

Kenai Peninsula Borough

Assessing Department

MEMORANDUM

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

FROM: Adeena Wilcox, Borough Assessor *AW*

DATE: October 1, 2025

RE: Tax Adjustment Request Approval

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

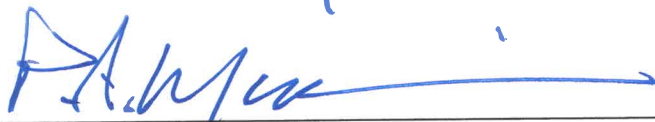
Borough code 5.12.119 (D) authorizes the mayor to approve tax adjustment requests prepared by the borough assessor.

I hereby certify that I have reviewed the tax adjustment requests submitted for your signature and I find them to be proper and correct.

DATED: October 1, 2025

Adeena Wilcox
Borough Assessor

APPROVED



Peter A. Micciche
Borough Mayor

OCTOBER TARS

	2025	2024	2023	2022	2021	2020
TAG 10 (assessed)						
(taxable)						
TAG 11 (assessed)						
(taxable)						
TAG 20 (assessed)	\$14,845		\$6,861			
(taxable)	\$45,710		\$49,363			
TAG 21 (assessed)						
(taxable)						
TAG 30 (assessed)	\$62,877		\$7,292			
(taxable)	(\$93,414)		\$48,580			
TAG 40 (assessed)	\$1,052,222					
(taxable)	\$1,086,248					
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)	\$1,896,372	\$2,028,319	\$2,188,510			
(taxable)	\$1,697,172	\$2,028,319	\$2,188,510			
TAG 57 (assessed)	\$0					
(taxable)	(\$5,900)					
TAG 58 (assessed)	\$0					
(taxable)	(\$735,100)					
TAG 59 (assessed)	\$0					
(taxable)	(\$215,600)					
TAG 61 (assessed)						
(taxable)						
TAG 63 (assessed)						
(taxable)						
TAG 64 (assessed)						
(taxable)						
TAG 65 (assessed)						
(taxable)						
TAG 67 (assessed)						
(taxable)						
TAG 68 (assessed)	\$0					
(taxable)	(\$526,400)					
TAG 69 (assessed)						
(taxable)						
TAG 70 (assessed)	\$925,063	\$235,091	\$233,035	\$225,882		
(taxable)	\$921,313	\$210,737	\$217,863	\$224,873		
TAG 80 (assessed)						
(taxable)						
TAG 81 (assessed)	\$0					
(taxable)	(\$294,700)					
TOTAL ASSESSED	\$3,951,379	\$2,263,410	\$2,435,698	\$225,882	\$0	\$0
TOTAL TAXABLE	\$1,879,329	\$2,239,056	\$2,504,316	\$224,873	\$0	\$0
KPB FLAT TAX	(\$1,000)					

OCTOBER TARS CITY VALUES

	2025	2024	2023	2022	2021	2020
TAG 10 (assessed)						
(taxable)						
Seldovia Flat Tax						
TAG 20 (assessed)	\$14,845		\$6,861			
(taxable)	\$114,845		\$106,861			
Homer Flat Tax	(\$120)					
TAG 21 (assessed)						
(taxable)						
TAG 30 (assessed)	\$62,877		\$7,292			
(taxable)	\$12,877		\$7,292			
Disability Tax Credit						
TAG 40 (assessed)	\$1,052,222					
(taxable)	\$1,052,222					
Seward Flat Tax	(\$8)					
TAG 41 (assessed)						
(taxable)						
TAG 70 (assessed)	\$0	\$235,091	\$233,035	\$225,882		
(taxable)	(\$3,750)	\$210,737	\$217,863	\$224,873		
Soldotna Flat Tax						
TAG 80 (assessed)						
(taxable)						
TOTAL ASSESSED	\$1,129,944	\$235,091	\$247,188	\$225,882	\$0	\$0
TOTAL TAXABLE	\$1,176,194	\$210,737	\$332,016	\$224,873	\$0	\$0

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 20-25-012

PARCEL ID 91463

PRIMARY OWNER ASHORE WATER TAXI & FREIGHT

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC-4</u>	<u>BC-3</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 SUPP ROLL 2025. MPPV SYS ERROR ONLY, NO REQUEST MADE FOR ANY

CHANGES FOR 2025. SYS REVERTED TO INCORR BT CL FOR 2025. BOAT SURVYD 24', DMV SHOWS 25'

FLAT RATE CHNG: KPB -\$100, HOMER CITY -\$20

		CHANGE SUMMARY
	KPB ASSESSED	<u>\$0</u>
	KPB TAXABLE	<u>\$0</u>
	CITY ASSESSED	<u>\$0</u>
	CITY TAXABLE	<u>\$0</u>
	KPB FLAT TAX	<u>(\$100)</u>
	CITY FLAT TAX	<u>(\$20)</u>

DATE 09/09/25

SUBMITTED BY M PAYFER

VERIFIED BY C. FINLEY

Cadastral Values		Expand to Filter Values			
Site	Class	Value Type	Attribute	Secondary Attribute	Amount
Default - Default Value Group		Boat Class 3 Count		1.00	2.00
		Boat Class 4 Count		1.00	
Appraised		Improvement Market value		\$71,300.00	\$71,300.00
		TAG		20.00	20.00
Assessed		TAG.Id		20.00	20.00
		Boat Assessed Value		\$71,300.00	\$71,300.00
		Boat Class 3		\$49,380.00	\$71,300.00
		Boat Class 4		\$22,000.00	\$71,300.00
Taxable		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
		City Taxable Value	20 - HOMER CITY	0	0
		Taxable Value - Borough		0	0
		Exemption Value City	20 - HOMER CITY	0	0
		OP PP Bor \$100K Exe Value		0	0
		OP PPV 100K Exemption		\$100,000.00	\$100,000.00
		OP PPV Borough \$100K Exemption		\$100,000.00	\$100,000.00
		OP PPV City \$100K Exemption	20 - HOMER CITY	\$100,000.00	\$100,000.00
		Penalty Flag		\$1.00	\$1.00
Date		Exemption Value Borough		0	0
		Year of Cadastre		2025.000000000000	2025.000000000000
		Effective date of value change		20250101.000000000000	20250101.000000000000

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 # 00091463

X Typographical, computational or other similar error?
Identify & Describe:
#39620, MPPV CHNG FROM BT CL3 BACK TO BT CL4 IN ERROR. NO NOTES OR
REQUESTS FOR SUCH CHANGE HAVE BEEN FOUND. SYSTEM ERROR ONLY.

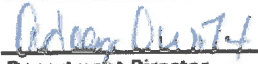
X Readily apparent from the assessment notice, tax
statement or other borough tax record?
Identify & Describe:
#39620, MPPV CHNG FROM BT CL3 BACK TO BT CL4 IN ERROR. NO NOTES OR
REQUESTS FOR SUCH CHANGE HAVE BEEN FOUND. SYSTEM ERROR ONLY.

X Made by a borough employee in the performance of
typing, record keeping, filing, measuring, or other
similar duties?
Identify & Describe:
#39620, MPPV CHNG FROM BT CL3 BACK TO BT CL4 IN ERROR. NO NOTES OR
REQUESTS FOR SUCH CHANGE HAVE BEEN FOUND. SYSTEM ERROR ONLY.

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

Adjusted Value	Land	_____
	Improvements	_____
	Personal Property	_____ \$100
	Total	_____ \$100

Prepared by M PAYFER 9/9/2025

Approved by  9/9/25
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 **TAR NUMBER** 55-23-010

PARCEL ID 95932

PRIMARY OWNER CISPRI SERVICES LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>55</u>	<u>55</u>
BOAT CLASS/COUNT	<u>BC3(5), BC4(8), BC5(2), BC7(6)</u>	<u>BC3(5), BC4(8), BC5(2), BC7(6)</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$347,752</u>	<u>\$2,536,262</u>
KPB TAXABLE (VT 1003)	<u>\$247,752</u>	<u>\$2,436,262</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION MAIN ROLL 2023-2025. AUDIT ON TAX YEAR 2023, 2024 & 2025. NO ERRORS FOUND

ON VESSELS; UNREPORTED EQUIP ASSETS FOUND DURING AUDIT. INCREASE IN AV 2023-2025

		CHANGE SUMMARY
DATE	<u>08/05/25</u>	KPB ASSESSED <u>\$2,188,510</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$2,188,510</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	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group		Boat Class 3 Count			5.00	5.00
		Boat Class 4 Count			8.00	8.00
		Boat Class 5 Count			2.00	2.00
		Boat Class 7 Count			6.00	6.00
		Improvement Market value				\$11,925,255.00
Appraised		TAG			55.00	55.00
		TAG.Id			55.00	55.00
		Boat Assessed Value			\$11,577,503.00	\$11,577,503.00
		Boat Class 3			\$356,902.00	\$356,902.00
		Boat Class 4			\$877,342.00	\$877,342.00
		Boat Class 5			\$32,400.00	\$32,400.00
		Boat Class 7			\$10,310,859.00	\$10,310,859.00
		Furniture, Fixtures & Equipment			\$347,752.00	\$347,752.00
		Personal Property Assessed Value			\$347,752.00	\$2,536,762.00
		Supplies				\$2,188,510.00
Taxable		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			\$100,000.00	\$100,000.00
		Total City Optional Exempt Value			0	0
		Total Assessed Value - Borough			\$347,752.00	\$2,536,762.00
		City Taxable Value	55 - NIKISKI SN.		0	0
Exemption		Taxable Value - Borough			\$247,752.00	\$2,436,762.00
		Exemption Value City	55 - NIKISKI SN.		0	0
		OP PP Bor \$100K Exe Value			\$100,000.00	\$100,000.00
		OP PPV 100K Exemption			\$100,000.00	\$100,000.00
		OP PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00
		OP PPV City \$100K Exemption	55 - NIKISKI SN.		\$100,000.00	\$100,000.00
Date		Exemption Value Borough			\$100,000.00	\$100,000.00
		Year of Cadastre			2023.0000000000	20230101.0000000000
		Effective date of value change			20230101.0000000000	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

55-24-014

PARCEL ID

95932

PRIMARY OWNER

CISPRI SERVICES LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	55	55
BOAT CLASS/COUNT	BC3(5), BC4(8), BC5(2), BC7(6)	BC3(5), BC4(8), BC5(2), BC7(6)
PLANE CLASS/COUNT		
KPB ASSESSED (VT 1001)	\$335,136	\$2,363,455
KPB TAXABLE (VT 1003)	\$235,136	\$2,263,455
CITY ASSESSED (VT 1011)	\$0	\$0
CITY TAXABLE (V 1013)	\$0	\$0

EXPLANATION MAIN ROLL 2023-2025. AUDIT ON TAX YEAR 2023, 2024 & 2025. NO ERRORS FOUND
ON VESSELS; UNREPORTED EQUIP ASSETS FOUND DURING AUDIT. INCREASE IN AV 2023-2025

CHANGE SUMMARY			
		KPB ASSESSED	\$2,028,319
		KPB TAXABLE	\$2,028,319
		CITY ASSESSED	\$0
		CITY TAXABLE	\$0
		KPB FLAT TAX	
		CITY FLAT TAX	
DATE	08/05/25		
SUBMITTED BY	M PAYFER		
VERIFIED BY	C. FINLEY		

Cadastral Values		Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute
Default - Default Value Group				
		Boat Class 3 Count		5.00
		Boat Class 4 Count		8.00
		Boat Class 5 Count		2.00
		Boat Class 7 Count		6.00
	Appraised	Improvement Market value		\$13,125,706.00
		TAG		\$11,096,887.00
		TAG.Id		55.00
	Assessed	Boat Assessed Value		55.00
		Boat Class 3		\$10,761,751.00
		Boat Class 4		\$319,808.00
		Boat Class 5		\$821,985.00
		Boat Class 7		\$32,400.00
		Furniture, Fixtures & Equipment		\$9,587,558.00
		Personal Property Assessed Value		\$335,136.00
		Supplies		\$335,136.00
		Total Assessed Value - City		\$335,136.00
		Total Borough Optional Exempt Value		0
		Total City Optional Exempt Value		0
		Total Assessed Value - Borough		\$335,136.00
	Taxable	City Taxable Value	55 - NIKISKI SN.	0
		Taxable Value - Borough		0
	Exemption	Exemption Value City	55 - NIKISKI SN.	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
		Exemption Value Borough		\$100,000.00
	Date	Year of Cadastre	2024.0000000000	2024.0000000000
		Effective date of value change	20240101.0000000000	20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR	<u>2025</u>	TAR NUMBER	<u>55-25-003</u>
PARCEL ID	<u>95932</u>		
PRIMARY OWNER	<u>CISPRI SERVICES LLC</u>		

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>55</u>	<u>55</u>
BOAT CLASS/COUNT	<u>BC3(5), BC4(8), BC5(2), BC7(6)</u>	<u>BC3(5), BC4(8), BC5(2), BC7(6)</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$405,962</u>	<u>\$2,302,334</u>
KPB TAXABLE (VT 1003)	<u>\$305,962</u>	<u>\$2,202,334</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION MAIN ROLL 2023-2025. AUDIT ON TAX YEAR 2023, 2024 & 2025. NO ERRORS FOUND

ON VESSELS; UNREPORTED EQUIP ASSETS FOUND DURING AUDIT. INCREASE IN AV 2023-2025

		CHANGE SUMMARY
DATE	<u>08/05/25</u>	KPB ASSESSED <u>\$1,896,372</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$1,896,372</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	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group		Boat Class 3 Count			5.00	5.00
		Boat Class 4 Count			8.00	8.00
		Boat Class 5 Count			2.00	2.00
		Boat Class 7 Count			6.00	6.00
		Improvement Market value				\$10,774,582.00
Appraised		TAG			55.00	55.00
		TAG.Id			55.00	55.00
		Boat Assessed Value			\$10,318,620.00	\$10,318,620.00
		Boat Class 3			\$301,162.00	\$301,162.00
		Boat Class 4			\$766,632.00	\$766,632.00
		Boat Class 5			\$32,400.00	\$32,400.00
		Boat Class 7			\$9,218,426.00	\$9,218,426.00
Assessed		Furniture, Fixtures & Equipment			\$405,962.00	\$405,962.00
		Personal Property Assessed Value			\$405,962.00	\$2,302,334.00
		Supplies				\$1,896,372.00
Taxable		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			\$100,000.00	\$100,000.00
		Total City Optional Exempt Value			0	0
		Total Assessed Value - Borough			\$405,962.00	\$2,302,334.00
		City Taxable Value	55 - NIKISKI SN.		0	0
Exemption		Taxable Value - Borough			\$305,962.00	\$2,202,334.00
		Exemption Value City			0	0
		Op PP Bor \$100K Exe Value	55 - NIKISKI SN.		\$100,000.00	\$100,000.00
		Op PPV 100K Exemption			\$100,000.00	\$100,000.00
		Op PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00
Date		Op PPV City \$100K Exemption	55 - NIKISKI SN.		\$100,000.00	\$100,000.00
		Exemption Value Borough			\$100,000.00	\$100,000.00
		Year of Cadastre			2025.0000000000	2025.0000000000
		Effective date of value change			20250101.0000000000	20250101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 20-25-013

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 2025.

KPB FLAT TAX PORTION ONLY. CITY OF HOMER FLAT TAX PORTION REMAINS.

	CHANGE SUMMARY
	KPB ASSESSED <u>\$0</u>
	KPB TAXABLE <u>\$0</u>
	CITY ASSESSED <u>\$0</u>
	CITY TAXABLE <u>\$0</u>
	KPB FLAT TAX <u>(\$250)</u>
	CITY FLAT TAX <u>\$0</u>

DATE 07/07/25

SUBMITTED BY E. HERRIN

VERIFIED BY C. FINLEY

Cadastral Values			Expand to Filter Values			
Site	Class	Value Type	Attribute	Secondary Attribute	Amount	
Default - Default Value Group	Appraised	Boat Class 5 Count			1.00	
		Improvement Market value			\$760,750.00	
		TAG			20.00	
	Assessed	TAG.Id				20.00
		Boat Assessed Value				\$760,750.00
		Boat Class 5				\$760,750.00
	Taxable	Personal Property Assessed Value				0
		Total Assessed Value - City				0
		Total City Optional Exempt Value				0
		City Taxable Value	20 - HOMER CITY			0
		Taxable Value - Borough				0
		Exemption Value City	20 - HOMER CITY			0
		OP PP Bor \$100K Exe Value				0
	Exemption	OP PPV 100K Exemption				\$100,000.00
		OP PPV Borough \$100K Exemption				\$100,000.00
		OP PPV City \$100K Exemption				\$100,000.00
		Vessel Repair TAX CREDIT \$250				250.00
Date	Exemption Value Borough				0	
	Year of Cadastre				2025.0000000000	
	Effective date of value change				20250101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR	<u>2025</u>	TAR NUMBER	<u>70-25-002</u>
PARCEL ID	<u>100375</u>		
PRIMARY OWNER	<u>SAFEWAY INC</u>		

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>70</u>	<u>70</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$1,876,590</u>	<u>\$2,801,653</u>
KPB TAXABLE (VT 1003)	<u>\$1,776,590</u>	<u>\$2,701,653</u>
CITY ASSESSED (VT 1011)	<u>\$1,876,590</u>	<u>\$2,801,653</u>
CITY TAXABLE (V 1013)	<u>\$1,776,590</u>	<u>\$2,701,653</u>

EXPLANATION MAIN ROLL 2025. AUDIT ON TAX YEAR 2023, 2024 & 2025. UNREPORTED

ASSETS FOUND DURING AUDIT FOR TAX YEAR 2025. INCREASE IN AV 2025.

CHANGE SUMMARY			
	KPB ASSESSED	<u>\$925,063</u>	
	KPB TAXABLE	<u>\$925,063</u>	
	CITY ASSESSED	<u>\$925,063</u>	
	CITY TAXABLE	<u>\$925,063</u>	
	KPB FLAT TAX	<u></u>	
	CITY FLAT TAX	<u></u>	
DATE	<u>08/06/25</u>		
SUBMITTED BY	<u>M PAYFER</u>		
VERIFIED BY	<u>C. FINLEY</u>		

Cadastral Values		Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Site	Default - Default Value Group	Appraised	Improvement Market value			\$1,876,590.00	\$2,801,653.00	
			TAG			70.00	70.00	
			TAG.1d			70.00	70.00	
		Assessed	Furniture, Fixtures & Equipment			\$1,875,590.00	\$2,800,653.00	
			Personal Property Assessed Value			\$1,876,590.00	\$2,801,653.00	
			Supplies			\$1,000.00	\$1,000.00	
			Total Assessed Value - City			\$1,876,590.00	\$2,801,653.00	
			Total Borough Optional Exempt Value			\$100,000.00	\$100,000.00	
			Total City Optional Exempt Value			\$100,000.00	\$100,000.00	
			Total Assessed Value - Borough			\$1,876,590.00	\$2,801,653.00	
		Taxable	City Taxable Value	70 - SOLDOTNA CITY		\$1,776,590.00	\$2,701,653.00	
			Taxable Value - Borough			\$1,776,590.00	\$2,701,653.00	
		Exemption	Exemption Value City	70 - SOLDOTNA CITY		\$100,000.00	\$100,000.00	
			OP PP Bor \$100K Exe Value			\$100,000.00	\$100,000.00	
			OP PP Soldotna \$100K Exe Value			\$100,000.00	\$100,000.00	
			OP PPV 100K Exemption			\$100,000.00	\$100,000.00	
			OP PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00	
			OP PPV City \$100K Exemption			\$100,000.00	\$100,000.00	
			Exemption Value Borough	70 - SOLDOTNA CITY		\$100,000.00	\$100,000.00	
		Date	Year of Cadastre			2025.0000000000	2025.0000000000	
			Effective date of value change			20250101.0000000000	20250101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 20-23-036

PARCEL ID 100376

PRIMARY OWNER CARR-GOTTSTEIN FOODS CO

	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>\$1,647,899</u>	<u>\$1,654,760</u>
KPB TAXABLE (VT 1003)	<u>\$1,605,397</u>	<u>\$1,654,760</u>
CITY ASSESSED (VT 1011)	<u>\$1,647,899</u>	<u>\$1,654,760</u>
CITY TAXABLE (V 1013)	<u>\$1,547,899</u>	<u>\$1,654,760</u>

EXPLANATION MAIN ROLL 2023. AUDIT ON TAX YEAR 2023, 2024 & 2025. UNREPORTED

ASSETS FOUND FOR 2023 ON PIN 100376 DURING AUDIT. INCREASE IN AV 2023.

NO REPRORATION OF KPB \$100K, MINIMAL TAXABLE VALUE CHANGE

	CHANGE SUMMARY
	KPB ASSESSED <u>\$6,861</u>
DATE <u>08/07/25</u>	KPB TAXABLE <u>\$49,363</u>
SUBMITTED BY <u>M PAYFER</u>	CITY ASSESSED <u>\$6,861</u>
VERIFIED BY <u>C. FINLEY</u>	CITY TAXABLE <u>\$106,861</u>
	KPB FLAT TAX <u></u>
	CITY FLAT TAX <u></u>

Cadastral Values				Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Improvement Market value			\$1,647,899.00	\$1,654,760.00
		TAG			20.00	20.00
		TAG.Id			20.00	20.00
	Assessed	Furniture, Fixtures & Equipment			\$1,646,899.00	\$1,653,760.00
		Personal Property Assessed Value			\$1,647,899.00	\$1,654,760.00
		Supplies			\$1,000.00	\$1,000.00
		Total Assessed Value - City			\$1,647,899.00	\$1,654,760.00
		Total Borough Optional Exempt Value			\$42,502.00	
		Total City Optional Exempt Value			\$100,000.00	0
		Total Assessed Value - Borough			\$1,647,899.00	\$1,654,760.00
	Taxable	City Taxable Value	20 - HOMER CITY		\$1,547,899.00	\$1,654,760.00
		Taxable Value - Borough			\$1,605,397.00	\$1,654,760.00
	Exemption	Exemption Value City	20 - HOMER CITY		\$100,000.00	0
		OP PP Bor \$100K Exe Value			\$42,502.00	
		OP PP Homer \$100K Exe Value			\$100,000.00	
		OP PPV 100K Borough Contig Exemption			\$42,502.00	
		OP PPV 100K City Contig Exemption	20 - HOMER CITY		\$100,000.00	
		OP PPV Borough \$100K Exemption			\$42,502.00	
		OP PPV City \$100K Exemption	20 - HOMER CITY		\$100,000.00	
		PP Bor Contig Flag			1.00	1.00
		PP City Contig Flag			1.00	1.00
		PP Contiguous Boro Parcel Group			2003085.00	
		PP Contiguous Boro Parcel Sequence In Group			1.00	
		PP Contiguous City Parcel Group			2003086.00	
		PP Contiguous City Parcel Sequence in Group			1.00	
		Exemption Value Borough			\$42,502.00	0
Date		Year of Cadastre			2023.0000000000	2023.0000000000
		Effective date of value change			20230101.0000000000	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 20-25-014

PARCEL ID 100376

PRIMARY OWNER CARR-GOTTSTEIN FOODS CO

	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>\$1,305,084</u>	<u>\$1,319,929</u>
KPB TAXABLE (VT 1003)	<u>\$1,274,219</u>	<u>\$1,319,929</u>
CITY ASSESSED (VT 1011)	<u>\$1,305,084</u>	<u>\$1,319,929</u>
CITY TAXABLE (V 1013)	<u>\$1,205,084</u>	<u>\$1,319,929</u>

EXPLANATION MAIN ROLL 2025. AUDIT ON TAX YEAR 2023, 2024 & 2025. UNREPORTED

ASSETS FOUND FOR 2025 ON PIN 100376 DURING AUDIT. INCREASE IN AV 2025.

NO REPRORATION OF KPB \$100K, MINIMAL TAXABLE VALUE CHANGE

	CHANGE SUMMARY
	KPB ASSESSED <u>\$14,845</u>
DATE <u>08/07/25</u>	KPB TAXABLE <u>\$45,710</u>
SUBMITTED BY <u>M PAYFER</u>	CITY ASSESSED <u>\$14,845</u>
VERIFIED BY <u>C. FINLEY</u>	CITY TAXABLE <u>\$114,845</u>
	KPB FLAT TAX <u></u>
	CITY FLAT TAX <u></u>

Cadastral Values						Expand to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group	Agrealised	Improvement Market value			\$1,305,084.00	\$1,319,929.00	
		TAG			20.00	20.00	
		TAG.Id			20.00	20.00	
	Assessed	Furniture, Fixtures & Equipment			\$1,304,084.00	\$1,318,929.00	
		Personal Property Assessed Value			\$1,305,084.00	\$1,319,929.00	
		Supplies			\$1,000.00	\$1,000.00	
		Total Assessed Value - City			\$1,305,084.00	\$1,319,929.00	
		Total Borough Optional Exempt Value			\$30,865.00		
		Total City Optional Exempt Value			\$100,000.00		0
		Total Assessed Value - Borough			\$1,305,084.00	\$1,319,929.00	
Taxable		City Taxable Value	20 - HOMER CITY		\$1,205,084.00	\$1,319,929.00	
		Taxable Value - Borough			\$1,274,219.00	\$1,319,929.00	
Exemption		Exemption Value City	20 - HOMER CITY		\$100,000.00		0
		OP PP Bor \$100K Exe Value			\$30,865.00		
		OP PP Homer \$100K Exe Value			\$100,000.00		
		OP PPV 100K Borough Contig Exemption			\$30,865.00		
		OP PPV 100K City Contig Exemption	20 - HOMER CITY		\$100,000.00		
		OP PPV Borough \$100K Exemption			\$30,865.00		
		OP PPV City \$100K Exemption	20 - HOMER CITY		\$100,000.00		
		PP Boro Contig Flag			1.00	1.00	
		PP City Contig Flag			1.00	1.00	
		PP Contiguous Boro Parcel Group			2003885.00		
		PP Contiguous Boro Parcel Sequence in Group			3.00		
		PP Contiguous City Parcel Group			2008277.00		
		PP Contiguous City Parcel Sequence in Group			1.00		
		Exemption Value Borough			\$30,865.00	0	
Date		Year of Cadastre			2025.0000000000	2025.0000000000	
		Effective date of value change			20250101.0000000000	20250101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 30-23-012

PARCEL ID 100377

PRIMARY OWNER CARR-GOTTSTEIN FOODS CO

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$1,600,851</u>	<u>\$1,608,143</u>
KPB TAXABLE (VT 1003)	<u>\$1,559,563</u>	<u>\$1,608,143</u>
CITY ASSESSED (VT 1011)	<u>\$1,600,851</u>	<u>\$1,608,143</u>
CITY TAXABLE (V 1013)	<u>\$1,600,851</u>	<u>\$1,608,143</u>

EXPLANATION MAIN ROLL 2023. AUDIT ON TAX YEAR 2023, 2024 & 2025. UNREPORTED

ASSETS FOUND FOR 2023 ON PIN 100377 DURING AUDIT. INCREASE IN AV 2023.

NO REPRORATION OF KPB \$100K, MINIMAL TAXABLE VALUE CHANGE

	CHANGE SUMMARY
	KPB ASSESSED <u>\$7,292</u>
DATE <u>08/07/25</u>	KPB TAXABLE <u>\$48,580</u>
SUBMITTED BY <u>M PAYFER</u>	CITY ASSESSED <u>\$7,292</u>
VERIFIED BY <u>C. FINLEY</u>	CITY TAXABLE <u>\$7,292</u>
	KPB FLAT TAX <u></u>
	CITY FLAT TAX <u></u>

Cadastre Values		Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Site	Default - Default Value Group	Appraised	Improvement Market value			\$1,600,851.00	\$1,608,143.00	
			TAG			30.00	30.00	
			TAG.Id			30.00	30.00	
	Assessed		Furniture, Fixtures & Equipment			\$1,599,851.00	\$1,607,143.00	
			Personal Property Assessed Value			\$1,600,851.00	\$1,608,143.00	
			Supplies			\$1,000.00	\$1,000.00	
			Total Assessed Value - City			\$1,600,851.00	\$1,608,143.00	
			Total Borough Optional Exempt Value			\$41,288.00		
			Total City Optional Exempt Value			0	0	
			Total Assessed Value - Borough			\$1,600,851.00	\$1,608,143.00	
	Taxable		City Taxable Value	30 - KENAI CITY		\$1,600,851.00	\$1,608,143.00	
			Taxable Value - Borough			\$1,559,563.00	\$1,608,143.00	
	Exemption		Exemption Value City	30 - KENAI CITY		0	0	
			OP PP Bor \$100K Exe Value			\$41,288.00		
			OP PPV 100K Borough Contig Exemption			\$41,288.00		
			OP PPV Borough \$100K Exemption			\$41,288.00		
			PP Boro Contig Flag			1.00	1.00	
			PP Contiguous Boro Parcel Group			2803895.00		
			PP Contiguous Boro Parcel Sequence in Group			2.00		
			Exemption Value Borough			\$41,288.00	0	
	Date		Year of Cadastre			2023.0000000000	2023.0000000000	
			Effective date of value change			20230101.0000000000	20230101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 30-25-002

PARCEL ID 100377

PRIMARY OWNER CARR-GOTTSTEIN FOODS CO

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$1,484,471</u>	<u>\$1,547,348</u>
KPB TAXABLE (VT 1003)	<u>\$1,449,362</u>	<u>\$1,547,348</u>
CITY ASSESSED (VT 1011)	<u>\$1,484,471</u>	<u>\$1,547,348</u>
CITY TAXABLE (V 1013)	<u>\$1,384,471</u>	<u>\$1,547,348</u>

EXPLANATION MAIN ROLL 2025. AUDIT ON TAX YEAR 2023, 2024 & 2025. UNREPORTED

ASSETS FOUND FOR 2025 ON PIN 100377 DURING AUDIT. INCREASE IN AV 2025.

NO REPRORATION OF KPB \$100K, MINIMAL TAXABLE VALUE CHANGE

	CHANGE SUMMARY
	KPB ASSESSED <u>\$62,877</u>
DATE <u>08/07/25</u>	KPB TAXABLE <u>\$97,986</u>
SUBMITTED BY <u>M PAYFER</u>	CITY ASSESSED <u>\$62,877</u>
VERIFIED BY <u>C. FINLEY</u>	CITY TAXABLE <u>\$162,877</u>
	KPB FLAT TAX <u></u>
	CITY FLAT TAX <u></u>

Cadastral Values		Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Expand to Filter Values
Size	Default - Default Value Group	Appraised	Improvement Market value			Amount	
			TAG			\$1,484,471.00	\$1,547,348.00
			TAG.Id			30.00	30.00
		Assessed	Furniture, Fixtures & Equipment			\$1,483,471.00	\$1,546,348.00
			Personal Property Assessed Value			\$1,484,471.00	\$1,547,348.00
			Supplies			\$1,000.00	\$1,000.00
			Total Assessed Value - City			\$1,484,471.00	\$1,547,348.00
			Total Borough Optional Exempt Value			\$35,109.00	
			Total City Optional Exempt Value			\$100,000.00	0
			Total Assessed Value - Borough			\$1,484,471.00	\$1,547,348.00
	Taxable		City Taxable Value	30 - KENAI CITY		\$1,384,471.00	\$1,547,348.00
			Taxable Value - Borough			\$1,449,362.00	\$1,547,348.00
	Exemption		Exemption Value City	30 - KENAI CITY		\$100,000.00	0
			OP PP Bor \$100K Exe Value			\$35,109.00	
			OP PP Kenai \$100K Exe Value			\$100,000.00	
			OP PPV 100K Borough Contig Exemption			\$35,109.00	
			OP PPV 100K City Contig Exemption	30 - KENAI CITY		\$100,000.00	
			OP PPV Borough \$100K Exemption			\$35,109.00	
			OP PPV City \$100K Exemption	30 - KENAI CITY		\$100,000.00	
			PP Bor Contig Flag			1.00	1.00
			PP City Contig Flag			1.00	1.00
			PP Contiguous Boro Parcel Group			2003685.00	
			PP Contiguous Boro Parcel Sequence In Group			1.00	
			PP Contiguous City Parcel Group			2003277.00	
			PP Contiguous City Parcel Sequence In Group			2.00	
			Exemption Value Borough			\$35,109.00	0
Date		Year of Cadastre				2025.0000000000	2025.0000000000
		Effective date of value change				20250101.0000000000	20250101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 40-25-005

PARCEL ID 100378

PRIMARY OWNER CARR-GOTTSTEIN FOODS CO

	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>\$1,438,660</u>	<u>\$2,490,882</u>
KPB TAXABLE (VT 1003)	<u>\$1,404,634</u>	<u>\$2,490,882</u>
CITY ASSESSED (VT 1011)	<u>\$1,438,660</u>	<u>\$2,490,882</u>
CITY TAXABLE (V 1013)	<u>\$1,438,660</u>	<u>\$2,490,882</u>

EXPLANATION MAIN ROLL 2025. AUDIT ON TAX YEARS 2023, 2024 & 2025. UNREPORTED

ASSETS FOUND FOR 2025 ON PIN 100378 DURING AUDIT. INCREASE IN AV 2025 ONLY.

NO REPRORATION OF KPB \$100K, MINIMAL TAXABLE VALUE CHANGE

	CHANGE SUMMARY
DATE <u>08/07/25</u>	KPB ASSESSED <u>\$1,052,222</u>
SUBMITTED BY <u>M PAYFER</u>	KPB TAXABLE <u>\$1,086,248</u>
VERIFIED BY <u>C. FINLEY</u>	CITY ASSESSED <u>\$1,052,222</u>
	CITY TAXABLE <u>\$1,052,222</u>
	KPB FLAT TAX <u></u>
	CITY FLAT TAX <u></u>

Cadastral Values		Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Site	Default - Default Value Group	Appraised	Improvement Market value			\$1,436,660.00	\$2,490,882.00	
			TAG			40.00	40.00	
			TAG.Id			40.00	40.00	
		Assessed	Furniture, Fixtures & Equipment			\$1,437,660.00	\$2,489,882.00	
			Personal Property Assessed Value			\$1,436,660.00	\$2,490,882.00	
			Supplies			\$1,000.00	\$1,000.00	
			Total Assessed Value - City			\$1,436,660.00	\$2,490,882.00	
			Total Borough Optional Exempt Value			\$34,026.00		
			Total City Optional Exempt Value			0	0	
			Total Assessed Value - Borough			\$1,436,660.00	\$2,490,882.00	
	Taxable		City Taxable Value	40 - SEWARD CITY		\$1,436,660.00	\$2,490,882.00	
			Taxable Value - Borough			\$1,404,634.00	\$2,490,882.00	
	Exemption		Exemption Value City	40 - SEWARD CITY		0	0	
			OP PP Bor \$100K Exe Value			\$34,026.00		
			OP PPV 100K Borough Contig Exemption			\$34,026.00		
			OP PPV Borough \$100K Exemption			\$34,026.00		
			PP Boro Contig Flag			1.00	1.00	
			PP Contiguous Boro Parcel Group			2003885.00		
			PP Contiguous Boro Parcel Sequence in Group			2.80		
			Exemption Value Borough			\$34,026.00	0	
	Date		Year of Cadastre			2025.0000000000	2025.0000000000	
			Effective date of value change			20250101.0000000000	20250101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR	<u>2022</u>	TAR NUMBER	<u>70-22-009</u>
PARCEL ID	<u>101395</u>		
PRIMARY OWNER	<u>PENINSULA PROCESSING & SMOKE HOUSE LLC</u>		

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>70</u>	<u>70</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$98,991</u>	<u>\$324,873</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$224,873</u>
CITY ASSESSED (VT 1011)	<u>\$98,991</u>	<u>\$324,873</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$224,873</u>

EXPLANATION MAIN ROLL 2022-2024. AUDIT ON TAX YEAR 2022, 2023 & 2024. UNREPORTED

ASSETS FOUND DURING AUDIT. INCREASE IN AV 2022, 2023 & 2024.

		CHANGE SUMMARY
DATE	<u>08/05/25</u>	KPB ASSESSED <u>\$225,882</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$224,873</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$225,882</u>
		CITY TAXABLE <u>\$224,873</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2023

TAR NUMBER

70-23-009

PARCEL ID

101395

PRIMARY OWNER

PENINSULA PROCESSING & SMOKE HOUSE LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	70	70
BOAT CLASS/COUNT		
PLANE CLASS/COUNT		
KPB ASSESSED (VT 1001)	\$84,828	\$317,863
KPB TAXABLE (VT 1003)	\$0	\$217,863
CITY ASSESSED (VT 1011)	\$84,828	\$317,863
CITY TAXABLE (V 1013)	\$0	\$217,863

EXPLANATION

MAIN ROLL 2022-2024. AUDIT ON TAX YEAR 2022, 2023 & 2024. UNREPORTED

ASSETS FOUND DURING AUDIT. INCREASE IN AV 2022, 2023 & 2024.

CHANGE SUMMARY

DATE

08/05/25

KPB ASSESSED

\$233,035

SUBMITTED BY

M PAYFER

KPB TAXABLE

\$217,863

VERIFIED BY

C. FINLEY

CITY ASSESSED

\$233,035

CITY TAXABLE

\$217,863

KPB FLAT TAX

CITY FLAT TAX

Cadastral Values				Expand to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Amount
Default - Default Value Group	Appraised	Improvement Market Value			
		TAG			\$84,828.00
		TAG.Id			70.00
	Assessed	Furniture, Fixtures & Equipment			70.00
		Personal Property Assessed Value			\$317,863.00
		Supplies			\$5,000.00
		Total Assessed Value - City			\$84,828.00
		Total Borough Optional Exempt Value			\$84,828.00
		Total City Optional Exempt Value			\$84,828.00
		Total Assessed Value - Borough			\$84,828.00
	Taxable	City Taxable Value	70 - SOLDOTNA CITY		0
		Taxable Value - Borough			0
	Exemption	Exemption Value City	70 - SOLDOTNA CITY		\$84,828.00
		OP PP for \$100K Exe Value			\$84,828.00
		OP PP Soldotna \$100K Exe Value			\$84,828.00
		OP PPV 100K Exemption			\$100,000.00
		OP PPV Borough \$100K Exemption			\$100,000.00
		OP PPV City \$100K Exemption			\$100,000.00
Date		Exemption Value Borough	70 - SOLDOTNA CITY		\$84,828.00
		Year of Cadastre			2023.0000000000
		Effective date of value change			20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

70-24-006

PARCEL ID

101395

PRIMARY OWNER

PENINSULA PROCESSING & SMOKE HOUSE LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	70	70
BOAT CLASS/COUNT		
PLANE CLASS/COUNT		
KPB ASSESSED (VT 1001)	\$75,646	\$310,737
KPB TAXABLE (VT 1003)	\$0	\$210,737
CITY ASSESSED (VT 1011)	\$75,646	\$310,737
CITY TAXABLE (V 1013)	\$0	\$210,737

EXPLANATION

MAIN ROLL 2022-2024. AUDIT ON TAX YEAR 2022, 2023 & 2024. UNREPORTED

ASSETS FOUND DURING AUDIT. INCREASE IN AV 2022, 2023 & 2024.

CHANGE SUMMARY

DATE

08/05/25

KPB ASSESSED

\$235,091

SUBMITTED BY

M PAYFER

KPB TAXABLE

\$210,737

VERIFIED BY

C. FINLEY

CITY ASSESSED

\$235,091

CITY TAXABLE

\$210,737

KPB FLAT TAX

CITY FLAT TAX

Cadastre Values		Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Site	Default - Default Value Group	Appraised	Improvement Market value					
			TAG			\$75,646.00	\$310,737.00	
			TAG.Id			70.00	70.00	
		Assessed	Furniture, Fixtures & Equipment			\$70,646.00	\$305,737.00	
			Personal Property Assessed Value			\$75,646.00	\$310,737.00	
			Supplies			\$5,000.00	\$5,000.00	
			Total Assessed Value - City			\$75,646.00	\$310,737.00	
			Total Borough Optional Exempt Value			\$75,646.00	\$100,000.00	
			Total City Optional Exempt Value			\$75,646.00	\$100,000.00	
			Total Assessed Value - Borough			\$75,646.00	\$310,737.00	
		Taxable	City Taxable Value	70 - SOLDOTNA CITY		0	\$210,737.00	
			Taxable Value - Borough			0	\$210,737.00	
		Exemption	Exemption Value City	70 - SOLDOTNA CITY		\$75,646.00	\$100,000.00	
			OP PP Bor \$100K Exc Value			\$75,646.00	\$100,000.00	
			OP PP Soldotna \$100K Exc Value			\$75,646.00	\$100,000.00	
			OP PPV 100K Exemption			\$100,000.00	\$100,000.00	
			OP PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00	
			OP PPV City \$100K Exemption			\$100,000.00	\$100,000.00	
			Penalty Flag			\$1.00	\$1.00	
			Exemption Value Borough	70 - SOLDOTNA CITY		\$75,646.00	\$100,000.00	
		Date	Year of Cadastre			2024.000000000000	2024.000000000000	
			Effective date of value change			20241011.0000000000	20241011.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 20-25-015

PARCEL ID 101712

PRIMARY OWNER SILVER BAY SEAFOODS FALSE PASS LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u></u>
BOAT CLASS/COUNT	<u>BC-6</u>	<u></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 SUPP ROLL 2025. OWNER EMLD NOTICE ON 1/2/2025 VESSEL REMVD FRM KPB IN

2024 TO ANOTHER DEPT, ASG DID NOT RECD THIS NOTICE UNTIL 9/17/25. DF PIN 101712 FOR 2025.

		CHANGE SUMMARY
		KPB ASSESSED <u>\$0</u>
		KPB TAXABLE <u>\$0</u>
		CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$500)</u>
		CITY FLAT TAX <u>(\$100)</u>
DATE	<u>09/18/25</u>	
SUBMITTED BY	<u>M PAYFER</u>	
VERIFIED BY	<u>C. FINLEY</u>	

Cadastral Values				Expand » Filter Values			
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group	Appraised	Boat Personal Class 6 Court Improvement Market value			1.00		
		TAG			\$240,000.00		
		TAG.Id			20.00		
	Assessed	Boat Assessed Value				20.00	
		Boat Personal Class 6				\$240,000.00	
		Personal Property Assessed Value				\$240,000.00	
		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	\$100,000.00
		OP PPV Borough \$100K Exemption				\$100,000.00	\$100,000.00
		OP PPV City \$100K Exemption					\$100,000.00
		OP PPV City \$100K Exemption		20 - HOMER CITY		\$100,000.00	\$100,000.00
		Penalty Flag					
Exemption Value Borough					\$1.00	\$1.00	
Date	Year of Cadastre				0	0	
	Effective date of value change				2025.000000000000	20250101.000000000000	

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 # 00101712

X Typographical, computational or other similar error?
Identify & Describe:
OWNER EMAILED NOTICE VESSEL LEFT KPB IN 2024 TO ANOTHER DEPT, ASG DID NOT RECD THIS NOTICE UNTIL 9/17/2025

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
OWNER EMAILED NOTICE VESSEL LEFT KPB IN 2024 TO ANOTHER DEPT, ASG DID NOT RECD THIS NOTICE UNTIL 9/17/2025

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
OWNER EMAILED NOTICE VESSEL LEFT KPB IN 2024 TO ANOTHER DEPT, ASG DID NOT RECD THIS NOTICE UNTIL 9/17/2025

Certified Value	Land	
	Improvements	
	Personal Property	
	Total	\$0

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

Prepared by M PAYFER 9/18/2025

Approved by  9/18/25
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR	<u>2025</u>	TAR NUMBER	<u>40-25-006</u>
PARCEL ID	<u>101951</u>		
PRIMARY OWNER	<u>HERNAN EDUARDO SCARNICHIA</u>		

	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 SUPPLEMENTAL 2025. ASSET ID 33445 LEFT ALASKA AUGUST 2024.

WENT TO CALIFORNIA ON WAY TO MEXICO. NOW RESIDES IN MEXICO.

		CHANGE SUMMARY
DATE	<u>09/11/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>E. HERRIN</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>(\$8)</u>

Cadastral Values			Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount Amount
Default - Default Value Group	Appraised	Boat Personal Class 4 Count			1.00
		Improvement Market Value			\$2,000.00
	Assessed	TAG			40.00
		TAG.Id			40.00
	Assessed	Boat Assessed Value			\$2,000.00
		Boat Personal Class 4			\$2,000.00
		Personal Property Assessed Value			0
		Total Assessed Value - City			\$2,000.00
	Taxable	Total City Optional Exempt Value			0
		Total Assessed Value - Borough			0
	Taxable	City Taxable Value	40 - SEWARD CITY		\$2,000.00
		Taxable Value - Borough			0
	Exemption	Exemption Value City	40 - SEWARD CITY		0
		OP PP Bor \$100K Exc 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
		OP PPV City \$100K Exemption	40 - SEWARD CITY		\$100,000.00
		Penalty Flag			\$1.00
		Exemption Value Borough			0
	Date	Year of Cadastre			2025.000000000000
		Effective date of value change			20250101.000000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00101951

X Typographical, computational or other similar error?
Identify & Describe:
SUPPLEMENTAL 2025. ASSET ID 33445 LEFT ALASKA AUGUST 2024. OWNER
PROVIDED DOCUMENTATION PROVING VESSEL HAS NOT BEEN IN ALASKA SINCE
AUGUST 2024.

X Readily apparent from the assessment notice, tax
statement or other borough tax record?
Identify & Describe:
SUPPLEMENTAL 2025. ASSET ID 33445 LEFT ALASKA AUGUST 2024. OWNER
PROVIDED DOCUMENTATION PROVING VESSEL HAS NOT BEEN IN ALASKA SINCE
AUGUST 2024.

X Made by a borough employee in the performance of
typing, record keeping, filing, measuring, or other
similar duties?
Identify & Describe:
SUPPLEMENTAL 2025. ASSET ID 33445 LEFT ALASKA AUGUST 2024. OWNER
PROVIDED DOCUMENTATION PROVING VESSEL HAS NOT BEEN IN ALASKA SINCE
AUGUST 2024.

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

Adjusted Value	Land	
	Improvements	
	Personal Property	
	Total	\$0

Prepared by E. HERRIN 9/11/2025

Approved by  9/11/25
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 70-25-003

PARCEL ID 103954

PRIMARY OWNER MARC AIRCRAFT HOLDING LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>70</u>	<u>70</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u>AC2-4,AC3-1, AC4-3</u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$3,750</u>	<u>\$3,750</u>
KPB TAXABLE (VT 1003)	<u>\$3,750</u>	<u>\$0</u>
CITY ASSESSED (VT 1011)	<u>\$3,750</u>	<u>\$3,750</u>
CITY TAXABLE (V 1013)	<u>\$3,750</u>	<u>\$0</u>

EXPLANATION DID NOT APPLY EXEMPTION ON ACCT. 100% RELIGIOUS EXEMPT 8 PLANES TOTAL.

	CHANGE SUMMARY
DATE	<u>07/18/25</u>
SUBMITTED BY	<u>TAYLOR ECKERT</u>
VERIFIED BY	<u>C. FINLEY</u>
KPB ASSESSED	<u>\$0</u>
KPB TAXABLE	<u>(\$3,750)</u>
CITY ASSESSED	<u>\$0</u>
CITY TAXABLE	<u>(\$3,750)</u>
KPB FLAT TAX	<u></u>
CITY FLAT TAX	<u></u>

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00103954

X Typographical, computational or other similar error?
Identify & Describe:
EXEMPTION APPROVED BUT NOT APPLIED.

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
EXEMPTION WAS APPROVED BUT NOT APPLIED TO ACCT.

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
MISSED FINAL STEP TO ADD EXEMPTION ON ACCT.

Certified Value	Land	
	Improvements	
	Personal Property	\$3,750
	Total	\$3,750

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

Prepared by TAYLOR ECKERT 7/18/2025

Approved by *Lideon Durr* 8/4/25
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR2025TAR NUMBER55-25-004

PARCEL ID013-100-92

PRIMARY OWNERAGNES CONNERS

	CURRENT VALUE	CORRECTED VALUE
TAG	55	55
CLASS CODE	110	110
LAND ASSESSED (VT4)	47,200	47,200
IMPROVEMENT ASSESSED (VT5)	117,400	117,400
KPB ASSESSED (VT 1001)	164,600	164,600
KPB TAXABLE (VT 1003)	164,600	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATIONSENIOR EXEMPTION APPROVED FOR 2025 AFTER CONFIRMING PFD ELIGIBILITY

CHANGE SUMMARY			
	KPB ASSESSED	\$0	
DATE	KPB TAXABLE	(\$164,600)	08/15/25
SUBMITTED BY	CITY ASSESSED	\$0	S NOTTER
VERIFIED BY	CITY TAXABLE	\$0	C, FINLEY
	KPB FLAT TAX		
	CITY FLAT TAX		

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	Legal Acres	Legal Acres			9.34 Acres	9.34 Acres	
		Improvement Market Value			\$117,400.00	\$117,400.00	
		Land Market Value			\$47,200.00	\$47,200.00	
		TAG			55.00	55.00	
		TAG.Ld			55.00	55.00	
	Assessed	Improvements			\$117,400.00	\$117,400.00	
		Land			\$47,200.00	\$47,200.00	
		Parcel Assessed Value			\$164,600.00	\$164,600.00	
		Personal Property Assessed Value			0	0	
		Qualified for Exemption			\$164,600.00	\$164,600.00	
Taxable	Total Borough	Total Assessed Value - City			0	0	
		Total Borough Optional Exempt Value				\$14,600.00	
		Total City Optional Exempt Value			0	0	
		Total Mandatory Exempt Value				\$150,000.00	
		Land Assessed Value			\$47,200.00	\$47,200.00	
	Exemption	Improvement Assessed Value			\$117,400.00	\$117,400.00	
		Total Assessed Value - Borough			\$164,600.00	\$164,600.00	
		City Taxable Value		55 - NIKISKI SN.	0	0	
		Taxable Value - Borough			\$164,600.00	0	
		BOROUGH SENIOR Exempt Value				\$164,600.00	
Date	Cap for Senior Exemption	Cap for Senior Exemption				\$150,000.00	
		Exemption Value City		55 - NIKISKI SN.	0	0	
	OP Senior Resident >150k Exempt Value	OP Senior Resident >150k Exempt Value				\$14,600.00	
		Residential Exemption				\$50,000.00	
		Senior Citizen Exemption				\$150,000.00	
	Senior Mandatory Exempt Value	Senior Mandatory Exempt Value				\$150,000.00	
		Senior Mandatory Imp				\$117,400.00	
		Senior Mandatory Land				\$32,600.00	
	Working Improvement Assessed Value	Working Improvement Assessed Value			\$117,400.00	\$117,400.00	
		Exemption Value Borough			0	\$164,600.00	
Effective date of value change	Year of Cadastre	Year of Cadastre			2025.0000000000	2025.0000000000	
		Effective date of value change			20250101.0000000000	20250101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 55-25-005PARCEL ID 014-131-74PRIMARY OWNER MILLS, BRYAN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>55</u>	<u>55</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>11,700</u>	<u>11,700</u>
IMPROVEMENT ASSESSED (VT5)	<u>170,500</u>	<u>170,500</u>
KPB ASSESSED (VT 1001)	<u>182,200</u>	<u>182,200</u>
KPB TAXABLE (VT 1003)	<u>132,200</u>	<u>97,600</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION 2025 SENIOR VARIABLE EXEMPTION APPROVED AFTER CONFIRMING PFD

ELIGIBILITY _____

		CHANGE SUMMARY
	KPB ASSESSED	<u>\$0</u>
DATE	KPB TAXABLE	<u>(\$34,600)</u>
	CITY ASSESSED	<u>\$0</u>
SUBMITTED BY	CITY TAXABLE	<u>\$0</u>
	KPB FLAT TAX	<u></u>
VERIFIED BY	CITY FLAT TAX	<u></u>
		<u></u>

Default - Default Value Group		Legal Acres	.92 Acres	
Appraised	Improvement Market Value		\$170,500.00	\$170,500.00
	Land Market Value		\$11,700.00	\$11,700.00
	TAG		55.00	55.00
Assessed	TAG.Id		55.00	55.00
	Improvements		\$170,500.00	\$17,600.00
	Land		\$11,700.00	\$2,000.00
	Parcel Assessed Value		\$182,200.00	\$182,200.00
	Personal Property Assessed Value		0	0
	Qualified for Exemption		\$182,200.00	\$34,600.00
	Total Assessed Value - City		0	0
	Total Borough Optional Exempt Value		\$50,000.00	\$50,000.00
	Total City Optional Exempt Value		0	0
	Total Mandatory Exempt Value			\$34,600.00
	Unqualified Improvements			\$137,900.00
	Unqualified Land			\$9,700.00
	Land Assessed Value		\$11,700.00	\$11,700.00
	Improvement Assessed Value		\$170,500.00	\$170,500.00
	Total Assessed Value - Borough		\$182,200.00	\$182,200.00
Taxable	City Taxable Value	55 - NIKISKI SN.	0	0
Exemption	Taxable Value - Borough		\$137,200.00	\$97,600.00
	BOROUGH SENIOR Exempt Value			\$34,600.00
	Cap for Senior Exemption			\$150,000.00
	Disabled Resident \$500TAX CREDIT Borough		\$500.00	\$500.00
	Exemption Value City		0	0
	OP Residential Boro Exemption		\$50,000.00	\$50,000.00
	Residential Exemption			
	Senior Citizen Exemption			\$34,600.00
	Senior Mandatory Exempt Value			\$34,600.00
	Senior Mandatory Imp			\$32,600.00
	Senior Mandatory Land			\$2,000.00
	Working Improvement Assessed Value		\$170,500.00	\$170,500.00
Date	Exemption Value Borough		\$50,000.00	\$84,600.00
	Year of Cadastre		2025.0000000000	2025.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 30-25-003PARCEL ID 039-022-21PRIMARY OWNER PARK, DONNA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>15,000</u>	<u>15,000</u>
IMPROVEMENT ASSESSED (VT5)	<u>226,400</u>	<u>226,400</u>
KPB ASSESSED (VT 1001)	<u>241,400</u>	<u>241,400</u>
KPB TAXABLE (VT 1003)	<u>191,400</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>241,400</u>	<u>241,400</u>
CITY TAXABLE (VT 1013)	<u>241,400</u>	<u>91,400</u>

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
	KPB ASSESSED	<u>\$0</u>
DATE	<u>08/26/25</u>	KPB TAXABLE <u>(\$191,400)</u>
SUBMITTED BY	<u>S NOTTER</u>	CITY ASSESSED <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY TAXABLE <u>(\$150,000)</u>
	KPB FLAT TAX	<u></u>
	CITY FLAT TAX	<u></u>

Cadastral Values		Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Site	Default - Default Value Group							
Appraised			Legal Acres			.17 Acres	.17 Acres	
			Improvement Market Value			\$226,400.00	\$226,400.00	
Assessed			Land Market Value			\$15,000.00	\$15,000.00	
			TAG			30.00	30.00	
			TAG.Id			30.00	30.00	
			Improvements			\$226,400.00	\$226,400.00	
			Land			\$15,000.00	\$15,000.00	
			Parcel Assessed Value			\$241,400.00	\$241,400.00	
			Personal Property Assessed Value			0	0	
			Qualified for Exemption			\$241,400.00	\$241,400.00	
			Total Assessed Value - City			\$50,000.00	\$50,000.00	
			Total Borough Optional Exempt Value			0	\$91,400.00	
Taxable			Total City Optional Exempt Value			0	\$150,000.00	
			Total Mandatory Exempt Value					
			Land Assessed Value			\$15,000.00	\$15,000.00	
			Improvement Assessed Value			\$226,400.00	\$226,400.00	
			Total Assessed Value - Borough			\$241,400.00	\$241,400.00	
			City Taxable Value		30 - KENAI CITY	\$241,400.00	\$91,400.00	
			Taxable Value - Borough			\$191,400.00	0	
			BOROUGH SENIOR Exempt Value				\$241,400.00	
			Cap for Senior Exemption				\$150,000.00	
			Exemption Value City		30 - KENAI CITY	0	\$150,000.00	
Exemption			OP Residential Boro Exemption			\$50,000.00	\$50,000.00	
			OP Senior Resident >150k Exempt Value				\$91,400.00	
			Residential Exemption			\$50,000.00	\$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			\$226,400.00	\$226,400.00	
			Exemption Value Borough			\$50,000.00	\$241,400.00	
			Year of Cadastre			2025.000000000000	2025.000000000000	
			Effective date of value change			20250101.000000000000	20250101.000000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER

58-25-030

PARCEL ID

055-491-56

PRIMARY OWNER

JUNKER, CHARLES AND JO-DEE

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	29,400	29,400
IMPROVEMENT ASSESSED (VT5)	258,900	258,900
KPB ASSESSED (VT 1001)	288,300	288,300
KPB TAXABLE (VT 1003)	238,300	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

SENIOR EXEMPTION APPROVED AFTER VERIFYING PFD ELIGIBILITY

CHANGE SUMMARY

DATE

06/11/25

KPB ASSESSED

\$0

SUBMITTED BY

S NOTTER

KPB TAXABLE

(\$238,300)

VERIFIED BY

C. FINLEY

CITY ASSESSED

\$0

CITY TAXABLE

\$0

KPB FLAT TAX

CITY FLAT TAX

TAX ADJUSTMENT REQUEST

ROLL/YEAR2025TAR NUMBER58-25-031

PARCEL ID057-200-37

PRIMARY OWNER BESSE, PATTY

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	23,700	23,700
IMPROVEMENT ASSESSED (VT5)	245,100	245,100
KPB ASSESSED (VT 1001)	268,800	268,800
KPB TAXABLE (VT 1003)	218,800	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

CHANGE SUMMARY		
	KPB ASSESSED	\$0
	KPB TAXABLE	(\$218,800)
	CITY ASSESSED	\$0
	CITY TAXABLE	\$0
	KPB FLAT TAX	
	CITY FLAT TAX	
DATE	06/11/25	
SUBMITTED BY	S NOTTER	
VERIFIED BY	C. FINLEY	

Cadastral Values		Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Site	Class						
Default - Default Value Group							
	Appraised	Legal Acres			.55 Acres		
		Improvement Market value			\$245,100.00	\$245,100.00	
		Land Market value			\$23,700.00	\$23,700.00	
		TAG			58.00	58.00	
		TAG.Ld			58.00	58.00	
	Assessed	Improvements			\$245,100.00	\$245,100.00	
		Land			\$23,700.00	\$23,700.00	
		Parcel Assessed Value			\$268,800.00	\$268,800.00	
		Personal Property Assessed Value			0	0	
		Qualified for Exemption			\$268,800.00	\$268,800.00	
Total Assessed Value - City				0	0		
Total Borough Optional Exempt Value				\$50,000.00	\$118,800.00		
Total City Optional Exempt Value				0	0		
Total Mandatory Exempt Value				\$23,700.00	\$159,000.00		
Land Assessed Value				\$245,100.00	\$245,100.00		
Improvement Assessed Value				\$268,800.00	\$268,800.00		
Total Assessed Value - Borough				0	0		
Taxable		City Taxable Value	58 - CENTRAL EMERGENCY SERVICES		0	0	
Exemption		Taxable Value - Borough			\$218,800.00	0	
		BOROUGH SENIOR Exempt Value			\$268,800.00	\$268,800.00	
		Cap for Senior Exemption			\$150,000.00	\$150,000.00	
		Exemption Value City		58 - CENTRAL EMERGENCY SERVICES	0	0	
		OP Residential Boro Exemption			\$50,000.00		
		OP Senior Resident >150k Exempt Value				\$118,800.00	
		Residential Exemption			\$50,000.00	\$50,000.00	
		Senior Citizen Exemption				\$150,000.00	
		Senior Mandatory Exempt Value				\$150,000.00	
		Senior Mandatory/Imp				\$150,000.00	
Date		Working Improvement Assessed Value			\$245,100.00	\$245,100.00	
		Exemption Value Borough			\$50,000.00	\$268,800.00	
	Year of Cadastre				2025.0000000000	2025.0000000000	
	Effective date of value change				20250101.0000000000	20250101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER

58-25-032

PARCEL ID

065-220-39

PRIMARY OWNER

GERALD AND JANET VAN KOOTEN

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	172,600	172,600
IMPROVEMENT ASSESSED (VT5)	292,500	292,500
KPB ASSESSED (VT 1001)	465,100	465,100
KPB TAXABLE (VT 1003)	415,100	115,100
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

2025 SENIOR EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

CHANGE SUMMARY		
	KPB ASSESSED	\$0
	KPB TAXABLE	(\$300,000)
	CITY ASSESSED	\$0
	CITY TAXABLE	\$0
	KPB FLAT TAX	
	CITY FLAT TAX	
DATE	09/24/25	
SUBMITTED BY	S NOTTER	
VERIFIED BY	C. FINLEY	

Cadastral Values			Expand to Filter Values		
Site	Class	Value Type	Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres		1.74 Acres	1.74 Acres
		Improvement Market Value		\$292,500.00	\$292,500.00
		Land Market Value		\$172,600.00	\$172,600.00
	Assessed	TAG		58.00	58.00
		TAG1d		58.00	58.00
		Improvements		\$292,500.00	\$292,500.00
		Land		\$172,600.00	\$172,600.00
		Parcel Assessed Value		\$465,100.00	\$465,100.00
		Personal Property Assessed Value		0	0
		Qualified for Exemption		\$465,100.00	\$465,100.00
		Total Assessed Value - City		0	0
		Total Borough Optional Exempt Value		\$50,000.00	\$292,500.00
		Total City Optional Exempt Value		0	0
		Total Handatory Exempt Value		\$150,000.00	\$150,000.00
		Land Assessed Value		\$172,600.00	\$172,600.00
		Improvement Assessed Value		\$292,500.00	\$292,500.00
		Total Assessed Value - Borough		\$465,100.00	\$465,100.00
		City Taxable Value	58 - CENTRAL EMERGENCY SERVICES	0	0
		Taxable	Taxable Value - Borough	\$415,100.00	\$115,100.00
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	58 - CENTRAL EMERGENCY SERVICES	\$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 Handatory Exempt Value		\$150,000.00	\$150,000.00	
	Senior HandatoryImp		\$150,000.00	\$150,000.00	
	Working Improvement Assessed Value		\$292,500.00	\$292,500.00	
	Exemption Value Borough		\$50,000.00	\$350,000.00	
	Date	Year of Cadastre	2025.0000000000	2025.0000000000	20250101.0000000000
		Effective date of value change		20250101.0000000000	20250101.0000000000

TAX ADJUSTMENT REQUESTROLL/YEAR 2025TAR NUMBER 58-25-033PARCEL ID 066-250-78PRIMARY OWNER JOHN AND RUBY GRUNZA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>37,100</u>	<u>37,100</u>
IMPROVEMENT ASSESSED (VT5)	<u>300,800</u>	<u>300,800</u>
KPB ASSESSED (VT 1001)	<u>337,900</u>	<u>337,900</u>
KPB TAXABLE (VT 1003)	<u></u>	<u>337,900</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION EXEMPTION REMOVAL REQUESTED BY PROPERTY OWNER FOR 2025

		CHANGE SUMMARY
		KPB ASSESSED <u>\$0</u>
DATE	<u>08/14/25</u>	KPB TAXABLE <u>\$337,900</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		Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Site	Default - Default Value Group							
Appraised			Legal Acres			2.21 Acres	2.21 Acres	
			Improvement Market Value			\$300,800.00	\$300,800.00	
Assessed			Land Market Value			\$37,100.00	\$37,100.00	
			TAG			58.00	58.00	
			TAG.Id			58.00	58.00	
			Improvements			\$300,800.00	\$300,800.00	
			Land			\$37,100.00	\$37,100.00	
			Parcel Assessed Value			\$337,900.00	\$337,900.00	
			Personal Property Assessed Value			0	0	
			Qualified for Exemption			\$337,900.00	\$337,900.00	
			Total Assessed Value - City			0	0	
			Total Borough Optional Exempt Value			\$187,900.00	\$187,900.00	
Taxable			Total City Optional Exempt Value			0	0	
			Total Mandatory Exempt Value			\$150,000.00	\$150,000.00	
			Land Assessed Value			\$37,100.00	\$37,100.00	
			Improvement Assessed Value			\$300,800.00	\$300,800.00	
			Total Assessed Value - Borough			\$337,900.00	\$337,900.00	
			City Taxable Value		58 - CENTRAL EMERGENCY SERVICES	0	0	
			Taxable Value - Borough			0	\$337,900.00	
			BOROUGH SENIOR Exempt Value			\$300,000.00	\$300,000.00	
			Cap for Senior Exemption			\$150,000.00	\$150,000.00	
			Exemption Value City		58 - CENTRAL EMERGENCY SERVICES	0	0	
Exemption			00 Residential Boro Exemption			\$37,900.00	\$37,900.00	
			00 Senior Resident > 150k Exempt Value			\$150,000.00	\$150,000.00	
			Residential Exemption			\$50,000.00	\$50,000.00	
			Senior Citizen Exemption			\$150,000.00	\$150,000.00	
			Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00	
			Senior Mandatory Imp			\$300,800.00	\$300,800.00	
			Working Improvement Assessed Value					
			Exemption Value Borough			\$337,900.00	\$337,900.00	
			Year of Cadastre			2025.0000000000	2025.0000000000	
			Effective date of value change			20250101.0000000000	20250101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 58-25-034PARCEL ID 066-270-11PRIMARY OWNER LYNN JOHNSON

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>33,000</u>	<u>33,000</u>
IMPROVEMENT ASSESSED (VT5)	<u>131,300</u>	<u>131,300</u>
KPB ASSESSED (VT 1001)	<u>164,300</u>	<u>164,300</u>
KPB TAXABLE (VT 1003)	<u>114,300</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
	KPB ASSESSED	<u>\$0</u>
DATE	<u>08/26/25</u>	KPB TAXABLE <u>(\$114,300)</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>

Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group						
Appraised		Legal Acres			1.67 Acres	
		Improvement Market value			\$131,300.00	\$131,300.00
		Land Market value			\$33,000.00	\$33,000.00
		TAG			58.00	58.00
		TAG.Id			58.00	58.00
		Improvements			\$131,300.00	\$131,300.00
		Land			\$33,000.00	\$33,000.00
		Parcel Assessed Value			\$164,300.00	\$164,300.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			0	0
Assessed		Total Assessed Value - City			\$164,300.00	\$164,300.00
		Total Borough Optional Exempt Value			\$50,000.00	\$14,300.00
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value			\$33,000.00	\$150,000.00
		Land Assessed Value			\$33,000.00	\$33,000.00
		Improvement Assessed Value			\$131,300.00	\$131,300.00
		Total Assessed Value - Borough			\$164,300.00	\$164,300.00
		City Taxable Value		58 - CENTRAL EMERGENCY SERVICES	0	0
		Taxable Value - Borough			\$114,300.00	0
		BOROUGH SENIOR Exempt Value			\$164,300.00	\$164,300.00
Taxable		Cap for Senior Exemption			\$150,000.00	\$150,000.00
		Exemption Value City			0	0
		OP Residential Boro Exemption		58 - CENTRAL EMERGENCY SERVICES	\$50,000.00	
		OP Senior Resident >150k Exempt Value				\$14,300.00
		Residential Exemption			\$50,000.00	\$50,000.00
		Senior Citizen Exemption				\$150,000.00
		Senior Mandatory Exempt Value				\$150,000.00
		Senior MandatoryImp				\$131,300.00
		Senior MandatoryLand				\$18,700.00
		Working Improvement Assessed Value			\$131,300.00	\$131,300.00
Date		Exemption Value Borough			\$50,000.00	\$164,300.00
		Year of Cadastre			2025.0000000000	2025.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR2025TAR NUMBER58-25-035

PARCEL ID066-441-68

PRIMARY OWNERMAYHEW, PATRICIA

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	19,000	19,000
IMPROVEMENT ASSESSED (VT5)	232,600	232,600
KPB ASSESSED (VT 1001)	251,600	251,600
KPB TAXABLE (VT 1003)	201,600	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATIONSENIOR EXEMPTION APPROVED AFTER CONFIRMING PFD STATUS

CHANGE SUMMARY			
	KPB ASSESSED	\$0	
	KPB TAXABLE	(\$201,600)	
	CITY ASSESSED	\$0	
	CITY TAXABLE	\$0	
	KPB FLAT TAX		
	CITY FLAT TAX		
DATE	09/12/25		
SUBMITTED BY	S NOTTER		
VERIFIED BY	C. FINLEY		

Cadastral Values		Value Type	Attribute	Previous Amount	Expand to Filter Values
Site	Class	Value Type	Attribute	Amount	
Default - Default Value Group	Appraised	Legal Acres		1.07 Acres	1.07 Acres
		Improvement Market value		\$232,600.00	\$232,600.00
	Assessed	Land Market value		\$19,000.00	\$19,000.00
		TAG		58.00	58.00
		TAG.Id		58.00	58.00
		Improvements		\$232,600.00	\$232,600.00
		Land		\$19,000.00	\$19,000.00
		Parcel Assessed Value		\$251,600.00	\$251,600.00
		Personal Property Assessed Value		0	0
		Qualified for Exemption		\$251,600.00	\$251,600.00
		Total Assessed Value - City		0	0
		Total Borough Optional Exempt Value		\$50,000.00	\$101,600.00
		Total City Optional Exempt Value		0	0
		Total Mandatory Exempt Value		\$19,000.00	\$150,000.00
		Land Assessed Value		\$232,600.00	\$232,600.00
		Improvement Assessed Value		\$251,600.00	\$251,600.00
		Total Assessed Value - Borough		0	0
		City Taxable Value	58 - CENTRAL EMERGENCY SERVICES	\$201,600.00	0
		Taxable Value - Borough			0
	Exemption	BOROUGH SENIOR Exempt Value		\$251,600.00	\$251,600.00
		Cap for Senior Exemption		\$150,000.00	\$150,000.00
		Exemption Value City	58 - CENTRAL EMERGENCY SERVICES	0	0
		GP Residential Boro Exemption		\$50,000.00	\$50,000.00
		GP Senior Resident >150k Exempt Value			\$101,600.00
		Residential Exemption		\$50,000.00	\$50,000.00
		Senior Citizen Exemption			\$150,000.00
		Senior Mandatory Exempt Value			\$150,000.00
		Senior MandatoryImp			\$150,000.00
		Working Improvement Assessed Value		\$232,600.00	\$232,600.00
	Date	Exemption Value Borough		\$50,000.00	\$251,600.00
		Year of Cadastre		2025.0000000000	2025.0000000000
Effective date of value change			20250101.0000000000	20250101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER

57-25-002

PARCEL ID

125-010-76

PRIMARY OWNER

ROUGH, DANA

	CURRENT VALUE	CORRECTED VALUE
TAG	57	57
CLASS CODE	110	110
LAND ASSESSED (VT4)	76,700	76,700
IMPROVEMENT ASSESSED (VT5)	189,800	189,800
KPB ASSESSED (VT 1001)	266,500	266,500
KPB TAXABLE (VT 1003)	216,500	32,000
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

SENIOR EXE VARIABLE APPROVED AFTER CONFIRMING PFD ELIGIBILITY

CHANGE SUMMARY			
	KPB ASSESSED	\$0	
	KPB TAXABLE	(\$184,500)	
	CITY ASSESSED	\$0	
	CITY TAXABLE	\$0	
	KPB FLAT TAX		
	CITY FLAT TAX		
DATE	08/15/25		
SUBMITTED BY	S NOTTER		
VERIFIED BY	C. FINLEY		

Default - Default Value Group		Legal Acres	.99 Acres	
Appraised	Improvement Market Value		\$189,800.00	\$189,800.00
	Land Market Value		\$76,700.00	\$76,700.00
Assessed	TAG		57.00	57.00
	TAG.Id		57.00	57.00
Taxable	Improvements		\$108,700.00	\$132,300.00
	Land		\$40,700.00	\$52,200.00
	Parcel Assessed Value		\$266,500.00	\$266,500.00
	Personal Property Assessed Value		0	0
	Qualified for Exemption		\$148,400.00	\$184,500.00
	Total Assessed Value - City		0	0
	Total Borough Optional Exempt Value		\$50,000.00	\$84,500.00
	Total City Optional Exempt Value		0	0
	Total Mandatory Exempt Value		\$81,600.00	\$150,000.00
	Unqualified Improvements		\$36,000.00	\$57,500.00
Exemption	Unqualified Land			\$24,500.00
	Land Assessed Value		\$76,700.00	\$76,700.00
	Improvement Assessed Value		\$189,800.00	\$189,800.00
	Total Assessed Value - Borough		\$266,500.00	\$266,500.00
	City Taxable Value		0	0
	Taxable Value - Borough		\$216,500.00	\$32,000.00
	BOROUGH SENIOR Exempt Value			\$184,500.00
	Cap for Senior Exemption			\$150,000.00
	Exemption Value City		0	0
	OP Residential Boro Exemption		\$50,000.00	\$50,000.00
Date	OP Senior Resident >150k Exempt Value			\$34,500.00
	Residential Exemption		\$50,000.00	\$50,000.00
	Senior Citizen Exemption			\$150,000.00
	Senior Mandatory Exempt Value			\$150,000.00
	Senior Mandatory/Imp			\$132,300.00
	Senior MandatoryLand			\$17,700.00
	Working Improvement Assessed Value		\$189,800.00	\$189,800.00
	Exemption Value Borough		\$50,000.00	\$234,500.00
	Year of Cadastre		2025.0000000000	2025.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR2025TAR NUMBER57-25-003

PARCEL ID125-034-08

PRIMARY OWNERNANCY TAYLOR

	CURRENT VALUE	CORRECTED VALUE
TAG	57	57
CLASS CODE	335	335
LAND ASSESSED (VT4)	80,600	80,600
IMPROVEMENT ASSESSED (VT5)	193,900	193,900
KPB ASSESSED (VT 1001)	274,500	274,500
KPB TAXABLE (VT 1003)	95,900	274,500
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATIONMANIFEST CLERICAL ERROR - SENIOR AND 50K EXEMPTION WAS APPLIED

TO THIS PARCEL IN ERROR

		CHANGE SUMMARY
DATE	09/25/25	KPB ASSESSED\$0
SUBMITTED BY	S NOTTER	KPB TAXABLE\$178,600
VERIFIED BY	C. FINLEY	CITY ASSESSED\$0
		CITY TAXABLE\$0
		KPB FLAT TAX
		CITY FLAT TAX

Default - Default Value Group		Legal Acres		2.00 Acres	2.00 Acres
Appraised	Improvement Market value			\$193,900.00	\$193,900.00
	Land Market value			\$80,600.00	\$80,600.00
Assessed	TAG			57.00	57.00
	TAG.Id			57.00	57.00
	Improvements				
	Land			\$48,000.00	\$48,000.00
	Parcel Assessed Value			\$80,600.00	\$80,600.00
	Personal Property Assessed Value			\$274,500.00	\$274,500.00
	Qualified for Exemption			0	0
	Total Assessed Value - City			\$128,600.00	\$128,600.00
	Total Borough Optional Exempt Value			\$50,000.00	
	Total City Optional Exempt Value			0	0
Taxable	Total Mandatory Exempt Value			\$128,600.00	
	Unqualified Improvements			\$145,900.00	\$145,900.00
	Land Assessed Value			\$80,600.00	\$80,600.00
	Improvement Assessed Value			\$193,900.00	\$193,900.00
	Total Assessed Value - Borough			\$274,500.00	\$274,500.00
	City Taxable Value		57 - BEAR CREEK FIRE	0	0
	Taxable Value - Borough			\$95,900.00	\$274,500.99
	BOROUGH SENIOR Exempt Value			\$128,600.00	
	Cap for Senior Exemption			\$150,000.00	
	Exemption Value City		57 - BEAR CREEK FIRE	0	0
Exemption	OP Residential Boro Exemption			\$50,000.00	
	Residential Exemption			\$50,000.00	
	Senior Citizen Exemption			\$128,600.00	
	Senior Mandatory Exempt Value			\$128,600.00	
	Senior Mandatory Imp			\$48,000.00	
	Senior Mandatory Land			\$80,600.00	
	Working Improvement Assessed Value			\$193,900.00	
	Exemption Value Borough			\$178,600.00	\$193,900.00
	Year of Cadastre			2025.0000000000	2025.0000000000
	Effective date of value change			20250101.0000000000	20250101.0000000000

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 # 12503408

X Typographical, computational or other similar error?
Identify & Describe:
THE PARTIAL SENIOR AND 50K EXEMPTION WAS APPLIED TO THIS PARCEL IN
ERROR AFTER A SPLIT IN 2024 AND WAS NOT REMOVED WHEN THE PROPERTY
OWNER APPLIED FOR THE SENIOR EXEMPTION AT ANOTHER PARCEL FOR 2025.

X Readily apparent from the assessment notice, tax
statement or other borough tax record?
Identify & Describe:
YES, THE EXEMPTION VALUE WAS SHOWN ON KPB DOCUMENTS IN ERROR

X Made by a borough employee in the performance of
typing, record keeping, filing, measuring, or other
similar duties?
Identify & Describe:
YES, THE EXEMPTION EXAMINER FAILED TO REMOVE THE SENIOR AND 50K
EXEMPTION TIMELY

Certified Value	Land	<u>\$80,600</u>
	Improvements	<u>\$193,900</u>
	Personal Property	<u> </u>
	Total	<u>\$274,500</u>

Adjusted Value	Land	<u>\$80,600</u>
	Improvements	<u>\$193,900</u>
	Personal Property	<u> </u>
	Total	<u>\$274,500</u>

Prepared by S NOTTER 9/25/2025

Date

Approved by Adeem W. H. 9/15/25

Department Director

Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 59-25-001PARCEL ID 139-010-14PRIMARY OWNER KIM ESTORGA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>59</u>	<u>59</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>18,000</u>	<u>18,000</u>
IMPROVEMENT ASSESSED (VT5)	<u>197,600</u>	<u>197,600</u>
KPB ASSESSED (VT 1001)	<u>215,600</u>	<u>215,600</u>
KPB TAXABLE (VT 1003)	<u>215,600</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 EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
	KPB ASSESSED	<u>\$0</u>
DATE	<u>06/10/25</u>	KPB TAXABLE <u>(\$215,600)</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		Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Site	Default - Default Value Group							
Appraised			Legal Acres			1.60 Acres	1.60 Acres	
			Improvement Market value			\$197,600.00	\$197,600.00	
			Land Market value			\$18,000.00	\$18,000.00	
			TAG			59.00	59.00	
			TAG.Id			86.00	86.00	
			Improvements			\$197,600.00	\$197,600.00	
			Land			\$18,000.00	\$18,000.00	
			Parcel Assessed Value			\$215,600.00	\$215,600.00	
			Personal Property Assessed Value			0	0	
			Qualified for Exemption			\$215,600.00	\$215,600.00	
Assessed			Total Assessed Value - City			0	0	
			Total Borough Optional Exempt Value				\$65,600.00	
			Total City Optional Exempt Value			0	0	
			Total Mandatory Exempt Value				\$150,000.00	
			Land Assessed Value			\$18,000.00	\$18,000.00	
			Improvement Assessed Value			\$197,600.00	\$197,600.00	
			Total Assessed Value - Borough			\$215,600.00	\$215,600.00	
			City Taxable Value		59 - CENTRAL HOSPITAL	0	0	
			Taxable Value - Borough			\$215,600.00	0	
			BOROUGH SENIOR Exempt Value				\$215,600.00	
Taxable			Cap for Senior Exemption				\$150,000.00	
			Exemption Value City		59 - CENTRAL HOSPITAL	0	0	
			OP Senior Resident >150k Exempt Value				\$65,600.00	
			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			\$197,600.00	\$197,600.00	
			Exemption Value Borough			0	\$215,600.00	
			Year of Cadastre			2025.000000000000	2025.000000000000	
Date			Effective date of value change			20250101.0000000000	20250101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 68-25-005PARCEL ID 169-050-47PRIMARY OWNER JOAN M CRANE LIVING TRUST

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>36,500</u>	<u>36,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>189,900</u>	<u>189,900</u>
KPB ASSESSED (VT 1001)	<u>226,400</u>	<u>226,400</u>
KPB TAXABLE (VT 1003)	<u>176,400</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 APPROVED SENIOR EXE AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
	KPB ASSESSED	<u>\$0</u>
DATE	KPB TAXABLE	<u>(\$176,400)</u>
SUBMITTED BY	CITY ASSESSED	<u>\$0</u>
VERIFIED BY	CITY TAXABLE	<u>\$0</u>
	KPB FLAT TAX	<u></u>
	CITY FLAT TAX	<u></u>

Cadastral Values		Site	Value Type	Class	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Default - Default Value Group		Legal Acres	Legal Acres	Appraised			.86 Acres		
		Improvement Market value					\$189,900.00	\$189,900.00	
		Land Market value					\$36,500.00	\$36,500.00	
		TAG					68.00	68.00	
		TAG:Id					68.00	68.00	
		Improvements		Assessed			\$189,900.00	\$189,900.00	
		Land					\$36,500.00	\$36,500.00	
		Parcel Assessed Value					\$226,400.00	\$226,400.00	
		Personal Property Assessed Value					0	0	
		Qualified for Exemption					\$226,400.00	\$226,400.00	
		Total Assessed Value - City					0	0	
		Total Borough Optional Exempt Value					\$50,000.00	\$76,400.00	
		Total City Optional Exempt Value					0	0	
		Total Mandatory Exempt Value						\$150,000.00	
		Land Assessed Value					\$36,500.00	\$36,500.00	
		Improvement Assessed Value					\$189,900.00	\$189,900.00	
		Total Assessed Value - Borough					\$226,400.00	\$226,400.00	
		City Taxable Value		Taxable		68 - WESTERN EMERGENCY SVS	0	0	
		Taxable Value - Borough					\$176,400.00	0	
		BOROUGH SENIOR Exempt Value		Exemption				\$226,400.00	
		Cap for Senior Exemption						\$150,000.00	
		Exemption Value City				68 - WESTERN EMERGENCY SVS	0	0	
		OP Residential Boro Exemption					\$50,000.00	\$76,400.00	
		OP Senior Resident >150k Exempt Value					\$50,000.00	\$50,000.00	
		Residential Exemption						\$150,000.00	
		Senior Citizen Exemption						\$150,000.00	
		Senior Mandatory Exempt Value						\$150,000.00	
		Senior Mandatory Imp						\$150,000.00	
		Working Improvement Assessed Value					\$189,900.00	\$189,900.00	
		Exemption Value Borough					\$50,000.00	\$226,400.00	
		Year of Cadastre		Date			2025.0000000000	2025.0000000000	
		Effective date of value change					20250101.0000000000	20250101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 68-25-006PARCEL ID 171-380-04PRIMARY OWNER CLEMENT, KEVIN AND INGRID

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>41,600</u>	<u>41,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>348,200</u>	<u>348,200</u>
KPB ASSESSED (VT 1001)	<u>389,800</u>	<u>389,800</u>
KPB TAXABLE (VT 1003)	<u>389,800</u>	<u>39,800</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR CITIZEN AND 50K APPROVED AFTER CONFIRMING PFD ELIGIBILITY

CHANGE SUMMARY

	KPB ASSESSED	<u>\$0</u>
DATE	KPB TAXABLE	<u>(\$350,000)</u>
SUBMITTED BY	CITY ASSESSED	<u>\$0</u>
VERIFIED BY	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	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group							
Appraised	Legal Acres	Improvement Market value			3.07 Acres	\$348,200.00	
		Land Market value				\$41,600.00	\$348,200.00
		TAG				68.00	\$41,600.00
		TAG.Id				68.00	\$41,600.00
		Improvements				68.00	\$41,600.00
	Assessed	Land					\$348,200.00
		Parcel Assessed Value					\$41,600.00
		Personal Property Assessed Value					\$389,800.00
		Qualified for Exemption				0	\$389,800.00
		Total Assessed Value - City				0	\$389,800.00
		Total Borough Optional Exempt Value			0	\$200,000.00	
		Total City Optional Exempt Value			0	\$150,000.00	
Taxable	Exemption	Total Mandatory Exempt Value				\$41,600.00	
		Land Assessed Value				\$348,200.00	\$348,200.00
		Improvement Assessed Value				\$389,800.00	\$348,200.00
		Total Assessed Value - Borough				0	\$389,800.00
		City Taxable Value			68 - WESTERN EMERGENCY SVS	0	\$389,800.00
	BOROUGH SENIOR Exempt Value	Taxable Value - Borough				\$389,800.00	\$389,800.00
		Cap for Senior Exemption				0	\$300,000.00
		Exemption Value City			68 - WESTERN EMERGENCY SVS	0	\$150,000.00
		OP Residential Boro Exemption					\$50,000.00
		OP Senior Resident >150k Exempt Value					\$150,000.00
Senior Citizen Exemption	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				\$348,200.00	\$348,200.00	
Date	Exemption Value Borough				0	\$350,000.00	
	Year of Cadastre				2025.0000000000	2025.0000000000	
	Effective date of value change				20250101.0000000000	20250101.0000000000	

TAX ADJUSTMENT REQUESTROLL/YEAR 2025TAR NUMBER 81-25-003PARCEL ID 172-022-12PRIMARY OWNER STEPHENS, NORMAN & SUSAN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>81</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>157,200</u>	<u>157,200</u>
IMPROVEMENT ASSESSED (VT5)	<u>398,700</u>	<u>398,700</u>
KPB ASSESSED (VT 1001)	<u>555,900</u>	<u>555,900</u>
KPB TAXABLE (VT 1003)	<u>555,900</u>	<u>205,900</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 EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

CHANGE SUMMARY

	KPB ASSESSED	<u>\$0</u>
DATE	KPB TAXABLE	<u>(\$350,000)</u>
SUBMITTED BY	CITY ASSESSED	<u>\$0</u>
VERIFIED BY	CITY TAXABLE	<u>\$0</u>
	KPB FLAT TAX	<u></u>
	CITY FLAT TAX	<u></u>

Cadastral Values		Value Type		Attribute	Expand to Filter Values	
Site	Class	Value Type	Attribute	Previous Amount	Amount	
Default - Default Value Group						
	Appraised	Legal Acres		4.78 Acres	4.78 Acres	
		Improvement Market Value		\$398,700.00	\$398,700.00	
	Assessed	Land Market Value		\$157,200.00	\$157,200.00	
		TAG		81.00	81.00	
		TAG.Id		81.00	81.00	
		Improvements		\$398,700.00	\$398,700.00	
		Land		\$157,200.00	\$157,200.00	
		Parcel Assessed Value		\$555,900.00	\$555,900.00	
		Personal Property Assessed Value		0	0	
		Qualified for Exemption		\$555,900.00	\$555,900.00	
		Total Assessed Value - City		0	0	
		Total Borough Optional Exempt Value			\$200,000.00	
	Taxable	Total City Optional Exempt Value		0		
		Total Mandatory Exempt Value			\$150,000.00	
	Exemption	Land Assessed Value		\$157,200.00	\$157,200.00	
		Improvement Assessed Value		\$398,700.00	\$398,700.00	
		Total Assessed Value - Borough		\$555,900.00	\$555,900.00	
		City Taxable Value	81 - KACHEMAK EMERGENCY SERVICES	0	0	
		Taxable Value - Borough		\$555,900.00	\$205,900.00	
		BOROUGH SENIOR Exemption Value			\$300,000.00	
		Cap for Senior Exemption			\$150,000.00	
		Exemption Value City	81 - KACHEMAK EMERGENCY SERVICES	0	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 Handicapped			\$150,000.00	
		Working Improvement Assessed Value		\$398,700.00	\$398,700.00	
		Exemption Value Borough		0	\$150,000.00	
	Date	Year of Cadastre		2025.0000000000	2025.0000000000	
		Effective date of value change		20250101.0000000000	20250101.0000000000	

TAX ADJUSTMENT REQUEST**ROLL/YEAR** 2025**TAR NUMBER** 81-25-004**PARCEL ID** 185-210-79**PRIMARY OWNER** RAINWATER, CHRIS

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>81</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>176,200</u>	<u>176,200</u>
IMPROVEMENT ASSESSED (VT5)	<u>34,500</u>	<u>34,500</u>
KPB ASSESSED (VT 1001)	<u>210,700</u>	<u>210,700</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>55,300</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION 2025 SENIOR AND 50K EXEMPTION APPROVED AFTER CONFIRMING PFD STATUS**CHANGE SUMMARY**

DATE	<u>09/24/25</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SNOTTER</u>	KPB TAXABLE	<u>\$55,300</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>

Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres			124.90 Acres	124.90 Acres
		Improvement Market Value			\$34,500.00	\$34,500.00
		Land Market Value			\$176,200.00	\$176,200.00
		TAG			81.00	81.00
		TAG.id			81.00	81.00
	Assessed	Improvements			\$34,500.00	\$17,300.00
		Land			\$176,200.00	\$88,100.00
		Parcel Assessed Value				
		Personal Property Assessed Value				
		Qualified for Exemption			0	0
		Total Assessed Value - City			\$210,700.00	\$105,400.00
		Total Borough Optional Exempt Value			0	0
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value				\$105,400.00
		Unqualified Improvements				\$17,200.00
		Unqualified Land				\$88,100.00
		Land Assessed Value			\$176,200.00	\$176,200.00
		Improvement Assessed Value			\$34,500.00	\$34,500.00
		Total Assessed Value - Borough			\$210,700.00	\$210,700.00
		City Taxable Value			0	0
	Taxable		81 - KACHENAK EMERGENCY SERVICES			
		Taxable Value - Borough			\$210,700.00	\$55,300.00
	Exemption	BOROUGH SENIOR Exempt Value			\$105,400.00	\$105,400.00
		Cap for Senior Exemption			\$150,000.00	\$150,000.00
		Exemption Value City			0	0
		OP Residential Boro Exemption				\$50,000.00
		Residential Exemption				\$50,000.00
		Senior Citizen Exemption				\$105,400.00
		Senior Mandatory Exempt Value				\$105,400.00
		Senior Mandatory Imp				\$17,300.00
		Senior Mandatory Land				\$88,100.00
		Working Improvement Assessed Value			\$34,500.00	\$34,500.00
		Exemption Value Borough			0	\$155,400.00
Date		Year of Cadastre			2025.0000000000	2025.0000000000