

Kenai Peninsula Borough  
Assessing Department

---

**MEMORANDUM**

**TO:** Peter A. Micciche, Borough Mayor

**FROM:** Adeena Wilcox, Borough Assessor *AW*

**DATE:** February 6, 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.

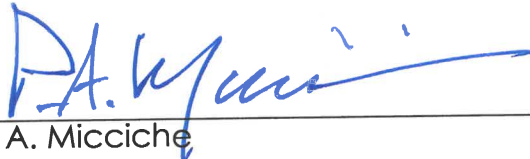
Borough code 5.12.119 (D) authorizes the mayor to approve tax adjustment requests prepared by the borough assessor.

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: February 6, 2024

Adeena Wilcox  
Borough Assessor

**APPROVED**



---

Peter A. Micciche  
Borough Mayor

## FEBRUARY TARS

	2023	2022	2021	2020	2019
TAG 10 (assessed)					
(taxable)					
TAG 11 (assessed)					
(taxable)					
TAG 20 (assessed)					
(taxable)					
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	\$0			
(taxable)	(\$50,000)	(\$50,000)			
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)					
(taxable)					
<b>TOTAL ASSESSED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL TAXABLE</b>	<b>(\$50,000)</b>	<b>(\$50,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>KPB FLAT TAX</b>	<b>(\$200)</b>	<b>(\$150)</b>			

## FEBRUARY TARS CITY VALUES

	2023	2022	2021	2020	2019
<b>TAG 10 (assessed)</b>					
<b>(taxable)</b>					
<b>Seldovia Flat Tax</b>					
<b>TAG 20 (assessed)</b>					
<b>(taxable)</b>					
<b>Homer Flat Tax</b>	(\$40)	(\$30)			
<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>					
<b>TOTAL ASSESSED</b>	\$0	\$0	\$0	\$0	\$0
<b>TOTAL TAXABLE</b>	\$0	\$0	\$0	\$0	\$0
<b>KPB FLAT TAX</b>	(\$40)	(\$30)	\$0	\$0	\$0

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 20-23-033  
PARCEL ID 99931  
PRIMARY OWNER NORTH MATTHEW C

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC4-2</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 MANIFEST CLERICAL ERROR. BOAT CDOC 963501 ASSET 47581 REMOVED FROM  
KPB IN SPRING OF 2021 FOR BRISTOL BAY. NO KPB SITUS. BOAT SHOULD HAVE BEEN REMOVED  
FROM ACCT FOR 2023.

		CHANGE SUMMARY
DATE	<u>01/29/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>C. JOHNSON</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$150)</u>
		CITY FLAT TAX <u>(\$30)</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			2.00	1.00
		Improvement Market Value			\$277,500.00	\$52,500.00
		TAG			20.00	20.00
		TAG:Id			20.00	20.00
	Assessed	Boat Assessed Value			\$277,500.00	\$52,500.00
		Boat Personal Class 4			\$277,500.00	\$52,500.00
		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		City Taxable Value	20 - HOMER CITY		0	0
		Taxable Value - Borough			0	0
Exemption		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
		OP PPV City \$100K Exemption			\$100,000.00	\$100,000.00
		Penalty Flag			\$1.00	\$1.00
		Exemption Value Borough			0	0
Date		Year of Cadastre			2023.0000000000	2023.0000000000
		Effective date of value change			20230101.0000000000	20230101.0000000000

## 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 # 00099931

X  Typographical, computational or other similar error?

*Identify & Describe:*  
**MANIFEST CLERICAL ERROR. BOAT CDOC 963501 ASSET 47581 REMOVED FROM KPBB IN SPRING OF 2021 FOR BRISTOL BAY. NO KPBB SITUS. BOAT SHOULD HAVE BEEN REMOVED FROM ACCT FOR 2023.**

X  Readily apparent from the assessment notice, tax statement or other borough tax record?

*Identify & Describe:*  
**MANIFEST CLERICAL ERROR. BOAT CDOC 963501 ASSET 47581 REMOVED FROM KPBB IN SPRING OF 2021 FOR BRISTOL BAY. NO KPBB SITUS. BOAT SHOULD HAVE BEEN REMOVED FROM ACCT 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. BOAT CDOC 963501 ASSET 47581 REMOVED FROM KPBB IN SPRING OF 2021 FOR BRISTOL BAY. NO KPBB SITUS. BOAT SHOULD HAVE BEEN REMOVED FROM ACCT FOR 2023.**

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

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

Prepared by Clyde Johnson 1/29/2024

Approved by *Cidery Dewolf* 1/29/24  
 Department Director Date

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 TAR NUMBER 20-22-076  
 PARCEL ID 99931  
 PRIMARY OWNER NORTH MATTHEW C

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC4-2</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 MANIFEST CLERICAL ERROR. BOAT CDOC 963501 ASSET 47581 REMOVED FROM  
KPB IN SPRING OF 2021 FOR BRISTOL BAY. NO KPB SITUS. BOAT SHOULD HAVE BEEN REMOVED  
FROM ACCT FOR 2022.

		CHANGE SUMMARY
DATE	<u>01/29/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>C. JOHNSON</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$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	Boat Personal Class 4 Count			2.00	1.00
		Improvement Market Value			\$293,500.00	\$56,000.00
		TAG			20.00	20.00
		TAG.Id			20.00	20.00
	Assessed	Boat Assessed Value			\$293,500.00	\$56,000.00
		Boat Personal Class 4			\$293,500.00	\$56,000.00
		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		City Taxable Value	20 - HOMER CITY		0	0
		Taxable Value - Borough			0	0
Exemption		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
		OP PPV City \$100K Exemption	20 - HOMER CITY		\$1.00	\$1.00
		Penalty Flag			0	0
		Exemption Value Borough			0	0
Date		Year of Cadastre			2022.000000000000	2022.000000000000
		Effective date of value change			20220101.000000000000	20220101.000000000000



## 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 # 00099931

X **Typographical, computational or other similar error?**  
*Identify & Describe:*  
**MANIFEST CLERICAL ERROR. BOAT CDOC 963501 ASSET 47581 REMOVED FROM KP8 IN SPRING OF 2021 FOR BRISTOL BAY. NO KP8 SITUS. BOAT SHOULD HAVE BEEN REMOVED FROM ACCT FOR 2022.**

X **Readily apparent from the assessment notice, tax statement or other borough tax record?**  
*Identify & Describe:*  
**MANIFEST CLERICAL ERROR. BOAT CDOC 963501 ASSET 47581 REMOVED FROM KP8 IN SPRING OF 2021 FOR BRISTOL BAY. NO KP8 SITUS. BOAT SHOULD HAVE BEEN REMOVED FROM ACCT 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. BOAT CDOC 963501 ASSET 47581 REMOVED FROM KP8 IN SPRING OF 2021 FOR BRISTOL BAY. NO KP8 SITUS. BOAT SHOULD HAVE BEEN REMOVED FROM ACCT FOR 2022.**

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

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

Prepared by Clyde Johnson 1/29/2024  
Date

Approved by  1/29/24  
Department Director Date

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 20-23-034  
PARCEL ID 101880  
PRIMARY OWNER SOMERS BRAD W & BUTLER SUSAN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</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 ON ACCOUNT WAS JUNKED AT DMV. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2023.

		CHANGE SUMMARY
DATE	<u>01/31/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>C. JOHNSON</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$50)</u>
		CITY FLAT TAX <u>(\$10)</u>

Cadastral Values		Expand to Filter Values				
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
<b>Default - Default Value Group</b>						
	Appraised	Boat Personal Class 3 Count			1.00	
		Improvement Market Value			\$4,800.00	
		TAG			20.00	
		TAG.Id			20.00	
	Assessed	Boat Assessed Value			\$4,800.00	
		Boat Personal Class 3			\$4,800.00	
		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	0
		Taxable Value - Borough			0	0
	Exemption	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
		OP PPV City \$100K Exemption			\$100,000.00	\$100,000.00
		OP PPV City \$100K Exemption	20 - HOMER CITY		\$100,000.00	\$100,000.00
		Penalty Flag			\$1.00	\$1.00
		Exemption Value Borough			0	0
	Date	Year of Cadastre			2023.000000000000	
		Effective date of value change			202310101.000000000000	

## 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 # 00101880

X      Typographical, computational or other similar error?  
*Identify & Describe:*  
**MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT ON ACCOUNT WAS JUNKED AT DMV. 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 ON ACCOUNT WAS JUNKED AT DMV. 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 ON ACCOUNT WAS JUNKED AT DMV. 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 1/31/2024  
Date

Approved by  1/31/24  
Date  
 Department Director

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023

TAR NUMBER 55-23-007

PARCEL ID 015-173-02

PRIMARY OWNER FOURNIER, JULIAN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>55</u>	<u>55</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>15,500</u>	<u>15,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>82,300</u>	<u>82,300</u>
KPB ASSESSED (VT 1001)	<u>97,800</u>	<u>97,800</u>
KPB TAXABLE (VT 1003)	<u>97,800</u>	<u>47,800</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 ENDED IN ERROR WHEN WARRANTY DEED RECORDED AND OWNERSHIP WENT FROM REAL ESTATE CONTRACT BUYER TO FULL OWNERSHIP ON 6/8/2021

		CHANGE SUMMARY
DATE	<u>01/09/24</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>

Cadastral Values		Expand to Filter Values	
Site	Value Type	Attribute	Secondary Attribute
Default - Default Value Group	Class	Amount	Previous Amount
	Appraised	1.91 Acres	1.91 Acres
	Improvement Market Value	\$82,300.00	\$82,300.00
	Land Market Value	\$15,500.00	\$15,500.00
	TAG	55.00	55.00
	TAG.Id	55.00	55.00
	Improvements	\$82,300.00	\$82,300.00
	Land	\$15,500.00	\$15,500.00
	Parcel Assessed Value	\$97,800.00	\$97,800.00
	Personal Property Assessed Value	0	0
	Qualified for Exemption	\$97,800.00	\$97,800.00
	Total Assessed Value - City	0	0
	<b>Total Borough Optional Exempt Value</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>
	Total City Optional Exempt Value	0	0
	Land Assessed Value	\$15,500.00	\$15,500.00
	Improvement Assessed Value	\$82,300.00	\$82,300.00
	Total Assessed Value - Borough	\$97,800.00	\$97,800.00
	City Taxable Value	0	0
	<b>Taxable Value - Borough</b>	<b>\$97,800.00</b>	<b>\$97,800.00</b>
	Exemption Value City	0	0
	<b>OP Residential Boro Exemption</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>
	<b>Residential Exemption</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>
	Working Improvement Assessed Value	\$82,300.00	\$82,300.00
	<b>Exemption Value Borough</b>	<b>0</b>	<b>\$50,000.00</b>
	Year of Cadastre	2023.0000000000	2023.0000000000
	Effective date of value change	20230101.0000000000	20230101.0000000000

## 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 # 01517302

YES      Typographical, computational or other similar error?  
*Identify & Describe:*  
**YES, EXEMPTION SHOULD NOT HAVE ENDED WITH THE TITLE TRANSFER FROM RECORDED CONTRACT BUYER TO FULL OWNERSHIP**

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

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

Certified Value	Land		\$15,500
	Improvements		\$82,300
	Personal Property		\$0
	Total		\$97,800

Adjusted Value	Land		\$15,500
	Improvements		\$82,300
	Personal Property		\$0
	Total		\$97,800

Prepared by	SGUZMAN	1/9/2024	
Approved by		1/9/24	
	Department Director	Date	

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022

TAR NUMBER 55-22-010

PARCEL ID 015-173-02

PRIMARY OWNER FOURNIER, JULIAN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>55</u>	<u>55</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>13,600</u>	<u>13,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>63,300</u>	<u>63,300</u>
KPB ASSESSED (VT 1001)	<u>76,900</u>	<u>76,900</u>
KPB TAXABLE (VT 1003)	<u>76,900</u>	<u>26,900</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 ENDED IN ERROR WHEN WARRANTY DEED RECORDED AND OWNERSHIP WENT FROM REAL ESTATE CONTRACT BUYER TO FULL OWNERSHIP ON 6/8/2021

		CHANGE SUMMARY
DATE	<u>01/09/24</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>



Cadastral Values		Expand to Filter Values		
Site	Value Type	Attribute	Secondary Attribute	
Class	Value Type	Amount	Amount	
<b>Default - Default Value Group</b>				
Appraised	Legal Acres	1.91 Acres	1.91 Acres	
	Improvement Market Value	\$63,300.00	\$63,300.00	
Assessed	Land Market Value	\$13,600.00	\$13,600.00	
	TAG	55.00	55.00	
	TAG.Id	55.00	55.00	
	Improvements	\$63,300.00	\$63,300.00	
	Land	\$13,600.00	\$13,600.00	
	Parcel Assessed Value	\$76,900.00	\$76,900.00	
	Personal Property Assessed Value	0	0	
	Qualified for Exemption	0	0	
	Total Assessed Value - City	\$76,900.00	\$76,900.00	
	<b>Total Borough Optional Exempt Value</b>		<b>\$50,000.00</b>	
Taxable	Total City Optional Exempt Value	0	0	
	Land Assessed Value	\$13,600.00	\$13,600.00	
	Improvement Assessed Value	\$63,300.00	\$63,300.00	
	Total Assessed Value - Borough	\$76,900.00	\$76,900.00	
	City Taxable Value	0	0	
	<b>Taxable Value - Borough</b>	<b>\$76,900.00</b>	<b>\$76,900.00</b>	
	Exemption	Exemption Value City	0	0
		OP Residential Boro Exemption		<b>\$50,000.00</b>
		Residential Exemption		<b>\$50,000.00</b>
		Working Improvement Assessed Value	\$63,300.00	\$63,300.00
Date	Exemption Value Borough	0	<b>\$50,000.00</b>	
	Year of Cadastre	2022.000000000000	2022.000000000000	
	Effective date of value change	20220101.000000000000	20220101.000000000000	

## 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 # 01517302

YES      Typographical, computational or other similar error?  
*Identify & Describe:*  
**YES, EXEMPTION SHOULD NOT HAVE ENDED WITH THE TITLE TRANSFER FROM RECORDED CONTRACT BUYER TO FULL OWNERSHIP**

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

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

Certified Value	Land	<u>\$13,600</u>
	Improvements	<u>\$63,300</u>
	Personal Property	<u>\$0</u>
	Total	<u>\$76,900</u>

Adjusted Value	Land	<u>\$13,600</u>
	Improvements	<u>\$63,300</u>
	Personal Property	<u>\$0</u>
	Total	<u>\$76,900</u>

Prepared by SGUZMAN 1/9/2024

Approved by *Arlean Dew 74* 1/9/24  
 Department Director Date