

# Kenai Peninsula Borough

Assessing Department

---

## MEMORANDUM

**TO:** Peter A. Micciche, Borough Mayor *PA*  
**FROM:** Adeena Wilcox, Borough Assessor *AW*  
**DATE:** June 1, 2026  
**RE:** Certification of the 2026 Main Roll Assessment

---

The undersigned, duly qualified and appointed Assessor of the Kenai Peninsula Borough, does hereby certify that the following is the total valuation contained in the 2026 Main Assessment Roll as of June 1, 2026.

The total assessed value for the Kenai Peninsula Borough, including all properties on this assessment roll is as follows:

<b>PERSONAL PROPERTY</b>	<b>REAL PROPERTY</b>	<b>OIL PROPERTY</b>	<b>TOTAL PROPERTY</b>
\$406,446,652	\$21,272,181,700	\$1,814,655,620	\$23,493,283,972

The total taxable value for the Kenai Peninsula Borough is as follows:

<b>PERSONAL PROPERTY</b>	<b>REAL PROPERTY</b>	<b>OIL PROPERTY</b>	<b>TOTAL PROPERTY</b>
\$380,021,137	\$9,402,227,800	\$1,814,655,620	\$11,596,904,557

*Adeena D Wilcox*  
Adeena Wilcox, Borough Assessor

**2026 CERTIFIED MAIN ROLL  
UPDATED**

**KENAI PENINSULA BOROUGH  
SUMMARY OF COMBINED PROPERTY VALUES**

**Assessed Value before Exemptions**

<b>Assessed Value</b>		<b>VALUE</b>
<b>Personal Property</b>	<b>\$</b>	<b>406,446,652</b>
<b>Real Property</b>	<b>\$</b>	<b>21,272,181,700</b>
<b>Oil Property</b>	<b>\$</b>	<b>1,814,655,620</b>
<b>TOTAL BOROUGH ASSESSED</b>	<b>\$</b>	<b>23,493,283,972</b>

**Assessed Value after Exemptions**

<b>Taxable Value</b>		<b>VALUE</b>
<b>Personal Property</b>	<b>\$</b>	<b>380,021,137</b>
<b>Real Property</b>	<b>\$</b>	<b>9,402,227,800</b>
<b>Oil Property</b>	<b>\$</b>	<b>1,814,655,620</b>
<b>TOTAL BOROUGH TAXABLE</b>	<b>\$</b>	<b>11,596,904,557</b>

**2026 CERTIFIED MAIN ROLL  
UPDATED**

<b>SERVICE AREA TAXABLE VALUES</b>			
<b>TAG 57</b>	<b>Bear Creek Fire Service Area</b>		
		<b>Assessed Value</b>	<b>Taxable Value</b>
	REAL	417,501,700	295,271,700
	OIL	-	-
	PERSONAL	2,108,276	1,523,200
	<b>TOTAL</b>	<b>419,609,976</b>	<b>296,794,900</b>
<hr/>			
<b>TAG 54, 58, 70</b>	<b>Central Emergency Services Area</b>		
		<b>Assessed Value</b>	<b>Taxable Value</b>
	REAL	6,359,968,100	3,801,466,400
	OIL	157,698,320	157,698,320
	PERSONAL	131,437,113	123,925,144
	<b>TOTAL</b>	<b>6,649,103,533</b>	<b>4,083,089,864</b>
<hr/>			
<b>TAG 30,53,54,55,58,61,63,70</b>	<b>Central Kenai Peninsula Hospital Service Area (TY18 &amp; Prior)</b>		
		<b>Assessed Value</b>	<b>Taxable Value</b>
	REAL	11,444,625,300	5,745,804,200
	OIL	1,537,514,450	1,537,514,450
	PERSONAL	229,829,473	215,517,482
	<b>TOTAL</b>	<b>13,211,969,223</b>	<b>7,498,836,132</b>
<hr/>			
<b>TAG 30,53,54,55,58,59,61,62,63,70</b>	<b>Central Kenai Peninsula Hospital Service Area (TY19 &amp; Future)</b>		
		<b>Assessed Value</b>	<b>Taxable Value</b>
	REAL	11,633,733,900	5,823,404,600
	OIL	1,637,027,470	1,637,027,470
	PERSONAL	231,438,649	217,039,624
	<b>TOTAL</b>	<b>13,502,200,019</b>	<b>7,677,471,694</b>
<hr/>			
<b>TAG 62,63,64</b>	<b>Central Peninsula Emergency Med</b>		
		<b>Assessed Value</b>	<b>Taxable Value</b>
	REAL	175,639,300	9,212,400
	OIL	-	-
	PERSONAL	696,487	691,126
	<b>TOTAL</b>	<b>176,335,787</b>	<b>9,903,526</b>
<hr/>			
<b>TAG 81</b>	<b>Kachemak Emergency Service Area</b>		
		<b>Assessed Value</b>	<b>Taxable Value</b>
	REAL	970,984,900	621,058,000
	OIL	-	-
	PERSONAL	12,134,730	11,432,067
	<b>TOTAL</b>	<b>983,119,630</b>	<b>632,490,067</b>
<hr/>			
<b>TAG 11,43,53,54,55,57,58,59,61,62,63,64,65,67,68,69,81</b>	<b>Road Service Area</b>		
		<b>Assessed Value</b>	<b>Taxable Value</b>
	REAL	14,899,054,200	6,083,733,300
	OIL	1,772,866,930	1,772,866,930
	PERSONAL	259,379,558	248,213,689
	<b>TOTAL</b>	<b>16,931,300,688</b>	<b>8,104,813,919</b>
<hr/>			
<b>TAG 53, 55</b>	<b>Nikiski Fire Service Area</b>		
		<b>Assessed Value</b>	<b>Taxable Value</b>
	REAL	2,921,396,000	974,184,700
	OIL	1,338,883,790	1,338,883,790
	PERSONAL	52,123,836	49,497,344
	<b>TOTAL</b>	<b>4,312,403,626</b>	<b>2,362,565,834</b>
<hr/>			
<b>TAG 55</b>	<b>Nikiski Senior Service Area</b>		

**2026 CERTIFIED MAIN ROLL  
UPDATED**

	<b>Assessed Value</b>	<b>Taxable Value</b>
REAL	2,759,584,000	874,463,800
OIL	1,321,304,590	1,321,304,590
PERSONAL	47,395,692	45,617,681
<b>TOTAL</b>	<b>4,128,284,282</b>	<b>2,241,386,071</b>
<hr/>		
<b>TAG 53,54,55</b>	<b>North Peninsula Recreation Area</b>	
	<b>Assessed Value</b>	<b>Taxable Value</b>
REAL	2,971,442,100	974,184,700
OIL	1,395,107,820	1,395,107,820
PERSONAL	52,606,138	49,976,812
<b>TOTAL</b>	<b>4,419,156,058</b>	<b>2,419,269,332</b>
<hr/>		
<b>TAG 40,41,43,57</b>	<b>Seward / Bear Creek Flood Service Area</b>	
	<b>Assessed Value</b>	<b>Taxable Value</b>
REAL	1,332,208,800	688,280,500
OIL	-	-
PERSONAL	32,189,515	26,815,928
<b>TOTAL</b>	<b>1,364,398,315</b>	<b>715,096,428</b>
<hr/>		
<b>TAG 20,21,52,59,62,64,65,68,80,81</b>	<b>South Kenai Peninsula Hospital Service Area (TY18 &amp; Prior)</b>	
	<b>Assessed Value</b>	<b>Taxable Value</b>
REAL	5,713,595,500	2,553,531,700
OIL	277,141,170	277,141,170
PERSONAL	105,050,737	99,992,504
<b>TOTAL</b>	<b>6,095,787,407</b>	<b>2,930,665,374</b>
<hr/>		
<b>TAG 11,20,21,52,62,64,65,68,69,80,81</b>	<b>South Kenai Peninsula Hospital Service Area (TY19 &amp; Future)</b>	
	<b>Assessed Value</b>	<b>Taxable Value</b>
REAL	6,161,179,800	2,575,420,600
OIL	226,810,550	177,628,150
PERSONAL	153,339,222	98,891,337
<b>TOTAL</b>	<b>6,541,329,572</b>	<b>2,851,940,087</b>
<hr/>		
<b>TAG 10,11</b>	<b>Seldovia RSA</b>	
	<b>Assessed Value</b>	<b>Taxable Value</b>
REAL	183,078,700	88,435,800
OIL	-	-
PERSONAL	1,410,019	1,023,880
<b>TOTAL</b>	<b>184,488,719</b>	<b>89,459,680</b>
<hr/>		
<b>TAG 59, 68</b>	<b>Western Emergency Services Area</b>	
	<b>Assessed Value</b>	<b>Taxable Value</b>
REAL	1,060,810,200	616,916,700
OIL	259,995,250	259,995,250
PERSONAL	47,906,481	46,761,298
<b>TOTAL</b>	<b>1,368,711,931</b>	<b>923,673,248</b>
<hr/>		
<b>ALL TAGS</b>	<b>KPB - Borough Wide</b>	
	<b>Assessed Value</b>	<b>Taxable Value</b>
REAL	21,272,181,700	9,402,227,800
OIL	1,814,655,620	1,814,655,620
PERSONAL	406,446,652	380,021,137
<b>TOTAL</b>	<b>23,493,283,972</b>	<b>11,596,904,557</b>