

Kenai Peninsula Borough  
Assessing Department

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**MEMORANDUM**

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

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

**DATE:** July 22, 2024

**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 22, 2024

Adeena Wilcox  
Borough Assessor

**APPROVED**

  
\_\_\_\_\_  
Peter A. Micciche  
Borough Mayor

# JULY TARS

	2024	2023	2022	2021	2020
TAG 10 (assessed)	\$0				
(taxable)	\$50,000				
TAG 11 (assessed)	\$0				
(taxable)	(\$157,400)				
TAG 20 (assessed)	\$0	\$54,240	\$40,696	\$32,503	
(taxable)	(\$1,000,600)	\$54,240	\$40,696	\$32,503	
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)	\$0				
(taxable)	(\$50,000)				
TAG 40 (assessed)	(\$2,300)				
(taxable)	\$0				
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)	\$147,700				
TAG 57 (assessed)	\$0				
(taxable)	(\$350,000)				
TAG 58 (assessed)	(\$597,700)				
(taxable)	(\$1,818,300)				
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)	\$7,100				
(taxable)	(\$150,300)				
TAG 69 (assessed)					
(taxable)					
TAG 70 (assessed)	\$0				
(taxable)	(\$504,900)				
TAG 80 (assessed)	(\$226,500)				
(taxable)	(\$226,500)				
TAG 81 (assessed)	(\$6,500)				
(taxable)	(\$196,600)				
<b>TOTAL ASSESSED</b>	<b>(\$825,900)</b>	<b>\$54,240</b>	<b>\$40,696</b>	<b>\$32,503</b>	<b>\$0</b>
<b>TOTAL TAXABLE</b>	<b>(\$4,256,900)</b>	<b>\$54,240</b>	<b>\$40,696</b>	<b>\$32,503</b>	<b>\$0</b>
<b>KPB FLAT TAX</b>	<b>(\$31,398)</b>				

## JULY TARS CITY VALUES

	2024	2023	2022	2021	2020
TAG 10 (assessed)					
(taxable)					
Seldovia Flat Tax					
TAG 20 (assessed)	\$0	\$54,240	\$40,696	\$32,503	
(taxable)	(\$490,000)	\$54,240	\$40,696	\$32,503	
Homer Flat Tax					
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)					
(taxable)					
Disability Tax Credit					
TAG 40 (assessed)	(\$2,300)				
(taxable)	(\$2,300)				
TAG 41 (assessed)					
(taxable)					
TAG 70 (assessed)	\$0				
(taxable)	(\$554,900)				
Soldotna Flat Tax					
TAG 80 (assessed)	(\$226,500)				
(taxable)	(\$226,500)				
<b>TOTAL ASSESSED</b>	<b>(\$228,800)</b>	<b>\$54,240</b>	<b>\$40,696</b>	<b>\$32,503</b>	<b>\$0</b>
<b>TOTAL TAXABLE</b>	<b>(\$1,273,700)</b>	<b>\$54,240</b>	<b>\$40,696</b>	<b>\$32,503</b>	<b>\$0</b>
KPB FLAT TAX	\$0	\$0	\$0	\$0	\$0

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 20-21-027

PARCEL ID 49742

PRIMARY OWNER LANDS END ACQUISITION CORP

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$380,529</u>	<u>\$413,032</u>
KPB TAXABLE (VT 1003)	<u>\$280,529</u>	<u>\$313,032</u>
CITY ASSESSED (VT 1011)	<u>\$380,529</u>	<u>\$413,032</u>
CITY TAXABLE (V 1013)	<u>\$280,529</u>	<u>\$313,032</u>

EXPLANATION 2021 MAIN ROLL FILER. AUDIT 2021-2023, UNREPORTED ASSETS FOUND;

INCREASE IN VALUE.

		CHANGE SUMMARY
DATE	<u>06/21/24</u>	KPB ASSESSED <u>\$32,503</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$32,503</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$32,503</u>
		CITY TAXABLE <u>\$32,503</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>



Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group	Appraised	Improvement Market Value	Previous Amount
		TAG	20.00
		TAG,Id	20.00
	Assessed	Furniture, Fixtures & Equipment	\$398,032.00
		Personal Property Assessed Value	\$413,032.00
		Supplies	\$15,000.00
		Total Assessed Value - City	\$413,032.00
		Total Borough Optional Exempt Value	\$100,000.00
		Total City Optional Exempt Value	\$100,000.00
	Taxable	City Taxable Value	\$313,032.00
		Taxable Value - Borough	\$280,529.00
	Exemption	Exemption Value City	\$100,000.00
		OP PP Bor \$100K Exe Value	\$100,000.00
		OP PP Homer \$100K Exe Value	\$100,000.00
		OP PPV 100K Exemption	\$100,000.00
		OP PPV Borough \$100K Exemption	\$100,000.00
		OP PPV City \$100K Exemption	\$100,000.00
		Exemption Value Borough	\$100,000.00
	Date	Year of Cadastre	2021.0000000000
		Effective date of value change	2021.01.01.0000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 TAR NUMBER 20-22-077  
 PARCEL ID 49742  
 PRIMARY OWNER LANDS END ACQUISITION CORP

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$398,244</u>	<u>\$438,940</u>
KPB TAXABLE (VT 1003)	<u>\$298,244</u>	<u>\$338,940</u>
CITY ASSESSED (VT 1011)	<u>\$398,244</u>	<u>\$438,940</u>
CITY TAXABLE (V 1013)	<u>\$298,244</u>	<u>\$338,940</u>

EXPLANATION 2022 MAIN ROLL FILER. AUDIT 2021-2023, UNREPORTED ASSETS FOUND;  
INCREASE IN VALUE.

		CHANGE SUMMARY
DATE	<u>06/21/24</u>	KPB ASSESSED <u>\$40,696</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$40,696</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$40,696</u>
		CITY TAXABLE <u>\$40,696</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Expand to Filter Values	
Class	Value Type	Attribute	Secondary Attribute
Appraised	Improvement Market value		Amount
Default - Default Value Group			
	TAG		20.00
	Improvement Market value		\$398,244.00
	Previous Amount		20.00
	TAG		20.00
	Improvement Market value		\$438,940.00
Assessed			
	Furniture, Fixtures & Equipment		\$418,145.00
	Personal Property Assessed Value		\$438,940.00
	Supplies		\$20,795.00
	Total Assessed Value - City		\$438,940.00
	Total Borough Optional Exempt Value		\$100,000.00
	Total City Optional Exempt Value		\$100,000.00
Taxable	Total Assessed Value - Borough		\$398,244.00
	City Taxable Value	20 - HOMER CITY	\$398,244.00
Exemption	Taxable Value - Borough		\$398,244.00
	Exemption Value City	20 - HOMER CITY	\$100,000.00
	OP PP Bor \$100K Exe Value		\$100,000.00
	OP PP Homer \$100K Exe Value		\$100,000.00
	OP PPV 100K Exemption		\$100,000.00
	OP PPV Borough \$100K Exemption		\$100,000.00
	OP PPV City \$100K Exemption		\$100,000.00
	Exemption Value Borough	20 - HOMER CITY	\$100,000.00
Date	Year of Cadastre		2022.0000000000
	Effective date of value change		2022.0000000000
			2022.01.01.0000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 20-23-035

PARCEL ID 49742

PRIMARY OWNER LANDS END ACQUISITION CORP

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$398,968</u>	<u>\$453,208</u>
KPB TAXABLE (VT 1003)	<u>\$298,968</u>	<u>\$353,208</u>
CITY ASSESSED (VT 1011)	<u>\$398,968</u>	<u>\$453,208</u>
CITY TAXABLE (V 1013)	<u>\$298,968</u>	<u>\$353,208</u>

EXPLANATION 2023 MAIN ROLL FILER. AUDIT 2021-2023, UNREPORTED ASSETS FOUND;

INCREASE IN VALUE.

## CHANGE SUMMARY

DATE	<u>06/21/24</u>	KPB ASSESSED	<u>\$54,240</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE	<u>\$54,240</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$54,240</u>
		CITY TAXABLE	<u>\$54,240</u>
		KPB FLAT TAX	<u>\$0</u>
		CITY FLAT TAX	<u>\$0</u>

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group	Appraised	Improvement Market value	Previous Amount
		TAG	20.00
		TAG.Id	20.00
	Assessed	Furniture, Fixtures & Equipment	\$176,466.00
		Personal Property Assessed Value	\$22,500.00
		Supplies	\$22,500.00
		Total Assessed Value - City	\$398,968.00
		Total Borough Optional Exempt Value	\$100,000.00
		Total City Optional Exempt Value	\$100,000.00
	Taxable	Total Assessed Value - Borough	\$398,968.00
		City Taxable Value	\$298,968.00
		Taxable Value - Borough	\$298,968.00
	Exemption	Exemption Value City	\$100,000.00
		OP PP Bor \$100K Exe Value	\$100,000.00
		OP PP Homer \$100K Exe Value	\$100,000.00
		OP PPV 100K Exemption	\$100,000.00
		OP PPV Borough \$100K Exemption	\$100,000.00
		OP PPV City \$100K Exemption	\$100,000.00
		Exemption Value Borough	\$100,000.00
	Date	Year of Cadastre	2023.000000000000
		Effective date of value change	2023.01.01.000000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 40-24-001  
PARCEL ID 91636  
PRIMARY OWNER ALEXANDER JASON D

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>40</u>	<u>40</u>
BOAT CLASS/COUNT	<u>BC5-1</u>	<u>BC5-1</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2024.  
KPB FLAT TAX PORTION ONLY. CITY OF SEWARD AD VALOREM TAX PORTION REMAINS.

		CHANGE SUMMARY
DATE	<u>07/15/24</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>(\$250)</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group		Attribute	Secondary Attribute
		Previous Amount	Amount
	Appraised	Boat Personal Class 5 Count	1.00
		Improvement Market Value	\$11,520.00
	Assessed	TAG	40.00
		TAG.1d	40.00
		Boat Assessed Value	\$11,520.00
		Boat Personal Class 5	\$11,520.00
		Personal Property Assessed Value	0
		Total Assessed Value - City	\$11,520.00
		Total City Optional Exempt Value	0
		Total Assessed Value - Borough	\$11,520.00
	Taxable	City Taxable Value	0
		Taxable Value - Borough	\$11,520.00
	Exemption	Exemption Value City	0
		Op PP Bor \$100K Exe Value	0
		Op PPV 100K Exemption	\$100,000.00
		Op PPV Borough \$100K Exemption	\$100,000.00
		Op PPV City \$100K Exemption	\$100,000.00
		Penalty Flag	\$1.00
		<b>Vessel Repair TAX CREDIT \$250</b>	<b>250.00</b>
		Exemption Value Borough	0
	Date	Year of Cadastral	2024.0000000000
		Effective date of value change	20240101.0000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 20-24-001  
PARCEL ID 98724  
PRIMARY OWNER RHODA JE-ANNE INC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC5-1</u>	<u>BC5-1</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2024.  
KPB FLAT TAX PORTION ONLY. CITY OF HOMER FLAT TAX PORTION REMAINS.

		CHANGE SUMMARY
DATE	<u>07/15/24</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>(\$250)</u>
		CITY FLAT TAX <u>\$0</u>



Cadastral Values		Expand to Filter Values	
Class	Value Type	Attribute	Secondary Attribute
		Amount	Amount
Default - Default Value Group	Appraised	Boat Class 5 Count	1.00
	Assessed	Improvement Market Value	\$805,500.00
		TAG	20.00
	Taxable	TAG.1d	20.00
		Boat Assessed Value	\$805,500.00
		Boat Class 5	\$805,500.00
	Exemption	Personal Property Assessed Value	0
		Total Assessed Value - City	0
		Total City Optional Exempt Value	0
		Total Assessed Value - Borough	0
		City Taxable Value	0
		Taxable Value - Borough	0
		Exemption Value City	0
		OP PP Bor \$100K Exe Value	0
		OP PPV 100K Exemption	\$100,000.00
OP PPV Borough \$100K Exemption		\$100,000.00	
OP PPV City \$100K Exemption	\$100,000.00		
Penalty Flag	\$1.00		
<b>Vessel Repair TAX CREDIT \$250</b>		<b>250.00</b>	
Date	Exemption Value Borough	0	2024.0000000000
	Year of Cadastre	20240101.0000000000	20240101.0000000000
	Effective date of value change		20240101.0000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 20-24-002  
PARCEL ID 98725  
PRIMARY OWNER OUTLAW INC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC4-1</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2024.  
KPB FLAT TAX PORTION ONLY. CITY OF HOMER FLAT TAX PORTION REMAINS.

		CHANGE SUMMARY
DATE	<u>07/15/24</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>\$0</u>

Cadastral Values		Value Type		Attribute		Secondary Attribute		Expand to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Amount	Previous Amount	Amount	Previous Amount	Amount
Default - Default Value Group									
	Appraised	Boat Class 4 Count			1.00	1.00			1.00
	Appraised	Improvement Market value			\$100,800.00	\$100,800.00			\$100,800.00
	Assessed	TAG			20.00	20.00			20.00
	Assessed	TAG-Id			20.00	20.00			20.00
		Boat Assessed Value			\$100,800.00	\$100,800.00			\$100,800.00
		Boat Class 4			\$100,800.00	\$100,800.00			\$100,800.00
		Personal Property Assessed Value			0	0			0
		Total Assessed Value - City			0	0			0
		Total City Optional Exempt Value			0	0			0
	Taxable	Total Assessed Value - Borough		20 - HOMER CITY	0	0			0
	Exemption	City Taxable Value		20 - HOMER CITY	0	0			0
		Taxable Value - Borough			0	0			0
		Exemption Value City			0	0			0
		OP PP Bor \$100K Exe Value			0	0			0
		OP PPV 100K Exemption			\$100,000.00	\$100,000.00			\$100,000.00
		OP PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00			\$100,000.00
		OP PPV City \$100K Exemption		20 - HOMER CITY	\$1.00	\$1.00			\$1.00
		Penalty Flag							
		<b>Vessel Repair TAX CREDIT \$150</b>							<b>150.00</b>
		Exemption Value Borough			0	0			0
	Date	Year of Cadastre			2024.000000000000	2024.000000000000			2024.000000000000
		Effective date of value change			20240101.000000000000	20240101.000000000000			20240101.000000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 41-24-001  
PARCEL ID 99773  
PRIMARY OWNER SMITH GREGORY SCOTT

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>41</u>	<u>41</u>
BOAT CLASS/COUNT	<u>BC7-1</u>	<u>BC7-1</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2024.  
KPB FLAT TAX PORTION ONLY. CITY OF SEWARD AD VALOREM TAX PORTION REMAINS.

		CHANGE SUMMARY
DATE	<u>07/15/24</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>(\$1,000)</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Expand to Filter Values	
File	Class	Value Type	Amount
Default - Default Value Group		Attribute	Secondary Attribute
	Appraised	Boat Personal Class 7 Count	1.00
		Improvement Market value	\$117,250.00
	Assessed	TAG	41.00
		TAG.Id	41.00
		Boat Assessed Value	\$117,250.00
		Boat Personal Class 7	\$117,250.00
		Personal Property Assessed Value	0
		Total Assessed Value - City	\$117,250.00
		Total City Optional Exempt Value	0
		Total Assessed Value - Borough	\$117,250.00
	Taxable	City Taxable Value	0
		Taxable Value - Borough	0
	Exemption	Exemption Value City	0
		OP PP Bor \$100K Exe Value	0
		OP PPV 100K Exemption	\$100,000.00
		OP PPV Borough \$100K Exemption	\$100,000.00
		OP PPV City \$100K Exemption	\$100,000.00
		Penalty Flag	\$1.00
		<b>Vessel Repair TAX CREDIT \$1,000</b>	<b>1,000.00</b>
		Exemption Value Borough	0
	Date	Year of Cadastre	2024-0000000000
		Effective date of value change	20240101.0000000000
			20240101.0000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 40-24-002  
PARCEL ID 100280  
PRIMARY OWNER SEWARD SHIRE LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>40</u>	<u>40</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$2,300</u>	<u>\$0</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$0</u>
CITY ASSESSED (VT 1011)	<u>\$2,300</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$2,300</u>	<u>\$0</u>

EXPLANATION MAIN ROLL FILER, NOTED BUS CLSD 6/2023, STX NOTED ACCT STILL OPENED JAN 1, NO CHNGS TO 2024 BUS ACCT. 7/2, OWNER CONTACTED ASG EXPLNG BUS DID CLOSE 2023. DF FOR 2024, ADJ TO REMV TAXABLE VALUE.

	CHANGE SUMMARY
DATE <u>07/09/24</u>	KPB ASSESSED <u>(\$2,300)</u>
SUBMITTED BY <u>M PAYFER</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY <u>C. FINLEY</u>	CITY ASSESSED <u>(\$2,300)</u>
	CITY TAXABLE <u>(\$2,300)</u>
	KPB FLAT TAX <u>\$0</u>
	CITY FLAT TAX <u>\$0</u>

Cadastra Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group	Appraised	Improvement Market Value	\$2,300.00
		TAG	40.00
		TAG.Id	40.00
	Assessed	Personal Property Assessed Value	\$2,300.00
		Supplies	\$2,300.00
		Total Assessed Value - City	\$2,300.00
		Total Borough Optional Exempt Value	0
		Total City Optional Exempt Value	0
		Total Assessed Value - Borough	\$2,300.00
	Taxable	City Taxable Value	\$2,300.00
		Taxable Value - Borough	0
	Exemption	Exemption Value City	0
		DP PP Bor \$100K Exe Value	\$2,300.00
	OP PPV 100K Exemption	\$100,000.00	
	OP PPV Borough \$100K Exemption	\$100,000.00	
	OP PPV City \$100K Exemption	\$100,000.00	
	OP PPV City \$100K Exemption	\$100,000.00	
	Penalty Flag	\$1.00	
	Exemption Value Borough	\$2,300.00	
Date	Year of Cadastra	2024.0000000000	
	Effective date of value change	20240101.0000000000	





# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 52-24-001  
PARCEL ID 101108  
PRIMARY OWNER THE RESPITE AT HALIBUT COVE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>52</u>	<u>52</u>
BOAT CLASS/COUNT	<u>BC-4</u>	<u>BC-4</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$0</u>	<u>\$0</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$0</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION MAIN ROLL FILER 2024. NON PROFIT CHAR EXMP APPRVD FOR 2024, SYSTEM  
DID NOT APPLY EXEMPTION PROPERLY. TAR TO REMOVE KPB FLAT TAX RATE.

		CHANGE SUMMARY
DATE	<u>07/09/24</u>	KPB ASSESSED <u>\$0</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>\$0</u>

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group		Attribute	Secondary Attribute
	Appraised	Boat Class 4 Count	1.00
		Improvement Market Value	\$52,000.00
		TAG	52.00
		TAG.Id	52.00
	Assessed	Boat Assessed Value	\$52,000.00
		Boat Class 4	\$52,000.00
		Personal Property Assessed Value	0
		Qualified for Exemption	\$52,000.00
		Total Assessed Value - City	0
		Total City Optional Exempt Value	0
		Total Mandatory Exempt Value	\$52,000.00
		Total Assessed Value - Borough	\$52,000.00
	Taxable	City Taxable Value	0
		Taxable Value - Borough	0
	Exemption	Charitable Exempt Value	\$52,000.00
		Exempt Boat	\$52,000.00
		Exemption Value City	0
		Penalty Flag	\$1.00
		Exemption Value Borough	0
		Exemption Value Borough	\$52,000.00
	Date	Year of Cadastre	2024.0000000000
		Effective date of value change	2024.01.01.0000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 20-24-003  
PARCEL ID 101772  
PRIMARY OWNER NORTHWEST TUG LEASING LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC7-1</u>	<u>BC7-1</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2024.  
KPB FLAT TAX PORTION ONLY. CITY OF HOMER FLAT TAX PORTION REMAINS.

		CHANGE SUMMARY
DATE	<u>07/15/24</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>(\$1,000)</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Expand to Filter Values		
Site	Class	Value Type	Attribute	
Default - Default Value Group			Secondary Attribute	
			Previous Amount	
			Amount	
	Appraised	Boat Class 7 Count	1.00	1.00
		Improvement Market value	\$107,397.00	\$107,397.00
	Assessed	TAG	20.00	20.00
		TAG-Id	20.00	20.00
		Boat Assessed Value	\$107,397.00	\$107,397.00
		Boat Class 7	0	0
		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	0	0
		Taxable Value - Borough	0	0
	Exemption	Exemption Value City	\$1.00	\$1.00
		Penalty Flag	1.00	1.00
		PP Boro Contig Flag	1.00	1.00
		PP City Contig Flag	1.00	1.00
		<b>PP Contiguous Boro Parcel Group</b>	<b>2006940.00</b>	
		<b>PP Contiguous Boro Parcel Sequence in Group</b>	<b>2.00</b>	
		<b>PP Contiguous City Parcel Group</b>	<b>2005881.00</b>	
		<b>PP Contiguous City Parcel Sequence in Group</b>	<b>1.00</b>	
		<b>Vessel Repair TAX CREDIT \$1,000</b>		<b>1000.00</b>
		Exemption Value Borough	0	0
	Date	Year of Cadastre	2024.000000000000	2024.000000000000
		Effective date of value change	20240101.000000000000	20240101.000000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 41-24-002  
PARCEL ID 101773  
PRIMARY OWNER NORTHWEST TUG LEASING LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>41</u>	<u>41</u>
BOAT CLASS/COUNT	<u>BC6-3</u>	<u>BC6-3</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2024.  
KPB FLAT TAX PORTION ONLY. CITY OF SEWARD AD VALOREM TAX PORTION REMAINS.

		CHANGE SUMMARY
DATE	<u>07/15/24</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>(\$1,500)</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Expand to Filter Values					
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group	Appraised	Boat Class 6 Count			3.00	3.00	
		Improvement Market Value			\$4,714,499.00	\$4,714,499.00	
	Assessed	TAG			41.00	41.00	
		TAG.Id			41.00	41.00	
		Boat Assessed Value			\$4,714,499.00	\$4,714,499.00	
	Taxable	Boat Class 6			0	0	
		Personal Property Assessed Value			\$4,714,499.00	\$4,714,499.00	
		Total Assessed Value - City			0	0	
		Total City Optional Exempt Value			0	0	
		Total Assessed Value - Borough			\$4,714,499.00	\$4,714,499.00	
	Exemption	City Taxable Value		41 - SEWARD SPECIAL		0	0
		Taxable Value - Borough		41 - SEWARD SPECIAL		0	0
	Exemption	Exemption Value City				\$1.00	\$1.00
		Penalty Flag				1.00	1.00
			PP Boro Contig Flag			2006940.00	2006940.00
		PP Contiguous Boro Parcel Group			3.00	3.00	
		PP Contiguous Boro Parcel Sequence in Group				1500.00	
		Vessel Repair TAX CREDIT \$500					
		Exemption Value Borough			0	0	
		Year of Cadastre			2024.0000000000	2024.0000000000	
		Effective date of value change			20240101.0000000000	20240101.0000000000	

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 20-24-004  
 PARCEL ID 101838  
 PRIMARY OWNER NORTON SOUND ECONOMIC DEVELOPMENT CORP

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC5-2, BC6-3</u>	<u>BC5-2, BC6-3</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 2024 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR FIVE VESSELS - KING ISLAND, NORTON BAY, ST LAWRENCE, PAUL C JOHNSON & EGAVIK. KPB FLAT TAX PORTION ONLY. CITY OF HOMER FLAT TAX PORTION REMAINS.

		CHANGE SUMMARY
DATE	<u>07/15/24</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>(\$2,000)</u>
		CITY FLAT TAX <u>\$0</u>

Cadastre Values		Expand to Filter Values	
Class	Value Type	Attribute	Secondary Attribute
			Amount
Default - Default Value Group	Boat Class 5 Count		2.00
	Boat Class 6 Count		3.00
Appraised	Improvement Market value		\$5,006,392.00
	TAG		20.00
	TAG.Id		20.00
Assessed	Boat Assessed Value		\$5,006,392.00
	Boat Class 5		\$1,260,000.00
	Boat Class 6		\$3,746,392.00
	Personal Property Assessed Value		0
	Total Assessed Value - City		0
	Total City Optional Exempt Value		0
	Total Assessed Value - Borough		0
Taxable	City Taxable Value	20 - HOMER CITY	0
	Taxable Value - Borough		0
Exemption	Exemption Value City	20 - HOMER CITY	0
	OP PP Bor \$100K Exe Value		0
	OP PPV 100K Exemption		\$100,000.00
	OP PPV Borough \$100K Exemption		\$100,000.00
	OP PPV City \$100K Exemption	20 - HOMER CITY	\$100,000.00
	Penalty Flag		\$1.00
	<b>Vessel Repair TAX CREDIT \$250</b>		<b>500.00</b>
	<b>Vessel Repair TAX CREDIT \$500</b>		<b>1500.00</b>
Date	Exemption Value Borough		0
	Year of Cadastre		2024.0000000000
	Effective date of value change		20240101.0000000000



# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 20-24-005  
PARCEL ID 101893  
PRIMARY OWNER BOWLIN SHANE C

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC5-1</u>	<u>BC5-1</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2024.  
KPB FLAT TAX PORTION ONLY. CITY OF HOMER FLAT TAX PORTION REMAINS.

		CHANGE SUMMARY
DATE	<u>07/15/24</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>(\$250)</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Value Type		Attribute		Secondary Attribute		Expand to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount			
<b>Default - Default Value Group</b>									
	Appraised	Boat Personal Class 5 Count			1.00	1.00			
	Appraised	Improvement Market Value			\$239,200.00	\$239,200.00			
		TAG			20.00	20.00			
	Assessed	Boat Assessed Value			20.00	20.00			
		Boat Personal Class 5			\$239,200.00	\$239,200.00			
		Personal Property Assessed Value			\$239,200.00	\$239,200.00			
		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			
	Exemption	Taxable Value - Borough		20 - HOMER CITY	0	0			
		Exemption Value 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	\$100,000.00	\$100,000.00			
		Penalty Flag			\$1.00	\$1.00			
		<b>Vessel Repair TAX CREDIT \$250</b>				<b>250.00</b>			
		Exemption Value Borough			0	0			
	Date	Year of Cadastre			2024.0000000000	2024.0000000000			
		Effective date of value change			20240101.0000000000	20240101.0000000000			

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 40-24-003  
PARCEL ID 101902  
PRIMARY OWNER URBAN JANN & MONICA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>40</u>	<u>40</u>
BOAT CLASS/COUNT	<u>BC4-1</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTON APPROVED FOR 2024.  
KPB FLAT TAX PORTION ONLY. CITY OF SEWARD AD VALOREM TAX PORTION REMAINS.

		CHANGE SUMMARY
DATE	<u>07/15/24</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>\$0</u>

Cadastral Values		Expand to Filter Values				
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group		Boat Personal Class 4 Count			1.00	1.00
	Appraised	Improvement Market value			\$93,239.00	\$93,239.00
		TAG			40.00	40.00
	Assessed	Boat Assessed Value			40.00	40.00
		Boat Personal Class 4			\$93,239.00	\$93,239.00
		Personal Property Assessed Value			\$93,239.00	\$93,239.00
		Total Assessed Value - City			0	0
		Total City Optional Exempt Value			0	0
		Total Assessed Value - Borough			0	0
	Taxable	City Taxable Value	40 - SEWARD CITY		\$93,239.00	\$93,239.00
		Taxable Value - Borough			0	0
	Exemption	Exemption Value City	40 - SEWARD 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	40 - SEWARD CITY		\$100,000.00	\$100,000.00
		Penalty Flag			\$1.00	\$1.00
		<b>Vessel Repair TAX CREDIT \$150</b>				<b>150.00</b>
		Exemption Value Borough			0	0
	Date	Year of Cadastre			2024.0000000000	2024.0000000000
		Effective date of value change			2024.01.01.0000000000	2024.01.01.0000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 20-24-006  
 PARCEL ID 103124  
 PRIMARY OWNER KOPUN AXEL

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC5-1</u>	<u>BC5-1</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2024.  
KPB FLAT TAX PORTION ONLY. CITY OF HOMER FLAT TAX PORTION REMAINS.

		CHANGE SUMMARY
DATE	<u>07/15/24</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>(\$250)</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Value Type		Attribute		Secondary Attribute		Expand to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Amount	Previous Amount	Amount	Previous Amount	Amount
<b>Default - Default Value Group</b>									
	Appraised	Boat Personal Class 5 Count			1.00	1.00			1.00
		Improvement Market value			\$400,000.00	\$400,000.00			\$400,000.00
		TAG			20.00	20.00			20.00
		TAG-Id			20.00	20.00			20.00
	Assessed	Boat Assessed Value			\$400,000.00	\$400,000.00			\$400,000.00
		Boat Personal Class 5			\$400,000.00	\$400,000.00			\$400,000.00
		Personal Property Assessed Value			0	0			0
		Total Assessed Value - City			0	0			0
		Total City Optional Exempt Value			0	0			0
		Total Assessed Value - Borough			0	0			0
	Taxable	City Taxable Value		20 - HOMER CITY	0	0			0
		Taxable Value - Borough			0	0			0
	Exemption	Exemption Value City		20 - HOMER CITY	0	0			0
		OP PP Bor \$100K Exe Value			0	0			0
		OP PPV 100K Exemption			\$100,000.00	\$100,000.00			\$100,000.00
		OP PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00			\$100,000.00
		OP PPV City \$100K Exemption		20 - HOMER CITY	\$100,000.00	\$100,000.00			\$100,000.00
		<b>Vessel Repair TAX CREDIT \$250</b>							<b>250.00</b>
		Exemption Value Borough			0	0			0
	Date	Year of Cadastre			2024.0000000000	2024.0000000000			2024.0000000000
		Effective date of value change			20240101.0000000000	20240101.0000000000			20240101.0000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 20-24-007  
 PARCEL ID 103129  
 PRIMARY OWNER LEWIS JAMES A & JAMES D

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC4-1</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2024.  
KPB FLAT TAX PORTION ONLY. CITY OF HOMER FLAT TAX PORTION REMAINS.

		CHANGE SUMMARY
DATE	<u>07/15/24</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>\$0</u>





# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 20-24-008  
PARCEL ID 103194  
PRIMARY OWNER MURPHY RICHARD M JR

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC4-1</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2024.  
KPB FLAT TAX PORTION ONLY. CITY OF HOMER FLAT TAX PORTION REMAINS.

		CHANGE SUMMARY
DATE	<u>07/15/24</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>\$0</u>

Cadastral Values		Expand to Filter Values	
Class	Value Type	Attribute	Secondary Attribute
			Amount
Appraised	Boat Personal Class 4 Count		1.00
	Improvement Market value		\$375,000.00
	TAG		20.00
	TAG:Id		20.00
Assessed	Boat Assessed Value		\$375,000.00
	Boat Personal Class 4		\$375,000.00
	Personal Property Assessed Value		\$375,000.00
	Total Assessed Value - City		0
	Total City Optional Exempt Value		0
	Total Assessed Value - Borough		0
Taxable	City Taxable Value	20 - HOMER CITY	0
	Taxable Value - Borough		0
Exemption	Exemption Value City	20 - HOMER CITY	0
	OP PP Bor \$100K Exe Value		0
	OP PPV 100K Exemption		\$100,000.00
	OP PPV Borough \$100K Exemption		\$100,000.00
	OP PPV City \$100K Exemption		\$100,000.00
	<b>Vessel Repair TAX CREDIT \$150</b>		<b>150.00</b>
	Exemption Value Borough		0
Date	Year of Cadastre		2024.0000000000
	Effective date of value change		20240101.0000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 20-24-009  
PARCEL ID 103236  
PRIMARY OWNER WADSWORTH RAY GENE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC5-1</u>	<u>BC5-1</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2024.  
KPB FLAT TAX PORTION ONLY. CITY OF HOMER FLAT TAX PORTION REMAINS.

		CHANGE SUMMARY
DATE	<u>07/15/24</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>(\$250)</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group		Attribute	Secondary Attribute
		Previous Amount	Amount
	Appraised	Boat Personal Class 5 Count	1.00
		Improvement Market Value	\$480,000.00
		TAG	20.00
	Assessed	TAG-Id	20.00
		Boat Assessed Value	\$480,000.00
		Boat Personal Class 5	\$480,000.00
		Personal Property Assessed Value	\$480,000.00
		Total Assessed Value - City	0
		Total City Optional Exempt Value	0
		Total Assessed Value - Borough	0
	Taxable	City Taxable Value	0
		Taxable Value - Borough	0
	Exemption	Exemption Value City	0
		OP PP Bor \$100K Exe Value	0
		OP PPV 100K Exemption	\$100,000.00
		OP PPV Borough \$100K Exemption	\$100,000.00
		OP PPV City \$100K Exemption	\$100,000.00
		<b>Vessel Repair TAX CREDIT \$250</b>	<b>250.00</b>
		Exemption Value Borough	0
	Date	Year of Cadastre	2024.000000000000
		Effective date of value change	20240101.000000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 20-24-010  
PARCEL ID 103270  
PRIMARY OWNER CARPENTER ERIC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC4-1</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2024.  
KPB FLAT TAX PORTION ONLY. CITY OF HOMER FLAT TAX PORTION REMAINS.

		CHANGE SUMMARY
DATE	<u>07/15/24</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>\$0</u>

Cadastral Values		Expand to Filter Values	
Class	Value Type	Attribute	Secondary Attribute
Amount	Previous Amount	Amount	Amount
Appraised	Boat Personal Class 4 Count		1.00
	Improvement Market Value		\$35,000.00
Assessed	TAG		20.00
	TAG-Id		20.00
	Boat Assessed Value		\$35,000.00
	Boat Personal Class 4		\$35,000.00
	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
Exemption	Taxable Value - Borough	20 - HOMER CITY	0
	Exemption Value City		0
	OP PP Bor \$100K Exe Value		0
	OP PPV 100K Exemption		\$100,000.00
	OP PPV Borough \$100K Exemption		\$100,000.00
	OP PPV City \$100K Exemption		\$100,000.00
	<b>Vessel Repair TAX CREDIT \$150</b>		<b>150.00</b>
	Exemption Value Borough		0
Date	Year of Cadastre		2024-000000000000
	Effective date of value change		20240101.000000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 20-24-011  
PARCEL ID 103271  
PRIMARY OWNER GRIES JEFFREY L & KARRISA A

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC4-1</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2024.  
KPB FLAT TAX PORTION ONLY. CITY OF HOMER FLAT TAX PORTION REMAINS.

		CHANGE SUMMARY
DATE	<u>07/15/24</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>\$0</u>

Cadastra Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group		Attribute	Secondary Attribute
Appraised	Assessed	Taxable	Exemption
		Boat Personal Class 4 Count	1.00
		Improvement Market Value	\$243,750.00
		TAG	20.00
		Boat Assessed Value	20.00
		Boat Personal Class 4	\$243,750.00
		Personal Property Assessed Value	\$243,750.00
		Total Assessed Value - City	0
		Total City Optional Exempt Value	0
		Total Assessed Value - Borough	0
		City Taxable Value	0
		Taxable Value - Borough	0
		Exemption Value City	0
		OP PP Bor \$100K Exe Value	0
		OP PPV 100K Exemption	\$100,000.00
		OP PPV Borough \$100K Exemption	\$100,000.00
		OP PPV City \$100K Exemption	\$100,000.00
		<b>Vessel Repair TAX CREDIT \$150</b>	<b>150.00</b>
		Exemption Value Borough	0
		Year of Cadastre	2024.0000000000
		Effective date of value change	20240101.0000000000



# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 41-24-003  
PARCEL ID 103273  
PRIMARY OWNER DUCHESS LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>41</u>	<u>41</u>
BOAT CLASS/COUNT	<u>BC7-2</u>	<u>BC7-2</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTON APPROVED FOR 2024.  
KPB FLAT TAX PORTION ONLY. CITY OF SEWARD AD VALOREM TAX PORTION REMAINS.

		CHANGE SUMMARY
DATE	<u>07/15/24</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>(\$2,000)</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Value Type		Attribute	Secondary Attribute	Previous Amount	Amount	Expand to filter Values
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount		
	Default - Default Value Group	Appraised	Boat Personal Class 7 Count			2.00	2.00	
			Improvement Market value			\$525,750.00	\$525,750.00	
		Assessed	TAG			41.00	41.00	
			Boat Assessed Value			41.00	41.00	
			Boat Personal Class 7			\$525,750.00	\$525,750.00	
			Personal Property Assessed Value			\$525,750.00	\$525,750.00	
			Total Assessed Value - City			0	0	
			Total City Optional Exempt Value			0	0	
			Total Assessed Value - Borough			\$525,750.00	\$525,750.00	
	Taxable		City Taxable Value			0	0	
			Taxable Value - Borough	41 - SEWARD SPECIAL		\$525,750.00	\$525,750.00	
	Exemption		Exemption Value City	41 - SEWARD SPECIAL		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	
			<b>Vessel Repair TAX CREDIT \$1,000</b>	41 - SEWARD SPECIAL		0	0	
			Exemption Value Borough			0	0	
	Date		Year of Cadastre			2024.000000000000	2024.000000000000	
			Effective date of value change			20240101.000000000000	20240101.000000000000	

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 40-24-004  
PARCEL ID 103287  
PRIMARY OWNER PENFIELD DONALD KENT

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>40</u>	<u>40</u>
BOAT CLASS/COUNT	<u>BC5-1</u>	<u>BC5-1</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2024.  
KPB FLAT TAX PORTION ONLY. CITY OF SEWARD AD VALOREM TAX PORTION REMAINS.

		CHANGE SUMMARY
DATE	<u>07/15/24</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>(\$250)</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Expand to Filter Values	
Site	Value Type	Attribute	Secondary Attribute
Class	Value Type	Attribute	Secondary Attribute
Default - Default Value Group	Boat Personal Class 5 Count		1.00
	Improvement Market value		\$236,000.00
	TAG		40.00
	TAG:Id		40.00
	Boat Assessed Value		\$236,000.00
	Boat Personal Class 5		\$236,000.00
	Personal Property Assessed Value		\$236,000.00
	Total Assessed Value - City		0
	Total City Optional Exempt Value		0
	Total Assessed Value - Borough		\$236,000.00
	City Taxable Value		0
	Taxable Value - Borough	40 - SEWARD CITY	\$236,000.00
	Exemption Value City		0
	OP PP Bor \$100K Exe Value		0
	OP PPV 100K Exemption		\$100,000.00
	OP PPV Borough \$100K Exemption		\$100,000.00
	OP PPV City \$100K Exemption		\$100,000.00
	<b>Vessel Repair TAX CREDIT \$250</b>		<b>250.00</b>
	Exemption Value Borough		0
	Year of Cadastre		2024.000000000000
	Effective date of value change		20240101.0000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 55-24-001

PARCEL ID 012-431-03

PRIMARY OWNER DENNY DOOLITTLE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>55</u>	<u>55</u>
CLASS CODE	<u>112</u>	<u>112</u>
LAND ASSESSED (VT4)	<u>28,100</u>	<u>28,100</u>
IMPROVEMENT ASSESSED (VT5)	<u>992,500</u>	<u>992,500</u>
KPB ASSESSED (VT 1001)	<u>1,020,600</u>	<u>1,020,600</u>
KPB TAXABLE (VT 1003)	<u>670,600</u>	<u>670,600</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR HARDSHIP EXE APPROVED

\_\_\_\_\_  
 \_\_\_\_\_

		CHANGE SUMMARY
	KPB ASSESSED	<u>\$0</u>
DATE	KPB TAXABLE	<u>\$0</u>
	CITY ASSESSED	<u>\$0</u>
SUBMITTED BY	CITY TAXABLE	<u>\$0</u>
	KPB FLAT TAX	<u>(\$5,708.61)</u>
VERIFIED BY	CITY FLAT TAX	<u></u>

Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group		Legal Acres			.95 Acres	.95 Acres
	Appraised	Improvement Market Value			\$992,500.00	\$992,500.00
		Land Market Value			\$28,100.00	\$28,100.00
		TAG			55.00	55.00
		TAG.Id			55.00	55.00
	Assessed	Improvements			\$992,500.00	\$992,500.00
		Land			\$28,100.00	\$28,100.00
		Parcel Assessed Value			\$1,020,600.00	\$1,020,600.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$1,020,600.00	\$1,020,600.00
		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			\$200,000.00	\$200,000.00
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Land Assessed Value			\$28,100.00	\$28,100.00
		Improvement Assessed Value			\$992,500.00	\$992,500.00
		Total Assessed Value - Borough			\$1,020,600.00	\$1,020,600.00
	Taxable	City Taxable Value	55 - NIKISKI SN.		0	0
		Taxable Value - Borough			\$670,600.00	\$670,600.00
	Exemption	BOROUGH SENIOR Exempt Value			\$300,000.00	\$300,000.00
		Cap for Senior Exemption			\$150,000.00	\$150,000.00
		Exemption Value City	55 - NIKISKI SN.		0	0
		OP Residential Boro Exemption			\$50,000.00	\$50,000.00
		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
		<b>Senior Hardship Credit Amount</b>				<b>\$5,708.61</b>
		Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Senior Mandatory Imp			\$150,000.00	\$150,000.00
		Working Improvement Assessed Value			\$992,500.00	\$992,500.00
		Exemption Value Borough			\$350,000.00	\$350,000.00
	Date	Year of Cadastre			2024.0000000000	2024.0000000000
		Effective date of value change			20240101.0000000000	20240101.0000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 55-24-002

PARCEL ID 015-180-37

PRIMARY OWNER DOUGHERTY, EARL LEE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>55</u>	<u>55</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>15,600</u>	<u>15,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>182,100</u>	<u>182,100</u>
KPB ASSESSED (VT 1001)	<u>197,700</u>	<u>197,700</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>147,700</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION PROPERTY WAS FORECLOSED ON, OWNERS REDEEMED PROPERTY

KN2024-004423-0

### CHANGE SUMMARY

DATE	<u>07/15/24</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>LCRANE</u>	KPB TAXABLE	<u>\$147,700</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	Class	Value Type	Attribute
Default - Default Value Group		Legal Acres	Secondary Attribute
	Appraised	Improvement Market Value	2.00 Acres
		Land Market Value	\$182,100.00
		TAG	\$15,600.00
		TAG.Id	55.00
	Assessed	Improvements	55.00
		Land	\$182,100.00
		Parcel Assessed Value	\$15,600.00
		Personal Property Assessed Value	\$197,700.00
		Qualified for Exemption	0
		Total Assessed Value - City	\$197,700.00
		<b>Total Borough Optional Exempt Value</b>	<b>\$50,000.00</b>
		Total City Optional Exempt Value	0
		<b>Total Mandatory Exempt Value</b>	<b>\$197,700.00</b>
		Land Assessed Value	\$15,600.00
		Improvement Assessed Value	\$182,100.00
		Total Assessed Value - Borough	\$197,700.00
	Taxable	City Taxable Value	0
		<b>Taxable Value - Borough</b>	<b>\$197,700.00</b>
	Exemption	Clerks Deed	55 - NIKISKI SN.
		Exemption Value City	0
		<b>OP Residential Boro Exemption</b>	<b>\$50,000.00</b>
		<b>Residential Exemption</b>	<b>\$50,000.00</b>
		Working Improvement Assessed Value	\$182,100.00
		<b>Exemption Value Borough</b>	<b>\$197,700.00</b>
	Date	Year of Cadastre	2024.0000000000
		Effective date of value change	2024.01.01.0000000000
			2024.01.01.0000000000



# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 30-24-001

PARCEL ID 047-130-18

PRIMARY OWNER RIGSBY SARAH

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>23,100</u>	<u>23,100</u>
IMPROVEMENT ASSESSED (VT5)	<u>246,000</u>	<u>246,000</u>
KPB ASSESSED (VT 1001)	<u>269,100</u>	<u>269,100</u>
KPB TAXABLE (VT 1003)	<u>269,100</u>	<u>219,100</u>
CITY ASSESSED (VT 1011)	<u>269,100</u>	<u>269,100</u>
CITY TAXABLE (VT 1013)	<u>269,100</u>	<u>269,100</u>

EXPLANATION CLERICAL ERROR - EMAILED APPLICATION NOT PRINTED.

\_\_\_\_\_  
\_\_\_\_\_

### CHANGE SUMMARY

DATE	<u>07/17/24</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>S NOTTER</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	Amount
	Appraised	Legal Acres	.20 Acres
		Improvement Market Value	\$246,000.00
		Land Market Value	\$23,100.00
	Assessed	TAG	30.00
		TAG.Lid	30.00
		Improvements	\$246,000.00
		Land	\$23,100.00
		Parcel Assessed Value	\$269,100.00
		Personal Property Assessed Value	0
		Qualified for Exemption	\$269,100.00
		Total Assessed Value - City	\$269,100.00
		<b>Total Borough Optional Exempt Value</b>	<b>\$59,000.00</b>
		Total City Optional Exempt Value	0
		Land Assessed Value	\$23,100.00
		Improvement Assessed Value	\$246,000.00
		Total Assessed Value - Borough	\$269,100.00
	Taxable	City Taxable Value	\$269,100.00
		<b>Taxable Value - Borough</b>	<b>\$219,100.00</b>
	Exemption	Exemption Value City	0
		<b>OP Residential Boro Exemption</b>	<b>\$50,000.00</b>
		<b>Residential Exemption</b>	<b>\$50,000.00</b>
		Working Improvement Assessed Value	\$246,000.00
		<b>Exemption Value Borough</b>	<b>0</b>
	Date	Year of Cadastre	2024.0000000000
		Effective date of value change	2024.01.01.0000000000

## 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 # 04713018

X Typographical, computational or other similar error?  
*Identify & Describe:*  
 YES, SEWARD CLERK EMAILED APPLICATION TO RealProperty@kpb.us. NOT SURE IF THE APPLICATION WAS RECEIVED BY THE ASSESSING DEPARTMENT.

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

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?  
*Identify & Describe:*  
 YES, SEWARD CLERK FAILED TO PROPERLY EMAIL THE EXEMPTION APPLICATION

Certified Value	Land	\$23,100
	Improvements	\$246,000
	Personal Property	\$0
	Total	\$269,100

Adjusted Value	Land	\$23,100
	Improvements	\$246,000
	Personal Property	\$0
	Total	\$269,100

Prepared by S NOTTER 7/17/2024  
Date

Approved by *Richard C. West* 7/17/24  
Date  
 Department Director

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 58-24-003

PARCEL ID 055-260-46

PRIMARY OWNER TANNA CRONK

**CURRENT VALUE**

**CORRECTED VALUE**

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>130</u>	<u>130</u>
LAND ASSESSED (VT4)	<u>26,700</u>	<u>26,700</u>
IMPROVEMENT ASSESSED (VT5)	<u>160,500</u>	<u>160,500</u>
KPB ASSESSED (VT 1001)	<u>187,200</u>	<u>187,200</u>
KPB TAXABLE (VT 1003)	<u>187,200</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 AND 50K APPROVED AFTER KPB 2024-021.

**CHANGE SUMMARY**

DATE	<u>06/06/24</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SNOTTER</u>	KPB TAXABLE	<u>(\$187,200)</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	Amount
Class	Value Type	Secondary Attribute	Amount
Default - Default Value Group	Legal Acres	1.14 Acres	1.14 Acres
Appraised	Improvement Market Value		\$160,500.00
	Land Market Value		\$26,700.00
	TAG	58.00	58.00
	TAG.Id	58.00	58.00
Assessed	Improvements		\$160,500.00
	Land		\$26,700.00
	Parcel Assessed Value		\$187,200.00
	Personal Property Assessed Value		0
	Qualified for Exemption		0
	Total Assessed Value - City		\$187,200.00
	<b>Total Borough Optional Exempt Value</b>		<b>\$37,200.00</b>
	Total City Optional Exempt Value		0
	<b>Total Mandatory Exempt Value</b>		<b>\$150,000.00</b>
	Land Assessed Value		\$26,700.00
	Improvement Assessed Value		\$160,500.00
	Total Assessed Value - Borough		\$187,200.00
Taxable	City Taxable Value		0
	Taxable Value - Borough	58 - CENTRAL EMERGENCY SERVICES	0
Exemption	BOROUGH SENIOR Exempt Value		\$187,200.00
	Cap for Senior Exemption		\$150,000.00
	Exemption Value City		0
	OP Senior Resident >150k Exempt Value		\$37,200.00
	Residential Exemption		\$50,000.00
	Senior Citizen Exemption		\$150,000.00
	Senior Mandatory Exempt Value		\$150,000.00
	Senior Mandatory/Imp		\$150,000.00
	Working Improvement Assessed Value		\$160,500.00
	Exemption Value Borough		0
Date	Year of Cadastre		2024.0000000000
	Effective date of value change		20240101.0000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 58-24-004

PARCEL ID 055-270-07

PRIMARY OWNER GEASE, DENNIS

**CURRENT VALUE**

**CORRECTED VALUE**

TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>247,200</u>	<u>247,200</u>
IMPROVEMENT ASSESSED (VT5)	<u>727,200</u>	<u>727,200</u>
KPB ASSESSED (VT 1001)	<u>974,400</u>	<u>974,400</u>
KPB TAXABLE (VT 1003)	<u>624,400</u>	<u>624,400</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR HARDSHIP EXEMPTION APPROVED

**CHANGE SUMMARY**

DATE	<u>07/12/24</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>S NOTTER</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>(\$4,533.17)</u>
		CITY FLAT TAX	<u></u>

Site	Class	Value Type	Attribute	Previous Amount	Amount
Default - Default Value Group				1.94 Acres	1.94 Acres
Appraised		Legal Acres		\$727,200.00	\$727,200.00
		Improvement Market Value		\$247,200.00	\$247,200.00
		Land Market Value		58.00	58.00
		TAG		58.00	58.00
		TAG:Id		58.00	58.00
Assessed		Improvements		\$727,200.00	\$727,200.00
		Land		\$247,200.00	\$247,200.00
		Parcel Assessed Value		\$974,400.00	\$974,400.00
		Personal Property Assessed Value		0	0
		Qualified for Exemption		\$974,400.00	\$974,400.00
		Total Assessed Value - City		0	0
		Total Borough Optional Exempt Value		\$200,000.00	\$200,000.00
		Total City Optional Exempt Value		0	0
		Total Mandatory Exempt Value		\$150,000.00	\$150,000.00
		Land Assessed Value		\$247,200.00	\$247,200.00
		Improvement Assessed Value		\$727,200.00	\$727,200.00
		Total Assessed Value - Borough		\$974,400.00	\$974,400.00
Taxable		City Taxable Value	58 - CENTRAL EMERGENCY SERVICES	0	0
		Taxable Value - Borough		\$624,400.00	\$624,400.00
Exemption		BOROUGH SENIOR Exempt Value		\$300,000.00	\$300,000.00
		Cap for Senior Exemption		\$150,000.00	\$150,000.00
		Exemption Value City		0	0
		OP Residential Boro Exemption		\$50,000.00	\$50,000.00
		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
		<b>Senior Hardship Credit Amount</b>		<b>\$4,533.17</b>	<b>\$4,533.17</b>
		Senior Mandatory Exempt Value		\$150,000.00	\$150,000.00
		Senior Mandatory Imp		\$150,000.00	\$150,000.00
		Working Improvement Assessed Value		\$727,200.00	\$727,200.00
		Exemption Value Borough		\$550,000.00	\$550,000.00
Date		Year of Cadastre		2024.0000000000	2024.0000000000
		Effective date of value change		20240101.0000000000	20240101.0000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 58-24-005

PARCEL ID 058-230-10

PRIMARY OWNER MADISON, WILLIS & JANE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>345,200</u>	<u>345,200</u>
IMPROVEMENT ASSESSED (VT5)	<u>987,700</u>	<u>987,700</u>
KPB ASSESSED (VT 1001)	<u>1,332,900</u>	<u>1,332,900</u>
KPB TAXABLE (VT 1003)	<u>982,900</u>	<u>982,900</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR HARDSHIP EXEMPTION APPROVED

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		CHANGE SUMMARY
DATE	<u>07/12/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</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>(\$3,653.27)</u>
		CITY FLAT TAX <u></u>



Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group	Appraised	Legal Acres			1.10 Acres		
		Improvement Market Value			\$987,700.00	\$987,700.00	
	Assessed	Land Market Value				\$345,200.00	\$345,200.00
		TAG				58.00	58.00
		TAG:Id				58.00	58.00
		Improvements				\$987,700.00	\$987,700.00
		Land				\$345,200.00	\$345,200.00
		Parcel Assessed Value				\$1,332,900.00	\$1,332,900.00
		Personal Property Assessed Value				0	0
		Qualified for Exemption				\$1,332,900.00	\$1,332,900.00
		Total Assessed Value - City				0	0
		Total Borough Optional Exempt Value				\$200,000.00	\$200,000.00
	Total City Optional Exempt Value				0	0	
	Total Mandatory Exempt Value				\$150,000.00	\$150,000.00	
	Land Assessed Value				\$345,200.00	\$345,200.00	
	Improvement Assessed Value				\$987,700.00	\$987,700.00	
	Total Assessed Value - Borough				\$1,332,900.00	\$1,332,900.00	
	City Taxable Value				0	0	
	Taxable Value - Borough				\$987,900.00	\$987,900.00	
	BOROUGH SENIOR Exempt Value				\$300,000.00	\$300,000.00	
	Cap for Senior Exemption				\$150,000.00	\$150,000.00	
	Exemption Value City				0	0	
	OP Residential Bero Exemption				\$50,000.00	\$50,000.00	
	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	
	<b>Senior Hardship Credit Amount</b>					<b>\$3,653.27</b>	
Senior Mandatory Exempt Value				\$150,000.00	\$150,000.00		
Senior Mandatory Imp				\$150,000.00	\$150,000.00		
Working Improvement Assessed Value				\$987,700.00	\$987,700.00		
Exemption Value Borough				\$350,000.00	\$350,000.00		
Year of Cadastre				2024.0000000000	2024.0000000000		
Effective date of value change				20240101.0000000000	20240101.0000000000		

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 58-24-006

PARCEL ID 058-230-11

PRIMARY OWNER WELLS ALASKA COMMUNITY PROPERTY TRUST

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>329,200</u>	<u>329,200</u>
IMPROVEMENT ASSESSED (VT5)	<u>506,600</u>	<u>506,600</u>
KPB ASSESSED (VT 1001)	<u>835,800</u>	<u>835,800</u>
KPB TAXABLE (VT 1003)	<u>485,800</u>	<u>485,800</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION 2024 SENIOR HARDSHIP EXE APPROVED

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		CHANGE SUMMARY
DATE	<u>07/12/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</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>(\$1,838.94)</u>
		CITY FLAT TAX <u></u>

Cadastre Values		Value Type		Attribute	Secondary Attribute	Previous Amount	Amount
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expnd to Filter Values
	Default - Default Value Group	Appraised	Legal Acres			.93 Acres	
			Improvement Market Value			\$506,600.00	\$506,600.00
			Land Market Value			\$329,200.00	\$329,200.00
			TAG			58.00	58.00
			TAG.Id			58.00	58.00
		Assessed	Improvements			\$506,600.00	\$506,600.00
			Land			\$329,200.00	\$329,200.00
			Parcel Assessed Value			\$835,800.00	\$835,800.00
			Personal Property Assessed Value			0	0
			Qualified for Exemption			0	0
			Total Assessed Value - City			\$200,000.00	\$200,000.00
			Total Borough Optional Exempt Value			0	0
			Total City Optional Exempt Value			0	0
			Total Mandatory Exempt Value			\$150,000.00	\$150,000.00
			Land Assessed Value			\$329,200.00	\$329,200.00
			Improvement Assessed Value			\$506,600.00	\$506,600.00
			Total Assessed Value - Borough			\$835,800.00	\$835,800.00
		Taxable	City Taxable Value			0	0
			Taxable Value - Borough			\$485,800.00	\$485,800.00
			BOROUGH SENIOR Exempt Value			\$300,000.00	\$300,000.00
			Cap for Senior Exemption			\$150,000.00	\$150,000.00
		Exemption	Exemption Value City			0	0
			OP Residential Boro Exemption			\$50,000.00	\$50,000.00
			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 Hardship Credit Amount			\$1,038.94	\$1,038.94
			Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00
			Senior Mandatory Imp			\$150,000.00	\$150,000.00
			Working Improvement Assessed Value			\$506,600.00	\$506,600.00
			Exemption Value Borough			\$350,000.00	\$350,000.00
		Date	Year of Cadastre			2024,0000000000	2024,0000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 70-24-001

PARCEL ID 059-320-49

PRIMARY OWNER KRISTIN WEBBER

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>70</u>	<u>70</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>146,500</u>	<u>146,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>408,400</u>	<u>408,400</u>
KPB ASSESSED (VT 1001)	<u>554,900</u>	<u>554,900</u>
KPB TAXABLE (VT 1003)	<u>504,900</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>554,900</u>	<u>554,900</u>
CITY TAXABLE (VT 1013)	<u>554,900</u>	<u>0</u>

EXPLANATION APPROVED BY RESOLUTION 2024-021

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		CHANGE SUMMARY
DATE	<u>06/06/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SNOTTER</u>	KPB TAXABLE <u>(\$504,900)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>(\$554,900)</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		Legal Acres			9.55 Acres	
	Appraised	Improvement Market Value			\$408,400.00	\$408,400.00
		Land Market Value			\$146,500.00	\$146,500.00
		TAG			70.00	70.00
	Assessed	TAG.Lid			70.00	70.00
		Improvements			\$408,400.00	\$408,400.00
		Land			\$146,500.00	\$146,500.00
		Parcel Assessed Value			\$554,900.00	\$554,900.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$554,900.00	\$554,900.00
		Total Assessed Value - City			\$50,000.00	\$404,900.00
		Total Borough Optional Exempt Value			0	\$404,900.00
		Total City Optional Exempt Value				\$150,000.00
		Total Mandatory Exempt Value				\$146,500.00
		Land Assessed Value			\$408,400.00	\$408,400.00
		Improvement Assessed Value			\$554,900.00	\$554,900.00
		Total Assessed Value - Borough			\$504,900.00	0
	Taxable	City Taxable Value	70 - SOLDOTNA CITY		\$504,900.00	0
	Exemption	Taxable Value - Borough				0
		BOROUGH VETERAN Exempt Value			\$554,900.00	\$554,900.00
		Cap for Veteran Exemption			\$150,000.00	\$150,000.00
		Disabled Veteran Exemption			\$554,900.00	\$554,900.00
		Exemption Value City			0	0
		OP Disabled Veteran >\$150k Exempt Value	70 - SOLDOTNA CITY		\$50,000.00	\$404,900.00
		OP Residential Boro Exemption				
		OP Soldotna Disabled Vet > 150k			\$50,000.00	\$404,900.00
		Residential Exemption			\$50,000.00	\$50,000.00
		Veteran Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Veteran MandatoryImp			\$408,400.00	\$150,000.00
		Working Improvement Assessed Value			\$50,000.00	\$554,900.00
		Exemption Value Borough				
	Date	Year of Cadastre			2024.0000000000	2024.0000000000
		Effective date of value change			20240101.0000000000	20240101.0000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 58-24-018

PARCEL ID 063-014-59

PRIMARY OWNER LYBARGER, CHARLES

**CURRENT VALUE**

**CORRECTED VALUE**

TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>28,100</u>	<u>28,100</u>
IMPROVEMENT ASSESSED (VT5)	<u>197,100</u>	<u>197,100</u>
KPB ASSESSED (VT 1001)	<u>225,200</u>	<u>225,200</u>
KPB TAXABLE (VT 1003)	<u>175,200</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 MANIFEST CLERICAL ERROR - DID NOT COMPLETE INPUT WHEN EXEMPTION WAS

APPROVED \_\_\_\_\_

**CHANGE SUMMARY**

DATE	<u>07/09/24</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE	<u>(\$175,200)</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>

Default - Default Value Group	Appraised	Assessed	Legal Acres	1.32 Acres	1.32 Acres
Improvement Market Value	\$197,100.00			\$197,100.00	
Land Market Value	\$28,100.00			\$28,100.00	
TAG	58.00			58.00	
TAG.id	58.00			58.00	
Improvements	\$169,000.00			\$169,000.00	
Land	\$24,700.00			\$24,700.00	
Parcel Assessed Value	\$225,200.00			\$225,200.00	
Personal Property Assessed Value	0			0	
Qualified for Exemption	0			0	
Total Assessed Value - City	\$193,700.00			\$193,700.00	
<b>Total Borough Optional Exempt Value</b>	<b>\$50,000.00</b>			<b>\$50,000.00</b>	
Total City Optional Exempt Value	0			0	
<b>Total Mandatory Exempt Value</b>	<b>\$150,000.00</b>			<b>\$150,000.00</b>	
Unqualified Improvements	\$28,100.00			\$28,100.00	
Unqualified Land	\$3,400.00			\$3,400.00	
Land Assessed Value	\$28,100.00			\$28,100.00	
Improvement Assessed Value	\$197,100.00			\$197,100.00	
Total Assessed Value - Borough	\$225,200.00			\$225,200.00	
City Taxable Value	0			0	
<b>Taxable Value - Borough</b>	<b>\$175,200.00</b>			<b>\$175,200.00</b>	
<b>Exemption</b>	<b>\$193,700.00</b>			<b>\$193,700.00</b>	
BOROUGH SENIOR Exemption	\$150,000.00			\$150,000.00	
Cap for Senior Exemption	0			0	
Exemption Value City	0			0	
OP Residential Boro Exemption	\$31,500.00			\$31,500.00	
OP Senior Resident > 150k Exempt Value	\$43,700.00			\$43,700.00	
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 Mandatory/Imp	\$150,000.00			\$150,000.00	
Working Improvement Assessed Value	\$197,100.00			\$197,100.00	
Exemption Value Borough	\$59,000.00			\$225,200.00	
Date	2024.0000000000			2024.0000000000	
Year of Cadastre	2024.0000000000			2024.0000000000	
Effective date of value change	20240101.0000000000			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 #                     06301459                    

YES      Typographical, computational or other similar error?  
*Identify & Describe:*  
 YES, THE INPUT WAS NOT COMPLETED WHEN THE EXEMPTION WAS APPROVED

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

YES      Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?  
*Identify & Describe:*  
 YES, THE EXEMPTION EXAMINTER DID NOT INPUT THE EXEMPTION ONCE APPROVED

Certified Value	Land		\$28,100
	Improvements		\$197,100
	Personal Property		\$0
	Total		\$225,200

Adjusted Value	Land		\$28,100
	Improvements		\$197,100
	Personal Property		\$0
	Total		\$225,200

Prepared by S NOTTER 7/9/2024  
Date

Approved by *Adele...* 7/10/24  
Date  
 Department Director



# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 58-24-007

PARCEL ID 063-049-12

PRIMARY OWNER DALTON JOHNSON

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>53,900</u>	<u>53,900</u>
IMPROVEMENT ASSESSED (VT5)	<u>144,800</u>	<u>144,800</u>
KPB ASSESSED (VT 1001)	<u>198,700</u>	<u>198,700</u>
KPB TAXABLE (VT 1003)	<u>148,700</u>	<u>198,700</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 APPLIED BY OWNER ON THE INCORRECT ACCOUNT - EXEMPTION EXAMINER DIDN'T GET IT REMOVED PRIOR TO CERTIFICATION

		CHANGE SUMMARY
DATE	<u>06/06/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SNOTTER</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 _____
		CITY FLAT TAX _____

Cadastre Values		Expand to Filter Values	
Site	Value Type	Attribute	Secondary Attribute
Default - Default Value Group	Class	Amount	Amount
	Appraised	1.50 Acres	1.50 Acres
	Improvement Market value	\$144,800.00	\$144,800.00
	Land Market value	\$53,900.00	\$53,900.00
	TAG	58.00	58.00
	TAG.Id	58.00	58.00
	Improvements	\$144,800.00	\$144,800.00
	Land	\$53,900.00	\$53,900.00
	Parcel Assessed Value	\$198,700.00	\$198,700.00
	Personal Property Assessed Value	0	0
	Qualified for Exemption	\$198,700.00	\$198,700.00
	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	\$53,900.00	\$53,900.00
	Improvement Assessed Value	\$144,800.00	\$144,800.00
	Total Assessed Value - Borough	\$198,700.00	\$198,700.00
	City Taxable Value	0	0
	Taxable Value - Borough	<b>\$148,700.00</b>	<b>\$148,700.00</b>
	Exemption Value City	0	0
	OP Residential Boro Exemption	<b>\$50,000.00</b>	<b>\$50,000.00</b>
	Residential Exemption	<b>\$50,000.00</b>	<b>\$50,000.00</b>
	Working Improvement Assessed Value	\$144,800.00	\$144,800.00
	Exemption Value Borough	<b>\$50,000.00</b>	<b>\$50,000.00</b>
	Year of Cadastre	2024.0000000000	2024.0000000000
	Effective date of value change	2024.01.01.0000000000	2024.01.01.0000000000

## 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 # 06304912

YES Typographical, computational or other similar error?  
*Identify & Describe:*  
 YES, EXEMPTION ENTERED ON WRONG PARCEL

YES Readily apparent from the assessment notice, tax statement or other borough tax record?  
*Identify & Describe:*  
 YES, ASSESSMENT NOTICE SHOWS EXEMPTION

YES Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?  
*Identify & Describe:*  
 EXEMPTION EXAMINER DID NOT REMOVE EXEMPTION BEFORE CERTIFICATION

	Certified Value		\$53,900
	Land		\$144,800
	Improvements		\$0
	Personal Property		\$198,700
	Total		

	Adjusted Value		\$53,900
	Land		\$144,800
	Improvements		\$0
	Personal Property		\$198,700
	Total		

Prepared by SNOTTER 6/6/2024  
 Date

Approved by *[Signature]* 6-10-24  
 Department Director Date

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 58-24-008

PARCEL ID 063-182-04

PRIMARY OWNER ADAMS, BENJAMAN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>168,400</u>	<u>21,200</u>
IMPROVEMENT ASSESSED (VT5)	<u>1,519,600</u>	<u>1,519,600</u>
KPB ASSESSED (VT 1001)	<u>1,688,000</u>	<u>1,540,800</u>
KPB TAXABLE (VT 1003)	<u>1,638,000</u>	<u>1,490,800</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION COMPLETE PROCESS FOR INPUTTING FARM DEFERMENT/CONSERVATION

EASEMENTS NOT COMPLETED.

### CHANGE SUMMARY

DATE 07/15/24

SUBMITTED BY LCRANE

VERIFIED BY C. FINLEY

KPB ASSESSED (\$147,200)

KPB TAXABLE (\$147,200)

CITY ASSESSED \$0

CITY TAXABLE \$0

KPB FLAT TAX \_\_\_\_\_

CITY FLAT TAX \_\_\_\_\_

Cadastral Values		Expand to Filter Values	
Site	Value Type	Attribute	Secondary Attribute
Class	Legal Acres	Amount	Amount
Default - Default Value Group	9.22 Acres	\$1,519,600.00	\$1,519,600.00
Appraised	Improvement Market Value	\$168,400.00	\$168,400.00
	Land Market Value		
	<b>Land Use Value</b>	<b>\$2,900.00</b>	<b>\$2,900.00</b>
	TAG	58.00	58.00
	TAG:Id	58.00	58.00
<b>Assessed</b>	<b>Agricultural Qualified</b>	<b>\$1,519,600.00</b>	<b>\$1,519,600.00</b>
	Improvements	\$1,519,600.00	\$1,519,600.00
	Land	\$168,400.00	\$168,400.00
	Parcel Assessed Value	\$1,688,000.00	\$1,688,000.00
	Personal Property Assessed Value	0	0
	Qualified for Exemption	\$1,688,000.00	\$1,688,000.00
	Total Assessed Value - City	0	0
	Total Borough Optional Exempt Value	\$50,000.00	\$50,000.00
	Total City Optional Exempt Value	0	0
	Land Assessed Value	\$168,400.00	\$168,400.00
	Improvement Assessed Value	\$1,519,600.00	\$1,519,600.00
	Total Assessed Value - Borough	\$1,688,000.00	\$1,688,000.00
	City Taxable Value	0	0
<b>Taxable</b>	<b>Taxable Value - Borough</b>	<b>\$1,638,600.00</b>	<b>\$1,490,800.00</b>
	Agricultural Deferment Value Loss		\$147,200.00
<b>Exemption</b>	<b>Agricultural Deferred Assmnt Flag</b>		<b>1.00</b>
	Exemption Value City	0	0
	OP Residential Boro Exemption	\$50,000.00	\$50,000.00
	Residential Exemption	\$50,000.00	\$50,000.00
	Working Improvement Assessed Value	\$1,519,600.00	\$1,519,600.00
	Exemption Value Borough	\$50,000.00	\$50,000.00
<b>Date</b>	<b>Year of Cadastre</b>	2024.0000000000	2024.0000000000
	Effective date of value change	20241011.0000000000	20241011.0000000000



# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 58-24-009

PARCEL ID 063-490-61

PRIMARY OWNER COLIN LOWE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>31,400</u>	<u>31,400</u>
IMPROVEMENT ASSESSED (VT5)	<u>188,000</u>	<u>188,000</u>
KPB ASSESSED (VT 1001)	<u>219,400</u>	<u>219,400</u>
KPB TAXABLE (VT 1003)	<u>219,400</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 VET EXE APPROVED BY RESOLUTION 2024-021

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		CHANGE SUMMARY
DATE	<u>06/06/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SNOTTER</u>	KPB TAXABLE <u>(\$219,400)</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	Class	Value Type	Attribute	Amount
Default - Default Value Group	Appraised	Legal Acres	1.03 Acres	
		Improvement Market value	\$188,000.00	
		Land Market value	\$31,400.00	
		TAG	58.00	
		TAG.Id	58.00	
		Improvements	\$188,000.00	
		Land	\$31,400.00	
		Parcel Assessed Value	\$219,400.00	
		Personal Property Assessed Value	0	
		Qualified for Exemption	0	
		Total Assessed Value - City	\$219,400.00	
		<b>Total Borough Optional Exempt Value</b>	<b>0</b>	
		Total City Optional Exempt Value	0	
		<b>Total Mandatory Exempt Value</b>	<b>\$150,000.00</b>	
		Land Assessed Value	\$31,400.00	
Improvement Assessed Value	\$188,000.00			
Total Assessed Value - Borough	\$219,400.00			
City Taxable Value	0			
58 - CENTRAL EMERGENCY SERVICES				
<b>Taxable Value - Borough</b>	<b>\$219,400.00</b>			
<b>BOROUGH VETERAN Exempt Value</b>	<b>\$219,400.00</b>			
<b>Cap for Veteran Exemption</b>	<b>\$150,000.00</b>			
<b>Disabled Veteran Exemption</b>	<b>\$150,000.00</b>			
Exemption Value City	0			
58 - CENTRAL EMERGENCY SERVICES				
<b>OP Disabled Veteran &gt;\$150k Exempt Value</b>	<b>\$69,400.00</b>			
<b>Residential Exemption</b>	<b>\$50,000.00</b>			
<b>Veteran Mandatory Exempt Value</b>	<b>\$150,000.00</b>			
<b>Veteran Mandatory Imp</b>	<b>\$150,000.00</b>			
<b>Working Improvement Assessed Value</b>	<b>\$188,000.00</b>			
<b>Exemption Value Borough</b>	<b>0</b>			
Year of Cadastre		2024.000000000000		
Effective date of value change		2024.01.01.0000000000		



# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 58-24-010

PARCEL ID 131-046-02

PRIMARY OWNER ADAMS, BENJAMAN

**CURRENT VALUE**

**CORRECTED VALUE**

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>57,000</u>	<u>4,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>0</u>	<u>0</u>
KPB ASSESSED (VT 1001)	<u>57,000</u>	<u>4,600</u>
KPB TAXABLE (VT 1003)	<u>57,000</u>	<u>4,600</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION COMPLETE PROCESS FOR INPUTTING FARM DEFERMENT/CONSERVATION

EASEMENTS NOT COMPLETED.

**CHANGE SUMMARY**

DATE 07/15/24

SUBMITTED BY LCRANE

VERIFIED BY C. FINLEY

KPB ASSESSED (\$52,400)

KPB TAXABLE (\$52,400)

CITY ASSESSED \$0

CITY TAXABLE \$0

KPB FLAT TAX \_\_\_\_\_

CITY FLAT TAX \_\_\_\_\_

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Attribute
Default - Default Value Group	Appraised	Legal Acres	Secondary Attribute
		Land Market Value	Previous Amount
		Land Use Value	Amount
		13.02 Acres	13.02 Acres
		\$57,000.00	\$57,000.00
		\$4,600.00	\$4,600.00
		58.00	58.00
		58.00	58.00
		\$57,000.00	\$57,000.00
		\$57,000.00	\$4,600.00
		0	\$4,600.00
		\$57,000.00	0
		0	\$4,600.00
		0	0
		0	0
		\$57,000.00	0
		\$57,000.00	\$4,600.00
		0	\$4,600.00
		\$57,000.00	0
		58 - CENTRAL EMERGENCY SERVICES	\$4,600.00
		58 - CENTRAL EMERGENCY SERVICES	\$52,400.00
		0	1.00
		0	0
		0	0
		2024.000000000000	2024.000000000000
		20240101.000000000000	20240101.000000000000
		20240101.000000000000	20240101.000000000000
		Effective date of value change	

## 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 # 13104602

X  Typographical, computational or other similar error?  
*Identify & Describe:*  
**COMPLETE PROCESS FOR INPUTTING FARM DEFERMENT/CONSERVATION EASEMENTS NOT COMPLETED.**

X  Readily apparent from the assessment notice, tax statement or other borough tax record?  
*Identify & Describe:*  
**BEING CORRECTED PRIOR TO BILLS BEING PRODUCED**

X  Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?  
*Identify & Describe:*  
**COMPLETE PROCESS FOR INPUTTING FARM DEFERMENT/CONSERVATION EASEMENTS NOT COMPLETED.**

Certified Value	Land	\$57,000
	Improvements	\$0
	Personal Property	
	Total	\$57,000

Adjusted Value	Land	\$4,600
	Improvements	\$0
	Personal Property	
	Total	\$4,600

Prepared by LCRANE 7/15/2024  
Date

Approved by \_\_\_\_\_  
Department Director Date

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 58-24-011

PARCEL ID 131-110-69

PRIMARY OWNER DAY, THOMAS

**CURRENT VALUE**

**CORRECTED VALUE**

TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>350</u>	<u>350</u>
LAND ASSESSED (VT4)	<u>25,800</u>	<u>25,800</u>
IMPROVEMENT ASSESSED (VT5)	<u>264,200</u>	<u>264,200</u>
KPB ASSESSED (VT 1001)	<u>290,000</u>	<u>290,000</u>
KPB TAXABLE (VT 1003)	<u>240,000</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 MANIFEST CLERICAL ERROR - EXEMPTION ENDED FOR AUDIT AND WAS NOT RESTORED AFTER AUDIT WAS COMPLETED

**CHANGE SUMMARY**

DATE	<u>7/9/2024</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SNOTTER</u>	KPB TAXABLE	<u>(\$240,000)</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 Attributes	Previous Amount	Amount
Default - Default Value Group					2.00 Acres	2.00 Acres
	Appraised	Legal Acres			\$264,200.00	\$264,200.00
		Improvement Market Value			\$25,800.00	\$25,800.00
		Land Market Value			58.00	58.00
		TAG			58.00	58.00
	Assessed	TAG.Ld			\$264,100.00	\$264,100.00
		Improvements			\$25,800.00	\$25,800.00
		Land			\$290,000.00	\$290,000.00
		Parcel Assessed Value			0	0
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$289,900.00	\$289,900.00
		Total Assessed Value - City			0	0
		<b>Total Borough Optional Exempt Value</b>			<b>\$50,000.00</b>	<b>\$140,000.00</b>
		Total City Optional Exempt Value			0	0
		<b>Total Mandatory Exempt Value</b>			<b>\$150,000.00</b>	<b>\$150,000.00</b>
		Unqualified Improvements			\$100.00	\$100.00
		Land Assessed Value			\$25,800.00	\$25,800.00
		Improvement Assessed Value			\$264,200.00	\$264,200.00
		Total Assessed Value - Borough			\$290,000.00	\$290,000.00
	Taxable	City Taxable Value	58 - CENTRAL EMERGENCY SERVICES		0	0
		<b>Taxable Value - Borough</b>			<b>\$240,000.00</b>	<b>0</b>
	Exemption	BOROUGH SENIOR Exempt Value			\$289,900.00	\$289,900.00
		Cap for Senior Exemption			\$150,000.00	\$150,000.00
		Exemption Value City			0	0
		OP Residential Boro Exemption			\$50,000.00	\$100.00
		OP Senior Resident > 150k Exempt Value			\$139,900.00	\$139,900.00
		Residential Exemption	58 - CENTRAL EMERGENCY SERVICES		\$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 Mandatory Imp			\$150,000.00	\$150,000.00
		Working Improvement Assessed Value			\$264,200.00	\$264,200.00
		<b>Exemption Value Borough</b>			<b>\$50,000.00</b>	<b>\$290,000.00</b>
	Date	Year of Calastre			2024.0000000000	2024.0000000000
		Effective date of value change			20240101.0000000000	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 # 13111069

YES      Typographical, computational or other similar error?  
*Identify & Describe:*  
 YES, EXEMPTION ENDED AND NOT RESTORED AFTER AUDIT WAS COMPLETE

YES      Readily apparent from the assessment notice, tax statement or other borough tax record?  
*Identify & Describe:*  
 YES, EXEMPTION WAS NOT ON THE ASSESSMENT NOTICE

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 CORRECT THE EXEMPTION END DATE AFTER THE AUDIT

	Certified Value	Land	\$25,800
		Improvements	\$264,200
		Personal Property	\$0
		<b>Total</b>	<b>\$290,000</b>

	Adjusted Value	Land	\$25,800
		Improvements	\$264,200
		Personal Property	\$0
		<b>Total</b>	<b>\$290,000</b>

Prepared by S NOTTER 7/9/2024  
Date

Approved by *Robert D. W. 74* 7/9/24  
Date  
 Department Director

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 58-24-012

PARCEL ID 13150033co09

PRIMARY OWNER HAWKINS, SANDRA

**CURRENT VALUE**

**CORRECTED VALUE**

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>140</u>	<u>140</u>
LAND ASSESSED (VT4)	<u>15,500</u>	<u>15,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>216,400</u>	<u>216,400</u>
KPB ASSESSED (VT 1001)	<u>231,900</u>	<u>231,900</u>
KPB TAXABLE (VT 1003)	<u>181,900</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**

	KPB ASSESSED	<u>\$0</u>
DATE <u>06/27/24</u>	KPB TAXABLE	<u>(\$181,900)</u>
SUBMITTED BY <u>S NOTTER</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></u>

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group		Attribute	Secondary Attribute
		Previous Amount	Amount
	Appraised	Legal Acres	.55 Acres
		Improvement Market Value	\$216,400.00
		Land Market Value	\$15,500.00
		TAG	58.00
		TAG.Id	58.00
	Assessed	Improvements	\$216,400.00
		Land	\$15,500.00
		Parcel Assessed Value	\$231,900.00
		Personal Property Assessed Value	0
		Qualified for Exemption	0
		Total Assessed Value - City	\$231,900.00
		<b>Total Borough Optional Exempt Value</b>	<b>\$50,000.00</b>
		Total City Optional Exempt Value	0
		<b>Total Mandatory Exempt Value</b>	<b>\$150,000.00</b>
		Land Assessed Value	\$15,500.00
		Improvement Assessed Value	\$216,400.00
		Total Assessed Value - Borough	\$231,900.00
		City Taxable Value	0
	Taxable	<b>Taxable Value - Borough</b>	<b>\$181,900.00</b>
	Exemption	<b>BOROUGH SENIOR Exempt Value</b>	<b>\$231,900.00</b>
		<b>Cap for Senior Exemption</b>	<b>\$150,000.00</b>
		Exemption Value City	0
		<b>OP Residential Boro Exemption</b>	<b>\$91,900.00</b>
		<b>OP Senior Resident &gt; 150k Exempt Value</b>	<b>\$50,000.00</b>
		<b>Residential Exemption</b>	<b>\$150,000.00</b>
		<b>Senior Citizen Exemption</b>	<b>\$150,000.00</b>
		<b>Senior Mandatory Exempt Value</b>	<b>\$150,000.00</b>
		<b>Senior Mandatory/Imp</b>	<b>\$216,400.00</b>
		<b>Working Improvement Assessed Value</b>	<b>\$50,000.00</b>
		<b>Exemption Value Borough</b>	<b>\$231,900.00</b>
	Date	Year of Cadastre	2024.000000000000
		Effective date of value change	20240101.0000000000



# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 58-24-013

PARCEL ID 131-520-89

PRIMARY OWNER MIX, BEVERLY

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>19,500</u>	<u>19,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>99,100</u>	<u>99,100</u>
KPB ASSESSED (VT 1001)	<u>118,600</u>	<u>118,600</u>
KPB TAXABLE (VT 1003)	<u>68,600</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER PFD ELIGIBILITY CONFIRMATION

## CHANGE SUMMARY

DATE	<u>06/27/24</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE	<u>(\$68,600)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>\$0</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cadastral Values		Expand to Filter Values	
Site	Value Type	Attribute	Secondary Attribute
Default - Default Value Group	Class	Amount	Amount
	Legal Acres	1.07 Acres	1.07 Acres
	Appraised	Improvement Market value	\$99,100.00
		Land Market value	\$19,500.00
		TAG	58.00
		TAG.Id	58.00
	Assessed	Improvements	\$99,100.00
		Land	\$19,500.00
		Parcel Assessed Value	\$118,600.00
		Personal Property Assessed Value	0
		Qualified for Exemption	0
		Total Assessed Value - City	\$118,600.00
		Total Borough Optional Exempt Value	0
		Total City Optional Exempt Value	\$50,000.00
		Total Mandatory Exempt Value	0
		Land Assessed Value	\$19,500.00
		Improvement Assessed Value	\$99,100.00
		Total Assessed Value - Borough	\$118,600.00
		City Taxable Value	0
	Taxable	Taxable Value - Borough	\$66,600.00
		BOROUGH SENIOR Exempt Value	\$118,600.00
	Exemption	Cap for Senior Exemption	\$150,000.00
		Exemption Value City	0
		OP Residential Boro Exemption	0
		Residential Exemption	\$50,000.00
		Senior Citizen Exemption	\$50,000.00
		Senior Mandatory Exempt Value	\$118,600.00
		Senior Mandatory Imp	\$99,100.00
		Senior Mandatory Land	\$19,500.00
		Working Improvement Assessed Value	\$99,100.00
		Exemption Value Borough	\$50,000.00
	Date	Year of Cadastre	2024.0000000000
		Effective date of value change	20240101.0000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 58-24-014

PARCEL ID 133-081-18

PRIMARY OWNER NELSON, KERRY

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>212,300</u>	<u>30,400</u>
IMPROVEMENT ASSESSED (VT5)	<u>99,300</u>	<u>99,300</u>
KPB ASSESSED (VT 1001)	<u>311,600</u>	<u>129,700</u>
KPB TAXABLE (VT 1003)	<u>311,600</u>	<u>129,700</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION COMPLETE PROCESS FOR INPUTTING FARM DEFERMENT/CONSERVATION  
EASEMENTS NOT COMPLETED.

### CHANGE SUMMARY

DATE	<u>07/15/24</u>	KPB ASSESSED	<u>(\$181,900)</u>
SUBMITTED BY	<u>LCRANE</u>	KPB TAXABLE	<u>(\$181,900)</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	Class	Value Type	Amount
Default - Default Value Group		Attribute	Secondary Attribute
Appraised		Legal Acres	80.00 Acres
		Improvement Market Value	\$99,300.00
		Land Market Value	\$212,300.00
		Land Use Value	\$215,000.00
		TAG	\$27,700.00
		TAG.Id	58.00
		TAG.Id	58.00
		Agricultural Qualified Improvements	\$212,300.00
		Land	\$99,300.00
		Parcel Assessed Value	\$311,600.00
Assessed		Personal Property Assessed Value	0
		Qualified for Exemption	0
		Total Assessed Value - City	\$311,600.00
		Total City Optional Exempt Value	0
		Land Assessed Value	\$212,300.00
		Improvement Assessed Value	\$99,300.00
		Total Assessed Value - Borough	\$311,600.00
		City Taxable Value	0
		Taxable Value - Borough	\$311,600.00
		Agricultural Deferment Value Loss	\$184,600.00
Taxable		Agricultural Deferred Assmnt Flag	1.00
		Exemption Value City	0
		Working Improvement Assessed Value	\$99,300.00
		Exemption Value Borough	0
		Year of Cadastre	2024.0000000000
		Effective date of value change	20240101.0000000000
			20240101.0000000000
			20240101.0000000000
			20240101.0000000000
			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 # 13308118

X      Typographical, computational or other similar error?  
*Identify & Describe:*  
**COMPLETE PROCESS FOR INPUTTING FARM DEFERMENT/CONSERVATION EASEMENTS NOT COMPLETED.**

X      Readily apparent from the assessment notice, tax statement or other borough tax record?  
*Identify & Describe:*  
**BEING CORRECTED PRIOR TO BILLS BEING PRODUCED**

X      Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?  
*Identify & Describe:*  
**COMPLETE PROCESS FOR INPUTTING FARM DEFERMENT/CONSERVATION EASEMENTS NOT COMPLETED.**

Certified Value	Land		\$212,300
	Improvements		\$99,300
	Personal Property		
	Total		\$311,600

Adjusted Value	Land		\$30,400
	Improvements		\$99,300
	Personal Property		
	Total		\$129,700

Prepared by LCRANE 7/15/2024  
Date

Approved by \_\_\_\_\_  
Department Director Date

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 58-24-016

PARCEL ID 133-081-26

PRIMARY OWNER NELSON, KERRY

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>190</u>	<u>190</u>
LAND ASSESSED (VT4)	<u>161,200</u>	<u>9,000</u>
IMPROVEMENT ASSESSED (VT5)	<u>700</u>	<u>700</u>
KPB ASSESSED (VT 1001)	<u>161,900</u>	<u>9,700</u>
KPB TAXABLE (VT 1003)	<u>161,900</u>	<u>9,700</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION COMPLETE PROCESS FOR INPUTTING FARM DEFERMENT/CONSERVATION  
EASEMENTS NOT COMPLETED.

### CHANGE SUMMARY

DATE	<u>07/15/24</u>	KPB ASSESSED	<u>(\$152,200)</u>
SUBMITTED BY	<u>LCRANE</u>	KPB TAXABLE	<u>(\$152,200)</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	Amount
Default - Default Value Group	Legal Acres	25.78 Acres	25.78 Acres
	Improvement Market Value	\$700.00	\$700.00
	Land Market Value	\$161,200.00	\$161,200.00
	Land Use Value	\$9,000.00	\$9,000.00
	TAG	58.00	58.00
	TAG.id	58.00	58.00
Assessed	Agricultural Qualified	\$161,200.00	\$161,200.00
	Improvements	\$700.00	\$700.00
	Land	\$9,000.00	\$9,000.00
	Parcel Assessed Value	\$161,900.00	\$161,900.00
	Personal Property Assessed Value	0	0
	Qualified for Exemption	\$161,900.00	\$161,900.00
	Total Assessed Value - City	0	0
	Total City Optional Exempt Value	0	0
	Land Assessed Value	\$161,200.00	\$161,200.00
	Improvement Assessed Value	\$700.00	\$700.00
	Total Assessed Value - Borough	\$161,900.00	\$161,900.00
Taxable	City Taxable Value	0	0
	Taxable Value - Borough	\$161,900.00	\$161,900.00
Exemption	Agricultural Deferment Value Loss	\$157,200.00	\$157,200.00
	Agricultural Deferment Assmnt Flag	1.00	1.00
	Exemption Value City	0	0
	Working Improvement Assessed Value	\$700.00	\$700.00
	Exemption Value Borough	0	0
Date	Year of Cadastre	2024.0000000000	2024.0000000000
	Effective date of value change	20240101.0000000000	20240101.0000000000





# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 58-24-015

PARCEL ID 133-081-38

PRIMARY OWNER NELSON, KERRY

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>190</u>	<u>190</u>
LAND ASSESSED (VT4)	<u>74,500</u>	<u>10,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>21,100</u>	<u>21,100</u>
KPB ASSESSED (VT 1001)	<u>95,600</u>	<u>31,600</u>
KPB TAXABLE (VT 1003)	<u>95,600</u>	<u>31,600</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION COMPLETE PROCESS FOR INPUTTING FARM DEFERMENT/CONSERVATION

EASEMENTS NOT COMPLETED.

## CHANGE SUMMARY

DATE	<u>07/15/24</u>	KPB ASSESSED	<u>(\$64,000)</u>
SUBMITTED BY	<u>LCRANE</u>	KPB TAXABLE	<u>(\$64,000)</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	
File	Value Type	Secondary Attribute	Amount
<b>Default - Default Value Group</b>			
Class	Value Type	Attribute	Amount
Appraised	Legal Acres		30.00 Acres
	Improvement Market Value		\$21,100.00
	Land Market Value		\$74,500.00
	<b>Land Use Value</b>		<b>\$10,500.00</b>
	TAG		58.00
	TAG.Id		58.00
Assessed	Agricultural Qualified		\$74,500.00
	Improvements		\$21,100.00
	Land		\$74,500.00
	Parcel Assessed Value		\$95,600.00
	Personal Property Assessed Value		0
	Qualified for Exemption		0
	Total Assessed Value - City		\$95,600.00
	Total City Optional Exempt Value		0
	Land Assessed Value		\$74,500.00
	Improvement Assessed Value		\$21,100.00
	Total Assessed Value - Borough		\$95,600.00
Taxable	City Taxable Value	58 - CENTRAL EMERGENCY SERVICES	0
	Taxable Value - Borough		\$95,600.00
Exemption	Agricultural Deferment Value Loss		\$64,000.00
	Agricultural Deferment Assmnt Flag		1.00
	Exemption Value City		0
	Working Improvement Assessed Value		\$21,100.00
	Exemption Value Borough		0
Date	Year of Cadastre		2024.0000000000
	Effective date of value change		20240101.0000000000

## MANIFEST CLERICAL ERROR - CHECKLIST

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**Parcel ID / Acct #** 13308138

X Typographical, computational or other similar error?  
*Identify & Describe:*  
**COMPLETE PROCESS FOR INPUTTING FARM DEFERMENT/CONSERVATION EASEMENTS NOT COMPLETED.**

X Readily apparent from the assessment notice, tax statement or other borough tax record?  
*Identify & Describe:*  
**BEING CORRECTED PRIOR TO BILLS BEING PRODUCED**

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?  
*Identify & Describe:*  
**COMPLETE PROCESS FOR INPUTTING FARM DEFERMENT/CONSERVATION EASEMENTS NOT COMPLETED.**

Certified Value	Land		\$74,500
	Improvements		\$21,100
	Personal Property		
	<b>Total</b>		<b>\$95,600</b>

Adjusted Value	Land		\$10,500
	Improvements		\$21,100
	Personal Property		
	<b>Total</b>		<b>\$31,600</b>

Prepared by LCRANE 7/15/2024  
Date

Approved by \_\_\_\_\_  
Department Director Date

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 58-24-017

PARCEL ID 133-400-31

PRIMARY OWNER BAXTER THOMAS LEE

**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>225,400</u>	<u>225,400</u>
KPB ASSESSED (VT 1001)	<u>248,300</u>	<u>248,300</u>
KPB TAXABLE (VT 1003)	<u>198,300</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 EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

**CHANGE SUMMARY**

DATE	<u>07/10/24</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE	<u>(\$198,300)</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	Class	Value Type	Amount
Default - Default Value Group	Appraised	Legal Acres	2.20 Acres
		Improvement Market Value	\$225,400.00
		Land Market Value	\$22,900.00
		TAG	58.00
		TAG.Id	58.00
	Assessed	Improvements	\$225,400.00
		Land	\$22,900.00
		Parcel Assessed Value	\$248,300.00
		Personal Property Assessed Value	0
		Qualified for Exemption	0
		Total Assessed Value - City	\$248,300.00
		Total Borough Optional Exempt Value	\$98,300.00
		Total City Optional Exempt Value	0
		Total Mandatory Exempt Value	\$150,000.00
		Land Assessed Value	\$22,900.00
		Improvement Assessed Value	\$225,400.00
		Total Assessed Value - Borough	\$248,300.00
		City Taxable Value	0
	Taxable	Taxable Value - Borough	\$198,300.00
		BOROUGH SENIOR Exempt Value	\$248,300.00
	Exemption	Cap for Senior Exemption	\$150,000.00
		Exemption Value City	0
		OP Residential Boro Exemption	\$50,000.00
		OP Senior Resident > 150k Exempt Value	\$98,300.00
		Residential Exemption	\$50,000.00
		Senior Citizen Exemption	\$150,000.00
		Senior Mandatory Exempt Value	\$150,000.00
		Senior Mandatory Imp	\$150,000.00
		Working Improvement Assessed Value	\$225,400.00
		Exemption Value Borough	\$58,000.00
		Year of Cadastre	2024.0000000000
		Effective date of value change	20240101.0000000000
			20240101.0000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 57-24-002

PARCEL ID 144-091-22

PRIMARY OWNER LYNCH LIVING TRUST

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>57</u>	<u>57</u>
CLASS CODE	<u>112</u>	<u>112</u>
LAND ASSESSED (VT4)	<u>75,800</u>	<u>75,800</u>
IMPROVEMENT ASSESSED (VT5)	<u>351,900</u>	<u>351,900</u>
KPB ASSESSED (VT 1001)	<u>427,700</u>	<u>427,700</u>
KPB TAXABLE (VT 1003)	<u>427,700</u>	<u>77,700</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 - SENIOR AND 50K EXEMPTION REMOVED IN ERROR WHEN  
PROPERTY OWNER APPLIED FOR EXEMPTION AT A DIFFERENT PIN. THE EXEMPTION FOR THIS PIN  
WAS FOR THE LIFE ESTATE HOLDER AND NOT THE OWNER.

		CHANGE SUMMARY
DATE	<u>07/17/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</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>

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group		Legal Acres	.80 Acres
	Appraised	Improvement Market Value	\$351,900.00
		Land Market Value	\$75,800.00
		TAG	57.00
		TAG.Id	57.00
	Assessed	Improvements	\$351,900.00
		Land	\$75,800.00
		Parcel Assessed Value	\$427,700.00
		Personal Property Assessed Value	0
		Qualified for Exemption	0
		Total Assessed Value - City	\$427,700.00
		<b>Total Borough Optional Exempt Value</b>	<b>\$ 209,000.00</b>
		Total City Optional Exempt Value	0
		<b>Total Mandatory Exempt Value</b>	<b>\$150,000.00</b>
		Land Assessed Value	\$75,800.00
		Improvement Assessed Value	\$351,900.00
		Total Assessed Value - Borough	\$427,700.00
		City Taxable Value	0
	Taxable	<b>Taxable Value - Borough</b>	<b>\$77,700.00</b>
		<b>BOROUGH SENIOR Exempt Value</b>	<b>\$300,000.00</b>
		Cap for Senior Exemption	\$150,000.00
		Exemption Value City	0
		OP Residential Boro Exemption	\$50,000.00
		OP Senior Resident >150k Exempt Value	\$150,000.00
		Residential Exemption	\$50,000.00
		Senior Citizen Exemption	\$150,000.00
		Senior Mandatory Exempt Value	\$150,000.00
		Senior Mandatory/Imp	\$150,000.00
		Working Improvement Assessed Value	\$351,900.00
		<b>Exemption Value Borough</b>	<b>0</b>
		Year of Cadastre	2024.000000000000
		Effective date of value change	20240101.0000000000
			20240101.000000000000

## MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 14409122

X          Typographical, computational or other similar error?  
*Identify & Describe:*  
 YES, THE EXEMPTION WAS REMOVED IN ERROR WHEN THE OWNER APPLIED FOR EXEMPTION ON A DIFFERENT PIN. THE LIFE ESTATE HOLDER DID NOT MOVE AND WAS THE ORIGINAL APPLICANT


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

X          Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?  
*Identify & Describe:*  
 YES, EXEMPTION EXAMINER REMOVED THE EXEMPTION IN ERROR WHEN APPROVING AN EXEMPTION FOR A DIFFERENT PARCEL

Certified Value	Land		<u>\$75,800</u>
	Improvements		<u>\$351,900</u>
	Personal Property		<u>\$0</u>
	Total		<u>\$427,700</u>

Adjusted Value	Land		<u>\$75,800</u>
	Improvements		<u>\$351,900</u>
	Personal Property		<u>\$0</u>
	Total		<u>\$427,700</u>

Prepared by S NOTTER 7/17/2024  
Date

Approved by  7/17/24  
Date  
 Department Director



# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 68-24-001

PARCEL ID 159-521-12

PRIMARY OWNER FRANEY, JOSHUA

**CURRENT VALUE**

**CORRECTED VALUE**

TAG	<u>68</u>	<u>68</u>
CLASS CODE	<u>105</u>	<u>105</u>
LAND ASSESSED (VT4)	<u>25,400</u>	<u>25,400</u>
IMPROVEMENT ASSESSED (VT5)	<u>6,000</u>	<u>6,000</u>
KPB ASSESSED (VT 1001)	<u>31,400</u>	<u>31,400</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>31,400</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION CLERKS DEED FLAG INPUT FOR 2024 INSTEAD OF FOR 2025

**CHANGE SUMMARY**

DATE	<u>07/16/24</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>LCRANE</u>	KPB TAXABLE	<u>\$31,400</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	
Class	Value Type	Attribute	Secondary Attribute
Default - Default Value Group		Previous Amount	Amount
Appraised	Legal Acres	2.72 Acres	2.72 Acres
	Improvement Market value	\$6,000.00	\$6,000.00
	Land Market value	\$25,400.00	\$25,400.00
	TAG	68.00	68.00
	TAG.Id	68.00	68.00
Assessed	Improvements	\$6,000.00	\$6,000.00
	Land	\$25,400.00	\$25,400.00
	Parcel Assessed Value	\$31,400.00	\$31,400.00
	Personal Property Assessed Value	0	0
	Qualified for Exemption	0	0
	Total Assessed Value - City	\$31,400.00	\$31,400.00
	Total City Optional Exempt Value	0	0
	<b>Total Mandatory Exempt Value</b>	<b>\$31,400.00</b>	<b>\$31,400.00</b>
	Land Assessed Value	\$25,400.00	\$25,400.00
	Improvement Assessed Value	\$6,000.00	\$6,000.00
	Total Assessed Value - Borough	\$31,400.00	\$31,400.00
	City Taxable Value	0	0
Taxable	Taxable Value - Borough	0	\$31,400.00
Exemption	Clerks Deed	\$31,400.00	0
	Exemption Value City	0	0
	Working Improvement Assessed Value	\$6,000.00	\$6,000.00
	Exemption Value Borough	\$31,400.00	0
Date	Year of Cadastre	2024.000000000000	2024.000000000000
	Effective date of value change	2024.01.01.0000000000	2024.01.01.0000000000

## MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 15952112

X Typographical, computational or other similar error?  
*Identify & Describe:*  
 CLERKS DEED FLAG INPUT FOR 2024 INSTEAD OF FOR 2025

X Readily apparent from the assessment notice, tax statement or other borough tax record?  
*Identify & Describe:*  
 NO NOTICE OR BILL PRODUCED DUE TO FLAG

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?  
*Identify & Describe:*  
 CLERKS DEED FLAG INPUT FOR 2024 INSTEAD OF FOR 2025

Certified Value	Land		\$25,400
	Improvements		\$6,000
	Personal Property		
	Total		\$31,400

Adjusted Value	Land		\$25,400
	Improvements		\$6,000
	Personal Property		
	Total		\$31,400

Prepared by LCRANE 7/16/2024

Approved by  7/16/24  
 Department Director Date

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 68-24-002

PARCEL ID 165-430-02

PRIMARY OWNER HUMPHRIES, GARY

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>27,400</u>	<u>27,400</u>
IMPROVEMENT ASSESSED (VT5)	<u>208,300</u>	<u>208,300</u>
KPB ASSESSED (VT 1001)	<u>235,700</u>	<u>235,700</u>
KPB TAXABLE (VT 1003)	<u>185,700</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 MANIFEST CLERICAL ERROR - ENTRY DID NOT GET COMPLETED AFTER THE  
EXEMPTION APPLICATION WAS APPROVED

	CHANGE SUMMARY
DATE <u>07/09/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY <u>S NOTTER</u>	KPB TAXABLE <u>(\$185,700)</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	Class	Value Type	Amount
Default - Default Value Group		Attributes	Secondary Attribute
		Legal Acres	Previous Amount
Appraised		Improvement Market Value	4.62 Acres
		Land Market Value	\$208,300.00
		TAG	\$27,400.00
		TAG.Id	68.00
Assessed		Improvements	68.00
		Land	\$208,300.00
		Parcel Assessed Value	\$27,400.00
		Personal Property Assessed Value	\$235,700.00
		Qualified for Exemption	0
		Total Assessed Value - City	\$235,700.00
		<b>Total Borough Optional Exempt Value</b>	<b>\$50,000.00</b>
		Total City Optional Exempt Value	0
		<b>Total Mandatory Exempt Value</b>	<b>\$150,000.00</b>
		Land Assessed Value	\$27,400.00
		Improvement Assessed Value	\$208,300.00
		Total Assessed Value - Borough	\$235,700.00
Taxable		City Taxable Value	0
		<b>Taxable Value - Borough</b>	<b>\$185,700.00</b>
Exemption		<b>BOROUGH SENIOR Exempt Value</b>	<b>\$235,700.00</b>
		Cap for Senior Exemption	\$150,000.00
		Exemption Value City	0
		OP Residential Boro Exemption	\$50,000.00
		OP Senior Resident >150k Exempt Value	\$85,700.00
		Residential Exemption	\$50,000.00
		Senior Citizen Exemption	\$150,000.00
		Senior Mandatory Exempt Value	\$150,000.00
		Senior Mandatory/Imp	\$150,000.00
		Working Improvement Assessed Value	\$208,300.00
		<b>Exemption Value Borough</b>	<b>\$50,000.00</b>
Date		Year of Cadastre	2024.0000000000
		Effective date of value change	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 # 16543002

YES Typographical, computational or other similar error?  
*Identify & Describe:*  
 YES, EXEMPTION ENTRY DID NOT GET COMPLETED WHEN EXEMPTION WAS APPROVED

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

YES Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?  
*Identify & Describe:*  
 YES, EXEMPTION EXAMINER DID NOT COMPLETE THE EXEMPTION ENTRY WHEN APPLICATION WAS APPROVED

Certified Value	Land		\$27,400
	Improvements		\$208,300
	Personal Property		\$0
	Total		\$235,700

Adjusted Value	Land		\$27,400
	Improvements		\$208,300
	Personal Property		\$0
	Total		\$235,700

Prepared by S NOTTER 7/9/2024  
Date

Approved by *Aileen Dwyer* 7/9/24  
Date  
 Department Director

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 68-24-003

PARCEL ID 165-460-24

PRIMARY OWNER DRAKE, SANDRA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>32,400</u>	<u>32,400</u>
IMPROVEMENT ASSESSED (VT5)	<u>146,700</u>	<u>146,700</u>
KPB ASSESSED (VT 1001)	<u>179,100</u>	<u>179,100</u>
KPB TAXABLE (VT 1003)	<u>179,100</u>	<u>129,100</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 - 50K WAS APPROVED BUT INPUT WAS NOT

COMPLETED \_\_\_\_\_

### CHANGE SUMMARY

DATE	<u>06/26/24</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SNOTTER</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	
Sic	Class	Value Type	Amount
Default - Default Value Group		Legal Acres	2.10 Acres
	Appraised	Improvement Market value	\$146,700.00
		Land Market value	\$32,400.00
		TAG	68.00
		TAG.Id	68.00
	Assessed	Improvements	\$146,700.00
		Land	\$32,400.00
		Parcel Assessed Value	\$179,100.00
		Personal Property Assessed Value	0
		Qualified for Exemption	0
		Total Assessed Value - City	\$179,100.00
		<b>Total Borough Optional Exempt Value</b>	<b>\$50,000.00</b>
		Total City Optional Exempt Value	0
		Land Assessed Value	\$32,400.00
		Improvement Assessed Value	\$146,700.00
		Total Assessed Value - Borough	\$179,100.00
		City Taxable Value	0
	Taxable	<b>Taxable Value - Borough</b>	<b>\$179,100.00</b>
		Exemption Value City	0
	Exemption	<b>OP Residential Boro Exemption</b>	<b>\$50,000.00</b>
		<b>Residential Exemption</b>	<b>\$50,000.00</b>
		Working Improvement Assessed Value	\$146,700.00
		<b>Exemption Value Borough</b>	<b>\$50,000.00</b>
	Date	Year of Cadastre	2024.0000000000
		Effective date of value change	20240101.0000000000





# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 68-24-004

PARCEL ID 165-500-21

PRIMARY OWNER BARRON, LISIA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
CLASS CODE	<u>112</u>	<u>112</u>
LAND ASSESSED (VT4)	<u>52,800</u>	<u>52,800</u>
IMPROVEMENT ASSESSED (VT5)	<u>821,500</u>	<u>821,500</u>
KPB ASSESSED (VT 1001)	<u>874,300</u>	<u>874,300</u>
KPB TAXABLE (VT 1003)	<u>524,300</u>	<u>524,300</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR HARDSHIP EXEMPTION APPROVED

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		CHANGE SUMMARY
DATE	<u>07/12/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</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>(\$4,663.61)</u>
		CITY FLAT TAX <u></u>

Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group				1.17 Acres	1.17 Acres
Appraised	Legal Acres			\$821,500.00	\$821,500.00
	Improvement Market Value			\$52,800.00	\$52,800.00
	Land Market Value			68.00	68.00
	TAG			68.00	68.00
	TAG.Id			\$821,500.00	\$821,500.00
Assessed	Improvements			\$52,800.00	\$52,800.00
	Land			\$874,300.00	\$874,300.00
	Parcel Assessed Value			0	0
	Personal Property Assessed Value			\$874,300.00	\$874,300.00
	Qualified for Exemption			0	0
	Total Assessed Value - City			\$200,000.00	\$200,000.00
	Total Borough Optional Exempt Value			0	0
	Total City Optional Exempt Value			\$150,000.00	\$150,000.00
	Total Mandatory Exempt Value			\$52,800.00	\$52,800.00
	Land Assessed Value			\$821,500.00	\$821,500.00
	Improvement Assessed Value			\$874,300.00	\$874,300.00
	Total Assessed Value - Borough			0	0
Taxable	City Taxable Value			\$524,300.00	\$524,300.00
	Taxable Value - Borough			\$300,000.00	\$300,000.00
Exemption	BOROUGH SENIOR Exempt Value			\$150,000.00	\$150,000.00
	Cap for Senior Exemption			0	0
	Exemption Value City			\$50,000.00	\$50,000.00
	OP Residential Boro Exemption			\$150,000.00	\$150,000.00
	OP Senior Resident >150k Exempt Value			\$50,000.00	\$50,000.00
	Residential Exemption			\$150,000.00	\$150,000.00
	Senior Citizen Exemption				
	<b>Senior Hardship Credit Amount</b>				<b>\$4,663.61</b>
	Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00
	Senior Mandatory Imp			\$150,000.00	\$150,000.00
	Working Improvement Assessed Value			\$821,500.00	\$821,500.00
	Exemption Value Borough			\$350,000.00	\$350,000.00
Date	Year of Cadastre			2024.0000000000	2024.0000000000
	Effective date of value change			20240101.0000000000	20240101.0000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 68-24-005

PARCEL ID 169-101-08

PRIMARY OWNER FAULKNER, VICTORIA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>44,500</u>	<u>44,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>156,600</u>	<u>163,700</u>
KPB ASSESSED (VT 1001)	<u>201,100</u>	<u>208,200</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>54,000</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 - PROVAL VARIABLE WAS NOT CORRECT

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		CHANGE SUMMARY
DATE	<u>06/13/24</u>	KPB ASSESSED <u>\$7,100</u>
SUBMITTED BY	<u>SNOTTER</u>	KPB TAXABLE <u>\$54,000</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX _____
		CITY FLAT TAX _____

Legal Acres	7.50 Acres	7.50 Acres
<b>Appraised</b>	<b>\$156,600.00</b>	<b>\$163,700.00</b>
Improvement Market Value	\$44,500.00	\$44,500.00
Land Market Value	68.00	68.00
TAG	68.00	68.00
TAG.Id	68.00	68.00
<b>Assessed</b>	<b>\$156,600.00</b>	<b>\$163,700.00</b>
Land	\$22,300.00	\$22,300.00
Parcel Assessed Value	\$201,100.00	\$208,200.00
Personal Property Assessed Value	0	0
Qualified for Exemption	0	0
Total Assessed Value - City	\$176,900.00	\$184,200.00
Total Borough Optional Exempt Value	\$51,100.00	\$50,000.00
Total City Optional Exempt Value	0	0
Total Mandatory Exempt Value	\$150,000.00	\$104,200.00
Unqualified Improvements	\$22,200.00	\$22,200.00
Unqualified Land	\$44,500.00	\$44,500.00
Land Assessed Value	\$156,600.00	\$163,700.00
Improvement Assessed Value	\$201,100.00	\$208,200.00
Total Assessed Value - Borough	0	0
City Taxable Value	0	\$54,000.00
Taxable Value - Borough	0	\$104,200.00
BOROUGH SENIOR Exempt Value	\$150,000.00	\$150,000.00
Cap for Senior Exemption	0	0
Exemption Value City	\$22,200.00	\$50,000.00
OP Residential Boro Exemption	\$28,900.00	\$50,000.00
OP Senior Resident >150k Exempt Value	\$50,000.00	\$50,000.00
Residential Exemption	\$150,000.00	\$104,200.00
Senior Citizen Exemption	\$150,000.00	\$104,200.00
Senior Mandatory Exempt Value	\$150,000.00	\$104,200.00
Senior Mandatory/Imp	\$150,000.00	\$81,900.00
Senior Mandatory/Land	\$156,600.00	\$22,300.00
Working Improvement Assessed Value	\$201,100.00	\$163,700.00
Exemption Value Borough	2024.0000000000	\$154,200.00
Year of Cadastre	2024.0000000000	2024.0000000000

## 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 # 16910108

YES      Typographical, computational or other similar error?  
*Identify & Describe:*  
 YES, PROVAL VARIABLE WAS NOT CORRECTLY ENTERED OR HAD BEEN DELETED WITH A REDRAW

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

YES      Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?  
*Identify & Describe:*  
 YES, EXEMPTION EXAMINER MAY HAVE NOT ENTERED THE PROVAL VARIABLE FULLY.

Certified Value	Land		\$44,500
	Improvements		\$156,600
	Personal Property		\$0
	Total		\$201,100

Adjusted Value	Land		\$44,500
	Improvements		\$156,600
	Personal Property		\$0
	Total		\$201,100

Prepared by SNOTTER 6/13/2024  
 Date

Approved by *Adrian Dwyer* 6/13/24  
 Department Director Date

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 81-24-001

PARCEL ID 172-190-43

PRIMARY OWNER GARRITY FAMILY TRUST

**CURRENT VALUE**

**CORRECTED VALUE**

TAG	<u>81</u>	<u>81</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>66,700</u>	<u>66,700</u>
IMPROVEMENT ASSESSED (VT5)	<u>123,400</u>	<u>123,400</u>
KPB ASSESSED (VT 1001)	<u>190,100</u>	<u>190,100</u>
KPB TAXABLE (VT 1003)	<u>190,100</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 EXE APPROVED BY ORD 2024-13

**CHANGE SUMMARY**

DATE	<u>06/20/24</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SNOTTER</u>	KPB TAXABLE	<u>(\$190,100)</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>

Cadastre Values		Expand to Filter Values	
Site	Value Type	Attribute	Amount
Default - Default Value Group	Class	Secondary Attribute	Previous Amount
	Appraised	Legal Acres	1.00 Acres
		Improvement Market Value	\$123,400.00
		Land Market Value	\$66,700.00
	Assessed	TAG	81.00
		TAG.Ld	81.00
		Improvements	\$123,400.00
		Land	\$66,700.00
		Parcel Assessed Value	\$190,100.00
		Personal Property Assessed Value	0
		Qualified for Exemption	0
		Total Assessed Value - City	\$190,100.00
		Total Borough Optional Exempt Value	\$40,100.00
		Total City Optional Exempt Value	0
		Total Mandatory Exempt Value	\$150,000.00
		Land Assessed Value	\$66,700.00
		Improvement Assessed Value	\$123,400.00
		Total Assessed Value - Borough	\$190,100.00
	Taxable	City Taxable Value	0
		81 - KACHEMAK EMERGENCY SERVICES	0
	Exemption	Taxable Value - Borough	\$190,100.00
		BOROUGH SENIOR Exempt Value	\$190,100.00
		Cap for Senior Exemption	\$150,000.00
		Exemption Value City	0
		81 - KACHEMAK EMERGENCY SERVICES	0
		Off Senior Resident > 150k Exempt Value	\$40,100.00
		Residential Exemption	\$50,000.00
		Senior Citizen Exemption	\$150,000.00
		Senior Mandatory Exempt Value	\$150,000.00
		Senior MandatoryImp	\$123,400.00
		Senior MandatoryLand	\$26,600.00
		Working Improvement Assessed Value	\$123,400.00
		Exemption Value Borough	0
	Date	Year of Cadastre	2024.0000000000
		Effective date of value change	20240101.0000000000



# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 20-24-012

PARCEL ID 173-071-01

PRIMARY OWNER RADELL MINKE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>93,500</u>	<u>93,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>280,900</u>	<u>280,900</u>
KPB ASSESSED (VT 1001)	<u>374,400</u>	<u>374,400</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>374,400</u>	<u>374,400</u>
CITY TAXABLE (VT 1013)	<u>204,400</u>	<u>204,400</u>

EXPLANATION MANIFEST CLERICAL ERROR - DISABLED RESIDENT EXEMPTION DID NOT GET  
REMOVED WHEN THE DISABLED VETERAN EXEMPTION WAS APPROVED

## CHANGE SUMMARY

DATE	<u>06/06/24</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SNOTTER</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>\$500.00</u>
		CITY FLAT TAX	<u></u>

Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group		Legal Acres			2.81 Acres	2.81 Acres
Appraised		Improvement Market Value			\$280,900.00	\$280,900.00
Assessed		Land Market Value			\$93,500.00	\$93,500.00
		TAG			20.00	20.00
		TAG.Id			20.00	20.00
		Improvements			\$280,900.00	\$280,900.00
		Land			\$93,500.00	\$93,500.00
		Parcel Assessed Value			\$374,400.00	\$374,400.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$374,400.00	\$374,400.00
		Total Assessed Value - City			\$224,400.00	\$224,400.00
		Total Borough Optional Exempt Value			\$20,000.00	\$20,000.00
		Total City Optional Exempt Value			\$150,000.00	\$150,000.00
		Total Mandatory Exempt Value			\$93,500.00	\$93,500.00
		Land Assessed Value			\$280,900.00	\$280,900.00
		Improvement Assessed Value			\$374,400.00	\$374,400.00
		Total Assessed Value - Borough			\$204,400.00	\$204,400.00
Taxable		City Taxable Value		20 - HOMER CITY	0	0
Exemption		Taxable Value - Borough			\$374,400.00	\$374,400.00
		BOROUGH VETERAN Exempt Value			\$150,000.00	\$150,000.00
		Cap for Veteran Exemption			\$500.00	\$500.00
		Disabled Resident \$500TAX CREDIT Borough			\$150,000.00	\$150,000.00
		Exemption Value City		20 - HOMER CITY	\$170,000.00	\$170,000.00
		OP 20k City Residential Exemption			\$20,000.00	\$20,000.00
		OP Disabled Veteran >\$150k Exempt Value			\$224,400.00	\$224,400.00
		Residential Exemption			\$50,000.00	\$50,000.00
		Veteran Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Veteran Mandatory Imp			\$150,000.00	\$150,000.00
		Working Improvement Assessed Value			\$280,900.00	\$280,900.00
		Exemption Value Borough			\$374,400.00	\$374,400.00
Date		Year of Cadastre			2024.000000000000	2024.000000000000
		Effective date of value change			20240101.000000000000	20240101.000000000000

## 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 # 17307101


YES      Typographical, computational or other similar error?  
*Identify & Describe:*  
 YES, DISABLED RESIDENT EXEMPTION DID NOT GET REMOVED WHEN THE VETERAN EXEMPTION WAS APPROVED. WAS WAITING FOR INSTRUCTION FROM LC.

YES      Readily apparent from the assessment notice, tax statement or other borough tax record?  
*Identify & Describe:*  
 YES, EXEMPTION WOULD APPEAR ON TAX BILL

YES      Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?  
*Identify & Describe:*  
 YES, EXEMPTION EXAMINER DIDN'T REMOVE EXEMPTION WHEN THE VETERAN EXEMPTION WAS APPROVED

Certified Value	Land	<u>\$93,500</u>
	Improvements	<u>\$280,900</u>
	Personal Property	<u>\$0</u>
	Total	<u>\$374,400</u>

Adjusted Value	Land	<u>\$93,500</u>
	Improvements	<u>\$280,900</u>
	Personal Property	<u>\$0</u>
	Total	<u>\$374,400</u>

Prepared by	<u>SNOTTER</u>	<u>6/6/2024</u> Date
Approved by		<u>6-6-24</u> Date
	Department Director	

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 80-24-001

PARCEL ID 174-060-91

PRIMARY OWNER PRESLEY, DANNY

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>80</u>	<u>80</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>250,100</u>	<u>23,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>638,200</u>	<u>638,200</u>
KPB ASSESSED (VT 1001)	<u>888,300</u>	<u>661,800</u>
KPB TAXABLE (VT 1003)	<u>538,300</u>	<u>311,800</u>
CITY ASSESSED (VT 1011)	<u>888,300</u>	<u>661,800</u>
CITY TAXABLE (VT 1013)	<u>738,300</u>	<u>511,800</u>

EXPLANATION COMPLETE PROCESS FOR INPUTTING FARM DEFERMENT/CONSERVATION

EASEMENTS NOT COMPLETED.

### CHANGE SUMMARY

DATE	<u>07/15/24</u>	KPB ASSESSED	<u>(\$226,500)</u>
SUBMITTED BY	<u>LCRANE</u>	KPB TAXABLE	<u>(\$226,500)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>(\$226,500)</u>
		CITY TAXABLE	<u>(\$226,500)</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		Legal Acres			12.82 Acres	12.82 Acres
	Appraised	Improvement Market Value			\$638,200.00	\$638,200.00
		Land Market Value			\$250,100.00	\$250,100.00
		Land Use Value			\$4,100.00	\$4,100.00
		TAG			80.00	80.00
		TAG.Id			80.00	80.00
	Assessed	Agricultural Qualified			\$638,200.00	\$230,600.00
		Improvements			0	\$23,600.00
		Land			\$888,300.00	\$661,800.00
		Parcel Assessed Value			0	0
		Personal Property Assessed Value			\$638,200.00	\$661,800.00
		Qualified for Exemption			\$888,300.00	\$661,800.00
		Total Assessed Value - City			\$200,000.00	\$200,000.00
		Total Borough Optional Exempt Value			0	0
		Total City Optional Exempt Value			\$150,000.00	\$150,000.00
		Total Mandatory Exempt Value			\$250,100.00	\$250,100.00
		Unqualified Land			\$638,200.00	\$638,200.00
		Improvement Assessed Value			\$888,300.00	\$661,800.00
	Taxable	Total Assessed Value - Borough			\$736,300.00	\$511,800.00
		City Taxable Value	80 - KACHEMAK		\$538,300.00	\$311,800.00
	Exemption	Taxable Value - Borough			\$200,000.00	\$226,500.00
		Agricultural Deferment Value Loss			1.00	1.00
		Agricultural Deferment Assmnt Flag			\$300,000.00	\$300,000.00
		BOROUGH SENIOR Exempt Value			\$150,000.00	\$150,000.00
		Cap for Senior Exemption			\$150,000.00	\$150,000.00
		Exemption Value City	80 - KACHEMAK		\$50,000.00	\$50,000.00
		OP Residential Boro Exemption			\$150,000.00	\$150,000.00
		OP Senior Resident >150K Exempt Value			\$50,000.00	\$50,000.00
		Residential Exemption			\$150,000.00	\$150,000.00
		Senior Citizen Exemption			\$150,000.00	\$150,000.00
		Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Senior Mandatory/Imp			\$150,000.00	\$150,000.00

## 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 #** 17406091

X  Typographical, computational or other similar error?  
*Identify & Describe:*  
 COMPLETE PROCESS FOR INPUTTING FARM DEFERMENT/CONSERVATION  
 EASEMENTS NOT COMPLETED.

X  Readily apparent from the assessment notice, tax statement or other borough tax record?  
*Identify & Describe:*  
 BEING CORRECTED PRIOR TO BILLS BEING PRODUCED

X  Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?  
*Identify & Describe:*  
 COMPLETE PROCESS FOR INPUTTING FARM DEFERMENT/CONSERVATION  
 EASEMENTS NOT COMPLETED.

<b>Certified Value</b>	Land	<u>\$250,100</u>
	Improvements	<u>\$638,200</u>
	Personal Property	<u>                  </u>
	<b>Total</b>	<u>\$888,300</u>

<b>Adjusted Value</b>	Land	<u>\$23,600</u>
	Improvements	<u>\$638,200</u>
	Personal Property	<u>                  </u>
	<b>Total</b>	<u>\$661,800</u>

Prepared by LCRANE 7/15/2024  
Date

Approved by \_\_\_\_\_  
Department Director Date

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 20-24-013

PARCEL ID 175-065-04

PRIMARY OWNER PAUL MEDENCIY

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>55,400</u>	<u>55,400</u>
IMPROVEMENT ASSESSED (VT5)	<u>295,200</u>	<u>295,200</u>
KPB ASSESSED (VT 1001)	<u>350,600</u>	<u>350,600</u>
KPB TAXABLE (VT 1003)	<u>300,600</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>350,600</u>	<u>350,600</u>
CITY TAXABLE (VT 1013)	<u>330,600</u>	<u>180,600</u>

EXPLANATION VETERAN EXEMPTION APPROVED AFTER ASSEMBLY PASSED 2024-021

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		CHANGE SUMMARY
DATE	<u>06/07/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SNOTTER</u>	KPB TAXABLE <u>(\$300,600)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>(\$150,000)</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					.26 Acres	.26 Acres
	Appraised	Legal Acres			\$295,200.00	\$295,200.00
		Improvement Market Value			\$55,400.00	\$55,400.00
		Land Market Value			20.00	20.00
		TAG			20.00	20.00
	Assessed	Improvements			\$295,200.00	\$295,200.00
		Land			\$55,400.00	\$55,400.00
		Parcel Assessed Value			\$350,600.00	\$350,600.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$350,600.00	\$350,600.00
		Total Assessed Value - City			\$50,000.00	\$200,600.00
		Total Borough Optional Exempt Value			\$20,000.00	\$20,000.00
		Total City Optional Exempt Value			\$55,400.00	\$150,000.00
		Land Assessed Value			\$295,200.00	\$295,200.00
		Improvement Assessed Value			\$350,600.00	\$350,600.00
		Total Assessed Value - Borough			\$330,600.00	\$180,600.00
	Taxable	City Taxable Value	20 - HOMER CITY		\$300,600.00	0
	Exemption	Taxable Value - Borough				\$350,600.00
		BOROUGH VETERAN Exempt Value				\$150,000.00
		Cap for Veteran Exemption				\$150,000.00
		Disabled Veteran Exemption				\$170,000.00
		Exemption Value City			\$20,000.00	\$20,000.00
		OP 20k City Residential Exemption	20 - HOMER CITY			\$200,600.00
		OP Disabled Veteran >\$150k Exempt Value			\$50,000.00	\$50,000.00
		OP Residential Boro Exemption				\$150,000.00
		Residential Exemption				\$150,000.00
		Veteran Mandatory Exempt Value			\$295,200.00	\$295,200.00
		Veteran Mandatory Imp			\$50,000.00	\$350,600.00
		Working Improvement Assessed Value			\$50,000.00	\$350,600.00
		Exemption Value Borough				\$204,000,000,000.00
	Date	Year of Cadastre			2024.000000000000	2024.000000000000
		Effective date of value change			2024.01.01.0000000000	2024.01.01.0000000000



# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 20-24-014

PARCEL ID 177-051-37

PRIMARY OWNER HOLD FAST REVOCABLE TRUST

**CURRENT VALUE**

**CORRECTED VALUE**

	<u>CURRENT VALUE</u>	<u>CORRECTED VALUE</u>
TAG	<u>20</u>	<u>20</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>48,200</u>	<u>48,200</u>
IMPROVEMENT ASSESSED (VT5)	<u>447,600</u>	<u>447,600</u>
KPB ASSESSED (VT 1001)	<u>495,800</u>	<u>495,800</u>
KPB TAXABLE (VT 1003)	<u>495,800</u>	<u>145,800</u>
CITY ASSESSED (VT 1011)	<u>495,800</u>	<u>495,800</u>
CITY TAXABLE (VT 1013)	<u>495,800</u>	<u>325,800</u>

EXPLANATION SENIOR EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

**CHANGE SUMMARY**

DATE	<u>07/10/24</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE	<u>(\$350,000)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>(\$170,000)</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres		.22 Acres	.22 Acres
		Improvement Market Value		\$447,600.00	\$447,600.00
		Land Market Value		\$48,200.00	\$48,200.00
		TAG		20.00	20.00
Assessed	TAG.Id		20.00	20.00	20.00
	Improvements		\$447,600.00	\$447,600.00	\$447,600.00
	Land		\$48,200.00	\$48,200.00	\$48,200.00
	Parcel Assessed Value		\$495,800.00	\$495,800.00	\$495,800.00
	Personal Property Assessed Value		0	0	0
	Qualified for Exemption		\$495,800.00	\$495,800.00	\$495,800.00
	Total Assessed Value - City		\$495,800.00	\$495,800.00	\$495,800.00
	Total Borough Optional Exempt Value		0	0	\$200,000.00
	Total City Optional Exempt Value				\$20,000.00
	Total Mandatory Exempt Value				\$150,000.00
	Land Assessed Value			\$48,200.00	\$48,200.00
	Improvement Assessed Value			\$447,600.00	\$447,600.00
	Total Assessed Value - Borough			\$495,800.00	\$495,800.00
Taxable	CITY Taxable Value	20 - HOMER CITY		\$495,800.00	\$325,800.00
Exemption	Taxable Value - Borough			\$495,800.00	\$145,800.00
	BOROUGH SENIOR Exempt Value				\$300,000.00
	Cap for Senior Exemption				\$150,000.00
	Exemption Value City	20 - HOMER CITY		0	\$170,000.00
	OP 20k City Residential Exemption				\$20,000.00
	OP Residential Boro Exemption				\$50,000.00
	OP Senior Resident >150k Exempt Value				\$150,000.00
	Residential Exemption				\$50,000.00
	Senior Citizen Exemption				\$150,000.00
	Senior Mandatory Exempt Value				\$150,000.00
Senior Mandatory Imp				\$150,000.00	
	Working Improvement Assessed Value			\$447,600.00	\$447,600.00
	Exemption Value Borough			0	\$350,000.00
Date	Year of Cadastre			2024.0000000000	2024.0000000000
	Effective date of value change			20240101.0000000000	20240101.0000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 20-24-015

PARCEL ID 179-080-72

PRIMARY OWNER JENSEN, JOANN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>99,400</u>	<u>99,400</u>
IMPROVEMENT ASSESSED (VT5)	<u>656,300</u>	<u>656,300</u>
KPB ASSESSED (VT 1001)	<u>755,700</u>	<u>755,700</u>
KPB TAXABLE (VT 1003)	<u>755,700</u>	<u>405,700</u>
CITY ASSESSED (VT 1011)	<u>755,700</u>	<u>755,700</u>
CITY TAXABLE (VT 1013)	<u>755,700</u>	<u>585,700</u>

EXPLANATION SENIOR EXE AND 50K EXE APPROVED AFTER CONFIRMING PFD ELIGIBILITY

### CHANGE SUMMARY

DATE	<u>06/25/24</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SNOTTER</u>	KPB TAXABLE	<u>(\$350,000)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>(\$170,000)</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Site	Class	Value Type	Attribute	Secondary Attribute	Amount
Default - Default Value Group		Legal Acres			1.07 Acres
Appraised		Improvement Market Value			\$656,300.00
		Land Market Value			\$99,400.00
		TAG			20.00
		TAG.Id			20.00
Assessed		Improvements			\$656,300.00
		Land			\$99,400.00
		Parcel Assessed Value			\$755,700.00
		Personal Property Assessed Value			0
		Qualified for Exemption			\$755,700.00
		Total Assessed Value - City			\$755,700.00
		Total Borough Optional Exempt Value			\$200,000.00
		Total City Optional Exempt Value			\$20,000.00
		Total Mandatory Exempt Value			\$150,000.00
		Land Assessed Value			\$99,400.00
		Improvement Assessed Value			\$656,300.00
		Total Assessed Value - Borough			\$755,700.00
Taxable		City Taxable Value	20 - HOMER CITY		\$585,700.00
		Taxable Value - Borough			\$405,700.00
Exemption		BOROUGH SENIOR Exempt Value			\$300,000.00
		Cap for Senior Exemption			\$150,000.00
		Exemption Value City	20 - HOMER CITY		\$170,000.00
		OP 20k City Residential Exemption			\$20,000.00
		OP Residential Boro Exemption			\$50,000.00
		OP Senior Resident >150k Exempt Value			\$150,000.00
		Residential Exemption			\$50,000.00
		Senior Citizen Exemption			\$150,000.00
		Senior Mandatory Exempt Value			\$150,000.00
		Senior Mandatory Imp			\$150,000.00
		Working Improvement Assessed Value			\$656,300.00
		Exemption Value Borough			0
		Year of Cadastre			2024.000000000000
Date		Effective date of value change			2024.01.01.0000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 81-24-002

PARCEL ID 185-240-13

PRIMARY OWNER MARETTE, MARK

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>81</u>
CLASS CODE	<u>190</u>	<u>190</u>
LAND ASSESSED (VT4)	<u>13,500</u>	<u>7,000</u>
IMPROVEMENT ASSESSED (VT5)	<u>1,000</u>	<u>1,000</u>
KPB ASSESSED (VT 1001)	<u>14,500</u>	<u>8,000</u>
KPB TAXABLE (VT 1003)	<u>14,500</u>	<u>8,000</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION COMPLETE PROCESS FOR INPUTTING FARM DEFERMENT/CONSERVATION  
EASEMENTS NOT COMPLETED.

		CHANGE SUMMARY
DATE	<u>07/15/24</u>	KPB ASSESSED <u>(\$6,500)</u>
SUBMITTED BY	<u>LCRANE</u>	KPB TAXABLE <u>(\$6,500)</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		Attribute		Secondary Attribute		Expand to Filter Values	
Site	Class	Value Type	Amount	Previous Amount	Amount		
Default - Default Value Group	Appraised	Legal Acres	20.00 Acres	20.00 Acres	20.00 Acres		
		Improvement Market value	\$1,000.00	\$1,000.00	\$1,000.00		
		Land Market value	\$13,500.00	\$13,500.00	\$13,500.00		
		Land Use Value	\$7,000.00	\$7,000.00	\$7,000.00		
		TAG	81.00	81.00	81.00		
		TAG.Id	81.00	81.00	81.00		
	Assessed	Agricultural Qualified	\$13,500.00	\$13,500.00	\$13,500.00		
		Improvements	\$1,000.00	\$1,000.00	\$1,000.00		
		Land	\$13,500.00	\$13,500.00	\$13,500.00		
		Parcel Assessed Value	\$14,500.00	\$14,500.00	\$14,500.00		
		Personal Property Assessed Value	0	0	0		
		Qualified for Exemption	\$14,500.00	\$14,500.00	\$14,500.00		
		Total Assessed Value - City	0	0	0		
		Total City Optional Exempt Value	0	0	0		
		Land Assessed Value	\$13,500.00	\$13,500.00	\$13,500.00		
		Improvement Assessed Value	\$1,000.00	\$1,000.00	\$1,000.00		
		Total Assessed Value - Borough	\$14,500.00	\$14,500.00	\$14,500.00		
	Taxable	City Taxable Value	0	0	0		
		Taxable Value - Borough	\$14,500.00	\$14,500.00	\$14,500.00		
	Exemption	Agricultural Deferment Value Loss	\$6,500.00	\$6,500.00	\$6,500.00		
		Agricultural Deferred Assmnt Flag	1.00	1.00	1.00		
		Exemption Value City	0	0	0		
		Working Improvement Assessed Value	\$1,000.00	\$1,000.00	\$1,000.00		
	Date	Exemption Value Borough	0	0	0		
		Year of Cadastre	2024.0000000000	2024.0000000000	2024.0000000000		
		Effective date of value change	2024.01.01.0000000000	2024.01.01.0000000000	2024.01.01.0000000000		

### MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 18524013

X Typographical, computational or other similar error?  
*Identify & Describe:*  
 COMPLETE PROCESS FOR INPUTTING FARM DEFERMENT/CONSERVATION EASEMENTS NOT COMPLETED.

X Readily apparent from the assessment notice, tax statement or other borough tax record?  
*Identify & Describe:*  
 BEING CORRECTED PRIOR TO BILLS BEING PRODUCED

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?  
*Identify & Describe:*  
 COMPLETE PROCESS FOR INPUTTING FARM DEFERMENT/CONSERVATION EASEMENTS NOT COMPLETED.

Certified Value	Land	\$13,500
	Improvements	\$1,000
	Personal Property	
	Total	\$14,500

Adjusted Value	Land	\$7,000
	Improvements	\$1,000
	Personal Property	
	Total	\$8,000

Prepared by LCRANE 7/15/2024  
Date

Approved by \_\_\_\_\_  
Department Director Date

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 11-24-001

PARCEL ID 191-380-14

PRIMARY OWNER MORAN DUANE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>11</u>	<u>11</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>32,500</u>	<u>32,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>124,900</u>	<u>124,900</u>
KPB ASSESSED (VT 1001)	<u>157,400</u>	<u>157,400</u>
KPB TAXABLE (VT 1003)	<u>157,400</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 EXE APPROVED AFTER CONFIRMING PFD ELIGIBILITY

\_\_\_\_\_  
\_\_\_\_\_

		CHANGE SUMMARY
DATE	<u>07/10/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE <u>(\$157,400)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX _____
		CITY FLAT TAX _____



Class	Value Type	Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres	3.08 Acres	3.08 Acres
		Improvement Market Value	\$124,900.00	\$124,900.00
		Land Market Value	\$32,500.00	\$32,500.00
Assessed		TAG	11.00	11.00
		TAG.Id	85.00	85.00
		Improvements	\$124,900.00	\$124,900.00
		Land	\$32,500.00	\$32,500.00
		Parcel Assessed Value	\$157,400.00	\$157,400.00
		Personal Property Assessed Value	0	0
		Qualified for Exemption	\$157,400.00	\$157,400.00
	Total Assessed Value - City	0	0	
	Total Borough Optional Exempt Value		\$7,400.00	
	Total City Optional Exempt Value		0	
	Total Mandatory Exempt Value		\$150,000.00	
Taxable		Land Assessed Value	\$32,500.00	\$32,500.00
		Improvement Assessed Value	\$124,900.00	\$124,900.00
		Total Assessed Value - Borough	\$157,400.00	\$157,400.00
		City Taxable Value	0	0
		Taxable Value - Borough	\$157,400.00	0
Exemption		BOROUGH SENIOR Exempt Value		\$157,400.00
		Cap for Senior Exemption		\$150,000.00
	Exemption Value City		0	
	OP Senior Resident > 150K Exempt Value		\$7,400.00	
	Residential Exemption		\$50,000.00	
	Senior Citizen Exemption		\$150,000.00	
	Senior Mandatory Exempt Value		\$150,000.00	
	Senior Mandatory/Imp		\$124,900.00	
	Senior Mandatory/Land		\$25,100.00	
	Working Improvement Assessed Value		\$124,900.00	
	Exemption Value Borough		0	
Date		Year of Cadastre	2024.0000000000	2024.0000000000
		Effective date of value change	20240101.0000000000	20240101.0000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 10-24-001

PARCEL ID 192-065-25

PRIMARY OWNER FAIR, DAVID

**CURRENT VALUE**

**CORRECTED VALUE**

TAG	<u>10</u>	<u>10</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>32,500</u>	<u>32,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>60,700</u>	<u>60,700</u>
KPB ASSESSED (VT 1001)	<u>93,200</u>	<u>93,200</u>
KPB TAXABLE (VT 1003)	<u>43,200</u>	<u>93,200</u>
CITY ASSESSED (VT 1011)	<u>93,200</u>	<u>93,200</u>
CITY TAXABLE (VT 1013)	<u>93,200</u>	<u>93,200</u>

EXPLANATION MANIFEST CLERICAL ERROR - 50K DID NOT GET REMOVED BEFORE CERTIFICATION

**CHANGE SUMMARY**

DATE 06/06/24

KPB ASSESSED \$0

SUBMITTED BY SNOTTER

KPB TAXABLE \$50,000

VERIFIED BY C. FINLEY

CITY ASSESSED \$0

CITY TAXABLE \$0

KPB FLAT TAX \_\_\_\_\_

CITY FLAT TAX \_\_\_\_\_

Cadastre Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group	Attribute	Secondary Attribute	Amount
		Legal Acres	.25 Acres
	Appraised	Improvement Market value	\$60,700.00
		Land Market value	\$32,500.00
		TAG	10.00
		TAG:Id	10.00
	Assessed	Improvements	\$60,700.00
		Land	\$32,500.00
		Parcel Assessed Value	\$93,200.00
		Personal Property Assessed Value	0
		Qualified for Exemption	\$93,200.00
		Total Assessed Value - City	\$93,200.00
		<b>Total Borough: Optional Exempt Value</b>	<b>\$50,000.00</b>
		Total City Optional Exempt Value	0
		Land Assessed Value	\$32,500.00
		Improvement Assessed Value	\$60,700.00
		Total Assessed Value - Borough	\$93,200.00
		City Taxable Value	\$93,200.00
	Taxable	<b>Taxable Value - Borough</b>	<b>\$43,700.00</b>
		Exemption Value City	0
	Exemption	<b>OP Residential Boro Exemption</b>	<b>\$50,000.00</b>
		<b>Residential Exemption</b>	<b>\$50,000.00</b>
		Working Improvement Assessed Value	\$60,700.00
		<b>Exemption Value Borough</b>	<b>0</b>
	Date	Year of Cadastre	2024.0000000000
		Effective date of value change	2024.01.01.0000000000

## 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 # 19206525

YES      Typographical, computational or other similar error?  
*Identify & Describe:*  
 YES, EXEMPTION APPLIED FOR IN ERROR AND DID NOT GET REMOVED PRIOR TO CERTIFICATION

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

YES      Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?  
*Identify & Describe:*  
 YES, EXEMPTION EXAMINER DID NOT REMOVE EXEMPTION PRIOR TO CERTIFICATION

Certified Value	Land		\$32,500
	Improvements		\$60,700
	Personal Property		\$0
	Total		\$93,200

Adjusted Value	Land		\$32,500
	Improvements		\$60,700
	Personal Property		\$0
	Total		\$93,200

Prepared by SNOTTER 6/6/2024  
Date

Approved by  6-6-24  
Department Director Date