

Kenai Peninsula Borough
Assessing Department

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor

PAM

FROM: Adeena Wilcox, Borough Assessor

AW

DATE: January 10, 2024

RE: Tax Adjustment Request Approval

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

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

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

DATED: January 10, 2024

Adeena Wilcox
Borough Assessor

APPROVED

P. A. Micciche

Peter A. Micciche
Borough Mayor

JANUARY TARS

	2023	2022	2021	2020	2019
TAG 10 (assessed)					
(taxable)					
TAG 11 (assessed)					
(taxable)					
TAG 20 (assessed)	\$0				
(taxable)	\$19,900				
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)					
(taxable)					
TAG 40 (assessed)					
(taxable)					
TAG 41 (assessed)					
(taxable)					
TAG 42 (assessed)					
(taxable)					
TAG 43 (assessed)					
(taxable)					
TAG 52 (assessed)					
(taxable)					
TAG 53 (assessed)					
(taxable)					
TAG 54 (assessed)					
(taxable)					
TAG 55 (assessed)					
(taxable)					
TAG 57 (assessed)					
(taxable)					
TAG 58 (assessed)					
(taxable)					
TAG 59 (assessed)					
(taxable)					
TAG 61 (assessed)					
(taxable)					
TAG 63 (assessed)					
(taxable)					
TAG 64 (assessed)					
(taxable)					
TAG 65 (assessed)					
(taxable)					
TAG 67 (assessed)					
(taxable)					
TAG 68 (assessed)					
(taxable)					
TAG 69 (assessed)					
(taxable)					
TAG 70 (assessed)					
(taxable)					
TAG 80 (assessed)					
(taxable)					
TAG 81 (assessed)	\$0				
(taxable)	(\$110,600)				
TOTAL ASSESSED	\$0	\$0	\$0	\$0	\$0
TOTAL TAXABLE	(\$90,700)	\$0	\$0	\$0	\$0
KPB FLAT TAX	(\$800)	(\$300)			

JANUARY TARS CITY VALUES

	2023	2022	2021	2020	2019
TAG 10 (assessed)					
(taxable)					
Seldovia Flat Tax	(\$90)				
TAG 20 (assessed)					
(taxable)					
Homer Flat Tax	(\$80)	(\$50)			
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)					
(taxable)					
Disability Tax Credit					
TAG 40 (assessed)	(\$31,200)	(\$31,200)			
(taxable)	(\$31,200)	(\$31,200)			
TAG 41 (assessed)					
(taxable)					
TAG 70 (assessed)					
(taxable)					
Soldotna Flat Tax					
TAG 80 (assessed)					
(taxable)					
TOTAL ASSESSED	(\$31,200)	(\$31,200)	\$0	\$0	\$0
TOTAL TAXABLE	(\$31,200)	(\$31,200)	\$0	\$0	\$0
CITY FLAT TAX	(\$170)	(\$50)	\$0	\$0	\$0

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 40-23-004
 PARCEL ID 79838
 PRIMARY OWNER STEPHENSON ROBERT C

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>40</u>	<u>40</u>
BOAT CLASS/COUNT	<u>BC4-1</u>	<u>BC4-0</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u>\$31,200</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$31,200</u>	<u>\$0</u>

EXPLANATION MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT WAS JUNKED IN 2021. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2023.

		CHANGE SUMMARY
DATE	<u>11/30/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>C. JOHNSON</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>(\$31,200)</u>
		CITY TAXABLE <u>(\$31,200)</u>
		KPB FLAT TAX <u>(\$150)</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group	Appraised	Improvement Market Value	\$31,200.00
		TAG	-40.00
	Assessed	Personal Property Assessed Value	0
		Total Assessed Value - City	\$31,200.00
		Total City Optional Exempt Value	0
		Total Assessed Value - Borough	0
	Taxable	City Taxable Value	\$31,200.00
		Taxable Value - Borough	0
	Exemption	Exemption Value City	0
		OP PP Bor \$100K Exe Value	0
		Exemption Value Borough	0
	Date	Year of Cadastre	2023.0000000000
		Effective date of value change	20230101.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00079838

X Typographical, computational or other similar error?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT WAS JUNKED IN 2021. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2023.

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT WAS JUNKED IN 2021. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2023.

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT WAS JUNKED IN 2021. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2023.

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

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

Prepared by Clyde Johnson 11/30/2023

Approved by  11/30/23
 Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 TAR NUMBER 40-22-009
 PARCEL ID 79838
 PRIMARY OWNER STEPHENSON ROBERT C

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>40</u>	<u>40</u>
BOAT CLASS/COUNT	<u>BC4-1</u>	<u>BC4-0</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u>\$31,200</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$31,200</u>	<u>\$0</u>

EXPLANATION MANIFEST CLERICAL ERROR. 2022 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT WAS JUNKED IN 2021. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2022.

		CHANGE SUMMARY
DATE	<u>11/30/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>C. JOHNSON</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>(\$31,200)</u>
		CITY TAXABLE <u>(\$31,200)</u>
		KPB FLAT TAX <u>(\$150)</u>
		CITY FLAT TAX <u>\$0</u>

Cadastre Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group	Appraised	Improvement Market value	\$31,200.00
		TAG	40.00
	Assessed	Personal Property Assessed Value	0
		Total Assessed Value - City	\$31,200.00
		Total City Optional Exempt Value	0
		Total Assessed Value - Borough	0
	Taxable	City Taxable Value	\$31,200.00
		Taxable Value - Borough	0
	Exemption	Exemption Value City	0
		Op PP Bor \$100K Exe Value	0
		Exemption Value Borough	0
	Date	Year of Cadastre	2022.0000000000
		Effective date of value change	20220101.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00079838

X Typographical, computational or other similar error?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2022 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT WAS JUNKED IN 2021. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2022.

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2022 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT WAS JUNKED IN 2021. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2022.

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2022 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT WAS JUNKED IN 2021. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2022.

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

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

Prepared by	<u>Clyde Johnson</u>	<u>11/30/2023</u>	
		Date	
Approved by	<u></u>	<u>11/30/23</u>	
	Department Director	Date	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 68-23-013
PARCEL ID 81669
PRIMARY OWNER CHAMBERS JIM D

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
BOAT CLASS/COUNT	<u>BC3-1</u>	<u>BC3-0</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT
WAS SOLD JUNE 2022. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2023.

		CHANGE SUMMARY
DATE	<u>11/27/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>C. JOHNSON</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$50)</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	Improvement Market Value			\$4,000.00	
		TAG			68.00	
	Assessed	Personal Property Assessed Value			0	
		Total Assessed Value - City			0	
		Total City Optional Exempt Value			0	
		Total Assessed Value - Borough			0	
	Taxable	City Taxable Value	68 - WESTERN EMERGENCY SYS		0	
		Taxable Value - Borough			0	
	Exemption	Exemption Value City	68 - WESTERN EMERGENCY SYS		0	
		OP PP Bor \$100K Exe Value			0	
		Exemption Value Borough			0	
	Date	Year of Cadastre			2023.000000000000	
		Effective date of value change			2023.01.01.00.00.00.0000	

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00081669

X Typographical, computational or other similar error?
Identify & Describe:
 MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT WAS SOLD JUNE 2022. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2023.

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
 MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT WAS SOLD JUNE 2022. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2023.

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
 MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT WAS SOLD JUNE 2022. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2023.

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

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

Prepared by Clyde Johnson 11/27/2023

Approved by *[Signature]* 11/27/23
 Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 20-23-030
PARCEL ID 97216
PRIMARY OWNER KUSNETSOV ALENTINA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC4-1, BC5-1</u>	<u>BC4-1, BC5-0</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT BOAT
CLASS 5 VESSEL SOLD IN 2022. BOAT SHOULD HAVE BEEN REMOVED FROM ACCOUNT FOR 2023.

		CHANGE SUMMARY
DATE	<u>12/14/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>CLYDE JOHNSON</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$250)</u>
		CITY FLAT TAX <u>(\$50)</u>

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group	Appraised	Improvement Market value	\$8,800.00
			Previous Amount
			\$16,500.00
		Attribute	Secondary Attribute
			Amount
		TAG	20.00
	Assessed	Personal Property Assessed Value	0
		Total Assessed Value - City	0
		Total City Optional Exempt Value	0
		Total Assessed Value - Borough	0
	Taxable	City Taxable Value	0
		Taxable Value - Borough	0
	Exemption	Exemption Value City	0
		OP PP Bor-\$100K Exe Value	0
		Exemption Value Borough	0
	Date	Year of Cadastre	2023.0000000000
		Effective date of value change	20230101.0000000000
			20230101.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00097216

X Typographical, computational or other similar error?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT CLASS 5 VESSEL SOLD IN 2022. BOAT SHOULD HAVE BEEN REMOVED FROM THE ACCOUNT FOR 2023.

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT CLASS 5 VESSEL SOLD IN 2022. BOAT SHOULD HAVE BEEN REMOVED FROM THE ACCOUNT FOR 2023.

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT CLASS 5 VESSEL SOLD IN 2022. BOAT SHOULD HAVE BEEN REMOVED FROM THE ACCOUNT FOR 2023.

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

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

Prepared by Clyde Johnson 12/14/2023

Approved by *Aileen Dwyer* 12/14/23
 Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 TAR NUMBER 20-22-075
 PARCEL ID 99813
 PRIMARY OWNER BURRER SAVANNA MARIE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC5-1</u>	<u>BC5-0</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION MANIFEST CLERICAL ERROR. 2022 SUPPLEMENTAL ROLLOVER ACCOUNT.
BOAT LEFT KPB IN OCTOBER 2021. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2022.

		CHANGE SUMMARY
		KPB ASSESSED <u>\$0</u>
		KPB TAXABLE <u>\$0</u>
		CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$250)</u>
		CITY FLAT TAX <u>(\$50)</u>
DATE	<u>12/13/2023</u>	
SUBMITTED BY	<u>CLYDE JOHNSON</u>	
VERIFIED BY	<u>C. FINLEY</u>	

Cadastral Values		Expand to Filter Values				
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Improvement Market value			\$30,600.00	
		TAG			20.00	
	Assessed	Personal Property Assessed Value			0	
		Total Assessed Value - City			0	
		Total City Optional Exempt Value			0	
		Total Assessed Value - Borough			0	
	Taxable	City Taxable Value	20 - HOMER CITY		0	
		Taxable Value - Borough			0	
	Exemption	Exemption Value City	20 - HOMER CITY		0	
		OP PP Bor \$100K Exe Value			0	
		Exemption Value Borough			0	
	Date	Year of Cadastre			2022.0000000000	
		Effective date of value change			20220101.0000000000	

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Parcel ID / Acct # 00099813

X Typographical, computational or other similar error?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2022 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT LEFT KP8 IN OCTOBER 2021. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2022.

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2022 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT LEFT KP8 IN OCTOBER 2021. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2022.

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2022 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT LEFT KP8 IN OCTOBER 2021. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2022.

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

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

Prepared by Clyde Johnson 12/13/2023 Date

Approved by *Adrian DWH* 12/13/23 Date
 Department Director

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 20-23-031
PARCEL ID 100243
PRIMARY OWNER KELLER JESSE & ALLEM MILES

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC4-1</u>	<u>BC4-0</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT
WAS REMOVED FROM KPB IN 2022. NO 2023 KPB SITUS. ACCOUNT SHOULD HAVE BEEN CLOSED
FOR 2023.

		CHANGE SUMMARY
DATE	<u>12/18/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>CLYDE JOHNSON</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$150)</u>
		CITY FLAT TAX <u>(\$30)</u>

Cadastral Values		Expand to Filter Values				
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Improvement Market Value			8,78,750.00	
	Assessed	TAG			20.00	
		Personal Property Assessed Value			0	
		Total Assessed Value - City			0	
		Total City Optional Exempt Value			0	
		Total Assessed Value - Borough			0	
	Taxable	City Taxable Value	20 - HOMER CITY		0	
		Taxable Value - Borough			0	
	Exemption	Exemption Value City	20 - HOMER CITY		0	
		OP PP Bor \$100K Exe Value			0	
		Exemption Value Borough			0	
	Date	Year of Cadastre			2023.000000000000	
		Effective date of value change			2023.01.01.0000000000	

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00100243

X Typographical, computational or other similar error?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT WAS REMOVED FROM KPB IN 2022. NO 2023 KPB SITUS. ACCOUNT SHOULD HAVE BEEN CLOSED FO4 2023.

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT WAS REMOVED FROM KPB IN 2022. NO 2023 KPB SITUS. ACCOUNT SHOULD HAVE BEEN CLOSED FO4 2023.

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT WAS REMOVED FROM KPB IN 2022. NO 2023 KPB SITUS. ACCOUNT SHOULD HAVE BEEN CLOSED FO4 2023.

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

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

Prepared by Clyde Johnson 12/18/2023
Date

Approved by *Adeem Dewry* 12/18/23
Date
 Department Director

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 10-23-002
 PARCEL ID 100666
 PRIMARY OWNER LOTT JEFF FAMILY ASSET TRUST

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>10</u>	<u>10</u>
BOAT CLASS/COUNT	<u>BC4-1</u>	<u>BC4-0</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER. BOAT WAS SOLD
AUGUST 2022. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2203.

		CHANGE SUMMARY
		KPB ASSESSED <u>\$0</u>
		KPB TAXABLE <u>\$0</u>
		CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$150)</u>
		CITY FLAT TAX <u>(\$90)</u>
DATE	<u>11/27/23</u>	
SUBMITTED BY	<u>C. JOHNSON</u>	
VERIFIED BY	<u>C. FINLEY</u>	

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group	Appraised	Improvement Market Value	\$26,400.00
	Assessed	TAG	10.00
		Personal Property Assessed Value	0
		Total Assessed Value - City	0
		Total City Optional Exempt Value	0
		Total Assessed Value - Borough	0
	Taxable	City Taxable Value	0
		Taxable Value - Borough	0
	Exemption	Exemption Value City	0
		Op PP Bor \$100K Exe Value	0
		Exemption Value Borough	0
	Date	Year of Cadastre	2023.000000000000
		Effective date of value change	2023.01.01.000000000000

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 # 00100666

X Typographical, computational or other similar error?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT BOAT WAS SOLD AUGUST 2022. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2023.

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT WAS SOLD AUGUST 2022. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2023.

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT BOAT WAS SOLD AUGUST 2022. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2023.

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

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

Prepared by Clyde Johnson 11/27/2023

Approved by *[Signature]* 11/27/23
 Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 57-23-003
 PARCEL ID 102788
 PRIMARY OWNER FLYOD JOHNNY L & CATHY M

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>57</u>	<u>57</u>
BOAT CLASS/COUNT	<u>BC3-1</u>	<u>BC3-0</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION MANIFIEST CLERICAL ERROR. SUPPLEMENTAL FORCED ACCOUNT CREATED
FOR 2023. BOAT LOCATED AND STORED IN ANCHORAGE. NO KPB SITUS. ACCOUNT SHOULD NOT
HAVE BEEN CREATED. DF ACCT.

		CHANGE SUMMARY
		KPB ASSESSED <u>\$0</u>
		KPB TAXABLE <u>\$0</u>
		CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$50)</u>
		CITY FLAT TAX <u>\$0</u>
DATE	<u>11/21/23</u>	
SUBMITTED BY	<u>C. JOHNSON</u>	
VERIFIED BY	<u>C. FINLEY</u>	

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group	Appraised	Improvement Market Value	\$22,800.00
		TAG	57,600
	Assessed	Personal Property Assessed Value	0
		Total Assessed Value - City	0
		Total City Optional Exempt Value	0
		Total Assessed Value - Borough	0
	Taxable	City Taxable Value	0
		Taxable Value - Borough	0
	Exemption	Exemption Value City	0
		OP PP Bor \$100K Exe Value	0
		Exemption Value Borough	0
Date		Year of Cadastre	2023.000000000000
		Effective date of value change	20230101.000000000000

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 # 00102788

X Typographical, computational or other similar error?
Identify & Describe:
 MANIFEST CLERICAL ERROR. SUPPLEMENTAL FORCED ACCOUNT CREATED FOR 2023. BOAT LOCATED AND STORED IN ANCHORAGE. NO KPB SITUS. ACCOUNT SHOULD NOT HAVE BEEN CREATED FOR 2023. DF ACCT.

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
 MANIFEST CLERICAL ERROR. SUPPLEMENTAL FORCED ACCOUNT CREATED FOR 2023. BOAT LOCATED AND STORED IN ANCHORAGE. NO KPB SITUS. ACCOUNT SHOULD NOT HAVE BEEN CREATED FOR 2023. DF ACCT.

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
 MANIFEST CLERICAL ERROR. SUPPLEMENTAL FORCED ACCOUNT CREATED FOR 2023. BOAT LOCATED AND STORED IN ANCHORAGE. NO KPB SITUS. ACCOUNT SHOULD NOT HAVE BEEN CREATED FOR 2023. DF ACCT.

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

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

Prepared by Clyde Johnson 11/21/2023
Date

Approved by  11/21/23
Date
 Department Director

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023

TAR NUMBER 81-23-010

PARCEL ID 173-052-39

PRIMARY OWNER GRANT LYNELLA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>81</u>
CLASS CODE	<u>190</u>	<u>190</u>
LAND ASSESSED (VT4)	<u>108,700</u>	<u>108,700</u>
IMPROVEMENT ASSESSED (VT5)	<u>1,900</u>	<u>1,900</u>
KPB ASSESSED (VT 1001)	<u>110,600</u>	<u>110,600</u>
KPB TAXABLE (VT 1003)	<u>110,600</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBLE

CHANGE SUMMARY

DATE	<u>11/30/23</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE	<u>(\$110,600)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>\$0</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cadastral Values		Attributes		Expand to Filter Values	
Site	Value Type	Secondary Attribute	Amount	Previous Amount	Amount
Default - Default Value Group	Legal Acres		50.00 Acres	50.00 Acres	50.00 Acres
Appraised	Improvement Market Value		\$1,900.00	\$1,900.00	\$1,900.00
	Land Market Value		\$108,700.00	\$108,700.00	\$108,700.00
	TAG		81.00	81.00	81.00
	TAG.Id		81.00	81.00	81.00
Assessed	Improvements		\$1,900.00	\$1,900.00	\$1,900.00
	Land		\$108,700.00	\$108,700.00	\$108,700.00
	Parcel Assessed Value		\$110,600.00	\$110,600.00	\$110,600.00
	Personal Property Assessed Value		0	0	0
	Qualified for Exemption		0	0	0
	Total Assessed Value - City		\$110,600.00	\$110,600.00	\$110,600.00
	Total City Optional Exempt Value		0	0	0
	Total Mandatory Exempt Value		\$110,600.00	\$110,600.00	\$110,600.00
	Land Assessed Value		\$108,700.00	\$108,700.00	\$108,700.00
	Improvement Assessed Value		\$1,900.00	\$1,900.00	\$1,900.00
	Total Assessed Value - Borough		\$110,600.00	\$110,600.00	\$110,600.00
Taxable	City Taxable Value		0	0	0
	Taxable Value - Borough	81 - KACHEMAK EMERGENCY SERVICES	\$110,600.00	\$110,600.00	0
Exemption	BOROUGH SENIOR Exempt Value		0	0	\$110,600.00
	Cap for Senior Exemption		0	0	\$150,600.00
	Exemption Value City		0	0	0
	Senior Citizen Exemption		0	0	\$110,600.00
	Senior Mandatory Exempt Value		0	0	\$110,600.00
	Senior Mandatory/Imp		0	0	\$1,900.00
	Senior Mandatory/Land		0	0	\$108,700.00
	Working Improvement Assessed Value		\$1,900.00	\$1,900.00	\$1,900.00
	Exemption Value Borough		0	0	\$110,600.00
Date	Year of Cadastre		2023.0000000000	2023.0000000000	2023.0000000000
	Effective date of value change		20230101.0000000000	20230101.0000000000	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 20-23-032
 PARCEL ID 179-080-51
 PRIMARY OWNER KOTH, DENNIS

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
CLASS CODE	<u>112</u>	<u>112</u>
LAND ASSESSED (VT4)	<u>139,400</u>	<u>139,400</u>
IMPROVEMENT ASSESSED (VT5)	<u>197,400</u>	<u>197,400</u>
KPB ASSESSED (VT 1001)	<u>336,800</u>	<u>336,800</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>19,900</u>
CITY ASSESSED (VT 1011)	<u>336,800</u>	<u>336,800</u>
CITY TAXABLE (VT 1013)	<u>166,800</u>	<u>166,800</u>

EXPLANATION CLERICAL ERROR- PROPERTY OWNER HAD 2023 RENTAL ACTIVITY DISCOVERED
11/29/2023

		CHANGE SUMMARY
DATE	<u>11/29/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>\$19,900</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX _____
		CITY FLAT TAX _____

Site	Class	Value Type	Attribute	Secondary Attr Rule	Price Index Amount	Amount	Expanded to Filter Value
Cadastre Values							
Default - Default Value Group							
	Appraised	Legal Acres			.59 Acres		
		Improvement Market Value			\$197,400.00		\$197,400.00
		Land Market Value			\$139,400.00		\$139,400.00
		TAG			20.00		20.00
		TAG:LD			20.00		20.00
	Assessed	Improvements			\$107,400.00		\$107,400.00
		Land			\$139,400.00		\$139,400.00
		Parcel Assessed Value			0		0
		Personal Property Assessed Value			\$136,900.00		\$136,900.00
		Qualified for Exemption			\$336,800.00		\$336,800.00
		Total Assessed Value - City			\$106,900.00		\$106,900.00
		Total Borough Optional Exempt Value			\$20,000.00		\$20,000.00
		Total City Optional Exempt Value			\$150,000.00		\$150,000.00
		Unqualified Improvements			\$13,600.00		\$13,600.00
		Unqualified Land			\$166,800.00		\$166,800.00
		Land Assessed Value			\$139,400.00		\$139,400.00
		Improvement Assessed Value			\$197,400.00		\$197,400.00
		Total Assessed Value - Borough			\$336,800.00		\$336,800.00
		City Taxable Value			\$166,800.00		\$166,800.00
Timeable			20 - HOMER CITY		0		\$19,900.00
Exemption					\$300,000.00		\$256,900.00
		Taxable Value - Borough			\$150,000.00		\$150,000.00
		BOBSON SENIOR Exempt Value			\$170,000.00		\$170,000.00
		Cap for Senior Exemption			\$20,000.00		\$20,000.00
		Exemption Value City			\$59,900.00		\$50,000.00
		OR 20k City Residential Exemption			\$150,000.00		\$150,000.00
		OP Senior Resident >150k Exempt Value			\$150,000.00		\$150,000.00
		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			\$150,000.00		\$150,000.00
		Working Improvement Assessed Value			\$197,400.00		\$197,400.00
		Exemption Value Borough			\$336,800.00		\$316,900.00
Data					2023.0000000000		2023.0000000000
		Year of Cadastre			2023.001.0000000000		2023.001.0000000000
		Effective date of value change			2023.001.0000000000		2023.001.0000000000