

Kenai Peninsula Borough
Assessing Department

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor

FROM: Adeena Wilcox, Borough Assessor

Aw

DATE: June 9, 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: June 9, 2025

Adeena Wilcox
Borough Assessor

APPROVED



Peter A. Micciche
Borough Mayor

JUNE TARS

	2025	2024	2023	2022	2021
TAG 10 (assessed)					
(taxable)					
TAG 11 (assessed)					
(taxable)					
TAG 20 (assessed)					
(taxable)					
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)	\$0				
(taxable)	(\$278,400)				
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)	(\$308,400)	\$0			
(taxable)	(\$468,400)	(\$18,300)			
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)		\$88,500	\$88,974	\$96,745	
(taxable)		\$24,438	\$21,736	\$32,503	
TAG 80 (assessed)					
(taxable)					
TAG 81 (assessed)		(\$11,250)	(\$11,875)		
(taxable)		\$0	\$0		
TOTAL ASSESSED	(\$308,400)	\$77,250	\$77,099	\$96,745	\$0
TOTAL TAXABLE	(\$746,800)	\$6,138	\$21,736	\$32,503	\$0
KPB FLAT TAX		(\$150)	(\$150)		

JUNE TARS CITY VALUES

	2025	2024	2023	2022	2021	2020
TAG 10 (assessed)						
(taxable)						
Seldovia Flat Tax						
TAG 20 (assessed)						
(taxable)						
Homer Flat Tax						
TAG 21 (assessed)						
(taxable)						
TAG 30 (assessed)	\$0					
(taxable)	(\$150,000)					
Disability Tax Credit						
TAG 40 (assessed)						
(taxable)						
TAG 41 (assessed)						
(taxable)						
TAG 70 (assessed)		\$88,500	\$88,974	\$96,745		
(taxable)		\$24,438	\$21,736	\$32,503		
Soldotna Flat Tax						
TAG 80 (assessed)						
(taxable)						
TOTAL ASSESSED	\$0	\$88,500	\$88,974	\$96,745	\$0	\$0
TOTAL TAXABLE	(\$150,000)	\$24,438	\$21,736	\$32,503	\$0	\$0
KPB FLAT TAX	\$0	\$0	\$0	\$0	\$0	\$0

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 TAR NUMBER 70-22-008

PARCEL ID 95629

PRIMARY OWNER RIVER EDGE INC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>70</u>	<u>70</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$35,758</u>	<u>\$132,503</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$32,503</u>
CITY ASSESSED (VT 1011)	<u>\$35,758</u>	<u>\$132,503</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$32,503</u>

EXPLANATION NON FILER 2022. AUDIT ON 2022-2024. UNREPORTED ASSETS FOUND FOR EACH

YEAR. INCREASE IN VALUE 2022-2024

		CHANGE SUMMARY
DATE	<u>05/27/25</u>	KPB ASSESSED <u>\$96,745</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$32,503</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$96,745</u>
		CITY TAXABLE <u>\$32,503</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2023

TAR NUMBER70-23-008

PARCEL ID

95629

PRIMARY OWNER

RIVER EDGE INC

	CURRENT VALUE	CORRECTED VALUE
TAG	70	70
BOAT CLASS/COUNT		
PLANE CLASS/COUNT		
KPB ASSESSED (VT 1001)	\$32,762	\$121,736
KPB TAXABLE (VT 1003)	\$0	\$21,736
CITY ASSESSED (VT 1011)	\$32,762	\$121,736
CITY TAXABLE (V 1013)	\$0	\$21,736

EXPLANATION

NON FILER 2023. AUDIT ON 2022-2024. UNREPORTED ASSETS FOUND FOR EACH YEAR. INCREASE IN VALUE 2022-2024

DATE

05/27/25

SUBMITTED BY

M PAYFER

VERIFIED BY

C. FINLEY

CHANGE SUMMARY

KPB ASSESSED

\$88,974

KPB TAXABLE

\$21,736

CITY ASSESSED

\$88,974

CITY TAXABLE

\$21,736

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	Improvement Market value			\$32,762.00	\$121,736.00
		TAG			70.00	70.00
		TAG.Id			70.00	70.00
	Assessed	Furniture, Fixtures & Equipment			\$32,762.00	\$121,736.00
Personal Property Assessed Value				\$32,762.00	\$121,736.00	
Total Assessed Value - City				\$32,762.00	\$121,736.00	
Total Borough Optional Exempt Value				\$32,762.00	\$100,000.00	
Total City Optional Exempt Value				\$32,762.00	\$100,000.00	
	Taxable	Total Assessed Value - Borough			\$32,762.00	\$121,736.00
City Taxable Value		70 - SOLDOTNA CITY		0	\$21,736.00	
Taxable Value - Borough				0	\$21,736.00	
	Exemption	Exemption Value City	70 - SOLDOTNA CITY		\$32,762.00	\$100,000.00
OP PP Bor \$100K Exe Value				\$32,762.00	\$100,000.00	
OP PP Soldotna \$100K Exe Value				\$32,762.00	\$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	70 - SOLDOTNA CITY		\$100,000.00	\$100,000.00
		Penalty Flag			\$1.00	\$1.00
		Exemption Value Borough			\$32,762.00	\$100,000.00
Date	Year of Cadastre				2023.0000000000	2023.0000000000
	Effective date of value change				20230101.0000000000	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER70-24-005

PARCEL ID

95629

PRIMARY OWNER

RIVER EDGE INC

	CURRENT VALUE	CORRECTED VALUE
TAG	70	70
BOAT CLASS/COUNT		
PLANE CLASS/COUNT		
KPB ASSESSED (VT 1001)	\$35,938	\$124,438
KPB TAXABLE (VT 1003)	\$0	\$24,438
CITY ASSESSED (VT 1011)	\$35,938	\$124,438
CITY TAXABLE (V 1013)	\$0	\$24,438

EXPLANATION

NON FILER 2024. AUDIT ON 2022-2024. UNREPORTED ASSETS FOUND FOR EACH YEAR. INCREASE IN VALUE 2022-2024

DATE

05/27/25

SUBMITTED BY

M PAYFER

VERIFIED BY

C. FINLEY

CHANGE SUMMARY

KPB ASSESSED

\$88,500

KPB TAXABLE

\$24,438

CITY ASSESSED

\$88,500

CITY TAXABLE

\$24,438

KPB FLAT TAX

CITY FLAT TAX

Cadastral Values			Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute	Amount
Default - Default Value Group	Appraised	Improvement Market value			
		TAG			
		TAG.Id			
	Assessed	Furniture, Fixtures & Equipment			
		Personal Property Assessed Value			
		Total Assessed Value - City			
		Total Borough Optional Exempt Value			
		Total City Optional Exempt Value			
		Total Assessed Value - Borough			
	Taxable	City Taxable Value			
		Taxable Value - Borough	70 - SOLDOTNA CITY		
	Exemption	Exemption Value City			
		OP PP Bor \$100K Exe Value	70 - SOLDOTNA CITY		
		OP PP Soldotna \$100K Exe Value			
		OP PPV 100K Exemption			
		OP PPV Borough \$100K Exemption			
		OP PPV City \$100K Exemption	70 - SOLDOTNA CITY		
		Penalty Flag			
		Exemption Value Borough			
Date		Year of Cadastre			
		Effective date of value change			

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 81-23-013PARCEL ID 102902PRIMARY OWNER HEMLOCK RIDGE CHARTERS OF ALASKA / NORRIS JOHN CHARLES

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>81</u>
BOAT CLASS/COUNT	<u>BC-4</u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$11,875</u>	<u>\$0</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$0</u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION 2023 FORCED ACCT, GOOD DMV AND BUS LIC, BUT NO RESP FROM OWNER, NO
SITUS, NO PFD. PHYS ADDR ON DMV NOT NORRIS'S. OWNER CANNOT BE FOUND. QUESTIONABLE
BUSINESS EXISTED.

		CHANGE SUMMARY
DATE	<u>05/14/25</u>	KPB ASSESSED <u>(\$11,875)</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>(\$150)</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	Boat Personal Class 4 Count			1.00		
		Improvement Market value			\$11,875.00		
		TAG			81.00		
		TAG.Ld			81.00		
	Assessed	Boat Assessed Value				\$11,875.00	
		Boat Personal Class 4				\$11,875.00	
		Personal Property Assessed Value				0	
		Total Assessed Value - City				0	
	Taxable	Total City Optional Exempt Value				0	
		Total Assessed Value - Borough				0	
		City Taxable Value	81 - KACHENAK EMERGENCY SERVICES			0	
		Taxable Value - Borough				0	
	Exemption	Exemption Value City	81 - KACHENAK EMERGENCY SERVICES			0	
		OP PP Bor \$100K Exe Value				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 CRV \$100K Exemption	81 - KACHENAK EMERGENCY SERVICES			\$100,000.00	\$100,000.00	
	Penalty Flag				\$1.00	\$1.00	
	Exemption Value Borough				0	0	
Date	Year of Cadastre				2023.0000000000		
	Effective date of value change				20230101.0000000000		

2023

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 # 00102902

X Typographical, computational or other similar error?
Identify & Describe:
 FORCED ACCT 2023, GOOD DMV/BUS LIC. NO PFD. NO SITUS. NO RESP FROM
 OWNER. QUESTIONABLE IF BUS EXISTED.

X Readily apparent from the assessment notice, tax
 statement or other borough tax record?
Identify & Describe:
 FORCED ACCT 2023, GOOD DMV/BUS LIC. NO PFD. NO SITUS. NO RESP FROM
 OWNER. QUESTIONABLE IF BUS EXISTED.

X Made by a borough employee in the performance of
 typing, record keeping, filing, measuring, or other
 similar duties?
Identify & Describe:
 FORCED ACCT 2023, GOOD DMV/BUS LIC. NO PFD. NO SITUS. NO RESP FROM
 OWNER. QUESTIONABLE IF BUS EXISTED.

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

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

Prepared by M PAYFER 5/14/2025
 Date

Approved by *Richard Cusack* 5/14/25
 Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 81-24-011

PARCEL ID 102902

PRIMARY OWNER HEMLOCK RIDGE CHARTERS OF ALASKA / NORRIS JOHN CHARLES

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>81</u>
BOAT CLASS/COUNT	<u>BC-4</u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$11,250</u>	<u>\$0</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$0</u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION 2023 FORCED ACCT, GOOD DMV AND BUS LIC, BUT NO RESP FROM OWNER, NO
SITUS, NO PFD. PHYS ADDR ON DMV NOT NORRIS'S. OWNER CANNOT BE FOUND. QUESTIONABLE
BUSINESS EXISTED.

	CHANGE SUMMARY
	KPB ASSESSED <u>(\$11,250)</u>
DATE <u>05/14/25</u>	KPB TAXABLE <u>\$0</u>
SUBMITTED BY <u>M PAYFER</u>	CITY ASSESSED <u>\$0</u>
VERIFIED BY <u>C. FINLEY</u>	CITY TAXABLE <u>\$0</u>
	KPB FLAT TAX <u>(\$150)</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	Boat Personal Class 4 Count			1.00	
		Improvement Market Value			\$11,250.00	
		TAG			81.00	
	Assessed	TAG.Id			81.00	
		Boat Assessed Value			\$11,250.00	
		Boat Personal Class 4			\$11,250.00	
	Personal Property Assessed Value	Personal Property Assessed Value			0	
		Total Assessed Value - City			0	
		Total City Optional Exempt Value			0	
	Total Assessed Value - Borough	Total Assessed Value - Borough			0	
		City Taxable Value	81 - KACHEMAK EMERGENCY SERVICES		0	
		Taxable Value - Borough			0	
	Exemption	Exemption Value City	81 - KACHEMAK EMERGENCY SERVICES		0	
		OP PP Bor \$100K Exe Value			0	
		OP PPV 100K Exemption			\$100,000.00	\$100,000.00
OP PPV Borough \$100K Exemption	OP PPV Borough \$100K Exemption			\$100,000.00		
	OP PPV City \$100K Exemption				\$100,000.00	
	OP PPV City \$100K Exemption	81 - KACHEMAK EMERGENCY SERVICES		\$100,000.00	\$100,000.00	
Penalty Flag	Penalty Flag					
	Exemption Value Borough			\$1.00	\$1.00	
	Year of Cadastre			0	0	
Date	Effective date of value change			2024.0000000000	2024.0000000000	
				20240101.0000000000		

2024

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00102902

X Typographical, computational or other similar error?
Identify & Describe:
 FORCED ACCT 2023, GOOD DMV/BUS LIC. NO PFD. NO SITUS. NO RESP FROM
 OWNER. QUESTIONABLE IF BUS EXISTED.

X Readily apparent from the assessment notice, tax
 statement or other borough tax record?
Identify & Describe:
 FORCED ACCT 2023, GOOD DMV/BUS LIC. NO PFD. NO SITUS. NO RESP FROM
 OWNER. QUESTIONABLE IF BUS EXISTED.

X Made by a borough employee in the performance of
 typing, record keeping, filing, measuring, or other
 similar duties?
Identify & Describe:
 FORCED ACCT 2023, GOOD DMV/BUS LIC. NO PFD. NO SITUS. NO RESP FROM
 OWNER. QUESTIONABLE IF BUS EXISTED.

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

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

Prepared by M PAYFER 5/14/2025

Approved by *Adrian Smith* 5/14/25
 Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR2025TAR NUMBER30-25-001

PARCEL ID041-014-64

PRIMARY OWNER SUSAN, APRIL & HOUGHTELIN, SCOTT

	CURRENT VALUE	CORRECTED VALUE
TAG	30	30
CLASS CODE	110	110
LAND ASSESSED (VT4)	28,900	28,900
IMPROVEMENT ASSESSED (VT5)	299,500	299,500
KPB ASSESSED (VT 1001)	328,400	328,400
KPB TAXABLE (VT 1003)	278,400	0
CITY ASSESSED (VT 1011)	328,400	328,400
CITY TAXABLE (VT 1013)	328,400	178,400

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY.

CHANGE SUMMARY			
	KPB ASSESSED	\$0	
DATE	S NOTTER	KPB TAXABLE	(\$278,400)
SUBMITTED BY	6/3/2025	CITY ASSESSED	\$0
VERIFIED BY	C. FINLEY	CITY TAXABLE	(\$150,000)
		KPB FLAT TAX	
		CITY FLAT TAX	

File	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group						
	Appraised	Legal Acres			.37 Acres	.37 Acres
		Improvement Market Value			\$299,500.00	\$299,500.00
		Land Market Value			\$28,900.00	\$28,900.00
		TAG			30.00	30.00
		TAG.Ld			30.00	30.00
	Assessed	Improvements			\$299,500.00	\$299,500.00
		Land			\$28,900.00	\$28,900.00
		Parcel Assessed Value			\$328,400.00	\$328,400.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$328,400.00	\$328,400.00
		Total Assessed Value - City			\$328,400.00	\$328,400.00
		Total Borough Optional Exempt Value			\$50,000.00	\$178,400.00
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value				\$150,000.00
		Land Assessed Value			\$28,900.00	\$28,900.00
		Improvement Assessed Value			\$299,500.00	\$299,500.00
		Total Assessed Value - Borough			\$328,400.00	\$328,400.00
	Taxable	City Taxable Value	30 - KENAI CITY		\$328,400.00	\$178,400.00
		Taxable Value - Borough			0	0
	Exemption	BOROUGH SENIOR Exempt Value			\$300,000.00	\$300,000.00
		Cap for Senior Exemption			\$150,000.00	\$150,000.00
		Exemption Value City			0	\$150,000.00
		OP Residential Boro Exemption	30 - KENAI CITY		\$50,000.00	\$28,400.00
		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			\$299,500.00	\$299,500.00
		Exemption Value Borough			\$50,000.00	\$328,400.00
	Date	Year of Cadastre			2025.000000000000	2025.000000000000
		Effective date of value change			20250101.0000000000	20250101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR2025TAR NUMBER58-25-001

PARCEL ID055-340-66

PRIMARY OWNERKENAITZE INDIAN TRIBE IRA

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	100	100
LAND ASSESSED (VT4)	560,700	560,700
IMPROVEMENT ASSESSED (VT5)	0	0
KPB ASSESSED (VT 1001)	560,700	252,300
KPB TAXABLE (VT 1003)	560,700	252,300
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATIONCONSERVATION EASEMENT ADJUSTMENT NOT APPLIED

CHANGE SUMMARY			
	KPB ASSESSED	(\$308,400)	
	KPB TAXABLE	(\$308,400)	
DATE	05/30/25		
SUBMITTED BY	LCRANE		
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
Site	Default - Default Value Group		Legal Acres			43.00 Acres		
	Appraised		Land Market Value			\$560,700.00	\$560,700.00	
			Land Use Value				\$252,300.00	
			TAG			58.00	58.00	
			TAG.Id			58.00	58.00	
	Assessed		Conservation Easement			\$560,700.00	\$560,700.00	
			Land			\$560,700.00	\$252,300.00	
			Parcel Assessed Value			\$560,700.00	\$252,300.00	
			Personal Property Assessed Value			0	0	
			Qualified for Exemption			\$560,700.00	\$252,300.00	
			Total Assessed Value - City			0	0	
			Total City Optional Exempt Value			0	0	
			Land Assessed Value			\$560,700.00	\$252,300.00	
			Total Assessed Value - Borough			\$560,700.00	\$252,300.00	
	Taxable		City Taxable Value		58 - CENTRAL EMERGENCY SERVICES	0	0	
			Taxable Value - Borough			\$560,700.00	\$252,300.00	
	Exemption		Conservation Easement Assmnt Flag				1.00	
			Conservation Easement Value Loss				\$308,400.00	
			Exemption Value City		58 - CENTRAL EMERGENCY SERVICES	0	0	
			Exemption Value Borough			0	0	
	Date		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 # 055-340-66

X Typographical, computational or other similar error?
Identify & Describe:
CONSERVATION EASEMENT NOT APPLIED

X Readily apparent from the assessment notice, tax
statement or other borough tax record?
Identify & Describe:
CONSERVATION EASEMENT NOT APPLIED

X Made by a borough employee in the performance of
typing, record keeping, filing, measuring, or other
similar duties?
Identify & Describe:
CONSERVATION EASEMENT NOT APPLIED

Certified Value	Land	<u>\$560,700</u>
	Improvements	<u> </u>
	Personal Property	<u> </u>
	Total	<u>\$560,700</u>

Adjusted Value	Land	<u>\$252,300</u>
	Improvements	<u> </u>
	Personal Property	<u> </u>
	Total	<u>\$252,300</u>

Prepared by LCRANE 5/30/2025

Approved by *Adrian C. Wity* 5/30/25
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 58-24-056

PARCEL ID 058-034-07

PRIMARY OWNER SOLID ROCK MINISTRIES INC

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	300	300
LAND ASSESSED (VT4)	18,300	18,300
IMPROVEMENT ASSESSED (VT5)	0	0
KPB ASSESSED (VT 1001)	18,300	18,300
KPB TAXABLE (VT 1003)	18,300	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION Parcel created in 1990's, should have been transferred ADOT and integrated into ROW

		CHANGE SUMMARY
	KPB ASSESSED	\$0
DATE 05/29/25	KPB TAXABLE	(\$18,300)
SUBMITTED BY LCRANE	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	Secondary Attribute
Default - Default Value Group	Appraised	Legal Acres		.75 Acres
		Land Market Value		\$18,300.00
		TAG		58.00
	Assessed	TAG.Id		58.00
		Land		\$18,300.00
		Parcel Assessed Value		\$18,300.00
		Personal Property Assessed Value		0
		Qualified for Exemption		\$18,300.00
		Total Assessed Value - City		0
		Total City Optional Exempt Value		\$18,300.00
		Total City Optional Exempt Value		0
		Total Mandatory Exempt Value		0
	Taxable	Land Assessed Value		\$18,300.00
		Total Assessed Value - Borough		\$18,300.00
		City Taxable Value	58 - CENTRAL EMERGENCY SERVICES	0
Exemption	Taxable Value - Borough			\$18,300.00
				0
				0
	Exemption Value City		59 - CENTRAL EMERGENCY SERVICES	0
				0
Date	Religious Exemption			\$18,300.00
				\$18,300.00
	Exemption Value Borough			2024.000000000000
				20240101.0000000000
Effective date of value change	Year of Cadastre			2024.000000000000
				20240101.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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

Parcel ID / Acct # 05803407

X Typographical, computational or other similar error?
Identify & Describe:
Parcel created in 1990's, should have been transferred to ADOT and integrated into ROW.

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
Parcel created in 1990's, should have been transferred to ADOT and integrated into ROW.

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
Parcel created in 1990's, should have been transferred to ADOT and integrated into ROW.

Certified Value	Land	<u>\$18,300</u>
	Improvements	<u> </u>
	Personal Property	<u> </u>
	Total	<u>\$18,300</u>

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

Prepared by LCRANE 5/29/2025

Approved by *Deborah Dwyer* 5/29/25
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 58-25-002PARCEL ID 135-255-60PRIMARY OWNER RODNEY NELSON

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>27,500</u>	<u>27,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>132,500</u>	<u>132,500</u>
KPB ASSESSED (VT 1001)	<u>160,000</u>	<u>160,000</u>
KPB TAXABLE (VT 1003)	<u>160,000</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 SENIOR EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY.

		CHANGE SUMMARY
DATE	<u>06/06/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE <u>(\$160,000)</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			1.09 Acres	1.09 Acres
		Improvement Market Value			\$132,500.00	\$132,500.00
	Assessed	Land Market Value			\$27,500.00	\$27,500.00
		TAG			58.00	58.00
	Assessed	TAG.Id			58.00	58.00
		Improvements			\$132,500.00	\$132,500.00
	Assessed	Land			\$27,500.00	\$27,500.00
		Parcel Assessed Value			\$160,000.00	\$160,000.00
	Assessed	Personal Property Assessed Value			0	0
		Qualified for Exemption			\$160,000.00	\$160,000.00
	Assessed	Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			\$10,000.00	\$10,000.00
	Assessed	Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value			\$150,000.00	\$150,000.00
	Assessed	Land Assessed Value			\$27,500.00	\$27,500.00
		Improvement Assessed Value			\$132,500.00	\$132,500.00
	Assessed	Total Assessed Value - Borough			\$160,000.00	\$160,000.00
		City Taxable Value	58 - CENTRAL EMERGENCY SERVICES		0	0
	Assessed	Taxable Value - Borough			\$160,000.00	\$160,000.00
		BOROUGH SENIOR Exempt Value			\$150,000.00	\$150,000.00
	Assessed	Cap for Senior Exemption			0	0
		Exemption Value City	58 - CENTRAL EMERGENCY SERVICES		0	0
	Assessed	OP Senior Resident > 150k Exempt Value			\$10,000.00	\$10,000.00
		Residential Exemption			\$50,000.00	\$50,000.00
	Assessed	Senior Citizen Exemption			\$150,000.00	\$150,000.00
		Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00
	Assessed	Senior Mandatory Imp			\$132,500.00	\$132,500.00
		Senior Mandatory Land			\$17,500.00	\$17,500.00
	Assessed	Working Improvement Assessed Value			\$132,500.00	\$132,500.00
		Exemption Value Borough			0	\$160,000.00
	Date	Year of Cadastre			2025.0000000000	2025.0000000000
		Effective date of value change			20250101.0000000000	20250101.0000000000