

Kenai Peninsula Borough
Assessing Department

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor
FROM: Adeena Wilcox, Borough Assessor
DATE: November 17, 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.

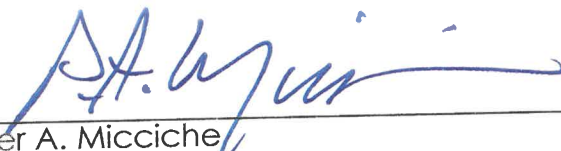
Borough code 5.12.119 (D) authorizes the mayor to approve tax adjustment requests prepared by the borough assessor.

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: November 17, 2023

Adeena Wilcox
Borough Assessor

APPROVED



Peter A. Micciche
Borough Mayor

NOVEMBER TARS

	2023	2022	2021	2020	2019
TAG 10 (assessed)					
(taxable)					
TAG 11 (assessed)					
(taxable)					
TAG 20 (assessed)	(\$116,100)				
(taxable)	(\$116,100)				
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)					
(taxable)					
TAG 40 (assessed)					
(taxable)					
TAG 41 (assessed)					
(taxable)					
TAG 42 (assessed)					
(taxable)					
TAG 43 (assessed)					
(taxable)					
TAG 52 (assessed)					
(taxable)					
TAG 53 (assessed)					
(taxable)					
TAG 54 (assessed)					
(taxable)					
TAG 55 (assessed)					
(taxable)					
TAG 57 (assessed)					
(taxable)					
TAG 58 (assessed)	\$0				
(taxable)	(\$636,100)				
TAG 59 (assessed)					
(taxable)					
TAG 61 (assessed)					
(taxable)					
TAG 63 (assessed)					
(taxable)					
TAG 64 (assessed)					
(taxable)					
TAG 65 (assessed)					
(taxable)					
TAG 67 (assessed)					
(taxable)					
TAG 68 (assessed)					
(taxable)					
TAG 69 (assessed)					
(taxable)					
TAG 70 (assessed)					
(taxable)					
TAG 80 (assessed)					
(taxable)					
TAG 81 (assessed)	(\$804,400)				
(taxable)	(\$804,400)				
TOTAL ASSESSED	(\$920,500)	\$0	\$0	\$0	\$0
TOTAL TAXABLE	(\$1,556,600)	\$0	\$0	\$0	\$0
KPB FLAT TAX	(\$334)				

NOVEMBER TARS CITY VALUES

	2023	2022	2021	2020	2019
TAG 10 (assessed)	(\$4,208)				
(taxable)	(\$4,208)				
Seldovia Flat Tax					
TAG 20 (assessed)	(\$116,100)				
(taxable)	(\$116,100)				
Homer Flat Tax					
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)					
(taxable)					
Disability Tax Credit					
TAG 40 (assessed)					
(taxable)					
TAG 41 (assessed)					
(taxable)					
TAG 70 (assessed)					
(taxable)					
Soldotna Flat Tax					
TAG 80 (assessed)					
(taxable)					
TOTAL ASSESSED	(\$120,308)	\$0	\$0	\$0	\$0
TOTAL TAXABLE	(\$120,308)	\$0	\$0	\$0	\$0
KPB FLAT TAX	\$0	\$0	\$0	\$0	\$0

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 10-23-001
 PARCEL ID 92146
 PRIMARY OWNER WINTER WATCH

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>10</u>	<u>11</u>
BOAT CLASS/COUNT	<u></u>	<u></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>\$4,208</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$4,208</u>	<u>\$0</u>

EXPLANATION SUPP ROLL 2023. OWNER FILED PHYS LOCATION CHANGED FROM CITY TO
OUT OF CITY, WAS NOT NOTED DURING REVIEW BY APPR.

		CHANGE SUMMARY
DATE	<u>10/05/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>(\$4,208)</u>
		CITY TAXABLE <u>(\$4,208)</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Expand to Filter Values	
Site	Value Type	Amount	Amount
Default - Default Value Group	Improvement Market Value	Secondary Attribute	Previous Amount
	TAG		10.00
	TAG.1d		10.00
	Furniture, Fixtures & Equipment		\$1,706.00
	Personal Property Assessed Value		\$4,208.00
	Supplies		\$2,502.00
	Total Assessed Value - City		\$4,208.00
	Total Borough Optional Exempt Value		\$4,208.00
	Total City Optional Exempt Value		0
	Total Assessed Value - Borough		\$4,208.00
Taxable	City Taxable Value	10 - SELDOVIA CITY	0
	City Taxable Value	11 - SELDOVIA RSA	0
	Taxable Value - Borough		0
Exemption	Exemption Value City	10 - SELDOVIA CITY	0
	Exemption Value City	11 - SELDOVIA RSA	0
	OP PP Bor \$100K Exe Value		\$4,208.00
	OP PPV 100K Exemption		\$100,000.00
	OP PPV Borough \$100K Exemption		\$100,000.00
	OP PPV City \$100K Exemption		\$100,000.00
	OP PPV City \$100K Exemption		\$100,000.00
	Penalty Flag		\$1.00
	Exemption Value Borough		\$4,208.00
Date	Year of Cadastre		2023.0000000000
	Effective date of value change		20230101.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST


The assembly may correct manifest clerical errors made by the borough in an assessment notice, tax statement or other borough tax record at any time. A manifest clerical error is a typographical, computational or other similar error readily apparent from the assessment notice, tax statement or other borough tax record and made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties.

Parcel ID / Acct # 00092146

- X Typographical, computational or other similar error?
Identify & Describe:
 OWNER FILED PHYS LOCATION CHANGED FROM CITY TO OUT OF CITY, WAS NOT NOTED DURING REVIEW BY APPR.
- X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
 OWNER FILED PHYS LOCATION CHANGED FROM CITY TO OUT OF CITY, WAS NOT NOTED DURING REVIEW BY APPR.
- X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
 OWNER FILED PHYS LOCATION CHANGED FROM CITY TO OUT OF CITY, WAS NOT NOTED DURING REVIEW BY APPR.

Certified Value	Land	
	Improvements	
	Personal Property	\$4,208
	Total	\$4,208

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

Prepared by	M PAYFER	10/5/2023	
		Date	
Approved by		11/16/23	
	Department Director	Date	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 52-23-001
 PARCEL ID 101108
 PRIMARY OWNER THE RESPITE AT HALIBUT COVE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>52</u>	<u>52</u>
BOAT CLASS/COUNT	<u>BC-4</u>	<u>BC-4</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$55,250</u>	<u>\$55,250</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$0</u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION SUPP FILER 2023. NON PROFIT CHARABLE EXMPTION APPROVED & FLAGGED FOR TAX YEAR 2023. SYSTEM ERROR, EXEMPTION WAS NOT APPLIED. TAR TO REMOVE KPB FLAT RATE.

		CHANGE SUMMARY
DATE	<u>10/12/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$150)</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group		Attribute	Secondary Attribute
	Appraised	Boat Class 4 Count	1.00
		Improvement Market Value	\$55,250.00
		TAG	52.00
		TAG.Id	52.00
	Assessed	Boat Assessed Value	\$55,250.00
		Boat Class 4	\$55,250.00
		Personal Property Assessed Value	0
		Qualified for Exemption	\$55,250.00
		Total Assessed Value - City	0
		Total City Optional Exempt Value	0
		Total Mandatory Exempt Value	\$55,250.00
		Total Assessed Value - Borough	\$55,250.00
	Taxable	City Taxable Value	0
		Taxable Value - Borough	0
	Exemption	Charitable Exempt Value	\$55,250.00
		Exempt Boat	\$55,250.00
		Exemption Value City	0
		Penalty Flag	\$1.00
		Exemption Value Borough	0
	Date	Year of Cadastre	2023.0000000000
		Effective date of value change	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 81-23-007
 PARCEL ID 102793
 PRIMARY OWNER REUTOV GREGORY IVAN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>81</u>
BOAT CLASS/COUNT	<u>BC4-1</u>	<u>BC4-0</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL FORCE ACCOUNT CREATED.
BOAT ON ACCOUNT LOCATED IN KODIAK. NO KPB SITUS. ACCOUNT SHOULD NOT HAVE BEEN
CREATED FOR 2023.

		CHANGE SUMMARY
DATE	<u>10/24/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>C. JOHNSON</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$150)</u>
		CITY FLAT TAX <u>\$0</u>

Cadastre Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group		Attribute	Secondary Attribute
	Appraised	Boat Personal Class 4 Count	1.00
	Assessed	Improvement Market Value	\$13,775.00
		TAG	\$1.00
		TAG.Id	81.00
		Boat Assessed Value	\$13,775.00
		Boat Personal Class 4	\$13,775.00
		Personal Property Assessed Value	0
		Total Assessed Value - City	0
		Total City Optional Exempt Value	0
		Total Assessed Value - Borough	0
	Taxable	City Taxable Value	0
		Taxable Value - Borough	0
	Exemption	Exemption Value City	0
		OP PP Bor \$100K Exe Value	0
		OP PPV 100K Exemption	\$100,000.00
		OP PPV Borough \$100K Exemption	\$100,000.00
		OP PPV City \$100K Exemption	\$100,000.00
		OP PPV City \$100K Exemption	\$100,000.00
		Penalty Flag	\$1.00
		Exemption Value Borough	0
	Date	Year of Cadastre	2023.000000000000
		Effective date of value change	20230101.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00102793

X _____ Typographical, computational or other similar error?
Identify & Describe:
 MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL FORCE ACCOUNT CREATED.
 BOAT ON ACCOUNT LOCATED IN KODIAK. NO KPB SITUS. ACCOUNT SHOULD
 NOT HAVE BEEN CREATED FOR 2023.

X _____ Readily apparent from the assessment notice, tax
 statement or other borough tax record?
Identify & Describe:
 MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL FORCE ACCOUNT CREATED.
 BOAT ON ACCOUNT LOCATED IN KODIAK. NO KPB SITUS. ACCOUNT SHOULD
 NOT HAVE BEEN CREATED FOR 2023.

X _____ Made by a borough employee in the performance of
 typing, record keeping, filing, measuring, or other
 similar duties?
Identify & Describe:
 MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL FORCE ACCOUNT CREATED.
 BOAT ON ACCOUNT LOCATED IN KODIAK. NO KPB SITUS. ACCOUNT SHOULD
 NOT HAVE BEEN CREATED FOR 2023.

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

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

Prepared by Clyde Johnson 10/24/2023
Date

Approved by *Arden Derry* 10/25/23
Date
 Department Director

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023

TAR NUMBER 058-23-056

PARCEL ID 055-350-17

PRIMARY OWNER MALLARD CHEEKY LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>350</u>	<u>350</u>
LAND ASSESSED (VT4)	<u>21,600</u>	<u>21,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>839,600</u>	<u>839,600</u>
KPB ASSESSED (VT 1001)	<u>861,200</u>	<u>861,200</u>
KPB TAXABLE (VT 1003)	<u>861,200</u>	<u>861,200</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION DISASTER ABATEMENT, FLOODING EVENT 8/21/2023

TAX REFUND OF \$34.14

		CHANGE SUMMARY
DATE	<u>11/09/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>LCRANE</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>(\$34.12)</u>
		CITY FLAT TAX <u></u>

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Attribute
	Default - Default Value Group	Legal Acres	Previous Amount
		Improvement Market value	.95 Acres
	Appraised	Land Market value	\$839,600.00
		TAG	\$21,600.00
	Assessed	TAG.Id	58.00
		Improvements	58.00
		Land	\$839,600.00
		Parcel Assessed Value	\$21,600.00
		Personal Property Assessed Value	\$861,200.00
		Qualified for Exemption	0
		Total Assessed Value - City	\$861,200.00
		Total City Optional Exempt Value	0
		Land Assessed Value	0
		Improvement Assessed Value	\$21,600.00
		Total Assessed Value - Borough	\$839,600.00
		City Taxable Value	\$861,200.00
	Taxable	Taxable Value - Borough	0
		Days at Disaster Value	\$861,200.00
	Exemption	Disaster Relief Tax Credit Adjustment	133.00
		Exemption Value City	\$3,826.03
		Taxable Value after Disaster	0
		Working Improvement Assessed Value	\$850,700.00
		Exemption Value Borough	\$839,600.00
	Date	Year of Cadastre	0
		Effective date of value change	2023.000000000000
			20230101.0000000000

PIN: 055-350-17						
TAG: 58		Number of Days	Mill Rate	Yearly Tax	Daily Tax	Adjusted Yearly Tax
Original Taxable Value	\$ 861,200	232	8.92	\$7,681.90	\$21.05	\$4,882.74
Adjusted Taxable Value	\$ 850,700	133	8.92	\$7,588.24	\$20.79	\$2,765.03
Yearly Tax Due					Total Due:	\$7,647.77
Yearly Adjusted Taxable Value					\$	857,373
Original Yearly Tax Due						\$7,681.90
					Difference	\$34.13

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023

TAR NUMBER 058-23-057

PARCEL ID 055-370-49

PRIMARY OWNER ANTHONY PERRICONE AND PAMELA RIGGS PERRICONE TRUST

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>221,400</u>	<u>221,400</u>
IMPROVEMENT ASSESSED (VT5)	<u>767,800</u>	<u>767,800</u>
KPB ASSESSED (VT 1001)	<u>989,200</u>	<u>989,200</u>
KPB TAXABLE (VT 1003)	<u>939,200</u>	<u>639,200</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	<u>10/19/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$300,000)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX _____
		CITY FLAT TAX _____

Cadastral Values		Expend to Filter Values	
Site	Class	Value Type	Attribute
Default - Default Value Group			Secondary Attribute
			Amount
	Appraised	Legal Acres	1.89 Acres
		Improvement Market value	\$767,800.00
		Land Market value	\$221,400.00
	Assessed	TAG	58.00
		TAG.Id	58.00
		Improvements	\$767,800.00
		Land	\$221,400.00
		Parcel Assessed Value	\$989,200.00
		Personal Property Assessed Value	0
		Qualified for Exemption	0
		Total Assessed Value - City	\$989,200.00
		Total Borough Optional Exempt Value	\$50,000.00
		Total City Optional Exempt Value	0
		Total Mandatory Exempt Value	\$150,000.00
		Land Assessed Value	\$221,400.00
		Improvement Assessed Value	\$767,800.00
		Total Assessed Value - Borough	\$989,200.00
		City Taxable Value	0
	Taxable	Taxable Value - Borough	\$939,200.00
	Exemption	BOROUGH SENIOR Exempt Value	\$300,000.00
		Cap for Senior Exemption	\$150,000.00
		Exemption Value City	0
		Op Residential Boro Exemption	\$50,000.00
		Op Senior Resident > 150k Exempt Value	\$150,000.00
		Residential Exemption	\$50,000.00
		Senior Citizen Exemption	\$150,000.00
		Senior Mandatory Exempt Value	\$150,000.00
		Senior Mandatory Imp	\$150,000.00
		Working Improvement Assessed Value	\$767,800.00
		Exemption Value Borough	\$50,000.00
	Date	Year of Cadastre	2023.0000000000
		Effective date of value change	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023

TAR NUMBER 058-23-055

PARCEL ID 057-580-13

PRIMARY OWNER METZGER, RICHARD

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>19,500</u>	<u>19,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>163,300</u>	<u>163,300</u>
KPB ASSESSED (VT 1001)	<u>182,800</u>	<u>182,800</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>182,800</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION _____

CHANGE SUMMARY

DATE	<u>10/10/23</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE	<u>\$182,800</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>\$0</u>
		KPB FLAT TAX	<u> </u>
		CITY FLAT TAX	<u> </u>

Cadastre Values		Expand to Filter Values	
Site	Value Type	Attribute	Amount
Class	Value Type	Attribute	Amount
Default - Default Value Group			
Appraised	Legal Acres	1.05 Acres	1.05 Acres
	Improvement Market Value	\$163,300.00	\$163,300.00
	Land Market Value	\$19,500.00	\$19,500.00
Assessed	TAG	58.00	58.00
	TAG.Id	58.00	58.00
	Improvements	\$163,300.00	\$163,300.00
	Land	\$19,500.00	\$19,500.00
	Parcel Assessed Value	0	0
	Personal Property Assessed Value	\$162,800.00	\$162,800.00
	Qualified for Exemption	0	0
	Total Assessed Value - City	\$32,800.00	\$32,800.00
	Total Borough Optional Exempt Value	0	0
	Total City Optional Exempt Value	\$150,000.00	\$150,000.00
	Total Mandatory Exempt Value	\$19,500.00	\$19,500.00
	Land Assessed Value	\$163,300.00	\$163,300.00
	Improvement Assessed Value	\$182,800.00	\$182,800.00
	Total Assessed Value - Borough	0	0
	City Taxable Value	0	0
Taxable	Taxable Value - Borough	0	\$192,800.00
Exemption	BOROUGH VETERAN Exempt Value	\$182,800.00	
	Cap for Veteran Exemption	\$150,000.00	
	Disabled Veteran Exemption	\$150,000.00	
	Exemption Value City	0	0
	OP Disabled Veteran >\$150k Exempt Value	\$32,800.00	
	Residential Exemption	\$50,000.00	
	Veteran Mandatory Exempt Value	\$150,000.00	
	Veteran Mandatory/Imp	\$150,000.00	
	Working Improvement Assessed Value	\$163,300.00	\$163,300.00
	Exemption Value Borough	\$162,800.00	0
Date	Year of Cadastre	2023,0000000000	2023,0000000000
	Effective date of value change	2023101,0000000000	2023101,0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023

TAR NUMBER 058-23-058

PARCEL ID 131-010-11

PRIMARY OWNER HEATH ROBERT

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>123,500</u>	<u>123,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>423,600</u>	<u>423,600</u>
KPB ASSESSED (VT 1001)	<u>547,100</u>	<u>547,100</u>
KPB TAXABLE (VT 1003)	<u>497,100</u>	<u>197,100</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBLE

		CHANGE SUMMARY
DATE	<u>10/19/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$300,000)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX _____
		CITY FLAT TAX _____

Cadastral Values		Expand to Filter Values	
Site	Value Type	Attribute	Secondary Attribute
Class	Value Type	Attribute	Secondary Attribute
Default - Default Value Group	Legal Acres	2.80 Acres	2.80 Acres
Appraised	Improvement Market Value	\$423,600.00	\$423,600.00
	Land Market Value	\$123,500.00	\$123,500.00
Assessed	TAG	58.00	58.00
	TAG Id	58.00	58.00
	Improvements	\$423,600.00	\$423,600.00
	Land	\$123,500.00	\$123,500.00
	Parcel Assessed Value	\$547,100.00	\$547,100.00
	Personal Property Assessed Value	0	0
	Qualified for Exemption	0	0
	Total Assessed Value - City	\$547,100.00	\$547,100.00
	Total Borough Optional Exempt Value	\$50,000.00	\$200,000.00
	Total City Optional Exempt Value	0	0
	Total Mandatory Exempt Value	\$150,000.00	\$150,000.00
	Land Assessed Value	\$123,500.00	\$123,500.00
	Improvement Assessed Value	\$423,600.00	\$423,600.00
	Total Assessed Value - Borough	\$547,100.00	\$547,100.00
Taxable	City Taxable Value	0	0
Exemption	Taxable Value - Borough	\$197,100.00	\$197,100.00
	BOROUGH SENIOR Exempt Value	\$300,000.00	\$300,000.00
	Cap for Senior Exemption	\$150,000.00	\$150,000.00
	Exemption Value City	0	0
	OP Residential Boro Exemption	\$50,000.00	\$50,000.00
	OP Senior Resident > 150k Exempt Value	\$150,000.00	\$150,000.00
	Residential Exemption	\$50,000.00	\$50,000.00
	Senior Citizen Exemption	\$150,000.00	\$150,000.00
	Senior Mandatory Exempt Value	\$150,000.00	\$150,000.00
	Senior Mandatory/Imp	\$150,000.00	\$150,000.00
	Working Improvement Assessed Value	\$423,600.00	\$423,600.00
	Exemption Value Borough	\$50,000.00	\$350,000.00
Date	Year of Cadastre	2023.0000000000	2023.0000000000
	Effective date of value change	2023101.0000000000	2023101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023

TAR NUMBER 058-23-059

PARCEL ID 133-112-11

PRIMARY OWNER SWENSON, KEVIN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>20,000</u>	<u>20,000</u>
IMPROVEMENT ASSESSED (VT5)	<u>22,900</u>	<u>22,900</u>
KPB ASSESSED (VT 1001)	<u>42,900</u>	<u>42,900</u>
KPB TAXABLE (VT 1003)	<u>42,900</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR AND 50K EXE APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	<u>10/31/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$42,900)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX _____
		CITY FLAT TAX _____

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group		Attribute	Secondary Attribute
	Appraised	Legal Acres	2.32 Acres
		Improvement Market Value	\$22,900.00
		Land Market Value	\$20,000.00
		TAG	58.00
		TAG.Id	58.00
	Assessed	Improvements	\$22,900.00
		Land	\$20,000.00
		Parcel Assessed Value	\$42,900.00
		Personal Property Assessed Value	0
		Qualified for Exemption	0
		Total Assessed Value - City	\$42,900.00
		Total City Optional Exempt Value	0
		Total Mandatory Exempt Value	\$42,900.00
		Land Assessed Value	\$20,000.00
		Improvement Assessed Value	\$22,900.00
		Total Assessed Value - Borough	\$42,900.00
		City Taxable Value	0
Taxable		59 - CENTRAL EMERGENCY SERVICES	0
		Taxable Value - Borough	\$42,900.00
Exemption		BOROUGH SENIOR Exempt Value	\$42,900.00
		Cap for Senior Exemption	\$150,000.00
		Exemption Value City	0
		59 - CENTRAL EMERGENCY SERVICES	0
		Residential Exemption	\$50,000.00
		Senior Citizen Exemption	\$42,900.00
		Senior Mandatory Exempt Value	\$42,900.00
		Senior Mandatory/Imp	\$22,900.00
		Senior Mandatory/Land	\$20,000.00
		Working Improvement Assessed Value	\$22,900.00
		Exemption Value Borough	0
		Year of Cadastre	2023.000000000000
Date		Effective date of value change	20230101.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023

TAR NUMBER 058-23-060

PARCEL ID 133-180-16

PRIMARY OWNER PLATE, RONALD

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>46,900</u>	<u>46,900</u>
IMPROVEMENT ASSESSED (VT5)	<u>129,100</u>	<u>129,100</u>
KPB ASSESSED (VT 1001)	<u>176,000</u>	<u>176,000</u>
KPB TAXABLE (VT 1003)	<u>176,000</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

CHANGE SUMMARY

DATE	<u>10/31/23</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE	<u>(\$176,000)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>\$0</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cadastral Values		Expand to Filter Values	
Sic	Class	Value Type	Attribute
Default - Default Value Group		Legal Acres	Secondary Attribute
	Appraised	Improvement Market Value	Amount
		Land Market Value	.54 Acres
		TAG	\$129,100.00
		TAG-Id	\$46,900.00
	Assessed	Improvements	58.00
		Land	58.00
		Parcel Assessed Value	\$129,100.00
		Personal Property Assessed Value	\$46,900.00
		Qualified for Exemption	\$176,000.00
		Total Assessed Value - City	0
		Total Assessed Value - City	\$176,000.00
		Total Borough Optional Exempt Value	0
		Total City Optional Exempt Value	0
		Total Mandatory Exempt Value	0
		Land Assessed Value	\$150,000.00
		Improvement Assessed Value	\$46,900.00
		Total Assessed Value - Borough	\$129,100.00
		City Taxable Value	\$176,000.00
	Taxable	City Taxable Value	0
		Taxable Value - Borough	\$176,000.00
	Exemption	BOROUGH SENIOR Exemption	0
		Cap for Senior Exemption	\$176,000.00
		Exemption Value City	0
		OP Senior Resident >150k Exempt Value	0
		Residential Exemption	\$26,000.00
		Senior Citizen Exemption	\$50,000.00
		Senior Mandatory Exempt Value	\$150,000.00
		Senior Mandatory Imp	\$150,000.00
		Senior Mandatory Land	\$129,100.00
		Working Improvement Assessed Value	\$70,900.00
		Exemption Value Borough	\$129,100.00
	Date	Year of Cadastre	0
		Effective date of value change	2023.0000000000
			20230101.0000000000
			20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023

TAR NUMBER

81-23-008

PARCEL ID 172-060-57

PRIMARY OWNER HIYOKUDO LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>81</u>
CLASS CODE	<u>100</u>	<u>100</u>
LAND ASSESSED (VT4)	<u>600,700</u>	<u>70,100</u>
IMPROVEMENT ASSESSED (VT5)	<u>0</u>	<u>0</u>
KPB ASSESSED (VT 1001)	<u>600,700</u>	<u>70,100</u>
KPB TAXABLE (VT 1003)	<u>600,700</u>	<u>70,100</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION FARM APPLICATION RECEIVED TIMELY, REQUESTED ADDITIONAL FINANCIAL DOCUMENTATION, RECEIVED AND APPROVED FOR 2023 ONLY

CHANGE SUMMARY

DATE 11/16/23

SUBMITTED BY LCRANE

VERIFIED BY C. FINLEY

KPB ASSESSED (\$530,600)

KPB TAXABLE (\$530,600)

CITY ASSESSED \$0

CITY TAXABLE \$0

KPB FLAT TAX _____

CITY FLAT TAX _____

Cadastre Values		Expand to Filter Values	
Site	Class	Value Type	Attribute
Default - Default Value Group	Appraised	Legal Acres	Previous Amount
		Land Market value	200.18 Acres
		TAG	\$600,700.00
		TAG	81.00
	Assessed	Land	81.00
		Parcel Assessed Value	\$70,100.00
		Personal Property Assessed Value	\$600,700.00
		Qualified for Exemption	\$70,100.00
		Total Assessed Value - City	0
		Total City Optional Exempt Value	\$600,700.00
		Land Assessed Value	0
		Total Assessed Value - Borough	\$70,100.00
	Taxable	City Taxable Value	0
		Taxable Value - Borough	\$600,700.00
	Exemption	Exemption Value City	0
Date	Exemption Value Borough	0	
	Year of Cadastre	2023.0000000000	
	Effective date of value change	2023101.0000000000	
		2023101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023

TAR NUMBER

81-23-009

PARCEL ID 172-060-58

PRIMARY OWNER HIYOKUDO LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>81</u>
CLASS CODE	<u>100</u>	<u>100</u>
LAND ASSESSED (VT4)	<u>329,800</u>	<u>56,000</u>
IMPROVEMENT ASSESSED (VT5)	<u>0</u>	<u>0</u>
KPB ASSESSED (VT 1001)	<u>329,800</u>	<u>56,000</u>
KPB TAXABLE (VT 1003)	<u>329,800</u>	<u>56,000</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION FARM APPLICATION RECEIVED TIMELY, REQUESTED ADDITIONAL FINANCIAL DOCUMENTATION, RECEIVED AND APPROVED FOR 2023 ONLY

CHANGE SUMMARY

DATE 11/16/23

SUBMITTED BY LCRANE

VERIFIED BY C. FINLEY

KPB ASSESSED (\$273,800)

KPB TAXABLE (\$273,800)

CITY ASSESSED \$0

CITY TAXABLE \$0

KPB FLAT TAX _____

CITY FLAT TAX _____

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group		Legal Acres	160.04 Acres
	Appraised	Land Market value	\$329,800.00
		TAG	81.00
		TAG.Ld	81.00
	Assessed	Land parcel Assessed Value	\$329,800.00
		Personal Property Assessed Value	\$56,000.00
		Qualified for Exemption	\$56,000.00
		Total Assessed Value - City	0
		Total City Optional Exempt Value	0
		Land Assessed Value	\$329,800.00
		Total Assessed Value - Borough	\$56,000.00
	Taxable	City Taxable Value	0
		Taxable Value - Borough	\$329,800.00
	Exemption	Exemption Value City	0
		Exemption Value Borough	0
	Date	Year of Cadastre	2023.0000000000
		Effective date of value change	20230101.0000000000
			20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023

TAR NUMBER 20-23-027

PARCEL ID 179-280-14

PRIMARY OWNER PORCUPINE PROPERTIES LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
CLASS CODE	<u>105</u>	<u>105</u>
LAND ASSESSED (VT4)	<u>77,600</u>	<u>3,000</u>
IMPROVEMENT ASSESSED (VT5)	<u>2,000</u>	<u>2,000</u>
KPB ASSESSED (VT 1001)	<u>79,600</u>	<u>5,000</u>
KPB TAXABLE (VT 1003)	<u>79,600</u>	<u>5,000</u>
CITY ASSESSED (VT 1011)	<u>79,600</u>	<u>5,000</u>
CITY TAXABLE (VT 1013)	<u>79,600</u>	<u>5,000</u>

EXPLANATION FARM APPLICATION RECEIVED TIMELY, REQUESTED ADDITIONAL FINANCIAL DOCUMENTATION, RECEIVED AND APPROVED FOR 2023 ONLY

CHANGE SUMMARY

DATE 11/16/23
 SUBMITTED BY LCRANE
 VERIFIED BY C. FINLEY

KPB ASSESSED	<u>(\$74,600)</u>
KPB TAXABLE	<u>(\$74,600)</u>
CITY ASSESSED	<u>(\$74,600)</u>
CITY TAXABLE	<u>(\$74,600)</u>
KPB FLAT TAX	<u></u>
CITY FLAT TAX	<u></u>

Callastre Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group		Attribute	Secondary Attribute
	Appraised	Legal Acres	8.68 Acres
		Improvement Market Value	\$2,000.00
		Land Market Value	\$77,600.00
		TAG	20.00
		TAG.Id	20.00
	Assessed	Improvements	\$2,000.00
		Land	\$77,600.00
		Parcel Assessed Value	\$79,600.00
		Personal Property Assessed Value	0
		Qualified for Exemption	\$79,600.00
		Tota Assessed Value - City	\$79,600.00
		Total City Optional Exempt Value	0
		Land Assessed Value	\$77,600.00
		Improvement Assessed Value	\$2,000.00
		Total Assessed Value - Borough	\$79,600.00
	Taxable	City Taxable Value	\$79,600.00
		Taxable Value - Borough	\$79,600.00
	Exemption	Exemption Value City	0
		Working Improvement Assessed Value	\$2,000.00
		Exemption Value Borough	0
	Date	Year of Cadastre	2023.0000000000
		Effective date of value change	2023.01.01.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023

TAR NUMBER 20-23-028

PARCEL ID 179-280-22

PRIMARY OWNER PORCUPINE PROPERTIES LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
CLASS CODE	<u>100</u>	<u>100</u>
LAND ASSESSED (VT4)	<u>16,700</u>	<u>1,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>0</u>	<u>0</u>
KPB ASSESSED (VT 1001)	<u>16,700</u>	<u>1,500</u>
KPB TAXABLE (VT 1003)	<u>16,700</u>	<u>1,500</u>
CITY ASSESSED (VT 1011)	<u>16,700</u>	<u>1,500</u>
CITY TAXABLE (VT 1013)	<u>16,700</u>	<u>1,500</u>

EXPLANATION FARM APPLICATION RECEIVED TIMELY, REQUESTED ADDITIONAL FINANCIAL DOCUMENTATION, RECEIVED AND APPROVED FOR 2023 ONLY

CHANGE SUMMARY

DATE 11/16/23
 SUBMITTED BY LCRANE
 VERIFIED BY C. FINLEY

KPB ASSESSED (\$15,200)
 KPB TAXABLE (\$15,200)
 CITY ASSESSED (\$15,200)
 CITY TAXABLE (\$15,200)
 KPB FLAT TAX _____
 CITY FLAT TAX _____

Cadastre Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group		Legal Acres	4.34 Acres
	Appraised	Land Market value	\$16,700.00
		TAG	20.00
	Assessed	Land	20.00
		Parcel Assessed Value	\$16,700.00
		Personal Property Assessed Value	0
		Qualified for Exemption	\$16,700.00
		Total Assessed Value - City	\$16,700.00
		Total City Optional Exempt Value	0
		Land Assessed Value	\$16,700.00
		Total Assessed Value - Borough	\$16,700.00
	Taxable	City Taxable Value	\$16,700.00
		Taxable Value - Borough	\$16,700.00
	Exemption	Exemption Value City	0
		Exemption Value Borough	0
	Date	Year of Cadastre	2023.0000000000
		Effective date of value change	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023

TAR NUMBER 20-23-029

PARCEL ID 179-280-23

PRIMARY OWNER PORCUPINE PROPERTIES LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
CLASS CODE	<u>190</u>	<u>190</u>
LAND ASSESSED (VT4)	<u>27,800</u>	<u>1,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>6,000</u>	<u>6,000</u>
KPB ASSESSED (VT 1001)	<u>33,800</u>	<u>7,500</u>
KPB TAXABLE (VT 1003)	<u>33,800</u>	<u>7,500</u>
CITY ASSESSED (VT 1011)	<u>33,800</u>	<u>7,500</u>
CITY TAXABLE (VT 1013)	<u>33,800</u>	<u>7,500</u>

EXPLANATION FARM APPLICATION RECEIVED TIMELY, REQUESTED ADDITIONAL FINANCIAL DOCUMENTATION, RECEIVED AND APPROVED FOR 2023 ONLY

CHANGE SUMMARY

DATE	<u>11/16/23</u>	KPB ASSESSED	<u>(\$26,300)</u>
SUBMITTED BY	<u>LCRANE</u>	KPB TAXABLE	<u>(\$26,300)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>(\$26,300)</u>
		CITY TAXABLE	<u>(\$26,300)</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cadastral Values		Expand to Filter Values	
Site	Value Type	Amount	Amount
Default - Default Value Group	Legal Acres	4.34 Acres	4.34 Acres
	Improvement Market value	\$6,000.00	\$6,000.00
	Land Market value	\$27,800.00	\$1,500.00
	TAG	20.00	20.00
	TAG.Id	20.00	20.00
	Improvements	\$6,000.00	\$6,000.00
	Land	\$27,800.00	\$1,500.00
	Parcel Assessed Value	\$33,800.00	\$7,500.00
	Personal Property Assessed Value	0	0
	Qualified for Exemption	\$33,800.00	\$7,500.00
	Total Assessed Value - City	\$33,800.00	\$7,500.00
	Total City Optional Exempt Value	0	0
	Land Assessed Value	\$27,800.00	\$1,500.00
	Improvement Assessed Value	\$6,000.00	\$6,000.00
	Total Assessed Value - Borough	\$33,800.00	\$7,500.00
	City Taxable Value	\$33,800.00	\$7,500.00
	Taxable Value - Borough	\$33,800.00	\$7,500.00
	Exemption Value City	0	0
	Working Improvement Assessed Value	\$6,000.00	\$6,000.00
	Exemption Value Borough	0	0
	Year of Cadastre	2023.000000000000	2023.000000000000
	Effective date of value change	2023.01.01.0000000000	2023.01.01.0000000000
Class	Attribute	Secondary Attribute	Amount
Appraised			
Assessed			
Taxable	20 - HOMER CITY		
Exemption	20 - HOMER CITY		
Date			