

Kenai Peninsula Borough
Assessing Department

MEMORANDUM

TO: Charlie Pierce, Borough Mayor
FROM: Adeena Wilcox, Director of Assessing *AW*
DATE: April 14, 2022
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: April 14, 2022

Adeena Wilcox
Director of Assessing

APPROVED



Charlie Pierce
Borough Mayor

APRIL TARS

	2021	2020	2019	2018	2017
TAG 10 (assessed)					
(taxable)					
TAG 11 (assessed)					
(taxable)					
TAG 20 (assessed)					
(taxable)					
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)	\$7,576	\$9,067			
(taxable)	(\$44,177)	(\$42,628)			
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)	\$282,044	\$355,097	\$408,891		
(taxable)	\$237,097	\$316,144	\$381,247		
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 70 (assessed)					
(taxable)					
TAG 80 (assessed)					
(taxable)					
TAG 81 (assessed)					
(taxable)					
TOTAL ASSESSED	\$289,620	\$364,164	\$408,891	\$0	\$0
TOTAL TAXABLE	\$192,920	\$273,516	\$381,247	\$0	\$0
KPB FLAT TAX	(\$400)				

APRIL TARS CITY VALUES

	2021	2020	2019	2018
TAG 10 (assessed)				
(taxable)				
Seldovia Flat Tax				
TAG 20 (assessed)				
(taxable)				
Homer Flat Tax	(\$30)			
TAG 21 (assessed)				
(taxable)				
TAG 30 (assessed)	\$7,576	\$9,067		
(taxable)	\$7,576	\$9,067		
Disability Tax Credit				
TAG 40 (assessed)	(\$15,000)			
(taxable)	(\$15,000)			
TAG 41 (assessed)				
(taxable)				
TAG 70 (assessed)				
(taxable)				
Soldotna Flat Tax				
TAG 80 (assessed)				
(taxable)				

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 40-21-005
PARCEL ID 79519
PRIMARY OWNER WOLFLEY FRED

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>40</u>	<u>40</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>\$15,000</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$15,000</u>	<u>\$0</u>

EXPLANATION MANIFEST CLERICAL ERROR. SUPP ROLLOVER FOR 2021. BOAT LOCATED IN
WHITTIER FROM 9/2020 TO PRESENT. NO KPB SITUS FOR 2021. ACCOUNT SHOULD HAVE BEEN
CLOSED FOR 2021.

		CHANGE SUMMARY
DATE	<u>01/12/22</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>(\$15,000)</u>
		CITY TAXABLE <u>(\$15,000)</u>
		KPB FLAT TAX <u>(\$250)</u>
		CITY FLAT TAX <u>\$0</u>

Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Appraised	Best Personal Class 2 Count			1.00	
	Improvement Market Value			\$15,000.00	
	IAG			40.00	
	TACID			40.00	
Assessed	Best Assessed Value			\$15,000.00	
	Best Personal Class 5			\$15,000.00	
	Personal Property Assessed Value			0	
	Total Assessed Value - City			\$15,000.00	
	Total City Optional Exempt Value			0	
	Total Assessed Value - Borough			0	
Taxable	City Taxable Value	40 - SEWARD CITY		\$15,000.00	0
	Taxable Value - Borough			0	0
Exemption	Exemption Value City	40 - SEWARD CITY		0	0
	OP PP Bar \$100K Ex 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	40 - SEWARD CITY		\$1.00	\$1.00
	Penalty Flag			0	0
	Exemption Value Borough			0	0
Date	Year of Cadastre			2021.0000000000	
	Effective date of value change			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 # 00079519

- X **Typographical, computational or other similar error?**
Identify & Describe:
MANIFEST CLERICAL ERROR. SUPP ROLLOVER FOR 2021. BOAT LOCATED IN WHITTIER FROM 9/2020 TO PRESENT. SUPPORTING DOCUMENTATION PROVIDED. NO KPB SITUS FOR 2021. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2021.

- X **Readily apparent from the assessment notice, tax statement or other borough tax record?**
Identify & Describe:
MANIFEST CLERICAL ERROR. SUPP ROLLOVER FOR 2021. BOAT LOCATED IN WHITTIER FROM 9/2020 TO PRESENT. SUPPORTING DOCUMENTATION PROVIDED. NO KPB SITUS FOR 2021. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2021.

- X **Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?**
Identify & Describe:
MANIFEST CLERICAL ERROR. SUPP ROLLOVER FOR 2021. BOAT LOCATED IN WHITTIER FROM 9/2020 TO PRESENT. SUPPORTING DOCUMENTATION PROVIDED. NO KPB SITUS FOR 2021. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2021.

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

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

Prepared by Clyde Johnson 1/12/2022
Date

Approved by *[Signature]* 1/12/2022
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2019 TAR NUMBER 58-19-041
 PARCEL ID 97104
 PRIMARY OWNER IRINI INC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$39,835</u>	<u>\$448,726</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$381,247</u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION SUPPLEMENTAL FILER 2019; AUDIT 2019, 2020 & 2021. UNREPORTED ASSETS IN TAG 58 ADDED TO PIN 97104 ONLY, NOT 97101 FOR ALL YEARS; CREATE NEW ACCT TAG 30 2019-2021. \$100K PRORATION: NO CHNG ON 97101, REMAINING BAL PRORATED BETWEEN 97104 & 101470 (NEW)

		CHANGE SUMMARY
		KPB ASSESSED <u>\$408,891</u>
DATE	<u>01/11/22</u>	KPB TAXABLE <u>\$381,247</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></u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		EXPANDED TO FUTURE VALUES	
CLASS	VALUE TYPE	AMOUNT	AMOUNT
Default	Default Value Group	Previous Amount	Amount
	Appraised	839,835.00	840,736.00
	Assessed	88.00	88.00
	Improvement Market Value		
	TAG		
	TACTA		
	Furniture, Fixtures & Equipment	839,835.00	840,736.00
	Personal Property Assessed Value	839,835.00	840,736.00
	Total Assessed Value - City	0	0
	Total Borough Optional Exempt Value	839,835.00	840,736.00
	Total City Optional Exempt Value	0	0
	Total Assessed Value Borough	839,835.00	840,736.00
	City Taxable Value	0	0
	Taxable Value - Borough	0	0
	Exemption		
	Exemption Value City	839,835.00	840,736.00
	OP PP Bor \$100K Exe Value	839,835.00	840,736.00
	OP PPV 100% Borough Lending Exemption	839,835.00	840,736.00
	OP PPV Borough \$100K Exemption	839,835.00	840,736.00
	Penalty Flag	0	0
	PP Born Childs flag	0	0
	PP Endangered Home Parcel Group	0	0
	PP Frivolous Home Parcel Exemption in Group	0	0
	Exemption Value Borough	0	0
	Year of Cadastre	2019	2019
	Date	20190101.0000000000	20190101.0000000000
	Effective date of value change		

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2020 TAR NUMBER 58-20-052
 PARCEL ID 97104
 PRIMARY OWNER IRINI INC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
BOAT CLASS/COUNT	<u> </u>	<u> </u>
PLANE CLASS/COUNT	<u> </u>	<u> </u>
KPB ASSESSED (VT 1001)	<u>\$33,078</u>	<u>\$388,175</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$316,144</u>
CITY ASSESSED (VT 1011)	<u> </u>	<u> </u>
CITY TAXABLE (V 1013)	<u> </u>	<u> </u>

EXPLANATION SUPPLEMENTAL FILER 2020; AUDIT 2019, 2020 & 2021. UNREPORTED ASSETS IN
TAG 58 ADDED TO PIN 97104 ONLY, NOT 97101 FOR ALL YEARS; CREATE NEW ACCT TAG 30 2019-2021.
\$100K PRORATION: NO CHNG ON 97101, REMAINING BAL PRORATED BETWEEN 97104 & 101470 (NEW)

CHANGE SUMMARY

		KPB ASSESSED <u>\$355,097</u>
DATE <u>01/11/22</u>		KPB TAXABLE <u>\$316,144</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> </u>
		CITY FLAT TAX <u>\$0</u>

Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Expanded to Filter Values Amount
Default - Default Value Group	Appraised	Improvement Market value		\$33,078.00	\$396,175.00
		TAG		\$0.00	\$0.00
		IMQ.LID		\$0.00	\$0.00
Assessed		Furniture, Fixtures & Equipment		\$33,078.00	\$396,175.00
		Personal Property Assessed Value		\$33,078.00	\$396,175.00
		Total Assessed Value - City		\$0	\$0
		Total Borough Optional Exempt Value		\$33,078.00	\$72,031.00
		Total City Optional Exempt Value		\$0	\$0
		Total Assessed Value - Borough		\$33,078.00	\$396,175.00
Taxable		City Taxable Value	38 - CENTRAL EMERGENCY SERVICES	\$0	\$316,144.00
		Taxable Value - Borough		\$0	\$0
Exemption		Exemption Value City	38 - CENTRAL EMERGENCY SERVICES	\$0	\$0
		OP PP Bor \$100K Fire Value		\$33,078.00	\$72,031.00
		UP PPY 100K Borough Contig Exemption		\$55,732.00	\$55,732.00
		OP PPY Borough \$ 100K Exemption		\$1.00	\$1.00
		Penalty Flag		1.00	1.00
		PP Bare Contig Flag		2000014.00	
		PP Contiguous Bare Parcel Group		1.00	
		PP Contiguous Bare Parcel Sequence In Group		\$33,078.00	\$72,031.00
		Exemption Value Borough		2028.0000000000	2028.0000000000
Data		Year of Cadasters		26200101.0000000000	26200101.0000000000
		Effective date of value change			

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 58-21-29
PARCEL ID 97104
PRIMARY OWNER IRINI INC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$29,558</u>	<u>\$311,602</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$237,097</u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION SUPPLEMENTAL FILER 2021; AUDIT 2019, 2020 & 2021. UNREPORTED ASSETS IN
TAG 58 ADDED TO PIN 97104 ONLY, NOT 97101 FOR ALL YEARS; CREATE NEW ACCT TAG 30 2019-2021.
\$100K PRORATION: NO CHNG ON 97101, REMAINING BAL PRORATED BETWEEN 97104 & 101470 (NEW)

		CHANGE SUMMARY
DATE	<u>01/11/22</u>	KPB ASSESSED <u>\$282,044</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$237,097</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>\$0</u>

Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Expended to Prior Values
Default - Default Value Group	Appraised	Improvement Market value			\$29,558.00	\$311,602.00
		IMG			\$0.00	\$0.00
		IMG_ID			\$0.00	\$0.00
Assessed		Furniture, Fixtures & Equipment			\$29,558.00	\$311,602.00
		Personal Property Assessed Value			\$29,558.00	\$311,602.00
		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			\$29,558.00	\$74,505.00
		Total City Optional Exempt Value			0	0
		Total Assessed Value - Borough			\$29,558.00	\$311,602.00
Taxable		City Taxable Value	36 - CENTRAL EMERGENCY SERVICES		0	\$337,097.00
Exemption		Taxable Value - Borough	36 - CENTRAL EMERGENCY SERVICES		0	0
		Exemption Value City			0	0
		OP PP Bor \$100K Frs Value			\$29,558.00	\$74,505.00
		UP PPV 100K Borough Limiting Exemption			\$55,456.00	
		OP PPV Borough \$100K Exemption			\$55,456.00	
		Penalty Flag			\$1.00	\$1.00
		PP Boro Contig Flag			1.00	1.00
		PP Contiguous Boro Parcel Group			2000014.00	
		PP Contiguous Boro Parcel Sequence In Group			1.00	
		Exemption Value Borough			\$29,558.00	\$74,505.00
Date		Year of Cadastre			2021.0000000000	2021.0000000000
		Effective date of value change			20210101.0000000000	20210101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 20-21-022
PARCEL ID 101067
PRIMARY OWNER ZANDER PHILIP M

	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. BOAT ON ACCOUNT WAS REPORTED TO BRISTOL BAY BOROUGH AND TAXED TO BRISTOL BAY BOROUGH FOR 2021.

		CHANGE SUMMARY
DATE	<u>03/07/22</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>

Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Expanded to Filter Values Amount
Default - Default Value Group	Appraised	Best Personal Class 4 Count			1.00	
		Improvement Market Value			\$11,250.00	
		IAG			20.00	
		TAC,IA			20.00	
		Best Assessed Value			\$11,250.00	
		Best Personal Class 4			\$11,250.00	
		Personal Property Assessed Value			0	
		Total Assessed Value - City			0	
		Trind City Optional Exempt Value			0	
		Total Assessed Value - Borough			0	
Taxable	Exemption	City Taxable Value	20 - HOMER CITY		0	0
		Taxable Value - Borough	20 - HOMER CITY		0	0
Exemption	Exemption Value City	OP PP Bor \$100K Ex Value			0	0
		OP PP \$10K Exemption			\$100,000.00	\$100,000.00
		OP PP Borough \$100K Exemption			\$100,000.00	\$100,000.00
		OP PP City \$100K Exemption			\$100,000.00	\$100,000.00
Date	Year of Cadastre	Exemption Value Borough	20 - HOMER CITY		0	0
		Effective date of value change			2021.000000000000	2021.01.000000000000

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 # 00101067

X **Typographical, computational or other similar error?**
Identify & Describe:
MANIFEST CLERICAL ERROR. BOAT ON ACCOUNT WAS REPORTED TO BRISTOL BAY BOROUGH AND TAXED TO BRISTOL BAY BOROUGH FOR 2021.

X **Readily apparent from the assessment notice, tax statement or other borough tax record?**
Identify & Describe:
MANIFEST CLERICAL ERROR. BOAT ON ACCOUNT WAS REPORTED TO BRISTOL BAY BOROUGH AND TAXED TO BRISTOL BAY BOROUGH FOR 2021.

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 ON ACCOUNT WAS REPORTED TO BRISTOL BAY BOROUGH AND TAXED TO BRISTOL BAY BOROUGH FOR 2021.

Certified Value	Land	
	Improvements	
	Personal Property	
	Total	\$0

Adjusted Value	Land	
	Improvements	
	Personal Property	
	Total	\$0

Prepared by Clyde Johnson 3/7/2022

Approved by  3/7/2022
 Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2020 TAR NUMBER 30-20-009
 PARCEL ID 101407
 PRIMARY OWNER IRINI INC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$0</u>	<u>\$9,067</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$7,372</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$9,067</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$9,067</u>

EXPLANATION SUPPLEMENTAL FILER 2020; AUDIT 2019, 2020 & 2021. UNREPORTED ASSETS
FOUND IN TAG 30; CREATE NEW ACCT TAG 30 - 2019-2021.
\$100K PRORATION: NO CHNG ON 97101, REMAINING BAL PRORATED BETWEEN 97104 & 101470 (NEW)

		CHANGE SUMMARY
DATE	<u>01/11/22</u>	KPB ASSESSED <u>\$9,067</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$7,372</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$9,067</u>
		CITY TAXABLE <u>\$9,067</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u>\$0</u>

Calculate Values		Expand to Filter Values	
Class	Value Type	Attribute	Amount
Appraised	Improvement Market Value		\$9,067.00
Assessed	TAG		30.00
Assessed	Personal Property Assessed Value		\$9,067.00
Assessed	Total Assessed Value - City		\$9,067.00
Assessed	Total Borough Optional Exempt Value		\$1,895.00
Assessed	Total City Optional Exempt Value		0
Assessed	Total Assessed Value - Borough		\$9,067.00
Assessed	City Taxable Value	30 - KPMAT CITY	\$9,067.00
Assessed	Taxable Value - Borough		\$7,172.00
Assessed	Exemption Value City		0
Assessed	Op IP Bur \$120K Ex Value		\$1,895.00
Assessed	Exemption Value Borough	30 - KPMAT CITY	\$1,895.00
Assessed	Year of Collection		2020.0000000000
Assessed	Effective date of value change		20200101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 30-21-004
 PARCEL ID 101407
 PRIMARY OWNER IRINI INC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$0</u>	<u>\$7,576</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$5,823</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$7,576</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$7,576</u>

EXPLANATION SUPPLEMENTAL FILER 2021; AUDIT 2019, 2020 & 2021. UNREPORTED ASSETS
FOUND IN TAG 30; CREATE NEW ACCT TAG 30 - 2019-2021.
\$100K PRORATION: NO CHNG ON 97101, REMAINING BAL PRORATED BETWEEN 97104 & 101470 (NEW)

		CHANGE SUMMARY
		KPB ASSESSED <u>\$7,576</u>
DATE <u>01/11/22</u>		KPB TAXABLE <u>\$5,823</u>
SUBMITTED BY <u>M PAYFER</u>		CITY ASSESSED <u>\$7,576</u>
VERIFIED BY <u>C. FINLEY</u>		CITY TAXABLE <u>\$7,576</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Expend to Filter Values	
File	Default - Default Value Group	Attribute	Secondary Attribute
Class	Value Type	Amount	Previous Amount
Appraised	Improvement Market Value	\$7,376.00	
	TAG	30.00	
Assessed	Personal Property Assessed Value	\$7,376.00	
	Total Assessed Value - City	\$7,376.00	
	Total Borough Optional Exempt Value	\$1,753.00	
	Total City Optional Exempt Value	0	
	Total Assessed Value - Borough	\$7,376.00	
Taxable	City Taxable Value	\$7,376.00	
	Taxable Value - Borough	\$7,376.00	
Exemption	Exemption Value City	0	
	OR PP Per \$100K Ex Value	\$1,753.00	
	Exemption Value Borough	\$1,753.00	
Date	Year of Cadasters	2021.0000000000	
	Effective date of value change	2021.01.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2020 TAR NUMBER 30-20-010
PARCEL ID 043-250-45
PRIMARY OWNER SMITH, JENNIFER

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>19,300</u>	<u>19,300</u>
IMPROVEMENT ASSESSED (VT5)	<u>174,800</u>	<u>174,800</u>
KPB ASSESSED (VT 1001)	<u>194,100</u>	<u>194,100</u>
KPB TAXABLE (VT 1003)	<u>194,100</u>	<u>144,100</u>
CITY ASSESSED (VT 1011)	<u>194,100</u>	<u>194,100</u>
CITY TAXABLE (VT 1013)	<u>194,100</u>	<u>194,100</u>

EXPLANATION MANIFEST CLERICAL ERROR - 50K WAS REMOVED IN ERROR FOR YEAR 2020

		CHANGE SUMMARY
DATE	<u>03/18/22</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>

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 # 04325045

YES Typographical, computational or other similar error?

Identify & Describe:
YES, EXEMPTION WAS REMOVED IN ERROR

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

Identify & Describe:
YES, EXEMPTION DID NOT APPEAR ON BOROUGH TAX DOCUMENTS

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

Identify & Describe:
YES, EXEMPTION EXAMINER REMOVED 50K IN ERROR

Certified Value	Land	\$19,300
	Improvements	\$174,800
	Personal Property	
	Total	\$194,100

Adjusted Value	Land	\$19,300
	Improvements	\$174,800
	Personal Property	
	Total	\$194,100

Prepared by SUSAN GUZMAN 3/18/2022

Approved by *Susan Guzman* 3/18/22
 Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021

TAR NUMBER 30-21-005

PARCEL ID 043-250-45

PRIMARY OWNER SMITH, JENNIFER

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>21,600</u>	<u>21,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>167,600</u>	<u>167,600</u>
KPB ASSESSED (VT 1001)	<u>189,200</u>	<u>189,200</u>
KPB TAXABLE (VT 1003)	<u>189,200</u>	<u>139,200</u>
CITY ASSESSED (VT 1011)	<u>189,200</u>	<u>189,200</u>
CITY TAXABLE (VT 1013)	<u>189,200</u>	<u>189,200</u>

EXPLANATION MANIFEST CLERICAL ERROR - 50K REMOVED IN ERROR

		CHANGE SUMMARY
DATE	<u>03/18/22</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>

Class	Value Type	Amount	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Legal Area	33 Acres		33 Acres	
	Improvement Market Value	\$167,600.00		\$167,600.00	\$167,600.00
	Land Market Value	\$21,400.00		\$21,400.00	\$21,400.00
	TAG	30.00		30.00	30.00
	TAG.JG	30.00		30.00	30.00
	Improvements	\$167,600.00		\$167,600.00	\$167,600.00
	Land	\$21,400.00		\$21,400.00	\$21,400.00
	Percol Assessed Value	\$189,200.00		\$189,200.00	\$189,200.00
	Personal Property Assessed Value	0		0	0
	Qualified for Exemption	\$189,200.00		\$189,200.00	\$189,200.00
	Total Assessed Value - City	\$189,200.00		\$189,200.00	\$189,200.00
	Total Borough Optional Exempt Value	0		0	0
	Total City Optional Exempt Value	0		0	0
	Land Assessed Value	\$21,400.00		\$21,400.00	\$21,400.00
	Improvement Assessed Value	\$167,600.00		\$167,600.00	\$167,600.00
	Total Assessed Value - Borough	\$189,200.00		\$189,200.00	\$189,200.00
	City Taxable Value	\$189,200.00	30 - KENAI CITY	\$189,200.00	\$189,200.00
	Taxable Value - Borough	\$189,200.00	30 - KENAI CITY	\$189,200.00	\$189,200.00
	Exemption Value City	0		0	0
	OP Residential Boro Exemption	\$50,000.00		\$50,000.00	\$50,000.00
	Residential Exemption	\$50,000.00		\$50,000.00	\$50,000.00
	Working Improvement Assessed Value	\$167,600.00		\$167,600.00	\$167,600.00
	Exemption Value Borough	0		0	0
	Year of Capture	2021.0000000000		2021.0000000000	2021.0000000000
	Effective date of value change	20210101.0000000000		20210101.0000000000	20210101.0000000000

