community. The MCT uses face-to-face interventions to de-escalate crises and connect people to appropriate services. The SPSCC provides 911 and other dispatch services to law enforcement, EMS, and other agencies. SPSCC will provide dispatch services to MCT in accordance with the terms and conditions of this MOA.
3. **KPB/SPSCC'S RESPONSIBILITIES.**
 - 3.1 As part of this MOA, KPB/SPSCC will:
 - 3.1.1 Comply with all statutes, ordinances, rules, regulations, and requirements of federal, state, and local governments, and the agencies and departments thereof, which apply to KPB for the services provided under this MOA.
 - 3.1.2 Provide radio dispatch coverage and telephonic communications, conduct welfare checks, and track units in SPSCC's Computer Aided Dispatch (CAD) system for the MCT members within the MCT Dispatch Area.
 - 3.1.3 Affirmatively identify any questions or issues with MCT methods, means, procedures, or communications protocols that impact SPSCC's ability to provide services. MCT will respond in a timely manner with specific clarification or will undertake consideration of proposed changes to operating procedures.
 - 3.1.4 Recruit, train, and schedule sufficient qualified personnel to perform the call-taking and dispatch tasks required of this MOA.
 - 3.1.5 Provide the necessary personnel to staff the SPSCC and adhere to applicable industry standards when processing and dispatching calls.
 - 3.1.6 Capture in SPSCC's Computer-Aided Dispatch (CAD) incident history all MCT staff or unit activities and status changes directed to SPSCC via radio or telephone, as well as service requests directed to SPSCC originating from MCT.
 - 3.1.7 Receive and record the availability and activity of any MCT member communicated through radio talk group or telephonically.
 - 3.1.8 Transmit all Personally Identifiable Information only on encrypted talk groups.

- 3.1.9 Record in SPSCC's CAD system all calls for service that conform to MCT incident types. SPSCC staff may codify and enter other incident types at its own discretion.

4. CPGH/MCT'S RESPONSIBILITIES

- 4.1 As part of this MOA, CPGH/MCT will:
 - 4.1.1 Provide SPSCC with a list of all MCT members that includes contact information as described in Section 4.1.8.2, "Contact Information".
 - 4.1.2 Require each MCT member to notify SPSCC when they are in and out of service.
 - 4.1.3 Be responsible for providing training to their personnel and will not permit any employee or other personnel, including volunteers, to use radios or be dispatched to a call until such individual(s) have received proper and appropriate radio use, security, and response training.
 - 4.1.4 Maintain minimum insurance coverage at the minimum amounts and as set forth in the Operating Agreement, effective January 1, 2018, between KPB and CPGH. The insurance terms in the Operating Agreement control with regard to this MOA.
 - 4.1.5 Indemnify, defend and hold KPB harmless as set forth in the Operating Agreement, effective January 1, 2018, between KPB and CPGH. The defense and indemnification terms in the Operating Agreement control with regard to this MOA.
 - 4.1.6 Pay KPB \$12,800 for dispatch services provided pursuant to this MOA prorated for a twelve-month period to July 1, 2026, based upon estimated dispatch services to be provided during that period. Thereafter, KPB will invoice MCT by July 15 for the next fiscal year based upon actual costs of the prior fiscal year.
 - 4.1.7 If the amount of dispatch services provided by KPB to CPGH exceeds twenty percent (20%) in a given fiscal year, KPB and CPGH will renegotiate the appropriate fee for the fiscal year in which the excess dispatch services occurred. KPB may also reduce the annual fee if upon review the required fee is less than originally anticipated.
 - 4.1.8 Provide the following equipment and services:
 - 4.1.8.1 Interagency Communications. CPGH will identify a primary and secondary point of contact for SPSCC to use for formal administrative communications. This is intended to provide a reliable and consistent means of transmitting and receiving technical and operational information as well as accountability for complaints and contractual issues.
 - 4.1.8.2 Contact Information. MCT will provide a comprehensive listing of members to SPSCC to include telephone contact information and assigned radio designators. The list will be updated by MCT as changes occur, but no less than monthly. This list contains confidential information and will be protected from disclosure or further dissemination by SPSCC. MCT will facilitate the

provision of a list containing the statewide designators of all units using ALMR resources.

- 4.1.8.3 Operational Directives and Protocols. SPSCC will incorporate MCT policies and procedures as appropriate into SPSCC Policy and Procedures documentation as well as internal training and reference materials. SPSCC may at its discretion incorporate MCT protocols into automated CAD call-taking screens.

- 5. KPB-PROVIDED TECHNOLOGY. SPSCC will be the primary point of contact for its contractors and technology providers, including the management of vendor scope of services, configuration change requests, trouble reporting, updates, upgrades and quotations for additional services.

- 5.1 Logging Recorder. SPSCC will provide an audio recording system that will record and archive voice radio traffic. Communications to be recorded for MCT purposes include inbound and outbound telephone calls identified specifically for MCT response and operations. MCT radio talk groups to be recorded. SPSCC will provide access to a logging recorder to copy selected radio talk group recordings onto transportable electronic media such as a CD-ROM or thumb drive.
- 5.2 Costs. MCT will be responsible for costs associated with making copies for all MCT-related audio records.

- 6. RELEASE OF INFORMATION. All MCT records kept by KPB in support of this MOA are the property of CPGH, and KPB will promptly make such records available to CPGH upon request. KPB will be the custodian of records for communications answered by telecommunications equipment at the SPSCC dispatch center and residing in the SPSCC CAD system for the purposes of establishing evidentiary chain of custody and evidentiary foundation. KPB will release such records to the extent required by applicable law. KPB must contact CPGH prior to releasing any CPGH-owned records and obtain approval to release any such records.

- 6.1 Public Records Requests. The SPSCC 911 Emergency Communications Coordinator or designee (911 Coordinator) will be responsible for initial intake of a public records request (Request) made to SPSCC to determine whether a Request is related to a KPB agency response or to a non-KPB agency response. For KPB agency responses, the Request will be processed in accord with KPB Code, policy, and procedure.

Upon determination by the 911 Coordinator that a Request is for CPGH-owned records, including a Request for any MCT radio traffic recordings, 911 audio recordings, or administrative telephone audio recordings, the KPB Records Manager or designee (Records Manager) will direct the requestor to the CPGH records request portal. CPGH will be responsible to provide the appropriate records request portal link to the Records Manager, and to provide an updated link in the event it changes. Upon receipt of a

Request for CPGH information, CPGH will process the Request in its entirety to include, but not limited to: review for responsiveness, releasability, redaction, and legal or other defense of its decision.

If multiple agencies are involved in an incident that is the subject of a Request, the Records Manager will direct the Requestor to the non-KPB agency's records request portal, and the non-KPB agency will be responsible for processing the Request as set out above.

Public record requests will continue to be processed by allowing authorized CPGH personnel access to information within the secure SPSCC Public Safety network.

- 6.2 RECORDS RETENTION. The ability for CPGH to review its written or electronic records held by KPB in support of this MOA continues for six years after the termination of this MOA or any subsequent agreement that supersedes this MOA. KPB will also comply with state and federal criminal justice requirements and CPGH records retention policy for retention of access logs, database maintenance, and audit trails. CPGH will promptly provide KPB with a copy of the current applicable CPGH records retention policy for such records. Thereafter, CPGH agrees to promptly provide KPB copies of any changes to the applicable provisions of its records retention policy for the above-described records.

Audio recordings of telephone calls and radio traffic must be maintained by SPSCC for three years unless otherwise required by law or CPGH records retention policy. CPGH agrees to promptly provide the current records retention schedule for such recordings. CPGH agrees to promptly provide KPB copies of any changes to the relevant provisions of its records retention policy applicable to the above-described records.

Nothing in this Section nor any other Section of this MOA may be construed as obligating KPB to comply with the requirements of AS 12.36.200, "Preservation of evidence" or any other evidence preservation requirements. CPGH will be solely responsible for complying with the requirements of AS 12.36.200 or any other evidence preservation requirements, to include requesting and retaining copies of written or electronic records held by KPB in support of this MOA in order to comply with AS 12.36.200 or any other evidence preservation requirements. It will be CPGH's sole responsibility to determine whether such records fall under the purview of AS 12.36.200 or other evidence preservation requirements.

7. SURGES IN SPSCC DEMANDS. If SPSCC experiences an unexpected demand for service, a manager or supervisor may contact MCT and request specific relief such as a pause in targeted activities. MCT will not unreasonably refuse these requests, but the Parties recognize

that public safety and MCT operational requirements may occasionally preclude any short-term changes to radio protocols.

8. MUTUAL AGREEMENTS.

- 8.1 This MOA will be governed by and construed in accordance with the laws of the State of Alaska.
- 8.2 This MOA will be incorporated into the current Operating Agreement, effective January 1, 2018, between KPB and CPGH.
- 8.3 KPB will not assign or delegate this MOA, nor any part of it, nor any right to any of the money to be paid under it, except with MCT's written approval.
- 8.4 KPB will submit an invoice to MCT by or before July 15 of each fiscal year. The payment will be due in full by September 30. If the payment is not received in full by the due date, KPB will e-mail notice of delinquency and add a fifteen percent delinquency fee to the invoice on the first day of each month the invoice remains unpaid.
- 8.5 KPB's fiscal year, and the basis for this MOA, is July 1 to June 30.
- 8.6 MCT is not responsible for and will not pay local, state or federal taxes. All costs associated with the MOA must be stated in U.S. currency.
- 8.7 This MOA is effective upon the date of last signature and will continue until superseded by a subsequent agreement between the Parties or as otherwise provided in this MOA.
- 8.8 Except for termination for non-payment, in the event that either Party desires to withdraw from this MOA before the end of the term, or any extensions thereof, written notice of termination must be provided no later than January 1 for the subsequent KPB fiscal year.
- 8.9 Each person signing this MOA warrants that he or she has authority to sign the MOA and to bind their respective entities. This MOA may be executed in counterparts and may be executed by way of facsimile or electronic signature in compliance with AS 09.80, and each of which when executed will constitute an original and all of which together will constitute one and the same instrument. This MOA may be modified in writing with the consent of the Parties.
- 8.10 This document is the entire agreement of the Parties, who accept the terms of this MOA as shown by their signatures below. In the event the Parties duly execute any amendment to this MOA, the terms of such amendment will supersede the terms of this MOA to the extent of any inconsistency.

9. DEFINITIONS.

"24/7" means twenty-four hours a day, seven days a week.

"Continuous" means without interruption or delay.

“Dispatch” and “Dispatching” means the interpretation of requests for service information and the transmission of that information to an agency for their response, as well as the recording of communications related to that response.

“MCT” means the organization and functions of CPGH’s MCT. The MCT provides emergency mental health services. It provides de-escalation and relief to individuals experiencing a behavioral health crisis, including at home, work, school, or in the community. The MCT uses face-to-face interventions to de-escalate crises and connect people to appropriate services.

“MCT Dispatch Service Area” means the boundaries of the Central Peninsula Hospital Service Area.

“Monitoring” means the attention of dispatch personnel to a radio communications and responding in a prompt and affirmative manner when the dispatch center designator is called; it also refers to the constant observation and response to a computer screen or terminal for time-sensitive messages.

“SPSCC” means the regional dispatch center facility and organization owned and operated by KPB and located at 253 Wilson Lane, Soldotna, AK 99669.

10. NOTICE. When required under this MOA, notice must be provided to each Party by email and/or prepaid first-class mail delivered to the following addresses:

Central Peninsula General Hospital, Inc. / MCT
[Insert proper contact information]

Kenai Peninsula Borough
Soldotna Public Safety Communications Center
Attn: Tammy Goggia-Cockrell, Emergency Communications Coordinator
253 Wilson Lane
Soldotna, AK 99669

KENAI PENINSULA BOROUGH

**CENTRAL PENINSULA GENERAL
HOSPITAL, INC.**

Peter A. Micciche, Borough Mayor

Shaun Keef, CEO

Dated: _____

Dated: _____

**APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:**

A. Walker Steinhage, Deputy Borough
Attorney

ATTEST:

Michele Turner, CMC, Borough Clerk

(KPB Seal)

Introduced by:	Mayor
Date:	09/02/25
Hearing:	09/16/25
Action:	
Vote:	

**KENAI PENINSULA BOROUGH
ORDINANCE 2025-19-10**

**AN ORDINANCE ACCEPTING AND APPROPRIATING GRANT FUNDS
OF \$18,200 TO THE KENAI PENINSULA BOROUGH FOR THE RIVER
CENTER ACCESS AND RESTORATION DEMONSTRATION PROJECT**

WHEREAS, the America's Conservation Enhancement Act - National Fish Habitat Conservation Through Partnerships grant program is administered by the US Fish and Wildlife Service; and

WHEREAS, the National Fish Habitat Partnership (NFHP) is a science-based, state-led initiative to protect, restore, and enhance aquatic ecosystems across the United States; and

WHEREAS, the Kenai Peninsula Borough's Donald E. Gilman River Center (River Center) applied for and was selected to receive an NFHP grant to implement the River Center Access and Restoration Demonstration project (Project); and

WHEREAS, the Project is designed to educate the public on riverbank restoration techniques that can reduce erosion while allowing for safe access to the river;

NOW, THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

SECTION 1. That this is a non-code ordinance.

SECTION 2. That the Mayor is authorized to accept grant funds in the amount of \$18,200 from the US Fish and Wildlife Service to implement the River Center Access and Restoration Demonstration project, and is authorized to execute all documents deemed necessary to accept the grant.

SECTION 3. That federal grant funds in the amount of \$18,200 are appropriated to account number 100.21135.26RCA.49999 for River Center Access and Restoration Demonstration eligible grant expenditures.

SECTION 4. That match funds in the amount of \$18,200 have been previously appropriated to River Center Department accounts 100.21135.4XXXXs during the FY26 annual budgetary process and are available to match the program.

SECTION 5 That appropriations made in Section 3 of this ordinance are project length in nature and as such do not lapse at the end of any particular fiscal year.

SECTION 6. That if any provision of this ordinance or its application is determined to be invalid, the remaining provisions shall continue in full force and effect.

SECTION 7. That this ordinance shall be effective immediately.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY OF *, 2025.

Peter Ribbens, Assembly President

ATTEST:

Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent:

Kenai Peninsula Borough
Planning Department - Donald E. Gilman River Center

MEMORANDUM

TO: Peter Ribbens, Assembly President
Members, KPB Assembly

THRU: Peter A. Micciche, Mayor *PM*
Brandi Harbaugh, Finance Director *BA*
Robert Ruffner, Planning Director *RR*

FROM: Samantha Lopez, River Center Manager *SL*
Heather Geer, Grants Administrator & Community Liaison *HG*

DATE: August 21, 2025

SUBJECT: Ordinance 2025-19-10, Accepting and Appropriating Grant Funds of \$18,200 to the Kenai Peninsula Borough for the River Center Access and Restoration Demonstration Project (Mayor)

This grant funding is provided by the National Fish Habitat Partnership (NFHP) via the US Fish and Wildlife Service (USFWS) America’s Conservation Enhancement Act-National Fish Habitat Conservation Through Partnerships for the River Center Access and Restoration Demonstration project. This award is contingent on funds being available from the USFWS US Fish and Wildlife Service and Legislative authorization. There is a 1:1 match requirement for this grant that will be met with \$13,710 in-kind funding and \$5,000 cash that is provided for in KPB’s adopted FY2026 budget.

This project provides an on-site example of river access and restoration techniques at the River Center, and presents a unique opportunity for landowners to directly observe and interact with resource experts at the River Center. This project would add one section of elevated light-penetrating walkway and restore 200 linear feet of spruce tree revetment in a manner that allows for direct on-site observation at the River Center, where landowners seek permits. When questions arise during the permitting process, regulatory agencies have the ability to show these techniques without scheduling separate site visits. The USFWS will reimburse KPB up to \$18,200 to implement the project. Upon enactment, \$18,200 will be applied to eligible activities under the grant across the NFHP grant cycle.

Page -2-
August 21, 2025
Re: O2025-19- 10

Your consideration is appreciated.

**FINANCE DEPARTMENT
FUNDS VERIFIED**

Acct. No: 100.21135.26RCA.49999 Grant
Match Amt: \$18,200

Acct. No: 100.21135.26RCA.43011 Contract svc
Match Amt: \$5,000

Acct. No. 100.21135.26RCA.40XXX Personnel
In-kind Match Amt: \$8,250

Acct. No. 100.21135.26RCA.43140 Postage
In-kind Match Amt: \$4,950

By: CS Date: 8/21/2025

NFHP Grant: River Center Access and Restoration Demonstration Project
Photo Log



River Center bank at low water.

NFHP Grant: River Center Access and Restoration Demonstration Project
Photo Log



River Center bank at low water.

NFHP Grant: River Center Access and Restoration Demonstration Project
Photo Log



July 2025. River Center bank eroded.

Introduced by:	Mayor
Date:	09/02/25
Hearing:	09/16/25
Action:	
Vote:	

**KENAI PENINSULA BOROUGH
ORDINANCE 2025-19-11**

**AN ORDINANCE ACCEPTING AND APPROPRIATING GRANT AND
FUNDS FOR THE PURCHASE OF THREE SLIP-ON TANKER UNITS**

WHEREAS, the Kenai Peninsula Borough (KPB) requested funding for the Western Emergency Service Area (WES); and

WHEREAS, the Department of Interior, Office of Wildland Fire, will provide a grant award in the amount of \$98,844 to the KPB for the purpose of the purchase of three slip-on tankers unit that meets minimum specifications required by the grant; and

WHEREAS, the grant does not provide for the administrative service fee, therefore there is a request for an additional 1% to be appropriated from the WES Capital Project Fund; and

WHEREAS, at its regular meeting on September _____, 2025, the WES Board recommended _____;

NOW, THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

SECTION 1. That this is a non-code ordinance.

SECTION 2. That the Mayor is authorized to accept a grant from the Department of Interior, Office of Wildland Fire in the amount of \$98,844 paid under PL 117-58 Infrastructure Investment and Jobs Act to the Kenai Peninsula Borough, Western Emergency Service Area for purchase of three slip-on tanker units and is authorized to execute a grant agreement and any other documents deemed necessary to accept and expend the grant and to fulfill the intent and purposes of this ordinance.

SECTION 3. That grant funds in the amount of \$98,844 are appropriated to account no. 444.51410.26443.49999 for the Western Emergency Service Area slip-on tanker project and associated expenditures.

SECTION 4. That \$988.44 is appropriated from the Western Emergency Service Area Capital Project Fund fund balance to account no.444.51410.26443.61990 for the Western Emergency Service Area slip-on tanker project administrative service fee.

SECTION 5. That the appropriations made in this ordinance are of a project length nature and as such do not lapse at the end of any particular fiscal year.

SECTION 6. If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances will not be affected

SECTION 7. That this ordinance shall be effective immediately.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY OF *, 2025.

Peter Ribbens, Assembly President

ATTEST:

Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent:

Kenai Peninsula Borough
Grants Administration

MEMORANDUM

TO: Peter Ribbens, Assembly President
Members, KPB Assembly

THRU: Peter A. Micciche, Mayor *PM*
Brandi Harbaugh, Finance Director *BT*
Jon Marsh, Chief, Western Emergency Services *RM*

FROM: Heather Geer, Grants Administrator & Community Liaison *HG*

DATE: August 21, 2025

RE: Ordinance 2025-19- 11 , Accepting and Appropriating Grant and Capital Project Funds for the Purchase of Three Slip-On Tanker Units (Mayor)

KPB submitted a request for funds in the amount of \$98,844 to the Department of Interior as part of the Infrastructure Investment and Jobs Act, 16 USC 6592, PL117-58, Sec. 408039(c)(5) on behalf of the Western Emergency Service Area (WES) for the purchase of three slip-on tanker units to be installed on vehicles already in service

The grant does not provide for the administrative service fee, therefore there is a request for an additional 1% to be appropriated from the Western Emergency Service Area Capital Project Fund. There is no match requirement for this grant.

The WES Board will consider recommending acceptance of the grant and approving the 1% admin fee from their local funds at their September 2025 Board Meeting.

This ordinance authorizes the Mayor to accept the grant and appropriate the funds.

Your consideration is appreciated.

FINANCE DEPARTMENT FUNDS/ACCOUNT VERIFIED	
Account: <u>444.51410.26443.49999</u>	Amount: <u>\$ 98,844.00</u>
Account: <u>444.27910</u>	Amount: <u>\$988.44</u>
By: <u><i>CS</i></u>	Date: <u>8/21/2025</u>

Introduced by:	Mayor
Date:	09/02/25
Hearing:	09/16/25
Action:	
Vote:	

**KENAI PENINSULA BOROUGH
ORDINANCE 2025-19-12**

**AN ORDINANCE APPROPRIATING FUNDS FROM THE INSURANCE
AND LITIGATION FUND BALANCE FOR ADDITIONAL INSURANCE
PREMIUMS AND CLAIM RESERVES**

WHEREAS, due to unexpected increases in insurance premiums and higher than expected reserves for subrogation and liability claims in the first quarter of FY26 as compared to historical data, additional funding of the Insurance and Litigation Fund is necessary to ensure sufficient funds are available in the current fiscal year;

NOW, THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

SECTION 1. That this is a non-code ordinance.

SECTION 2. That funds in the amount of \$695,295 are appropriated from the Insurance and Litigation Fund, fund balance to account no. 700.11237.43999 for additional insurance premiums and claim reserves.

SECTION 3. If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances will not be affected.

SECTION 4. That this ordinance shall be effective immediately.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY
OF *, 2025.**

Peter Ribbens, Assembly President

ATTEST:

Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent:

Kenai Peninsula Borough
Finance Department

MEMORANDUM

TO: Peter Ribbens, Assembly President
Members, KPB Assembly

THRU: Peter A. Micciche, Mayor *PM*

FROM: Brandi Harbaugh, Finance Director *BH*
Sovala Kisenia, Risk Manager *SK*

DATE: August 21, 2025

SUBJECT: Ordinance 2025-19 -12 , Appropriating Funds from the Insurance and Litigation Fund Balance for Additional Insurance Premiums and Claim Reserves (Mayor)

During the FY2026 insurance renewal process, the KPB transitioned from the Alaska Municipal League Joint Insurance Agency (AMLJIA) to the Alaska Public Risk Alliance (APRA). This transition resulted in a substantial change to auto and general liability premiums and coverage.

After budget adoption, APRA’s finalized renewal terms increased the KPB’s auto liability premium by 132% above the projected amount. This adjustment reflects differing approaches to auto liability coverages between AMLJIA and APRA but is expected to remain consistent moving forward.

Separately, subrogation and liability claims incurred during the first quarter of FY2026 have exceeded our original reserve projections, necessitating additional funding.

This ordinance appropriates \$695,295.00 from the Insurance and Litigation Fund Balance to ensure sufficient funds are available for both these additional premium costs and claim reserves for the current fiscal year.

Your consideration is appreciated.

FINANCE DEPARTMENT ACCOUNT / FUNDS VERIFIED	
Acct. No.	<u>700.27910 (FB)</u>
Amount:	<u>\$695,295.00</u>
By: <u> <i>CH</i> </u>	Date: <u>8/21/2025</u>

Introduced by:	Mayor
Date:	09/02/25
Hearing:	10/14/25
Action:	
Vote:	

**KENAI PENINSULA BOROUGH
ORDINANCE 2025-21**

AN ORDINANCE REPEALING AND REENACTING KPB CHAPTER 5.12, RELATING TO REAL PROPERTY TAX, ENACTING A NEW KPB CHAPTER 5.11, RELATING TO PERSONAL PROPERTY TAX, A NEW KPB CHAPTER 5.13, RELATING TO TAX EXEMPTIONS, CREDITS, OR DEFERRALS, AND A NEW KPB CHAPTER 5.15, RELATING TO TAX APPEALS

WHEREAS, current KPB 5.12 relating to real and personal property tax, tax appeals, and appeal hearings before the Board of Equalization contains a lot of information and requirements in a single chapter which can make it difficult for the public to comply with and difficult to administer; and

WHEREAS, this ordinance creates four distinct chapters of code: KPB 5.11 relating to personal property tax, KPB 5.12 relating to real property tax, KPB 5.13 relating to tax exemptions, credits, or deferrals, and KPB 5.15 relating to tax appeals; and

WHEREAS, four chapters of code on each distinct subject will improve readability and utility of the code provisions;

NOW, THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

SECTION 1. That this ordinance amends KPB Code and will be codified.

SECTION 2. That the KPB Code of Ordinances is hereby amended by adding a new chapter to be numbered KPB 5.11, Personal Property Tax and General Provisions, which shall read as follows:

CHAPTER 5.11. - PERSONAL PROPERTY TAX AND GENERAL PROVISIONS

5.11.010. - Personal property tax levy.

All personal property within the corporate limits of the borough which is not exempt from taxation by law or ordinance, is subject and liable to an annual tax, for school and borough purposes, of not more than 8 mills on the assessed valuation of such property, unless the people of the borough authorize a tax levy at a higher

rate and except as authorized by KPB 5.12.130. The listed owner of the property is liable for payment of the tax and it is the responsibility of the listed owner to provide accurate ownership information to the borough for purposes of this chapter. This levy rate does not apply to property subject to a flat tax and exempted from the ad valorem tax in this chapter. The borough will collect such tax as is levied on the property within a city by the city council pursuant to law or charter. This section shall not be interpreted to authorize or require the borough to file debt collection lawsuits on behalf of cities within the borough.

5.11.020. - Exemptions—Household personal property.

In addition to exemptions required by law, except for motor vehicles, private airplanes and registered watercraft as provided in this chapter, personal property not used for commercial business purposes is exempt from the tax levy under this chapter.

5.11.030. - Declaration forms.

On or before January 1 of each year, the assessor may mail out or otherwise distribute personal property assessment forms or information regarding the forms to all persons listed or known to own personal property in the borough. The failure of the assessor to mail or distribute such forms to any person will not relieve that person of the duty of making a return.

5.11.040. - Personal property tax—Watercraft.

(A) All watercraft subject to taxation under this chapter shall be taxed in accordance with the following flat tax schedule. To be eligible for the flat tax schedule, watercraft must have a USCG certificate of number, U.S. or foreign documentation or State of Alaska Department of Motor Vehicles boat registration, or the ADF&G number have been issued. Watercraft will be measured according to length overall.

Watercraft Flat Tax Schedule

<u>Class</u>	<u>Watercraft Length Overall</u>	<u>Annual Tax</u>
<u>1</u>	<u>Less than 15 feet</u>	<u>\$0</u>
<u>2</u>	<u>15 to less than 20 feet</u>	<u>0</u>
<u>3</u>	<u>20 to less than 25 feet</u>	<u>50</u>
<u>4</u>	<u>25 to less than 36 feet</u>	<u>150</u>
<u>5</u>	<u>36 to less than 60 feet</u>	<u>250</u>
<u>6</u>	<u>60 to less than 100 feet</u>	<u>500</u>
<u>7</u>	<u>100 or more feet in length</u>	<u>1,000</u>

(B) Exemptions.

- (1) Vessels having a home port in a location outside the borough boundaries brought into and remaining in the borough solely for the purposes of repair, servicing or seasonal storage in a boatyard licensed to collect sales tax shall not be deemed to have established a taxable situs in the borough. The assessor may make inquiry and gather information necessary to determine whether a vessel meets the conditions of this section and failure of the vessel owner to supply information necessary to the assessor to decide will preclude the owner from claiming nontaxable status for borough taxes. Determination of tax situs under this section only applies to borough and service area tax levies. Taxability of a vessel within a city will be governed by the provisions of that city's tax ordinances and AS 29.45. Vessels that fish in or deliver their catch within the borough shall not be entitled to any exemption under this ordinance. If a vessel owner owns a limited entry fishing permit for waters in the borough, the borough assessor may presume that the vessel was in the borough for fishing purposes and is not eligible for this exemption, provided that this presumption may be rebutted by proof to the contrary provided to the assessor by the owner. To be eligible for this exemption, the owner must file with the borough assessor an application, on a form approved by the borough assessor, on or before February 1 of each year.
- (2) Personal use sea kayaks, paddle boards, canoes, and rafts, of any length, are exempt from taxation under this chapter.
- (C) Watercraft for which all certificates of number, registration, or documentation, or other form of maritime licensing or registration and the ADF&G number, if applicable, have been surrendered to the issuing authority by January 1 of the tax year shall be taxed on an ad valorem basis. Vessels for which such registration or licensing has lapsed but has not been surrendered shall not qualify for ad valorem taxation.
- (D) Definitions: For purposes of this section:
- (1) "Home port" means a vessel's normal base of operation, which is presumed to be the vessel's permitted fishing area for commercial fishing vessels.
- (2) "Seasonal storage" means storage in a boatyard licensed to collect sales taxes, at any time between September and June of each year. Vessels remaining in the borough in the remaining months will not be eligible for the seasonal storage exemption.
- (3) "Repairs/servicing" means a vessel brought into a boatyard licensed to collect sales taxes for the purpose of repairs or servicing at any

time between September and June of each year. Vessels remaining in the borough in the remaining months will not be eligible for the repair/servicing exemption.

(4) "Boatyard" means an out-of-water location where boats or watercraft are built, repaired, and stored.

(E) A vessel owner may appeal the determination of the borough assessor under this section using the procedures set out in KPB Chapter 5.15, Tax Appeals.

5.11.050. - Personal property tax—Aircraft—Appeal.

(A) Flat tax. For purposes of taxation, aircraft that have been issued an N number by the Federal Aviation Administration ("FAA") by January 1 of the tax year shall be totally exempted from ad valorem taxes and shall be taxed in accordance with the following flat tax schedule:

<u>AIRCRAFT FLAT TAX SCHEDULE BASED ON (MGWIL)</u> <u>Manufacturers Gross Weight with an Internal Load</u>					
<u>Fixed Wing</u>			<u>Rotorcraft/Rotary Wing</u>		
<u>Class</u>	<u>Weight</u>	<u>Annual Tax</u>	<u>Class</u>	<u>Weight</u>	<u>Annual Tax</u>
<u>1</u>	<u>Less than 2,000 lbs</u>	<u>\$50</u>	<u>1</u>	<u>Less than 1,500 lbs</u>	<u>\$100</u>
<u>2</u>	<u>2,000 to less than 4,000 lbs</u>	<u>\$100</u>	<u>2</u>	<u>1,500 to less than 3,500</u>	<u>\$600</u>
<u>3</u>	<u>4,000 to less than 6,000 lbs</u>	<u>\$300</u>	<u>3</u>	<u>3,500 or more in weight</u>	<u>\$1,000</u>
<u>4</u>	<u>6,000 to less than 12,500 lbs</u>	<u>\$600</u>			
<u>5</u>	<u>12,500 or more in weight</u>	<u>\$1,000</u>			

(B) Ad valorem exception. The owner of record of an aircraft that has been dismantled, destroyed or crashed and the FAA N number has been retained by the aircraft's owner of record may submit to the assessor on an approved form an "Aircraft Statement of Condition" that would allow for ad valorem taxation of that aircraft if approved. Aircraft for which such registration or licensing has lapsed or that has not passed the annual inspection required by the FAA shall not qualify on this basis alone for ad valorem taxation unless it has been dismantled, destroyed or crashed.

- (C) Commercial aircraft. Commercial aircraft operated under a regular schedule by a scheduled airline shall be exempt from the flat tax and shall be taxed on an ad valorem basis in accordance with the borough landing schedule formula. The borough landing schedule formula provides for the prorated calculation of scheduled aircraft by dividing the total hours per year into the total time aircraft operated by a scheduled carrier are in the borough, and multiplying the result by the assessed value of each aircraft.
- (D) Appeal. An aircraft owner may appeal the determination of the borough assessor to the board of equalization in accordance with KPB 5.15, Tax Appeals.

5.11.055. - Personal property tax—Annual motor vehicle registration tax—Levy—Distribution.

- (A) Registration tax. There is levied a biennial motor vehicle registration tax within the borough pursuant to the provisions of AS 28.10.431 and as such statute may be hereafter amended, revised or replaced, based on the age of the vehicle as determined by model year in the first year of the biennial period, according to the following schedule. The categories under "Type" are intended to coincide with the categories provided in AS 28.10.431(b), as now enacted or as may be hereinafter amended. The annual motor vehicle tax on commercial vehicles is one-half the rate of the biennial tax.

MOTOR VEHICLE TAX SCHEDULE BIENNIAL SCHEDULE

Tax according to age of vehicle since model year:

Type	1st	2nd	3rd	4th	5th	6th	7th	8th or over
(1) Motorcycle	\$20	\$18	\$16	\$14	\$12	\$10	\$10	\$10
(2) Passenger	140	120	100	80	60	50	40	30
(3) Taxicab	150	130	110	90	70	60	50	40
(4) Comm Veh (<5k lbs)	150	130	110	90	70	60	50	40
Comm Veh (>5k, ≤12k)	200	180	160	140	120	100	75	50
Comm Veh (>12k, ≤18k)	300	260	220	180	140	100	80	60
Comm Veh (>18k)	400	350	300	250	200	150	100	70
(5) Motor Bus	200	180	160	140	120	100	75	50
(6) Trailers (Non-Commercial)	20	18	16	14	12	10	10	10
(7) Non Applicable	—	—	—	—	—	—	—	—
(8) Pick up/Van	140	120	100	80	60	50	40	30
(9) Dealer Plates (Initial)	100	100	100	100	100	100	100	100
Dealer (Subsequent sets)	100	100	100	100	100	100	100	100

- (B) Permanent registration. Optional permanent motor vehicles registration tax for non-commercial motor vehicles and trailers that are at least eight years old.
- (1) Owners of non-commercial motor vehicles and trailers that are at least eight years old may elect to permanently register their non-commercial motor vehicles and non-commercial trailers.
 - (2) The permanent registration expires when the owner transfers or assigns the owner's title or interest in the motor vehicle or trailer and may not be renewed.
 - (3) The optional permanent motor vehicle registration tax for non-commercial motor vehicles is \$125 and for non-commercial trailers is \$25.
- (C) Tax Allocation. Money received by the borough under this section and AS 28.10.431, and as such statute may be hereafter amended, revised or replaced, will be allocated by the borough for city, borough, and service areas using the same method as taxes are distributed, except that population will be the basis rather than assessed value. The method is as follows:
- (1) The population of each tax authority group (TAG) will be determined. Population will be established by the latest figures determined by the Kenai Peninsula Borough and accepted by the State of Alaska Department of Community and Regional Affairs for allocation of state revenue sharing funds, or other reliable data. Where a TAG boundary and the boundary of the most similar area counted for population (usually a voting precinct) do not coincide, an estimate of the population of the dissimilar area shall be made to arrive at the most accurate determination of population of the TAG. The sum of the populations of all TAGs shall equal the total population of the borough.
 - (2) The total receipts will be apportioned to each TAG based upon its percentage of the total borough population.
 - (3) The receipts apportioned to a particular TAG shall be distributed to the tax authority funds (TAFs) which make up that TAG. Such distribution will be based upon the mill rates of the TAFs compared to the total mill rate of the TAG. The percentage will be equal to the TAFs mill rate divided by the total mill rate for the TAG.
- (D) Exemption. One motor vehicle per household owned by a resident 65 years of age or older on January 1 of the assessment year is exempt from the registration tax under AS 28.10.431. An exemption may be granted under

this subsection only upon written application on a form prescribed by the department of public safety.

5.11.060. - Mobile homes—Classified as real property.

Mobile homes, trailers, trailer coaches, and similar property including portable structures, which are set up and skirted, or otherwise attached to the land as permanent owned or occupied residences or used for office or commercial purposes, are classified as real property. The property taxes levied against mobile homes, trailers, trailer coaches, and similar property including portable structures, classified as real property may be collected in accordance with the procedures established for the collection of personal property taxes within the borough.

5.11.070. - Business inventories.

Business inventories of personal property shall be assessed at the full and true value as of January 1 of the assessment year.

5.11.080. - Exemption—First \$100,000 of business personal property.

In addition to other exemptions required or allowed by law, the first \$100,000 of assessed valuation of personal property used for business purposes, other than motor vehicles and watercraft, owned by each taxpayer shall be exempt from the borough tax levy on personal property within the borough. For taxpayers with more than one personal property tax account, the \$100,000 exemption shall be distributed pro rata amongst all of the taxpayer's accounts based on the proportion of the assessed value in each account to the total assessed value of that taxpayer's personal property.

5.11.090. - Exemption—Business inventory held for resale.

In addition to exemptions presently authorized by the borough, the inventory of a business, such as merchandise, held solely for resale purposes, and in the normal course of that business, is exempt from taxation by the borough.

5.11.100. - Returns—Due date.

Every person owning or having an interest in or holding or controlling personal property subject to personal property tax in the borough, must file a return with the assessor on or before February 15 of each year, on a form prescribed by the assessor. It is the responsibility of the person, who sold or transferred ownership in personal property subject to the tax levied under this chapter, to notify the assessor of the sale or disposition of the property and provide a bill of sale or similar statement including the name and address of the new owners before February 15. The mayor is authorized to adopt regulations, subject to assembly approval, for the administration and enforcement of this provision. A copy of any form required under this section will be provided to the filer at no charge.

5.11.110. - Penalty for late filing or failure to file tax return.

- (A) Late-file penalty. Except as provided below in this section, if the return required by KPB 5.11.100 is not filed by the due date, a penalty of 10 percent of any personal property tax thereafter levied shall be added, plus interest on the tax at 10 percent from the date the taxes would ordinarily come due. Owners of personal property acquired during the previous year who were not the owners of records for the previous year, and did not receive an annual reporting form from the assessor and subsequently failed to file a return with the assessor by February 1, shall have 30 days from the date of the first notification from the assessor before the 10 percent penalty is levied.
- (B) Extension. Upon taxpayer request on a borough form, the assessor may, grant extensions of time for filing for good cause shown.

5.11.120. - Assessment, levy and collection procedures.

Assessment, levy and collection of taxes shall be in accordance with Alaska Statutes governing municipal taxation and in accordance with this chapter, KPB chapter 5.12, and KPB 5.15, as applicable.

5.11.130. - Fine and penalty for false statements.

- (A) Fine. A person who, either individually, as an agent, or on behalf of a corporation, makes a false statement on a return, exemption application, or other form required under this chapter, and fails to correct the false statement within sixty days of filing, is guilty of a violation of this chapter. Any violation of this chapter is an infraction and is subject to the fine provided in KPB 1.24.070.
- (B) Penalty. Any exemption granted on the basis of any false representations will be revoked, and the liability for all taxes, penalties and interest will remain and the person may be prohibited from reapplying for the same exemption for a five-year period.

5.11.140. - Personal property delinquent tax list.

The finance director will compile a list of persons delinquent in personal property taxes or taxes on property the fee title to which rests in the United States, the state or a political subdivision thereof, together with a statement of the amount owing, as soon as possible after January 1 of each year. A copy of the delinquency list will be published in the manner prescribed by KPB 5.12.140. Taxpayers will be provided notice of the date collection actions will commence if the debt remains unpaid and after the expiration of said date, the borough, at its discretion, will proceed with collection actions against the delinquent taxpayer(s).

5.11.150. - Enforcement of Personal Property Tax Lien by Distraint and Sale.

- (A) *Distraint and Sale.* The lien of personal property taxes may be enforced by distraint and sale of property. The procedure for distraint and sale of property shall be as follows:
- (1) A seizure, levy, or distraint is not legal unless demand is first made of the person assessed for the amount of the tax, penalty, and interest. The demand may be sent by ordinary mail to the person's last known address.
 - (2) In consultation with the borough attorney, the borough clerk will issue a distraint warrant to a peace officer. The warrant must include a description of the property subject to distraint, the amount and year of the taxes, penalty and interest, costs to date, and total amount then due, and the date, time and place of sale.
 - (3) The borough clerk must cause at least 1 notice to be published in a newspaper of general circulation within the borough, setting out the description of the property distrained, and the time and place of sale or, if there is no newspaper of general circulation distributed in the borough, post the list at three public places for at least 30 days.
 - (4) The sale will be by public auction set not less than 15 days after the date of the first publication, nor more than 60 days after the date of seizure. The borough may adjourn the sale from time to time, but not for more than 90 days in all after seizure. The property may to the owner upon payment of taxes, penalty, interest and total cost, providing the payment is made prior to the time of sale, and by cash. Property under distraint will be sold at public auction to the highest bidder by cash.
- (B) *Proceeds of sale.* The former owner of the property must be sent, by regular mail, at the last known address, with the results of the sale. The actual proceeds of the sale will be applied first to costs, including costs of sale, then to interest, then to penalty, and then to taxes. In accordance with AS 29.45.310, if the property is sold for more money than is needed to satisfy the tax, the borough shall remit the excess to the former record owner upon presentation of a proper claim. A claim for the excess filed after six months of the date of sale is forever barred.
- (C) *Additional property.* If the personal property sold is not sufficient to satisfy the tax, penalty, and interest, and costs of sale, the warrant may authorize the seizure of other personal property sufficient to satisfy the tax, penalty, interest, and costs of sale.

5.11.160. - Disposition of proceeds.

The borough attorney will remit the net proceeds from collection actions under this chapter and chapter KPB 5.12 to the general fund of the borough.

5.11.170. - Definitions.

Unless the context clearly requires a different meaning, in this chapter:

"Aircraft" means any engine powered contrivance invented, used, or designed to navigate, or fly in, the air and that is capable of being manned and is required by the FAA to be registered and certified in order to be manned.

"Commercial aircraft" means any aircraft transporting passengers and/or cargo for some payment or other consideration, including money or services rendered.

"Crashed" means aircraft for which only parts remain that, due to their condition, can no longer be assembled to create any contrivable aircraft. This shall be evidenced by an FAA accident report and/or copy of an insurance claim that determines the aircraft to be a total loss.

"Destroyed" means aircraft that have been damaged by age, weather, neglect and/or external influences outside the owner's control, and only unusable parts remain that, due to their condition can no longer be assembled to create any contrivable aircraft. This shall be evidenced by photographs and a physical inspection by the KPB Assessing staff appraiser if deemed necessary by the borough assessor.

"Dismantled" means aircraft that have been voluntarily disassembled and only parts remain that can no longer be assembled to create any contrivable aircraft. Evidence such as photographs and a physical inspection by the borough assessing staff appraiser shall be provided or allowed if deemed necessary by the borough assessor.

"Good cause" means adequate grounds based on a serious condition or event beyond a party's control to justify a party's request or failure to act.

"Scheduled airline. A "scheduled airline" is any individual, partnership, corporation or association:

- (1) Engaged in air transportation under regular schedules to, over, away from, or within the U.S.; and
- (2) Holding a Foreign Air Carrier Permit or a Certificate of Public Convenience and Necessity, issued by the Department of Transportation pursuant to 14 CFR Parts 201 and 213.

SECTION 3. That KPB chapter 5.12, Real Property Tax and General Provisions, is hereby repealed and reenacted to read as follows:

CHAPTER 5.12. - REAL PROPERTY TAX AND GENERAL PROVISIONS

5.12.010. - Real property tax levy.

- (A) Levy. The taxable status of real property will be determined by its status on January 1 of that assessment year. All real property within the corporate limits of the borough which is not exempt from taxation by law or ordinance is subject and liable to an annual tax, for school and borough purposes, of not more than 8 mills on the assessed valuation of such property, unless the qualified voters of the borough authorize a tax levy at a higher rate and except as authorized by KPB 5.12.130. The borough will collect such tax as is levied on the property within a city by the city council pursuant to applicable law.
- (B) Surface estate owner. Real property taxes shall be assessed and levied against the owner of the surface estate without regard to the value of subsurface mineral rights. Separate ownership of unexploited subsurface mineral rights may be established via a conveyance of such subsurface rights or reservation from conveyance of such subsurface rights by deed or other instrument of conveyance.
- (C) Rate of levy date. The assembly shall annually determine the rate of levy by resolution before June 15.

5.12.020. - Assessing standards.

In accordance with AS 29.45.110, the assessor shall assess property at its full and true value as of January 1 of the assessment year. Assessment, establishment of the rate of levy, collection of taxes and foreclosure of tax liens shall be in accordance with Alaska Statutes governing municipal taxation, this chapter and standards consistent with standards adopted by the International Association of Assessing.

5.12.030. - Assessment roll.

On or before April 1 of each year, the assessor shall prepare an annual assessment roll. The roll shall contain a description of all taxable property in the borough, the assessed value of the taxable property, and the names and addresses of all the persons who own the taxable property.

5.12.040. - Notice of assessment.

On or before April 1 of each year, the assessor shall give notice of assessment to each person named in the assessment roll. The notices must include: (1) a statement that the described property is taxable and the assessed value; (2) the deadline to appeal; (3) the anticipated dates when the board of equalization will sit; and (4) the date when taxes are payable, delinquent, and subject to penalty and interest.

Assessment notices will be sent by first-class mail, at least 30 days before equalization hearings begin. Notice is effective on the date of mailing.

5.12.050. - Errors or Omissions—Adjustments to the Roll—Administrative adjustment meeting.

- (A) Assessment notice. A person receiving an assessment notice must advise the assessor of errors or omissions including taxable status determinations, in the assessment of the person's property within 30 days after the date of mailing a notice of assessment.
- (B) Adjustments to roll. The assessor may adjust the roll to correct errors or omissions in the roll, or to make changes in valuation or taxable status of property on the roll, and shall mail a notice of assessment, reflecting the assessor's decision, allowing 30 days to appeal to the board of equalization or superior court, as applicable. The assessor may not make changes to the roll after June 1 when the roll is certified, except the assessor may make changes after certification if the changes is due to: (1) a board of equalization decision; (2) a supplementary assessment; (3) a reassessment following a disaster as provided in this chapter; (4) a manifest clerical error; (5) an approved tax adjustment request as provided in this chapter; or, (6) a court-order from a court with jurisdiction over the matter.
- (C) Adjustment meeting. The assessor, or designee, shall provide, upon request, an informal adjustment meeting between the assessor, or designee, and the person receiving an assessment notice, for the purpose of resolving a valuation or tax exemption dispute. The meeting must be requested within 30 days of the mailing of the notice of assessment.

5.12.060. - Tax adjustment requests.

A tax adjustment request change to the tax assessment roll must be approved by the mayor upon request of the borough assessor.

5.12.065. - Manifest clerical error—Refund.

- (A) Correction. Per AS 29.45.180, a person receiving an assessment notice shall advise the assessor of errors or omissions in the assessment of the person's property. The assessor may correct a manifest clerical error within one year of the date the tax is paid subject to the error and recommend the borough process a refund in accordance with subsection (B). The assembly may correct manifest clerical errors at any time.
- (B) Refund. If, in payment of taxes legally imposed, a remittance by a taxpayer through error or otherwise exceeds the amount due, and the borough, on audit of the account in question, is satisfied that this is the case, the borough

shall refund the excess to the taxpayer with interest at eight percent from the date of payment. In accordance with AS 29.45.500, a claim for refund filed one year after the due date of the tax is forever barred.

5.12.070. - Certification of assessment roll—Supplementary assessments.

- (A) Roll certification. Upon completion of the board of equalization hearings, the assessor shall enter the assessment changes made by the board decisions on the assessment roll. Except for supplementary assessments, the assessor shall certify the final assessment roll by June 1, and shall immediately thereafter notify each city in the borough authorized to levy a tax of the total assessed value for the city. Before June 15, each city in the borough authorized to levy a tax shall notify the borough clerk of the rate of levy of the tax for city purposes, by delivering a certified copy of the resolution adopted by the city council to the borough clerk.
- (B) Supplementary assessments. The assessor will include property omitted from the assessment roll on a supplementary roll, using the procedures set out in this chapter for the original roll.

5.12.080. - Tax statements.

By July 1 of the tax year, the finance director shall mail tax statements to the persons listed as owners of record on the tax rolls setting out the levy, dates when taxes are payable and delinquent, and penalties and interest.

5.12.090. - Tax due date—Rates of Penalty and Interest.

- (A) Due date. Taxes are payable when billed. Payment in full is due on or before October 15 and becomes delinquent thereafter. At the option of the taxpayer, taxes may be paid in two equal installments. If the taxpayer elects this option, the first one-half of the taxes payable must be paid on or before September 15. The second one-half taxes then become due on or before November 15 and become delinquent thereafter. If the first one-half of the taxes payable is not paid by September 15, payment of the taxes in full becomes due on or before October 15.
- (1) If September 15, October 15, or November 15 falls on Saturday, Sunday, or a legal holiday, the taxes normally due on such date shall be due on the next business day and shall be delinquent thereafter.
- (2) A payment of taxes received by the borough on the first business day after the normal due date will not be considered delinquent. A payment of taxes made by mail will not be considered delinquent if the postmark on the envelope indicates the date of mailing to be on

or before the first business day following the date on which the taxes become due pursuant to other provisions of this section.

(B) *Penalty and interest.* If the taxes are not in full when due penalty and interest accrue as follows:

(1) A penalty of 5 percent of the taxes due shall be added to all delinquent taxes on the day they become delinquent and an additional penalty of 5 percent of the taxes due shall be added to any tax more than 30 days delinquent.

(2) Interest at a rate of 10 percent a year shall accrue upon all delinquent unpaid taxes, not including penalties, from due date until paid in full.

(C) *Supplemental assessment bills.* On supplemental billings where there is only one installment, a late payment penalty of 5 percent of the taxes due shall be added to all delinquent taxes on the day they become delinquent and an additional penalty of 5 percent of the taxes due shall be added to any tax more than 30 days delinquent. Interest shall be calculated at 10 percent per year from the date that the taxes would have ordinarily come due.

5.12.100. - Method of determining the full and true value of property that qualifies for a low-income housing credit under 26 USC 42.

(A) *Appraisal Method.* Pursuant to AS 29.45.110(d)(2), the full and true value of all property within the Kenai Peninsula Borough that first qualifies for a low-income housing credit under 26 U.S.C. § 42 on or after January 1, 2001, shall be exempt from the requirement that the value be based on the actual income derived from the property. For property that first qualifies for a low-income housing credit under 26 U.S.C. § 42 on or after January 1, 2001, the assembly may determine, by parcel, whether the property shall be assessed based on the estimated price that it would bring in an open market and under the then-prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general price levels, or on the basis of actual income derived from the property without adjustment based on the amount of any federal income tax credit given for the property. Once the manner of assessment of the property has been determined under this subparagraph, the assembly may not change the manner of assessment of that parcel of property if debt relating to the property incurred in conjunction with the properties qualifying for the low-income housing tax credit remains outstanding.

(B) *Assembly resolution.* To secure an assessment based upon the actual income derived from the property under this section, an owner of property that qualifies for the low-income housing credit shall apply to the assessor before May 15 of each year in which the assessment is desired. The property

owner shall submit an application on forms prescribed by the assessor and shall include information that may reasonably be required by the assessor to determine the entitlement of the applicant. All such applications shall be forwarded to the assembly by resolution for a determination of the assessment manner.

5.12.110. - Method of determining the full and true value of contaminated property.

- (A) Appraisal method. The assessor shall apply any lawful, reasonable and recognized appraisal approach in the determination of the full and true value of contaminated property in accordance with this section. Real property on which hazardous substances may legally be stored, disposed of or released is not considered to be contaminated for purposes of reducing an assessment.
- (B) Definitions. In this section, unless the context otherwise requires:
- (1) "Contaminated property" means all or a portion of a parcel of real property that on January 1 of the assessment year is either:
- (a) On the National Priority List of the Environmental Protection Agency and supported by either a Phase II report or a report determined to be substantially equivalent by the assessor;
- (b) Included in the State of Alaska, Department of Environmental Conservation Contaminated Sites Data Base (Contaminated Site List) and supported by either a Phase II Report or a report determined to be substantially equivalent by the assessor; or
- (c) A property not on either of the above lists but proven to be contaminated through the submission of either a Phase II Report or a report determined to be substantially equivalent by the assessor, containing reliable and valid data sufficient to permit independent scientific verification of the conclusions reached. The data may include such information as engineering studies, environmental audits, laboratory reports and other valid scientific data.
- (2) "Hazardous substance" has the meaning ascribed in AS 46.08.900(6), as now enacted or as may be hereinafter amended.
- (3) "Phase II Report" means an Environmental Assessments Phase II Report that verifies contamination and delineates the area and

concentration of contaminants through analysis of soil, air or water samples and includes the cost to cure or contain the contamination.

5.12.120. - Farm or agricultural use—Assessment.

Full and true value for farm use land will be determined by the assessor in accordance with the requirements set forth in AS 29.45.060, as amended.

5.12.130. - Levy to meet debt or natural disaster authorized.

All real and personal property of the borough is subject to and liable for a tax levy at the maximum rate allowed by law without referendum, when a levy in excess of 8 mills is necessary to meet the obligation of a debt contracted for capital improvements and ratified by a majority vote of those qualified to vote and voting on the question, or to meet an emergency threatening the public peace, health or safety.

5.12.140. - Foreclosure list—Publication and notice.

(A) Foreclosure list. In accordance with AS 29.45.330, the borough will:

- (1) annually present a petition for judgment and a certified copy of the foreclosure list for the previous year's delinquent taxes in the superior court for judgment; and
- (2) publish the foreclosure list for four consecutive weeks in a newspaper of general circulation distributed in the municipality or, if there is no newspaper of general circulation distributed in the borough, post the list in at three public places for at least 30 days;
- (3) within 10 days after the first publication or posting, mail to the last known owner of each property as the owner's name and address appear on the list a notice advising of the foreclosure proceeding in which a petition for judgment of foreclosure has been filed and describing the property and the amount due as stated on the list.

(B) The assembly will annually determine if there is a newspaper of general circulation in the borough and, if so, by resolution designate the newspaper in the borough in which the roll will be published, together with the days of publication. The foreclosure list must be arranged in alphabetical order as to the last name and, in accordance with AS 29.45.330, include: (1) the last known owner; (2) the property description as stated on the assessment roll; (3) years and amounts of delinquency; (4) penalty and interest due; (5) a statement that the list is available for public inspection at the clerk's office; (6) a statement that the list has been presented to the superior court with a petition for judgment and decree.

5.12.150. - Property interests subject to tax foreclosure.

- (A) Threshold. No real property will be subject to foreclosure unless the delinquent balance due is greater than \$500.00 or, if the delinquent balance is less than \$500 and at least two years of taxes are delinquent.
- (B) Surface and subsurface interests. Foreclosure proceedings are instituted against the surface estate, and real property interests subject to tax foreclosure shall include each and every interest in the surface estate. Subsurface interests and rights that have not been severed from the surface estate will be considered to run with the land and transfer upon deed conveyance.

5.12.160. - Statutory compliance.

Enforcement of borough real property and personal property tax liens, including foreclosure proceedings, will be in accordance with AS 29.45.290 to AS 29.45.500.

5.12.170. - Application of property tax payments.

- (A) Application of payments. Payments on property tax accounts shall be applied to the oldest balance due, by tax year, in the following order: first to accrued fees and costs, then accrued interest, then accrued penalty, then to the tax principal; and then the next oldest balance due, in the above order, and so forth, until the payment is applied in full; except as otherwise provided in this section.
- (B) Variance. The borough may by written agreement, or shall by court order, vary the application of payments.

5.12.180. - Redemption period—Dispositions of tax foreclosed property.

- (A) Redemption period. In accordance with AS 29.45.390 and AS 29.45.400, foreclosed property is transferred to the borough for the lien amount. Properties transferred to the borough are held by the borough for at least one year. A party having an interest in the property may redeem the property in accordance with AS 29.45.400. At least 30 days before the expiration of the redemption period the clerk or the clerk's designee must publish a redemption period expiration notice containing all the information required by AS 29.45.440.
- (B) Disposition. In accordance with AS 29.45.460, the assembly will designate by ordinance whether foreclosure property deeded to the borough will be retained for a public purpose, as provided in KPB 5.12.190. Tax-foreclosed property conveyed to the borough and not required for a public purpose may be sold, as provided in KPB 5.12.200.

5.12.190. - Foreclosed lands retained for a public purpose.

The mayor will cause a review of the foreclosed properties to determine if any of the tax-foreclosure lands are suitable for a public purpose and, following the review, recommend to the assembly which lands should be retained for a public purpose and classified accordingly. The assembly will determine by ordinance whether foreclosure property deed to the borough will be retained for a public purpose. The ordinance must contain the legal description of the property, the address or a general description of the property sufficient to provide the public with notice of its location, and the name of the last record owner of the property as the name appears on the assessment rolls.

5.12.200. - Foreclosed lands for sale.

- (A) Foreclosed properties not retained for a public purpose may, by ordinance, be approved for sale and disposal.
- (B) Upon determination by ordinance that a public need no longer exists, foreclosed properties retained for a public purpose, may be sold in accordance with the requirements of AS 29.45.460.
- (C) Foreclosed lands sold under the provisions of this section are not subject to the classification procedures contained in KPB Chapter 17.10.

5.12.210. - Repurchase—Proceeds of tax sale.

- (A) *Repurchase.* Upon satisfactory identification, the record owner at the time of tax foreclosure, or the record owner's assigns, may at any time before the sale, or contract for sale, of tax foreclosed property repurchase that property for the full amount due to the borough and any city under the judgment and decree of foreclosure, plus accrued interest and associated costs of collection, and delinquent taxes assessed and levied as though it had continued in private ownership, together with recording fees. Any person asserting to be an assignee of the record owner must provide an abstract of title, title opinion or title report, at no cost to the borough, establishing the right to repurchase.
- (B) *No repurchase of public purpose lands.* All rights of repurchase of the property cease upon enactment of an ordinance providing for the retention of one or more parcels of tax foreclosed property by the borough for a public purpose, unless the ordinance provides otherwise.
- (C) *Proceeds for property within a city.* If the borough or a city sells any parcel situated within a city levying a real property tax for municipal purposes, then the proceeds of the borough and city real property taxes, penalties,

interests and costs shall be divided between the borough and the city in proportion to their respective tax rates.

- (D) Proceeds. The borough will retain from the proceeds of the sale of each parcel of tax foreclosed land only that amount attributable to delinquent borough taxes accrued through the date of sale, together with all applicable penalties, interests and costs, including the costs of collection, sale, and attorney fees.
- (E) Proceeds subject to claim by former owner. All proceeds received by the borough from the sale of each parcel of tax foreclosed land which are in excess of the amounts of real property taxes, penalties, interest and applicable costs accruing through the date of sale shall be held by the borough on behalf of the former record owner for 6 months from the date of sale.
- (F) Excess proceeds. The former record owner of tax foreclosed real property which has been held by the borough for less than 10 years after the close of the redemption period, which has never been designated for retention of public purpose, and which is sold by the borough at a tax foreclosure sale is entitled to that portion of the proceeds of the sale which exceeds all sums due to the borough and city. If the proceeds of the sale of the tax foreclosed property sold by the borough exceeds the sums due to the borough and city, written notice will be sent to the former owner stating the amount of the excess and the manner in which a claim for the balance of the proceeds may be submitted. This notice will be mailed to the former owner's last address of record according to assessing department records. Upon presentation of a proper claim, the borough will remit the excess proceeds to the former record owner.
- (G) Barred claims under State law. Per AS 29.45.480, a claim for the excess filed after six months of the date of sale is forever barred. Unclaimed excess proceeds will be transferred to the Land Trust Fund of the borough.

5.12.220. - Definitions.

"Manifest clerical error" means a typographical, computational or other similar error apparent from the assessment notice, tax statement or other borough tax record created by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties.

"Real Property" means land and interests in land and includes:

- (1) Land and all buildings, structures, improvements, and fixtures thereon, and appurtenances thereto;
- (2) Mobile homes, trailers, house trailers, trailer coaches, motor homes, and similar property used or intended to be used for residential,

office or commercial purposes and attached or connected to water, gas, electric facility, or sewage facility; excepting, such vehicles which are unoccupied and held for sale by persons engaged in the business of selling such vehicles; or

- (3) Leases and possessory interests in the above.

SECTION 4. That the KPB Code of Ordinances is hereby amended by adding a new chapter to be numbered KPB 5.13, relating to Real Property Tax Exemptions, Credits and Deferrals, which shall read as follows:

CHAPTER 5.13. - REAL PROPERTY TAX EXEMPTIONS, TAX CREDITS, AND DEFERRALS

5.13.010. - Date for determination of use.

Real property tax exemptions are based on the use and situs of property as of January 1 of a tax year and may only be approved for the current tax year. Proration of a real property tax exemption is prohibited.

5.13.020. - Tax exemption, tax credit, and deferrals application procedure.

- (A) A tax exemption, tax credit, or deferral under this chapter and KPB Chapter 5.12 may not be processed unless the applicant submits a complete application, and provides such additional information as may be requested by the assessor, mayor, or assembly. The assessor is hereby authorized to prescribe each application form that will provide sufficient information to determine whether any tax exemption or deferral should be granted. The accuracy of the information provided in the application must be verified by the applicant or an authorized officer of the applicant.
- (B) Any exemption, tax credit, or deferral granted on the basis, in full or in part, of a false representation will be revoked, and the liability for all taxes, penalties and interest will remain. An applicant who makes a false representation in any submission to the borough related to application for, or review of, a tax exemption or deferral under this chapter or KPB Chapter 5.12 is subject to a fine as set forth in KPB 1.24.070 and may be prohibited from reapplying for the same exemption for a five-year period.

5.13.030. - Exclusive use—Developed land.

For the purposes of this chapter, exclusive use for an exempt purpose means the property is developed and put to use to effectuate the intent of the tax exemption, credit, or deferral. Nothing in this section requires an applicant for a tax exemption to develop the property if there is a deed restriction that runs with the land and requires the property remain undeveloped for conservation or preservation

purposes, or if it is determined that undeveloped or vacant land serves a community benefit for tax exemption purposes.

5.13.035. - Exclusive use—Temporal use requirement.

- (A) Individuals. Tax exemptions for property tax exemptions related to occupancy of the property and residency in the borough, the applicant must occupy and use the property for at least 185 days per year.
- (B) Entities. Nonprofit or other entity-based tax exemptions, credits, or deferrals, must exclusively use the property for the stated purpose for at least 30 days per year and provide proof of use if requested by the assessor.

5.13.040. - Application deadline—Inability to comply.

- (A) Filing deadline. Unless specifically provided otherwise in this chapter, all exemption applications are due on or before February 15 of the tax year. If February 15 of a tax year falls on a weekend or holiday, the application is due the next business day. An application filed after February 15 deadline will not be considered unless an extension is granted pursuant to subsection (B) below.
- (B) Request for Extension; Inability to Comply Determinations. An applicant who fails to submit an exemption, tax credit, or deferral application by the filing deadline may request a deadline extension due to an inability to comply with the deadline. The following procedure will apply to requests for a deadline extension:
 - (1) A request for an extension must include an affidavit stating the reasons for the applicant's inability to comply with the filing deadline along with any supporting documentation. A request received without proper documentation will not be considered and will be considered ineligible.
 - (2) Within 10 business days of receiving the request for a deadline extension, the assessor will issue a written decision.
 - (3) The assessor's decision is a final administrative decision. Within 30 days of the date of mailing of the decision, an applicant aggrieved by any determination of the assessor may file an appeal in a Superior Court within the Kenai Peninsula in accordance with Alaska Civil Rule 3(b).

For purposes of this section, an inability to comply determination must be based on a serious condition or event, as defined in KPB 5.13.190.

5.13.050. - Review and determination.

- (A) Except as provided in subsection (B) below, the assessor will determine whether the applicant is eligible for a tax exemption, credit or deferral under this chapter and KPB Chapter 5.12. If the application is incomplete or the applicant is otherwise ineligible for exemption or deferral, the assessor will promptly notify the applicant in writing.
- (B) For an economic development tax exemption, subject to the requirements of this chapter and KPB Chapter 5.12, the assembly will determine whether the applicant is eligible for a tax exemption. The assessor will provide the borough clerk a copy of the application and staff report containing the assessor's recommendation. The borough clerk will then schedule the matter for a public hearing before the assembly. The decision to approve or deny an economic development or community purpose property tax exemptions is a discretionary legislative decision by the assembly.

5.13.060. - Transfer of ownership or change of use.

Every person or entity granted an exemption under this chapter must notify the assessor of any change in ownership, residency, permanent place of abode, status of disability, or change in use. This requirement will be included on the exemption application form. The assessor will review all such changes and issue a determination regarding the status of the exemption following the change. Failure to notify the assessor of such a change, may result in revocation of the tax exemption or deferral and require payment of the property taxes when due. The assessor's determination under this section may be appealed in accordance with KPB Chapter 5.15, Tax Appeals.

5.13.070. - Annual audit.

An approved tax exemption, credit or deferral granted is subject to annual audit by the assessor. The assessor may request documentation or other information reasonably necessary to confirm that the exemption, credit or deferral continues to meet the requirements under the law. If the assessor determines that the property no longer qualifies for an exemption or deferral under this chapter and KPB 5.12, the assessor's determination may be appealed in accordance with KPB Chapter 5.15, Tax Appeals.

5.13.080. - Real property exemptions, tax credits, and deferrals.

Pursuant to AS 29.45, and subject to the application deadlines and procedures set forth below and in KPB chapter 5.13, the following real property is exempt from general taxation:

(A) State mandated exemptions – Residents.

- (1) Senior Citizens' exemption. Subject to the application procedure, criteria, and eligibility requirements set forth in KPB 5.13.090.
- (2) Disabled veteran exemption. Subject to the application procedure, criteria, and eligibility requirements set forth in KPB 5.13.090.

(B) State mandated exemptions – Nonprofit Entities.

- (1) Municipal property. Subject to the criteria and requirements set forth in AS 29.45.030.
- (2) Federal property. Subject to the criteria and requirements set forth in AS 29.45.030.
- (3) Property used exclusively for nonprofit religious, charitable, cemetery, hospital, or educational purposes. Subject to the application procedure, criteria, and eligibility requirements set forth in KPB 5.13.160.
- (4) Armed forces. Subject to the criteria and requirements set forth in AS 29.45.030.
- (5) Real property or an interest in real property that is exempt from taxation under 43 U.S.C. 1620(d) (ANCSA).

(C) Optional tax exemptions, credits, or deferrals adopted by the Borough pursuant to AS 29.45 – Residents.

- (1) Senior Citizens' exemption. Subject to the maximum exemption amount, application procedure, criteria, and eligibility requirements set forth in KPB 5.13.090. The maximum combined senior exemption under subsection (A), of this subsection, and KPB 5.13.080(C)(5) is \$350,000 of assessed value, unless a hardship exemption is granted. For the purposes of this chapter and KPB 5.13.090(C), the required state senior exemption and the optional borough exemption are considered one exemption.
- (2) Disabled veteran exemption. Subject to the application procedure, criteria, and eligibility requirements set forth in KPB 5.13.090. This exemption is in addition to the exemption under subsection (A) above and in an unlimited amount.

- (3) Disabled residents. Subject to the maximum exemption amount, application procedure, criteria, and eligibility requirements set forth in KPB 5.13.100.
- (4) Volunteer firefighters/EMS. Subject to the maximum exemption amount application procedure, criteria, and eligibility requirements set forth in KPB 5.13.110.
- (5) Residential real property. Subject to the maximum exemption amount, application procedure, criteria, and eligibility requirements set forth in KPB 5.13.120.
- (6) Senior and disabled veteran hardship exemption. Subject to the application procedure, criteria, and eligibility requirements set forth in KPB 5.13.
- (D) Optional tax exemptions, credits or deferrals adopted by the borough pursuant to AS 29.45 – Nonprofit entities.
 - (1) Community Purpose property. Subject to the maximum exemption amount, application procedure, criteria, and eligibility requirements set forth in KPB 5.13.170.
- (E) Optional Exemptions and tax credits adopted by the Borough pursuant to AS 29.45 – Individuals or Entities.
 - (1) Harvesting insect infested timber resources. Subject to the maximum exemption amount, application procedure, criteria, and eligibility requirements set forth in KPB 5.13.130.
 - (2) Anadromous waters habitat protection area. Subject to the maximum credit amount, application procedure, criteria, and eligibility requirements set forth in KPB 5.13.140.
 - (3) Disaster damages. Subject to the maximum exemption amount, application procedure, criteria, and eligibility requirements set forth in KPB 5.13.150.
 - (4) Economic development property exemption. Subject to the maximum exemption amount, application procedure, criteria, and eligibility requirements set forth in KPB 5.13.180.

5.13.090. - Senior Citizens and Disabled Veteran Tax Exemption—Application Requirements and Criteria

- (A) Exemption. Pursuant to KPB 5.13.080(A) and (C), a single parcel of real property owned and occupied as the primary residence and permanent place of abode of the applicant is exempt up to \$300,000 for an eligible senior citizen and an unlimited amount for an eligible disabled veteran, as set forth in KPB Chapter 5.12 and this chapter. Any exemption granted under this section may only include the primary parcel.
- (B) Senior Citizens Exemption Criteria. To be eligible for the senior citizens exemption the following criteria must be met:
- (1) The applicant was a resident of the State of Alaska prior to January 1 of the tax year.
 - (2) The applicant owns and occupies the property as the applicant's primary residence and permanent place of abode.
 - (a) An applicant may rebut the presumption that property has not been occupied as a primary residence and permanent place of abode if the applicant occupied it for less than 185 days during the previous year by providing proof that the applicant meets the statutory criteria for an allowable absence under AS 43.23.008, as amended, relating to Permanent Fund Dividend allowable absences.
 - (b) An applicant must provide proof of residency and verify that the individual is not a resident of any other state, that the applicant occupies the property for at least 185 days a year, and that the individual meets the residency duration requirements to be eligible for a permanent fund dividend under AS 43.23.005.
 - (3) The applicant is 65 years of age or older as of January 1 of the tax year in which the exemption is sought, or at least 60 years old who is the widow or widower of a person who previously qualified for this exemption.
 - (4) For residents 65 years of age or older or residents at least 60 years old who are the widow or widower of a resident 65 years of age or older to be eligible for an exemption.
 - (5) The applicant must own the property and occupy the property. In the event an individual qualifies for the exemption after January 1 of the tax year then that individual may apply the following year.
- (C) Disabled Veteran Exemption Criteria. To be eligible for the disabled veteran exemption the following criteria must be met:

- (1) The applicant was a resident of the State of Alaska prior to January 1 of the tax year.
- (2) The applicant provides a letter from the U.S. Department of Veteran Affairs (VA) showing the applicable is a disabled veteran. If the disability is less than a permanent disability, the applicant must submit an official disability percentage letter from the VA each year prior to February 15 showing a 50 percent or greater disability.
- (3) The applicant is at least 60 years old who is the widow or widower of a person who previously qualified for this exemption.
- (4) The applicant owns and occupies the property as the applicant's primary residence and permanent place of abode.
 - (a) An applicant must provide proof of residency and verify that the applicant is not a resident of any other state, that the applicant occupies the property for at least 185 days a year, and that the individual meets the residency duration requirements to be eligible for a permanent fund dividend under AS 43.23.005.
- (D) *Spatial apportionment.* This exemption applies only to the portion of the property owned and occupied by the eligible applicant. If the property is owned or occupied by any other adult persons, other than the eligible applicant and the applicant's spouse, the assessor will apply spatial apportionment.
- (E) *One exemption per parcel.* One senior or disabled veteran exemption per primary parcel. Only one senior or disabled veteran exemption may be granted for the same property and, if two or more persons are eligible for an exemption for the same property, the parties must decide among themselves who is to receive the benefit of the exemption. Notwithstanding this subsection, an applicant who is eligible for both this exemption and a residential real property tax under KPB 5.13.060 may be granted multiple exemptions, up to a maximum of \$350,000 for the senior citizen exemption, for the same property.
- (F) *Application deadline.* The application form must be postmarked by or hand-delivered to the assessing department on or before February 15 of the tax year for which the exemption is sought. A qualified senior citizen, disabled veteran, or surviving spouse of either, need not file an application for successive tax years if there is no change in ownership, no change in permanent place of abode by the owner of record, or no change in status of disability if the owner is a disabled veteran. However, a qualified senior citizen or qualifying surviving spouse must meet the residency requirements

as described above in subsection (B) in order to continue to be qualified without filing an application for successive tax years. Property owners must notify the borough when the requirements for exemption are no longer met.

- (G) *Other residency.* An applicant under this section is ineligible to receive the exemption if the applicant has applied for or received a similar residency-based exemption for the same year for property located in another jurisdiction outside the borough.

5.13.095. - Senior citizen and disabled veteran hardship exemption.

- (A) *Exemption.* An individual who otherwise qualifies for a senior citizen or disabled veteran property tax exemption under this state law and this chapter, is eligible for a hardship exemption if the criteria set forth in this section are met. If allowed, a hardship exemption will be granted only for that portion of an eligible applicant's real property tax liability in excess of two percent of the applicant's gross household income as calculated after the senior citizen and disabled veteran property tax exemption required by state law is applied. Only one hardship exemption may be granted for the same property, and if two or more persons are eligible for an exemption for the same property, the parties shall decide among themselves who is to receive the benefit of the exemption. No exemption may be granted if the assessor determines, after notice and an opportunity for a hearing to the parties, that the property was conveyed to the applicant primarily for the purpose of obtaining the exemption. The hardship exemption determination of the assessor is a final administrative decision and may be appealed to the superior court within 30 days of the date of the decision.

- (B) *Criteria.* The following criteria must be met in order for an applicant to be eligible for a hardship exemption:

- (1) The applicant must qualify for a senior citizen or disabled veteran property tax exemption in accordance with KPB 5.13.090 and state law; and
- (2) The applicant's gross household income, from all sources in the prior year, may not exceed 120 percent of the most current Median Family Income for Kenai Peninsula as set by the U.S. Department of Housing and Urban Development for a similar sized household except as follows:
 - (a) An applicant whose household gross income exceeds 120 percent of the Median Family Income for Kenai Peninsula Borough as set by the U.S. Department of Housing and Urban Development may nevertheless qualify for an

exemption in the case of a documented extenuating or extraordinary circumstance that results in a one-time expense that, when subtracted from the applicant's household gross family income, results in the applicant's gross family income falling below 120 percent of the Median Family Income for Kenai Peninsula Borough for the year in question.

(C) *Procedure.* In applying for a hardship exemption, the applicant must submit the following documentation no later than April 30 of the assessment year for which the exemption is sought:

- (1) Form 21-400c;
- (2) A Federal Income Tax Return filed in the same year in which the exemption is sought, for all occupants in the applicant's home who are required to file federal income tax; and
- (3) A hardship exemption application supplied by the assessor's office, including any necessary attachments or additional documentation as may be required by the assessor.

5.13.100. - Disabled resident property tax credit—Application requirements and criteria.

- (A) *Exemption.* Pursuant to KPB 5.13.080, a single parcel of residential real property, owned or partly owned, and occupied as a primary residence and permanent place of abode by a disabled resident applicant may be eligible for a tax credit up to a maximum amount of \$500 of such tax, as set forth in KPB Chapter 5.12 and this section.
- (B) *Criteria.* To qualify for this exemption, the applicant must be determined to be totally and permanently disabled. The determination must be in writing and issued by the administrator, board or other appropriate authority of the U.S. Social Security Program or other government agency. A property granted an exemption under KPB 5.13.090 or AS 29.45.030(e) is not eligible to receive an exemption under this section.
- (C) *Application deadline.* On a form prescribed by the assessor, the application must be postmarked by or hand-delivered to the assessing department on or before February 15 of the tax year for which the exemption is sought.

5.13.110. - Volunteer firefighters and providers of emergency medical services property tax exemption—Application requirements and criteria.

- (A) Exemption. Pursuant to KPB 5.13.080(C), a single parcel of residential real property, owned or partly owned, and occupied as a primary residence and permanent place of abode by a borough resident who provides volunteer firefighting services or volunteer emergency medical services is eligible for a general taxation exemption not to exceed \$10,000 of the assessed value as set forth in KPB Chapter 5.12 and this chapter.
- (B) Criteria. To qualify for this exemption, on January 1 of the assessment year a person must be certified as:
- (1) A current and active volunteer of a State of Alaska recognized first responder service, registered fire department or a certified ambulance service located within the borough; and
 - (2) If providing volunteer firefighting services, be certified as a firefighter by the Alaska Department of Public Safety; or
 - (3) If providing volunteer emergency medical services, be certified under AS 18.08.082.

The fire or EMS chief as appropriate for each department shall be responsible for certifying that the volunteer has met the criteria established for this exemption and will submit the names to the Kenai Peninsula Borough annually on or before February 15. If two or more individuals are eligible for an exemption for the same property, not more than two exemptions may be granted.

- (C) Application deadline. On a form prescribed by the assessor, the application must be postmarked by or hand-delivered to the assessing department on or before January 15 of the tax year for which the exemption is sought.

5.13.120. - Residential real property tax exemption—Application requirements and criteria.

- (A) Exemption. Pursuant to KPB 5.13.080(C), the first \$75,000 of the assessed valuation of a single parcel of residential real property, owned or partly owned, and occupied as a primary residence and permanent place of abode by a resident may be eligible for a general taxation exemption as set forth in KPB Chapter 5.12 and this chapter.
- (B) Criteria. To qualify for this exemption, on January 1 of the assessment year an applicant must:
- (1) Be a permanent resident of the borough and occupy the property as the applicant's primary residence and permanent place of abode.

- (2) An applicant under this section is ineligible to receive the exemption if the applicant has applied for or received a similar residency-based exemption for the same year for property located in another jurisdiction outside the borough.
- (3) Only one exemption under this section may be granted per parcel of residential real property.
- (C) *Rebuttal presumption.* If the owner of record occupied the property for less than 185 days during the previous year, the assessor may presume that the property has not been occupied as the owner of record's primary residence and permanent place of abode. The applicant may rebut this presumption by providing the assessor with satisfactory evidence that the lack of occupancy was for personal or a dependent family member's medical care and that but for the absence for medical care the applicant would have met the exemption criteria.
- (D) *Application deadline.* On a form prescribed by the assessor, the application must be postmarked by or hand-delivered to the assessing department on or before February 15 of the tax year for which the exemption is sought. An updated application is not required for successive years unless there is a change in ownership or occupancy of the residence, or the assessor has selected the parcel for audit.

5.13.130. - Harvesting insect infested timber resources—Application requirements and criteria.

- (A) *Exemption.* Pursuant to KPB 5.13.080(C), the increase in assessed value of property resulting from timber harvest and related actions is exempt from taxation as follows: (1) the harvested area of land significantly infested or at risk of being significantly infested with insects due to an infestation of insects in the area in which the land is located ; (2) improvements to the real property for which this exemption is sought, including personal property affixed to the improvements located on such property, if they are used for and are necessary for the harvest of the timber that is infested or in danger of being infested; and (3) to the extent the timber harvest converts exempt property to taxable property, this exemption shall apply to the entire assessed value of the property.
- (B) *Criteria.* For timber to be considered harvested, the timber must be cut and removed. A significant infestation in the area in which the land is located means a widespread and intensive insect attack that will result in mortality of timber resources or has already caused large scale tree mortality. Land considered at risk of being significantly infested must have the following two characteristics: (1) the land must have a forest structure that is susceptible to significant insect infestation; and (2) a significant level of

insect population development is located immediately adjacent or within close proximity of the forested land.

- (C) Application deadline. On a form prescribed by the assessor, the application must be postmarked by or hand-delivered to the assessing department on or before February 15 of the tax year for which the exemption is sought. The application must include a copy of the detailed plan of operation (DPO) required by 11 AAC 95.220 and filed with the Division of Forestry. In the event the DPO extends beyond the initial assessment year, the applicant must file additional complete application(s) no later than February 15 of each assessment year for which an exemption is sought. The assessor must be promptly provided with a copy of any amendment of the DPO. The exemption will be for the prior calendar year harvests.
- (D) Assessor determination. The assessor is authorized to deny part or all of an exemption request if the application is incomplete or an investigation and inspection of the property reveals that the timbering does not meet the requirements of this ordinance and AS 29.45.050(q), as amended, or the area timbered is different from that stated in the exemption request.

5.13.140. - Anadromous waters habitat protection areas tax credit—Application requirements and criteria.

- (A) Exemption. Pursuant to KPB 5.13.080(C), the increase in assessed value of improvements to real property located within 150 horizontal feet from the mean high tide line or ordinary high water line of the anadromous waters listed in KPB 21.18.025 is eligible for a general tax credit as set forth in KPB Chapter 5.12 and this chapter.
- (B) Criteria. To qualify for this tax credit, certain improvements to the real property are exempt if:
- (1) an increase in assessed value is directly attributable to alteration of the natural features of the land, or new maintenance, repair, or renovation of an existing structure; and
 - (2) the alteration, maintenance, repair, or renovation, when completed, enhances the exterior appearance or aesthetic quality of the structure; and
 - (3) meets the criteria for a fish habitat and restoration project described in KPB 5.14.040.

An exemption may not be allowed under this subsection for the construction of an improvement to a structure if the principal purpose of the improvement is to increase the amount of space for occupancy or

nonresidential use in the structure or for the alteration of land as a consequence of construction activity.

- (C) Application deadline. On a form prescribed by the assessor, the application must be postmarked by or hand-delivered to the assessing department on or before January 15 of the tax year for which the exemption is sought. The assessor may require such information as is reasonably necessary to determine compliance with the requirements of this chapter and KPB 5.12. If an exemption is granted, it may continue for up to four years from the date improvement is completed, or from the date of approval for the exemption by the local assessor, whichever is later.

5.13.150. - Disaster damage exemption—Application requirements and criteria.

- (A) Exemption. Pursuant to KPB 5.13.080(C), real property damaged by a disaster or during a declared local disaster emergency may apply for reassessment of that property under this section. In addition, the assessor may initiate such reassessment where the mayor determines that within the current assessment year taxable property located in the borough was damaged by a disaster.
- (B) Criteria. Damage or a disaster caused or created by the applicant or owner of the property is not eligible for reassessment. To be eligible for reassessment, the damage to the property must have been caused by any of the following:
- (1) A disaster in an area or region declared by the mayor, the governor, or the president to be in a condition of disaster emergency.
 - (2) A disaster as that term is defined in this chapter.
 - (3) A disaster that, with respect to a possessory interest in land owned by the state or federal government has caused the permit or other right to enter upon the land to be suspended or restricted.
- (C) Application deadline. On a form prescribed by the assessor, the application must be postmarked by or hand-delivered to the assessing department within 60 days of the disaster, requesting reassessment and describing the condition and value of the property immediately before and after the damage or destruction. If no application is made and the assessor determines that within the calendar year a property has suffered damage caused by a disaster that may qualify the property owner for relief under this section, the assessor may provide the last known owner of the property with an application for reassessment. The property owner must file the completed application within 30 days of the date of the mailing of notification by the

assessor but in no case more than 60 days after the occurrence of said damage.

- (D) *Inspection.* Upon receiving the proper application, the assessor or assessor's designee will inspect the property and verify the prior year's full and true value of land, improvements, personal property, or the proposed or certified current year's value immediately before and after the damage or destruction. If an applicant has refused or failed to provide the assessor or the assessor's agent full access to property or records reasonably requested by the assessor, the applicant will be precluded from any reduction or relief, and any valuation or valuation issue affected by the lack of access will be decided in favor of the assessor.
- (E) *Damage computation.* If the sum of the full and true values of the land, improvements, and personal property before the damage exceeds the sum of the values after the damage by \$10,000.00 or more, the assessor shall also separately determine the percentage reduction in value of the land, improvements, or personal property due to the damage or destruction. The assessor shall reduce the values appearing on the assessment roll by the percentage of damage or destruction computed pursuant to this section, and the taxes due on the property shall be adjusted as provided this section. However, the amount of the reduction shall not exceed the actual loss. Any damages to land, improvements, personal property, or additions that do not appear on the assessment roll are not eligible for consideration under this section.
- (F) *Notice of reassessment.* The assessor will notify the applicant in writing of the amount of the proposed reassessment. The notice will state that the applicant may appeal the proposed reassessment to the board of equalization within 30 days of the date of mailing the notice.
- (G) *Tax adjustment.* The tax rate fixed for the property so reassessed shall be applied to the amount of the reassessment as determined in accordance with this section. The owner of record shall be liable for a prorated portion of the taxes that would have been due on the property for the current calendar year had the disaster not occurred. This proration is determined on the basis of the number of days remaining in the calendar year beginning with the date of the disaster. For purposes of applying the calculation in prorating taxes, the term "calendar year" means the portion of the current tax year used to determine the adjusted amount of taxes based on a 365-day year. If the damage or destruction occurred after January 1 and before the beginning of the next calendar year, the reassessment shall be utilized to determine the tax liability for the current year. Any tax paid in excess of the total tax due shall be refunded to the taxpayer as an erroneously collected tax within 60 days of the final determination of the adjusted tax liability.

- (H) Tax roll adjustment. Any reassessed value resulting from one or more reductions in full and true value of amounts, as determined above, shall be forwarded to the finance director. The finance director will calculate and enter the reassessed tax values on the finance roll as a tax adjustment request (TAR).
- (I) Effect of revised assessment. The assessed value of the property in its damaged condition, as determined pursuant to this section shall be the taxable value of the property until December 31 of the year in which the disaster occurred, unless the value is otherwise adjusted as allowed by law.

5.13.160. - Nonprofit religious, charitable, cemetery, hospital, or educational property tax exemption—Application requirements and criteria.

- (A) Exemption. Pursuant to the Alaska Constitution, AS 29.45, and KPB 5.13.080(B), property used exclusively for nonprofit religious, charitable, cemetery, hospital, or educational purposes is exempt from taxation as set forth in state law, KPB Chapter 5.12 and this chapter.
- (B) Criteria. To qualify for this exemption, on January 1 of the assessment year the property must be used exclusively and developed for an exempt purpose.
- (C) Application deadline and requirements. On a form prescribed by the assessor, the application must be postmarked by or hand-delivered to the assessing department on or before February 15 of the tax year for which the exemption is sought. An updated application is not required for successive years unless there is a change in ownership or occupancy of the residence, or the assessor has selected the parcel for audit. The application must include:
- (1) The applicant's articles of incorporation;
 - (2) Not-for-profit status documentation for the organization (i.e., IRS determination letter or State of Alaska equivalent);
 - (3) Proof of current registration with the Alaska State Division of Corporations;
 - (4) Verification property is used exclusively for exempt purpose and description of use; and
 - (5) Any other information required by the assessor to determine eligibility, amount of exemption requested, or spatial apportionment, if applicable.

(D) Definitions. For purposes of this section, “property used exclusively for religious purposes” includes the following property owned by a religious organization:

(1) The residence of an educator in a private religious or parochial school or a bishop, pastor, priest, rabbi, minister, or religious order of a recognized religious organization; for purposes of this subsection, “minister” means an individual who is:

(a) Ordained, commissioned, or licensed as a minister according to standards of the religious organization for its ministers; and

(b) Employed by the religious organization to carry out a ministry of that religious organization;

(2) A structure, its furniture, and its fixtures used solely for public worship, charitable purposes, religious administrative offices, religious education, or a nonprofit hospital;

(3) A lot or space required for parking near a structure defined in subsection (D)(2) above.

(E) Definitions. For purposes of this section “charitable purpose” means exclusive use that:

(1) Is done out of good will or provides a benefit to the general public;

(2) Adds to the moral, mental, and physical welfare, good will and betterment of the public; or

(3) The charity entails a gift to the general public through contributions of services or aid to society in general.

(F) Definitions. For purposes of this section, "hospital" means a public or private institution or establishment devoted primarily to providing diagnosis, treatment, or care over a continuous period of 24 hours each day for two or more unrelated individuals suffering from illness, physical or mental disease, injury or deformity, or any other condition for which medical or surgical services would be appropriate

(G) Definitions. For purposes of this section "property used exclusively for cemetery purposes" does not include a family cemetery on a property which includes other concurrent property uses.

(H) Income. Property described in this section from which income is derived is exempt only if that income is solely from use of the property by nonprofit

religious, charitable, hospital, or educational groups. If used by nonprofit educational groups, the property is exempt only if used exclusively for classroom space.

5.13.170. - Community purpose real property tax exemption—Application requirements and criteria.

- (A) Exemption. Pursuant to KPB 5.13.080(D), property used exclusively for community purpose is eligible for a tax exemption in an unlimited amount, as set forth in state law, KPB Chapter 5.12, and this chapter.
- (B) Criteria. To qualify for this exemption, on January 1 of the assessment year the property must:
- (1) Be owned by a non-profit entity with Employer Identification Number (EIN) issued by the IRS or a wholly-owned subsidiary of such an entity; and
 - (2) Be used exclusively for community purposes in a manner that directly and substantially benefits public welfare; or
 - (3) Be donated or devoted for use by the general public and provides a benefit to the community.
- (C) Application deadline and requirements. On a form prescribed by the assessor, the application must be postmarked by or hand-delivered to the assessing department on or before February 15 of the tax year for which the exemption is sought. An updated application is not required for successive years unless there is a change in ownership or use of the property, or the assessor has selected the parcel for audit. The application must include:
- (1) The applicant's articles of incorporation;
 - (2) Not-for-profits status documentation for the organization (i.e., IRS determination letter or equivalent);
 - (3) Proof of current registration with the Alaska State Division of Corporations;
 - (4) Verification property is exclusively used for exempt purpose and description of use of the property consistent with the requested exemption; and
 - (5) Any other information required by the assessor to determine eligibility, amount of exemption requested, or spatial apportionment, if applicable.

(D) Assessor determination. The assessor will determine if the applicant meets the requirements of this chapter and KPB 5.12. The assessor, in determining whether to grant an exemption and the amount of exemption to be granted, will consider whether:

- (1) The property is open to public use regardless of sex, color, race, age, marital status, religion, political affiliation, or national origin;
- (2) Any part of the net earnings of the applicant inures to the benefit of any private entity or individual;
- (3) There is evidence of a dominant financial motive such as excessive charges, excessive employee compensation or income that exceeds operating expenses;
- (4) There is evidence that the property is being used to financially benefit any officer, trustee, director, shareholder, member, or contributor of the applicant;
- (5) The property is used for the actual operation of the community activity and does not exceed an amount of property reasonably necessary for the accomplishment of the community activity;
- (6) The fees and charges for the use of the property do not effectively deny to a significant portion of the borough the privileges and benefits provided by such property;
- (7) The applicant organization is governed by a volunteer board of directors;
- (8) A tax exemption is necessary to provide the community benefit;
- (9) The existence of substantially similar community benefits through other public or private entities; or
- (10) The impact of the use on the quality of life of borough residents.

(E) Senior housing. In addition to the community purpose exemptions granted by the assessor, the property owned by the following organizations for the purposes of providing affordable housing for senior citizens is exempt from real property taxation under this section:

- (1) Cooper Landing Senior Citizen Corporation, Inc.
- (2) Homer Senior Citizens, Inc.
- (3) Nikiski Senior Citizens, Inc.

- (4) Sterling Area Senior Citizens, Inc.
- (5) Soldotna Area Senior Citizens, Inc.
- (6) Anchor Point Senior Citizens, Inc.
- (7) Ninilchik Senior Citizens, Inc.

**5.13.180. - Economic development property tax exemption or tax deferral—
Application requirements and criteria.**

- (A) Exemption, tax credit, or tax deferral. Pursuant to KPB 5.13.080(D), property used exclusively for community purpose is eligible for a partial tax exemption, tax credit, or tax deferral as set forth in this section, KPB Chapter 5.12 and KPB Chapter 5.13.
- (B) Criteria. To qualify for this exemption, on January 1 of the assessment year the property must be used for economic development purposes, provide an economic benefit to the borough, and:
 - (1) A business applicant must have a current business license; and
 - (2) The property owner is in compliance with all borough, city, and state tax obligations; and
 - (3) The applicant must specify: (a) whether an exemption, tax credit, or tax deferral is requested; (b) the exemption, tax credit, or tax deferral amount and length of time being requested. The amount requested may be expressed as a percentage of the full taxable amount.
- (C) Application deadline. On a form prescribed by the assessor, the application must be postmarked by or hand-delivered to the assessing department on or before February 15 of the tax year for which the exemption is sought. The applicant must include a business plan and other documents requested by the assessor. If the assessor determines that the application is deemed complete and meets the subsection (B) criteria, the mayor will submit a resolution to the assembly for a determination under subsection (F).
- (D) Assembly determination. The assembly may by resolution grant a tax exemption, tax credit, or tax deferral at an amount and for a length of time to be determined by the assembly. If approved under this section, a tax exemption may not exceed five years unless the assembly finds it is in the best interests of the borough to grant a longer exemption. A tax credit or tax deferral may not exceed seven years. The grant or denial of an application is a discretionary legislative act which shall not give rise to any claim against the borough or its agents. The assembly, in determining whether to

grant an exemption, tax credit or tax deferral, and the amount granted, may consider various factors including, but not limited to, whether:

- (1) The proposal creates at least five full time new employment positions within the borough;
 - (2) The proposal generates sales outside of the borough of goods or services produced in the borough;
 - (3) The proposal materially reduces the importation of goods or services from outside the municipality;
 - (4) The proposal competes with a taxpaying trade or business already established in the borough;
 - (5) The proposal will enable a significant capital investment in physical infrastructure that will generate property tax revenue after the exemption, tax credit, and/or deferral expires;
 - (6) The location of the trade, industry, or business is compatible with land use and development plans of the borough;
 - (7) The exemption, tax credit, and/or deferral is necessary to allow adequate time for improvements to be completed and revenue to be generated by the property; or
 - (8) The exemption, tax credit, and/or deferral will provide measurable public benefits commensurate with the level of incentive granted.
- (E) *Service area taxes excluded.* This exemption will not apply to taxes levied for special services in a service area. An exemption for property used for economic development under this section may not be combined with or in addition to any other exemption required or allowed under law.
- (F) *Revocation.* The applicant must annually certify that the factors establishing qualification for the tax relief under this section upon which approval was granted remain in existence. If the applicant's proposal is not competed as stated in the application or if the applicant becomes delinquent in any tax obligation to the borough, the mayor will forward to the assembly a resolution revoking the tax relief granted under this section.

5.13.190. - Definitions.

Unless the context clearly requires a different meaning, in this chapter:

"Active volunteer" means a person meeting the training, response, and participation criteria as established by each recognized first responder service, registered fire department and/or state certified ambulance service. The criteria established by each department that defines "active volunteer" shall be on file with the Kenai Peninsula Borough assessing department. Persons serving "on-call" who are not regular borough employees as either a firefighter or emergency medical services provider shall be eligible for consideration as an active volunteer if all other criteria are satisfied.

"Assessor" means the Kenai Peninsula Borough assessor or designee;

"Damage" means harm resulting from physical injury to property, including partial or total destruction, and a diminution in the value of improvements or land resulting from restricted access to property caused by the disaster;

"Developed" means a purposeful modification of the property from its original state that effectuates a condition of gainful and productive present use without further substantial modification, including but not limited to construction, installation, or placement upon land of a structures, fixtures, roads, trails if the use for recreational purposes, or utilities;

"Disabled veteran" means a disabled person (a) separated from the military service of the United States under a condition that is not dishonorable who is a resident of the state, whose disability was incurred or aggravated in the line of duty in the military service of the United States, and whose disability has been rated as 50 percent or more by the branch of service in which that person served or by the Veteran's Administration; or (b) who served in the Alaska Territorial Guard, who is a resident of the state, whose disability was incurred or aggravated in the line of duty while serving in the Alaska Territorial Guard, and whose disability has been rated as 50 percent or more;

"Disaster" has the meaning given in AS 26.23.900, as amended;

"Economic development" means an action intended to result in an outcome that causes an increase in, or avoids a decrease of, economic activity, gross domestic product, or the tax base.

"Exclusive use" means the property is being used primary or dominantly for the purpose of the exemption and not used for any other purpose;

"Gross household income" means total annual compensation, earned and unearned, from all sources, of all members of the household.

"Own and occupy" means possession of an interest in real property, which interest is recorded in the office of the district recorder, or, if unrecorded, is attested by a

contract, bill of sale, deed, or other proof in a form satisfactory to the assessor, and living on that real property as one's primary residence;

"Permanent place of abode" means a dwelling, or a dwelling unit in a multiple dwelling, including lots and outbuildings or an appropriate portion of these, that are necessary to convenient use of the dwelling unit;

"Real property" means land and rights and interests in land, including interests less than full title such as easements, uses, leases, and licenses, and includes mobile homes classified as real or for municipal tax purposes;

"Resident" means an applicant who has a fixed habitation in the State of Alaska for at least 185 days per calendar year, and, when absent, intends to return to the State of Alaska;

"Senior citizen" means a person who is 65 or older before January 1 of the exemption year;

"Serious condition or event" means a grave medical condition, out-of-state medical treatment, a family emergency requiring the presence of the party, a death in the family, or a natural disaster or emergency outside of human control;

"Spatial apportionment" means the division of a portion of real property, buildings or other property for tax exemption, tax credit or tax deferral purposes with the remaining portion being taxable;

SECTION 4. That the KPB Code of Ordinances is hereby amended by adding a new chapter to be numbered KPB 5.15, relating to Tax Appeals, which shall read as follows:

CHAPTER 5.15. - TAX APPEALS

5.15.010. - Valuation appeals.

(A) Appeal rights.

(1) Appeals by taxpayer. A person whose name appears on the assessment roll or the agent or assign of that person may appeal to the board of equalization for relief from an alleged error in valuation not adjusted by the assessor to the appellant's satisfaction.

(2) Appeals by city. A city in the Borough may appeal an assessment to the board of equalization in the same manner as a taxpayer. Within five days after receipt of the appeal, the assessor shall notify the person whose property assessment is being appealed by the city.

(B) Appeal Deadline; Fee. No later than 30 days after the date of mailing the notice of assessment, a person contesting a property valuation must submit

to the clerk's office a written appeal specifying grounds for the appeal on a form prescribed by the Clerk. An appeal will be rejected if: (i) the appellant fails to provide a filing fee in the amount listed in borough's Schedule of Rates, Charges and Fees at the time of filing; or (ii) the appeal form is modified by the appellant. Within 3 business days of accepting the appeal, the clerk will provide each appeal to the assessor. For purposes of this section, the appeal is submitted on the date it is received in the clerk's office or, if delivered by first class mail, the date it is postmarked. An application to proceed with an appeal without a filing fee under a hardship waiver may be filed with the Clerk's office in accordance with the procedures provided in subsection (1) below. If the appeal is withdrawn before evidence is due under KPB 5.15.020 below, or if the appellant or agent of the appellant participates at hearing, then the filing fee will be fully refunded within 30 days after the hearing date.

(1) *Hardship Waiver.* An appellant may qualify for a hardship waiver if the filing fee is greater than 0.5% of the Appellant's gross household income. The request for a hardship waiver must be submitted as a sworn statement on a form prescribed by the clerk.

(2) *Returned Checks.* An appellant will be charged a fee in the amount listed in the borough's Schedule of Rates, Charges and Fees for a returned personal check on an appeal filing fee.

(3) *Agent of Property Owner.* If the party filing the appeal is an agent of the property owner, in order for an appeal to be considered timely, the appeal form must be accompanied by the property owner's notarized signature granting the authority for the agent to act on the property owner's behalf.

(C) *Request for filing deadline extension due to inability to comply.* A person who misses the 30-day valuation appeal deadline may request a deadline extension from the board of equalization by demonstrating inability to comply with the deadline. The request for extension, affidavit demonstrating an inability to comply, and the written valuation appeal must be filed with the Clerk no later than June 1 of that tax year. The board of equalization's determination will be made in accordance with KPB 5.15.040:

(1) *If the extension request is granted for a valuation appeal, the valuation appeal will be set for hearing and the appellant and the property owner will be given notice of the hearing.*

(2) *If the extension request is denied, the clerk's office shall notify the appellant and the property owner of the board's decision.*

5.15.020. - Exemption appeals—individuals or residential property.

- (A) Individuals or residential property exemptions. An applicant aggrieved by any determination of the assessor regarding an exemption applicable to residents may appeal to the board of equalization or a Superior Court within the borough.
- (B) Appeal deadline. No later than 30 days after the date of mailing of the assessor's decision, an applicant contesting a determination of the assessor regarding an individual or residential property tax exemption may submit a written appeal specifying grounds for the appeal to the clerk on a form prescribed by the clerk. An appeal will be rejected if: (i) the appellant fails to provide a filing fee in the amount listed in borough's Schedule of Rates, Charges and Fees at the time of filing for tax appeals; or (ii) the appeal form is modified by the appellant.
- (C) Request for filing deadline extension due to inability to comply. A person who missed the deadline for filing an individual or residential exemption application may request a deadline extension from the assessor by demonstrating inability to comply with the deadline. The extension request, affidavit signed by the applicant, supporting documents, and the exemption application must be filed with the clerk no later than June 1 of the year for which the exemption is sought. If the extension request is granted for the exemption application deadline, the assessor will accept the application as if timely filed.

5.15.030. - Exemption appeals—entities.

An applicant aggrieved by any determination of the assessor regarding a nonprofit religious, charitable, cemetery, hospital, educational, or community purposes exemption may file an appeal in the Kenai Superior Court within 30 days of the date of mailing of the decision.

5.15.040. - Deadline extension requests.

- (A) Inability to comply determinations. A request for an extension to a filing deadline under this chapter will be processed as follows:
- (1) An affidavit, signed by the applicant, along with any supporting documentation setting forth the reasons for the inability to comply with the appeal deadline must be filed with a request for a deadline extension based upon an inability to comply.

(2) The assessor will be provided an opportunity to respond to the request within five business days of the clerk sending the request to the assessor.

(3) The board of equalization chair will issue a decision on the request for an extension or may refer the request to a panel of three board of equalization members chosen by lot for a decision. The decision maker may only consider the extension request based on the documents submitted by the applicant and the assessor and may not consider any other evidence, nor consider the merits of the appeal.

(B) Current tax year only. Determinations must be limited to the current tax year. The authority provided in this chapter to grant extensions may not be exercised so as to permit acceptance of an application or appeal other than for the current tax year. If the extension request is granted for a valuation appeal, the valuation appeal will be set for hearing and the appellant and the property owner will be given notice of the hearing. If the extension request is denied, the clerk's office shall notify the appellant and the property owner of the board's decision.

(C) Duty of taxpayer. A failure to pick up or read mail, or to make arrangements for an appropriate and responsible person to pick up or read mail, or a failure to timely provide a current address to the office of the assessor, will not be deemed to result in an inability to comply and the appeal will not be accepted for that tax year.

5.15.050. - Grounds for appeal—Burden of proof.

(A) Grounds for appeal. All valuation appeals to board of equalization must provide the grounds for the appeal and the appellant's opinion of value. The only grounds for appeal are: unequal, excessive, improper or under valuation of the property or an error in ownership or classification of property, based on facts that are stated in a valid written appeal.

(B) Burden of proof. The burden of proof rests with the appellant.

An appeal that fails to comply with this section will be rejected by the clerk as being incomplete.

5.15.060. - Board of Equalization Appeal Procedure—Hearing Notice; Evidence; Motions.

(A) Notice of hearing. The clerk, in consultation with the board chair, will notify the appellant by the method of service selected by the appellant on the appeal form, of the time and place of hearing, and will notice the assessor

by electronic service. The notices must be served no later than 25 calendar days before the date of the hearing.

(B) Evidence due date.

(1) The appellant may submit any evidence deemed relevant to the appeal. The appellant's evidence must be provided to the Clerk no later than 15 days before the appeal hearing date. Pages will be marked as "Appellant's exhibits" and numbered.

(2) The assessor will prepare for use by the board of equalization a summary of assessment data relating to each valuation assessment that is appealed. The assessor may also submit any other evidence deemed relevant to the appeal. The assessor's evidence must be provided to the Clerk no later than 15 calendar days before the appeal hearing date. Pages will be marked as "Assessor's exhibits" and numbered.

(3) The complete appeal hearing packet will include all evidence submitted by the parties. Within two business days of the evidence due date, the Clerk will serve a copy of the appeal packet to: (i) the appellant by service method selected by the appellant on the appeal form; and (ii) to the assessor.

(C) Motions. Any pre-hearing request or motion, except for a request for an extension of time under KPB 5.15.040, must be submitted to the Clerk in writing no later than seven business days before the scheduled hearing. The non-moving party will have three business days to respond to any request or motion filed with the Clerk. Any request or motion or response thereto must be accompanied by a certificate of service certifying that a true and correct copy of the filing was served on the other party to the appeal by electronic service if the party consents to email service, personal service, or U.S. mail delivery and provide the email or mailing address that was served. The following certificate of service may be used:

CERTIFICATE OF SERVICE

This is to certify that on {insert date} a true and correct copy of this document including a total of ___ pages was served via [] email [] mail [] personal delivery on the following parties at the address listed below:

[insert email, mailing, or physical address]

[Signature of individual serving documents]

[Print name of individual serving documents]

- (D) Decision. The chair of the board, or designee, is authorized to decide each submitted motion. The decision may be reviewed by the board at the discretion of the chair, or designee, as appropriate. For good cause shown, a party may submit a motion to the board no less than two business days before the scheduled hearing. In this instance, the chair, or designee, must provide the other party with a reasonable opportunity to respond to the motion prior to issuing a decision.
- (E) Appearance at hearing; requesting a continuance. A party to an appeal may appear via videoconference or teleconference, as available. A party can request a continuance of hearing only for good cause and only if the request at least 15 days prior to the hearing date unless the reason for the continuance is a serious condition or event that prevented a timely request or that arose after the deadline. A continuance may not be granted if it will cause substantial prejudice to the other party. Subject to the hearing deadline date under KPB 5.15.070(A), the chair of the board of equalization is given the discretion to determine whether to grant a request for a continuance. A continuance does not extend the evidence deadline under KPB 5.15.060.

5.15.070. - Board of Equalization—Hearing Procedure.

- (A) Hearing deadline. All appeals must be heard and decided before June 1, unless: (1) the board finds there is a good cause basis for setting a later hearing date; and (2) the later hearing date will not prejudice the appellant or the assessor.
- (B) Quorum. A quorum of the board of equalization consists of three members. A quorum must be present in order to convene and take action. Actions of the board will be by the majority of members present. The presiding officer will select the alternate member to fill a vacancy or substitute in the absence of a regular board member. If membership of the board changes while an appeal is pending the new member may participate only by making an oral or written statement on the record that the member has reviewed the record in the matter and feels qualified to render an informed and impartial decision.
- (C) Presiding officer. The board chairperson presides over the board hearing. In the absence of the chair, the vice-chairperson will preside. If both are absent, the members present will select a person to preside. The clerk will attend the hearings to record the proceedings, record votes, and administer the oaths to witnesses. An attorney will be available to advise the board.
- (D) Agenda. The presiding officer will open the board session by calling the board to order and by calling each appellant's name and asking if the appellant or agent is present. Only an agent whose name was submitted to the clerk in writing with the appellant's evidence may appear on behalf of

the appellant. The presiding officer will bring each appeal before the board in the order scheduled by the Clerk.

Each appeal hearing will be conducted in the following order:

- (1) Summary of Assessment Data (read into the record by the presiding officer);
- (2) Appellant's Opening Presentation;
- (3) Assessor's Opening Presentation;
- (4) Rebuttal by the Appellant;
- (5) Rebuttal and closing by the Assessor;
- (6) Sur-Rebuttal and closing by the Appellant.

(E) Oath. All persons presenting evidence must do so under oath, administered by the clerk.

(F) Hearing and Exhibits. The hearing will be conducted informally with respect to the introduction of evidence. Irrelevant evidence may be excluded by the presiding officer upon motion or objection of a party. Each side will have a total of no more than 15 minutes to present their case. Each side is responsible for dividing their 15 minutes between oral presentation, argument, testimony (including witness testimony), and rebuttal. The board may expand or limit the length of the hearing depending on its complexity, combine multiple parcels under appeal by the same appellant, or take other action to expedite the proceedings. Cross-examination will not be permitted during presentation of the case. If a witness testifies during presentation of either the appellant's or the assessor's case, unless excused by the board with the concurrence of the appellant and the assessor, the witness must remain available in the assembly room to be called to testify during rebuttal by the appellant and the assessor. The only exhibits that will be admitted into the record at the hearing are those exhibits provided to the clerk in accordance with KPB 5.15.020. However, at the hearing, parties may use demonstrative or illustrative exhibits, provided that all such exhibits may only be duplicates of exhibits or information provided to the board in accordance with KPB 5.15.020. Additionally, witnesses may write on a board while orally testifying to illustrate their testimony. The limitation on the use of exhibits in this section does not preclude the parties from presenting oral testimony at the hearing. The assessor may recommend changes to the existing value during the hearing.

(G) Questioning. The time required to answer questions from the board will not be charged against either party. The appellant and assessor may call and

cross-examine each other's witnesses during rebuttal. The scope of cross-examination is limited to the issues raised in direct questioning. Witness questioning or cross-examination counts against each party's total time of 15 minutes.

- (H) Access to property. If an appellant has refused or failed to provide the assessor, or designee, full access to property or records related to assessment of the property, the appellant is precluded from offering evidence on the issue or issues affected by that lack of access. Before a ruling is issued on the admissibility of such evidence, the appellant shall be provided with a reasonable opportunity by the presiding officer to present its case as to why this sanction should not be imposed, and the assessor shall have a reasonable opportunity to respond.
- (I) Closing the hearing. After the appellant and assessor have presented their cases, the hearing will be closed by the presiding officer, and no further evidence may be offered or considered in deliberations unless a member of the board of equalization asks for additional information from either party. Both parties must be given an equal opportunity to respond to any such requests for additional information.
- (J) Decision. The board may decide the appeal after the presentations, or it may defer a decision until no later than the last hearing date. The board may move to go into an adjudicative session for purposes of making a decision. Final board action will be taken by motions, after reconvening in public, that set out specific findings of fact. Final board action may not be reconsidered, amended or rescinded by the board. The motions available to the board are: motion to go into adjudicative session, motion to uphold the assessor's valuation, motion to reduce the assessment, motion to increase the assessment, motion to dismiss the appeal, motion to defer the decision, or any other motion set out in Alaska statutes and regulations governing board of equalization appeals. Only one motion may be on the floor at a time, and the board shall vote on the motions until its findings are established. The vote must be taken and entered into the permanent record of the proceedings.
- (K) Appeal. Either the appellant or the assessor may appeal the decision of the board to the superior court in the Kenai, Homer, or Seward venue district, within 30 days of the date of mailing of the board's decision, as provided by the rules of appellate procedure governing appeals from administrative agency decisions. The record on appeal is the record established at the board hearing.
- (L) Failure to appear. If, without good cause, the appellant or appellant's agent fails to appear at hearing, whether in person, telephonically or by videoconference, the board will not consider the appeal and the appeal will be dismissed and the assessor's valuation will be upheld. Good cause for

failing to appear may include a statement in writing provided by the appellant, not later than the day of the hearing, of a serious condition or event, as defined in KPB 5.15.050, that prevented the appellant or appellant's agent from appearing in person or by telephone. An appellant who fails to appear at the hearing forfeits the appeal filing fee.

5.15.080. - Board of Equalization—Organization.

- (A) Members. The board of equalization is established with five regular members selected from the public. It shall also include four alternate members who shall meet the same qualifications as a regular board member. Members of the public shall be appointed by the mayor and confirmed by the assembly on the basis of their expertise in real and personal property appraisal, the real estate market, the personal property market, and other fields related to their functions as board members. Additionally, each member shall be a resident of the Kenai Peninsula Borough. Assembly members may serve as members of the board of equalization, subject to appointment by the Assembly.
- (B) Chair. The board will select a chair and vice-chair at each first annual meeting.
- (C) Term. Board members will serve three year staggered terms.
- (D) Vacancies. A vacancy is created under the following conditions and upon a declaration of vacancy by the board, after a member:
 - (1) Fails to take office within 30 days of appointment;
 - (2) Is physically absent from the borough for a 90-day period, unless excused by the board;
 - (3) Resigns;
 - (4) Is physically or mentally unable to perform the duties of the office;
 - (5) Is removed from office;
 - (6) Misses three consecutive regular meetings unless excused;
 - (7) Is convicted of a felony or of an offense involving a violation of his or her oath of office; or
 - (8) Changes residency to a location outside of the borough for a period longer than 60 days.

A vacancy on the board will be filled by appointment as described in paragraph A of this section for the unexpired term, or for a three-year term if no unexpired term remains.

(E) Meetings. The board may be called as required for equalization matters.

(F) Compensation. Board members will be compensated at the rate of \$175.00 per day except the board chair, who will be compensated at the rate of \$200.00 per day. All requests for reimbursement will be actual expenses incurred on authorized board business. The board chair will be reimbursed at a rate of \$30.00 per hour for time spent on pre-trial requests, motions or decisions.

5.15.090. - Definitions

Unless the context clearly requires a different meaning, in this chapter:

"Assessor" means the Kenai Peninsula Borough assessor or designee

"Good cause" means adequate grounds based on a serious condition or event beyond a party's control to justify a party's request or failure to act.

"Gross household income" means total annual compensation, earned and unearned, from all sources, of all members of the household.

"inability to comply" means that the failure to timely appeal was based upon a serious condition or event beyond the taxpayer's control.

"Irrelevant evidence" means evidence or information that is not material to or does not effect a property's valuation or exemption determination.

"Serious condition or event" means a grave medical condition, out-of-state medical treatment, a family emergency requiring the presence of the party, a death in the family, or a natural disaster or emergency outside of human control.

SECTION 6. If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances will not be affected

SECTION 7. That this ordinance shall become effective at 11:59 PM on December 31, 2025.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY
OF * 2025.**

Peter Ribbens, Assembly President

ATTEST:

Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent:

Kenai Peninsula Borough
Assessing Department

MEMORANDUM

TO: Peter Ribbens, Assembly President
Members, KPB Assembly

THRU: Peter A. Micciche, Borough Mayor *PM*

FROM: Adeena Wilcox, Assessing Director *aw*
Sean Kelley, Borough Attorney *SK*

DATE: August 21, 2025

RE: Ordinance 2025-21, Repealing and Reenacting KPB Chapter 5.12 Relating to Real Property Tax, Enacting a New KPB Chapter 5.11, Relating to Personal Property Tax, a New KPB Chapter 5.13, Relating to Tax Exemptions, Credits, or Deferrals, and a New KPB Chapter 5.15, Relating to Tax Appeals (Mayor)

This ordinance addresses ongoing concerns raised by the public, administration, Board of Equalization Members and Assembly Members with regard to the current code relating to property tax, exemptions and appeals found at KPB Chapter 5.12.

Over time, Chapter 5.12 has been assembled in a piecemeal fashion, resulting in a lack of clarity, insufficient detail, and a disjointed process that at times is difficult for both the public to understand and the Assessing Department to administer effectively and transparently.

To improve organization and usability, this ordinance proposes several significant changes. Personal Property provisions will be moved into a new, separate chapter of code, KPB Chapter 5.11. Real Property provisions will remain in KPB Chapter 5.12. A new chapter of code, KPB Chapter 5.13, will be enacted to consolidate all exemptions, including the process and procedure for applying for an exemption. Additionally, all provisions related to tax appeals will be relocated to KPB Chapter 5.15.

These changes aim to streamline the code, improve readability and clarity, and support more transparent and efficient administration. In addition, the exemptions chapter in particular will provide clear criteria and, for the first time, set forth all state mandated and KPB-adopted exemptions, tax credits, and tax deferrals. A sectional analysis accompanies the ordinance and memorandum.

Your consideration is appreciated.

Kenai Peninsula Borough
Legal Department

MEMORANDUM

TO: Peter Ribbens, Assembly President
Members, KPB Assembly

FROM: Sean Kelley, Borough Attorney *SK*
Adeena Wilcox, Assessing Director *aw*

CC: Peter A. Micciche, Mayor

DATE: August 21, 2025

RE: Ordinance 2025-21, **Sectional Analysis**

The following provides a sectional analysis of Ordinance 2025-21, repealing and reenacting KPB chapter 5.12, relating to real property tax, enacting a new KPB chapter 5.11, relating to personal property tax, a new KPB chapter 5.13, relating to tax exemptions, credits, or deferrals, and a new KPB chapter 5.15, relating to tax appeals:

Section 2: New KPB Chapter 5.11 – Personal Property Tax and General Provisions

In general terms, due to this being a new chapter of KPB code all text is underlined to show it will be in a new chapter. However, the substantive provisions of the proposed new chapter KPB 5.11 already exist in current KPB Chapter 5.12 and is simply being moved over to a new chapter specific to personal property.

KPB 5.11.010 – provides the tax levy and responsible party (owner) for the tax. The comparable section in current code is KPB 5.12.120. This section recognizes that the KPB collects tax on behalf of its cities but does not mandate or authorize filing lawsuits on behalf of the cities.

KPB 5.11.020 – exempts household personal property. The comparable section of current code is KPB 5.12.125 and KPB 5.13.130. The exemption for household personal property tracks with historical practice in that the Assessing Department.

KPB 5.11.030 – declaration forms. The comparable section of current code is KPB 5.12.140. No substantive change.

KPB 5.11.040 – personal property tax on watercraft. The comparable section of current code is KPB 5.12.150. The proposed new section will exempt personal use sea kayaks, paddle boards, canoes, rafts, of any length. No other substantive changes are proposed.

KPB 5.11.050 – personal property tax on aircraft. The comparable section of current code is KPB 5.12.155. No substantive changes are proposed.

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KPB 5.11.055 - personal property tax on motor vehicle registrations. The comparable section of current code is KPB 5.12.245. No substantive changes are proposed.

KPB 5.11.060 – mobiles homes classified as real property. The comparable section of current code is KPB 5.12.160. No substantive changes are proposed.

KPB 5.11.070 – business inventories. The comparable section of current code is KPB 5.12.170. No substantive changes are proposed.

KPB 5.11.080 – exemption for first \$100,000 of business personal property. The comparable section of current code is KPB 5.12.125. No substantive changes are proposed.

KPB 5.11.090 - exemption for business inventory held for resale. The comparable section of current code is KPB 5.12.175. No substantive changes are proposed.

KPB 5.11.100 – personal property tax returns. The comparable section of current code is KPB 5.12.180. No substantive changes are proposed.

KPB 5.11.110 – penalty for late-filed returns; extensions. The comparable section of current code is KPB 5.12.190. No substantive changes are proposed.

KPB 5.11.120 – assessment, levy, and collection procedures. The comparable section of current code is KPB 5.12.220. No substantive changes are proposed.

KPB 5.11.130 – fine and penalty for false statement. The comparable section of current code is KPB 5.12.210. The new section makes a violation a fine and does not impose possible criminal penalties for a violation. Rather, similar to real property tax code it provides that an exemption granted on the basis of false representation will be revoked, the original tax, penalty, interest would be due and owing and a person would be prohibited from reapplying for the same exemption for a five-year period.

KPB 5.11.140. Personal property delinquent tax list. The comparable section of current code is KPB 5.12.260 and KPB 5.12.350. Improved for readability and to align with current practice and state law.

KPB 5.11.150 – enforcement of personal property tax lien by distraint and sale. The comparable section of current code is KPB 5.12.240. The proposed changes set out a more complete process to align with requirements for seizing and selling personal property subject to lien. In practice, this section is rarely used as the delinquent flat tax is typically pursued via small claims judgment.

KPB 5.11.160 – disposition of proceeds. The comparable section of current code is KPB 5.12.360.

KPB 5.11.170 – definitions applicable to KPB Chapter 5.11.

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Section 3 Repeal and Reenact KPB Chapter 5.12 – Real Property Tax and General Provisions

KPB 5.12.010 – Real property tax levy. The comparable section of current code is KPB 5.12.010 and KPB 5.12.065. Subsection (A) clarifies that the taxable status of real property is determined as of January 1 and that real property tax levied by a city will be collected in accordance with applicable law. There are no substantive changes to subsection (B) when compared to subsection (B) of current KPB 5.12.010. Subsection (C) provides the June 15 date for setting the rate of levy in accordance with AS 29.45.240.

KPB 5.12.020 – assessing standards. The comparable section of current code is KPB 5.12.020. AS 29.45 requires real property that is not oil and gas production property to be assessed at full and true value as of January 1. AS 29.45.110 was amended in 2025 to require the State to adopted standards for full and true value assessments. This section mirrors AS 29.45.110 requirements.

KPB 5.12.030 – assessment roll. The comparable section of current code is KPB 5.12.030. No changes are proposed.

KPB 5.12.040 – notice of assessment. The comparable section of current code is KPB 5.12.035. No substantive changes are proposed.

KPB 5.12.050 – errors or omissions; adjustment meetings. The comparable section of current code is KPB 5.12.040. No substantive changes to subsection (A). Added approved tax adjustment requests to subsection (B). No substantive changes to subsection (C).

KPB 5.12.060 – tax adjustment requests. The comparable section of current code is KPB 5.12.042(A)(2) and KPB 5.12.119(D). No substantive changes are proposed.

KPB 5.12.065 – manifest clerical error; refund. The comparable section of current code is KPB 5.12.042. Per State law, taxpayers are under a duty to advise the Assessor of errors in the assessment notice and a claim for a refund is forever barred after one year. The proposed changes are to mirror state law.

KPB 5.12.070 – certification of assessment roll; supplementary assessments. The comparable section of current code is KPB 5.12.065. The establishment of the levy date was moved to KPB 5.12.010. No other substantive changes are proposed.

KPB 5.12.080 – tax statements. The comparable section of current code is KPB 5.12.070. No substantive changes are proposed.

KPB 5.12.090 – tax due date; rates of penalty and interest. The comparable section of current code is KPB 5.12.080. Reorganized for readability. No substantive changes are proposed.

KPB 5.12.100 – method of determining full and true value of property that qualifies for a low-income housing credit under 26 USC 42. The comparable section of current code is KPB 5.12.085.

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The substantive change is to delete the requirement in current subsection (A) regarding valuation of properties prior to 2001. No such properties exist in 2025. No other substantive changes are proposed.

KPB 5.12.110 – method of determining full and true value of contaminated property. The comparable section of current code is KPB 5.12.090. Proposed changes for efficiency and readability to center on definition of contaminated property. The substantive changes are proposed.

KPB 5.12.120 – farm or agricultural use. No comparable section in current KPB 5.12. Proposed section recognizes AS 29.45.060 assessments specific to farm or agricultural use.

KPB 5.12.130 – levy to meet debt or natural disaster. The comparable section of current code is KPB 5.12.250. No changes are proposed.

KPB 5.12.140 – foreclosure list; publication and notice . The comparable section of current code is KPB 5.12.260. Minor changes are proposed to mirror AS 29.45.330 governing municipal tax and foreclosure of real property.

KPB 5.12.150 – property interest subject to tax foreclosure. The comparable section of current code is KPB 5.12.260 and KPB 5.12.270. Increased the foreclosure threshold to \$500. No other substantive changes are proposed.

KPB 5.12.160 – Statutory compliance. Not currently in KPB code. Will act as a catch-all and to inform taxpayers that the foreclosure requirements are governed by State law.

KPB 5.12.170 – application of property tax payments. The comparable section of current code is KPB 5.12.295. No changes proposed.

KPB 5.12.180 – redemption period; disposition of foreclosed property. The comparable section of current code is KPB 5.12.300. Subsection (A) adds information regarding the redemption period in accordance with state law. No substantive changes to subsection (B).

KPB 5.12.190 – foreclosed lands retained for a public purpose. The comparable section of current code is KPB 5.12.310. No substantive changes proposed.

KPB 5.12.200 – foreclosed lands for sale. The comparable section of current code is KPB 5.12.320. The proposed changes point to the controlling law regarding disposal of lands, AS 29.45.460 and do not add additional requirements to the controlling law. Foreclosed lands sold under this section are not subject to classification.

KPB 5.12.210 – proceeds of a tax sale. The comparable section of current code is KPB 5.12.340. The requirements of AS 29.45.480 control. Edited for readability. No substantive changes proposed.

KPB 5.12.220 – definitions.

Section 3: New KPB Chapter 5.13 – Real Property Tax Exemptions, Tax Credits, and Deferrals

Due to this being a new chapter of KPB code all text is underlined to show it will be in a new chapter. No exemptions are being removed as part of this proposal. All exemptions in current code will carry over. The purpose of this new chapter is: (1) to provide all exemptions and process and procedure related to exemption applications, in one chapter of code; (2) to set forth a clearly defined exemption application, criteria and procedure process; and (3) to provide necessary oversight and audit controls for the Assessing Department to manage exemptions.

KPB 5.13.010 – exclusive use determination date. No exact comparable section in current KPB Code. Per proposed KPB 5.12.010, date of lien is January 1 of tax year. Many places –such as senior citizen exemption—provide that eligibility must be as of January 1. To be eligible for a tax exemption property must be in use or previously used for the exempt purpose on the lien date.

KPB 5.13.020 – tax exemption, tax credit, and deferrals application procedure. No exact comparable section in current KPB Code. Subsection (A) provides general requirement to apply on a form prescribed by the borough. Subsection (B) provides that any exemption, credit or deferral granted on the basis of a false representation will be revoked. The maker of the false representation may be fined and ineligible to reapply for the exemption for a 5 year period.

KPB 5.13.030 – exclusive use; developed land. No exact comparable section in current KPB Code. Property must be developed and put to use for the exempt purpose prior to being granted a tax exemption.

KPB 5.13.035 – exclusive use; Temporal use requirement. No exact comparable section in current KPB Code. Requires use of property for a specific time period. For residential property exemptions, the use requirement mirrors the residency requirement (185 days). For entity-based exemptions, the proposed 30 days of use recognizes the seasonal nature of many activities in Alaska but also aims to establish a legislative policy declaration that property exempt from the tax base should be used more than a de minimis amount for the exempt purpose.

KPB 5.13.040 – application deadline; inability to comply. No exact comparable section in current KPB Code. Sets February 15 as the uniform application deadline, except for volunteer firefighter exemption and anadromous waters tax credits due to processing time and verifications needed for these exemptions. This section also provides for a uniform request for extension based on an inability to comply with the filing deadline.

KPB 5.13.050 – review and determination. No exact comparable section in current KPB Code. This section provides for Assessor/Assembly review, as applicable, of an exemption application.

KPB 5.13.060 – transfer of ownership or change of use. No exact comparable section in current KPB Code. This section provides a requirement to notify the Assessor of a change in ownership or use.

KPB 5.13.070 – annual audit. No exact comparable section in current KPB Code. This section provides the Assessor the ability to audit exemptions.

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KPB 5.13.080 – real property exemptions, tax credits and deferrals. No exact comparable section in current KPB Code. This section sets out all state mandated and optional exemptions or tax credits enacted by the borough. The purpose of this is to provide a single section of code that lists all available exemptions.

KPB 5.13.090 – Senior citizens and disable veteran tax exemption. The comparable section of current code is KPB 5.12.105. No substantive changes to the exemption or criteria. One change that is proposed is to get verification of residency and PFD duration requirements. This change is proposed because in the past the direct tie to PFD eligibility has resulted in applications to remain in pending status for up to 3 years and then, once approved, a supplemental assessment would be issued. The goal is to alleviate that bureaucratic hurdle and just have the applicant verify the information as true. The other substantive change is to expressly allow stacking the residential exemption and the senior citizen but to cap the amount at the current level of \$350,000.

KPB 5.13.095 – Senior citizens and disable veteran hardship exemption. The comparable section of current code is KPB 5.12.105. This proposal breaks the exemption out into its own section and the substantive change is that to be eligible gross household income cannot exceed 120 percent of the current median family income for the Kenai Peninsula Borough.

KPB 5.13.100 – Disabled resident property tax credit. The comparable section of current code is KPB 5.12.110. Minor edits for readability but no substantive changes to the tax credit criteria or procedure. This tax credit in fact is no longer provided for under Alaska law but appears to have been "grandfathered" in prior to the 1985 rewrite of Title 29 of Alaska Statutes.

KPB 5.13.110 – Volunteer firefighters and EMS providers property tax exemption. The comparable section of current code is KPB 5.12.113. Minor edits for readability but no substantive changes are proposed.

KPB 5.13.120 – Residential real property tax exemption. The comparable section of current code is KPB 5.12.115. This proposed section incorporates the increase of the residential property tax exemption to \$75,000 – public hearing will fall after election night and based on the results of the election this section may be adjusted accordingly. No other substantive changes are proposed.

KPB 5.13.130 – Harvesting insect infested timber resources exemption. The comparable section of current code is KPB 5.12.111. No substantive changes are proposed. This is a carry over from current code that is not used in practice.

KPB 5.13.140 – Anadromous waters habitat protection areas tax credit. The comparable section of current code is KPB 5.12.112. No substantive changes are proposed.

KPB 5.13.150 – Anadromous waters habitat protection areas tax credit. The comparable section of current code is KPB 5.12.114. Readability edits; no substantive changes are proposed.

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KPB 5.13.160 – nonprofit religious, charitable, cemetery, hospital, or education property tax exemption. No exact comparable section in current KPB Code. These exemptions are mandated in the State Constitution and State law at AS 29.45.030. This proposed code section largely mirrors AS 29.45.030 regarding these exemptions. In addition, this proposed section uses caselaw language to provide broad definitional language for the term “charitable purpose”.

KPB 5.13.170 – community purpose real property tax exemption. The comparable section of current code is KPB 5.12.100. This proposed section substantially rewrites requirements and criteria for the community purpose exemption. The community purpose exemption is an optional exemption under State law, enacted by the borough in 2005.

KPB 5.13.180 – economic development property tax exemption. The comparable section of current code is KPB 5.12.100. The substantive changes in the proposed new section of code reflect changes to State law and provides criteria for Assessor review and factors for Assembly consideration. The KPB 5.13.190 definition for economic development is the same definition used in KPB 19.30.070.

KPB 5.13.190 – definitions.

Section 4: New KPB Chapter 5.15 – Real Property Tax Exemptions, Tax Credits, and Deferrals

In general terms, due to this being a new chapter of KPB code all text is underlined to show it will be in a new chapter. This chapter process and breaks current KPB 5.12.045 – KPB 5.12.055 into a new chapter of code that should be easier for taxpayers to find and understand.

KPB 5.15.010 – valuation appeals. The comparable section of current code is KPB 5.12.050(A)-(C). Minor readability and consistency edits. No substantive changes to code or the process for taxpayers who appeal their assessments.

KPB 5.15.020 – exemption appeals; individuals or residential property. The comparable section of current code is KPB 5.12.045. The proposed substantive change is to provide a mechanism to appeal an individual or residential property exempt to either the board of equalization or the superior court. This is proposed due to the fact that individual exemption appeals typically present questions of fact – such as, is the applicant a resident? Is the property used as a primary residence and permanent place of abode.

KPB 5.15.030 – exemption appeals; entities. The comparable section of current code is KPB 5.12.045. No substantive changes are proposed. However, there is currently a case before the Alaska Supreme Court that will decide whether municipalities have to provide an administrative appeal prior to going to superior court. An argument for why entity exemptions should go directly to superior court is because entity exemptions often present questions of law.

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KPB 5.15.040 – deadline extension requests. The comparable section of current code is KPB 5.12.050(C). The proposed changes aim to provide a fair, consistent process for any taxpayer requesting an extension of time based on an inability to comply.

KPB 5.15.050 – grounds for appeal; burden of proof. The comparable section of current code is KPB 5.12.050(E) (grounds for appeal) and KPB 5.12.050(P) (burden of proof). The Clerk may reject any appeal that fails to comply with this section.

KPB 5.15.060 – Board of equalization; hearing notice; evidence motions. The comparable section of current code is KPB 5.12.055 and parts of KPB 5.12.060. The proposed changes are largely administrative and aim to improve the process for the parties and the BOE. A substantive change is that the parties, rather than the clerk, will serve motions and pre-hearing requests upon the non-moving parties.

KPB 5.15.070 – Board of equalization; hearing procedure. The comparable section of current code is KPB 5.12.055 and KPB 5.12.060. Minor edits to improve readability. No substantive changes are proposed.

KPB 5.15.080 – Board of equalization; organization. The comparable section of current code is KPB 5.12.052. The only substantive change to BOE's organization is a proposed increase to the per diem rate to mirror the recent increases to the Planning Commission's per diem.

KPB 5.15.090 – Definitions.

Introduced by:	Mayor
Date:	08/19/25
Hearing:	09/16/25
Action:	
Vote:	

**KENAI PENINSULA BOROUGH
ORDINANCE 2025-18**

**AN ORDINANCE AMENDING BOROUGH CODE, KPB 14.06.240 AND
KPB 14.06.250 REGARDING DECERTIFICATION**

WHEREAS, there are roads throughout the Kenai Peninsula Borough that are maintained by KPB that do not meet the current KPB road maintenance standards in KPB Chapter 14.06; and

WHEREAS, many of those roads are excessively expensive for KPB to maintain, some are outside of dedicated rights of way or for which KPB does not have valid right-of-way; and

WHEREAS, the Road Service Area and Assembly recognize the importance of safety and valid right-of-way for KPB-maintained roads; and

WHEREAS, loosening the requirements for decertification and allowing the RSA board to make the final determination on all proposed decertifications will save KPB time and potentially avoid excessive cost; and

WHEREAS, at its regularly-scheduled meeting held on August 12, 2025, the Kenai Peninsula Borough Road Service Area Board recommended _____;

NOW, THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

SECTION 1. That this ordinance amends KPB Code and will be codified.

SECTION 2. That KPB 14.06.240 is hereby amended as follows:

14.06.240. - Road decertification.

- A. *Authority.* Roads may be decertified for maintenance by the Borough as provided in this section.
- B. *Procedure.* Any road decertification must comply with the following procedures:
 - 1. *Staff recommendation.* The RSA director or designee [SHALL] must make a written recommendation to the RSA board with findings based on the standards set forth in KPB 14.06.240(C), (D), and (E). In support of the

recommendation, the RSA director or designee must submit a report including:

- a. Description of efforts to bring the road to RSA standards under KPB 14.06 and explanation of why it is not feasible or in the best interests of the borough to do so.
 - b. Narrative of considerations given to alternatives to decertification including but not limited to:
 - i. Description of necessary construction upgrades needed to avoid decertification, and any other feasible alternatives evaluated by the RSA director or designee including estimated costs.
 - ii. Feasibility of forming a special assessment district pursuant to KPB Chapter 14.31, if applicable.
 - iii. Cooperative efforts between the Borough and property owners to upgrade roads to the extent allowed by law where property owners contribute material, equipment, professional services, and right-of-way for the project.
 - c. Information regarding any relevant communication with affected property owners, including but not limited to in-person, telephone, electronic and written contact. If the road proposed for decertification provides the sole vehicular access to more than five parcels, which each contains a residential dwelling, the borough must send notice of proposed decertification by certified mail to the affected property owner(s). If the road is eligible for the RIAD process and the property owner(s) agree and so request, the borough will provide the property owner(s) information to begin the RIAD process. If the RIAD process is not initiated within six months from the date of certified receipt of the notice, then the borough may initiate the decertification process as set forth in this chapter. Any written comments from residents regarding the proposed decertification submitted before the RSA packet deadline must be included with the report.
 - d. Any other relevant information that the RSA director or designee has obtained and which may assist the RSA board's consideration of the proposed decertification.
2. *Notice and hearing.* A public hearing will be held before the RSA board regarding decertification. Notice of the hearing will be published in accordance with KPB 1.08.180. A notice of the decertification hearing [SHALL] may also be posted for a four-week period prior to the date of the first hearing at the beginning and ending points of the road proposed for decertification if, at the determination of the RSA director or designee, the beginning and ending points of the road proposed for decertification are both accessible and safe.
- a. Both posted and written notices shall invite public comment, state the name and phone number of a contact person regarding decertification information, state the date, place, and time of the public hearing, and a deadline for the submittal of written comments.

- b. The deadline for submission written objections shall be 4 PM on the Monday of the week immediately preceding the week of the RSA meeting.
3. *Board action.*
 - [A.]If the RSA board finds that the proposed road meets the decertification standards set forth in KPB 14.06.240(C)[,] or (D), it must by resolution decertify the road. [AND (E), AND THERE HAS BEEN NO WRITTEN OBJECTION TO THE DECERTIFICATION,]If the RSA board finds that the proposed road meets the decertification standards set forth in KPB 14.06.240(E), it may by resolution decertify the road.
 - [B. IF TIMELY WRITTEN OBJECTIONS ARE RECEIVED BY THE RSA BOARD, DECERTIFICATION REQUIRES ASSEMBLY ACTION. IF THE RSA BOARD FINDS THAT THERE IS NO VIABLE OPTION PRESENTED TO BRING THE ROAD TO BOROUGH STANDARDS OR OTHERWISE FINDS THAT THERE IS NO SAFE ALTERNATIVE TO DECERTIFICATION, THE RSA BOARD, BY RESOLUTION, SHALL RECOMMEND TO THE ASSEMBLY DECERTIFICATION OF THE ROAD.]
4. *Decertification withdrawal.* If the road has been brought to borough standards or the RSA director identifies a viable plan for bringing the road to borough standards or to an appropriate level of safety prior to the RSA board [OR ASSEMBLY] hearing regarding decertification, the RSA director may withdraw the proposed decertification recommendation from RSA board [OR ASSEMBLY] consideration. Notice of a withdrawal under these circumstances must be reported to the RSA board at the subsequent RSA meeting.
- [5. *ASSEMBLY—HEARING REQUIRED.* A PUBLIC HEARING WILL BE HELD BEFORE THE ASSEMBLY REGARDING A DECERTIFICATION RECOMMENDED BY THE RSA BOARD THAT IS SUBJECT TO OBJECTIONS AS SET FORTH IN KPB 14.06.240(B)(3)(B), IN CONJUNCTION WITH CONSIDERATION OF A DECERTIFICATION RESOLUTION. NOTICE OF THE PUBLIC HEARING WILL BE PUBLISHED IN ACCORDANCE WITH KPB 1.12.040.]
- [6. *ASSEMBLY ACTION.* IF THE ASSEMBLY FINDS THAT THE ROAD IS ELIGIBLE FOR DECERTIFICATION BASED ON CONSIDERATION OF THE STANDARDS ESTABLISHED BY KPB 14.06.240(C), (D) AND (E), THE ASSEMBLY SHALL DECERTIFY THE ROAD. IF THE DECERTIFICATION RESOLUTION IS ADOPTED BY THE ASSEMBLY BETWEEN SEPTEMBER 15 AND MAY 15, THE DECERTIFICATION SHALL NOT BE EFFECTIVE BEFORE MAY 16, UNLESS THE ROAD HAS NOT RECEIVED MAINTENANCE WITHIN FIVE YEARS PRIOR TO ASSEMBLY DECERTIFICATION.]
- [7]5. *Signage.* Decertification shall not be effective until signage has been placed regarding discontinued maintenance, if the road has received maintenance within five years prior to the assembly resolution.
- C. *Safety standards.* Safety [SHALL BE A] is a primary consideration regarding a proposed decertification. The RSA board will review whether maintenance can provide adequate grade, width for travel, room for snow removal, adequate sight distances and clear zone, and prevent accumulation of water and snow in the traveled right-of-way. If the RSA board determines the road cannot be maintained [THE POTENTIAL FOR ACCIDENTS BECAUSE OF INABILITY TO

MAINTAIN THE ROAD] to a safe standard on a regular basis, then the RSA board must decertify the road. [SHALL BE CONSIDERED IN A DECERTIFICATION DETERMINATION.]

- D. *[DWELLING STANDARDS.* NO BOROUGH ROAD SHALL BE DECERTIFIED WHICH PROVIDES THE ONLY VEHICULAR ACCESS TO DWELLINGS. DWELLINGS ARE STRUCTURES CURRENTLY HABITABLE BY HUMAN BEINGS, EITHER FOR RESIDENTIAL OR RECREATIONAL PURPOSES.] Right-of-way. If the borough does not have valid right-of-way or a road is outside of a dedicated right-of-way, and the abutting property owners are unwilling to freely grant valid right-of-way to the borough within ninety (90) days from the notice of decertification, the RSA board must decertify the road. Any portion of a road that has been maintained outside of dedicated right-of-way must be decertified for maintenance by resolution of the RSA board where the travel surface has been moved into the right-of-way and the new travel surface is certified for maintenance by the Borough.
- E. *Additional standards.* The following standards support, but each alone does not require, decertification:
1. *Road condition.* Whether the types of road material, soils, terrain, road surface, and width of right-of-way do not meet borough road standards. [SHALL BE CONSIDERED IN A DECERTIFICATION DETERMINATION.]
 2. *Drainage problems.* Whether a road has inadequate ditching, culverts, and drainage causing water to accumulate on the road surface or which undermines the road bed. [SHALL BE CONSIDERED IN A DECERTIFICATION DETERMINATION.]
 3. *Access.* [WHETHER ROADS ARE OUTSIDE A DEDICATED RIGHT-OF-WAY AND] W[w]hether substandard roads on the maintenance system are accessed by a state- or borough-maintained road. [SHALL BE CONSIDERED IN A DECERTIFICATION DETERMINATION.]
 4. *Snow storage.* Whether snow easements or places to store snow are inadequate to maintain sufficient travel width and vision. [SHALL BE CONSIDERED IN A DECERTIFICATION DETERMINATION.]
 5. *Funding.* Excessive cost of maintaining a particular substandard road. [SHALL BE CONSIDERED IN A DECERTIFICATION DETERMINATION.] For the purposes of this subsection, “excessive cost” means the per-foot maintenance cost is more than twice the per-foot maintenance cost for a similar road build in accordance with borough standards.
 6. *Prior maintenance.* Whether the borough road has ever received either summer or winter maintenance. [SHALL BE CONSIDERED IN A DECERTIFICATION DETERMINATION.]
 7. *Residential dwellings.* Whether the road considered for decertification provides the sole vehicular access to more than five parcels, which each contains a residential dwelling.
- F. *Vacations.* [NOTWITHSTANDING KPB 14.06.240(B),] [A]A right of way that is vacated through the process set forth in KPB 20.[70]65 [SHALL] must be decertified for maintenance by resolution of the RSA board.
- [G. *ALTERNATE ROUTE.* NOTWITHSTANDING KPB 14.06.240(B), ANY PORTION OF A ROAD THAT HAS BEEN MAINTAINED OUTSIDE OF DEDICATED RIGHT-OF-WAY MAY

BE DECERTIFIED FOR MAINTENANCE BY RESOLUTION OF THE RSA BOARD WHERE THE TRAVEL SURFACE HAS BEEN MOVED INTO THE RIGHT-OF-WAY AND THE NEW TRAVEL SURFACE IS CERTIFIED FOR MAINTENANCE BY THE BOROUGH.]

[H.] G. Decertification of private land subject to maintenance. NOTWITHSTANDING KPB 14.06.240(B), [A] Any portion of a private drive or road that has been maintained by the borough may be decertified upon reasonable notice to the property owner.

1. The RSA board may, by resolution, decertify a private drive or road from further maintenance.
2. The RSA director or designee shall inform the property owner, in writing, of the intent to cease maintenance of the private drive or road via decertification at least 30 days before the date of the RSA meeting at which the matter of decertification will be considered.

SECTION 3. That KPB 14.06.250 is hereby amended as follows:

14.06.250. - Road construction standards—Definitions.

For purposes of this chapter, the following definitions apply:

....

[“HABITABLE” MEANS ADEQUATE PERMANENT SHELTER FROM THE ELEMENTS SUCH AS RAIN, WIND, SNOW, AND SUN, THE CONDITION OF WHICH MUST BE FREE OF SERIOUS DEFECTS THAT MIGHT HARM HEALTH AND SAFETY.]

....

“Residential dwelling” means a building or part of a structure used as a primary residence.

“Road” means road development within a dedicated borough right-of-way outside of the cities.

“Road construction standards” or “road standards” means the minimal standards set forth in this chapter for the purposes of certification for RSA road maintenance.

“Subcollector road” means a local road which also provides through traffic service between local roads and collector, arterial, or major highway roads.

“Type IV material” is material[s] that is compactable and consists[ING] of earth, sand, rock, or combinations thereof containing no muck, peat, frozen material, roots, sod, or other deleterious matter [AND IS COMPACTABLE].

SECTION 4. If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances will not be affected.

SECTION 5. That this ordinance takes effect immediately.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY
OF *, 2025**

Peter Ribbens, Assembly President

ATTEST:

Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent:

Kenai Peninsula Borough

Road Service Area

MEMORANDUM

TO: Peter Ribbens, Assembly President
Members, KPB Assembly

THRU: Peter A. Micciche, KPB Mayor *PM*

FROM: Dil Uhlin, RSA Director *DU*

DATE: August 7, 2025

RE: Ordinance 2025-18 __, Amending Borough Code, KPB 14.06.240 and KPB 14.06.250 Regarding Decertification (Mayor)

KPB Chapter 14.06 provides the standards that must be met before a road is certified for KPB maintenance. The KPB RSA board, director, and staff administer KPB Chapter 14.06, and authority for certification of a road for maintenance is vested with the KPB RSA board. There are roads throughout the Kenai Peninsula Borough that are maintained by KPB but do not meet the 14.06's standards because those roads were brought onto the RSA's maintenance list prior to the enactment of road maintenance standards code. Many of those roads are expensive for KPB to maintain, largely because they do not meet standards. Moreover, some of those roads are outside of a dedicated right-of-way or for which KPB does not have valid right-of-way.

KPB 14.06.240 sets forth the process for decertifying roads for maintenance. Presently, a road may not be decertified if it provides the only vehicular access to dwellings, which are broadly defined as "structures currently habitable by human beings, either for residential or recreational purposes." Additionally, current code requires Assembly action if any comment opposing the proposed decertification is presented to the RSA board prior to its hearing on decertification.

The ordinance amends KPB 14.06.240 to recognize the importance of safety and valid right-of-way. The ordinance allows the RSA board to make the final determination on all proposed decertifications, regardless of any opposition received. The ordinance refines the service of dwelling standard to consideration of whether the road provides the sole vehicular access to more than five parcels, which each contains a residential dwelling. Last, the ordinance defines "excessive cost" in 14.06.240, and amends 14.06.250 to define "residential dwelling", "road", and to clarify the definition of "Type IV material".

Your consideration is appreciated.

Introduced by: Mayor, Johnson
Date: 08/19/25
Hearing: 09/16/25
Action:
Vote:

**KENAI PENINSULA BOROUGH
ORDINANCE 2025-20**

**AN ORDINANCE AMENDING KPB 21.18.025 TO ADDRESS ADOPTIONS
AND DELETIONS OF ANADROMOUS WATERS WITHIN THE WEST
DISTRICT OF THE KPB 21.18 APPENDIX**

WHEREAS, the Kenai Peninsula Borough (KPB) is home to vital watersheds that our salmon require to spawn, rear, and grow in; and

WHEREAS, maintaining watershed connectivity via riparian habitat buffers along anadromous waterbodies is one crucial tool that has proven to aid in sustaining the Kenai Peninsula's salmon populations; and

WHEREAS, Goal 2, Objective D, Strategy 2 of the 2019 KPB Comprehensive Plan calls for the identification and protection of critical natural systems of the Kenai Peninsula Borough, its rivers, watersheds, floodplains, and fish and wildlife habitats and resources, specifically through KPB 21.18; and

WHEREAS, the Alaska Department of Fish and Game (ADF&G) maintains the "Atlas and Catalog of Waters Important for the Spawning, Rearing, or Migration of Anadromous Fish" (Catalog), and KPB 21.18.030(D) requires that ADF&G's additions and deletions to the Catalog be reviewed every three years and any changes be presented to the Assembly as proposed amendments to KPB 21.18; and

WHEREAS, the Planning Commission at its regularly scheduled meeting of August 25, 2025, recommended _____;

NOW, THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

SECTION 1. That this ordinance amends KPB Code and will be codified.

SECTION 2. That KPB 21.18.025 is hereby amended as follows:

21.18.025. Application.

- A. The following anadromous waters, as identified in the "Atlas and Catalog of Waters Important for Spawning, Rearing, or Migration of Anadromous Fish" published by the Alaska Department of Fish and Game (ADF&G) and

listed in the KPB 21.18 Appendix adopted by the assembly and incorporated herein by reference, are subject to this chapter:

1. West District anadromous waters made subject to this Chapter beginning January 1, 2014.
 - a. Including additional substantiated waterbodies identified in the KPB 21.18 Appendix made subject to this chapter on October 1, 2025.

SECTION 3. If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances will not be affected.

SECTION 4. That this ordinance shall be effective immediately.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY OF *, 2025.

Peter Ribbens, Assembly President

ATTEST:

Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent:

Kenai Peninsula Borough

Planning Department

MEMORANDUM

TO: Peter Ribbens, Assembly President
Members, KPB Assembly

THRU: Peter A. Micciche, KPB Mayor *PM*
Robert Ruffner, Planning Director *ARR*

FROM: Samantha Lopez, River Center Manager *SL*

DATE: August 7, 2025

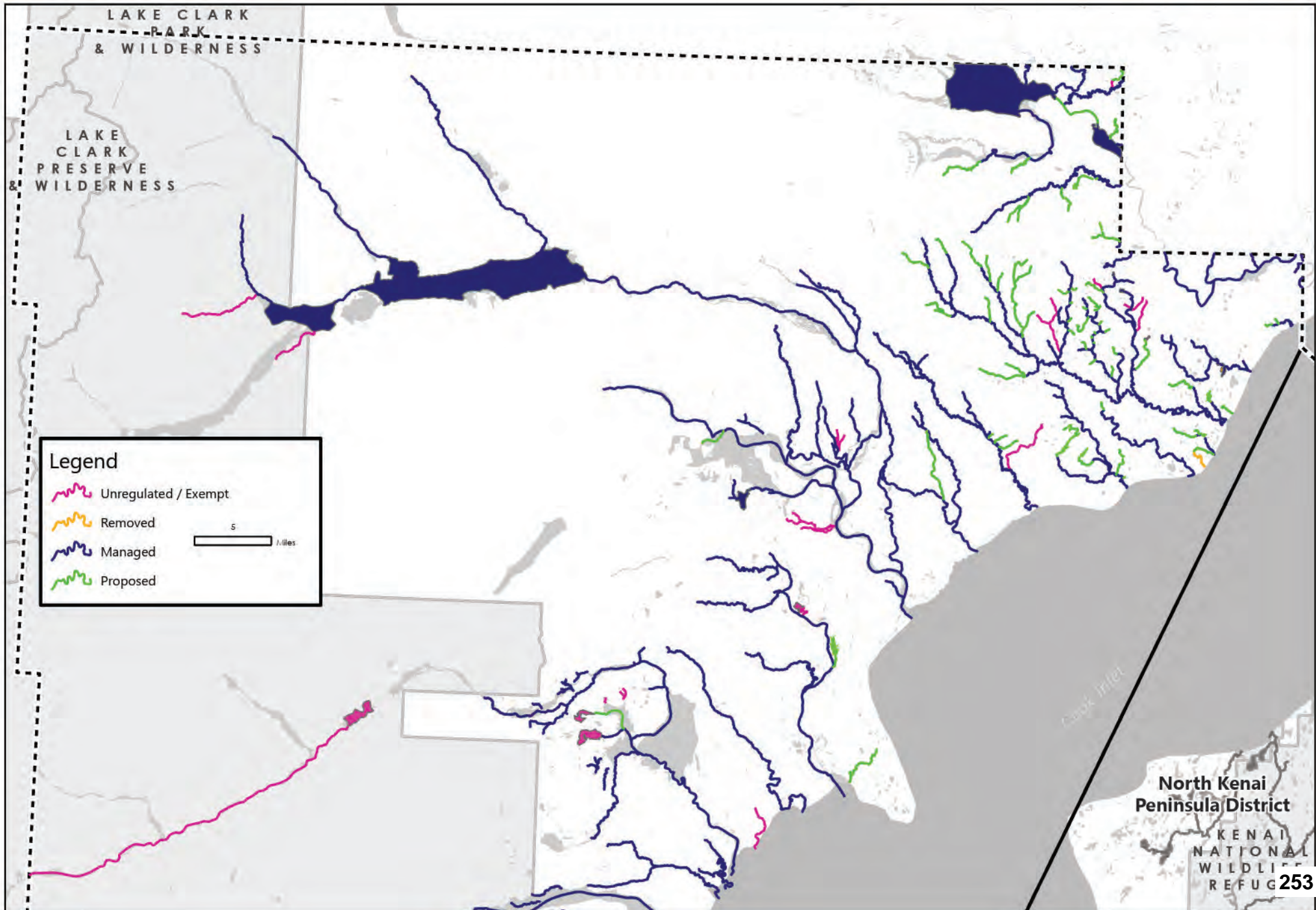
SUBJECT: Ordinance 2025- 20 , Amending Borough Code, KPB 21.18.025, Regarding Anadromous Waters within the West District of the KPB 21.18 Appendix (Mayor)

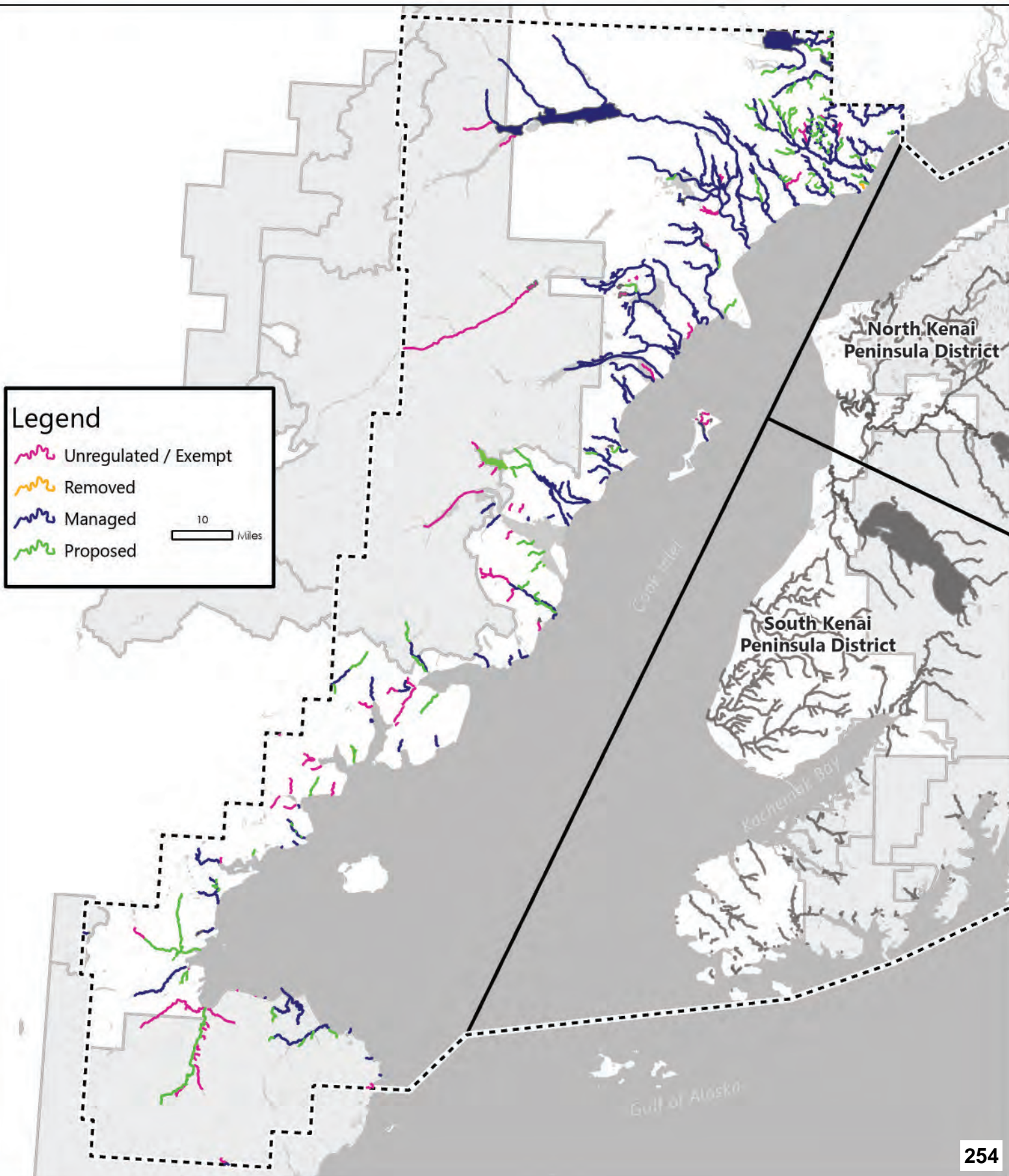
The Kenai Peninsula Borough (KPB) is home to vital watersheds that our salmon require to spawn, rear, and grow in. Maintaining watershed connectivity via riparian habitat buffers along anadromous waterbodies is one crucial tool that has proven to aid in sustaining the Kenai Peninsula's salmon populations. It is important that these buffers are developed in ways that allow property owners to freely recreate while also maintaining a healthy riparian habitat that benefits our salmon.

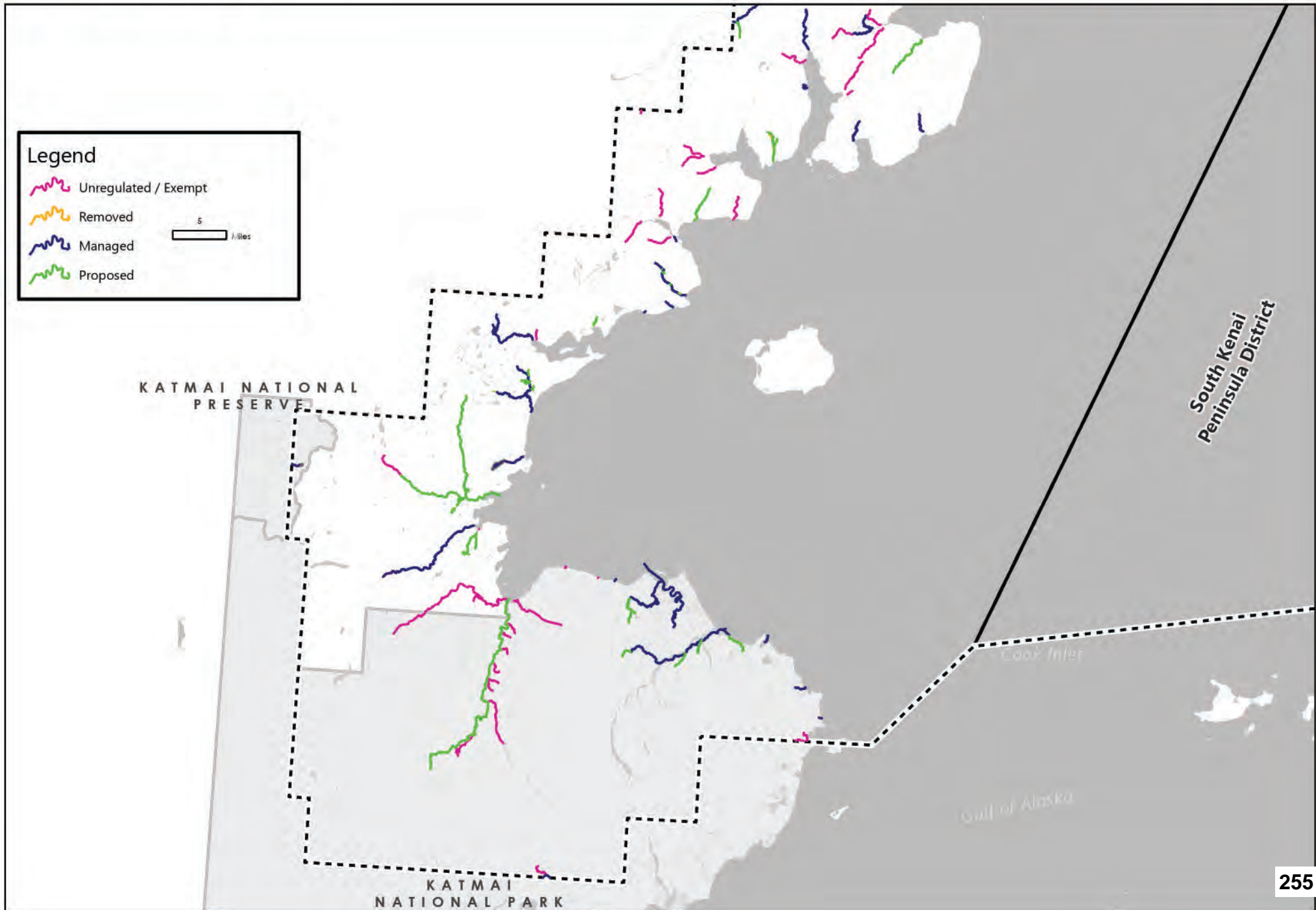
The Alaska Department of Fish and Game's (ADF&G) maintains the "Atlas and Catalog of Waters Important for Spawning, Rearing, or Migration of Anadromous Fish" (Catalog), and makes annual additions and deletions based on data observed in the field. In 2014, KPB opted to maintain its own list of anadromous waters, known as the KPB 21.18 Appendix, which is categorized into three geographical districts: South, West, and North. This ordinance addresses the additions and deletions within the West District.

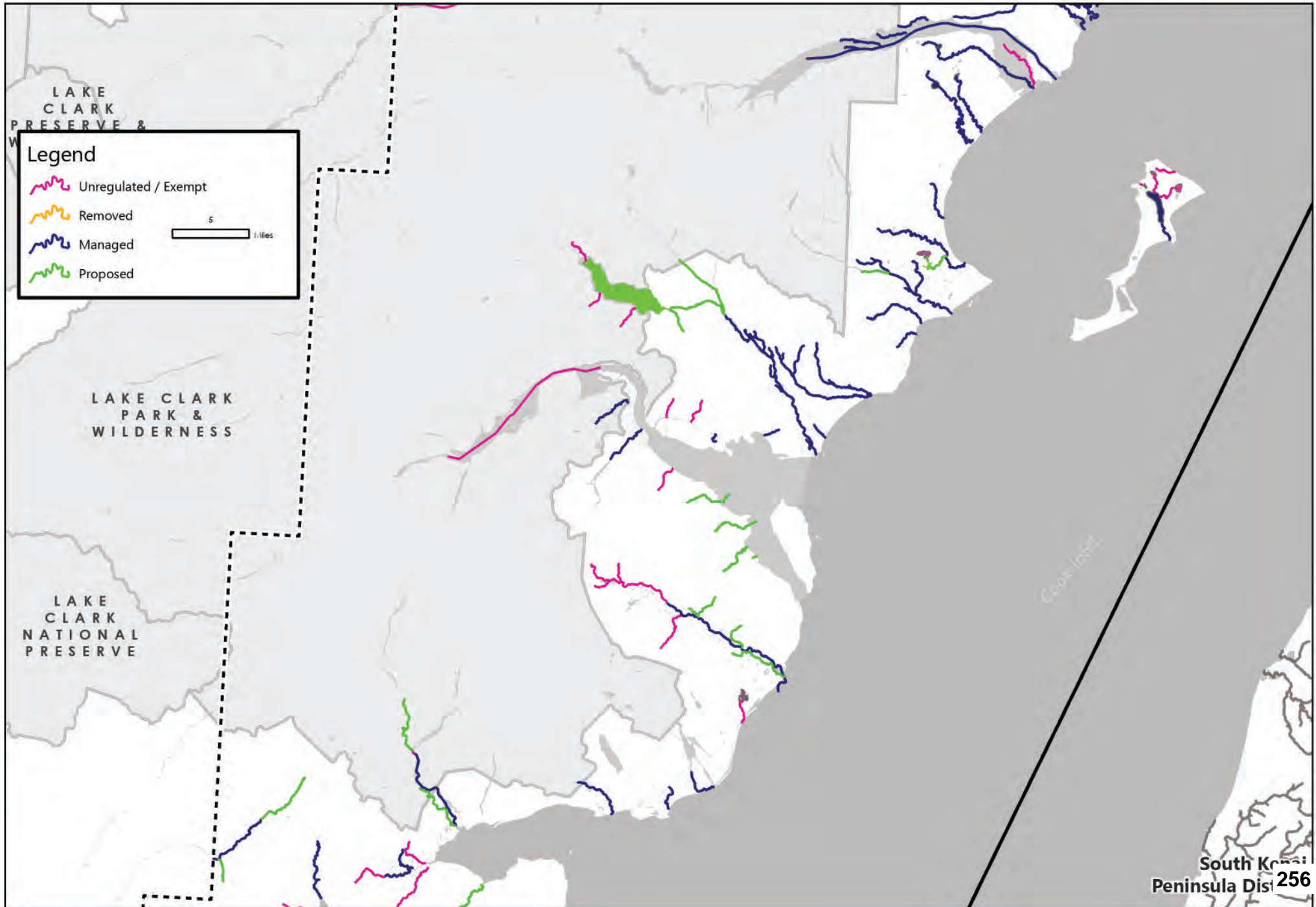
KPB 21.18.030(D) requires that the KPB Planning Department River Center Division reviews ADF&G's additions and deletions to the Catalog every three years and present those changes to the Assembly as proposed amendments to KPB 21.18. After a thorough review of those changes, the majority of proposed waterbodies are branches and extensions of waters already listed in the KPB 21.18 Appendix. There are 102 extensions and branches off of regulated streams, 19 streams and 24 lakes proposed for addition.

Your consideration is appreciated.









KPB 21.18 Appendix: West District

Proposed Updates

	AWC Number	Waterbody Name	Miles	Date Adopted/Proposed
1	243-10-10040	Kamishak River	25.6	October 1, 2025
2	243-10-10074	Unknown Stream	0.3	October 1, 2025
3	243-10-10075	Unknown Stream	0.3	January 1, 2014
4	243-10-10150	Douglas River	11.9	January 1, 2014
5	243-10-10150-2006	Unknown Stream	5.4	January 1, 2014
6	243-10-10150-2006-3028	Douglas Reef River	2.0	January 1, 2014
7	243-10-10150-2006-3028-4021	Unknown Stream	2.6	October 1, 2025
8	243-10-10150-2006-3028-4021-5010	Unknown Stream	1.6	October 1, 2025
9	243-20-10020	Paint River	11.5	October 1, 2025
10	243-20-10020-2007	Sulukpuk Creek	1.7	October 1, 2025
11	243-20-10020-2007-0010	Unknown Lake	2.2	October 1, 2025
12	243-20-10020-2010	Dunuletak Creek	12.0	October 1, 2025
13	243-20-10020-2040	Lake Fork Paint River	3.2	October 1, 2025
14	243-20-10035	McNeil River	12.2	January 1, 2014
15	243-20-10050	Mikfik Creek	2.4	October 1, 2025
16	243-20-10050-0010	Unknown Lake	2.5	January 1, 2012
17	243-20-10050-2005	*Joe's Creek	1.3	October 1, 2025
18	243-20-10060	*Water Creek	0.2	October 1, 2025
19	243-20-10060-2006	*Walker Creek	0.0	October 1, 2025
20	243-30-10200	Chenik Creek	2.0	January 1, 2014
21	243-30-10200-0010	Chenik Lake	3.6	January 1, 2014
22	243-40-10010	Amakdedori Creek	6.1	January 1, 2014
23	243-40-10010-0020	Unknown Lake	1.2	January 1, 2012
24	243-40-10010-2008	Right Fork Amakdedori Creek	4.2	January 1, 2014
25	243-40-10010-2008-3014	Unknown Stream	0.5	October 1, 2025
26	243-40-10010-2008-3014-0010	Unknown Lake	0.7	October 1, 2025
27	243-40-10010-2008-3030	Unknown Stream	0.6	October 1, 2025
28	243-40-10010-2008-3031	Unknown Stream	1.0	October 1, 2025
29	243-40-10010-2008-3031-0010	Unknown Lake	0.5	October 1, 2025
30	243-40-10010-2008-3031-4006	Unknown Stream	0.3	October 1, 2025
31	243-40-10010-2008-3036	Unknown Stream	0.1	October 1, 2025
32	243-50-10020	Unknown Stream	1.0	October 1, 2025
33	243-50-10050	Bruin Bay River	7.0	January 1, 2014
34	243-50-10050-2014	Unknown Stream	2.2	January 1, 2014
35	243-60-10180	Unknown Stream	0.2	January 1, 2014
36	243-60-10190	Unknown Stream	0.9	January 1, 2014
37	245-10-10010	Fitz Creek	5.4	October 1, 2025
38	245-10-10030	Chinitna River	2.5	January 1, 2014
39	245-10-10030-2007	Clearwater Creek	2.6	January 1, 2014
40	245-10-10050	Silver Salmon Creek	4.5	October 1, 2025
42	245-10-10060	West Glacier Creek	6.6	January 1, 2014
41	245-10-10060	West Glacier Creek	0.4	October 1, 2025
43	245-10-10060-2201	Unknown Stream	4.4	October 1, 2025
44	245-20-10170	Johnson River	12.2	January 1, 2014
45	245-20-10170-2001	*Triangle Peak Creek	4.9	October 1, 2025
46	245-20-10170-2010	Unknown Stream	2.4	October 1, 2025
47	245-20-10170-2020	Unknown Stream	2.2	October 1, 2025
48	245-20-10170-2020-3001	Unknown Stream	0.9	October 1, 2025
49	245-20-10230	Unknown Stream	2.7	January 1, 2014
50	245-20-10250	Shelter Creek	1.9	January 1, 2014
51	245-20-10270	East Glacier Creek	3.9	January 1, 2014
52	245-30-10010	Crescent River	12.4	January 1, 2014
53	245-30-10010-2007	Unknown Stream	0.8	January 1, 2014
54	245-30-10010-2049	Unknown Stream	0.6	January 1, 2014
55	245-30-10010-2053	Unknown Stream	1.0	January 1, 2014
56	245-30-10010-2056	Unknown Stream	0.7	January 1, 2014
57	245-30-10010-2058	Unknown Stream	0.2	January 1, 2014

KPB 21.18 Appendix: West District

Proposed Updates

58	245-30-10010-2060	Unknown Stream	1.9	January 1, 2014
59	245-30-10010-2060-3040	Unknown Stream	1.2	January 1, 2014
60	245-30-10010-2060-3040-4010	Unknown Stream	0.1	January 1, 2014
61	245-30-10010-2060-3040-4018	Unknown Stream	0.2	January 1, 2014
62	245-30-10010-2060-3040-4036	Unknown Stream	0.2	January 1, 2014
63	245-30-10010-2069	Unknown Stream	0.1	January 1, 2014
64	245-30-10010-2081	Unknown Stream	0.1	January 1, 2014
65	245-30-10010-2098	North Fork Crescent River	5.0	October 1, 2025
66	245-30-10010-2099	Lake Fork Crescent River	4.3	October 1, 2025
67	245-30-10010-2099-0010	Crescent Lake	16.6	January 1, 2012
68	245-30-10010-2099-3013	Unknown Stream	1.7	October 1, 2025
69	245-30-10019	Unknown Stream	1.1	January 1, 2014
70	245-30-10028	Unknown Stream	0.8	January 1, 2014
71	245-30-10084	Unknown Stream	3.3	January 1, 2014
72	245-30-10090	Open Creek	3.3	January 1, 2014
73	245-30-10110	Difficult Creek	3.6	October 1, 2025
74	245-30-10120	Hungryman Creek	3.5	October 1, 2025
75	245-30-10130	Bear Creek	2.9	October 1, 2025
76	245-30-10133	Little Bear Creek	1.2	October 1, 2025
77	245-30-10135	Unknown Stream	1.1	October 1, 2025
78	245-40-10010	Harriet Creek	9.3	January 1, 2014
79	245-40-10010-2015	Unknown Stream	1.8	October 1, 2025
80	245-40-10010-2015-0010	Wadell Lake	2.2	January 1, 2012
81	245-40-10010-2020	Unknown Stream	0.2	January 1, 2014
83	245-40-10020	Redoubt Creek	6.0	January 1, 2014
82	245-40-10020	Redoubt Creek	1.9	October 1, 2025
84	245-40-10020-2016	Unknown Stream	3.0	January 1, 2014
85	245-40-10020-2017	Unknown Stream	0.5	January 1, 2014
86	245-40-10020-2020	Redoubt Creek trib	3.1	January 1, 2014
87	245-40-10020-2020-3010	Unknown Stream	0.4	January 1, 2014
88	245-40-10020-2027	Unknown Stream	0.0	October 1, 2025
89	245-40-10030	Unknown Stream	5.0	January 1, 2014
90	245-40-10040	Unknown Stream	1.9	January 1, 2014
91	245-40-10050	Polly Creek	9.4	January 1, 2014
92	245-40-10050-2002	Little Polly Creek	6.9	January 1, 2014
93	245-40-10050-2002-3020	Unknown Stream	0.3	January 1, 2014
94	245-40-10050-2002-3030	Unknown Stream	0.5	January 1, 2014
95	245-40-10050-2017	Polly Creek	2.5	January 1, 2014
96	245-40-10050-2017-3004	Unknown Stream	0.5	January 1, 2014
97	245-40-10065	Unknown Stream	1.1	January 1, 2014
98	245-50-10010	Kustatan River	21.5	January 1, 2014
99	245-50-10010-2002	Unknown Stream	4.2	October 1, 2025
100	245-50-10010-2019	Unknown Stream	10.2	January 1, 2014
101	245-50-10010-2028	Unknown Stream	0.7	October 1, 2025
102	245-50-10010-2028-0010	Unknown Lake	5.3	October 1, 2025
103	245-50-10010-2043	Unknown Stream	7.5	January 1, 2014
104	245-50-10010-2043-3010	Unknown Stream	0.5	January 1, 2014
105	245-50-10010-2043-3010-0010	Unknown Lake	0.3	January 1, 2014
106	245-50-10010-2043-3082	Unknown Stream	0.7	January 1, 2014
107	245-50-10010-2047	Blacksand Creek	6.6	January 1, 2014
108	245-50-10010-2047-3001	Unknown Stream	1.3	January 1, 2014
109	245-50-10010-2047-3031	Unknown Stream	0.1	January 1, 2014
110	245-50-10020	Johnson Slough	5.2	January 1, 2014
111	245-50-10020-2014	Bachatna Creek	14.6	January 1, 2014
112	245-50-10020-2014-3048	Unknown Stream	0.4	January 1, 2014
113	245-50-10050	Big River	16.9	January 1, 2014
114	245-50-10050-2011	South Fork Big River	9.1	January 1, 2014
115	245-50-10050-2011-3010	Unknown Stream	1.2	January 1, 2014

KPB 21.18 Appendix: West District

Proposed Updates

116	245-50-10050-2011-3010-4008	Unknown Stream	0.5	January 1, 2014
117	245-50-10050-2011-3010-4012	Unknown Stream	0.8	January 1, 2014
118	245-50-10050-2011-3014	Unknown Stream	1.7	January 1, 2014
119	245-50-10050-2016	North Fork Big River	21.0	January 1, 2014
120	245-50-10050-2016-3035	Unknown Stream	1.1	January 1, 2014
121	245-50-10050-2016-3044	Unknown Stream	1.2	January 1, 2014
122	245-50-10050-2016-3046	Unknown Stream	0.1	January 1, 2014
123	245-50-10050-2016-3070	Unknown Stream	1.2	January 1, 2014
124	245-50-10050-2016-3070-4010	Unknown Stream	0.2	January 1, 2014
125	245-50-10050-2016-3090	Unknown Stream	1.1	January 1, 2014
126	245-50-10050-2016-3090-4011	Unknown Stream	1.2	January 1, 2014
127	245-50-10050-2016-3090-4011-5008	Unknown Stream	0.3	January 1, 2014
128	245-50-10050-2016-3090-4020	Unknown Stream	0.6	January 1, 2014
129	245-50-10050-2016-3101	Unknown Stream	0.5	January 1, 2014
130	245-50-10050-2016-3150	Unknown Stream	0.9	January 1, 2014
131	245-50-10050-2016-3201	Unknown Stream	2.2	January 1, 2014
132	245-50-10050-2016-3201-4112	Unknown Stream	1.9	January 1, 2014
133	245-50-10050-2020	Big River	2.8	October 1, 2025
134	245-50-10060	Seal River	6.9	January 1, 2014
135	245-50-10060-2001	Unknown Stream	2.1	January 1, 2014
136	245-50-10070	Montana Bill Creek	11.4	January 1, 2014
137	245-50-10070-2031	Unknown Stream	5.1	January 1, 2014
138	245-50-10085	Drift River	18.1	January 1, 2014
139	245-50-10085-2050	Unknown Stream	2.5	January 1, 2014
140	245-50-10085-2056	Unknown Stream	2.2	January 1, 2014
141	245-50-10085-2064	Unknown Stream	0.9	January 1, 2014
142	245-50-10085-2064-3021	Unknown Stream	0.1	January 1, 2014
143	245-50-10085-2066	Unknown Stream	2.9	January 1, 2014
144	245-50-10085-2066-3031	Unknown Stream	0.4	January 1, 2014
145	245-50-10085-2066-3054	Unknown Stream	0.1	January 1, 2014
146	245-50-10090	Cannery Creek	9.9	January 1, 2014
147	245-50-10090-2020	Unknown Stream	0.3	January 1, 2014
148	245-50-10090-2030	Unknown Stream	1.6	January 1, 2014
149	245-50-10090-2030-0010	Unknown Lake	1.9	January 1, 2014
150	245-50-10090-2030-0020	Unknown Lake	0.2	January 1, 2014
151	245-50-10110	Little Jack Slough	5.6	January 1, 2014
152	245-50-10110-0010	Unknown Lake	1.3	January 1, 2014
153	245-50-10120	Unknown Stream	10.1	January 1, 2014
154	245-50-10120-0010	Unknown Lake	1.6	January 1, 2014
155	245-50-10140	Unknown Stream	2.9	January 1, 2014
156	246-20-10020	Packers Creek	1.5	January 1, 2014
157	246-20-10020-0010	Packers Creek	5.3	January 1, 2014
158	247-10-10070	Middle River	11.5	January 1, 2014
159	247-10-10070-2012	Chuitkilnachna Creek	11.0	January 1, 2014
160	247-10-10070-2012-3071	Unknown Stream	1.0	January 1, 2014
161	247-10-10070-2018	Unknown Stream	5.5	October 1, 2025
162	247-10-10080	McArthur River	31.2	January 1, 2014
163	247-10-10080-2007	Unknown Stream	1.5	January 1, 2014
164	247-10-10080-2010	Chakachatna River	38.4	January 1, 2014
165	247-10-10080-2010-0010	Ch'akajabena Lake	37.7	January 1, 2014
166	247-10-10080-2010-3034	Unknown Stream	0.2	January 1, 2014
167	247-10-10080-2010-3040	Straight Creek	6.3	January 1, 2014
168	247-10-10080-2010-3040-4010	Unknown Stream	7.3	January 1, 2014
169	247-10-10080-2010-3040-4010-5002	Unknown Stream	0.4	January 1, 2014
170	247-10-10080-2010-3058	Nagishlamina River	17.6	January 1, 2014
171	247-10-10080-2010-3060	Chilligan River	11.6	January 1, 2014
172	247-10-10080-2010-3068	Igitna River	8.9	January 1, 2014
173	247-10-10080-2010-3068-0010	Kenibuna Lake	12.5	January 1, 2014

KPB 21.18 Appendix: West District

Proposed Updates

174	247-10-10080-2020	Noaukta Slough	9.8	January 1, 2014
175	247-10-10080-2020-3029	Unknown Stream	8.7	January 1, 2014
176	247-10-10080-2020-3029-4020	Unknown Stream	3.2	January 1, 2014
177	247-10-10080-2020-3033	Unknown Stream	5.5	January 1, 2014
178	247-10-10080-2020-3033-4015	Unknown Stream	0.8	January 1, 2014
179	247-10-10080-2020-3035	Unknown Stream	3.1	January 1, 2014
180	247-10-10080-2038	Unknown Stream	14.7	January 1, 2014
181	247-10-10080-2042	Unknown Stream	1.9	January 1, 2014
182	247-10-10080-2042-3010	Unknown Stream	0.6	January 1, 2014
183	247-10-10080-2051	Unknown Stream	4.5	January 1, 2014
184	247-10-10080-2051-3029	Unknown Stream	2.4	January 1, 2014
185	247-10-10080-2051-3029-0010	Unknown Lake	5.2	January 1, 2014
186	247-10-10080-2051-3029-4001	Unknown Stream	0.4	January 1, 2014
187	247-10-10080-2051-3029-4036	Unknown Stream	1.3	January 1, 2014
188	247-10-10080-2061	Unknown Stream	1.9	October 1, 2025
189	247-10-10200	Nikolai Creek	30.3	January 1, 2014
190	247-10-10200-2060	Unknown Stream	0.8	January 1, 2014
191	247-10-10200-2060-3010	Unknown Stream	1.4	January 1, 2014
192	247-10-10200-2060-3010-4001	Unknown Stream	1.7	January 1, 2014
193	247-10-10200-2216	Unknown Stream	1.4	October 1, 2025
194	247-10-10200-2217	Unknown Stream	1.0	October 1, 2025
195	247-10-10200-2219	Unknown Stream	0.4	October 1, 2025
196	247-10-10200-2221	Unknown Stream	0.3	January 1, 2014
197	247-10-10200-2225	Unknown Stream	3.4	January 1, 2014
198	247-20-10002	Threemile Creek	5.8	January 1, 2014
199	247-20-10002-0010	Tukallah Lake	2.3	January 1, 2014
200	247-20-10002-0020	Unknown Lake	0.8	October 1, 2025
201	247-20-10002-2004	Unknown Stream	0.7	January 1, 2014
202	247-20-10002-2016	Unknown Stream	0.2	January 1, 2014
203	247-20-10002-2019	Unknown Stream	6.6	January 1, 2014
204	247-20-10002-2019-3101	Unknown Stream	0.4	January 1, 2014
205	247-20-10002-2019-3103	Unknown Stream	1.0	January 1, 2014
206	247-20-10006	*Rollercoaster Creek	0.9	October 1, 2025
207	247-20-10006-0010	Unknown Lake	0.7	October 1, 2025
209	247-20-10008	Unknown Stream	2.0	January 1, 2014
208	247-20-10008	Unknown Stream	0.2	October 1, 2025
210	247-20-10008-0010	Unknown Lake	2.0	October 1, 2025
211	247-20-10010	Chuitna River	40.7	January 1, 2014
212	247-20-10010-2006	Unknown Stream	2.6	January 1, 2014
213	247-20-10010-2006	Unknown Stream	2.8	October 1, 2025
214	247-20-10010-2009	Chuitna River	0.1	January 1, 2014
215	247-20-10010-2020	Lone Creek	13.0	January 1, 2014
216	247-20-10010-2020-3008	Unknown Stream	0.4	January 1, 2014
217	247-20-10010-2020-3008	Unknown Stream	3.1	October 1, 2025
218	247-20-10010-2020-3008-0010	Unknown Lake	1.1	October 1, 2025
219	247-20-10010-2020-3020	Unknown Stream	3.5	January 1, 2014
220	247-20-10010-2020-3020-0010	Unknown Lake	1.1	January 1, 2014
221	247-20-10010-2020-3033	Unknown Stream	0.1	October 1, 2025
222	247-20-10010-2020-3035	Unknown Stream	1.2	October 1, 2025
223	247-20-10010-2020-3035-4101	Unknown Stream	0.4	October 1, 2025
224	247-20-10010-2020-3035-4101-0010	Unknown Lake	0.5	October 1, 2025
225	247-20-10010-2020-3055	Unknown Stream	0.3	January 1, 2014
226	247-20-10010-2020-3055-0010	Denslow Lake	0.9	January 1, 2014
227	247-20-10010-2030	Middle Creek	9.5	January 1, 2014
228	247-20-10010-2030-3005	Unknown Stream	0.5	October 1, 2025
230	247-20-10010-2030-3006	Culvert Creek	2.5	January 1, 2014
229	247-20-10010-2030-3006	*Culvert Creek	0.6	October 1, 2025
231	247-20-10010-2030-3008	Unknown Stream	0.7	October 1, 2025

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232	247-20-10010-2030-3009	Unknown Stream	1.0	January 1, 2014
233	247-20-10010-2030-3009-4008	Unknown Stream	0.7	October 1, 2025
234	247-20-10010-2030-3010	Unknown Stream	0.1	October 1, 2025
235	247-20-10010-2030-3011	Unknown Stream	0.1	October 1, 2025
236	247-20-10010-2030-3012	Unknown Stream	0.3	January 1, 2014
237	247-20-10010-2030-3012	Unknown Stream	0.3	October 1, 2025
238	247-20-10010-2030-3013	Unknown Stream	0.1	October 1, 2025
239	247-20-10010-2030-3014	Unknown Stream	0.3	October 1, 2025
241	247-20-10010-2030-3018	Unknown Stream	0.8	January 1, 2014
240	247-20-10010-2030-3018	Unknown Stream	0.4	October 1, 2025
242	247-20-10010-2030-3018-4025	Unknown Stream	0.2	October 1, 2025
243	247-20-10010-2030-3018-4031	Unknown Stream	1.2	October 1, 2025
244	247-20-10010-2030-3018-4031-0010	Unknown Lake	0.5	October 1, 2025
245	247-20-10010-2030-3018-4031-5021	Unknown Stream	0.1	October 1, 2025
246	247-20-10010-2030-3019	Unknown Stream	0.1	October 1, 2025
247	247-20-10010-2030-3021	Unknown Stream	1.7	October 1, 2025
248	247-20-10010-2030-3021-4020	Unknown Stream	0.2	October 1, 2025
249	247-20-10010-2030-3031	Unknown Stream	0.3	October 1, 2025
250	247-20-10010-2030-3031-0010	Unknown Lake	0.4	October 1, 2025
251	247-20-10010-2040	Bass Creek	8.6	January 1, 2014
252	247-20-10010-2040-3009	Wilson Creek	1.4	January 1, 2014
253	247-20-10010-2040-3028	Unknown Stream	0.5	October 1, 2025
254	247-20-10010-2040-3031	Unknown Stream	1.9	January 1, 2014
255	247-20-10010-2040-3036	Unknown Stream	0.3	October 1, 2025
256	247-20-10010-2040-3042	Unknown Stream	0.2	October 1, 2025
257	247-20-10010-2040-3047	Unknown Stream	0.5	October 1, 2025
258	247-20-10010-2040-3047-4006	Unknown Stream	0.4	October 1, 2025
259	247-20-10010-2040-3048	Unknown Stream	0.6	October 1, 2025
261	247-20-10010-2049	Unknown Stream	1.7	January 1, 2014
260	247-20-10010-2049	Unknown Stream	1.5	October 1, 2025
262	247-20-10010-2049	Unknown Stream	1.9	October 1, 2025
263	247-20-10010-2049-3020	Unknown Stream	1.6	October 1, 2025
265	247-20-10010-2052	Chuit Creek	8.7	January 1, 2014
264	247-20-10010-2052	Chuit Creek	2.5	October 1, 2025
266	247-20-10010-2052-3060	Unknown Stream	6.9	October 1, 2025
267	247-20-10010-2052-3060-4012	Unknown Stream	1.5	October 1, 2025
268	247-20-10010-2052-3060-4030	Unknown Stream	1.9	October 1, 2025
269	247-20-10010-2052-3080	Unknown Stream	1.4	October 1, 2025
270	247-20-10010-2052-3086	Unknown Stream	2.2	October 1, 2025
271	247-20-10010-2062	Unknown Stream	1.8	October 1, 2025
272	247-20-10010-2087	Unknown Stream	0.6	January 1, 2014
273	247-20-10010-2087	Unknown Stream	1.2	October 1, 2025
274	247-20-10010-2087-3004	Unknown Stream	2.0	October 1, 2025
276	247-20-10010-2088	Wolverine Fork	4.4	January 1, 2014
275	247-20-10010-2088	Wolverine Fork	1.3	October 1, 2025
277	247-20-10010-2095	Unknown Stream	3.0	October 1, 2025
278	247-20-10020	Indian Creek	1.8	January 1, 2014
279	247-20-10020	Indian Creek	1.9	October 1, 2025
280	247-20-10020-0010	Unknown Lake	0.5	October 1, 2025
281	247-20-10020-0020	Unknown Lake	1.5	October 1, 2025
282	247-20-10020-2001	Unknown Stream	1.9	October 1, 2025
283	247-20-10020-2010	Unknown Stream	0.6	October 1, 2025
285	247-20-10040	Tyonek Creek	12.1	January 1, 2014
284	247-20-10040	Tyonek Creek	0.6	October 1, 2025
286	247-20-10040-2006	Unknown Stream	0.1	January 1, 2014
287	247-20-10040-2036	Unknown Stream	0.4	January 1, 2014
288	247-20-10050	Old Tyonek Creek	12.7	January 1, 2014
289	247-20-10050-2010	Unknown Stream	0.1	January 1, 2014

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290	247-20-10050-2010	Unknown Stream	0.1	October 1, 2025
291	247-20-10050-2022	*Robert's Creek	2.1	October 1, 2025
292	247-20-10050-2022-0010	Unknown Lake	0.8	October 1, 2025
294	247-20-10050-2025	Unknown Stream	5.3	January 1, 2014
293	247-20-10050-2025	Unknown Stream	1.1	October 1, 2025
295	247-20-10050-2025-0010	Unknown Lake	5.1	October 1, 2025
296	247-20-10050-2025-0020	Unknown Lake	1.7	October 1, 2025
298	247-20-10050-2031	Unknown Stream	1.6	January 1, 2014
297	247-20-10050-2031	Unknown Stream	1.5	October 1, 2025
299	247-20-10050-2031-0010	Unknown Lake	2.0	October 1, 2025
300	247-20-10050-2083	Unknown Stream	0.7	January 1, 2014
301	247-20-10050-2093	Unknown Stream	0.7	January 1, 2014
303	247-30-10090	Beluga River	15.2	January 1, 2014
302	247-30-10090	Beluga River	3.7	October 1, 2025
304	247-30-10090-0020	Lower Beluga Lake	8.2	January 1, 2014
305	247-30-10090-0030	Beluga Lake	19.6	January 1, 2014
306	247-30-10090-2009	Unknown Stream	0.9	January 1, 2014
307	247-30-10090-2020	Olson Creek	1.3	January 1, 2014
308	247-30-10090-2040	Coffee Creek	2.7	January 1, 2014
309	247-30-10090-2105	Bishop Creek	19.6	January 1, 2014
310	247-30-10090-2105-3015	Scarp Creek	3.0	January 1, 2014
311	247-30-10090-2105-3015-4012	Unknown Stream	0.4	January 1, 2014
312	247-30-10090-2105-3015-4012-5010	Unknown Stream	2.8	October 1, 2025
313	247-30-10090-2105-3015-4012-5010-6010	Unknown Stream	0.2	October 1, 2025
314	247-30-10090-2105-3015-4012-5010-6010-0010	Unknown Lake	1.7	October 1, 2025
315	247-30-10090-2105-3025	Unknown Stream	1.5	October 1, 2025
316	247-30-10090-2105-3025-0010	Unknown Lake	0.5	October 1, 2025
317	247-30-10090-2105-3025-0020	Unknown Lake	1.5	October 1, 2025
318	247-30-10090-2105-3031	Unknown Stream	2.0	October 1, 2025
319	247-30-10090-2105-3031-4020	Unknown Stream	0.7	October 1, 2025
320	247-30-10090-2105-3041	Unknown Stream	3.0	October 1, 2025
321	247-30-10090-2105-3041-4011	Unknown Stream	1.1	October 1, 2025
322	247-30-10090-2105-3101	Unknown Stream	1.6	January 1, 2014
323	247-30-10090-2109	Unknown Stream	0.4	January 1, 2014
324	247-30-10090-2111	Unknown Stream	3.0	October 1, 2025
325	247-30-10090-2120	Drill Creek	10.3	January 1, 2014
326	247-30-10090-2120-3021	Unknown Stream	0.9	October 1, 2025
327	247-30-10090-2120-3021-4004	Unknown Stream	1.2	October 1, 2025
328	247-30-10090-2130	Unknown Stream	6.1	January 1, 2014
329	247-30-10090-2150	Coal Creek	1.8	January 1, 2014
331	247-30-10090-2151	Chichantna River	10.4	January 1, 2014
330	247-30-10090-2151	Chichantna River	0.2	October 1, 2025
332	247-30-10090-2151-3101	Chichantna Creek	2.6	October 1, 2025
333	247-30-10090-2151-3131	Unknown Stream	3.7	October 1, 2025
335	247-30-10120	Unknown Stream	2.5	January 1, 2014
334	247-30-10120	Unknown Stream	0.6	October 1, 2025
336	247-30-10120-2020	Unknown Stream	0.5	October 1, 2025
337	248-10-10002	Sunday Creek	5.4	January 1, 2014
338	248-10-10002-2010	Unknown Stream	0.1	October 1, 2025
339	248-10-10002-2014	Unknown Stream	0.1	October 1, 2025
340	248-10-10002-2030	Unknown Stream	0.1	October 1, 2025
341	248-10-10002-2060	Unknown Stream	0.3	October 1, 2025
342	248-10-10002-2071	Unknown Stream	0.0	October 1, 2025
343	248-10-10008	Unknown Stream	0.5	January 1, 2014
344	248-10-10040	Brown's Peak Creek	4.2	October 1, 2025
345	248-10-10040-2031	Unknown Stream	0.1	October 1, 2025

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346	248-20-10060	North Head Creek	3.5	October 1, 2025
347	248-20-10060-2020	E Fork North Head Creek	0.9	October 1, 2025
348	248-20-10067	Unknown Stream	0.5	January 1, 2014
349	248-20-10068	Unknown Stream	0.3	January 1, 2014
350	248-20-10080	Iniskin River	4.7	January 1, 2014
351	248-20-10080-2002	Unknown Stream	0.3	January 1, 2014
352	248-30-10010	Bowser Creek	3.2	January 1, 2014
353	248-30-10020	Brown Creek	2.3	January 1, 2014
354	248-40-10100	Douglas River	10.6	January 1, 2014
355	248-40-10100-2003	Douglas Beach River	0.6	January 1, 2014
356	248-40-10100-2007	Unknown Stream	2.0	October 1, 2025
357	248-40-10100-2013	Unknown Stream	1.8	October 1, 2025
359	248-40-10100-2040	Unknown Stream	3.9	January 1, 2014
358	248-40-10100-2040	Unknown Stream	1.2	October 1, 2025
360	248-40-10105	Unknown Stream	0.8	January 1, 2014
361	248-40-10120	Unknown Stream	1.2	January 1, 2014
362	248-40-10150	Unknown Stream	0.4	January 1, 2014
363	262-15-10020	Big River	0.9	January 1, 2014
364	324-10-10150-2010-3115-4037	Unknown Stream	0.8	January 1, 2014
366	324-10-10150-2402	Iliamna River	4.8	January 1, 2014
365	324-10-10150-2402	Unknown Stream	4.7	October 1, 2025
367	324-10-10150-2402-3040	Unknown Stream	1.6	October 1, 2025