

Kenai Peninsula Borough
Assessing Department

MEMORANDUM

TO: Mike Navarre, Borough Mayor
FROM: Adeena Wilcox, Director of Assessing *AW*
DATE: February 16, 2023
RE: Tax Adjustment Request Approval

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

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

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

DATED: February 16, 2023

Adeena Wilcox
Director of Assessing

APPROVED

Mike Navarre

Mike Navarre
Borough Mayor

FEBRUARY TARS

	2022	2021	2020	2019	2018
TAG 10 (assessed)					
(taxable)					
TAG 11 (assessed)					
(taxable)					
TAG 20 (assessed)					
(taxable)					
TAG 21 (assessed)					
(taxable)					
TAG 39 (assessed)		\$563,327	\$554,666	\$547,774	
(taxable)		\$533,327	\$524,666	\$517,774	
TAG 40 (assessed)					
(taxable)					
TAG 41 (assessed)					
(taxable)					
TAG 42 (assessed)					
(taxable)					
TAG 43 (assessed)					
(taxable)					
TAG 52 (assessed)					
(taxable)					
TAG 53 (assessed)					
(taxable)					
TAG 54 (assessed)					
(taxable)					
TAG 55 (assessed)					
(taxable)					
TAG 57 (assessed)					
(taxable)					
TAG 58 (assessed)					
(taxable)					
TAG 59 (assessed)					
(taxable)					
TAG 61 (assessed)					
(taxable)					
TAG 63 (assessed)					
(taxable)					
TAG 64 (assessed)					
(taxable)					
TAG 65 (assessed)					
(taxable)					
TAG 67 (assessed)					
(taxable)					
TAG 68 (assessed)					
(taxable)					
TAG 70 (assessed)		\$1,314,431	\$1,294,221	\$1,278,139	
(taxable)		\$1,244,431	\$1,224,221	\$1,208,139	
TAG 80 (assessed)					
(taxable)					
TAG 81 (assessed)					
(taxable)					
TOTAL ASSESSED	\$0	\$1,877,758	\$1,848,887	\$1,825,913	\$0
TOTAL TAXABLE	\$0	\$1,777,758	\$1,748,887	\$1,725,913	\$0
KPB FLAT TAX					

FEBRUARY TARS CITY VALUES

	2022	2021	2020	2019	2018
TAG 10 (assessed)					
(taxable)					
Seldovia Flat Tax					
TAG 20 (assessed)					
(taxable)					
Homer Flat Tax					
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)		\$563,327	\$554,666	\$547,774	
(taxable)		\$563,327	\$554,666	\$547,774	
Disability Tax Credit					
TAG 40 (assessed)					
(taxable)					
TAG 41 (assessed)					
(taxable)					
TAG 70 (assessed)		\$1,314,431	\$1,294,221	\$1,278,139	
(taxable)		\$1,214,431	\$1,194,221	\$1,178,139	
Soldotna Flat Tax					
TAG 80 (assessed)					
(taxable)					
TOTAL ASSESSED	\$0	\$1,877,758	\$1,848,887	\$1,825,913	\$0
TOTAL TAXABLE	\$0	\$1,777,758	\$1,748,887	\$1,725,913	\$0
KPB FLAT TAX	\$0	\$0	\$0	\$0	\$0

Personal Property

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2019 TAR NUMBER 70-19-007
PARCEL ID 101982
PRIMARY OWNER INDEPENDENCE HEALTH CARE PC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>0</u>	<u>70</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$0</u>	<u>\$1,278,139</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$1,208,139</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$1,278,139</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$1,178,139</u>

EXPLANATION PER ASG REVIEW. OWNER SELF RPRTD ASSETS NOT FILED FOR PRIOR TAX YRS.
ASG ACCEPTED SELF-RPTD VALUES. VALUE ADJ FOR 2019 ONLY, & AS REPTED FOR 2020 & 2021.
NO FILING/LATE PYMT PEN. INTEREST TO BE ADDED PER CODE. ASG EST CLOSURE OF ACCTS 2023

		CHANGE SUMMARY
DATE	<u>12/09/22</u>	KPB ASSESSED <u>\$1,278,139</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$1,208,139</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$1,278,139</u>
		CITY TAXABLE <u>\$1,178,139</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u>\$0</u>

California Values		Map	Class	Value Type	Assessment Agency	Property Address	2021 Values
Default - Other Value Group	Appraised		Improved Market Value	TMG		01,378,139.00	91,378,139.00
			Personal Property Assessed Value	70-00		79.00	79.00
			Supplies			01,378,139.00	01,378,139.00
			Total Assessed Value - City			01,378,139.00	01,378,139.00
			Total Assessed Value - Borough			01,378,139.00	01,378,139.00
			Total Assessed Value - Through			01,378,139.00	01,378,139.00
Transfers			Transfers Value - Borough			01,378,139.00	01,378,139.00
Exemption			Exemption Value City			01,378,139.00	01,378,139.00
			City Per Bar \$1000 Ex Value			01,378,139.00	01,378,139.00
			City Per Sublease \$1000 Ex Value			01,378,139.00	01,378,139.00
			Exemption Value Borough			01,378,139.00	01,378,139.00
			Year of Change			2018,0000000000	2018,0000000000
			Effective date of value change			20180101,00000000	20180101,00000000

Personal Property

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2020 TAR NUMBER 70-20-013
PARCEL ID 101982
PRIMARY OWNER INDEPENDENCE HEALTH CARE PC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>0</u>	<u>70</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$0</u>	<u>\$1,294,221</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$1,224,221</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$1,294,221</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$1,194,221</u>

EXPLANATION PER ASG REVIEW. OWNER SELF RPRTD ASSETS NOT FILED FOR PRIOR TAX YRS.
ASG ACCEPTED SELF-RPTD VALUES. VALUE ADJ FOR 2019 ONLY, & AS REPTED FOR 2020 & 2021.
NO FILING/LATE PYMT PEN. INTEREST TO BE ADDED PER CODE. ASG EST CLOSURE OF ACCTS 2023

		CHANGE SUMMARY
DATE	<u>12/09/22</u>	KPB ASSESSED <u>\$1,294,221</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$1,224,221</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$1,294,221</u>
		CITY TAXABLE <u>\$1,194,221</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u>\$0</u>

Chester's View			Expanded to Total Value		
Category	Value	Assessed Value	Assessed Value	Assessed Value	Assessed Value
Market Value					
Improvement Market Value			91,294,231.00		91,294,231.00
Taxable			76.00		76.00
Personal Property Assessed Value			91,294,231.00		91,294,231.00
Surplus			91,294,231.00		91,294,231.00
Total Assessed Value - City			91,294,231.00		91,294,231.00
Total Borough Optional Exempt Value			0.00		0.00
Total City Optional Exempt Value			0.00		0.00
Total Assessed Value - Borough			91,294,231.00		91,294,231.00
City Taxable Value			91,294,231.00		91,294,231.00
Exempt Value - Borough		70 - SOLIDINA CITY	0.00		0.00
Exempt Value - City		70 - SOLIDINA CITY	0.00		0.00
OP PP for 18800 Era Value			0.00		0.00
OP PP for 18800 Era Value			0.00		0.00
Resumption Value - Borough			0.00		0.00
Year of Change			2020		2020
Effective Date of Value Change			2020/01/01		2020/01/01

Personal Property

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 70-21-004
PARCEL ID 101982
PRIMARY OWNER INDEPENDENCE HEALTH CARE PC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>0</u>	<u>70</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$0</u>	<u>\$1,314,431</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$1,244,431</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$1,314,431</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$1,214,431</u>

EXPLANATION PER ASG REVIEW. OWNER SELF RPRTD ASSETS NOT FILED FOR PRIOR TAX YRS.
ASG ACCEPTED SELF-RPTD VALUES. VALUE ADJ FOR 2019 ONLY, & AS REPTED FOR 2020 & 2021.
NO FILING/LATE PYMT PEN. INTEREST TO BE ADDED PER CODE. ASG EST CLOSURE OF ACCTS 2023

		CHANGE SUMMARY
DATE	<u>12/09/22</u>	KPB ASSESSED <u>\$1,314,431</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$1,244,431</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$1,314,431</u>
		CITY TAXABLE <u>\$1,214,431</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u>\$0</u>

Default - Default Values Group		Values Type		Export to Other Values	
Appraisal	Environmental Market Value	Value	Value	Value	Value
Tax		\$1,214,431.00	70.00	\$1,214,431.00	70.00
Assessed	Proposed Property Assessed Value	\$1,214,431.00	70.00	\$1,214,431.00	70.00
	Exemption	\$1,214,431.00		\$1,214,431.00	
	Total Assessed Value - City	\$1,214,431.00		\$1,214,431.00	
	Total Borough Optional Exempt Value				
	Total City Optional Exempt Value				
Total Taxable	Total Assessed Value - Borough	\$1,214,431.00		\$1,214,431.00	
	City Taxable Value	\$1,214,431.00		\$1,214,431.00	
Exemption	Taxable Value - Borough	\$1,214,431.00		\$1,214,431.00	
	Exemption Value City				
	City PP for 150% Tax Value				
	City PP Sold/Lease 140% Tax Value				
	Exemption Value Borough				
Rate	Year of Columns	2011.00000000		2011.00000000	
	Effective date of value change	20110101.00000000		20110101.00000000	

Personal Property

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2019 TAR NUMBER 30-19-010
PARCEL ID 101983
PRIMARY OWNER INDEPENDENCE HEALTH CARE PC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>0</u>	<u>30</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$0</u>	<u>\$547,774</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$517,774</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$547,774</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$547,774</u>

EXPLANATION PER ASG REVIEW. OWNER SELF RPRTD ASSETS NOT FILED FOR PRIOR TAX YRS.
ASG ACCEPTED SELF-RPTD VALUES. VALUE ADJ FOR 2019 ONLY, & AS REPTED FOR 2020 & 2021.
NO FILING/LATE PYMT PEN. INTEREST TO BE ADDED PER CODE. ASG EST CLOSURE OF ACCTS 2023

		CHANGE SUMMARY
DATE	<u>12/09/22</u>	KPB ASSESSED <u>\$547,774</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$517,774</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$547,774</u>
		CITY TAXABLE <u>\$547,774</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u>\$0</u>

Category Values	Class	Value Type	Appraisal	Improvement Method	Assessed	Appraisal	Assessed	Assessed
Default - Default Value Gross	Appraised	Improvement Method Value						
		TAG				8467,774.00	30.00	8467,774.00
		TAG-33				30.00	30.00	30.00
		Personal Property Assessed Value				8467,774.00		8467,774.00
		Supplies				8467,774.00		8467,774.00
		Total Assessed Value - City				8467,774.00		8467,774.00
		Total Borough Optimal Exempt Value						3,300,000.00
		Total City Optimal Exempt Value						0
		Total Assessed Value - Borough				8467,774.00		8467,774.00
		City Taxable Value				8467,774.00		8467,774.00
		Taxable Value - Borough				8467,774.00		8467,774.00
		Borough Value City				8467,774.00		8467,774.00
		UP PP For 5100K Ex Value						0
		Assessment Value Borough				8467,774.00		8467,774.00
		Year of Capture						0
		Effective Date of Value Change						0
						2519.0000000000		2519.0000000000
						2818202.0000000000		2818202.0000000000
								3018181.2100000000

Personal Property

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2020 TAR NUMBER 30-20-012
PARCEL ID 101983
PRIMARY OWNER INDEPENDENCE HEALTH CARE PC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>0</u>	<u>30</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$0</u>	<u>\$554,666</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$524,666</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$554,666</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$554,666</u>

EXPLANATION PER ASG REVIEW. OWNER SELF RPRTD ASSETS NOT FILED FOR PRIOR TAX.YRS.
ASG ACCEPTED SELF-RPTD VALUES. VALUE ADJ FOR 2019 ONLY, & AS REPTED FOR 2020 & 2021.
NO FILING/LATE PYMT PEN. INTEREST TO BE ADDED PER CODE. ASG EST CLOSURE OF ACCTS 2023

	CHANGE SUMMARY
DATE <u>12/09/22</u>	KPB ASSESSED <u>\$554,666</u>
SUBMITTED BY <u>M PAYFER</u>	KPB TAXABLE <u>\$524,666</u>
VERIFIED BY <u>C. FINLEY</u>	CITY ASSESSED <u>\$554,666</u>
	CITY TAXABLE <u>\$554,666</u>
	KPB FLAT TAX <u></u>
	CITY FLAT TAX <u>\$0</u>

Category	Value	Previous Amount	Change
Default - Default Value Group			
Appraised	Improvement Market Value	8254,000.00	8254,000.00
	TAG	30.00	30.00
Assessed	Personal Property Assessed Value	30.00	30.00
	Supplies	8254,000.00	8254,000.00
	Total Assessed Value - City	8254,000.00	8254,000.00
	Total Strength Optimal Example Value		8254,000.00
	Total City Optimal Example Value		8254,000.00
	Total Assessed Value - Borough	8254,000.00	8254,000.00
Taxable	City Taxable Value	8254,000.00	8254,000.00
Exempt	Exempt Value - Property	0	0
	Exemption Value City	0	0
	Net PP for 12.00% Ex-Value	8254,000.00	8254,000.00
	Exemption Value Strength	0	0
Date	Year of Change	2020	2020
	Effective date of value change	2020/01/01	2020/01/01

Personal Property

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 30-21-007
PARCEL ID 101983
PRIMARY OWNER INDEPENDENCE HEALTH CARE PC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>0</u>	<u>30</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$0</u>	<u>\$563,327</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$533,327</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$563,327</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$563,327</u>

EXPLANATION PER ASG REVIEW. OWNER SELF RPRTD ASSETS NOT FILED FOR PRIOR TAX YRS.
ASG ACCEPTED SELF-RPTD VALUES. VALUE ADJ FOR 2019 ONLY, & AS REPTED FOR 2020 & 2021.
NO FILING/LATE PYMT PEN. INTEREST TO BE ADDED PER CODE. ASG EST CLOSURE OF ACCTS 2023

		CHANGE SUMMARY
DATE	<u>12/09/22</u>	KPB ASSESSED <u>\$563,327</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$533,327</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$563,327</u>
		CITY TAXABLE <u>\$563,327</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u>\$0</u>

Default - Default Value Group			12/31/2017 11:48:03 AM	
Category Value	Value Type	Approved	Address	Default Value
Improvement Market Value	TH6			\$183,377.00
THG.11				30.00
Personal Property Assessed Value				30.00
Reserve				\$183,377.00
Total Assessed Value - City				\$183,377.00
Total Borough Optional Exempt Value				\$39,006.00
Total City Optional Exempt Value				0
Total Taxable Value			30 - BIRMA CITY	\$183,377.00
Exemption Value - Borough			30 - BIRMA CITY	\$39,006.00
Exemption Value - City				0
CF RP Ser 01000 Ex-Value				574,946.00
Exemption Value Borough				0
Year of Exemption				2011, 2008, 2007, 2006
Effective date of value change				2011, 2008, 2007, 2006
				2011, 2008, 2007, 2006