

Kenai Peninsula Borough  
Assessing Department

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**MEMORANDUM**

**TO:** Charlie Pierce, Borough Mayor  
**FROM:** Adeena Wilcox, Director of Assessing  
**DATE:** July 13, 2021  
**RE:** Tax Adjustment Request Approval

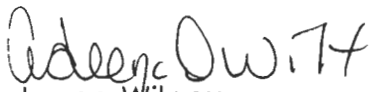
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Attached is a spreadsheet of tax adjustment requests required by changes to the assessment roll. These adjustments are being submitted to the Finance Department for processing.

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: July 13, 2021

  
Adeena Wilcox  
Director of Assessing

**APPROVED**

  
\_\_\_\_\_  
Charlie Pierce  
Borough Mayor

# JULY TARS CITY VALUES

	2021	2020	2019	2018	2017
<b>TAG 10 (assessed)</b>					
<b>(taxable)</b>					
<b>Seldovia Flat Tax</b>					
<b>TAG 20 (assessed)</b>	\$0				
<b>(taxable)</b>	\$20,000				
<b>Homer Flat Tax</b>					
<b>TAG 21 (assessed)</b>					
<b>(taxable)</b>					
<b>TAG 30 (assessed)</b>					
<b>(taxable)</b>					
<b>Disability Tax Credit</b>					
<b>TAG 40 (assessed)</b>					
<b>(taxable)</b>					
<b>TAG 41 (assessed)</b>					
<b>(taxable)</b>					
<b>TAG 70 (assessed)</b>					
<b>(taxable)</b>					
<b>Soldotna Flat Tax</b>					
<b>TAG 80 (assessed)</b>					
<b>(taxable)</b>					

# JULY TARS

	2021	2020	2019	2018	2017
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)					
(taxable)					
TAG 41 (assessed)					
(taxable)					
TAG 42 (assessed)					
(taxable)					
TAG 43 (assessed)					
(taxable)					
TAG 52 (assessed)					
(taxable)					
TAG 53 (assessed)					
(taxable)					
TAG 54 (assessed)					
(taxable)					
TAG 55 (assessed)	\$0				
(taxable)	\$36,800				
TAG 57 (assessed)					
(taxable)					
TAG 58 (assessed)	\$0				
(taxable)	(\$898,000)				
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)	(\$50,000)				
TAG 70 (assessed)					
(taxable)					
TAG 80 (assessed)					
(taxable)					
TAG 81 (assessed)	\$0				
(taxable)	(\$523,300)				
<b>TOTAL ASSESSED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL TAXABLE</b>	<b>(\$1,384,500)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>KPB FLAT TAX</b>	<b>(\$500)</b>				

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021

TAR NUMBER 55-21-001

PARCEL ID 015-100-06

PRIMARY OWNER COOK, KELLY

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>55</u>	<u>55</u>
CLASS CODE	<u>130</u>	<u>130</u>
LAND ASSESSED (VT4)	<u>4,700</u>	<u>4,700</u>
IMPROVEMENT ASSESSED (VT5)	<u>32,100</u>	<u>32,100</u>
KPB ASSESSED (VT 1001)	<u>36,800</u>	<u>36,800</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>36,800</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION CLERICAL ERROR - EXEMPTION APPLICANT REAPPLIED AT A NEW PIN AND THE OLD EXEMPTION DID NOT GET REMOVED FROM THIS PIN

## CHANGE SUMMARY

DATE	<u>06/16/21</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE	<u>\$36,800</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>\$0</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Property Data	Previous	Current	Value Group	Category	Type	Lot
APN	01510006	01510006	Default	Default	Real and Personal	
Class Code	130 Residential Mobile Home	130 Residential Mobile Home				
Real Type	Real Property	Real Property				
Area Code	001	001				
YAG	54-55 - MIXED DR.	54-55 - MIXED DR.				
Primary Owner	COOK KELLY R	COOK KELLY R				

Category	Class	Value Type	Particular	Secondary Particular	Previous Amount	Current Amount
Default	Default Value Group	Legal Area			29 Acres	29 Acres
	Assessed	Improvement Market Value			\$32,100.00	\$32,100.00
		Land Market Value			\$4,700.00	\$4,700.00
		TNC			\$5.00	\$5.00
		TNSLM			\$5.00	\$5.00
	Assessed	Improvements			\$37,100.00	\$37,100.00
		Land			\$4,700.00	\$4,700.00
		Assessed Value			\$32,800.00	\$32,800.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$36,000.00	\$36,000.00
		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			\$36,000.00	0
		Total City Optional Exempt Value			0	0
		Land Assessed Value			\$4,700.00	\$4,700.00
		Improvement Assessed Value			\$32,100.00	\$32,100.00
		Total Assessed Value - Borough			\$36,800.00	\$36,800.00
	Taxable	City Taxable Value	55 - MIXED DR.		0	0
		Taxable Value - Borough			0	\$36,800.00
	Exemption	Exemption Value City	56 - MIXED DR.		0	0
		OP Residential Move Exemption			\$36,000.00	0
		Revised Exemption			\$36,000.00	0
		Working Improvement Assessed Value			\$37,100.00	\$37,100.00
		Exemption Value Borough			\$36,000.00	0
	Date	Year of Calculation			2011.0000000000	2011.0000000000
		Effective date of value change			2011.01.01.0000000000	2011.01.01.0000000000

### 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 # YES

YES      Typographical, computational or other similar error?  
*Identify & Describe:*  
 EXEMPTION WAS NOT REMOVED FROM OWNERS OTHER PARCEL WHEN A NEW EXEMPTION WAS APPROVED FOR 2021

YES      Readily apparent from the assessment notice, tax statement or other borough tax record?  
*Identify & Describe:*  
 YES, EXEMPTION WAS LISTED ON ASSESSMENT NOTICE AND BOROUGH RECORDS

YES      Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?  
*Identify & Describe:*  
 YES, EXEMPTION EXAMINER FAILED TO REMOVE EXEMPTION ON ONE PARCEL WHEN APPROVING EXEMPTION ON A NEW PARCEL.

Certified Value	Land	\$4,700
	Improvements	\$32,100
	Personal Property	_____
	<b>Total</b>	<b>\$36,800</b>

Adjusted Value	Land	\$4,700
	Improvements	\$32,100
	Personal Property	_____
	<b>Total</b>	<b>\$36,800</b>

Prepared by SGUZMAN

Approved by *Antoine Duriz*      Date 10/16/2021  
 Department Director      date

## TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 58-21-006  
 PARCEL ID 063-480-19  
 PRIMARY OWNER BROOKS, SCOTT

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>86,300</u>	<u>86,300</u>
IMPROVEMENT ASSESSED (VT5)	<u>343,000</u>	<u>343,000</u>
KPB ASSESSED (VT 1001)	<u>429,300</u>	<u>429,300</u>
KPB TAXABLE (VT 1003)	<u>379,300</u>	<u>79,300</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 THE PFD ELIGIBILITY

		CHANGE SUMMARY
		KPB ASSESSED <u>\$0</u>
DATE	<u>07/07/21</u>	KPB TAXABLE <u>(\$300,000)</u>
SUBMITTED BY	<u>SGUZMAN</u>	CITY ASSESSED <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX _____
		CITY FLAT TAX _____

Address	Class	Value Type	Assessor	Secondary Address	Previous Amount	Current Amount
Default - Default Value Group		Legal Acres			5.56 Acres	5.56 Acres
	Assessed	Improvement Market Value			\$343,000.00	\$343,000.00
		Land Market Value			\$96,300.00	\$96,300.00
		TAG			\$0.00	\$0.00
		TAG-14			\$0.00	\$0.00
	Assessed	Improvements			\$287,300.00	\$287,300.00
		Land			\$73,400.00	\$73,400.00
		Parcel Assessed Value			\$420,700.00	\$420,700.00
		Personal Property Assessed Value			\$0.00	\$0.00
		Qualified for Exemption			\$700,000.00	\$700,000.00
		Total Assessed Value - City			\$0.00	\$0.00
		Total Borough Optional Exempt Value			\$50,000.00	\$50,000.00
		Total City Optional Exempt Value			\$0.00	\$0.00
		Total Mandatory Exempt Value			\$0.00	\$0.00
		Unqualified Improvements			\$10,000.00	\$10,000.00
		Unqualified Land			\$17,000.00	\$17,000.00
		Land Assessed Value			\$0.00	\$0.00
		Improvement Assessed Value			\$243,000.00	\$243,000.00
		Total Assessed Value - Borough			\$420,700.00	\$420,700.00
		City Taxable Value	30 - CENTRAL EMERGENCY SERVICES		\$0.00	\$0.00
		Taxable Value - Borough			\$174,300.00	\$174,300.00
	Exemption	BOROUGH SENIOR Exempt Value			\$300,000.00	\$300,000.00
		Cap for Senior Exemption			\$150,000.00	\$150,000.00
		Exemption Value City	30 - CENTRAL EMERGENCY SERVICES		\$0.00	\$0.00
		OP Residential Care Exemption			\$50,000.00	\$50,000.00
		OP Senior Residant 1-1500 Exempt Value			\$150,000.00	\$150,000.00
		Residential Exemption			\$50,000.00	\$50,000.00
		Senior Citizen Exemption			\$100,000.00	\$100,000.00
		Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Working Improvement Assessed Value			\$343,000.00	\$343,000.00
		Penetration Value Borough			\$0.00	\$0.00
Date		Year of Colative			2021,00000000	2021,00000000
		Effective date of value change			2021,00000000	2021,00000000



# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021

TAR NUMBER 58-21-005

PARCEL ID 063-510-01

PRIMARY OWNER SAWYER DEAN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>22,900</u>	<u>22,900</u>
IMPROVEMENT ASSESSED (VT5)	<u>220,900</u>	<u>220,900</u>
KPB ASSESSED (VT 1001)	<u>243,800</u>	<u>243,800</u>
KPB TAXABLE (VT 1003)	<u>193,800</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

## CHANGE SUMMARY

DATE	<u>07/07/21</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE	<u>(\$193,800)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>\$0</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Category	Class	Value Type	Website	Secondary Website	Pr/Value/Amount	Amount
Default - Default Value Group	Assessed	Legal Area			1.21 Acres	1.21 Acres
		Improvement Market Value			\$238,900.00	\$238,900.00
		Land Market Value			\$12,900.00	\$12,900.00
		TAX			00.00	00.00
		TACED			00.00	00.00
	Assessed	Improvements			\$176,000.00	\$176,000.00
		Land			\$11,900.00	\$11,900.00
		Parcel Assessed Value			\$243,200.00	\$243,200.00
		Appraised Property Assessed Value			0	0
		Qualified for Exemption			\$143,000.00	\$143,000.00
		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			\$50,000.00	\$50,000.00
		Total City Optional Exempt Value			0	0
		Total Exempt Value			0	\$130,000.00
		Land Assessed Value			\$12,900.00	\$12,900.00
		Improvement Assessed Value			\$176,000.00	\$176,000.00
		Total Assessed Value - Borough			\$243,200.00	\$243,200.00
	Taxable	City Taxable Value	30 - CENTRAL EMERGENCY SERVICES		0	0
		Taxable Value - Borough			\$193,000.00	0
	Exemption	BOROUGH 20000 Exempt Value			0	\$143,000.00
		Cap for Number Exemption			0	\$130,000.00
		Exemption Value City	30 - CENTRAL EMERGENCY SERVICES		0	0
		OP Residential Base Exemption			\$50,000.00	0
		OP Senior Resident > 65 Exempt Value			0	\$71,000.00
		Residential Exemption			\$10,000.00	\$10,000.00
		Senior Citizen Exemption			0	\$10,000.00
		Senior Mandatory Exempt Value			0	\$10,000.00
		Senior Mandatory Exempt			0	\$10,000.00
		Working Improvement Assessed Value			\$20,000.00	\$20,000.00
		Construction Value Borough			\$20,000.00	\$20,000.00
	Date	Year of Creation			2021.0000000000	2021.0000000000
		Effective Date of Value Change			20210501.0000000000	20210501.0000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 58-21-004  
 PARCEL ID 065-220-39  
 PRIMARY OWNER VAN KOOTEN GERALD

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>107,600</u>	<u>107,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>196,500</u>	<u>196,500</u>
KPB ASSESSED (VT 1001)	<u>304,100</u>	<u>304,100</u>
KPB TAXABLE (VT 1003)	<u>254,100</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>07/08/21</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE	<u>(\$254,100)</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>

Category	Description	2021	2020
Approved	Land	127,000.00	127,000.00
	Improvements	50,000.00	50,000.00
	Land	1,968,000.00	1,968,000.00
	Improvements	1,000,000.00	1,000,000.00
	Land	1,000,000.00	1,000,000.00
	Improvements	500,000.00	500,000.00
	Land	500,000.00	500,000.00
	Improvements	500,000.00	500,000.00
	Land	500,000.00	500,000.00
	Improvements	500,000.00	500,000.00
Exempt	Land	0	0
	Improvements	0	0
	Land	0	0
	Improvements	0	0
	Land	0	0
	Improvements	0	0
	Land	0	0
	Improvements	0	0
	Land	0	0
	Improvements	0	0
Taxable	Land	1,000,000.00	1,000,000.00
	Improvements	1,000,000.00	1,000,000.00
	Land	1,000,000.00	1,000,000.00
	Improvements	1,000,000.00	1,000,000.00
	Land	1,000,000.00	1,000,000.00
	Improvements	1,000,000.00	1,000,000.00
	Land	1,000,000.00	1,000,000.00
	Improvements	1,000,000.00	1,000,000.00
	Land	1,000,000.00	1,000,000.00
	Improvements	1,000,000.00	1,000,000.00
Exempt	Land	0	0
	Improvements	0	0
	Land	0	0
	Improvements	0	0
	Land	0	0
	Improvements	0	0
	Land	0	0
	Improvements	0	0
	Land	0	0
	Improvements	0	0
Other	Land	0	0
	Improvements	0	0
	Land	0	0
	Improvements	0	0
	Land	0	0
	Improvements	0	0
	Land	0	0
	Improvements	0	0
	Land	0	0
	Improvements	0	0

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 58-21-007  
 PARCEL ID 066-170-20  
 PRIMARY OWNER NULL, DANIEL AND NORA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>17,300</u>	<u>17,300</u>
IMPROVEMENT ASSESSED (VT5)	<u>129,300</u>	<u>129,300</u>
KPB ASSESSED (VT 1001)	<u>146,600</u>	<u>146,600</u>
KPB TAXABLE (VT 1003)	<u>146,600</u>	<u>96,600</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 - EXEMPTION WAS APPROVED BUT DID NOT GET ENTERED INTO AUMENTUM.

		CHANGE SUMMARY
DATE	<u>07/06/21</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$50,000)</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>

Property Data	2021 Data	2020 Data	Value Group	Category	Value
APN	0017830	0017830	001	Default	Real and Personal
Class Code	110 Residential Dwelling - single	110 Residential Dwelling - single			
Real Type	Real Property	Real Property			
Area Code	001	001			
TAG	30-00 - CENTRAL EMERGENCY SERVICES	30-00 - CENTRAL EMERGENCY SERVICES			
Property Owner	HILL, DANIEL ALLEN & BORA ANNE	HILL, DANIEL ALLEN & BORA ANNE			

Category	Line	Value, Type	Assessed	Secretary Assessed	Previous Amount	Assessed 12/31/2020
Default - Default Value Group	Assessed	Legal Acres		2.12 Acres		2.12 Acres
		Improvement Market Value		\$176,300.00		\$176,300.00
		Land Market Value		\$17,300.00		\$17,300.00
		TAG		\$0.00		\$0.00
		TAG-Ed		\$0.00		\$0.00
	Assessed	Improvements		\$176,300.00		\$176,300.00
		Land		\$17,300.00		\$17,300.00
		Personal Property Assessed Value		\$100,000.00		\$100,000.00
		Qualified for Exemption		\$0.00		\$0.00
		Total Assessed Value - City		\$146,000.00		\$146,000.00
	Total Borough Optional Exempt Value		\$0.00		\$0.00	
	Total City Optional Exempt Value		\$0.00		\$0.00	
	Land Assessed Value		\$17,300.00		\$17,300.00	
	Improvement Assessed Value		\$176,300.00		\$176,300.00	
	Total Assessed Value - Borough		\$146,000.00		\$146,000.00	
Variable	City Variable Value	50 - CENTRAL EMERGENCY SERVICES	\$0.00		\$0.00	
	Variable Value - Borough		\$146,000.00		\$146,000.00	
Exemption	Exemption Value City	50 - CENTRAL EMERGENCY SERVICES	\$0.00		\$0.00	
	50 Residential Serv Exemption				\$00,000.00	
	Residential Exemption				\$00,000.00	
	Working Improvement Assessed Value		\$176,300.00		\$176,300.00	
	Exemption Value Borough		\$0.00		\$00,000.00	
Date	Year of Capture			2021.0000000000	2021.0000000000	
	Effective date of value change			2021.01.01.0000000000	2021.01.01.0000000000	

### 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 # 06617020

YES      Typographical, computational or other similar error?  
*Identify & Describe:*  
 THE EXEMPTION WAS NOT ENTERED INTO AUMENTUM AFTER THE APPROVAL PROCESS

YES      Readily apparent from the assessment notice, tax statement or other borough tax record?  
*Identify & Describe:*  
 EXEMPTION DOES NOT APPEAR ON KPB TAX DOCUMENTS

YES      Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?  
*Identify & Describe:*  
 EXEMPTION EXAMINER FAILED TO ENTER EXEMPTION AFTER REVIEWING AND APPROVING THE EXEMPTION APPLICATION

Certified Value	Land	\$17,300
	Improvements	\$129,300
	Personal Property	
	Total	\$146,600

Adjusted Value	Land	\$17,300
	Improvements	\$129,300
	Personal Property	
	Total	\$146,600

Prepared by SGUZMAN 7/6/2021  
Date

Approved by *Adrian D. Ortiz* 7/6/2021  
Date  
Department Director

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 58-21-003  
 PARCEL ID 066-270-14  
 PRIMARY OWNER FEIGUM PETER

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>26,500</u>	<u>26,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>123,600</u>	<u>123,600</u>
KPB ASSESSED (VT 1001)	<u>150,100</u>	<u>150,100</u>
KPB TAXABLE (VT 1003)	<u>100,100</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>07/08/21</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE	<u>(\$100,100)</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>



Classification	Class	Description	City/Year	Secondary Jurisdiction	Previous Amount	Current Amount
<b>Default - Default Value Group</b>					2,12	2,12
	<b>Appraised</b>	Legal Area			\$123,000.00	\$123,000.00
		Improvement Market Value			\$20,300.00	\$20,300.00
		Land Market Value			58.00	58.00
		TAC			38.00	38.00
	<b>Assessed</b>	Improvements			\$123,000.00	\$123,000.00
		Land			\$20,300.00	\$20,300.00
		Parcel Assessed Value			\$150,100.00	\$150,100.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$150,100.00	\$150,100.00
		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			\$50,000.00	\$100.00
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value			0	\$130,000.00
		Land Assessed Value			\$20,300.00	\$20,300.00
		Improvement Assessed Value			\$123,000.00	\$123,000.00
		Total Assessed Value - Borough			\$150,100.00	\$150,100.00
	<b>Taxable</b>	City Taxable Value	10 - CENTRAL EMERGENCY SERVICES		0	0
		Taxable Value - Borough			\$150,100.00	0
	<b>Exemption</b>	BOBBER SERVICES Exempt Value			0	\$150,100.00
		Cap for Senior Exemption			0	\$150,000.00
		Exemption Value City	10 - CENTRAL EMERGENCY SERVICES		0	0
		OP Residential Care Exemption			\$50,000.00	0
		OP Residential > 15M Exempt Value			0	\$100.00
		Resident Exemption			\$50,000.00	\$50,000.00
		Senior Citizen Exemption			0	\$50,000.00
		Senior Mandatory Exempt Value			0	\$150,000.00
		Senior Mandatory Imp			0	\$123,000.00
		Senior Mandatory Land			0	\$20,300.00
		Working Improvement Assessed Value			\$123,000.00	\$123,000.00
		Exemption Value Borough			\$50,000.00	\$150,100.00
	<b>City</b>	Year of Capture			2021	2021
		Effective date of value change			20210931	20210931

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 68-21-002  
 PARCEL ID 159-012-57  
 PRIMARY OWNER NATALIA TAESCHNER

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>31,700</u>	<u>31,700</u>
IMPROVEMENT ASSESSED (VT5)	<u>152,900</u>	<u>152,900</u>
KPB ASSESSED (VT 1001)	<u>184,600</u>	<u>184,600</u>
KPB TAXABLE (VT 1003)	<u>184,600</u>	<u>134,600</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 - EXEMPTION ENTRY DID NOT GET COMPLETED  
CORRECTLY AND THE EXEMPTION WAS NOT APPLIED TO THE PARCEL.

## CHANGE SUMMARY

DATE	<u>06/30/21</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE	<u>(\$50,000)</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>

Property Data		Parcel Data		Value Group			
Parcel ID	Parcel No.	Parcel No.	Parcel No.	Code	Description	Type	Lot
PDH	19001227	19001227	19001227	Default	Default Value Group	Real and Personal	
Class Code	100 Residential Dwelling - single	100 Residential Dwelling - single	100 Residential Dwelling - single				
Roll Type	Real Property	Real Property	Real Property				
Area Code	001	001	001				
TAC	00-00 - WESTERN EMERGENCY SVS	00-00 - WESTERN EMERGENCY SVS	00-00 - WESTERN EMERGENCY SVS				
Primary Owner	TACSONER NATALIA H	TACSONER NATALIA H	TACSONER NATALIA H				

Assessed Values		Assessed Values		Assessed Values	
Code	Description	Assessed Value	Assessed Value	Previous Amount	Previous Amount
<b>Default - Default Value Group</b>					
Assessed	Legal Acres		1.36 Acres		1.36 Acres
Assessed	Improvement Market Value	\$130,000.00		\$130,000.00	\$130,000.00
Assessed	Land Market Value	\$31,700.00		\$31,700.00	\$31,700.00
Assessed	Tax	00.00		00.00	00.00
Assessed	Tax-Id	00.00		00.00	00.00
Assessed	Improvements	\$133,900.00		\$133,900.00	\$133,900.00
Assessed	Land	\$31,700.00		\$31,700.00	\$31,700.00
Assessed	Parcel Assessed Value	\$165,600.00		\$165,600.00	\$165,600.00
Assessed	Personal Property Assessed Value	0		0	0
Assessed	Qualified for Exemption	0		0	0
Assessed	Total Assessed Value - City	\$165,600.00		\$165,600.00	\$165,600.00
Assessed	Total Through Optional Exempt Value	0		0	0
Assessed	Total City Optional Exempt Value	0		0	0
Assessed	Land Assessed Value	\$31,700.00		\$31,700.00	\$31,700.00
Assessed	Improvement Assessed Value	\$133,900.00		\$133,900.00	\$133,900.00
Assessed	Total Assessed Value - Borough	\$165,600.00		\$165,600.00	\$165,600.00
Assessed	City Taxable Value	0	00 - WESTERN EMERGENCY SVS	0	0
Assessed	Feeable Value - Borough	\$165,600.00		\$165,600.00	\$165,600.00
Assessed	Exemption Value City	0	00 - WESTERN EMERGENCY SVS	0	0
Assessed	00 Residential Care Exemption	0		0	0
Assessed	Occidental Exemption	0		0	0
Assessed	Working Improvement Assessed Value	\$133,900.00		\$133,900.00	\$133,900.00
Assessed	Exemption Value Borough	0		0	0
Assessed	Year of Colation	2011.0000000000		2011.0000000000	2011.0000000000
Assessed	Effective date of value change	20210101.0000000000		20210101.0000000000	20210101.0000000000

### MANIFEST CLERICAL ERROR - CHECKLIST

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

Parcel ID / Acct # 15901257

YES      Typographical, computational or other similar error?  
*Identify & Describe:*  
 EXEMPTION EXAMINER APPROVED EXEMPTION BUT DID NOT INPUT THE EXEMPTION

YES      Readily apparent from the assessment notice, tax statement or other borough tax record?  
*Identify & Describe:*  
 EXEMPTION DID NOT SHOW ON ANY BOROUGH NOTICES

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

Certified Value	Land	\$31,700
	Improvements	\$152,900
	Personal Property	
	Total	\$184,600

Adjusted Value	Land	\$31,700
	Improvements	\$152,900
	Personal Property	
	Total	\$184,600

Prepared by SGUZMAN 6/30/2021  
Date

Approved by *Arleen Dwyer* 6/30/21  
Department Director Date

## TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 68-21-001  
 PARCEL ID 169-062-17  
 PRIMARY OWNER JOLLY, CHERYL

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>16,900</u>	<u>16,900</u>
IMPROVEMENT ASSESSED (VT5)	<u>118,800</u>	<u>118,800</u>
KPB ASSESSED (VT 1001)	<u>135,700</u>	<u>135,700</u>
KPB TAXABLE (VT 1003)	<u>85,700</u>	<u>85,700</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION DISABLED RESIDENT EXEMPTION APPROVED AFTER RECEIVING SSN DISABILITY

DOCUMENTATION \_\_\_\_\_

### CHANGE SUMMARY

	KPB ASSESSED	<u>\$0</u>
DATE <u>06/08/21</u>	KPB TAXABLE	<u>\$0</u>
SUBMITTED BY <u>SGUZMAN</u>	CITY ASSESSED	<u>\$0</u>
VERIFIED BY <u>C. FINLEY</u>	CITY TAXABLE	<u>\$0</u>
	KPB FLAT TAX	<u>(\$500.00)</u>
	CITY FLAT TAX	<u></u>

Inventory Date	Previous	Current	Value Group	Code	Designation	Type	Lot
FBI	1696437	1696517	Default	Default	Default Value Group	Real and Personal	Lot
ASB							
Class Code	118 Residential Dwelling - single	118 Residential Dwelling - single					
Sub Type	Real Property	Real Property					
Area Code	081	081					
TAG	08-08 - WESTERN ENERGY SVS	08-08 - WESTERN ENERGY SVS					
Primary Owner	JULY CHRYL	JULY CHRYL					

Category	Class	Value Type	Assessors	Secondary Assessor	Previous Amount	Current
Default - Default Value Group	Assessed	Land Area			00 Acres	00 Acres
		Improvement Market Value			\$116,000.00	\$116,000.00
		Land Market Value			\$26,000.00	\$16,000.00
	Assessed	TAC			00.00	00.00
		TAG.M			00.00	00.00
		Improvements			\$116,000.00	\$116,000.00
		Land			\$26,000.00	\$16,000.00
		Parcel Assessed Value			\$132,700.00	\$132,700.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$132,700.00	\$132,700.00
		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			\$50,000.00	\$50,000.00
		Total City Optional Exempt Value			0	0
		Land Assessed Value			\$26,000.00	\$16,000.00
		Improvement Assessed Value			\$116,000.00	\$116,000.00
Total Assessed Value - Borough			\$132,700.00	\$132,700.00		
Taxable	City Taxable Value		08 - WESTERN ENERGY SVS		0	0
	Taxable Value - Borough				\$51,700.00	\$51,700.00
Exemption	Statutory Exemption 9500 TAX CIRCUIT Borough				0	\$500.00
	Exemption Value City		08 - WESTERN ENERGY SVS		0	0
	OP Residential State Exemption				\$50,000.00	\$50,000.00
	Residential Exemption				\$50,000.00	\$50,000.00
	Working Improvement Assessed Value				\$116,000.00	\$116,000.00
Gain	Exemption Value Borough				\$50,000.00	\$50,000.00
	Year of Centre				7071.0000000000	7071.0000000000
Effective date of value change					70710001-00000000	70710001-00000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 81-21-002  
 PARCEL ID 172-290-42  
 PRIMARY OWNER PETKASH LINDA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>81</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>53,300</u>	<u>53,300</u>
IMPROVEMENT ASSESSED (VT5)	<u>500,000</u>	<u>500,000</u>
KPB ASSESSED (VT 1001)	<u>553,300</u>	<u>553,300</u>
KPB TAXABLE (VT 1003)	<u>553,300</u>	<u>203,300</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

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		CHANGE SUMMARY
DATE	<u>07/08/21</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$350,000)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>





# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 20-21-001  
 PARCEL ID 173-054-28  
 PRIMARY OWNER WOODWORTH, JULIE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>39,700</u>	<u>39,700</u>
IMPROVEMENT ASSESSED (VT5)	<u>321,500</u>	<u>321,500</u>
KPB ASSESSED (VT 1001)	<u>361,200</u>	<u>361,200</u>
KPB TAXABLE (VT 1003)	<u>311,200</u>	<u>361,200</u>
CITY ASSESSED (VT 1011)	<u>361,200</u>	<u>361,200</u>
CITY TAXABLE (VT 1013)	<u>341,200</u>	<u>361,200</u>

EXPLANATION CLERICAL ERROR -DISCOVERY OF MOVE TO ANCHORAGE, PRIOR TO 1/3/2021 WITH DUAL 50K EXEMPTION ON THEIR ANCHORAGE PROPERTY FOR 2021

### CHANGE SUMMARY

DATE	<u>06/11/21</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</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>



### 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 # 17305428

YES      Typographical, computational or other similar error?  
*Identify & Describe:*  
 EXEMPTION SHOULD HAVE BEEN REMOVED WHEN PROPERTY OWNER MOVED.  
 NOTIFICATION OF MOVE WAS LATE RECEIVED

YES      Readily apparent from the assessment notice, tax statement or other borough tax record?  
*Identify & Describe:*  
 YES, EXEMPTION SHOWED ON ALL BOROUGH RECORDS

YES      Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?  
*Identify & Describe:*  
 EXEMPTION EXAMINER WAS NOT NOTIFIED TIMELY OF A CHANGE OF ADDRESS OUT OF THE BOROUGH

Certified Value	Land	\$39,700
	Improvements	\$321,500
	Personal Property	
	Total	\$361,200

Adjusted Value	Land	\$39,700
	Improvements	\$321,500
	Personal Property	
	Total	\$361,200

Prepared by SGUZMAN 6/11/2021  
 Date

Approved by *Adelyn O Wily* \_\_\_\_\_  
 Department Director Date

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021

TAR NUMBER 81-21-001

PARCEL ID 173-600-12

PRIMARY OWNER KUMFER JAMES

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>81</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>33,200</u>	<u>33,200</u>
IMPROVEMENT ASSESSED (VT5)	<u>190,100</u>	<u>190,100</u>
KPB ASSESSED (VT 1001)	<u>223,300</u>	<u>223,300</u>
KPB TAXABLE (VT 1003)	<u>173,300</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 SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

## CHANGE SUMMARY

DATE 07/08/21  
 SUBMITTED BY SGUZMAN  
 VERIFIED BY C. FINLEY

KPB ASSESSED	<u>\$0</u>
KPB TAXABLE	<u>(\$173,300)</u>
CITY ASSESSED	<u>\$0</u>
CITY TAXABLE	<u>\$0</u>
KPB FLAT TAX	<u></u>
CITY FLAT TAX	<u></u>

Current Value		Exempt or Other Values		
Class	Sub-Category	Assessed	Exempt	
Default - Default Value Group	Appraised	1.20 Acres	1.20 Acres	
	Improvement Market Value	1790,100.00	610,100.00	
	Land Market Value	633,300.00	633,300.00	
	TAC	01.00	01.00	
	TAGL54	01.00	01.00	
	Assessed	Improvements	1790,100.00	1790,100.00
		Land	633,300.00	633,300.00
		Personal Property Assessed Value	0	0
		Qualified for Exemption	0	0
		Total Assessed Value - City	2423,400.00	2423,400.00
Taxable	Total Borough Optional Exempt Value	0	0	
	Total City Optional Exempt Value	0	0	
	Total Mandatory Exempt Value	0	0	
	Land Assessed Value	633,300.00	633,300.00	
	Improvement Assessed Value	1790,100.00	610,100.00	
	Total Assessed Value - Borough	2423,400.00	1243,400.00	
	City Taxable Value	0	0	
	Exemption	City Taxable Value - Borough	2423,400.00	0
		Wardens Service Exempt Value	0	1773,300.00
		Cap for Senior Exemption	0	120,000.00
Exemption Value City		0	0	
OP Residential Base Exemption		0	0	
OP Senior Resident >150K Exempt Value		0	573,300.00	
Accidental Exemption		100,000.00	100,000.00	
Senior Citizen Exemption		0	100,000.00	
Senior Mandatory Exempt Value		0	100,000.00	
Senior Mandatory Time		0	100,000.00	
Total	Working Improvement Assessed Value	1790,100.00	1790,100.00	
	Exemption Value Borough	0	1243,400.00	
	Total	2423,400.00	1243,400.00	
Date	Year of Exemption	2021-01-01	2021-01-01	
	Effective date of value change	2020-01-01	2020-01-01	