

Kenai Peninsula Borough

144 North Binkley Street

Soldotna, AK 99669



Meeting Agenda

Tuesday, August 1, 2023

2:15 PM

Meeting ID: 884 7373 9641 Passcode: 671108

Betty J. Glick Assembly Chambers

Policies and Procedures Committee

Lane Chesley, Chair

Mike Tupper, Vice Chair

Bill Elam, Member

PUBLIC HEARING ON ORDINANCES

4. [2023-15](#) An Ordinance Amending Borough Code Title 4, Elections, Regarding Declared Write-In Candidates, Canvass of Election Returns, Public Notice, and Certification of Election Results (Mayor, Johnson, Ribbens)

Attachments: [Ordinance 2023-15](#)
[Memo](#)
[Public Comment](#)
[Amendment Memo #1](#)

UNFINISHED BUSINESS

1. Postponed Items

- a. [2023-048](#) A Resolution Placing an Advisory Question on the Ballot at the Next Regular Election to be Held October 3, 2023 Asking Whether the Kenai Peninsula Borough Should Change its Regular Election Date (Derkevorkian) (Postponed from 07/11/23)

Attachments: [Resolution 2023-048](#)
[Memo](#)
[Public Comment](#)
[LAYDOWN Reference Copy R2021-055](#)
[LAYDOWN Homer's Resolution 23-072\(A\)](#)
[LAYDOWN City of Seward's Action Memo](#)
[LAYDOWN City of Soldotna Resolution 2023-049](#)

NEW BUSINESS

1. Resolutions

- *b. [2023-053](#) A Resolution Establishing a Voter Turnout Working Group to Explore Actionable Options and Ideas Aimed at Increasing Awareness, Participation, and Voting in Local Elections (Cox, Hibbert)

Attachments: [Resolution 2023-053](#)
[Memo](#)

MAYOR'S REPORT

Mayor's Report Cover Memo

[KPB-5374](#) Mayor's Report to the Assembly

Attachments: [Mayor's Report to the Assembly](#)

1. Assembly Requests/Responses- None.

2. Agreements and Contracts

a. [KPB-5375](#) Authorization to Award a Contract for RFP23-019 Assessing Mass Mailings

Attachments: [RFP23-019 Assessing Mass Mailings](#)

b. [KPB-5376](#) Authorization to Award a Contract for ITB23-039 Summer & Winter Road Maintenance - East Region, Unit 2

Attachments: [ITB23-039 Summer & Winter Road Maintenance - East Region, Unit 2](#)

c. [KPB-5377](#) Authorization to Award a Contract for ITB23-050 Summer & Winter Road Maintenance - North Region, Unit 5

Attachments: [ITB23-050 Summer & Winter Road Maintenance - North Region, Unit 5](#)

d. [KPB-5378](#) Authorization to Award a Contract for ITB23-052 Summer & Winter Road Maintenance - West Region, Unit 2

Attachments: [ITB23-052 Summer & Winter Road Maintenance - West Region, Unit 2](#)

e. [KPB-5379](#) Authorization to Award a Contract for ITB23-053 Summer & Winter Road Maintenance - West Region, Unit 7

Attachments: [ITB23-053 Summer & Winter Road Maintenance - West Region Unit 7](#)

f. [KPB-5380](#) Authorization to Award a Contract for ITB23-067 Eastway Road Drainage Improvements

Attachments: [ITB23-067 Eastway Road Drainage Improvements](#)

g. [KPB-5381](#) Authorization to Award a Contract for ITB23-068 Lost Creek Maintenance

Attachments: [ITB23-068 Lost Creek Maintenance](#)

h. [KPB-5382](#) Authorization to Award a Contract for ITB23-069 NPRSA Pool Building Boiler Replacement

Attachments: [ITB23-069 NPRSA Pool Building Boiler Replacement](#)

i. [KPB-5383](#) Authorization to Award a Contract for ITB23-071 Sawmill Creek Maintenance

Attachments: [ITB23-071 Sawmill Creek Maintenance](#)

3. Other

- a. [KPB-5384](#) Litigation Status Report - Quarter Ending 06/30/23

[Clerk's Note: Executive Session May be Held During Policies and Procedures Committee: Attorney-Client Litigation Status Update Regarding Halstead v. KPB 3KN-18-744CI and to Discuss Legal Strategy and/or Receive Direction Regarding KPB v. Yragui 3KN-23-00527CI, Pursuant to AS 44.62.310(b) and AS 44.62.310(c) (1). (15 minutes).]

Attachments: [Litigation Status Report](#)

- b. [KPB-5385](#) Tax Adjustment Request Approval

Attachments: [Tax Adjustment Request Approval](#)

Introduced by: Mayor, Johnson, Ribbens
Date: 06/20/23
Hearing: 08/01/23
Action:
Vote:

**KENAI PENINSULA BOROUGH
ORDINANCE 2023-15**

**AN ORDINANCE AMENDING BOROUGH CODE TITLE 4, ELECTIONS,
REGARDING DECLARED WRITE-IN CANDIDATES, CANVASS OF ELECTION
RETURNS, PUBLIC NOTICE, AND CERTIFICATION OF ELECTION RESULTS**

WHEREAS, during the most recent Borough special mayoral election, it became apparent that a few specific provisions of Borough Code, Title 4, related to elections could be updated and clarified to improve transparency and clear processes;

WHEREAS, this ordinance updates Borough Code related to Declarations of Candidacy, and declared write-in candidates, reporting by individual of write-in votes, and the public process for the canvass board meeting, adjudicating ballot envelopes, auditing and confirming precinct results or vote totals, reporting the election results to the assembly, and election certification;

NOW, THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

SECTION 1. That KPB 4.30.020 is hereby amended to read as follows:

4.30.020. Declaration of candidacy.

- A. A candidate for municipal office is nominated by executing a declaration of candidacy under oath and filing it with the clerk in accordance with this section.
- B. A declaration of candidacy shall be in a form provided by the clerk and shall state the following:
 - 1. the full name of the candidate, and the manner in which [HE WISHES HIS] the candidate's name [TO]should appear on the ballot;
 - 2. the full residence address and mailing address[ES] of the candidate;
 - 3. the office for which the candidate declares;
 - 4. that the candidate is qualified for the office as provided by law;
 - 5. the dated, [AND]notarized statement of the candidate;
 - 6. the [CANDIDATE SHALL CERTIFY]certification by the candidate that all information contained in the declaration of candidacy is true and accurate;

7. any other information that the clerk reasonably requires to determine whether the candidate is qualified for the office as provided by law.

[C. DECLARATIONS OF CANDIDACY SHALL BE PROVIDED BY THE CLERK.]

[D.]C. Filing for elective offices of mayor, assembly, school board and service area boards shall be made by filing a declaration of candidacy with the borough clerk from 9:00 a.m. August 1st through August 15th, 4:30 p.m. Should August 15 be a Saturday or Sunday, then candidates shall have until noon on the first Monday following to file their declaration.

[E.]D. Filing for the elective offices of assembly member shall be made in accordance with Chapter 22.30 of this code and the reapportionment plans adopted in accordance with state law.

[F.]E. Declarations of C[C]andidacy may be filed with the clerk by electronic transmission; [and] the original signed and notarized statement must be delivered to the clerk by the close of the[n] filing period. If the original is not received by the clerk at the close of the filing period, the candidate's name shall not appear on the ballot.

[G.]F. Within four days after the filing of a declaration of candidacy, the clerk shall notify the candidate named in the declaration of candidacy whether or not [IT] the declaration of candidacy or other required paperwork is in proper form. If not, the clerk shall immediately return it with a statement certifying wherein the declaration of candidacy is deficient to the candidate. A new declaration of candidacy for the same candidate may be filed within the time for filing declarations of candidacy.

G. An individual who misses the declaration of candidacy deadline under this code, or as set by the assembly for a special election, may run as a write-in candidate. A declared write-in candidate must complete the Declaration of Candidacy Write-In Candidate form provided by the borough clerk at least [3 BUSINESS]5 days prior to the election date. In order to protect the integrity of the process and the deadlines for declared candidates and ballot printing requirements, the borough will not publish the declared write-in candidate's name on the borough website, will not publish the statement of candidate, and published election materials will not include the write-in candidate's name or other information.

SECTION 2. That KPB 4.70.050 is hereby amended to read as follows:

4.70.050. Write-in votes.

- A. Write-in votes are not invalidated by writing in the name of a candidate whose name is printed on the ballot. [UNLESS THE ELECTION BOARD DETERMINES, ON THE BASIS OF OTHER EVIDENCE, THAT THE BALLOT WAS SO MARKED FOR THE PURPOSE OF IDENTIFYING THE BALLOT.]
- B. In order to vote for a write-in candidate, the voter must write a candidate's name in the space provided and, in addition, mark the [SQUARE]oval opposite the candidate's name in accordance with KPB 4.70.040(A) Stickers may not be used. Use of stickers [CAN]will cause that portion of the ballot to be invalidated.
- C. Write-in votes will only be reported individually if the total number of write-in votes is materially significant to the outcome of the race. For the purposes of this subsection, materially significant means: (1) the total number of write-in votes exceeds that of all other

candidates; or (2) the total number of write-in votes exceeds the tabulated votes for the second-highest number of votes cast for a candidate whose name is printed on the ballot and a run-off election is required between the two top-vote-getting candidates. [SHALL ONLY BE TABULATED BY PERSON IF THE TOTAL NUMBER OF WRITE-IN VOTES FOR AN OFFICE EXCEEDS THE SMALLEST NUMBER OF VOTES CAST FOR A CANDIDATE FOR THAT OFFICE WHOSE NAME IS PRINTED ON THE BALLOT.]

SECTION 3. That KPB 4.90.020 is hereby amended to read as follows:

4.90.020. Canvass of returns.

- A. At least two weeks before the election date, the borough clerk's office will post notice on the borough's website of the tentative schedule of canvass board meetings. The date of all meetings of the canvass board will be posted on the borough's website on its elections page. Rules of conduct for viewing a meeting of the canvass board will be posted on the borough website and available at the clerk's office. The canvass board's processes and procedures will be conducted in accordance with KPB Chapter 4.60.

[NO LATER THAN THE MONDAY FOLLOWING EACH ELECTION, THE ELECTION CANVASS BOARD SHALL MEET IN PUBLIC SESSION AND CANVASS ALL ELECTION RETURNS. IN FULL VIEW OF THOSE PRESENT, AND IN ACCORDANCE WITH THE PROCEDURES SET FORTH IN KPB CHAPTER 4.60, THE ELECTION CANVASS BOARD SHALL JUDGE THE APPLICABILITY OF ABSENTEE AND QUESTIONED BALLOTS, SHALL OPEN AND TALLY THOSE ACCEPTED, AND SHALL COMPILE THE TOTAL VOTES CAST IN THE ELECTION. THE CANVASS OF THE BALLOT VOTE COUNTED BY THE PRECINCT ELECTION BOARDS SHALL BE ACCOMPLISHED BY REVIEWING THE TALLIES OF THE RECORDED VOTE TO CHECK FOR MATHEMATICAL ERROR BY COMPARING TOTALS WITH THE PRECINCT'S CERTIFICATE OF RESULTS. ALL OBVIOUS ERRORS FOUND BY THE ELECTION CANVASS IN THE TRANSFER OF TOTALS FROM THE PRECINCT TALLY SHEETS TO THE PRECINCT CERTIFICATE OF RESULTS SHALL BE CORRECTED BY THE CANVASS BOARD. A MISTAKE WHICH HAS BEEN MADE IN PRECINCT RETURNS THAT IS NOT CLEARLY AN ERROR IN THE TRANSFER OF THE RESULTS FROM THE TALLIES TO THE CERTIFICATE OF RESULTS EMPOWERS THE CANVASSING BOARD TO RECOMMEND A RECOUNT OF THE RESULTS OF THE PRECINCT OR PRECINCTS FOR THAT PORTION OF THE RETURNS IN QUESTION.]

- B. No later than seven days after absentee voting begins, the canvass board will meet in public session to begin adjudicating the suitability of absentee, special needs, and questioned ballot envelopes. The canvass board will continue to meet in public session through date of certification as needed. No votes will be tallied while the canvass board determines the suitability of absentee, special needs, and questioned ballots envelopes for further processing.

- C. On the first day following the election day, the canvass board will review the tallies of each precinct's recorded vote to check for mathematical error by comparing totals with that precinct's results tape. All obvious errors found by the canvass board in the transfer of totals between the precinct workbook and the precinct results tape will be corrected by the canvass board. A mistake or discrepancy in precinct returns that is not the result of a clear error in the transfer of the results from the tallies to the results tape constitute grounds for the canvass board to conduct a recount of the results of the precinct for the return(s) in question. If no

precinct discrepancies are identified by the canvass board, the canvass board will nonetheless choose at least one precinct, at random, to recount.

D. Ballot envelopes require certain information be provided by the voter on the envelope to be accepted by the canvass board for further processing. In an effort to ensure as many voters as possible have their ballots processed, the canvass board may institute a process in which a voter can correct deficiencies such as omissions of voter signature, witness signature, or voter identification affixed to the envelope. The process for a voter to correct deficiencies is known as a cure. Due to the fact that the cure process is only proper to correct deficiencies on the ballot envelopes, a voter cannot use the cure process to change their vote. For purposes of this subsection the process to cure deficiencies is as follows:

1. The canvass board, with the assistance of the clerk's office, will attempt to contact voter using available information for telephone or email contact.
2. The contacting person will explain to the voter the reason for the call and offer the voter an opportunity to cure the issue.
3. To cure an issue, the voter may come into the clerk's office in person and provide information needed. Alternatively, the clerk's office can email or fax a copy of the envelope showing where it is missing information.
4. Voter may provide information on the form/paper provided and return to the clerk's office either in person, by email, or by fax. Information must be received by 5:00 p.m. on the Friday following election day.
5. Upon a voter successfully curing a ballot envelope deficiency, the ballot envelope cure will be attached to ballot envelope with deficiency. Cured envelopes will then be further processed by canvass board.
6. Failure to cure a ballot envelope will result in rejection of the envelope and ballot, and the ballot will not be counted. The envelope will be labeled "rejected ballots" and will be preserved with other voted ballots.

E. No later than the weekend prior to certification, in full view of those present, the canvass board will meet in public session, in a location that is accessible to the public, and open and cast accepted ballots, and compile the total votes cast in the election, in accordance with the procedures set forth in KPB Chapter 4.60. Canvass board meetings held for the purpose of casting votes will be noticed on the borough website, on an official borough social media account, and posted at the borough clerk's office. The canvass board meetings to open and cast accepted ballots and compile the vote total must take place in a location that is open and accessible to the public.

F.[B.] Upon completion of the canvass, the canvass[ING] board [SHALL]will prepare a final certificate of the results of votes cast by absentee, special needs, and questioned [AND CHALLENGED] ballots and of votes cast [BY REGULAR BALLOT], and [SHALL]will prepare a written report of the results to be submitted to the assembly. The report will be provided to the Assembly prior to certification in accordance with KPB 4.90.050.

G.[C.] If election materials have not been received from a precinct prior to completion of the canvass, but election results have been transmitted by telephone, telegram, radio or electronic

transmission, the canvass[ING] board [SHALL]will count the election results received. If the borough clerk has reason to believe that a missing precinct [CERTIFICATE]results tape, if received, would affect the result of the election, the clerk shall await the receipt of the [CERTIFICATE]results tape until 2:00 p.m. on the Tuesday following the election. If the [CERTIFICATE]results tape is not received by the clerk by 2:00 p.m., Tuesday, then the [CERTIFICATE]results tape shall not be counted nor included in the final certification of the canvassing board.

SECTION 4. That KPB 4.90.030 is hereby repealed:

[4.90.030. PROCEDURES FOR HANDLING QUESTIONED BALLOTS.

THE CANVASSING BOARD BY MAJORITY VOTE MAY REFUSE TO ACCEPT THE QUESTION AND COUNT THE BALLOT OF A PERSON PROPERLY QUESTIONED. IF THE BALLOT IS REFUSED, THE CLERK SHALL RETURN A COPY OF THE STATEMENT QUESTIONING THE BALLOT TO THE VOTER, AND SHALL ENCLOSE ALL REJECTED BALLOTS IN A SEPARATE ENVELOPE WITH STATEMENTS OF THE BASIS FOR THE QUESTION. THE ENVELOPE SHALL BE LABELED WITH "REJECTED BALLOTS" AND SHALL BE PRESERVED WITH OTHER VOTED BALLOTS. IF THE BALLOT IS NOT REFUSED, THE LARGE ENVELOPE SHALL BE OPENED, THE SMALLER INNER ENVELOPE SHALL BE PLACED IN A CONTAINER AND MIXED WITH OTHER ABSENTEE BALLOT ENVELOPES OR, IN THE CASE OF COUNTING QUESTIONED BALLOTS, WITH OTHER QUESTIONED BALLOT ENVELOPES. THE MIXED SMALLER ENVELOPES SHALL BE DRAWN FROM THE CONTAINER AND OPENED, AND THE BALLOTS SHALL BE COUNTED ACCORDING TO THE RULES FOR DETERMINING PROPERLY MARKED BALLOTS.]

SECTION 5. That KPB 4.90.050 is hereby amended to read as follows:

4.90.050. Certification of the election results.

- A. As soon as possible after completion of the canvass, [BUT NO LATER THAN THE TUESDAY FOLLOWING THE ELECTION,] the assembly shall meet in public session to receive the report of the canvass board. [FOR A RUN-OFF ELECTION WHICH IS HELD THE SAME YEAR AS A STATE ELECTION AND A SCHEDULING CONFLICT EXISTS, THE ASSEMBLY SHALL MEET IN PUBLIC SESSION TO RECEIVE THE REPORT OF THE CANVASS BOARD, NO LATER THAN THE SECOND WEDNESDAY FOLLOWING THE ELECTION. IF, AFTER CONSIDERING THE REPORT, THE ASSEMBLY DETERMINES THAT THE ELECTION WAS VALIDLY HELD, THE ELECTION SHALL BE CERTIFIED BY RESOLUTION AND ENTERED UPON THE MINUTES OF THE MEETING, TOGETHER WITH THE TOTAL NUMBER OF VOTES CAST FOR EACH CANDIDATE AND FOR OR AGAINST EACH PROPOSITION OR QUESTION.]
- B. If the canvass board reports that a failure to comply with provisions of state law and borough ordinances, or an illegal election practice has occurred, and that such failure is sufficient to change the outcome of the election, then the assembly may exclude the votes cast in one or more precincts where such failure or illegal practices occurred from the total returns, or may declare the entire election invalid and order a new election.

[C. IF THE CANVASS BOARD REPORTS AN APPARENT DISCREPANCY IN THE RETURNS OF ONE OR MORE PRECINCTS, THE ASSEMBLY MAY ORDER A RECOUNT OF VOTES CAST IN SAID PRECINCT OR PRECINCTS. SUCH RECOUNT SHALL BE CONDUCTED IMMEDIATELY BY THE CANVASS BOARD AND THE RESULTS SHALL BE REPORTED TO THE ASSEMBLY. THE ASSEMBLY SHALL MEET AS SOON AS POSSIBLE TO CERTIFY THE RESULTS OF THE ELECTION RECOUNT]

[D]C. Upon certification of a valid election, the clerk shall deliver to each person elected to office a certificate of election, signed by the clerk and authenticated by the seal of the borough.

SECTION 6. That this ordinance shall be effective immediately upon enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY OF * 2023.

Brent Johnson, Assembly President

ATTEST:

Michele Turner, CMC, Acting Borough Clerk

Yes:

No:

Absent:

Kenai Peninsula Borough Clerk's Office

MEMORANDUM

TO: Members, Kenai Peninsula Borough Assembly

THRU: Peter A. Micciche, Mayor *PM*
Brent Johnson, Assembly President *BJ*

FROM: Michele Turner, Acting Borough Clerk *(MT)*
Sean Kelley, Borough Attorney *SK*

DATE: June 8, 2023

RE: Ordinance 2023-15, Amending Borough Code Title 4, Elections, Regarding Declared Write-In Candidates, Canvass of Election Returns, Public Notice, and Certification of Election Results (Mayor, Johnson)

Note from Mayor Micciche and Elections/Legal Staff: A primary responsibility of the Kenai Peninsula Borough is transparent elections and the processes that lead to such. Following the special mayoral election, staff, Mayor Micciche, Assembly members, election workers, and constituents, identified sections of the Borough's election code that should be improved and clarified in order to ensure that each key step is documented within Borough elections, executed accordingly, and demonstrated to the public.

At the outset, it is important to recognize that Borough elections are secure and transparent. There is not an election integrity issue in the Kenai Peninsula Borough. The recent special election did, however, present several unique scenarios related to public awareness of Canvass Board meetings, the availability of an adequate meeting space for the public to view canvassing operations and the counting of write-in candidate vote results by individuals. While the Borough Clerk's Office acknowledged that the language in Borough code required the write-in votes by individual in this unique case per Borough Code, it was also clear to canvass board that a candidate surpassed the required 50% +1 vote threshold to be certified the winner of the election, and a run-off election would not be necessary. Nonetheless, the Borough must be transparent and identify code language regarding write-in candidates, the public Canvass Board process, and reporting of write-in votes by individual that should be clarified to avoid a similar future situation.

This Ordinance brings forward input from constituents and election workers aimed to improve and further fortify Borough election code. The amendments clarify what it means to be a "declared write-in candidate" and the vote thresholds that trigger the reporting of write-in votes individually. The proposed amendments set forth the Canvass Board process chronologically, and emphasize that the process must be open to the public. The proposed amendments include additional public notice and posting requirements for Canvass Board meetings so that the public is fully aware of the board's tentative and actual meeting schedule. The Ordinance also provides that rules will be developed for observing the Canvass Board, because to protect the integrity of the process we must also protect the election workers who work long, methodical, hours to safeguard the integrity and accuracy of the results.

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RE: O2023-_____

The below breakdown provides additional details regarding these proposed changes. This Ordinance is brought forward to clarify and improve current code, not re-write Borough elections code. Borough elections have been and will continue to be safe, secure, transparent, and accurate. Statements to the contrary tend to center on concerns with recent State or Federal elections, which the Borough does not administer.

Thank you – Mayor Micciche, Elections Staff and Legal

Details of amendments in the Ordinance:

Amendments to KPB 4.30.020

- Subsection B – Clerical edits
- Subsection C – Repealed. It is redundant and already stated under Subsection B.
- Remaining Subsections are re-ordered.
- Subsection G – New subsection that sets forth the process for a declared write-in candidate and the fact that a write-in candidate’s name or information will not be published on the borough website or in published election materials (due to missing the Declaration of Candidacy deadline to be a candidate on the ballot.)

Amendments to KPB 4.70.050

- Subsection A – Removes some canvass board discretion or subjectivity.
- Subsection B – clerical edits.
- Subsection C – Contains substantive to clarify when write-in votes need to be reported individually. Write-in votes will be reported individually when the total number of write-in votes is “materially significant” to the outcome of the race. Materially significant means: (1) the total number of write-in votes exceeds that of all other candidates; or (2) the total number of write-in votes exceeds the tabulated votes for the second-highest number of votes cast for a candidate whose name is printed on the ballot and a run-off election is required between the two top-vote-getting candidates.
 - o In sum, if the total number of write-in votes is greater than the number of votes for all other candidates than necessarily write-in votes must be reported by individual. In addition, write-in votes will be reported individually if the total number of write-in votes is greater than the second place vote getter AND a run-off is required because the candidate receiving the most votes did not receive a sufficient number of votes to be certified as the winner.

Amendments to KPB 4.90.020

- With substantial input from the chair of the canvass board, this section was edited and reordered to set forth the canvass board process in chronological order.
- The amendments set forth following chronological process:
 - o Subsection A – At least 2 weeks prior to the election date, the borough clerk’s office will post the tentative schedule of the canvass board on the borough website. Rules of conduct for viewing a meeting of the canvass board will be posted and available at the clerk’s office.

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RE: O2023-_____

- Subsection B – Within a week of the start of absentee voting, the canvass board will meet in public session to adjudicate the suitability of absentee, special needs and question ballot envelopes. “Adjudicating the suitability” is discussed in more detail in subsection D which is really limited to deficiencies on the face of the ballot envelope. The canvass board will not tally votes during this process and will not open the ballot envelope until the adjudication of their suitability has been completed.
- Subsection C – On the first day following the election day, the canvass board will ensure the precinct’s recorded vote total matches the precinct’s results tape. Discrepancies between the two will trigger a recount for that precinct. If there no discrepancies are identified in any of the precinct’s results then the canvass board will nonetheless choose at least one precinct at random to recount.
- Subsection D – Details the ballot envelope cure process available to an absentee voter. The cure process may not be used to change a vote. This subsection also provides that the failure to cure will result in rejection of the envelope and ballot and the ballot will not be counted.
- Subsection E – No later than the weekend prior to certification the canvass board will open and cast accepted ballots and compile the vote total. This process, as always, is open to the public will be noticed on the borough website, the borough’s official social media pages, and posted at the borough clerk’s office. The process will occur in a place that is open and accessible to the public.
- Subsection G – Retains the deadline in code for the receipt of a precinct’s results tap in order for a precinct’s results to be included in

Repeal of KPB 4.90.030

- This section is repealed because it is duplicative to the new KPB 4.90.020(D)(6) which describes rejection of ballots when the ballot envelope is not cured.

Amendments to KPB 4.90.050

- Subsection A – Incorporates flexibility for when the Assembly must meet in public session to receive the report of the canvass board.
- Subsection B – unchanged.
- Current Subsection C – repealed due to the fact that this process is already addressed under KPB 4.90.020 and is duplicative. The canvass board will recount any apparent discrepancies in the returns of one or more precincts.
- Subsection D – Adds a clerical edit.

Your consideration is appreciated.

02023-15

February 24, 2023

Robert Wall
PO Box 761
Sterling, AK 99669

**Kenai Peninsula Borough Feb. 14, 2023 Special Mayoral Election:
After Action Review (AAR) of the Ballot Counting Procedures, and Canvassing and
Certification of Election Results**

To whom it may concern:

On Tuesday, February 14, 2023, the Kenai Peninsula Borough held a special election for borough mayor to complete the previous mayor's term, which expires Oct. 2023. To win, a candidate had to be awarded 50% plus 1 of the total ballots cast. If no candidate achieved that threshold, a run-off election between the top two candidates was scheduled to be held on March 7.

I, Robert Wall, filed to run as a write-in candidate, after the regular filing period deadline of Nov. 30 had passed. Many people had already voted early, before knowing of my candidacy. Some told me they went to the borough clerk and asked to redo (spoil) their ballot but were told doing so was not allowed. One resident emailed the borough attorney this request, and he responded with the same answer. Because the ballots are not tabulated right away, but rather are held in a secure location for tabulation after election day, I call this judgement into question. Why didn't these early voters have the same right to spoil up to 2 ballots as the voters on election day?

On election night, I came in 3rd place, ahead of two other candidates who had been campaigning longer, and whose names were printed on the ballot. My (presumably) 807 votes were simply listed as "Unresolved Write-In" on the KPB's Unofficial Results election summary report posted on their website. The next day I learned that there were 1800 absentee ballots still to be processed, which included the early in-person and mail-in ballots. Without counting those, it was unknown if any candidate had achieved the 50% plus 1 threshold.

Kenai Peninsula Borough residents waited. Throughout the week, there were no changes to the initial unofficial results. I studied the KPB election codes, and by Friday, started to be concerned. The election results were to be certified at the Borough Assembly meeting on Tuesday, Feb. 21. Monday, Feb. 20, was a borough holiday, and offices would be closed. If I wanted to request a recount or to contest the election, my request had to be filed with the clerk by 5pm Tuesday or submitted to the assembly at their regular meeting that evening, before the election results were certified.

How could I determine if a recount or contest of election was needed without previewing the election results? In fact, I still didn't know how many write-in ballots were specifically cast for me on election day (as opposed to some other name). According to KPB code 4.70.050 C, the write-in votes were to "be **tabulated by person** if the total number of write-in votes for an office exceeds the smallest number of votes cast for a candidate for that office whose name is printed on

the ballot.” As even the unofficial results showed a week later, however, that had still not been done; the write-in votes were simply “unresolved”.

Also, when would the canvassing committee be counting the 1800 early absentee and mail-in ballots? According to KPB code 4.70.070.A, this process was to be “in a manner that allows watchers to see the ballots when opened and read.” Also, KPB code 4.90.020.A stated that, “**No later than the Monday following each election**, the election canvass board shall meet **in public session** and canvass all election returns. In full view of those present,..(it) shall judge the applicability of absentee and questioned ballots, shall open and tally those accepted , and shall compile the total votes cast in the election.” As of Friday afternoon, however, there was no information on the KPB website about when or where this was going to occur, nor had there been any signs posted at the borough building.

The borough was officially closed on Monday (President’s Day), and my calls to the borough clerk’s office went unanswered. I took a chance and stopped by the administrative building. Seeing cars in the parking lot, I found the front door open, and walked down to the clerk’s office. The clerk noticed me through a glass window and unlocked her office door to speak with me.

When I asked about the canvassing, the clerk informed me it had occurred Friday. I asked for the final count, but was told the canvassing was not done, and so the results were not available. I pointed out to her the borough code defining Monday as the deadline for providing the election results, by name. The clerk was unfamiliar with the code, told me she had some calls to make, and shut her door. It appeared that, on a borough holiday and without public notice, the canvass board was called back to work, and they began to tally the write-in votes by name as described in borough code 4.70.050C.

On Tuesday morning, February 21, my calls to the clerk again went unreturned. I drove to the administrative building and found the canvassing board in a crowded room, with boxes on every chair. The clerk ushered me out into the hallway, informed me they were very busy, and recommended that I see the borough attorney.

I shared my concerns with the borough attorney, informing him of the borough codes that had been violated. I pointed out the opportunity the borough had now to regain public trust, by delaying certification of the election and recanvassing the ballots openly according to code. The attorney was not familiar with the codes but did not feel a re-count was warranted.

The election results were scheduled to be submitted to the Policies and Procedures Committee that afternoon. During that meeting, the borough attorney informed the Committee of the complaint, that borough election codes had been violated, and that a delay of election certification was requested. The committee members responded with a few questions that revealed their unfamiliarity with the KPB election codes and processes, and then moved on to other business.

After the Policies and Procedures Committee meeting, the clerk finally provided me the opportunity to review the now 907 write-in ballots, accompanied by the attorney, two canvass board members, and my wife. I saw the 47 ballots that had been rejected due to incorrect names

(for instance, last name Hall, instead of Wall), no name given, or a completely different name written, resulting in **860** votes counted for Robert Wall.

The final tally was still not completed, however. When the Borough Assembly convened at 6:00 p.m., the election certification was moved to much later in the agenda, in order for the clerk's office to finish their work. Finally, at about 9:15 p.m., Resolution 2023-021 certifying the results of the February 14, 2023 Special Mayoral Election was approved unanimously. The final certified vote count for Robert Wall was now **858**.

Lastly, during the public comment period at the end of the Borough Assembly meeting, a concerned resident expressed her frustration with the lack of information and transparency while the ballots were being tallied after the February 14 election. She visited the clerk's office during that time to ask, "What's the process now? What's going on now?" and had the distinct impression that procedures were being made up as people went along.

The Borough Assembly's response was, sadly, very dismissive of this resident's concerns. The Vice President of the Assembly responded by telling her that, "The process was followed exactly how the code asks the process to be done," and "There are mechanisms put in where you can come in and watch. That is all there, it's all part of that process." Another Assemblyman told her that he, too, kept checking the borough website, looking for updated election results; he knew, however, that even when there was no update, "there was a reason. I know there was work being done and so I didn't have to be suspicious of anything because I know the quality of our elections and the things that are going on." Her own Borough Assembly representative simply told her to come to him if she was concerned. Lastly, the Borough Assembly president simply admitted, "This was a unique special election. We did the best job we could... We will never again have an election where we will be taking votes until 6 p.m. and expecting the clerk to get that done so that we can start a meeting immediately after. That's a poor plan and we won't do it again."

Conclusions:

The ballots were counted, in effect, secretly. No public notice was given of the Canvassing Board's work. There were no signs posted, and nothing was posted on the borough website. In addition, it appears some canvassing work was conducted on a holiday when the building was closed to the public. (When I asked the borough attorney if this was accurate, his response was that I needed to hire my own attorney.) All these actions by the Canvassing Board are in violation of the Open Meetings Act, AS 44.62.310. I have no evidence of, nor do I suspect election fraudulence; however, borough codes and state statute were not followed.

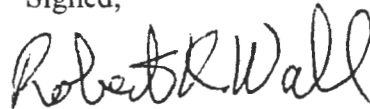
The clerk and canvassing committee did not tally the ballots in the time specified by borough code. While code clearly stated work was to be completed no later than the Monday following the election, it was still being done even during the Borough Assembly meeting Tuesday night. This delay negated my right, as a candidate, to contest the election or ask for a recount before the election results were certified.

The clerk and canvassing committee did not provide a vote tally of the write-in candidate by name until asked to do so, and then not until the Tuesday afternoon of certification. Again, borough code was not followed.

Because of this lack of transparency and timeliness in violation of borough code, the election results (as canvassed) are voidable (see AS 44.62.310f) and should not have been certified. While fraudulence is not suspected, this does not negate the fact that public trust has been violated. Public officials should openly acknowledge the errors that occurred and conduct a recount, in full public view and following all borough ordinances (*Ibid*). Again, this is an opportunity to regain public trust in the election process.

Finally, the Borough Assembly members (who also comprise the Policies and Procedures Committee) and the borough attorney were all notably unfamiliar with both Borough election codes and with the work of the Canvass Board. To correctly oversee borough elections (as representatives of their constituents) or to legally advise the Assembly, they need to learn these things. Additionally, when borough citizens bring their concerns and reports of wrongdoing to them, their response should be to investigate and correct any errors, rather than to casually dismiss or belittle this public input.

Signed,

A handwritten signature in black ink that reads "Robert Wall". The signature is written in a cursive style with a large, prominent "R" and "W".

Robert Wall
Sterling, AK

Postscript: I view this experience as an opportunity for the Kenai Peninsula Borough to improve the integrity of its elections. I contacted the State of Alaska Local Government Specialist for the Kenai Peninsula for assistance, and she is in communication with the KPB clerk. The LGS hopes to plan workshops to help re-write and “button up” weaknesses in the KPB election codes. I hope to participate in those workshops.

From: [Turner, Michele](#)
To: [Ward, Tamera](#)
Subject: FW: New Public Comment to Assembly Members
Date: Tuesday, July 11, 2023 9:04:48 AM

Public Comment Resolutions 2023-048 & 2023-049 and Ordinance 2023-15

Michele Turner, CMC
Acting Borough Clerk
Kenai Peninsula Borough
(907) 714-2162 direct

From: Kenai Peninsula Borough <webmaster@borough.kenai.ak.us>
Sent: Monday, July 10, 2023 10:44 PM
To: BoroughAssembly <Borough-Assembly@kpb.us>; Mayor's Department <MayorDepartmental@kpb.us>
Cc: Turner, Michele <MicheleTurner@kpb.us>
Subject: New Public Comment to Assembly Members

Your Name: Joan Corr

Your Email: corrjoan@hotmail.com

Subject: 2023-048, 2023-049, 2023-15

Message:

Picking up my son and his wife in Anchorage tomorrow night, so will miss the meeting tomorrow night. If 2023-048 wants to change our election day from October to our national election day, I am all for it! If 2023-049 wants to prohibit males from competing in women's sports, I am all for that. If you're born with a penis, you don't play in women's sports, even if you cut it off. And then Ordinance 2023-15 is a big disappointment. Needs to go back to the drawing board. It is less clear and does not incorporate any of the suggestions and safeguards recommended in the recent past. Very disappointing. Joan Corr

Kenai Peninsula Borough Mayor's Office

MEMORANDUM

TO: Brent Johnson, Assembly President
Members, Kenai Peninsula Borough Assembly

FROM: Peter A. Micciche, Mayor *PM*

DATE: July 20, 2023

RE: **Amendment #1** to Ordinance 2023-15, Amending Borough Code Title 4, Elections, Regarding Declared Write-In Candidates, Canvass of Election Returns, Public Notice, and Certification of Election Results (Mayor, Johnson, Ribbens)

[Please note the bold underlined language is new and the strikethrough language in brackets is to be deleted.]

- Add a new SECTION 1, to read as follows:

SECTION 1. That KPB 4.10.040 is hereby amended to read as follows:

4.10.040. Administration of election.

- A. The assembly shall prescribe the general rules for the conduct of borough elections.
 - B. The borough clerk, in accordance with the provisions of this title, shall administer all borough elections.
 - C. **An election worker or other borough employee who knowingly violates a provision of this title or aids another in violating a provision of this title may be subject to disciplinary action or other remedies in accordance with KPB 1.24.020.**
- Renumber the remaining Sections in the Ordinance accordingly.

- Amend renumbered SECTION 6, to read as follows:

SECTION 6. That KPB 4.90.050 is hereby amended to read as follows:

4.90.050. Certification of the election results.

- A. As soon as possible after completion of the canvass, but no later than the Tuesday following the election, the assembly shall meet in public session to receive the report of the canvass board. [FOR A RUN-OFF ELECTION WHICH IS HELD THE SAME YEAR AS A STATE ELECTION AND A SCHEDULING CONFLICT

EXISTS, THE ASSEMBLY SHALL MEET IN PUBLIC SESSION TO RECEIVE THE REPORT OF THE CANVASS BOARD, NO LATER THAN THE SECOND WEDNESDAY FOLLOWING THE ELECTION.] If, after considering the report, the assembly determines that the election was validly held, the election shall be certified by resolution and entered upon the minutes of the meeting, together with the total number of votes cast for each candidate and for or against each proposition or question. **If an emergency, disaster, or other event precludes the assembly from meeting and receiving the report of the canvass board on the Tuesday following the election, then the assembly shall call a special meeting within 48 hours of it being safe or practical to meet.**

- B. If the canvass board reports that a failure to comply with provisions of state law and borough ordinances, or an illegal election practice has occurred, and that such failure is sufficient to change the outcome of the election, then the assembly may exclude the votes cast in one or more precincts where such failure or illegal practices occurred from the total returns, or may declare the entire election invalid and order a new election.
- C. If the canvass board reports an apparent discrepancy in the returns of one or more precincts, the assembly may order a recount of votes cast in said precinct or precincts. Such recount shall be conducted immediately by the canvass board and the results shall be reported to the assembly. The assembly shall meet as soon as possible to certify the results of the election recount.
- D. Upon certification of a valid election, the clerk shall deliver to each person elected to office a certificate of election, signed by the clerk and authenticated by the seal of the borough.

Your consideration is appreciated.

Introduced by: Derkevorkian
Date: 07/11/23
Action: Postponed to 08/01/23
Vote: 8 Yes, 0 No, 1 Absent
Date: 08/01/23
Action:
Vote:

**KENAI PENINSULA BOROUGH
RESOLUTION 2023-048**

**A RESOLUTION PLACING AN ADVISORY QUESTION ON THE BALLOT AT THE
NEXT REGULAR ELECTION TO BE HELD OCTOBER 3, 2023 ASKING WHETHER
THE KENAI PENINSULA BOROUGH SHOULD CHANGE ITS REGULAR ELECTION
DATE**

WHEREAS, Borough code, at KPB 4.10.050(A), currently provides: “Time of Regular Elections. Annually, on the first Tuesday of October, a regular election shall be held in the borough for the election of vacant borough offices, and for the determination of other matters as may be placed on the ballot”; and

WHEREAS, based on the results of an advisory vote on this question, an ordinance could be introduced to provide that the Borough’s regular election will be held annually on the first Tuesday following the first Monday in November; and

WHEREAS, holding the regular election on the first Tuesday following the first Monday in November will mean that the Borough’s regular election will occur on the same day as any regular Federal/State election that is administered by the State;

NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

SECTION 1. That a question in substantially the following form shall be placed before the voters of the Kenai Peninsula Borough at the next regular election to be held October 3, 2023, as an advisory vote:

PROPOSITION NO. _____

Shall the Kenai Peninsula Borough change the Borough’s regular election date from the first Tuesday in October to the first Tuesday following the first Monday in November to align with the Federal and State election date?
(THIS IS AN ADVISORY VOTE ONLY).

YES _____ NO _____

SECTION 2. That this resolution takes effect immediately upon adoption.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY OF * 2023.

Brent Johnson, Assembly President

ATTEST:

Michele Turner, CMC, Acting Borough Clerk

07/11/23 Vote on motion to postponed to 08/01/23:

Yes: Chesley, Cox, Derkevorkian, Ecklund, Elam, Hibbert, Ribbens, Johnson

No: None

Absent: Tupper

Yes:

No:

Absent:

Kenai Peninsula Borough Assembly

MEMORANDUM

TO: Brent Johnson, Assembly President
Members, Kenai Peninsula Borough Assembly

FROM: Richard Derkevorkian, Assembly Member *RD*

DATE: June 28, 2023

SUBJECT: Resolution 2023-*048*, Placing an Advisory Question on the Ballot at the Next Regular Election to be Held October 3, 2023 Asking Whether the Kenai Peninsula Borough Should Change its Regular Election Date (Derkevorkian)

This resolution would place an advisory vote on the ballot to determine whether the majority of voters in the Borough support changing the Borough's regular election date to align with the State and Federal regular election date.

Possible pro/cons for consideration:

- PRO:** Based upon historical numbers there would likely be an increase in voter turnout on even-numbered years when State and Federal elections are occurring on the same day.
- CON:** The Denali and Matanuska-Susitna Boroughs share its election with the State and those boroughs have see higher percentages of voter turnout on State and Federal election years but lower turnout in the years that only the municipal election is occurring.
- PRO:** Voters will only have to remember a single date on which to vote, assuming the cities align local city election dates with the borough's regular election date.
- CON:** Voters will have to stand in two lines, one for State and one for Borough elections to vote.
- PRO:** The patriotic energy from State and Federal elections will energize voters for the local elections.
- CON:** With two ballots to vote during State/Federal election years (even-numbered years) and one ballot to vote during the municipal election (every year), voter confusion may result.
- PRO:** Voters deciding on State and Federal issues, may add their previously absent voice to local issues because they are already at the polls.

June 28, 2023

Page 2 of 2

Re: Resolution 2023- 048

CON: The cities of Homer, Kachemak, Kenai, Seldovia, Seward, and Soldotna will still have an October election, as this does not change the cities election date, unless they choose to change their respective election dates.

PRO: A larger pool of election workers will be needed as there will be two election official teams at each precinct and absentee/early voting locations. Two teams may offer opportunities for more people to get involved in elections and get paid.

CON: The Borough and the State share the majority of the pool of local election workers. Additional officials are somewhat difficult to recruit. The Borough may have to increase pay and compete with the State to secure election workers in order to run a viable election.

PRO: This has been done in the Denali and Mat-Su Boroughs, so it certainly is possible.

CON: The State Division of Elections has informed the Borough that the State cannot run the Borough elections.

PRO: The Kenai Peninsula Borough voters will decide in one election who is elected to represent them on the local, state, and federal levels.

CON: As in the Denali and Mat-Su Boroughs, two separate elections being conducted simultaneously will mean: Two separate election boards, two-separate voting lines, two separate ballots, and two separate ballot boxes.

Your consideration is appreciated.

From: [Turner, Michele](#)
To: [Ward, Tamera](#)
Subject: FW: <EXTERNAL-SENDER>Fwd: Resolution 2023-048 ballot measure to move borough elections to November
Date: Monday, July 3, 2023 1:33:54 PM

Public comment for Resolution 2023-048

Michele Turner, CMC
Acting Borough Clerk
Kenai Peninsula Borough
(907) 714-2162 direct

----- Forwarded message -----

From: **Donna Aderhold** <donnagrace99@gmail.com>
Date: Mon, Jul 3, 2023 at 1:22 PM
Subject: Resolution 2023-048 ballot measure to move borough elections to November
To: <bhibbert@kpb.us>, <rderkevorkian@kpb.us>, <pribbens@kpb.us>, <tysoncox@kpb.us>, <belam@kpb.us>, <cecklund@kpb.us>, <bjohnson@kpb.us>, <mtupper@kpb.us>, <assemblyclerk@kpb.us>

Dear Assembly Members,

I request that you slow down and take time to consider Resolution 2023-048 which would add a ballot measure to the October election to move borough elections to November. I am elected to the Homer City Council but I am writing as an individual because the city council just learned of this resolution at our last meeting and there is not time for us to weigh in as a body before you consider this resolution at your July 11 meeting. The issue of elections timing is complex and should be fully explored before including a ballot measure on the regular election ballot.

Within cities, borough and city elections are conducted together, and I am grateful that our borough and city clerks' offices work closely together to make those elections happen. Voters in cities barely notice that two separate elections are taking place because the coordination is so seamless. Behind the scenes there is a lot of work happening to make this possible, including cost-sharing agreements.

If the borough assembly is interested in asking the voters about moving elections to November, the assembly should work collaboratively with each of the cities within the borough so that similar ballot measures may be included on city ballots at the same time the measure is placed on the borough ballot. The majority of the assembly and all city councils should be on board with these ballot measures and the change in election timing so that all bodies may advocate for the change based on the same talking points. It would be unfortunate for the ballot measure to pass in some but not all cities and the borough.

Assemblymember Derkevorkian has prepared a memorandum with pros and cons of making the change, and I appreciate that he has thought out some of the issues. The various elected bodies in

the borough, along with clerks, election workers, and borough and city residents, should all be engaged in discussion of the various pros and cons to vet them, add data to them, and make a collective determination as to whether the pros outweigh the cons to the extent that the ballot measure(s) should go the the voters.

At this point in time, I am not for or against a ballot measure to move the borough election date, but I do believe the assembly, and associated city councils, should be very deliberative in assessing the appropriateness of asking the voters to decide on the change. I ask you to slow this down, work with city councils across the borough, and possibly reserve the ballot measure for the 2024 election based on the outcome of a thorough vetting.

Thank you for your service to our borough and for considering my comments.

Donna Aderhold
Homer City Resident
[907.244.4388](tel:907.244.4388)

From: [Turner, Michele](#)
To: [Ward, Tamera](#)
Subject: FW: <EXTERNAL-SENDER>Resolution 2023-048
Date: Monday, July 3, 2023 10:58:00 AM

Public Comment Resolution 2023-048

Michele Turner, CMC
Acting Borough Clerk
Kenai Peninsula Borough
(907) 714-2162 direct

From: Willy Dunne <wdunne907@gmail.com>
Sent: Monday, July 3, 2023 7:44 AM
To: Chesley, Lane <lchesley@kpb.us>; Hibbert, Brent <bhibbert@kpb.us>; Tupper, Mike <MTupper@kpb.us>; Johnson, Brent <bjohnson@kpb.us>; Ecklund, Cindy <CEcklund@kpb.us>; Elam, Bill <belam@kpb.us>; Ribbens, Peter <pribbens@kpb.us>
Cc: Mayor Peter Micciche <pmicciche@kpb.us>; Turner, Michele <MicheleTurner@kpb.us>
Subject: <EXTERNAL-SENDER>Resolution 2023-048

CAUTION: This email originated from outside of the KPB system. Please use caution when responding or providing information. Do not click on links or open attachments unless you recognize the sender, know the content is safe and were expecting the communication.

Hello All,

I'm writing to request that Resolution 2023-048, which would put a question on the October KPB ballot to change Borough election dates from October to the first Tuesdays of November, be postponed or defeated at your July 11, 2023 Assembly meeting.

While the question has merit and is worthy of public discussion and debate, the timing of this resolution prevents meaningful public input, especially from the Cities in the Borough whose election processes would be seriously impacted by the changes if adopted.

By postponing this resolution you would give time for the voters to fully understand the consequences and give more meaningful input to the Assembly. Postponement would also give the Cities adequate time to review, discuss and provide their respective Councils to schedule discussions and public hearings.

Thank you for considering postponing this resolution which, if adopted, could have serious and potentially unintended consequences.

Willy Dunne
PO Box 15084

Fritz Creek, AK 99603
907-299-6226

From: [Turner, Michele](#)
To: [Ward, Tamera](#)
Subject: FW: <EXTERNAL-SENDER>Res. 2023-048
Date: Friday, July 7, 2023 9:05:02 AM

Public Comment Resolution 2023-048

Michele Turner, CMC
Acting Borough Clerk
Kenai Peninsula Borough
(907) 714-2162 direct

From: Bob Shavelson <bobshavelson@gmail.com>
Sent: Thursday, July 6, 2023 10:07 PM
To: Hibbert, Brent <bhibbert@kpb.us>; Derkevorkian, Richard <rderkevorkian@kpb.us>; Ribbens, Peter <pribbens@kpb.us>; Cox, Tyson <tysoncox@kpb.us>; Elam, Bill <belam@kpb.us>; Ecklund, Cindy <CEcklund@kpb.us>; Johnson, Brent <bjohnson@kpb.us>; Chesley, Lane <lchesley@kpb.us>; Tupper, Mike <MTupper@kpb.us>; G_Notify_AssemblyClerk <G_Notify_AssemblyClerk@kpb.us>
Subject: <EXTERNAL-SENDER>Res. 2023-048

CAUTION: This email originated from outside of the KPB system. Please use caution when responding or providing information. Do not click on links or open attachments unless you recognize the sender, know the content is safe and were expecting the communication.

Dear Assembly Members -

Please postpone your vote on Resolution 2023-048 until you and members of the public can better understand the cost and feasibility implications of changing the KPB election date. It's important to keep our local elections nonpartisan and coordinated with municipal elections.

Thank you -

--

Bob Shavelson
bobshavelson@gmail.com
Homer, AK

From: [Turner, Michele](#)
To: [Ward, Tamera](#)
Subject: FW: <EXTERNAL-SENDER>re: Res. 2023-048
Date: Friday, July 7, 2023 9:06:45 AM

Public Comment Resolution 2023-048

Michele Turner, CMC
Acting Borough Clerk
Kenai Peninsula Borough
(907) 714-2162 direct

From: Milli Martin <millimom37@gmail.com>
Sent: Friday, July 7, 2023 5:54 AM
To: G_Notify_AssemblyClerk <G_Notify_AssemblyClerk@kpb.us>
Subject: <EXTERNAL-SENDER>re: Res. 2023-048

CAUTION: This email originated from outside of the KPB system. Please use caution when responding or providing information. Do not click on links or open attachments unless you recognize the sender, know the content is safe and were expecting the communication.

Dear AssemblyPresident Johnson and Members.

I believe the above Resolution should be carefully considered, and postponed,' until you can hear from the impacted cities.

It is a great idea, but one wrought with many problems, people go to vote and have to stand in two lines?

Why not go to a mail in ballot, that seems to have worked well for Anchorage, and should do well on the Kenai.

It is too bad you no longer have Johni Blankenship in the Clerks Office, she would have been a great resource for you. Am sure Mochelle Turner is too.

Please post pone this resolution, it does not belong on the ballot this year. Give it more time and input.

Thank you.

Milli Martin
P.O. Box 2652
Homer, AK 99603

From: [Turner, Michele](#)
To: [Ward, Tamera](#)
Subject: FW: <EXTERNAL-SENDER>Fwd: Resolution 2023-048
Date: Friday, July 7, 2023 9:48:28 AM

Public comment Resolution 2023-048

Michele Turner, CMC
Acting Borough Clerk
Kenai Peninsula Borough
(907) 714-2162 direct

From: Franco Venuti <fcvenuti@gmail.com>
Sent: Friday, July 7, 2023 9:46 AM
To: G_Notify_AssemblyClerk <G_Notify_AssemblyClerk@kpb.us>
Subject: <EXTERNAL-SENDER>Fwd: Resolution 2023-048

CAUTION: This email originated from outside of the KPB system. Please use caution when responding or providing information. Do not click on links or open attachments unless you recognize the sender, know the content is safe and were expecting the communication.

----- Forwarded message -----

From: **Franco Venuti** <fcvenuti@gmail.com>
Date: Fri, Jul 7, 2023 at 9:44 AM
Subject: Fwd: Resolution 2023-048
To: assemblyclerk@kpb.us <assemblyclerk@kpb.us>

Hello Assembly Clerk Michelle Turner,
(FYI)

I sent this letter to the assembly members and cc'd you at michelleturner@kpb.us. It was returned. I just wanted you to have a copy of what was sent to the assembly members through the KPB email. Thank you for working so hard to get the public information regarding meetings.

Caroline Venuti
907-399-8728

fcvenuti@gmail.com

----- Forwarded message -----

From: **Franco Venuti** <fcvenuti@gmail.com>

Date: Thu, Jul 6, 2023 at 1:06 PM

Subject: Resolution 2023-048

To: <cecklund@kpb.us>, <tysoncox@kpb.us>, <rderkevorkian@kpb.us>, <pribbens@kpb.us>, <belam@kpb.us>, <bhibbert@kpb.us>, <pmicciche@kpb.us>, <michelleturner@kpb.us>, <bjohnson@kpb.us>, Chesley, Lane <lchesley@kpb.us>, <mtupper@kpb.us>

6 July 2023

Dear Assembly Members,

I proudly serve as an elected member of the Homer City Council, but I am writing this letter as an individual. The Homer City Council first heard of Resolution 2023-048 at our June 26th meeting. We do not meet before this important Resolution goes before the Borough Assembly on July 11. This does not allow us as a council body to discuss this change to voting dates and consider all the ramifications of this change.

Our meetings are taped as part of KBBI radio service, and the listening audience depends on this way to keep informed on city and borough issues. With the quick turnaround of the Resolution, the public is not kept informed.

This is alarming to me as a voter.

I am suggesting that this complex issue be given more time for all entities that are involved to have a public discussion to consider if this is ready to be a ballot measure on this year's ballot. What is the rush? Time for collaboration between the Assembly and all the cities in the borough so everyone can be on board

for the pros and cons of such a measure is critical. Getting that understanding of the pros and cons to the voters is the key to this change in voting dates.

The clerks, election workers, and residents need to be able to look at this Resolution to determine the pros and cons to the budget and voting turnout. Those might be reasons for this change- less money spent and an increased voting turnout are what would interest me. I don't see that addressed in the pros and cons put forth by the Resolution sponsor. Data is needed for those points to be true.

I do not have a position on the amendment, but moving quickly on this without getting the maximum amount of involvement from the voting public is not transparent.

Please consider reserving this resolution for the election in 2024. This would be a prudent, wise action to take so that the cities, election workers, and voters can be informed. That is what we expect from the Assembly.

I thank you for your service to the Borough.

Caroline Venuti
4066 Kachemak Way
Homer, Ak. 99603
fcvenuti@gmail.com

From: [Turner, Michele](#)
To: [Ward, Tamera](#)
Subject: FW: <EXTERNAL-SENDER>Regarding Resolution 2023-048
Date: Monday, July 10, 2023 8:41:57 AM

Public Comment Resolution 2023-048

Michele Turner, CMC
Acting Borough Clerk
Kenai Peninsula Borough
(907) 714-2162 direct

-----Original Message-----

From: Ouida Parker <ouidaparker@gmail.com>
Sent: Saturday, July 8, 2023 10:18 PM
To: G_Notify_AssemblyClerk <G_Notify_AssemblyClerk@kpb.us>
Subject: <EXTERNAL-SENDER>Regarding Resolution 2023-048

CAUTION: This email originated from outside of the KPB system. Please use caution when responding or providing information. Do not click on links or open attachments unless you recognize the sender, know the content is safe and were expecting the communication.

I applaud the Assembly for seeking ways to increase voter turnout. This is indeed a problem. In PROBLEM SOLVING the first step is to identify the problem. That's done. The next step SHOULD be to generate as many potential solutions as possible. You have before you one possible solution. There need to be many more ideas brought forth. They all need to be considered before choosing pieces that form the best solution. I believe, in setting forth a specific Advisory Question, you undermine the process. The public will likely assume the Assembly has already done the due diligence search and that is simply not the case.

I believe in the course of looking at pros and cons of all suggestions certain difficulties will come up regarding this particular solution. I was an election worker for a number of years in Soldotna. In those elections when we had two registers to be signed and not everyone got the same ballots, there was always much confusion among the voting public and the staffing needs for election workers was significantly increased.

However these concerns are not paramount at this point. Please allow the PROCESS of finding the best solution to work its magic.

Thank you
Ouida Parker, Soldotna

From: [Turner, Michele](#)
To: [Ward, Tamera](#)
Subject: FW: <EXTERNAL-SENDER>Resolution 2023-048
Date: Monday, July 10, 2023 9:05:26 AM

Public Comment Resolution 2023-048

Michele Turner, CMC
Acting Borough Clerk
Kenai Peninsula Borough
(907) 714-2162 direct

From: Tim Whip <outlook_985E738C48F9D59B@outlook.com>
Sent: Monday, July 10, 2023 8:59 AM
To: Turner, Michele <MicheleTurner@kpb.us>
Subject: <EXTERNAL-SENDER>Resolution 2023-048

CAUTION: This email originated from outside of the KPB system. Please use caution when responding or providing information. Do not click on links or open attachments unless you recognize the sender, know the content is safe and were expecting the communication.

Hello Assembly Members,

I am writing in response to Resolution 2023-048 a ballot measure to move borough elections to November. As a member of the Borough, I would like you to vote “no” on this resolution as there is not adequate time for the public to weigh in on the issue.

I would like to have a cost analysis to both the Borough and the Cities. This analysis needs to include the communities that will be affected within the Borough such as Cooper Landing, Moose Point, Hope, Tebugna, Nanwalek, Port Graham and others.

I think this resolution is a good entry point for the KPB Assembly to start a working group that will make recommendations on increasing voter turnout throughout the Kenai Borough.

Thanks for your time and your service to the Kenai,

Tim Whip

Fritz Creek, AK

907-299-2539

Sent from [Mail](#) for Windows

July 10, 2023

Kenai Peninsula Borough Assembly Members, Madame Clerk and Mayor,

I write regarding Resolution 2023-048 on the July 11 Agenda.

I urge the Assembly to put this Resolution aside. Please consider my comments and observations.

I am an election worker for the Diamond Ridge precinct in the Homer area. When I was first asked to work in 2020 it was difficult to recruit election workers. It is a long day, 14-16 hours not including the day before set-ups, receiving and picking up of ballots and equipment, coordinating your workers.

Holding a Borough election on the same day would mean 2 sets of workers, 2 tabulators including 2 boxes they sit on, 2 handicap computers/printers. Usually, the City of Homer is the drop-off for all the equipment. Two sets of everything for each precinct, do they have the storage space? They are responsible at the end of the day, between 9-10pm depending, to take equipment back. It seems a large amount of work and potential chaos for 2 City of Homer clerks.

Currently the state's results are submitted digitally. The Borough is attempting to move from submitting via phone lines to digital. Will that overcrowd and lock things up as results are sent in. Know that all results are also on 2 sets of discs and of course the paper ballots.

My precinct votes at the Chamber of Commerce. They are able to stay open for business while the election is held. Having two sets of everything in their facility may not fit well.

Confusion for the voter. You are asking voters to be prepared for multiple elections on one day. A municipal election is a community election – there may be school district, service board members, along with mayor and assembly members and resolutions on the ballot. Voters need to be informed, will they be prioritizing state/federal election information over paying attention to community information? Imagine double the amount of election mail, election signs, election news reports. OVERLOAD: many will simply tune out.

Increasing voter turnout, maybe. But will this decrease City election turnout?

The city councils and clerks need to be more fully informed of the additional work for them, including costs. And if the Borough election is moved away from City election, will they even want to offer their services for it anymore?

Municipal elections are non-partisan. They are not run on party campaigning. I believe holding these elections on the same date would bring added tension and misinterpretations to the elections.

With respect,

Therese Lewandowski

From: [Turner, Michele](#)
To: [Ward, Tamera](#)
Subject: FW: <EXTERNAL-SENDER>Oppose Resolution 2023-048
Date: Monday, July 10, 2023 1:21:27 PM

Public Comment Resolution 2023-048

Michele Turner, CMC
Acting Borough Clerk
Kenai Peninsula Borough
(907) 714-2162 direct

From: Tina Seaton <tinaseaton@gmail.com>
Sent: Monday, July 10, 2023 1:00 PM
To: G_Notify_AssemblyClerk <G_Notify_AssemblyClerk@kpb.us>
Subject: <EXTERNAL-SENDER>Oppose Resolution 2023-048

CAUTION: This email originated from outside of the KPB system. Please use caution when responding or providing information. Do not click on links or open attachments unless you recognize the sender, know the content is safe and were expecting the communication.

Dear Assembly Members,

I am very concerned about Resolution 2023-048. There are too many unknowns and, perhaps, unintended consequences to putting this on the ballot before the public and municipalities have time to consider this subject.

Once the public votes - no matter how uneducated they are, they will expect that their advisory vote will be carried out. The time to do the research and find out the answers is BEFORE an advisory vote - not after!

The stated purpose behind this resolution is to increase voter turnout. The Mat-Su Borough has been held up as an example of this change that has worked, but in fact, the municipalities lost voter turnout after the change. Increasing voter turnout for one level at the cost of voter turnout on another level does not make sense. Though you are working for the borough you must also work for solutions that work for all the residents and this is one that does not seem to work for municipalities.

There are other ways to work on increasing voter turnout. There are many people and some organizations that would be very interested in helping to increase voter turnout. A task-force of stakeholders should be formed to work on this important issue and make sure all concerns are explored.

Tina Seaton
Kachemak City

From: [Turner, Michele](#)
To: [Ward, Tamera](#)
Subject: FW: New Public Comment to Assembly Members
Date: Tuesday, July 11, 2023 9:04:48 AM

Public Comment Resolutions 2023-048 & 2023-049 and Ordinance 2023-15

Michele Turner, CMC
Acting Borough Clerk
Kenai Peninsula Borough
(907) 714-2162 direct

From: Kenai Peninsula Borough <webmaster@borough.kenai.ak.us>
Sent: Monday, July 10, 2023 10:44 PM
To: BoroughAssembly <Borough-Assembly@kpb.us>; Mayor's Department <MayorDepartmental@kpb.us>
Cc: Turner, Michele <MicheleTurner@kpb.us>
Subject: New Public Comment to Assembly Members

Your Name: Joan Corr

Your Email: corrjoan@hotmail.com

Subject: 2023-048, 2023-049, 2023-15

Message:

Picking up my son and his wife in Anchorage tomorrow night, so will miss the meeting tomorrow night. If 2023-048 wants to change our election day from October to our national election day, I am all for it! If 2023-049 wants to prohibit males from competing in women's sports, I am all for that. If you're born with a penis, you don't play in women's sports, even if you cut it off. And then Ordinance 2023-15 is a big disappointment. Needs to go back to the drawing board. It is less clear and does not incorporate any of the suggestions and safeguards recommended in the recent past. Very disappointing. Joan Corr

From: [Turner, Michele](#)
To: [Ward, Tamera](#)
Subject: FW: <EXTERNAL-SENDER>Resolution 2023-048
Date: Tuesday, July 11, 2023 9:02:16 AM

Public comment Resolution 2023-048

Michele Turner, CMC
Acting Borough Clerk
Kenai Peninsula Borough
(907) 714-2162 direct

From: Adam Sanchez <adamsremodeling@icloud.com>
Sent: Monday, July 10, 2023 9:12 PM
To: Turner, Michele <MicheleTurner@kpb.us>
Subject: <EXTERNAL-SENDER>Resolution 2023-048

CAUTION: This email originated from outside of the KPB system. Please use caution when responding or providing information. Do not click on links or open attachments unless you recognize the sender, know the content is safe and were expecting the communication.

I support resolution 2023-048 to place an advisory question on the ballot.

Please pass this on to the assembly members.
Thank you

Adam Bertoldo

From: [Turner, Michele](#)
To: [Ward, Tamera](#)
Subject: FW: <EXTERNAL-SENDER>Elections
Date: Tuesday, July 11, 2023 1:25:48 PM

Public comment Resolution 2023-048

From: Hal & Susan McLaneSmith <macsmith869@gmail.com>
Sent: Tuesday, July 11, 2023 1:18 PM
To: G_Notify_AssemblyClerk <G_Notify_AssemblyClerk@kpb.us>
Subject: <EXTERNAL-SENDER>Elections

CAUTION: This email originated from outside of the KPB system. Please use caution when responding or providing information. Do not click on links or open attachments unless you recognize the sender, know the content is safe and were expecting the communication.

Clerk, Please pass this email to the Assembly members. Thank you.

Please do not pass this resolution re Borough elections. Changing the date will have major repercussions, mostly negative, and needs much more thought and consideration before taking an action like this. Thank you, Hal Smith MD, Homer.

Introduced by: Hibbert
Date: 07/06/21
Action: Adopted
Vote: 8 Yes, 0 No, 1 Absent

**KENAI PENINSULA BOROUGH
RESOLUTION 2021-055**

**A RESOLUTION ADOPTING JOINT RESOLUTION NO. 2021-001 OF THE
ASSEMBLY OF THE KENAI PENINSULA BOROUGH AND COUNCILS OF THE
CITIES OF HOMER, KENAI, SELDOVIA, SEWARD AND SOLDOTNA, FOR THE
PURPOSE OF INTERGOVERNMENTAL ADMINISTRATION OF BOROUGH AND
CITY ELECTIONS**

WHEREAS, historically the borough and five (5) of the cities within the borough (Homer, Kenai, Seldovia, Seward, and Soldotna) have collaborated on the administration of the annual regular municipal election; and

WHEREAS, the borough and the cities share a common goal and find that it serves the public interest to work together to minimize costs, increase efficiencies and to ensure municipal elections are conducted in a fair and consistent way throughout the borough; and


WHEREAS, Joint Resolution 2021-001 authorizes the mayor to enter into an agreement for the intergovernmental administration, including cost and equipment sharing, of borough and city elections;

**NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE KENAI
PENINSULA BOROUGH:**

SECTION 1. That the Kenai Peninsula Borough Assembly adopts Joint Resolution 2021-001.

SECTION 2. That this resolution takes effect immediately upon adoption.

**ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 6TH
DAY OF JULY, 2021.**



Brent Hibbert, Assembly President

ATTEST:



Johni Blankenship, MMC, Borough Clerk



Yes: Bjorkman, Carpenter, Chesley, Derkevorkian, Dunne, Elam, Johnson, Hibbert

No: None

Absent: Cox

**KENAI PENINSULA BOROUGH
CITY OF HOMER
CITY OF KENAI
CITY OF SELDOVIA
CITY OF SEWARD
CITY OF SOLDOTNA**

JOINT RESOLUTION NO. 2021-001

**A JOINT RESOLUTION OF THE ASSEMBLY OF THE KENAI PENINSULA
BOROUGH AND COUNCILS OF THE CITIES OF HOMER, KENAI, SELDOVIA,
SEWARD AND SOLDOTNA RESPECTIVELY, FOR THE PURPOSE OF
INTERGOVERNMENTAL ADMINISTRATION OF BOROUGH AND CITY
ELECTIONS**

WHEREAS, Article X, Section 13 of the Alaska Constitution authorizes local government to enter into agreements for the cooperative or joint administration of any function or power, unless otherwise prohibited by law or charter; and

WHEREAS, AS 29.35.010(13) provides authority for the Borough to enter into intergovernmental cooperative agreements for the joint administration of a borough function or power; and

WHEREAS, historically the borough and five (5) of the cities within the borough (Homer, Kenai, Seldovia, Seward, and Soldotna) have collaborated on the administration of the annual regular municipal election; and

WHEREAS, the Borough and the Cities share a common goal and find that it serves public interest to work together to minimize costs, increase efficiencies and to ensure municipal elections are conducted in a fair and consistent way throughout the borough;

NOW, THEREFORE, BE IT RESOLVED BY THE KENAI PENINSULA BOROUGH ASSEMBLY AND THE COUNCILS OF THE CITY OF HOMER, CITY OF KENAI, CITY OF SELDOVIA, CITY OF SEWARD AND CITY OF SOLDOTNA:

SECTION 1. That the borough administration and administrations for the Cities of Homer, Kenai, Seldovia, Seward, and Soldotna respectively are authorized, upon approval of this resolution by the borough assembly and respective councils for each city, to execute a Memorandum of Agreement substantially in the form of the attached agreement, for the purpose of intergovernmental administration of Borough and City Elections.

SECTION 2. That this resolution takes effect immediately upon adoption of the Kenai Peninsula Borough Assembly and the City Councils of the City of Homer, City of Kenai, City of Seldovia, City of Seward and the City of Soldotna.

APPROVED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 6th DAY OF July, 2021.

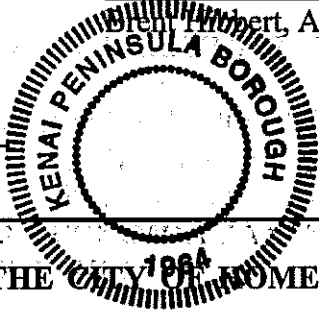
[Handwritten Signature]

Brent Hubert, Assembly President

ATTEST:

[Handwritten Signature]

Johni Blankenship, MMC, Borough Clerk



APPROVED BY THE COUNCIL OF THE CITY OF ANCHORAGE THIS _____ DAY OF _____, 2021.

Ken Castner, Mayor

ATTEST:

Melissa Jacobsen, MMC, City Clerk

APPROVED BY THE COUNCIL OF THE CITY OF KENAI THIS _____ DAY OF _____, 2021.

Brian Gabriel Sr., Mayor

ATTEST:

Jamie Heinz, MMC, City Clerk

APPROVED BY THE COUNCIL OF THE CITY OF SELDOVIA THIS _____ DAY OF _____, 2021.

Jeremiah Campbell, Mayor

ATTEST:

Heidi Geagel, City Clerk

APPROVED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS _____ DAY OF _____, 2021.

Brent Hibbert, Assembly President

ATTEST:

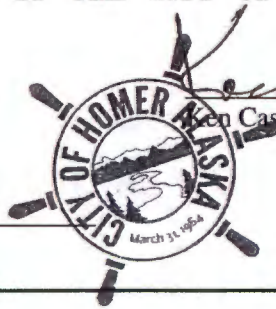
Johni Blankenship, MMC, Borough Clerk

APPROVED BY THE COUNCIL OF THE CITY OF HOMER THIS 28th DAY OF JUNE, 2021.

Ken Castner, Mayor

ATTEST:

Melissa Jacobsen, MMC, City Clerk



APPROVED BY THE COUNCIL OF THE CITY OF KENAI THIS _____ DAY OF _____, 2021.

Brian Gabriel Sr., Mayor

ATTEST:

Jamie Heinz, CMC, City Clerk

APPROVED BY THE COUNCIL OF THE CITY OF SELDOVIA THIS _____ DAY OF _____, 2021.

Jeremiah Campbell, Mayor

ATTEST:

Heidi Geagel, City Clerk

APPROVED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS _____ DAY OF _____, 2021.

Brent Hibbert, Assembly President

ATTEST:

Johni Blankenship, MMC, Borough Clerk

APPROVED BY THE COUNCIL OF THE CITY OF HOMER THIS _____ DAY OF _____, 2021.

Ken Castner, Mayor

ATTEST:

Melissa Jacobsen, MMC, City Clerk

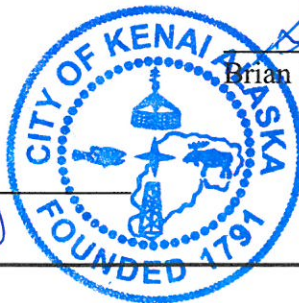
APPROVED BY THE COUNCIL OF THE CITY OF KENAI THIS 7th DAY OF July, 2021.

Brian Gabriel Sr., Mayor

ATTEST:

Jamie Heinz

Jamie Heinz, MMC, City Clerk



APPROVED BY THE COUNCIL OF THE CITY OF SELDOVIA THIS _____ DAY OF _____, 2021.

Jeremiah Campbell, Mayor

ATTEST:

Heidi Geagel, City Clerk

APPROVED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS _____ DAY OF _____, 2021.

Brent Hibbert, Assembly President

ATTEST:

Johni Blankenship, MMC, Borough Clerk

APPROVED BY THE COUNCIL OF THE CITY OF HOMER THIS _____ DAY OF _____, 2021.

Ken Castner, Mayor

ATTEST:

Melissa Jacobsen, MMC, City Clerk

APPROVED BY THE COUNCIL OF THE CITY OF KENAI THIS _____ DAY OF _____, 2021.

Brian Gabriel Sr., Mayor

ATTEST:

Jamie Heinz, MMC, City Clerk

APPROVED BY THE COUNCIL OF THE CITY OF SELDOVIA THIS 19th DAY OF July, 2021.

Jeremiah D. Campbell
Jeremiah Campbell, Mayor

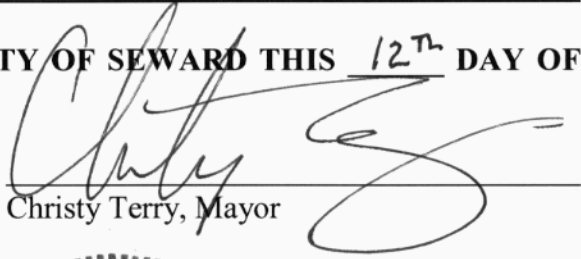
ATTEST:

Heidi Geagel
Heidi Geagel, City Clerk



APPROVED BY THE COUNCIL OF THE CITY OF SEWARD THIS 12th DAY OF

July, 2021.


Christy Terry, Mayor

ATTEST:


Brenda Ballou, MMC, City Clerk



APPROVED BY THE COUNCIL OF THE CITY OF SOLDOTNA THIS _____ DAY OF _____, 2021.

Paul Whitney, Mayor

ATTEST:

Michelle M. Saner, MMC, City Clerk

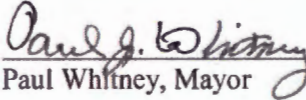
APPROVED BY THE COUNCIL OF THE CITY OF SEWARD THIS _____ DAY OF _____, 2021.

Christy Terry, Mayor

ATTEST:

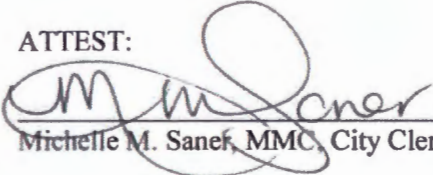
Brenda Ballou, MMC, City Clerk

APPROVED BY THE COUNCIL OF THE CITY OF SOLDOTNA THIS 23rd DAY OF June, 2021.



Paul Whitney, Mayor

ATTEST:



Michelle M. Saner, MMC, City Clerk

Memorandum of Agreement

Between Kenai Peninsula Borough and the Cities of
Kenai, Homer, Seldovia, Seward, and Soldotna
For the Intergovernmental Administration of Borough and City Municipal Elections

This Memorandum of Agreement (hereinafter the “Agreement”) is by and between the Kenai Peninsula Borough, whose address is 144 North Binkley Street, Soldotna, AK 99669, (hereinafter “Borough”) and the participating Cities of Kenai, Homer, Seldovia, Seward, and Soldotna (hereinafter “Cities,” or “City”) whose addresses are included on the signatory page below, for the purpose of intergovernmental administration of the Borough and the Cities’ local municipal elections (hereinafter “municipal elections”).

WHEREAS, Article X, Section 13 of the Alaska Constitution authorizes local government to enter into agreements for the cooperative or joint administration of any function or power, unless otherwise prohibited by law or charter; and

WHEREAS, AS 29.35.010(13) provides authority for the Borough to enter into intergovernmental cooperative agreements for the joint administration of a borough function or power; and

WHEREAS, historically the borough and five (5) of the cities within the borough (Homer, Kenai, Seldovia, Seward, and Soldotna) have collaborated on the administration of the annual regular municipal election; and

WHEREAS, the Borough and the Cities share a common goal and find that it serves public interest to work together to minimize costs, increase efficiencies and to ensure municipal elections are conducted in a fair and consistent way throughout the borough; and

WHEREAS, the parties hereto wish to memorialize past practices and understandings through this written document which shall constitute their specific agreement on terms and conditions related to roles, responsibilities, permissions and fees associated with the Borough’s administration of municipal elections;

THE PARTIES THEREFORE AGREE, in consideration of the mutual promises contained in this Agreement and the services and fees provided, as set forth below:

1. PURPOSE AND INTENT

This Agreement is established and entered into between the parties for the purpose of jointly administering municipal elections. This Agreement contemplates basic and core election services for municipal elections, including special elections. The Borough Clerk’s Office will be primarily responsible for providing the basic and core election services as set out below. The Cities agree to pay the Borough for reasonable costs related to the election services pursuant to the fee schedule established below, or as amended by mutual written agreement of the parties. In-line with current and past practices, the Borough’s Clerk’s Office will collaborate with the City Clerk’s Offices regarding administration of municipal elections.

2. BOROUGH'S OBLIGATIONS

- a. Election and Ballot Programming:
 - i. The Borough Clerk's Office will program the election(s) and ballot(s) for all regular and special municipal elections.
 - ii. Each City will pay an administration fee for this service as set out in Section 3 below. Each City will provide final approval of ballot proofs to the Borough Clerk's Office.
 - iii. Ballots shall be delivered to each City at least 15 days before each regular election and at least 10 days before each special or runoff election.

- b. Logic and Accuracy Testing
 - i. The Borough Clerk's Office will ensure all ballots and equipment is tested and set for municipal elections.
 - ii. Each City will pay an administration fee for this service as set out in Section 3 below.
 - iii. Copies of the logic and accuracy testing will be provided to each City.

- c. Voter Pamphlet – to include Borough and Cities candidates and issues
 - i. The Borough Clerk's Office will provide the Cities forms for candidate and ballot propositions submissions, and sample ballots, to be included in the Information Brochure (aka Voter Pamphlet). The completed forms will be submitted to the Borough Clerk's Office camera ready.
 - ii. Each City will pay an administration fee for this service as set out in Section 3 below.

- d. Shared services for absentee voting
 - i. The Borough Clerk's Office will open an absentee voting site two weeks prior to the regular election and provide for absentee voters to have access to borough and city ballots for all precincts within the borough.
 - ii. This is an in-kind service; there is no administrative charge for this service.

- e. Election worker recruitment, training, and administration
 - i. The Borough Clerk's Office will, in collaboration with each City, recruit, train, and provide for administration of all shared election workers, to include election judges, election officials, canvass board, election board, and any other similar terms in City or Borough codes referring to election workers. Election workers hired for a regular municipal election will be considered temporary employees of the Borough.
 - ii. Each City will pay or cause to be paid an administration fee for this service as set out in Section 3 below.
 - iii. For the purposes of Workers' Compensation and all other employment related matters Election Workers shall be considered temporary employees of the Borough.
 - iv. Because City of Seldovia is within the Seldovia/Kachemak Bay voting precinct which is a by mail precinct for the borough, the Borough Clerk's

Office will only be responsible for hiring an absentee voting official to work on Seldovia/Kachemak elections.

- f. Equipment delivery and storage
 - i. The Borough Clerk’s Office will provide for all necessary election equipment to be delivered to polling sites and absentee voting stations, unless specific arrangements are otherwise made with individual cities.
- g. Precinct/Polling Site Rental
 - i. In the event a polling site requires a rental charge, the KPB will handle all aspects of securing the site for use.
 - ii. Each City will pay an administration fee for this service as set out in Section 3 below.
- h. Special elections support
 - i. Section 2(a) through (g) above do not apply to City special elections.
 - ii. Unless specific arrangements are otherwise made with individual cities, the Borough Clerk’s Office will program ballots, provide logic and accuracy testing, and provide for use of Borough election equipment for the City’s special election which will include print ready artwork to printer, ballot tabulator, ADA compliant tablet, ballot printer, and ballot box per precinct for special elections conducted by a City.
 - iii. Each City will pay an administration fee for this service as set out in Section 3 below. The Borough will not provide for an absentee voting site for special elections conducted by a City. Each City will pick up the Borough election equipment that it will use in its special election.

3. CITIES OBLIGATIONS AND FEES

- a. The Cities’ respective Clerk’s Office will open an absentee voting site two weeks prior to the regular election and provide for absentee voters to have access to borough ballots for precincts within or near the city limits. Except that it is understood City of Soldotna and the KPB will share an absentee voting site at the Borough Administration Building located at 144 N. Binkley Street.
- b. The Cities’ respective Clerk’s Office will provide all candidate information and proposition language in order to accommodate timelines for ballot programming and voter pamphlet information.
- c. By signing this Agreement, Cities consent to the following fee schedule:

<u>Service</u>	<u>Cost</u>	<u>Description</u>
Ballot Programming	\$500 per regular election	See description of services in 2(a) above.
Logic and Accuracy Testing	\$100 per regular election	See description of services in 2(b) above.
Voter Pamphlet	\$100 per page	See description of services in 2(c) above.

Shared services for absentee voting	No charge, in kind service provided	See description of services in 2(d) above.
Election worker recruitment, training, and administration	50% of wages and employer's share of FICA for all election officials working at polling locations within city's jurisdiction.	Wages are based on the current election worker hourly rate as set by the Division of Elections See description of services in 2(e) above.
Equipment delivery and storage	No charge	See description of services in 2(f) above.
Precinct rental or lease fees	50/50, with a maximum charge to the city of \$50 if charged by the site	See description of services in 2(g) above.
City's Special Elections	\$1500 flat rate	See description of services in 2(h) above.

4. ELECTION WEBPAGES AND LOCAL INFORMATION

The parties agree that the Borough and each City shall continue to maintain, with each party continuing to bear respective associated costs, its own election webpage and other information items regarding municipal elections.

5. WITHDRAWAL

- a. If the Borough or a City wants to withdraw from agreement They must provide 4 months' written notice.
- b. The Borough or a City cannot cancel or terminate this agreement within 90 days of the regular municipal election.

6. TERM OF AGREEMENT

This Agreement shall be in effect for five (5) years beginning July 7, 2021 and terminating July 7, 2026. This Agreement is eligible for two (2) 5-year renewals by mutual written consent of the parties.

7. CITY AND KPB CODE AND STATE LAW

This Agreement does not supersede any City or KPB code or state law. If a provision of this Agreement conflicts with KPB or City code or state law, the respective code and state law controls.

8. WORKERS' COMPENSATION; LIABILITY INSURANCE

Each Party shall be responsible for the purchase and maintenance of minimum insurance coverage as specified in paragraphs (a) and (b) of this section. Insurance coverage shall be in acceptable form, and for the amounts specified by the Borough, or as required by law, whichever is greater.

Insurance coverage shall remain in effect for the life of this Agreement, and any extensions thereto. This insurance shall be primary.

- a. Commercial general/automobile liability insurance of not less than \$1,000,000 combined single limit bodily injury and property damage per occurrence.
- b. Worker's Compensation and Employer's Liability insurance shall be provided for all employees and volunteers as per Alaska State Statutes.

9. DEFAULT

Failure of either party to fully perform its obligations under the terms of this Agreement will constitute a default. If default is not cured, within 30 days, by full performance under this Agreement, then the non-defaulting party may immediately terminate the Agreement by delivering written notice to the defaulting party.

10. AMENDMENT OF AGREEMENT

This Agreement may only be modified or amended by written agreement of the parties.

11. COUNTERPARTS; ELECTRONIC SIGNATURE

This Agreement may be executed in counterparts and may be executed by way of facsimile or electronic signature in compliance with AS 09.80, each of which when so executed shall constitute an original and all of which together shall constitute one and the same instrument.

12. ENTIRE AGREEMENT

This Agreement constitutes the entire agreement between the parties. There are no other understandings or agreements between the parties, either oral or memorialized in writing regarding the matters addressed in this Agreement. The parties may not amend this Agreement unless agreed to in writing with both parties signing through their authorized representatives.


13. SAVINGS CLAUSE

If any provision of this Agreement shall be invalidated on any ground by any court of competent jurisdiction, then the invalidated provision shall remain in force and effect only to the extent not invalidated and the remainder of this Agreement shall not be affected thereby and shall remain in full force and effect.

14. OBLIGATIONS

All of the Borough's and the Cities obligations as specified in Sections 1 and 2 are subject to lawful appropriations, if necessary, for the specific purpose of carrying out the Borough and City's obligations.


**KENAI PENINSULA BOROUGH
144 N BINKLEY STREET
SOLDOTNA, AK 99669**



By: Charlie Pierce, Mayor
Date: July 7, 2021

ATTEST:

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:



Johni Blankenship, Borough Clerk



Sean Kelley, Deputy Borough Attorney



CITY OF KENAI
210 FIDALGO AVE.
KENAI, AK 99611

Paul Ostrander CM

By: Paul Ostrander, City Manager

ATTEST:

Jamie Heinz
Jamie Heinz, City Clerk



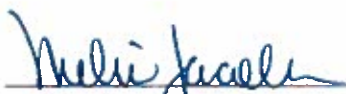
CITY OF HOMER
491 E. PIONEER AVE.
HOMER, AK 99603



By: Rob Dumouchel, City Manager

Date: 29 JUN 21

ATTEST:



Melissa Jacobsen, City Clerk

CITY OF SELDOVIA
PO DRAWER B
SELDOVIA, AK 99663


By: KACIEL FRIEDLANDER City Manager

Date: JULY 13, 2021

ATTEST:


Heidi Geagel, City Clerk

CITY OF SEWARD
PO BOX 167
SEWARD, AK 99664


By: Janette M. Bowler, City Manager
Date: 7/13/21

ATTEST:


Brenda Ballou
Brenda Ballou, City Clerk



CITY OF SOLDOTNA
177 N BIRCH ST.
SOLDOTNA, AK 99669


By: Stephanie Queen, City Manager
Date: 7/7/21

ATTEST:


Shellie Sauer, City Clerk



1 **CITY OF HOMER**
2 **HOMER, ALASKA**

Aderhold/Mayor

3
4 **RESOLUTION 23-072(A)**
5

6 A RESOLUTION OF THE CITY COUNCIL OF HOMER, ALASKA
7 PROVIDING COMMENTS ON KENAI PENINSULA BOROUGH
8 ASSEMBLY RESOLUTION 2023-048 TO PLACE AN ADVISORY VOTE
9 QUESTION ON THE OCTOBER 2023 BOROUGH BALLOT ASKING
10 WHETHER THE KENAI PENINSULA BOROUGH SHOULD CHANGE
11 ITS REGULAR ELECTION DATE
12

13 WHEREAS, The Kenai Peninsula Borough (KPB) Assembly introduced Resolution 2023-
14 048 at its July 11, 2023, meeting and postponed the resolution to its August 1, 2023, meeting to
15 allow time for Cities within the Borough to comment; and
16

17 WHEREAS, The wording of the ballot proposition to appear on the October 3, 2023,
18 election in Resolution 2023-048 is as follows:
19

20 Shall the Kenai Peninsula Borough change the Borough's regular election date
21 from the first Tuesday in October to the first Tuesday following the first Monday
22 in November to align with the Federal and State election date?
23 (THIS IS AN ADVISORY VOTE ONLY)
24

25 ; and
26

27 WHEREAS, Resolution 2023-048 is accompanied by a memorandum with possible "pros
28 and cons" of changing the Borough election date that could be provided to Borough voters in
29 online election information with the first pro stating that voter turnout would likely increase
30 on even-numbered years when State and Federal elections occur; and
31

32 WHEREAS, Alaska Statute 29.26.040 reads: "The date of a regular election is the first
33 Tuesday of October annually, unless a different date or interval of years is provided by
34 ordinance"; and
35

36 WHEREAS, Assembly discussion during the Policies and Procedures committee meeting
37 before their July 11, 2023, regular meeting indicated that if the ballot proposition were to pass
38 the KPB Assembly would then spend time researching the election date change, coordinating
39 with others, and considering an ordinance to change the date; and
40

41 WHEREAS, Borough and City clerks' offices coordinate closely to conduct Borough and
42 City elections, including cost and equipment sharing, meaning that if the Borough changes its

43 election date, Cities would need to evaluate whether to similarly change their election dates
44 or incur significant additional costs to run elections on their own; and

45

46 WHEREAS, Homer is a First Class City within the KPB; and

47

48 WHEREAS, Any proposed changes to Borough elections should be coordinated with
49 Cities within the Borough; and

50

51 WHEREAS, Voters should be provided with the most accurate information possible
52 regarding ballot propositions initiated by the elected body and the memorandum associated
53 with the resolution provides opinions with no underlying factual information; and

54

55 WHEREAS, The ballot measure wording, even with the statement that it is an advisory
56 vote only, reads like a voter initiative, which is confusing, and could lead voters to believe that
57 the vote will implement a change in Borough election date; and

58

59 WHEREAS, Within the State of Alaska, State and Federal races are partisan and
60 municipal elections (boroughs and cities) are nonpartisan; and

61

62 WHEREAS, While State/Federal and Borough elections may be held on the same day
63 and same locations they would continue to be separate elections requiring separate election
64 workers and voting equipment; and

65

66 WHEREAS, Many election workers are employed by the State and the Borough/Cities to
67 conduct elections, the Borough hires approximately 300 poll workers each year, and on even-
68 numbered years when Borough elections align with State/Federal elections approximately 600
69 poll workers would be needed; and

70

71 WHEREAS, In recent years, election workers have been difficult to hire; and

72

73 WHEREAS, The Matanuska-Susitna Borough changed the date of their municipal
74 elections to align with State/Federal elections in 2019 and voter turnout is reported as follows:

75

76 2018 – 16.76% (last election held in October)
77 2019 – 10.31% (first election held in November)
78 2020 – 32.86% (presidential election year)
79 2021 – 17.86%
80 2022 – 40.58%

81

82 indicating that voter turnout increased significantly during elections held in conjunction with
83 State/Federal elections, but voter turnout during years without corresponding State/Federal
84 elections was similar to that before the date change; and

85
86 WHEREAS, The desire to increase voter turnout is a laudable goal and the goal should
87 be to increase voter turnout every year; and
88

89 WHEREAS, The full range of possible methods to increase voter turnout should be
90 evaluated before placing an advisory vote for one method on the ballot.
91

92 NOW, THEREFORE, BE IT RESOLVED that the City Council of Homer, Alaska, provides the
93 following comments to the KPB Assembly regarding Resolution 2023-048:
94

- 95 • Homer City Council agrees with the KPB Assembly that voter turnout at Borough
96 elections could be higher and that working together to explore the full range of
97 methods to increase voter turnout should be investigated collaboratively.
- 98 • Homer City Council believes that the coordination should occur before any advisory
99 proposition so that voters are accurately informed about the ramifications of measures
100 proposed to increase voter turnout.
- 101 • Homer City Council is opposed to the KPB Assembly placing an advisory vote changing
102 the borough election date from October to November on the October 2023 ballot.
- 103 • Homer City Council recommends engaging a Borough-wide group like the Elections
104 Stakeholder Group to investigate methods to increase voter turnout. The group should
105 include relevant representatives from the Borough, the Cities within the Borough, the
106 State Division of Elections, election workers, organizations associated with voting in the
107 Borough and/or State, and others deemed appropriate.
- 108 • If the KPB Assembly decides to move forward with an advisory vote for the October 2023
109 election, Homer City Council has the following recommendations:
 - 110 ○ Amend the wording of the proposition question to the following:

111
112 “Shall the Kenai Peninsula Borough investigate and implement
113 methods to increase voter turnout at Borough elections?”
114

115 or, if the proposition will be focused on changing the election date, clarify the
116 wording to accurately state what the vote will do by revising to the following:
117

118 “Shall the Kenai Peninsula Borough Assembly introduce an Ordinance
119 that would change the Borough’s regular election date from
120 the first Tuesday in October to the first Tuesday following the
121 first Monday in November to align with the Federal and State election date, **beginning**
122 **no earlier than the 2025 election cycle?**”
123

- 124 ○ Amend the memorandum and information provided to voters to include
125 information stated in the whereas clauses of this resolution.
126

127 BE IT FURTHER RESOLVED that this Resolution will be provided to the KPB Assembly as
128 comment on Resolution 2023-048 before their August 1, 2023 regular meeting.

129
130 PASSED AND ADOPTED BY THE CITY COUNCIL OF HOMER, ALASKA, THIS 24th day of July,
131 2023.

132
133

CITY OF HOMER



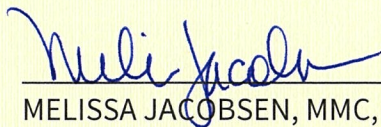
KEN CASTNER, MAYOR

134
135

136
137

138 ATTEST:

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140



MELISSA JACOBSEN, MMC, CITY CLERK

141
142

143
144

Fiscal Note: N/A



City of Seward
Action Memorandum 2023-010

Meeting Date: July 24, 2023
To: City Council
From: Norm Regis, Acting City Manager
Subject: Action Memorandum 2023-010: Opposing Kenai Peninsula Borough Resolution 2023-048, Regarding The Change In Election Date

Background and justification:

The Kenai Peninsula Borough will be evaluating KPB Resolution 2023-048 at their August 1, 2023 meeting. This resolution proposes placing an advisory question on the ballot at the next regular election (October 3, 2023) asking whether the Kenai Peninsula Borough should change its regular election date.

Two items to consider regarding this proposal:

1. If the vote passes and the Assembly changes the borough’s election day to November the cities will be forced to either 1. Buy our own equipment, or 2. Change our date as well.
2. If the borough and cities change to November 1st we will be competing with the State for the same election officials.

The City of Seward is opposed to any action or change in the election date which has the potential to make elections more costly to the public, reduce voter turnout, or create additional barriers and confusion to the election process. Additionally, the resolution itself is very unclear as to the next steps, if this resolution does indeed pass. It states:

WHEREAS, based on the results of an advisory vote on this question, an ordinance could be introduced to provide that the Borough’s regular election will be held annually on the first Tuesday following the first Monday in November; and

The resolution mentions that an ordinance “could be introduced” but provides voters no guarantee that it will be introduced. The resolution does not assure voters that if they vote in favor of this change that the election would indeed be changed. Because of these reasons, the City of Seward opposes KPB Resolution 2023-048.

Comprehensive and Strategic Plan Consistency Information

This legislation is consistent with (citation listed):

Comprehensive Plan: _____
Strategic Plan: _____
Other: _____

Certification of Funds

Total amount of funds listed in this legislation: \$ 0

This legislation (✓):

- Creates revenue in the amount of: \$ _____
- Creates expenditure in amount of: \$ _____
- Creates a savings in the amount of: \$ _____
- Has no fiscal impact

Funds are (✓):

- Budgeted Line item(s): _____
- Not budgeted _____
- Not applicable

Fund Balance Information

Affected Fund (✓):

- | | | | |
|--------------------------------------|----------------------------------|-----------------------------------|-------------------------------------|
| <input type="checkbox"/> General | <input type="checkbox"/> SMIC | <input type="checkbox"/> Electric | <input type="checkbox"/> Wastewater |
| <input type="checkbox"/> Boat Harbor | <input type="checkbox"/> Parking | <input type="checkbox"/> Water | <input type="checkbox"/> Healthcare |
| <input type="checkbox"/> Motor Pool | <input type="checkbox"/> Other | _____ | |

Note: amounts are unaudited

Fund Balance/Net position – restricted \$ _____

Fund Balance/Net position – unrestricted/unassigned \$ _____

Available Unrestricted Cash Balance: \$ _____

Finance Director Signature: No fiscal impact

Attorney Review

- Yes Attorney Signature: _____
- Not applicable Comments: _____
- _____

Administration Recommendation

- Adopt AM
- Other: _____

Disposition

Approved by City Council on July 24, 2023

Introduced By: Mayor, Parker
Date: July 26, 2023
Action: Adopted
Vote: 6 Yes, 0 No

CITY OF SOLDOTNA
RESOLUTION 2023-049

A RESOLUTION OPPOSING KENAI PENINSULA BOROUGH RESOLUTION 2023-048
PLACING AN ADVISORY QUESTION ON THE BALLOT AT THE NEXT REGULAR ELECTION
TO BE HELD OCTOBER 3, 2023 ASKING WHETHER THE KENAI PENINSULA BOROUGH
SHOULD CHANGE ITS REGULAR ELECTION DATE

WHEREAS, the City of Soldotna signed a Memorandum of Understanding (MOU) with the Kenai Peninsula Borough on July 7, 2021 for the Intergovernmental Administration of Borough and City Municipal Elections in effect until July 2026; and

WHEREAS, the MOU was approved by the adoption of Joint Resolution No. 2021-001 which was approved by the Kenai Peninsula Borough Assembly, and the councils of the City of Homer, City of Kenai, City of Seldovia, City of Seward and the City of Soldotna; and

WHEREAS, the MOU states the Kenai Peninsula Borough Clerk's office will program the election(s) and ballot(s) for all regular and special municipal elections, ensure all ballots and equipment is tested and set for municipal elections, will include city candidate and ballot information in the Informational Brochure (aka Voter Pamphlet) as well as other services at a nominal charge to the cities; and

WHEREAS, the City of Soldotna approved the Joint Resolution and signed the MOU in good faith to ensure a long-term relationship and continuity of the administration of elections; and

WHEREAS, if the borough changes its election date the City of Soldotna and all other cities that signed the MOU will be forced to either change their election dates to align with the borough or use unbudgeted tax revenues to purchase their own election equipment; and

WHEREAS, the estimate to purchase election equipment for the City of Soldotna's one precinct is approximately \$19,000, with annual expenses of just under \$5,000; and

WHEREAS, the memo accompanying KPB Resolution 2023-048 provides for pros and cons to consider; and

WHEREAS, the first pro statement states, "historical number indicate there would likely be an increase in voter turnout on even-numbered years when State and Federal elections are occurring on the same day"; and

WHEREAS, the statement fails to mention that historically numbers indicate there is already an increase in voter turnout on even-numbered years for municipal elections regardless of what date the elections are held; and

WHEREAS, the second pro statement states, "voters will only have to remember a single date on which to vote, assuming the cities align local election dates with the borough's regular election date"; and

WHEREAS, the statement fails to mention that the State also conducts a Primary Election on the third Tuesday in August in even numbered years; and

WHEREAS, the fifth pro statement states, "A larger pool of election workers will be needed as there will be two election official teams at each precinct and absentee/early voting locations. Two teams may offer opportunities for more people to get involved in elections and get paid."; and

WHEREAS, the statement fails to mention how difficult it already is to recruit election officials and how it has already one of the most challenging tasks an Election Supervisor faces in administering elections; and

WHEREAS, the final pro statement states, "The Kenai Peninsula Borough voters will decide in one election who is elected to represent them on the local, state, and federal levels"; and

WHEREAS, this statement may actually be a con as voters may actually prefer to know who will be representing them locally prior to voting for state and federal representation; and

WHEREAS, KPB Resolution 2023-048 fails to consider the full impacts of this change and currently does not provide for adequate education to the voters that would be voting on the advisory question.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SOLDOTNA, ALASKA:

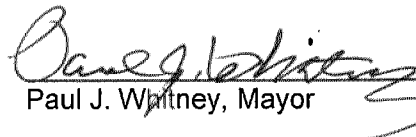
Section 1. That the Mayor and Council of the City of Soldotna oppose KPB Resolution 2023-048.

Section 2. That the Mayor and Council of the City of Soldotna request that Kenai Peninsula Borough form a working group to consider the impacts of such a significant change.

Section 3. That this resolution shall become effective immediately upon its adoption.

Section 4. Copies of this resolution shall be provided to Kenai Peninsula Borough Mayor Peter Micciche the Kenai Peninsula Borough Assembly and the cities of Homer, Kenai, Seldovia and Seward.

ADOPTED BY THE CITY COUNCIL THIS 26TH DAY OF JULY, 2023.


Paul J. Whitney, Mayor

ATTEST:


John Blankenship, MMC, City Clerk

Yes: Carey, Chilson, Hutchings, Nelson, Parker, Wackler
No: None

Introduced by: Cox, Hibbert
Date: 08/01/23
Action:
Vote:

**KENAI PENINSULA BOROUGH
RESOLUTION 2023-053**

**A RESOLUTION ESTABLISHING A VOTER TURNOUT WORKING GROUP TO
EXPLORE ACTIONABLE OPTIONS AND IDEAS AIMED AT INCREASING
AWARENESS, PARTICIPATION, AND VOTING IN LOCAL ELECTIONS**

WHEREAS, the Kenai Peninsula Borough Assembly (“Assembly”) recognizes the importance and value of a higher voter turnout for local election; and

WHEREAS, local elections directly impact day-to-day lives of Borough residents; and

WHEREAS, increased participation in local elections and an informed citizenry is of paramount importance in a democratic republic form of government; and

WHEREAS, this resolution establishes a Voter Turnout working group for the specific purpose of exploring actionable options and ideas to increase voter awareness, participation, and turnout; and

WHEREAS, the Borough prioritizes open access for qualified voters to choose elected officials by free and secret ballot; and

WHEREAS, the Borough also prioritizes nonpartisan, factual, election information, and secure and accurate election administration;

NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

SECTION 1. The Voter Turnout working group is directed to specifically focus its meetings to explore actionable options and ideas to present to the Assembly that are aimed at increasing awareness, participation, and voting in local elections, including but not limited to, changing the Borough election day to align with that of the State of Alaska.

SECTION 2. The members of the working group will include 14 members comprised as follows, subject to individual availability and willingness to participate on the working group: the Borough (1) and City Clerks (6); two community members chosen by the Mayor; one community representative qualified to represent the interests of persons with physical, visual, reading or impairments that affect one’s ability to vote privately; two members of the Borough’s canvass board; one member representing the League of Women Voters; and one member representing the Kenai

Peninsula Votes group. Members will be appointed by the Assembly at its regular meeting on September 19, 2023. If a City Clerk is unable or not authorized by a respective city council to participate on the working group, a designee with requisite election experience or expertise may serve in the city clerk's place and if a city does not provide an alternate then the seat will not be filled.

SECTION 3. The Voter Turnout working group will meet at least 3 times reserving the option for more meeting times, as needed, to the discretion of the group.

SECTION 4. Subject to availability, the Voter Turnout working group will be staffed and noticed by the Borough Clerk's Office, and the Borough Legal Department.

SECTION 5. The Voter Turnout working group is subject to Alaska Open Meetings Act and will use Robert's Rules of Order to conduct business.

SECTION 6. The Voter Turnout working group is not authorized to act or communicate on behalf of the Borough other than to make recommendations to the Assembly.

SECTION 7. The Voter Turnout working group will present 3 to 5 actionable recommendations to the Assembly no later than the first meeting in March 2024. Upon providing its report to the Assembly, the working group will automatically terminate.

SECTION 8. That this resolution takes effect immediately.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 1ST DAY OF AUGUST 2023.

Brent Johnson, Assembly President

ATTEST:

Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent:

Kenai Peninsula Borough Assembly

MEMORANDUM

TO: Brent Johnson, Assembly President
Members, Kenai Peninsula Borough Assembly

FROM: Tyson Cox, Assembly Vice President *TRC*
Brent Hibbert, Assembly Member *BH*

DATE: July 20, 2023

SUBJECT: Resolution 2023-*53*, Establishing a Voter Turnout Working Group to Explore Actionable Options and Ideas Aimed at Increasing Awareness, Participation, and Voting in Local Elections (Cox) (Hibbert)

This resolution is brought forward for consideration in response to the comments made during our July 11th Assembly meeting regarding Resolution 2023-48, proposing to place an advisory question on the ballot regarding changing the Borough's regular election date. Many of the comments, in favor of and in opposition to, by the public and Assembly members, echoed the same sentiment: establishing a higher voter turnout in local elections is important.

Changing the Borough's regular election date should be considered, but not as a cure all for our dismal local election voter turnout. It should be considered as a part of the possible solution as there may be other actionable items that can assist or even outproduce an election date change when considering cost, functionality, and the increased voter participation from such changes for both even and odd years.

In recognition of our need for increased local election involvement this resolution is an alternative to Resolution 2023-48 that would establish a Voter Turnout working group comprised of members with experience in elections so we can ask them what actionable recommendations they think will help raise awareness of upcoming elections, participation, and voting in local elections. The group will only meet for a short time as to not create a long, drawn-out process. The group will end after it submits its recommendations on or before the Assembly's first meeting in March of 2024.


Local elections are important. They greatly impact the day-to-day lives of Borough residents. We should always strive to provide objective and factual election information with the goal of increasing civic engagement. Our entire Kenai Peninsula Borough community benefits from a collective commitment to holding secure, accessible, nonpartisan, local elections with a high voter turnout. An informed, high voter turnout in local elections leads to a better representative form of government for our Borough.

Your consideration is appreciated.

Kenai Peninsula Borough
Office of the Borough Mayor

MAYOR'S REPORT TO THE ASSEMBLY

TO: Brent Johnson, Assembly President
Members, Kenai Peninsula Borough Assembly

FROM: Peter A. Micciche, Kenai Peninsula Borough Mayor 

DATE: August 1, 2023

Assembly Request / Response

None

Agreements and Contracts

- a. Authorization to Award Contract for RFP23-019 Assessing Mass Mailings
- b. Authorization to Award Contract for ITB23-039 Summer & Winter Road Maintenance – East Region, Unit 2
- c. Authorization to Award Contract for ITB23-050 Summer & Winter Road Maintenance – North Region, Unit 5
- d. Authorization to Award Contract for ITB23-052 Summer & Winter Road Maintenance – West Region, Unit 2
- e. Authorization to Award Contract for ITB23-053 Summer & Winter Road Maintenance – West Region, Unit 7
- f. Authorization to Award Contract for ITB23-067 Eastway Road Drainage Improvements
- g. Authorization to Award Contract for ITB23-068 Lost Creek Maintenance
- h. Authorization to Award Contract for ITB23-069 NPRSA Pool Building Boiler Replacement
- i. Authorization to Award Contract for ITB23-071 Sawmill Creek Maintenance

Other

- a. Litigation Status Report – Quarter Ending 06/30/23
- b. Tax Adjustment Request Approval

Kenai Peninsula Borough Purchasing & Contracting

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor

THRU: John Hedges, Purchasing & Contracting Director *JH*

FROM: Adeena Wilcox, Assessing Director *AW*

DATE: July 5, 2023

RE: Authorization to Award a Contract for RFP23-019 Assessing Mass Mailings

On May 24, 2023, the Kenai Peninsula Borough Assessing Department formally solicited proposals for RFP23-019 Assessing Mass Mailings. The request for proposals was advertised in the Peninsula Clarion on May 24, 2023.

The project consists producing and completing annual mailings from Assessing Department to include the following:

1. July 15 - August 1 – Personal Property Supplemental Notice of Assessment;
2. February 15 - March 1 – Real Property Notice of Assessment and Informational Brochure;
3. March 15 - April 1 – Personal Property Notice of Assessment.

On the due date of June 13, 2023, three (3) proposals were received and reviewed by a review committee as follows:

<u>FIRMS</u>	<u>LOCATION</u>	<u>TOTAL SCORE</u>
Alaska Laser Printing & Mailing	Anchorage, Alaska	242
The Data Center, LLC	Salt Lake, Utah	206
PacWest Direct	Dinuba, California	202

The highest-ranking proposal, which includes a cost factor, was submitted by Alaska Laser Printing & Mailing, with a lump sum cost proposal of \$52,160.00. The proposal review committee recommends award of a contract to Alaska Laser Printing & Mailing, Anchorage, Alaska. Your approval for this award is hereby requested.

Funding of this contract will be charged to account number 100-11510-00000-43011.



 Peter A. Micciche, Borough Mayor

7/12/2023

 Date

NOTES: FY24

FINANCE DEPARTMENT FUNDS VERIFIED	
Acct. No.	100-11510-00000-43011
Amount	\$52,160.00
By: <i>CJH BH</i>	Date: 7/6/2023

Kenai Peninsula Borough Purchasing & Contracting

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor

THRU: John Hedges, Purchasing & Contracting Director *JH*

FROM: Scott Griebel, Roads Director *SG*

DATE: July 13, 2023

RE: Authorization to Award a Contract for ITB23-039 Summer & Winter Road Maintenance – East Region, Unit 2

The Purchasing and Contracting Office formally solicited and received bids for the ITB23-039 Summer & Winter Road Maintenance – East Region, Unit 2. Bid packets were released May 25, 2023 and the Invitation to Bid was advertised in the Peninsula Clarion and Seward Journal on May 24, 2023 and Homer News on May 25, 2023.

The project consists of furnishing all labor, materials and equipment to perform summer and winter road maintenance.

On the due date of June 15, 2023, one (1) bid was received and reviewed to ensure that all the specifications and delivery schedules were met. The low bid of \$124,932.00 was submitted by AG + Building Supply, Hope, Alaska.

Your approval for this bid award is hereby requested. Funding for this project is in account number 236-33950-00000-43952.

P. Micciche

Peter A. Micciche, Borough Mayor

7/14/2023

Date

FINANCE DEPARTMENT FUNDS VERIFIED	
Acct. No.	236-33950-00000-43952
Amount	\$124,932.00
By: <i>CG BH</i>	Date: 7/13/2023

FY24

**KENAI PENINSULA BOROUGH
PURCHASING & CONTRACTING**

BID TAB FOR: ITB23-039 Summer/Winter Maintenance East Region Unit 2

CONTRACTOR	LOCATION	BASE BID
AG + BLD Supply	Hope, AK	\$124,932.00

DUE DATE: June 16, 2023

KPB OFFICIAL:
John Hedges, Purchasing & Contracting Director

Kenai Peninsula Borough Purchasing & Contracting

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor

THRU: John Hedges, Purchasing & Contracting Director *JH*

FROM: Scott Griebel, Roads Director *SG*

DATE: June 28, 2023

RE: Authorization to Award a Contract for ITB23-050 Summer & Winter Road Maintenance – North Region, Unit 5

The Purchasing and Contracting Office formally solicited and received bids for the ITB23-050 Summer & Winter Road Maintenance – North Region, Unit 5. Bid packets were released May 25, 2023 and the Invitation to Bid was advertised in the Peninsula Clarion and Seward Journal on May 24, 2023 and Homer News on May 25, 2023.

The project consists of furnishing all labor, materials and equipment to perform summer and winter road maintenance.

On the due date of June 15, 2023, three (3) bids were received and reviewed to ensure that all the specifications and delivery schedules were met. The low bid of \$124,700.04 was submitted by Commercial Automotive Repair & Equipment Services, Inc., Kenai, Alaska.

Your approval for this bid award is hereby requested. Funding for this project is in account number 236-33950-00000-43952.

P. Micciche

Peter A. Micciche, Borough Mayor

6/30/2023

Date

FINANCE DEPARTMENT FUNDS VERIFIED	
Acct. No.	236-33950-00000-43952
Amount	\$124,700.04
By: <i>CG BH</i>	Date: 6/28/2023


NOTES: FY24

**KENAI PENINSULA BOROUGH
PURCHASING & CONTRACTING**

BID TAB FOR: ITB23-050 Summer / Winter Maintenance - North Region, Unit 5

CONTRACTOR	LOCATION	BASE BID
CARES, Inc	Kenai, Alaska	\$124,700.04
Chumley's Inc	Nikiski, Alaska	\$228,000.00
River City Construction	Soldotna, Alaska	\$275,160.00

DUE DATE: June 15, 2023

KPB OFFICIAL: 
John Hedges, Purchasing & Contracting Director

Kenai Peninsula Borough Purchasing & Contracting

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor

THRU: John Hedges, Purchasing & Contracting Director *JH*

FROM: Scott Griebel, Roads Director *SG*

DATE: June 28, 2023

RE: Authorization to Award a Contract for ITB23-052 Summer & Winter Road Maintenance – West Region, Unit 2

The Purchasing and Contracting Office formally solicited and received bids for the ITB23-052 Summer & Winter Road Maintenance – West Region, Unit 2. Bid packets were released May 25, 2023 and the Invitation to Bid was advertised in the Peninsula Clarion and Seward Journal on May 24, 2023 and Homer News on May 25, 2023.

The project consists of furnishing all labor, materials and equipment to perform summer and winter road maintenance.

On the due date of June 15, 2023, three (3) bids were received and reviewed to ensure that all the specifications and delivery schedules were met. The low bid of \$127,800.00 was submitted by Commercial Automotive Repair & Equipment Services, Inc., Kenai, Alaska.

Your approval for this bid award is hereby requested. Funding for this project is in account number 236-33950-00000-43952.

P. Micciche

Peter A. Micciche, Borough Mayor

6/30/2023

Date

FINANCE DEPARTMENT FUNDS VERIFIED	
Acct. No.	<u>236-33950-00000-43952</u>
Amount	<u>\$127,800.00</u>
By: <i>SG BH</i>	Date: <u>6/28/2023</u>

NOTES: FY24

**KENAI PENINSULA BOROUGH
PURCHASING & CONTRACTING**

BID TAB FOR: ITB23-052 Summer / Winter Maintenance - West Region, Unit 2

CONTRACTOR	LOCATION	BASE BID
CARES	Kenai, Alaska	\$127,800.00
River City Construction, LLC	Soldotna, Alaska	\$138,480.00
Steam on Wheels, LLC	Soldotna, Alaska	\$286,800.00

DUE DATE: June 15, 2023

KPB OFFICIAL: 
John Hedges, Purchasing & Contracting Director

Kenai Peninsula Borough Purchasing & Contracting

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor

THRU: John Hedges, Purchasing & Contracting Director *JH*

FROM: Scott Griebel, Roads Director *SG*

DATE: June 28, 2023

RE: Authorization to Award a Contract for ITB23-053 Summer & Winter Road Maintenance – West Region, Unit 7

The Purchasing and Contracting Office formally solicited and received bids for the ITB23-053 Summer & Winter Road Maintenance – West Region, Unit 7. Bid packets were released May 25, 2023 and the Invitation to Bid was advertised in the Peninsula Clarion and Seward Journal on May 24, 2023 and Homer News on May 25, 2023.

The project consists of furnishing all labor, materials and equipment to perform summer and winter road maintenance.

On the due date of June 15, 2023, five (5) bids were received and reviewed to ensure that all the specifications and delivery schedules were met. The low bid of \$134,700.00 was submitted by Commercial Automotive Repair & Equipment Services, Inc., Kenai, Alaska.

Your approval for this bid award is hereby requested. Funding for this project is in account number 236-33950-00000-43952.

P. Micciche

Peter A. Micciche, Borough Mayor

6/30/2023

Date

FINANCE DEPARTMENT FUNDS VERIFIED	
Acct. No.	<u>236-33950-00000-43952</u>
Amount	<u>\$134,700.00</u>
By: <i>CG BH</i>	Date: <u>6/28/2023</u>

NOTES: FY2024


**KENAI PENINSULA BOROUGH
PURCHASING & CONTRACTING**

BID TAB FOR: ITB23-053 Summer / Winter Road Maintenance, West Region, Unit 7

CONTRACTOR	LOCATION	BASE BID
CARES	Kenai, Alaska	\$134,700.00
Steam on Wheels	Soldotna, Alaska	\$135,600.00
River City Construction, LLC	Soldotna, Alaska	\$176,640.00
Alaska Scrap and Recycling	Anchorage, Alaska	\$183,696.00
Best Mix Transit	Soldotna, Alaska	\$204,000.00

DUE DATE: June 15, 2023

KPB OFFICIAL:


John Hedges, Purchasing & Contracting Director

Kenai Peninsula Borough Purchasing & Contracting

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor

THRU: John Hedges, Purchasing & Contracting Director *JH*

FROM: Andrew Walsh, Project Manager *AW*

DATE: June 29, 2023

RE: Authorization to Award a Contract for ITB23-067 Eastway Road Drainage Improvements

The Purchasing and Contracting Office formally solicited and received bids for the ITB23-067 Eastway Road Drainage Improvements. Bid packets were released May 30, 2023 and the Invitation to Bid was advertised in the Peninsula Clarion on May 31 2023.

The project consists of providing all labor, materials and equipment to improve Eastway area drainage. Work includes, but is not limited to, embankment construction, drainage, ditching, and clearing.

On the due date of June 21, 2023, four (4) bids were received and reviewed to ensure that all the specifications and delivery schedules were met. The low bid of \$120,952.00 was submitted by River City Construction, LLC, Soldotna, Alaska.

Your approval for this bid award is hereby requested. Funding for this project is in account number 434-33950-DRAIN.43011.

P. Micciche

 Peter A. Micciche, Borough Mayor

7/3/2023

 Date

NOTES: FY24


FINANCE DEPARTMENT FUNDS VERIFIED	
Acct. No.	<u>434-33950-DRAIN-43011</u>
Amount	<u>\$120,952.00</u>
By	<u><i>CJH BH</i></u> Date: <u>6/29/2023</u>

**KENAI PENINSULA BOROUGH
PURCHASING & CONTRACTING**

BID TAB FOR: ITB23-067 Eastway Road Drainage Improvements

CONTRACTOR	LOCATION	BASE BID
River City Construction, LLC	Soldotna, Alaska	\$120,952.00
Great Northern Construction & Management	Soldotna, Alaska	\$169,560.00
CIC, Inc.	Soldotna, Alaska	\$170,306.25
Foster Construction, LLC	Soldotna, Alaska	\$196,705.00

DUE DATE: June 22, 2023

KPB OFFICIAL: 
John Hedges, Purchasing & Contracting Director

Kenai Peninsula Borough Purchasing & Contracting

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor

THRU: John Hedges, Purchasing & Contracting Director *JH*

FROM: Andrew Walsh, Project Manager *AW*

DATE: June 29, 2023

RE: Authorization to Award a Contract for ITB23-068 Lost Creek Maintenance

The Purchasing and Contracting Office formally solicited and received bids for the ITB23-068 Lost Creek Maintenance. Bid packets were released June 1, 2023 and the Invitation to Bid was advertised in the Peninsula Clarion and Seward Journal on May 31, 2023.

The project consists of providing restoration of the Lost Creek channel and gravel embankments on the right and left banks. Heavy equipment will be used to excavate river run material from the active channel of the creek from approximately 1,100 feet, upstream and downstream of the Forest Road bridge, and 200 feet along the overflow channel. Volume of excavation to be determined by pre-project survey. The channel will be excavated and embankments restored as designed in the Seward-Bear Creek Flood Service Area Lost Creek Sediment Management & Embankment Maintenance Design 2023 plans.

On the due date of June 21, 2023, three (3) bids were received and reviewed to ensure that all the specifications and delivery schedules were met. The low bid of \$43,040.00 was submitted by Metco Alaska, LLC, Seward, Alaska.

Your approval for this bid award is hereby requested. Funding for this project is in account number 259-21212-00000-43011.

P. Micciche

Peter A. Micciche, Borough Mayor

7/5/2023

Date

NOTES: FY24


FINANCE DEPARTMENT FUNDS VERIFIED	
Acct. No.	259-21212-00000-43011
Amount	\$43,040.00
By: <i>CJ</i>	Date: <i>7/5/2023</i>

**KENAI PENINSULA BOROUGH
PURCHASING & CONTRACTING**

BID TAB FOR: ITB23-068 Lost Creek Maintenance

CONTRACTOR	LOCATION	BASE BID
Metco Alaska, LLC	Seward, Alaska	\$43,040.00
Great Northern Construction & Management	Soldotna, Alaska	\$96,560.00
Andrews and Sons, LLC	Seward, Alaska	Non-Responsive

DUE DATE: June 21, 2023

KPB OFFICIAL: 
John Hedges, Purchasing & Contracting Director

Kenai Peninsula Borough Purchasing & Contracting

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor

THRU: John Hedges, Purchasing & Contracting Director *JH*

FROM: Carmen Vick, Project Manager *CV*

DATE: July 3, 2023

RE: Authorization to Award a Contract for ITB23-069 NPRSA Pool Building Boiler Replacement

The Purchasing and Contracting Office formally solicited and received bids for the ITB23-069 NPRSA Pool Building Boiler Replacement. Bid packets were released June 1, 2023 and the Invitation to Bid was advertised in the Peninsula Clarion on May 31, 2023 and Anchorage Daily News on June 1, 2023.

The project consists of providing all labor & materials to replace three (3) existing boilers, DHW, pumps, integrated controls, expansion tank and related equipment per contract documents.

On the due date of June 22, 2023, two (2) bids were received and reviewed to ensure that all the specifications and delivery schedules were met. The low bid of \$651,650.00 was submitted by Peninsula Plumbing & Heating, Inc., Soldotna, Alaska

Your approval for this bid award is hereby requested. Funding for this project is in account number 459-61110-23454-48630.

P. Micciche

Peter A. Micciche, Borough Mayor

7/5/2023

Date

FINANCE DEPARTMENT FUNDS VERIFIED	
Acct. No.	459-61110-23454-48630
Amount	\$651,650.00
By: <i>CV</i>	Date: <i>7/5/2023</i>


Notes: NA

**KENAI PENINSULA BOROUGH
PURCHASING & CONTRACTING**

BID TAB FOR: ITB23-069 NPRSA Pool Building Boiler Replacement

CONTRACTOR	LOCATION	BASE BID
Peninsula Plumbing & Heating, Inc.	Soldotna, Alaska	\$651,650.00
Norcoast Mechanical, Inc.	Anchorage, Alaska	\$829,000.00

DUE DATE: June 23, 2023

KPB OFFICIAL: 
John Hedges, Purchasing & Contracting Director

Kenai Peninsula Borough Purchasing & Contracting

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor

THRU: John Hedges, Purchasing & Contracting Director *JH*

FROM: Andrew Walsh, Project Manager *AW*

DATE: June 29, 2023

RE: Authorization to Award a Contract for ITB23-071 Sawmill Creek Maintenance

The Purchasing and Contracting Office formally solicited and received bids for the ITB23-071 Sawmill Creek Maintenance. Bid packets were released June 5, 2023 and the Invitation to Bid was advertised in the Peninsula Clarion on June 3, 2023 and Seward Journal on June 7, 2023.

The project consists of providing restoration of the Sawmill Creek channel elevations and gravel embankments on the right and left banks. Heavy equipment will be used to excavate river run material from the active channel of the creek from approximately 1,100 feet upstream of the ADOT&PF Nash Road bridge right-of-way. The channel will be excavated and right and left embankments restored for project stations 15+00 to 26+00 as designed in the Seward-Bear Creek Flood Service Area Sawmill Creek Channel Survey & Extraction Design 2020 plans.

On the due date of June 22, 2023, three (3) bids were received and reviewed to ensure that all the specifications and delivery schedules were met. The low bid of \$46,685.00 was submitted by Andrews and Sons, LLC, Seward, Alaska.

Your approval for this bid award is hereby requested. Funding for this project is in account number 259-21212-00000-43011.

P. Micciche

Peter A. Micciche, Borough Mayor

7/5/2023

Date

NOTES: FY24

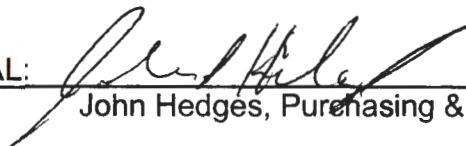
FINANCE DEPARTMENT FUNDS VERIFIED	
Acct. No.	<u>259-21212-00000-43011</u>
Amount	<u>\$46,685.00</u>
By: <i>CJ</i>	Date: <u>7/5/2023</u>
	<i>SD for BH</i>

**KENAI PENINSULA BOROUGH
PURCHASING & CONTRACTING**

BID TAB FOR: ITB23-071 Sawmill Creek Maintenance

CONTRACTOR	LOCATION	BASE BID
Andrews and Sons, LLC	Seward, Alaska	\$46,685.00
Metco Alaska, LLC	Seward, Alaska	\$54,000.00
Great Northern Construction & Management	Soldotna, Alaska	\$64,560.00

DUE DATE: June 23, 2023

KPB OFFICIAL: 
John Hedges, Purchasing & Contracting Director



Legal Department

144 N. Binkley Street, Soldotna, Alaska 99669 • (907) 714-2120 • (907) 714-2379 Fax

Peter A. Micciche
Borough Mayor

LITIGATION STATUS REPORT

TO: Brent Johnson, Assembly President
Debbie Cary, President, Board of Education
Members, Kenai Peninsula Borough Assembly
Members, Kenai Peninsula Borough School District

THRU: Peter A. Micciche, Mayor *PM*

FROM: Sean Kelley, Borough Attorney *SK*

DATE: July 20, 2023

RE: Litigation Status Report – Quarter Ending 06/30/23

This report includes brief descriptions of pending non-routine court cases, as well as administrative appeals and code compliance enforcement actions set for hearing before the administrative hearing officer.

- A. The following is a summary of the non-routine litigation which name the Borough and/or School District as parties. This list does not include the real property tax foreclosures and numerous standard tax collection cases pursued by the Borough:
1. *Halstead v. Anderson and Kenai Peninsula School District*, Case No. 3KN-18-00744CI. Plaintiff has sued Mr. Anderson and the Kenai Peninsula Borough School District for damages relating to Mr. Anderson's sexual abuse of her as a minor. The complaint against the school district claims the school district failed to protect her from Mr. Anderson and seeks damages and actual attorney fees. The mediation held on June 27, 2023, before the Honorable Dana Fabe, was successful and the case will soon be dismissed by the Court.
 2. *Kenai Peninsula Borough School District v. Fischer*, Case No. 3KN-19-00185CI. This is a subrogation case that was filed against a School District employee to recover substantial health care costs paid by the health care plan ("Plan"). The school district engaged the services of Jermain, Dunnagan & Owens to serve as counsel in this matter. The trial set for September 26, 2022, was vacated due to summary judgment entered in favor of plaintiff. Judgment was entered in favor of plaintiff on October 20, 2022. The defendant has appealed the judgment to the Alaska Supreme Court.

Page -2-

July 20, 2023

Re: Litigation Status Report

3. *Furie Operating Alaska, LLC. v. State of Alaska, Department of Revenue, and State Assessment Review Board, Case No. 3AN-21-06462CI.* The owner of oil and gas production property appealed the State Assessment Review Board's decision upholding the tax assessment of the property performed by the State of Alaska, Department of Revenue pursuant to AS 43.56. The borough entered an appearance in this matter and has engaged Jessica Dillon, a partner at the firm Dillon & Findley in Anchorage, to act as lead counsel in this matter. This appeal has been consolidated with the taxpayer's 2022 tax assessment appeal. A non-jury trial is currently scheduled in this matter for the week of July 24, 2023.
 4. *Martin v. KPB, Case No. 3KN-22-00644CI.* This is a complaint for automobile-related personal injury filed on behalf of plaintiff, Ms. Martin. The Borough has entered an appearance in this matter and answered the complaint. At the informal pretrial scheduling conference held on January 10, 2023, the court established pretrial and trial deadlines, and set trial for the week of February 5, 2024. Discovery is ongoing.
 5. *Moody v. Kenai Peninsula Borough, Case No. 3AN-23-04282 CI.* Former service area volunteer employee brought suit against the Borough alleging that she was fired in January 2021 in retaliation for reporting sexual harassment by a former service area deputy fire chief. Plaintiff is seeking actual and compensatory damages and costs of litigation. Trial is set for the week of April 8, 2024. Discovery is ongoing.
 6. *Beachcomber, LLC, v. Kenai Peninsula Borough, Case No. 3KN-23-00004CI.* This is an appeal to the Kenai Superior Court of OAH's final decision in Case No. 2022-04 PCA, *Bilben, et al. v. KPB PC, Beachcomber LLC, et al* (see below), which upheld the Borough Planning Commission's denial of Beachcomber, LLC's CLUP. Appellant has filed the Opening Brief. KPB's reply to Appellant's Opening Brief is currently due on August 9, 2023.
 7. *ITMO: Building Setback Encroachment Permit, KPB Resolution 2022-46, GL Holier Street, Case No. 3KN-23-0046CI.* This is an appeal to the Kenai Superior Court of OAH's remand decision after reconsideration in Case No. 2022-06 PCA, *Taylor* (see below). The record presently is being prepared, and the Borough will enter a limited appearance in the matter.
- B. The following is a summary of open or recently resolved administrative appeals from Planning Commission decisions:
1. *Case No. 2020-01 PCA, Beachcomber.* Neighboring property owners appealed a Planning Commission's decision approving a modification of a conditional use material site permit. The Borough filed a notice of non-participation in the matter and is not a party to the appeal. This case is currently stayed.

Page -3-

July 20, 2023

Re: Litigation Status Report

2. Case No. 2022-05 PCA, Kossler. This is an appeal of the Planning Commission's decision to uphold the June 23, 2022, Plat Committee's conditional preliminary approval of East Oyster Cove Subdivision Preliminary Plat as requested by applicant, Alaska Mental Health Trust Authority. The appeal hearing was held April 4, 2023. ALJ Sullivan requested the Borough to supplement the record. On April 18, 2023, OAH issued a decision upholding the Planning Commission's decision. The matter was not appealed to superior court, and it is now closed.

3. Case No. 2022-06 PCA, Taylor. The Planning Commission conditionally approved a building setback encroachment permit. Neighboring property owners appealed to OAH. The Borough filed a Motion to Dismiss, which OAH denied. OAH held the appeal hearing for February 23, 2023. ALJ Sullivan subsequently requested the parties supplement the record. ALJ Sullivan recently issued a decision reversing the Planning Commission's decision. The Borough moved for reconsideration, asking for remand to the Planning Commission instead. OAH granted the Borough's motion. The Applicants for the building setback encroachment permit subsequently appealed the remand decision to the Kenai Superior Court, see 3KN-23-00446CI, above.

Kenai Peninsula Borough
Assessing Department

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor

FROM: Adeena Wilcox, Borough Assessor 

DATE: July 7, 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.

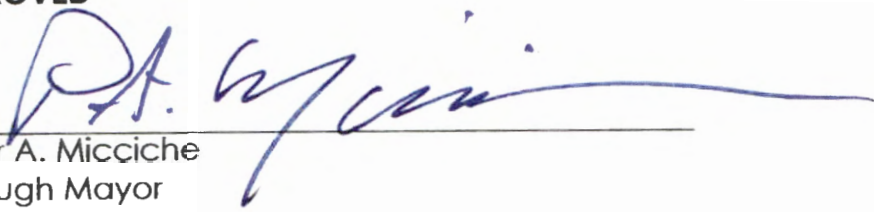
Borough code 5.12.119 (D) authorizes the mayor to approve tax adjustment requests prepared by the borough assessor.

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: July 07, 2023

Adeena Wilcox
Borough Assessor

APPROVED



Peter A. Micciche
Borough Mayor

JULY TARS

	2023	2022	2021	2020	2019	2018
TAG 10 (assessed)						
(taxable)						
TAG 11 (assessed)	\$185,406	\$212,568	\$171,375			
(taxable)	\$191,952	\$212,568	\$171,375			
TAG 20 (assessed)	(\$38,343)	\$17,480				
(taxable)	(\$781,689)	\$17,480				
TAG 21 (assessed)						
(taxable)						
TAG 30 (assessed)	\$10,005	\$12,229	\$14,452			
(taxable)	(\$432,795)	\$12,229	\$14,452			
TAG 40 (assessed)		\$51,233	\$59,324	\$67,307		
(taxable)		\$0	\$0	\$0		
TAG 41 (assessed)						
(taxable)						
TAG 42 (assessed)						
(taxable)						
TAG 43 (assessed)						
(taxable)						
TAG 52 (assessed)						
(taxable)						
TAG 53 (assessed)						
(taxable)						
TAG 54 (assessed)						
(taxable)						
TAG 55 (assessed)	\$0					
(taxable)	(\$146,100)					
TAG 57 (assessed)						
(taxable)						
TAG 58 (assessed)	(\$21,700)	(\$24,600)	(\$24,600)	(\$24,600)	(\$24,600)	
(taxable)	(\$1,049,600)	(\$74,600)	(\$24,600)	(\$24,600)	(\$24,600)	
TAG 59 (assessed)						
(taxable)						
TAG 61 (assessed)						
(taxable)						
TAG 63 (assessed)						
(taxable)						
TAG 64 (assessed)						
(taxable)						
TAG 65 (assessed)						
(taxable)						
TAG 67 (assessed)	\$0					
(taxable)	(\$20,000)					
TAG 68 (assessed)	\$0					
(taxable)	(\$100,900)					
TAG 69 (assessed)	\$0					
(taxable)	\$121,500					
TAG 70 (assessed)	\$0					
(taxable)	(\$319,400)					
TAG 80 (assessed)	\$0					
(taxable)	(\$750,000)					
TAG 81 (assessed)	\$0					
(taxable)	(\$468,100)					
TOTAL ASSESSED	\$135,368	\$268,910	\$220,551	\$42,707	(\$24,600)	\$0
TOTAL TAXABLE	(\$3,876,632)	\$167,677	\$161,227	(\$24,600)	(\$24,600)	\$0
KPB FLAT TAX						

JULY TARS CITY VALUES

	2023	2022	2021	2020	2019	2018
TAG 10 (assessed)						
(taxable)						
Seldovia Flat Tax						
TAG 20 (assessed)	(\$38,343)	\$17,480				
(taxable)	(\$543,800)	\$0				
Homer Flat Tax						
TAG 21 (assessed)						
(taxable)						
TAG 30 (assessed)	\$10,005	(\$2,971)	(\$748)	(\$15,200)	(\$15,200)	(\$15,200)
(taxable)	\$10,005	(\$2,971)	(\$748)	(\$15,200)	(\$15,200)	(\$15,200)
Disability Tax Credit						
TAG 40 (assessed)		\$51,233	\$59,324	\$67,307		
(taxable)		\$51,233	\$59,324	\$67,307		
TAG 41 (assessed)						
(taxable)						
TAG 70 (assessed)	\$0					
(taxable)	(\$150,000)					
Soldotna Flat Tax						
TAG 80 (assessed)	\$0					
(taxable)	(\$300,000)					
TOTAL ASSESSED	(\$28,338)	\$65,742	\$58,576	\$52,107	(\$15,200)	(\$15,200)
TOTAL TAXABLE	(\$983,795)	\$48,262	\$58,576	\$52,107	(\$15,200)	(\$15,200)
KPB FLAT TAX	\$0	\$0	\$0	\$0	\$0	\$0

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2018 TAR NUMBER 30 18-007
 PARCEL ID 77365
 PRIMARY OWNER MAMETIEV KONDRATI

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</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>\$15,200</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$15,200</u>	<u>\$0</u>

EXPLANATION MANIFEST CLERICAL ERROR. SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER DECEASED 2018. KPB NOT NOTIFIED OF OWNER DEATH. ACCOUNT SHOULD HAVE BEEN CLOSED.

		CHANGE SUMMARY
DATE	<u>07/06/23</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>(\$15,200)</u>
		CITY TAXABLE <u>(\$15,200)</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values					Depend to Prior Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group		Boat Personal Class 4 Count			1.00	
	Appraised	Improvement Market value			\$15,200.00	
		TAG			30.00	
	Assessed	Boat Assessed Value			\$15,200.00	
		Boat Personal Class 4			\$15,200.00	
		Personal Property Assessed Value			0	
		Total Assessed Value - City			\$15,200.00	
		Total City Optional Exempt Value			0	
	Taxable	Total Assessed Value - Borough			0	
		City Taxable Value		30 - KENAI CITY	\$15,200.00	
	Exemption	Taxable Value - Borough			0	0
		Exemption Value City		30 - KENAI CITY	0	
		OP PP Bor \$100K Exe Value			0	0
		OP PPV 100K Exemption			\$100,000.00	\$100,000.00
OP PPV Borough \$100K Exemption				\$100,000.00	\$100,000.00	
OP PPV City \$100K Exemption					\$100,000.00	
OP PPV City \$100K Exemption			30 - KENAI CITY		\$100,000.00	
Date	Penalty Flag			\$1.00	\$1.00	
	Exemption Value Borough			0	0	
	Year of Cadastra			2018.0000000000		
	Effective date of value change			20180101.0000000000		

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 # 00077365

X Typographical, computational or other similar error?
Identify & Describe:
 MANIFEST CLERICAL ERROR. 2018 SUPPLEMENTAL ROLLOVER ACCOUNT.
 OWNER DECEASED 2018. KPB NOT NOTIFIED OF OWNER DEATH. ACCOUNT
 SHOULD HAVE BEEN CLOSED.

X Readily apparent from the assessment notice, tax
 statement or other borough tax record?
Identify & Describe:
 MANIFEST CLERICAL ERROR. 2018 SUPPLEMENTAL ROLLOVER ACCOUNT.
 OWNER DECEASED 2018. KPB NOT NOTIFIED OF OWNER DEATH. ACCOUNT
 SHOULD HAVE BEEN CLOSED.

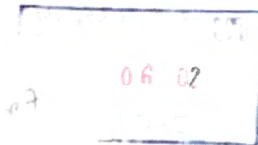
X Made by a borough employee in the performance of
 typing, record keeping, filing, measuring, or other
 similar duties?
Identify & Describe:
 MANIFEST CLERICAL ERROR. 2018 SUPPLEMENTAL ROLLOVER ACCOUNT.
 OWNER DECEASED 2018. KPB NOT NOTIFIED OF OWNER DEATH. ACCOUNT
 SHOULD HAVE BEEN CLOSED.

Certified Value	Land Improvements	
	Personal Property	
	Total	\$0

Adjusted Value	Land Improvements	
	Personal Property	
	Total	\$0

Prepared by Clyde Johnson 7/7/2023
 Date

Approved by *[Signature]* 7/7/23
 Department Director Date



TAX ADJUSTMENT REQUEST

ROLL/YEAR 2019 TAR NUMBER 30 19-011
 PARCEL ID 77365
 PRIMARY OWNER MAMETIEV KONDRATI

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</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>\$15,200</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$15,200</u>	<u>\$0</u>

EXPLANATION MANIFEST CLERICAL ERROR. SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER DECEASED 2018. KPB NOT NOTIFIED OF OWNER DEATH. ACCOUNT SHOULD HAVE BEEN CLOSED.

		CHANGE SUMMARY
		KPB ASSESSED <u>\$0</u>
DATE	<u>07/06/23</u>	KPB TAXABLE <u>\$0</u>
SUBMITTED BY	<u>C. JOHNSON</u>	CITY ASSESSED <u>(\$15,200)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY TAXABLE <u>(\$15,200)</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Cadastre Values						Expand to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
Defeok	Default Value Group	Boat Personal Class 4 Count			1.00		
	Appraised	Improvement Market value			\$15,200.00		
		YAG			30.00		
	Assessed	Boat Assessed Value			\$15,200.00		
		Boat Personal Class 4			\$15,200.00		
		Personal Property Assessed Value			0		
		Total Assessed Value - City			\$15,200.00		
		Total City Optional Exempt Value			0		
		Total Assessed Value - Borough			0		
	Taxable	City Taxable Value	30 - KENAI CITY		\$15,200.00		
		Taxable Value - Borough			0	0	
	Exemption	Exemption Value City	30 - KENAI CITY		0		
		OP PP Bor \$100K Exe Value			0	0	
		OP PPV 100K Exemption			\$100,000.00	\$100,000.00	
		OP PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00	
		OP PPV City \$100K Exemption				\$100,000.00	
		OP PPV City \$100K Exemption	30 - KENAI CITY		\$100,000.00		
		Penalty Flag			\$1.00	\$1.00	
		Exemption Value Borough			0	0	
	Date	Year of Cadastre			2019.0000000000		
		Effective date of value change			20190101.0000000000		

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 # 00077365

X Typographical, computational or other similar error?
Identify & Describe:
 MANIFEST CLERICAL ERROR. 2019 SUPPLEMENTAL ROLLOVER ACCOUNT.
 OWNER DECEASED 2018. KPB NOT NOTIFIED OF OWNER DEATH. ACCOUNT
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X Readily apparent from the assessment notice, tax statement or other borough tax record?
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 OWNER DECEASED 2018. KPB NOT NOTIFIED OF OWNER DEATH. ACCOUNT
 SHOULD HAVE BEEN CLOSED.

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
 MANIFEST CLERICAL ERROR. 2019 SUPPLEMENTAL ROLLOVER ACCOUNT.
 OWNER DECEASED 2018. KPB NOT NOTIFIED OF OWNER DEATH. ACCOUNT
 SHOULD HAVE BEEN CLOSED.

Certified Value	Land	
	Improvements	
	Personal Property	
	Total	\$0

Adjusted Value	Land	
	Improvements	
	Personal Property	
	Total	\$0

Prepared by Clyde Johnson 7/7/2023
 Date

Approved by *Adele Dwyer* 7/7/23
 Department Director Date



TAX ADJUSTMENT REQUEST

ROLL/YEAR 2020 TAR NUMBER 30-20-013
 PARCEL ID 77365
 PRIMARY OWNER MAMETIEV KONDRATI

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</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>\$15,200</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$15,200</u>	<u>\$0</u>

EXPLANATION MANIFEST CLERICAL ERROR. SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER DECEASED 2018. KPB NOT NOTIFIED OF OWNER DEATH. ACCOUNT SHOULD HAVE BEEN CLOSED.

		CHANGE SUMMARY
DATE	<u>07/06/23</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>(\$15,200)</u>
		CITY TAXABLE <u>(\$15,200)</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values					Expend to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default	Default Value Group	Boat Personal Class 4 Count			1.00	
	Appraised	Improvement Market value			\$15,200.00	
		TAG			30.00	
		TAG.Id			30.00	
	Assessed	Boat Assessed Value			\$15,200.00	
		Boat Personal Class 4			\$15,200.00	
		Personal Property Assessed Value			0	
		Total Assessed Value - City			\$15,200.00	
		Total City Optional Exempt Value			0	
		Total Assessed Value - Borough			0	
	Taxable	City Taxable Value	30	KENAI CITY	\$15,200.00	
		Taxable Value - Borough			0	0
	Exemption	Exemption Value City	30	KENAI CITY	0	
		OP PP Bor \$100K Exe Value			0	0
		OP PPV 100K Exemption			\$100,000.00	\$100,000.00
		OP PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00
		OP PPV City \$100K Exemption				\$100,000.00
		OP PPV City \$100K Exemption	30	KENAI CITY	\$100,000.00	
		Penalty Flag			\$1.00	\$1.00
		Exemption Value Borough			0	0
	Date	Year of Cadastra			2020.0000000000	
		Effective date of value change			20200101.0000000000	

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 # 00077365

X Typographical, computational or other similar error?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2020 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER DECEASED 2018. KPB NOT NOTIFIED OF OWNER DEATH. ACCOUNT SHOULD HAVE BEEN CLOSED.

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2020 SUPPLEMENTAL ROLLOVER ACCOUNT OWNER DECEASED 2018. KPB NOT NOTIFIED OF OWNER DEATH. ACCOUNT SHOULD HAVE BEEN CLOSED.

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2020 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER DECEASED 2018. KPB NOT NOTIFIED OF OWNER DEATH. ACCOUNT SHOULD HAVE BEEN CLOSED.

Certified Value	Land	
	Improvements	
	Personal Property	
	Total	\$0

Adjusted Value	Land	
	Improvements	
	Personal Property	
	Total	\$0

Prepared by Clyde Johnson 7/7/2023
 Date
 Approved by *C. Johnson* 7/7/23
 Department Director Date



TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 30-21 008
 PARCEL ID 77365
 PRIMARY OWNER MAMETIEV KONDRATI

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</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>\$15,200</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$15,200</u>	<u>\$0</u>

EXPLANATION MANIFEST CLERICAL ERROR. SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER DECEASED 2018. KPB NOT NOTIFIED OF OWNER DEATH. ACCOUNT SHOULD HAVE BEEN CLOSED.

		CHANGE SUMMARY
	KPB ASSESSED	<u>\$0</u>
DATE <u>07/06/23</u>	KPB TAXABLE	<u>\$0</u>
SUBMITTED BY <u>C. JOHNSON</u>	CITY ASSESSED	<u>(\$15,200)</u>
VERIFIED BY <u>C. FINLEY</u>	CITY TAXABLE	<u>(\$15,200)</u>
	KPB FLAT TAX	<u>\$0</u>
	CITY FLAT TAX	<u>\$0</u>

Cadastral Values					Expand to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group						
	Appraised	Best Personal Class 4 Count			1.00	
		Improvement Market Value			\$15,200.00	
		TAG			36.00	
	Assessed	TAG.Id			36.00	
		Best Assessed Value			\$15,200.00	
		Best Personal Class 4			\$15,200.00	
		Personal Property Assessed Value			0	
		Total Assessed Value - City			\$15,200.00	
		Total City Optional Exempt Value			0	
		Total Assessed Value - Borough			0	
	Taxable	City Taxable Value	30 - KENAI CITY		\$15,200.00	
		Taxable Value - Borough			0	0
	Exemption	Exemption Value City	30 - KENAI CITY		0	
		OP PP Bor \$100K Exc 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			0	\$100,000.00
		OP PPV City \$100K Exemption	30 - KENAI CITY		\$100,000.00	
		Penalty Flag			\$1.00	\$1.00
		Exemption Value Borough			0	0
	Date	Year of Cadastre			2021.0000000000	
		Effective date of value change			20210101.0000000000	

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 # _____ 00077365

- X Typographical, computational or other similar error?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2021 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER DECEASED 2018. KPB NOT NOTIFIED OF OWNER DEATH. ACCOUNT SHOULD HAVE BEEN CLOSED.
- X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2021 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER DECEASED 2018. KPB NOT NOTIFIED OF OWNER DEATH. ACCOUNT SHOULD HAVE BEEN CLOSED.
- X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2021 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER DECEASED 2018. KPB NOT NOTIFIED OF OWNER DEATH. ACCOUNT SHOULD HAVE BEEN CLOSED.

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

Prepared by Clyde Johnson 7/7/2023
 Approved by *[Signature]* 7/7/23
Department Director Date



TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 TAR NUMBER 30 22-010
 PARCEL ID 77365
 PRIMARY OWNER MAMETIEV KONDRATI

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</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>\$15,200</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$15,200</u>	<u>\$0</u>

EXPLANATION MANIFEST CLERICAL ERROR. SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER DECEASED 2018. KPB NOT NOTIFIED OF OWNER DEATH. ACCOUNT SHOULD HAVE BEEN CLOSED.

		CHANGE SUMMARY
DATE	<u>07/06/23</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>(\$15,200)</u>
		CITY TAXABLE <u>(\$15,200)</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values					Expand to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group						1.00
	Appraised	Boat Personal Class 4 Count				
		Improvement Market value			\$15,200.00	
		TAG			30.00	
		TAG.Id			30.00	
	Assessed	Boat Assessed Value			\$15,200.00	
		Boat Personal Class 4			\$15,200.00	
		Personal Property Assessed Value			0	
		Total Assessed Value - City			\$15,200.00	
		Total City Optional Exempt Value			0	
		Total Assessed Value - Borough			0	
	Taxable	City Taxable Value	30	KENAI CITY	\$15,200.00	
		Taxable Value - Borough			0	0
	Exemption	Exemption Value City	30	KENAI CITY	0	
		OP PP Bor \$100K Exe Value			0	0
		OP PPV 100K Exemption			\$100,000.00	\$100,000.00
		OP PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00
		OP PPV City \$100K Exemption				\$100,000.00
		OP PPV City \$100K Exemption	30 - KENAI CITY		\$100,000.00	
		Penalty Flag			\$1.00	\$1.00
		Exemption Value Borough			0	0
	Date	Year of Cadastral			2022.0000000000	
		Effective date of value change			20220101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2020 TAR NUMBER 0000
 PARCEL ID 81810
 PRIMARY OWNER SUDS N SWIRL

	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>\$5,539</u>	<u>\$72,846</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$0</u>
CITY ASSESSED (VT 1011)	<u>\$5,539</u>	<u>\$72,846</u>
CITY TAXABLE (V 1013)	<u>\$5,539</u>	<u>\$72,846</u>

EXPLANATION SUPP FILER 2020. AUDIT RESULTS 2020-2022, UNREPORTED ASSETS FOUND.
INCREASE IN ASSESSED VALUE 2020.

		CHANGE SUMMARY
DATE	<u>06/15/23</u>	KPB ASSESSED <u>\$67,307</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$67,307</u>
		CITY TAXABLE <u>\$67,307</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values						
Class	Value Type	Attribute	Secondary Attribute	Previous	Adjusted	Expend to Filter Values
Default	Default Value Group	Appraised	Improvement Market value		\$5,539.00	\$72,846.00
			TAG		40.00	40.00
			TAG.id		40.00	40.00
		Assessed	Furniture, Fixtures & Equipment		\$3,289.00	\$70,606.00
			Personal Property Assessed Value		\$5,539.00	\$72,846.00
			Supplies		\$2,240.00	\$2,240.00
			Total Assessed Value - City		\$5,539.00	\$72,846.00
			Total Borough Optional Exempt Value		\$5,539.00	\$72,846.00
			Total City Optional Exempt Value		0	0
			Total Assessed Value - Borough		\$5,539.00	\$72,846.00
		Taxable	City Taxable Value	40 - SEWARD CITY	\$5,539.00	\$72,846.00
			Taxable Value - Borough		0	0
		Exemption	Exemption Value City	40 - SEWARD CITY	0	0
			OP PP Bor \$100K Exm Value		\$5,539.00	\$72,846.00
			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	40 - SEWARD CITY	\$100,000.00	\$100,000.00
			Penalty Flag		\$1.00	\$1.00
			Exemption Value Borough		\$5,539.00	\$72,846.00
		Date	Year of Cadastral		2020.0000000000	2020.0000000000
			Effective date of value change		20200101.0000000000	20200101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 40-1100
 PARCEL ID 81810
 PRIMARY OWNER SUDS N SWIRL

	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>\$5,539</u>	<u>\$64,863</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$0</u>
CITY ASSESSED (VT 1011)	<u>\$5,539</u>	<u>\$64,863</u>
CITY TAXABLE (V 1013)	<u>\$5,539</u>	<u>\$64,863</u>

EXPLANATION SUPP FILER 2021. AUDIT RESULTS 2020-2022, UNREPORTED ASSETS FOUND.
INCREASE IN ASSESSED VALUE 2021.

		CHANGE SUMMARY
DATE	<u>06/15/23</u>	KPB ASSESSED <u>\$59,324</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$59,324</u>
		CITY TAXABLE <u>\$59,324</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values						Expand to Filter Values	
Site	Class	Value Type	Attribut	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group	Appraised	Improvement Market Value			\$5,539.00	\$64,863.00	
		TAG			40.00	40.00	
		TAG.Id			40.00	40.00	
	Assessed	Furniture, Pictures & Equipment			\$3,299.00	\$62,623.00	
		Personal Property Assessed Value			\$5,539.00	\$64,863.00	
		Supplies			\$2,240.00	\$2,240.00	
		Total Assessed Value - City			\$5,539.00	\$64,863.00	
		Total Borough Optional Exempt Value			\$5,539.00	\$64,863.00	
		Total City Optional Exempt Value			0	0	
		Total Assessed Value - Borough			\$5,539.00	\$64,863.00	
	Taxable	City Taxable Value	40 - SEWARD CITY		\$5,539.00	\$64,863.00	
		Taxable Value - Borough			0	0	
	Exemption	Exemption Value City	40 - SEWARD CITY		0	0	
		OP PP Bor \$100K Exe Value			\$5,539.00	\$64,863.00	
		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	40 - SEWARD CITY		\$100,000.00	\$100,000.00	
		Penalty Flag			\$1.00	\$1.00	
		Exemption Value Borough			\$5,539.00	\$64,863.00	
	Date	Year of Cadastre			2021.0000000000	2021.0000000000	
		Effective date of value change			20210101.0000000000	20210101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 TAR NUMBER 0000
 PARCEL ID 81810
 PRIMARY OWNER SUDS N SWIRL

	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>\$5,539</u>	<u>\$56,772</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$0</u>
CITY ASSESSED (VT 1011)	<u>\$5,539</u>	<u>\$56,772</u>
CITY TAXABLE (V 1013)	<u>\$5,539</u>	<u>\$56,772</u>

EXPLANATION SUPP FILER 2022. AUDIT RESULTS 2020-2022, UNREPORTED ASSETS FOUND.
INCREASE IN ASSESSED VALUE 2022.

		CHANGE SUMMARY
DATE	<u>06/15/23</u>	KPB ASSESSED <u>\$51,233</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$51,233</u>
		CITY TAXABLE <u>\$51,233</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Cadastra Values						Expend to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group	Appraised	Improvement Market Value			\$5,539.00	\$54,772.00	
		TAG			40.00	40.00	
		TAG.Id			40.00	40.00	
	Assessed	Furniture, Pictures & Equipment			\$3,240.00	\$54,552.00	
		Personal Property Assessed Value			\$5,539.00	\$54,772.00	
		Supplies			\$2,240.00	\$2,240.00	
		Total Assessed Value - City			\$5,539.00	\$54,772.00	
		Total Borough Optional Exempt Value			\$5,539.00	\$54,772.00	
		Total City Optional Exempt Value			0	0	
		Total Assessed Value - Borough			\$5,539.00	\$54,772.00	
	Taxable	City Taxable Value	40 - SEWARD CITY		\$5,539.00	\$54,772.00	
		Taxable Value - Borough			0	0	
	Exemption	Exemption Value City	40 - SEWARD CITY		0	0	
		OP PP Bor \$100K Exe Value			\$5,539.00	\$54,772.00	
		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	40 - SEWARD CITY		\$100,000.00	\$100,000.00	
		Penalty Flag			\$1.00	\$1.00	
		Exemption Value Borough			\$5,539.00	\$54,772.00	
Data		Year of Cadastra			2022.0000000000	2022.0000000000	
		Effective date of value change			20220101.0000000000	20220101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 102850
 PARCEL ID 94246
 PRIMARY OWNER HBC LEASING INC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>11</u>	<u>11</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$289,612</u>	<u>\$432,690</u>
KPB TAXABLE (VT 1003)	<u>\$199,449</u>	<u>\$349,073</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION MAIN ROLL FILER 2021-2023. AUDIT RESULTS, UNREPORTED ASSETS FOUND.
INCREASE IN AV 2021-2023. 2023 \$100K PRORATION FOR 94246 & 101845.

		CHANGE SUMMARY
DATE	<u>07/06/23</u>	KPB ASSESSED <u>\$143,078</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$149,624</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>\$0</u>

Cadastral Values						Expand to Filter Values	
Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount		
Default - Default Value Group	Appraised	Improvement Market value		\$289,612.00	\$432,690.00		
		TAG		11.00	11.00		
		TAG.Id		85.00	85.00		
	Assessed	Furniture, Fixtures & Equipment		\$289,612.00	\$432,690.00		
		Personal Property Assessed Value		\$289,612.00	\$432,690.00		
		Total Assessed Value - City		0	0		
		Total Borough Optional Exempt Value		\$90,163.00	\$83,617.00		
		Total City Optional Exempt Value		0	0		
		Total Assessed Value - Borough		\$289,612.00	\$432,690.00		
	Taxable	City Taxable Value	11 - SELDOVIA RSA	0	0		
		Taxable Value - Borough		\$199,449.00	\$349,073.00		
	Exemption	Exemption Value City	11 - SELDOVIA RSA	0	0		
		OP PP Bor \$100K Era Value		\$90,163.00	\$83,617.00		
		OP PPV 100K Borough Contig Exemption		\$90,163.00			
		OP PPV Borough \$100K Exemption		\$90,163.00			
		PP Boro Contig Flag		1.00	1.00		
		PP Contiguous Boro Parcel Group		1008923.00			
		PP Contiguous Boro Parcel Sequence In Group		1.00			
		Exemption Value Borough		\$90,163.00	\$83,617.00		
	Date	Year of Cadastral		2023.0000000000	2023.0000000000		
		Effective date of value change		20230101.0000000000	20230101.0000000000		

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 211
 PARCEL ID 94246
 PRIMARY OWNER HBC LEASING INC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>11</u>	<u>11</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$325,190</u>	<u>\$430,718</u>
KPB TAXABLE (VT 1003)	<u>\$225,190</u>	<u>\$330,718</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION MAIN ROLL FILER 2021-2023. AUDIT RESULTS, UNREPORTED ASSETS FOUND.
INCREASE IN AV 2021-2023. NO CHANGE TO \$100K PRORATION.

		CHANGE SUMMARY
DATE	<u>07/06/23</u>	KPB ASSESSED <u>\$105,528</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$105,528</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>\$0</u>

Cadastral Values					Expand to Filter Values	
Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group	Appraised	Improvement Market value		9325,190.00	9430,718.00	
		TAG		11.00	11.00	
		TAG.Id		85.00	85.00	
	Assessed	Furniture, Fixtures & Equipment		9325,190.00	9430,718.00	
		Personal Property Assessed Value		9325,190.00	9430,718.00	
		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		9325,190.00	9430,718.00	
	Taxable	City Taxable Value	11 - SELDOVIA RSA	0	0	
		Taxable Value - Borough		9325,190.00	9330,718.00	
	Exemption	Exemption Value City	11 - SELDOVIA RSA	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	11 - SELDOVIA RSA	\$100,000.00	\$100,000.00	
		Exemption Value Borough		\$100,000.00	\$100,000.00	
	Data	Year of Cadastra		2021.0000000000	2021.0000000000	
		Effective date of value change		20210101.0000000000	20210101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 TAR NUMBER 2-00
 PARCEL ID 94246
 PRIMARY OWNER HBC LEASING INC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>11</u>	<u>11</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$308,250</u>	<u>\$473,455</u>
KPB TAXABLE (VT 1003)	<u>\$218,394</u>	<u>\$383,599</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION MAIN ROLL FILER 2021-2023. AUDIT RESULTS, UNREPORTED ASSETS FOUND.
INCREASE IN AV 2021-2023. NO CHANGE TO \$100K PRORATION.

		CHANGE SUMMARY
DATE	<u>07/06/23</u>	KPB ASSESSED <u>\$165,205</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$165,205</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>\$0</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			\$308,250.00	\$473,455.00	
		TAG			11.00	11.00	
		TAG.Id			85.00	85.00	
	Assessed	Furniture, Fixtures & Equipment			\$308,250.00	\$473,455.00	
		Personal Property Assessed Value			\$308,250.00	\$473,455.00	
		Total Assessed Value - City			0	0	
		Total Borough Optional Exempt Value			\$89,856.00	\$89,856.00	
		Total City Optional Exempt Value			0	0	
		Total Assessed Value - Borough			\$308,250.00	\$473,455.00	
	Taxable	City Taxable Value	11 - BELDOVIA RSA		0	0	
		Taxable Value - Borough			\$218,394.00	\$383,599.00	
	Exemption	Exemption Value City	11 - BELDOVIA RSA		0	0	
		OP PP Bor \$100K Exe Value			\$89,856.00 *	\$89,856.00 *	
		OP PPV 100K Borough Contig Exemption			\$100,000.00 *		
		OP PPV Borough \$100K Exemption			\$100,000.00		
		PP Boro Contig Flag			1.00	1.00	
		Exemption Value Borough			\$89,856.00	\$89,856.00	
	Date	Year of Cadastre			2022.0000000000	2022.0000000000	
		Effective date of value change			20220101.0000000000	20220101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 10-00
 PARCEL ID 94250
 PRIMARY OWNER HOPKINS BROTHERS CONSTRUCTION INC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>11</u>	<u>11</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$107,772</u>	<u>\$150,100</u>
KPB TAXABLE (VT 1003)	<u>\$9,266</u>	<u>\$51,594</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION MAIN ROLL FILER 2021-2023. AUDIT RESULTS, UNREPORTED ASSETS FOUND.
INCREASE IN AV 2021-2023, PINS 94250 & 101815 ONLY, NO \$100K RE-PRORATION. NO CHNGS 94248.

		CHANGE SUMMARY
DATE	<u>07/06/23</u>	KPB ASSESSED <u>\$42,328</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$42,328</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>\$0</u>

Cadastre Values			Expand to Filter Values			
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
	Default - Default Value Group	Appraised	Improvement Market value		\$107,772.00	\$150,100.00
			TAG		11.00	11.00
			TAG.Id		88.00	88.00
		Assessed	Furniture, Pictures & Equipment		\$107,546.00	\$149,674.00
			Personal Property Assessed Value		\$107,772.00	\$150,100.00
			Supplies		\$226.00	\$226.00
			Total Assessed Value - City		0	0
			Total Borough Optional Exempt value		\$98,506.00	\$98,506.00
			Total City Optional Exempt Value		0	0
			Total Assessed Value - Borough		\$107,772.00	\$150,100.00
	Taxable		City Taxable Value	11 - BELDOVIA RBA	0	0
			Taxable Value - Borough		\$9,266.00	\$51,594.00
	Exemption		Exemption Value City	11 - BELDOVIA RBA	0	0
			OP PP Bor \$100K Exe Value		\$98,506.00	\$98,506.00
			OP PPV 100K Borough Contig Exemption		\$98,506.00	
			OP PPV Borough \$100K Exemption		\$98,506.00	
			PP Boro Contig Flag		1.00	1.00
			PP Contiguous Boro Parcel Group		200\$925.00	
			PP Contiguous Boro Parcel Sequence in Group		1.00	
			Exemption Value Borough		\$98,506.00	\$98,506.00
	Date		Year of Cadastre		2023.0000000000	2023.0000000000
			effective date of value change		20230101.0000000000	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 1 6
 PARCEL ID 94250
 PRIMARY OWNER HOPKINS BROTHERS CONSTRUCTION INC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>11</u>	<u>11</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$132,318</u>	<u>\$198,165</u>
KPB TAXABLE (VT 1003)	<u>\$35,042</u>	<u>\$100,889</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION MAIN ROLL FILER 2021-2023. AUDIT RESULTS, UNREPORTED ASSETS FOUND.
INCREASE IN AV 2021-2023, PINS 94250 & 101815 ONLY, NO \$100K RE-PRORATION. NO CHNGS 94248.

		CHANGE SUMMARY
DATE	<u>07/06/23</u>	KPB ASSESSED <u>\$65,847</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$65,847</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>\$0</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			\$132,318.00	\$198,165.00
		TAG			11.00	11.00
		TAG.Id			85.00	85.00
	Assessed	Furniture, Fixtures & Equipment			\$131,932.00	\$197,779.00
		Personal Property Assessed Value			\$132,318.00	\$198,165.00
		Supplies			\$386.00	\$386.00
		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			\$97,276.00	\$97,276.00
		Total City Optional Exempt Value			0	0
		Total Assessed Value - Borough			\$132,318.00	\$198,165.00
	Taxable	City Taxable Value	11 - SELDOVIA RSA		0	0
		Taxable Value - Borough			\$35,642.00	\$100,889.00
	Exemption	Exemption Value City	11 SELDOVIA RSA		0	0
		OP PP Bor \$100K Exe Value			\$97,276.00	\$97,276.00
		OP PPV 100K Borough Contig Exemption			\$97,276.00	\$97,276.00
		OP PPV Borough \$100K Exemption			\$97,276.00	\$97,276.00
		PP Boro Contig Flag			1.00	1.00
		PP Contiguous Boro Parcel Group			2002863.00	2002863.00
		PP Contiguous Boro Parcel Sequence in Group			1.00	1.00
		Exemption Value Borough			\$97,276.00	\$97,276.00
	Date	Year of Cadastra			2021.0000000000	2021.0000000000
		Effective date of value change			20210101.0000000000	20210101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 TAR NUMBER _____
 PARCEL ID 94250
 PRIMARY OWNER HOPKINS BROTHERS CONSTRUCTION INC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>11</u>	<u>11</u>
BOAT CLASS/COUNT	_____	_____
PLANE CLASS/COUNT	_____	_____
KPB ASSESSED (VT 1001)	<u>\$111,056</u>	<u>\$158,419</u>
KPB TAXABLE (VT 1003)	<u>\$13,914</u>	<u>\$61,277</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION MAIN ROLL FILER 2021-2023. AUDIT RESULTS, UNREPORTED ASSETS FOUND.
INCREASE IN AV 2021-2023, PINS 94250 & 101815 ONLY, NO \$100K RE-PRORATION. NO CHNGS 94248.

		CHANGE SUMMARY
DATE	<u>07/06/23</u>	KPB ASSESSED <u>\$47,363</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$47,363</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX _____
		CITY FLAT TAX <u>\$0</u>

Collective Values						Previous Amount	Expend to Other Values
Site	Class	Value Type	Attribute	Secondary Attribute		Amount	Amount
Default	Default Value Group	Appraised	Improvement Market value			\$111,056.00	\$158,419.00
			TAG			11.00	11.00
			TAG.Id			85.00	85.00
		Assessed	Furniture, Fixtures & Equipment			\$110,761.00	\$158,124.00
			Personal Property Assessed Value			\$111,056.00	\$158,419.00
			Supplies			\$299.00	\$299.00
			Total Assessed Value - City			0	0
			Total Borough Optional Exempt Value			\$97,142.00	\$97,142.00
			Total City Optional Exempt Value			0	0
			Total Assessed Value - Borough			\$111,056.00	\$158,419.00
	Taxable		City Taxable Value	11 - BELDOVIA RSA		0	0
			Taxable Value - Borough			\$13,914.00	\$81,227.00
	Exemption		Exemption Value City	11 - BELDOVIA RSA		0	0
			OP PP Ser \$100K Exe Value			\$97,142.00	\$97,142.00
			OP PPV 100K Borough Contig Exemption			\$97,142.00	
			OP PPV Borough \$100K Exemption			\$97,142.00	
			PP Boro Contig Flag			1.00	1.00
			PP Contiguous Boro Parcel Group			2002865.00	
			PP Contiguous Boro Parcel Sequence in Group			1.00	
			Exemption Value Borough			\$97,142.00	\$97,142.00
	Date		Year of Cadastre			2022.0000000000	2022.0000000000
			Effective date of value change			20220101.0000000000	20220101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 0020
 PARCEL ID 96982
 PRIMARY OWNER CROWLEY FUELS LLC

	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>\$433,954</u>	<u>\$443,959</u>
KPB TAXABLE (VT 1003)	<u>\$333,954</u>	<u>\$343,959</u>
CITY ASSESSED (VT 1011)	<u>\$433,954</u>	<u>\$443,959</u>
CITY TAXABLE (V 1013)	<u>\$433,954</u>	<u>\$443,959</u>

EXPLANATION MAIN ROLL FILER 2023. AUDIT 2021-2023, UNREPORTED ASSET FOUND PIN 96982.

		CHANGE SUMMARY
		KPB ASSESSED <u>\$10,005</u>
DATE <u>06/27/23</u>		KPB TAXABLE <u>\$10,005</u>
SUBMITTED BY <u>M PAYFER</u>		CITY ASSESSED <u>\$10,005</u>
VERIFIED BY <u>C. FINLEY</u>		CITY TAXABLE <u>\$10,005</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values				Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default	Default Value Group	Appraised	Improvement Market value		\$433,954.00	\$443,959.00
			TAG		30.00	30.00
			TAG.Id		30.00	30.00
		Assessed	Furniture, Fixtures & Equipment		\$433,954.00	\$443,959.00
			Personal Property Assessed Value		\$433,954.00	\$443,959.00
			Total Assessed Value - City		\$433,954.00	\$443,959.00
			Total Borough Optional Exempt Value		\$100,000.00	\$100,000.00
			Total City Optional Exempt Value		0	0
			Total Assessed Value - Borough		\$433,954.00	\$443,959.00
		Taxable	City Taxable Value	30 - KENAI CITY	\$433,954.00	\$443,959.00
			Taxable Value - Borough		\$333,954.00	\$343,959.00
		Exemption	Exemption Value City	30 - KENAI CITY	0	0
			OP PP Bor \$100K Exe Value		\$100,000.00	\$100,000.00
			OP PPV 100K Borough Contig Exemption		\$100,000.00	
			OP PPV Borough \$100K Exemption		\$100,000.00	
			PP Boro Contig Flag		1.00	1.00
			PP Contiguous Boro Parcel Group		2008970.00	
			PP Contiguous Boro Parcel Sequence In Group		1.00	
			Exemption Value Borough		\$100,000.00	\$100,000.00
	Date		Year of Cadastre		2023.0000000000	2023.0000000000
			Effective date of value change		20230101.0000000000	20230101.0000000000

Cadastral Values						Expend to Prior Values	
Size	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
Default	Default Value Group	Appraised	Improvement Market value		\$316,293.00	\$330,745.00	
			TAG		30.00	30.00	
			TAG.Id		30.00	30.00	
		Assessed	Furniture, Pictures & Equipment		\$316,293.00	\$330,745.00	
			Personal Property Assessed Value		\$316,293.00	\$330,745.00	
			Total Assessed Value - City		\$316,293.00	\$330,745.00	
			Total Borough Optional Exempt Value		\$100,000.00	\$100,000.00	
			Total City Optional Exempt Value		0	0	
			Total Assessed Value - Borough		\$316,293.00	\$330,745.00	
		Taxable	City Taxable Value	30 - KENAI CITY	\$316,293.00	\$330,745.00	
			Taxable Value - Borough		\$216,293.00	\$230,745.00	
		Exemption	Exemption Value City	30 - KENAI CITY	0	0	
			OP PP Bor \$100K Exe Value		\$100,000.00	\$100,000.00 *	
			OP PPV 100K Borough Contig Exemption		\$100,000.00		
			OP PPV Borough \$100K Exemption		\$100,000.00		
			PP Boro Contig Flag		1.00	1.00	
			PP Contiguous Boro Parcel Group		2002984.00		
			PP Contiguous Boro Parcel Sequence In Group		1.00		
			Exemption Value Borough		\$100,000.00	\$100,000.00	
	Date		Year of Cadastra		2021.0000000000	2021.0000000000	
			Effective date of value change		20210101.0000000000	20210101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 TAR NUMBER
 PARCEL ID 96982
 PRIMARY OWNER CROWLEY FUELS LLC

	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>\$316,435</u>	<u>\$328,664</u>
KPB TAXABLE (VT 1003)	<u>\$216,435</u>	<u>\$228,664</u>
CITY ASSESSED (VT 1011)	<u>\$316,435</u>	<u>\$328,664</u>
CITY TAXABLE (V 1013)	<u>\$316,435</u>	<u>\$328,664</u>

EXPLANATION MAIN ROLL FILER 2022. AUDIT 2021-2023, UNREPORTED ASSET FOUND PIN 96982.

		CHANGE SUMMARY
		KPB ASSESSED <u>\$12,229</u>
DATE	<u>06/27/23</u>	KPB TAXABLE <u>\$12,229</u>
SUBMITTED BY	<u>M PAYFER</u>	CITY ASSESSED <u>\$12,229</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY TAXABLE <u>\$12,229</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Cadastre Values				Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Improvement Market value			\$316,435.00	\$328,664.00
		TAG			30.00	30.00
		TAG.Id			30.00	30.00
	Assessed	Furniture, Fixtures & Equipment			\$316,435.00	\$328,664.00
		Personal Property Assessed Value			\$316,435.00	\$328,664.00
		Total Assessed Value - City			\$316,435.00	\$328,664.00
		Total Borough Optional Exempt Value			\$100,000.00	\$100,000.00
		Total City Optional Exempt Value			0	0
		Total Assessed Value - Borough			\$316,435.00	\$328,664.00
	Taxable	City Taxable Value	30 - KENAI CITY		\$316,435.00	\$328,664.00
		Taxable Value - Borough			\$216,435.00	\$228,664.00
	Exemption	Exemption Value City	30 - KENAI CITY		0	0
		OP PP Bor \$100K Exa Value			\$100,000.00	\$100,000.00
		OP PPV 100K Borough Contig Exemption			\$100,000.00	
		OP PPV Borough \$100K Exemption			\$100,000.00	
		PP Boro Contig Flag			1.00	1.00
		PP Contiguous Boro Parcel Group			3002984.00	
		PP Contiguous Boro Parcel Sequence In Group			1.00	
		Exemption Value Borough			\$100,000.00	\$100,000.00
	Date	Year of Cadastre			2022.0000000000	2022.0000000000
		Effective date of value change			20220101.0000000000	20220101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER _____
 PARCEL ID 101815
 PRIMARY OWNER HOPKINS BROTHERS CONSTRUCTION INC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	_____	_____
PLANE CLASS/COUNT	_____	_____
KPB ASSESSED (VT 1001)	<u>\$685</u>	<u>\$16,165</u>
KPB TAXABLE (VT 1003)	<u>\$60</u>	<u>\$15,540</u>
CITY ASSESSED (VT 1011)	<u>\$685</u>	<u>\$16,165</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION MAIN ROLL FILER 2021-2023. AUDIT RESULTS, UNREPORTED ASSETS FOUND.
INCREASE IN AV 2021-2023, PINS 94250 & 101815 ONLY, NO \$100K RE-PRORATION. NO CHNGS 94248.

		CHANGE SUMMARY
		KPB ASSESSED <u>\$15,480</u>
DATE	<u>07/06/23</u>	KPB TAXABLE <u>\$15,480</u>
SUBMITTED BY	<u>M PAYFER</u>	CITY ASSESSED <u>\$15,480</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX _____
		CITY FLAT TAX <u>\$0</u>

Cadastre Values						Expand to Filter Values	
Life	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Current Amount	
	Default - Default Value Group	Appraised	Improvement Market value		\$685.00	\$16,165.00	
			TAG		20.00	20.00	
			TAG.Id		20.00	20.00	
		Assessed	Furniture, Fixtures & Equipment		\$405.00	\$15,885.00	
			Personal Property Assessed Value		\$685.00	\$16,165.00	
			Supplies		\$280.00	\$280.00	
			Total Assessed Value - City		\$685.00	\$16,165.00	
			Total Borough Optional Exempt Value		\$625.00	\$625.00	
			Total City Optional Exempt Value		\$685.00	\$16,165.00	
			Total Assessed Value - Borough		\$685.00	\$16,165.00	
		Taxable	City Taxable Value	20 - HOMER CITY	0	0	
			Taxable Value - Borough		\$64.00	\$15,540.00	
		Exemption	Exemption Value City	20 - HOMER CITY	\$685.00	\$16,165.00	
			OP PP Bor \$100K Exa Value		\$625.00	\$625.00 *	
			OP PP Homer \$100K Exa Value		\$685.00	\$16,165.00 *	
			OP PPV 100K Borough Contig Exemption		\$625.00		
			OP PPV 100K City Contig Exemption	20 - HOMER CITY	\$100,000.00		
			OP PPV Borough \$100K Exemption		\$625.00		
			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		2006928.00		
			PP Contiguous Boro Parcel Sequence in Group		3.00		
			PP Contiguous City Parcel Group		2006928.00		
			PP Contiguous City Parcel Sequence in Group		1.00		
			Exemption Value Borough		\$625.00	\$625.00	
	Date		Year of Cadastre		2023.0000000000	2023.0000000000	
			Effective date of value change		20230101.0000000000	20230101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 TAR NUMBER 22-22-
 PARCEL ID 101815
 PRIMARY OWNER HOPKINS BROTHERS CONSTRUCTION INC

	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>\$405</u>	<u>\$17,885</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$17,480</u>
CITY ASSESSED (VT 1011)	<u>\$405</u>	<u>\$17,885</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION MAIN ROLL FILER 2021-2023. AUDIT RESULTS, UNREPORTED ASSETS FOUND.
INCREASE IN AV 2021-2023, PINS 94250 & 101815 ONLY, NO \$100K RE-PRORATION. NO CHNGS 94248.

		CHANGE SUMMARY
DATE	<u>07/06/23</u>	KPB ASSESSED <u>\$17,480</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$17,480</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$17,480</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values						Expand to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group	Appraised	Improvement Market Value			\$405.00	\$17,885.00	
		TAG			20.00	20.00	
		TAG.Id			20.00	20.00	
	Assessed	Furniture, Fixtures & Equipment			\$405.00	\$17,885.00	
		Personal Property Assessed Value			\$405.00	\$17,885.00	
		Total Assessed Value - City			\$405.00	\$17,885.00	
		Total Borough Optional Exempt Value			\$405.00	\$405.00	
		Total City Optional Exempt Value			\$405.00	\$17,885.00	
		Total Assessed Value - Borough			\$405.00	\$17,885.00	
	Taxable	City Taxable Value	20 - HOMER CITY		0	0	
		Taxable Value - Borough			0	\$17,480.00	
	Exemption	Exemption Value City	20 - HOMER CITY		\$405.00	\$17,885.00	
		OP PP Bor \$100K Exe Value			\$405.00	\$405.00	
		OP PP Homer \$100K Exe Value			\$405.00	\$17,885.00	
		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	20 - HOMER CITY		\$100,000.00	\$100,000.00	
		Exemption Value Borough			\$405.00	\$405.00	
	Date	Year of Cadastre			2022.0000000000	2022.0000000000	
		Effective date of value change			20220101.0000000000	20220101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 25
 PARCEL ID 101845
 PRIMARY OWNER HBC LEASING INC

	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>\$31,600</u>	<u>\$84,777</u>
KPB TAXABLE (VT 1003)	<u>\$21,763</u>	<u>\$68,394</u>
CITY ASSESSED (VT 1011)	<u>\$31,600</u>	<u>\$84,777</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION MAIN ROLL FILER 2021-2023. AUDIT RESULTS, UNREPORTED ASSETS FOUND.
INCREASE IN AV 2021-2023. 2023 \$100K PRORATION FOR 94246 & 101845.

		CHANGE SUMMARY
DATE	<u>07/06/23</u>	KPB ASSESSED <u>\$53,177</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$46,631</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$53,177</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values						Expend to Filter Values	
Site	Class	Value Type	Attribute	Secondary attribute	Previous Amount	Amount	
Default - Default Value Group	Appraised	Improvement Market value			\$31,600.00	\$84,777.00	
		TAG			20.00	20.00	
		TAG.Id			20.00	20.00	
	Assessed	Furniture, Fixtures & Equipment			\$31,600.00	\$84,777.00	
		Personal Property Assessed Value			\$31,600.00	\$84,777.00	
		Total Assessed Value - City			\$31,600.00	\$84,777.00	
		Total Borough Optional Exempt Value			\$9,837.00	\$16,383.00	
		Total City Optional Exempt Value			\$31,600.00	\$84,777.00	
		Total Assessed Value - Borough			\$31,600.00	\$84,777.00	
	Taxable	City Taxable Value	20 - HOMER CITY		0	0	
		Taxable Value - Borough			\$21,763.00	\$48,394.00	
	Exemption	Exemption Value City	20 - HOMER CITY		\$31,600.00	\$84,777.00	
		OP PP Bor \$100K Exa Value			\$9,837.00	\$16,383.00 *	
		OP PP Homer \$100K Exa Value			\$31,600.00	\$84,777.00 *	
		OP PPV 100K Borough Contig Exemption			\$9,837.00		
		OP PPV 100K City Contig Exemption	20 - HOMER CITY		\$100,000.00		
		OP PPV Borough \$100K Exemption			\$9,837.00		
		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			2005923.00		
		PP Contiguous Boro Parcel Sequence in Group			2.00		
		PP Contiguous City Parcel Group			2005971.00		
		PP Contiguous City Parcel Sequence in Group			1.00		
		Exemption Value Borough			\$9,837.00	\$16,383.00	
Date	Year of Cadastre				2021.0000000000	2023.0000000000	
	Effective date of value change				20230101.0000000000	20230101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 55-23-001
 PARCEL ID 013-240-38
 PRIMARY OWNER SHEPPARD, ALLISON

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>55</u>	<u>55</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>10,100</u>	<u>10,100</u>
IMPROVEMENT ASSESSED (VT5)	<u>136,000</u>	<u>136,000</u>
KPB ASSESSED (VT 1001)	<u>146,100</u>	<u>146,100</u>
KPB TAXABLE (VT 1003)	<u>146,100</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION VETERAN EXEMPTION APPROVED AUTHORIZED BY RO 2023-038

		CHANGE SUMMARY
DATE	<u>06/06/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$146,100)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastral Values					Expend to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group		Legal Acres			1.24 Acres	1.24 Acres
	Appraised	Improvement Market value			\$136,000.00	\$136,000.00
		Land Market value			\$10,100.00	\$10,100.00
		TAG			\$5.00	\$5.00
		TAG.Id			\$5.00	\$5.00
	Assessed	Improvements			\$136,000.00	\$136,000.00
		Land			\$10,100.00	\$10,100.00
		Parcel Assessed Value			\$146,100.00	\$146,100.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$146,100.00	\$146,100.00
		Total Assessed Value - City			0	0
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value				\$146,100.00
		Land Assessed Value			\$10,100.00	\$10,100.00
		Improvement Assessed Value			\$136,000.00	\$136,000.00
		Total Assessed Value - Borough			\$146,100.00	\$146,100.00
	Taxable	City Taxable Value	85 - NIKISKI BN.		0	0
		Taxable Value - Borough			\$146,100.00	0
	Exemption	BURDIGH VETFRAN Exempt Value				\$146,100.00
		Cap for Veteran Exemption				\$190,000.00
		Disabled Veteran Exemption				\$146,100.00
		Exemption Value City	85 - NIKISKI BN.		0	0
		Residential Exemption				\$50,000.00
		Veteran MandatoryLand				\$10,100.00
		Veteran Mandatory Exempt Value				\$146,100.00
		Veteran MandatoryImp				\$136,000.00
		Working Improvement Assessed Value			\$136,000.00	\$136,000.00
		Exemption Value Borough			0	\$146,100.00
Date		Year of Cadastre			2023.0000000000	2023.0000000000
		effective date of value change			20230101.0000000000	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 07 23 0
 PARCEL ID 035-310-19
 PRIMARY OWNER HOGAN, RICHARD

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>67</u>	<u>67</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>61,400</u>	<u>61,400</u>
IMPROVEMENT ASSESSED (VT5)	<u>264,900</u>	<u>264,900</u>
KPB ASSESSED (VT 1001)	<u>326,300</u>	<u>326,300</u>
KPB TAXABLE (VT 1003)	<u>276,300</u>	<u>266,300</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION FF/EMS EXEMPTION APPROVED AFTER RECEIVING THE DEPARTMENT LIST
CONFIRMING THE APPLICANTS ELIGIBILITY

		CHANGE SUMMARY
DATE	<u>06/20/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$10,000)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastral Values						Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount			
Default - Default Value Group		Legal Acres			1.36 Acres		1.36 Acres	
	Appraised	Improvement Market value			\$264,900.00		\$264,900.00	
		Land Market value			\$61,400.00		\$61,400.00	
		TAG			67.00		67.00	
		TAG.Id			67.00		67.00	
	Assessed	Improvements			\$264,900.00		\$264,900.00	
		Land			\$61,400.00		\$61,400.00	
		Parcel Assessed Value			\$326,300.00		\$326,300.00	
		Personal Property Assessed Value			0		0	
		Qualified for Exemption			\$326,300.00		\$326,300.00	
		Total Assessed Value - City			0		0	
		Total Borough Optional Exempt Value				\$50,000.00		\$60,000.00
		Total City Optional Exempt Value			0		0	
		Land Assessed Value			\$61,400.00		\$61,400.00	
		Improvement Assessed Value			\$264,900.00		\$264,900.00	
		Total Assessed Value - Borough			\$326,300.00		\$326,300.00	
	Taxable	City Taxable Value		67 - KPB ROAD MAINTENANCE		0	0	
		Taxable Value - Borough				\$276,300.00		\$266,300.00
	Exemption	Cap/Flag for VOL FP Exemption						\$10,000.00
		Exemption Value City		67 - KPB ROAD MAINTENANCE		0	0	
OP Residential Boro Exemption					\$50,000.00		\$50,000.00	
OP Volunteer FF/EMS Exemption 1							\$10,000.00	
Residential Exemption					\$50,000.00		\$50,000.00	
Working Improvement Assessed Value					\$264,900.00		\$264,900.00	
	Exemption Value Borough				\$50,000.00		\$60,000.00	
Date	Year of Cadastre				2023.0000000000		2023.0000000000	
	Effective date of value change				20230101.0000000000		20230101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 67 25-002
 PARCEL ID 035-320-06
 PRIMARY OWNER PETERSON, TRAVIS

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>67</u>	<u>67</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>73,100</u>	<u>73,100</u>
IMPROVEMENT ASSESSED (VT5)	<u>177,800</u>	<u>177,800</u>
KPB ASSESSED (VT 1001)	<u>250,900</u>	<u>250,900</u>
KPB TAXABLE (VT 1003)	<u>200,900</u>	<u>190,900</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION FF/EMS EXEMPTION APPROVED AFTER RECEIVING THE DEPARTMENT LIST
CONFIRMING THE APPLICANTS ELIGIBILITY

CHANGE SUMMARY

DATE	<u>06/20/23</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE	<u>(\$10,000)</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>

Cadastre Values						Expand to Filter Values	
	Class	Value Type	Attribute	Secondary Attribute	Previous Amount		
Default - Default Value Group		Legal Acres			2.00 Acres	2.00 Acres	
	Appraised	Improvement Market value			\$177,800.00	\$177,800.00	
		Land Market value			\$73,100.00	\$73,100.00	
		TAG			67.00	67.00	
	Assessed	TAG.Id			67.00	67.00	
		Improvements			\$177,800.00	\$177,800.00	
		Land			\$73,100.00	\$73,100.00	
		Parcel Assessed Value			\$250,900.00	\$250,900.00	
		Personal Property Assessed Value			0	0	
		Qualified for Exemption			\$250,900.00	\$250,900.00	
		Total Assessed Value - City			0	0	
		Total Borough Optional Exempt Value			\$50,000.00	\$50,000.00	
		Total City Optional Exempt Value			0	0	
		Land Assessed Value			\$73,100.00	\$73,100.00	
	Improvement Assessed Value			\$177,800.00	\$177,800.00		
	Total Assessed Value - Borough			\$250,900.00	\$250,900.00		
	Taxable	City Taxable Value		67 - KPB ROAD MAINTENANCE	0	0	
		Taxable Value - Borough			\$200,900.00	\$190,900.00	
	Exemption	Cap/Flag for VOL PP Exemption				\$10,000.00	
		Exemption Value City		67 - KPB ROAD MAINTENANCE	0	0	
		OP Residential Boro Exemption			\$50,000.00	\$50,000.00	
		OP Volunteer PP/EMS Exemption 1				\$10,000.00	
		Residential Exemption			\$50,000.00	\$50,000.00	
Working Improvement Assessed Value				\$177,800.00	\$177,800.00		
	Exemption Value Borough			\$50,000.00	\$60,000.00		
Date	Year of Cadastre			2023.0000000000	2023.0000000000		
	Effective date of value change			20230101.0000000000	20230101.0000000000		

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 062300
 PARCEL ID 047-010-03
 PRIMARY OWNER EPISCOPAL DIOCESE OF ALASKA - ST FRANCES

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
CLASS CODE	<u>840</u>	<u>840</u>
LAND ASSESSED (VT4)	<u>43,200</u>	<u>43,200</u>
IMPROVEMENT ASSESSED (VT5)	<u>233,800</u>	<u>233,800</u>
KPB ASSESSED (VT 1001)	<u>277,000</u>	<u>277,000</u>
KPB TAXABLE (VT 1003)	<u>277,000</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 DID NOT APPLY 100% RELIGIOUS EXE TO PARCEL

CHANGE SUMMARY

DATE	<u>07/06/23</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>T. ECKERT</u>	KPB TAXABLE	<u>(\$277,000)</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						Depend to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group		Legal Acres			1.81 Acres	1.81 Acres	
	Appraised	Improvement Market value			\$233,800.00	\$233,800.00	
		Land Market value			\$43,200.00	\$43,200.00	
		TAG			30.00	30.00	
		TAG.Id			30.00	30.00	
	Assessed	Improvements			\$233,800.00	\$233,800.00	
		Land			\$43,200.00	\$43,200.00	
		Parcel Assessed Value			\$277,000.00	\$277,000.00	
		Personal Property Assessed Value			0	0	
		Qualified for Exemption			\$277,000.00	\$277,000.00	
		Total Assessed Value - City			\$277,000.00	\$277,000.00	
		Total City Optional Exempt Value			0	0	
		Total Mandatory Exempt Value				\$277,000.00	
		Land Assessed Value			\$43,200.00	\$43,200.00	
		Improvement Assessed Value			\$233,800.00	\$233,800.00	
		Total Assessed Value - Borough			\$277,000.00	\$277,000.00	
	Taxable	City Taxable Value	30 - KENAI CITY		\$277,000.00	0	
		Taxable Value - Borough			\$277,000.00	0	
	Exemption	Exemption Value City	30 - KENAI CITY		0	\$277,000.00	
		Religious Exemption				\$277,000.00	
		Working Improvement Assessed Value			\$233,800.00	\$233,800.00	
		Exemption Value Borough			0	\$277,000.00	
	Date	Year of Cadastre			2023.0000000000	2023.0000000000	
		Effective date of value change			20230101.0000000000	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 # 047-010-03

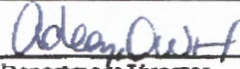
YES Typographical, computational or other similar error?
Identify & Describe:
 DID NOT APPLY 100% RELIGIOUS EXE TO PARCEL

YES Readily apparent from the assessment notice, tax
 statement or other borough tax record?
Identify & Describe:
 DID NOT APPLY 100% RELIGIOUS EXE TO PARCEL

YES Made by a borough employee in the performance of
 typing, record keeping, filing, measuring, or other
 similar duties?
Identify & Describe:
 DID NOT APPLY 100% RELIGIOUS EXE TO PARCEL

Certified Value	Land	\$43,200
	Improvements	\$233,800
	Personal Property	\$0
	Total	\$277,000

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

Prepared by	TAYLOR ECKERT	7/6/2023
Approved by	 Department Director	Date 7/6/23 <small>DATE</small>

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 50014-003
 PARCEL ID 049-012-10
 PRIMARY OWNER BRIAN GORDON

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>27,300</u>	<u>27,300</u>
IMPROVEMENT ASSESSED (VT5)	<u>138,500</u>	<u>138,500</u>
KPB ASSESSED (VT 1001)	<u>165,800</u>	<u>165,800</u>
KPB TAXABLE (VT 1003)	<u>165,800</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>165,800</u>	<u>165,800</u>
CITY TAXABLE (VT 1013)	<u>165,800</u>	<u>15,800</u>

EXPLANATION SENIOR CITIZEN APPROVED AFTER CONFIRMING PFD ELIGIBILITY

CHANGE SUMMARY

DATE	<u>06/26/23</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE	<u>(\$165,800)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>(\$150,000)</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cadastral Values					Expand to Prior Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	
Default - Default Value Group		Legal Acres			.25 Acres	.25 Acres
	Appraised	Improvement Market value			\$138,500.00	\$138,500.00
		Land Market value			\$27,300.00	\$27,300.00
		TAG			30.00	30.00
		TAG.Id			30.00	30.00
	Assessed	Improvements			\$138,500.00	\$138,500.00
		Land			\$27,300.00	\$27,300.00
		Parcel Assessed Value			\$165,800.00	\$165,800.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$165,800.00	\$165,800.00
		Total Assessed Value - City			\$165,800.00	\$165,800.00
		Total Borough Optional Exempt Value				\$15,800.00
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value				\$150,000.00
		Land Assessed Value			\$27,300.00	\$27,300.00
		Improvement Assessed Value			\$138,500.00	\$138,500.00
		Total Assessed Value - Borough			\$165,800.00	\$165,800.00
	Taxable	City Taxable Value	30 - KENAI CITY		\$165,800.00	\$15,800.00
		Taxable Value - Borough			\$165,800.00	0
	Exemption	BOROUGH SENIOR Exempt Value				\$165,800.00
		Cap for Senior Exemption				\$150,000.00
		Exemption Value City	30 - KENAI CITY		0	\$150,000.00
		OP Senior Resident >150k Exempt Value				\$15,800.00
		Residential Exemption				\$50,000.00
		Senior Citizen Exemption				\$150,000.00
		Senior Mandatory Exempt Value				\$150,000.00
		Senior MandatoryImp				\$138,500.00
		Senior MandatoryLand				\$11,800.00
		Working Improvement Assessed Value			\$138,500.00	\$138,500.00
		Exemption Value Borough			0	\$165,800.00
	Date	Year of Cadastre			2023.0000000000	2023.0000000000
		Effective date of value change			20230101.0000000000	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 58 23-001
 PARCEL ID 055-040-56
 PRIMARY OWNER MICHAEL HUGH PURCELL

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>23,400</u>	<u>23,400</u>
IMPROVEMENT ASSESSED (VT5)	<u>216,700</u>	<u>216,700</u>
KPB ASSESSED (VT 1001)	<u>240,100</u>	<u>240,100</u>
KPB TAXABLE (VT 1003)	<u>190,100</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

CHANGE SUMMARY

KPB ASSESSED	<u>\$0</u>
KPB TAXABLE	<u>(\$190,100)</u>
CITY ASSESSED	<u>\$0</u>
CITY TAXABLE	<u>\$0</u>
KPB FLAT TAX	<u></u>
CITY FLAT TAX	<u></u>

DATE 06/26/23
 SUBMITTED BY SGUZMAN
 VERIFIED BY C. FINLEY

Cadastre Value					Exempt to Filter Values	
Item	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group	Legal Acres			.92 Acres	.92 Acres	
Appraised	Improvement Market value			\$216,700.00	\$216,700.00	
	Land Market value			\$23,400.00	\$23,400.00	
Assessed	TAG			58.00	58.00	
	TAG.Id			58.00	58.00	
	Improvements			\$216,700.00	\$216,700.00	
	Land			\$23,400.00	\$23,400.00	
	Parcel Assessed Value			\$240,100.00	\$240,100.00	
	Personal Property Assessed Value			0	0	
	Qualified for Exemption			\$240,100.00	\$240,100.00	
	Total Assessed Value - City			0	0	
	Total Borough Optional Exempt Value			\$50,000.00	\$90,100.00	
	Total City Optional Exempt Value			0	0	
	Total Mandatory Exempt Value				\$150,000.00	
Taxable	Land Assessed Value			\$23,400.00	\$23,400.00	
	Improvement Assessed Value			\$216,700.00	\$216,700.00	
	Total Assessed Value - Borough			\$240,100.00	\$240,100.00	
	City Taxable Value	SS - CENTRAL EMERGENCY SERVICES		0	0	
	Taxable Value - Borough			\$190,100.00	0	
Exemption	BOROUGH SENIOR Exempt Value				\$240,100.00	
	Cap for Senior Exemption				\$150,000.00	
	Exemption Value City	SS - CENTRAL EMERGENCY SERVICES		0	0	
	OP Residential Boro Exemption			\$50,000.00	\$50,000.00	
	OP Senior Resident > 150k Exempt Value				\$50,100.00	
	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			\$216,700.00	\$216,700.00	
	Exemption Value Borough			\$50,000.00	\$240,100.00	
Date	Year of Cadastre			2023.0000000000	2023.0000000000	
	Effective date of value change			20230101.0000000000	20230101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 58 73 002
 PARCEL ID 055-641-82
 PRIMARY OWNER MILLER, JARED

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>21,300</u>	<u>21,300</u>
IMPROVEMENT ASSESSED (VT5)	<u>194,800</u>	<u>194,800</u>
KPB ASSESSED (VT 1001)	<u>216,100</u>	<u>216,100</u>
KPB TAXABLE (VT 1003)	<u>216,100</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION VETERAN EXEMPTION APPROVED BY KPB RO 2023-036

		CHANGE SUMMARY
DATE	<u>06/06/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$216,100)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastre Values					Expand to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Am
Default - Default Value Group		Legal Acres			.92 Acres	.92 Acres
	Appraised	Improvement Market value			\$194,800.00	\$194,800.00
		Land Market value			\$21,300.00	\$21,300.00
		TAG			58.00	58.00
		TAG.Id			58.00	58.00
	Assessed	Improvements			\$194,800.00	\$194,800.00
		Land			\$21,300.00	\$21,300.00
		Parcel Assessed Value			\$216,100.00	\$216,100.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$216,100.00	\$216,100.00
		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value				\$66,100.00
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value				\$150,000.00
		Land Assessed Value			\$21,300.00	\$21,300.00
		Improvement Assessed Value			\$194,800.00	\$194,800.00
		Total Assessed Value - Borough			\$216,100.00	\$216,100.00
	Taxable	City Taxable Value	58 CENTRAL EMERGENCY SERVICES		0	0
		Taxable Value - Borough			\$216,100.00	0
	Exemption	BOROUGH VETERAN Exempt Value				\$216,100.00
		Cap for Veterans Exemption				\$150,000.00
		Disabled Veteran Exemption				\$150,000.00
		Exemption Value City	58 - CENTRAL EMERGENCY SERVICES		0	0
		OP Disabled Veteran >\$150k Exempt Value				\$66,100.00
		Residential Exemption				\$90,800.00
		Veteran Mandatory Exempt Value				\$150,000.00
		Veteran Mandatory Imp				\$150,000.00
		Working Improvement Assessed Value			\$194,800.00	\$194,800.00
		Exemption Value Borough			0	\$216,100.00
	Date	Year of Cadastre			2023.0000000000	2023.0000000000
		Effective date of value change			20230101.0000000000	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 58-23-003
 PARCEL ID 055-650-31
 PRIMARY OWNER DAVIS DEBBIE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>21,300</u>	<u>21,300</u>
IMPROVEMENT ASSESSED (VT5)	<u>117,300</u>	<u>117,300</u>
KPB ASSESSED (VT 1001)	<u>138,600</u>	<u>138,600</u>
KPB TAXABLE (VT 1003)	<u>138,600</u>	<u>88,600</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION MANIFEST CLERICAL ERROR - 50K REMOVED FOR 2023 AFTER FINANCE DEPARTMENT CALLED TO SAY THAT THE PROPERTY OWNER HAD EXEMPTION ON A DIFFERENT PARCEL. IT RECENTLY CAME TO MY ATTENTION THAT IT WAS A DIFFERENT DEB DAVIS.

		CHANGE SUMMARY
DATE	<u>06/08/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$50,000)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX _____
		CITY FLAT TAX _____

Cadastral Values						Expend to Filter Values	
Class	Class	Value Type	Attributes	Secondary Attributes	Previous Amount		
Default - Default Value Group		Legal Acres			.92 Acres	.92 Acres	
	Appraised	Improvement Market value			\$117,300.00	\$117,300.00	
		Land Market value			\$21,300.00	\$21,300.00	
		TAG			\$8.00	\$8.00	
		TAG.Id			\$8.00	\$8.00	
	Assessed	Improvements			\$117,300.00	\$117,300.00	
		Land			\$21,300.00	\$21,300.00	
		Parcel Assessed Value			\$138,600.00	\$138,600.00	
		Personal Property Assessed Value			0	0	
		Qualified for Exemption			\$138,600.00	\$138,600.00	
		Total Assessed Value - City			0	0	
		Total Borough Optional Exempt Value				\$21,000.00	
		Total City Optional Exempt Value			0	0	
		Land Assessed Value			\$21,300.00	\$21,300.00	
		Improvement Assessed Value			\$117,300.00	\$117,300.00	
		Total Assessed Value - Borough			\$138,600.00	\$138,600.00	
	Taxable	City Taxable Value	58 - CENTRAL EMERGENCY SERVICES		0	0	
		Taxable Value - Borough			\$138,600.00	\$88,600.00	
	Exemption	Exemption Value City	58 - CENTRAL EMERGENCY SERVICES		0	0	
		OP Residential Boro Exemption				\$50,000.00	
		Residential Exemption				\$50,000.00	
		Working Improvement Assessed Value			\$117,300.00	\$117,300.00	
		Exemption Value Borough			0	\$50,000.00	
Date	Year of Cadastral				2023.0000000000	2023.0000000000	
	Effective date of value change				20230101.0000000000	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 # _____ 05565031

YES Typographical, computational or other similar error?
Identify & Describe:
YES, EXEMPTION EXAMINER RECEIVED INCORRECT INFORMATION REGARDING THE PROPERTY OWNER AND HAS SINCE DISCOVERED THAT THE PROPERTY OWNER WAS IN FACT ELIGIBLE FOR EXEMPTION

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

YES Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
YES, EXEMPTION EXAMINER RELIED ON INFORMATION FROM THE FINANCE CLERK THAT WAS INCORRECT

Certified Value	Land	\$21,300
	Improvements	\$117,300
	Personal Property	_____
	Total	\$138,600

Adjusted Value	Land	\$21,300
	Improvements	\$117,300
	Personal Property	_____
	Total	\$138,600

Prepared by SGUZMAN 6/8/2023

Approved by *Adele Dwyer* 6/11/23
 Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 TAR NUMBER 58-22 051
 PARCEL ID 055-650-31
 PRIMARY OWNER DAVIS DEBBIE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>19,300</u>	<u>19,300</u>
IMPROVEMENT ASSESSED (VT5)	<u>117,800</u>	<u>117,800</u>
KPB ASSESSED (VT 1001)	<u>137,100</u>	<u>137,100</u>
KPB TAXABLE (VT 1003)	<u>137,100</u>	<u>87,100</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION MANIFEST CLERICAL ERROR - 50K REMOVED FOR 2022 AFTER FINANCE DEPARTMENT CALLED TO SAY THAT THE PROPERTY OWNER HAD EXEMPTION ON A DIFFERENT PARCEL. IT RECENTLY CAME TO MY ATTENTION THAT IT WAS A DIFFERENT DEB DAVIS.

		CHANGE SUMMARY
		KPB ASSESSED <u>\$0</u>
DATE	<u>06/08/23</u>	KPB TAXABLE <u>(\$50,000)</u>
SUBMITTED BY	<u>SGUZMAN</u>	CITY ASSESSED <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY TAXABLE <u>.\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastral Values				Expand to Filter Values	
Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Legal Acres			.02 Acres	.02 Acres
Appraised	Improvement Market value			\$117,800.00	\$117,800.00
	Land Market value			\$19,300.00	\$19,300.00
	TAG			58.00	58.00
	TAG,ld			58.00	58.00
Assessed	Improvements			\$117,800.00	\$117,800.00
	Land			\$19,300.00	\$19,300.00
	Parcel Assessed Value			\$137,100.00	\$137,100.00
	Personal Property Assessed Value			0	0
	Qualified for Exemption			\$137,100.00	\$137,100.00
	Total Assessed Value - City			0	0
	Total Borough Optional Exempt Value				\$50,000.00
	Total City Optional Exempt Value			0	0
Land Assessed Value	Land Assessed Value			\$19,300.00	\$19,300.00
	Improvement Assessed Value			\$117,800.00	\$117,800.00
	Total Assessed Value - Borough			\$137,100.00	\$137,100.00
	City Taxable Value	88 - CENTRAL EMERGENCY SERVICES		0	0
Taxable Value Borough			\$137,100.00	\$87,100.00	
Exemption	Exemption Value City	88 - CENTRAL EMERGENCY SERVICES		0	0
	OP Residential Boro Exemption				\$50,000.00
	Residential Exemption				\$50,000.00
	Working Improvement Assessed Value			\$117,800.00	\$117,800.00
	Exemption Value Borough			0	\$50,000.00
Date	Year of Cadastre			2022.0000000000	2022.0000000000
	Effective date of value change			20220101.0000000000	20220101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 058-23 004
 PARCEL ID 057-700-24
 PRIMARY OWNER MERRILL, DAVID

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>14,600</u>	<u>14,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>153,000</u>	<u>153,000</u>
KPB ASSESSED (VT 1001)	<u>167,600</u>	<u>167,600</u>
KPB TAXABLE (VT 1003)	<u>167,600</u>	<u>117,600</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION 50K APPROVED AFTER RECEIVING PROOF OF ELIGIBILITY

CHANGE SUMMARY

KPB ASSESSED	<u>\$0</u>
KPB TAXABLE	<u>(\$50,000)</u>
CITY ASSESSED	<u>\$0</u>
CITY TAXABLE	<u>\$0</u>
KPB FLAT TAX	<u></u>
CITY FLAT TAX	<u></u>

DATE 06/07/23
 SUBMITTED BY SGUZMAN
 VERIFIED BY

Cadastre Values						Expend to Filter Values	
Use	Class	Value Type	Attributes	Secondary Attribute	Previous Amount		
Default - Default Value Group		Legal Acres			1.19 Acres		1.19 Acres
	Appraised	Improvement Market value			\$153,000.00		\$153,000.00
		Land Market value			\$14,600.00		\$14,600.00
		TAG			\$8.00		\$8.00
		TAG.Id			\$8.00		\$8.00
	Assessed	Improvements			\$153,000.00		\$153,000.00
		Land			\$14,600.00		\$14,600.00
		Parcel Assessed Value			\$167,600.00		\$167,600.00
		Personal Property Assessed Value			0		0
		Qualified for Exemption			\$167,600.00		\$167,600.00
		Total Assessed Value - City			0		0
		Total Borough Optional Exempt Value					\$50,000.00
		Total City Optional Exempt Value			0		0
		Land Assessed Value			\$14,600.00		\$14,600.00
		Improvement Assessed Value			\$153,000.00		\$153,000.00
		Total Assessed Value - Borough			\$167,600.00		\$167,600.00
	Taxable	City Taxable Value	SB - CENTRAL EMERGENCY SERVICES		0		0
		Taxable Value - Borough			\$167,600.00		\$117,600.00
	Exemption	Exemption Value City	SB - CENTRAL EMERGENCY SERVICES		0		0
		OP Residential Zero Exemption					\$50,000.00
		Residential Exemption					\$56,900.00
		Working Improvement Assessed Value			\$153,000.00		\$153,000.00
		Exemption Value Borough			0		\$50,000.00
	Date	Year of Cadastre			2023.0000000000		2023.0000000000
		Effective date of value change			20230101.0000000000		20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 058-23-005
 PARCEL ID 058-023-08
 PRIMARY OWNER SORHUS JEREMY

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>654,800</u>	<u>654,800</u>
IMPROVEMENT ASSESSED (VT5)	<u>647,100</u>	<u>647,100</u>
KPB ASSESSED (VT 1001)	<u>1,301,900</u>	<u>1,301,900</u>
KPB TAXABLE (VT 1003)	<u>1,301,900</u>	<u>1,251,900</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION MANIFEST CLERICAL ERROR - EXEMPTION APPLICATION WAS SUBMITTED TIMELY BUT MISPLACED AND LOCATED AFTER CERTIFICATION

		CHANGE SUMMARY
DATE	<u>07/06/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUJZMAN</u>	KPB TAXABLE <u>(\$50,000)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastral Values				Expand to Filter Values	
Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Legal Acres			41.57 Acres	41.57 Acres
Appraised	Improvement Market value			\$647,100.00	\$647,100.00
	Land Market value			\$654,800.00	\$654,800.00
Assessed	TAG			58.00	58.00
	TAG.Id			58.00	58.00
	Improvements			\$647,100.00	\$647,100.00
	Land			\$654,800.00	\$654,800.00
	Parcel Assessed Value			\$1,301,900.00	\$1,301,900.00
	Personal Property Assessed Value			0	0
	Qualified for Exemption			\$1,301,900.00	\$1,301,900.00
	Total Assessed Value - City			0	0
	Total Borough Optional Exempt Value				\$50,000.00
	Total City Optional Exempt Value			0	0
	Land Assessed Value			\$654,800.00	\$654,800.00
	Improvement Assessed Value			\$647,100.00	\$647,100.00
	Total Assessed Value - Borough			\$1,301,900.00	\$1,301,900.00
Taxable	City Taxable Value	58 - CENTRAL EMERGENCY SERVICES		0	0
	Taxable Value - Borough			\$1,301,900.00	\$1,251,900.00
Exemption	Exemption Value City	58 - CENTRAL EMERGENCY SERVICES		0	0
	OP Residential Boro Exemption				\$50,000.00
	Residential Exemption				\$50,000.00
	Working Improvement Assessed Value			\$647,100.00	\$647,100.00
	Exemption Value Borough			0	\$50,000.00
Date	Year of Cadastre			2023.0000000000	2021.0000000000
	Effective date of value change			20230101.0000000000	20230101.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # _____ 05802308

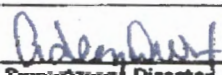
YES Typographical, computational or other similar error?
Identify & Describe:
 YES, EXEMPTION APPLICATION WAS MISPLACED AND FOUND AFTER CERTIFICATION

YES Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
 YES, ASSESSMENT NOTICE DID NOT SHOW EXEMPTION IN PLACE

YES Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
 YES, APPLICATION WAS MISPLACED INTO AN INCORRECT FOLDER AND LATER FOUND

Certified Value	Land	\$654,800
	Improvements	\$647,100
	Personal Property	_____
	Total	\$1,301,900

Adjusted Value	Land	\$654,800
	Improvements	\$647,100
	Personal Property	_____
	Total	\$1,301,900

Prepared by	SGUZMAN	7/6/2023
Approved by		7/10/23
	Department Director	Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 70-23-001
 PARCEL ID 060-141-02
 PRIMARY OWNER CHARLES HENSON

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>70</u>	<u>70</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>30,600</u>	<u>30,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>276,100</u>	<u>276,100</u>
KPB ASSESSED (VT 1001)	<u>306,700</u>	<u>306,700</u>
KPB TAXABLE (VT 1003)	<u>256,700</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>306,700</u>	<u>306,700</u>
CITY TAXABLE (VT 1013)	<u>306,700</u>	<u>156,700</u>

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRM PFD ELIGIBILITY

CHANGE SUMMARY

DATE	<u>06/26/23</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE	<u>(\$256,700)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>(\$150,000)</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cadastre Values					Expend to Plier Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group		Legal Acres			.27 Acres	.27 Acres
	Appraised	Improvement Market value			\$276,100.00	\$276,100.00
		Land Market value			\$30,600.00	\$30,600.00
		TAG			70.00	70.00
		TAG.Id			70.00	70.00
	Assessed	Improvements			\$276,100.00	\$276,100.00
		Land			\$30,600.00	\$30,600.00
		Parcel Assessed Value			\$306,700.00	\$306,700.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$306,700.00	\$306,700.00
		Total Assessed Value - City			\$306,700.00	\$306,700.00
		Total Borough Optional Exempt Value			\$50,000.00	\$156,700.00
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value				\$150,000.00
		Land Assessed Value			\$30,600.00	\$30,600.00
		Improvement Assessed Value			\$276,100.00	\$276,100.00
		Total Assessed Value - Borough			\$306,700.00	\$306,700.00
	Taxable	City Taxable Value	70 - BOLDOTNA CITY		\$306,700.00	\$156,700.00
		Taxable Value - Borough			\$256,700.00	0
	Exemption	BOROUGH SENIOR Exempt Value				\$300,000.00
		Cap for Senior Exemption				\$150,000.00
		Exemption Value City	70 - BOLDOTNA CITY		0	\$150,000.00
		OP Residential Boro Exemption			\$50,000.00	\$6,700.00
		OP Senior Resident >150k Exempt Value				\$150,000.00
		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			\$276,100.00	\$276,100.00
		Exemption Value Borough			\$50,000.00	\$306,700.00
	Date	Year of Cadastre			2023.0000000000	2023.0000000000
		Effective date of Value Change			20230101.0000000000	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 7025012
 PARCEL ID 060-300-33
 PRIMARY OWNER City of Soldotna

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>70</u>	<u>70</u>
CLASS CODE	<u>100</u>	<u>100</u>
LAND ASSESSED (VT4)	<u>62,700</u>	<u>62,700</u>
IMPROVEMENT ASSESSED (VT5)	<u>0</u>	<u>0</u>
KPB ASSESSED (VT 1001)	<u>62,700</u>	<u>62,700</u>
KPB TAXABLE (VT 1003)	<u>62,700</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>62,700</u>	<u>62,700</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION Ownership transferred from a taxable entity to the City of Soldotna on 9/15/22. We failed to apply the GOV exemption to take effect on 1/1/2023.

CHANGE SUMMARY

DATE	<u>06/19/23</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>Mary Kay Grenierr</u>	KPB TAXABLE	<u>(\$62,700)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>\$0</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cadastre Values					Expand to Filter Values	
Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Current	
Default - Default Value Group		Legal Acres		3.46 Acres		3.46 Acres
Appraised	Land Market value			\$62,700.00		\$62,700.00
	TAG			70.00		70.00
	TAG.Id			70.00		70.00
Assessed	Land			\$62,700.00		\$62,700.00
	Parcel Assessed Value			\$62,700.00		\$62,700.00
	Personal Property Assessed Value			0		0
	Qualified for Exemption			\$62,700.00		\$62,700.00
	Total Assessed Value - City			\$62,700.00		\$62,700.00
	Total City Optional Exempt Value			0		0
	Total Mandatory Exempt Value					\$62,700.00
	Land Assessed Value			\$62,700.00		\$62,700.00
	Total Assessed Value - Borough			\$62,700.00		\$62,700.00
Taxable	City Taxable Value	70 - SOLDOTNA CITY		\$62,700.00		0
	Taxable Value - Borough			\$62,700.00		0
Exemption	Exemption Value City	70 - SOLDOTNA CITY		0		\$62,700.00
	Government Exempt Value					\$62,700.00
	Exemption Value Borough			0		\$62,700.00
Date	Year of Cadastre			2023.0000000000		2023.0000000000
	Effective date of value change			20230101.0000000000		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 # 06030033

- x Typographical, computational or other similar error?
Identify & Describe:
The City of Soldotna took ownership 9/15/22 and a Gov exemption should have been added to take take effect 1/1/2023 but was missed.
- x Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
The City of Soldotna took ownership 9/15/22 and a Gov exemption should have been added to take take effect 1/1/2023 but was missed.
- x Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
The City of Soldotna took ownership 9/15/22 and a Gov exemption should have been added to take take effect 1/1/2023 but was missed.

Certified Value	Land	\$62,700
	Improvements	
	Personal Property	
	Total	\$62,700

Adjusted Value	Land	\$62,700
	Improvements	
	Personal Property	
	Total	\$62,700

Prepared by Mary Kay Grenier 6/19/2023

Approved by *B. Deane O'Neil* 6/19/23
 Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 058-23 000
 PARCEL ID 063-780-14
 PRIMARY OWNER SUTTON, JUSTIN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>26,300</u>	<u>26,300</u>
IMPROVEMENT ASSESSED (VT5)	<u>278,400</u>	<u>278,400</u>
KPB ASSESSED (VT 1001)	<u>304,700</u>	<u>304,700</u>
KPB TAXABLE (VT 1003)	<u>304,700</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION MANIFEST CLERICAL ERROR - EXEMPTION EXAMINER DID NOT PROCESS THE APPLICATION TIMELY

		CHANGE SUMMARY
DATE	<u>07/06/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$304,700)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastre Values		Attribute	Secondary Attribute	Previous Amount	Expend to Filter Values		
Default - Default Value Group	Class	Legal Acres		1.04 Acres	1.04 Acres		
		Appraised	Improvement Market value	\$278,400.00	\$278,400.00		
	Assessed	Land Market value		\$26,300.00	\$26,300.00		
		TAG		\$8.00	\$8.00		
		TAG.Id		\$8.00	\$8.00		
		Improvements		\$278,400.00	\$278,400.00		
		Land		\$26,300.00	\$26,300.00		
		Parcel Assessed Value		\$304,700.00	\$304,700.00		
		Personal Property Assessed Value		0	0		
		Qualified for Exemption		\$304,700.00	\$304,700.00		
Total Assessed Value - City				0	0		
Total Borough Optional Exempt Value					\$154,700.00		
Total City Optional Exempt Value				0	0		
Total Mandatory Exempt Value					\$150,000.00		
Taxable	Assessed	Land Assessed Value		\$26,300.00	\$26,300.00		
		Improvement Assessed Value		\$278,400.00	\$278,400.00		
		Total Assessed Value - Borough		\$304,700.00	\$304,700.00		
	Exemption	City Taxable Value	58 - CENTRAL EMERGENCY SERVICES		0	0	
		Taxable Value - Borough				\$304,700.00	0
		BOROUGH VETERAN Exempt Value				\$304,700.00	\$304,700.00
		Cap for Veteran Exemption					\$150,000.00
		Disabled Veteran Exemption					\$150,000.00
		Exemption Value City	58 - CENTRAL EMERGENCY SERVICES		0	0	
		OP Disabled Veteran >\$150k Exempt Value					\$154,700.00
Residential Exemption					\$50,000.00		
Veteran Mandatory Exempt Value					\$150,000.00		
Veteran Mandatory Imp					\$150,000.00		
Date	Year of Cadastre	Working Improvement Assessed Value		\$278,400.00	\$278,400.00		
		Exemption Value Borough				0	\$304,700.00
		Effective date of value change		2023.0000000000	2023.0000000000		
				20230101.0000000000	20230101.0000000000		

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 068 2 3-007
 PARCEL ID 066-101-32
 PRIMARY OWNER SVEC, JAMES

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>100</u>	<u>100</u>
LAND ASSESSED (VT4)	<u>14,600</u>	<u>14,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>0</u>	<u>0</u>
KPB ASSESSED (VT 1001)	<u>14,600</u>	<u>14,600</u>
KPB TAXABLE (VT 1003)	<u>14,600</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 50K AND DISABLED RESIDENT EXEMPTION APPROVED AFTER THE SSDI PAPER
WORK WAS RECEIVED AND SUBMITTED.

CHANGE SUMMARY

DATE	<u>06/01/23</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE	<u>(\$14,600)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>\$0</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cadastral Values					Expend to Filter Values	
Item	Value Type	APPL/VAL	Secondary Attribute	Previous Amount		
Default - Default Value Group	Legal Acres			1.19 Acres		1.19 Acres
Appraised	Land Market Value			\$14,800.00		\$14,800.00
	TAG			\$8.00		\$8.00
Assessed	TAG.Id			\$8.00		\$8.00
	Land			\$14,800.00		\$14,800.00
	Parcel Assessed Value			\$14,800.00		\$14,800.00
	Personal Property Assessed Value			0		0
	Qualified for Exemption			\$14,800.00		\$14,800.00
	Total Assessed Value - City			0		0
	Total Borough Optional Exempt Value					\$14,800.00
	Total City Optional Exempt Value			0		0
	Land Assessed Value			\$14,800.00		\$14,800.00
	Total Assessed Value - Borough			\$14,800.00		\$14,800.00
Taxable	City Taxable Value	58 - CENTRAL EMERGENCY SERVICES		0		0
	Taxable Value - Borough			\$14,800.00		0
Exemption	Disabled Resident \$500TAX CREDIT Borough					\$500.00
	Exemption Value City	58 - CENTRAL EMERGENCY SERVICES		0		0
	OP Residential Boro Exemption					\$14,800.00
	Residential Exemption					\$50,000.00
	Exemption Value Borough			0		\$14,800.00
Date	Year of Cadastra			2023.0000000000		2023.0000000000
	Effective date of value change			20230101.0000000000		20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 058-23-008
 PARCEL ID 066-280-56
 PRIMARY OWNER RONISH, STEVEN & BRENDA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>100</u>	<u>100</u>
LAND ASSESSED (VT4)	<u>54,000</u>	<u>32,300</u>
IMPROVEMENT ASSESSED (VT5)		
KPB ASSESSED (VT 1001)	<u>54,000</u>	<u>32,300</u>
KPB TAXABLE (VT 1003)	<u>54,000</u>	<u>32,300</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION ACREAGE FOR THE PARCEL WAS INPUT INCORRECTLY WHEN INITIAL INPUT
INTO THE SYSTEM. TAR FOR YEARS 2019-2023

		CHANGE SUMMARY
DATE	<u>06/26/23</u>	KPB ASSESSED <u>(\$21,700)</u>
SUBMITTED BY	<u>LCRANE</u>	KPB TAXABLE <u>(\$21,700)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastre Values						Expand to Filter Values	
Value Type	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group							
	Appraised	Legal Acres			5.00 Acres	1.51 Acres	
		Land Market value			\$54,000.00	\$32,300.00	
		TAG			58.00	58.00	
		TAG.Id			58.00	58.00	
	Assessed	Land			\$54,000.00	\$32,300.00	
		Parcel Assessed Value			\$54,000.00	\$32,300.00	
		Personal Property Assessed Value			0	0	
		Qualified for Exemption			\$54,000.00	\$32,300.00	
		Total Assessed Value - City			0	0	
		Total City Optional Exempt Value			0	0	
		Land Assessed Value			\$54,000.00	\$32,300.00	
		Total Assessed Value - Borough			\$54,000.00	\$32,300.00	
	Taxable	City Taxable Value	58 - CENTRAL EMERGENCY SERVICES		0	0	
		Taxable Value - Borough			\$54,000.00	\$32,300.00	
	Exemption	Exemption Value City	58 - CENTRAL EMERGENCY SERVICES		0	0	
		Exemption Value Borough			0	0	
	Date	Year of Cadastre			2023.0000000000	2023.0000000000	
		Effective date of value change			20230101.0000000000	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 # 066-280-56

X Typographical, computational or other similar error?
Identify & Describe:
ACREAGE INPUT INCORRECTLY

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
INCORRECT ACREAGE SHOWS ON PROPERTY RECORD CARD

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
ACREAGE INPUT INCORRECTLY WHEN INPUT INTO THE SYSTEM

Certified Value	Land	\$54,000
	Improvements	_____
	Personal Property	_____
	Total	\$54,000

Adjusted Value	Land	\$32,300
	Improvements	_____
	Personal Property	_____
	Total	\$32,300

Prepared by LES CRANE 6/29/2023

Approved by *Les Crane* 6/29/23
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2019 TAR NUMBER ES 19-042
 PARCEL ID 066-280-56
 PRIMARY OWNER RONISH, STEVEN & BRENDA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>100</u>	<u>100</u>
LAND ASSESSED (VT4)	<u>53,100</u>	<u>28,500</u>
IMPROVEMENT ASSESSED (VT5)		
KPB ASSESSED (VT 1001)	<u>53,100</u>	<u>28,500</u>
KPB TAXABLE (VT 1003)	<u>53,100</u>	<u>28,500</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION ACREAGE FOR THE PARCEL WAS INPUT INCORRECTLY WHEN INITIAL INPUT
INTO THE SYSTEM. TAR FOR YEARS 2019-2023

CHANGE SUMMARY

DATE	<u>06/26/23</u>	KPB ASSESSED	<u>(\$24,600)</u>
SUBMITTED BY	<u>LCRANE</u>	KPB TAXABLE	<u>(\$24,600)</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	
File	Class	Value Type	Attribute	Secondary Attribute	Effective Amount	Amount	
Default	Default Value Group	Legal Acres			5.00 Acres	1.81 Acres	
	Appraised	Land Market Value			\$53,100.00	\$28,500.00	
		TAG			\$8.00	\$8.00	
		TAG.Id				\$8.00	
	Assessed	Land			\$53,100.00	\$28,500.00	
		Parcel Assessed Value			\$53,100.00	\$28,500.00	
		Personal Property Assessed Value			0	0	
		Qualified for Exemption			\$53,100.00	\$28,500.00	
		Total Assessed Value - City			0	0	
		Total City Optional Exempt Value			0	0	
		Land Assessed Value			\$53,100.00	\$28,500.00	
		Total Assessed Value - Borough			\$53,100.00	\$28,500.00	
	Taxable	City Taxable Value	88 - CENTRAL EMERGENCY SERVICES		0	0	
		Taxable Value - Borough			\$53,100.00	\$28,500.00	
	Exemption	Exemption Value City	88 - CENTRAL EMERGENCY SERVICES		0	0	
		Exemption Value Borough			0	0	
	Date	Year of Cadastre			2019.0000000000	2019.0000000000	
		Effective date of value change			20190101.0000000000	20190101.0000000000	

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 # 066-280-56

 X Typographical, computational or other similar error?
Identify & Describe:
ACREAGE INPUT INCORRECTLY

 X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
INCORRECT ACREAGE SHOWS ON PROPERTY RECORD CARD

 X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
ACREAGE INPUT INCORRECTLY WHEN INPUT INTO THE SYSTEM

Certified Value	Land	\$53,100
	Improvements	_____
	Personal Property	_____
	Total	\$53,100

Adjusted Value	Land	\$28,500
	Improvements	_____
	Personal Property	_____
	Total	\$28,500

Prepared by LES CRANE 6/29/2023
Date

Approved by *[Signature]* 10/29/23
Date
Department Director

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2020 TAR NUMBER 58 20 056
 PARCEL ID 066-280-56
 PRIMARY OWNER RONISH, STEVEN & BRENDA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>100</u>	<u>100</u>
LAND ASSESSED (VT4)	<u>53,100</u>	<u>28,500</u>
IMPROVEMENT ASSESSED (VT5)		
KPB ASSESSED (VT 1001)	<u>53,100</u>	<u>28,500</u>
KPB TAXABLE (VT 1003)	<u>53,100</u>	<u>28,500</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION ACREAGE FOR THE PARCEL WAS INPUT INCORRECTLY WHEN INITIAL INPUT
INTO THE SYSTEM. TAR FOR YEARS 2019-2023

		CHANGE SUMMARY
DATE	<u>06/26/23</u>	KPB ASSESSED <u>(\$24,600)</u>
SUBMITTED BY	<u>LCRANE</u>	KPB TAXABLE <u>(\$24,600)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastral Values				Expand to Filter Values	
Class	Value Type	Attribute	Secondary attribute	Pre-1998 Amount	Amount
Default - Default Value Group	Legal Acres			8.00 Acres	1.31 Acres
Appraised	Land Market value			\$53,100.00	\$28,500.00
	TAG			88.00	88.00
	TAG.Id			88.00	88.00
Assessed	Land			\$53,100.00	\$28,500.00
	Parcel Assessed Value			\$53,100.00	\$28,500.00
	Personal Property Assessed Value			0	0
	Qualified for Exemption			\$53,100.00	\$28,500.00
	Total Assessed Value - City			0	0
	Total City Optional Exempt Value			0	0
	Land Assessed Value			\$53,100.00	\$28,500.00
	Yrtd Assessed Value - Borough			\$53,100.00	\$28,500.00
Taxable	City Taxable Value	58 - CENTRAL EMERGENCY SERVICES		0	0
	Taxable Value - Borough			\$53,100.00	\$28,500.00
Exemption	Exemption Value City	58 - CENTRAL EMERGENCY SERVICES		0	0
	Exemption Value Borough			0	0
Date	Year of Cadastre			2020.0000000000	2020.0000000000
	Effective date of value change			20200101.0000000000	20200101.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

The assessor 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 # 066-280-56

 X Typographical, computational or other similar error?
Identify & Describe:
ACREAGE INPUT INCORRECTLY

 X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
INCORRECT ACREAGE SHOWS ON PROPERTY RECORD CARD

 X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
ACREAGE INPUT INCORRECTLY WHEN INPUT INTO THE SYSTEM

Certified Value	Land		\$53,100
	Improvements		
	Personal Property		
	Total		\$53,100

Adjusted Value	Land		\$28,500
	Improvements		
	Personal Property		
	Total		\$28,500

Prepared by	<u>LES CRANE</u>	<u>6/29/2023</u>	
		Date	
Approved by	<u><i>Adlene Dwy</i></u>	<u>6/29/23</u>	
	Department Director	Date	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 58 21-054
 PARCEL ID 066-280-56
 PRIMARY OWNER RONISH, STEVEN & BRENDA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>100</u>	<u>100</u>
LAND ASSESSED (VT4)	<u>53,100</u>	<u>28,500</u>
IMPROVEMENT ASSESSED (VT5)	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>53,100</u>	<u>28,500</u>
KPB TAXABLE (VT 1003)	<u>53,100</u>	<u>28,500</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION ACREAGE FOR THE PARCEL WAS INPUT INCORRECTLY WHEN INITIAL INPUT
INTO THE SYSTEM. TAR FOR YEARS 2019-2023

		CHANGE SUMMARY
DATE	<u>06/26/23</u>	KPB ASSESSED <u>(\$24,600)</u>
SUBMITTED BY	<u>LCRANE</u>	KPB TAXABLE <u>(\$24,600)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastral Values						Expand to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
Default	Default Value Group	Legal Acres			5.00 Acres	1.51 Acres	
	Appraised	Land Market value			\$53,100.00	\$28,500.00	
		TAG			58.00	58.00	
		TAG.Id			58.00	58.00	
	Assessed	Land			\$53,100.00	\$28,500.00	
		Percol Assessed Value			\$53,100.00	\$28,500.00	
		Personal Property Assessed Value			0	0	
		Qualified for Exemption			\$53,100.00	\$28,500.00	
		Total Assessed Value - City			0	0	
		Total City Optional Exempt Value			0	0	
		Land Assessed Value			\$53,100.00	\$28,500.00	
		Total Assessed Value - Borough			\$53,100.00	\$28,500.00	
	Taxable	City Taxable Value	58 - CENTRAL EMERGENCY SERVICES		0	0	
		Taxable Value - Borough			\$53,100.00	\$28,500.00	
	Exemption	Exemption Value City	58 - CENTRAL EMERGENCY SERVICES		0	0	
		Exemption Value Borough			0	0	
	Date	Year of Cadastral			2021.0000000000	2021.0000000000	
		Effective date of value change			20210101.0000000000	20210101.0000000000	

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 # 066-280-56

 X Typographical, computational or other similar error?
Identify & Describe:
ACREAGE INPUT INCORRECTLY

 X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
INCORRECT ACREAGE SHOWS ON PROPERTY RECORD CARD

 X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
ACREAGE INPUT INCORRECTLY WHEN INPUT INTO THE SYSTEM

Certified Value	Land	\$53,100
	Improvements	_____
	Personal Property	_____
	Total	\$53,100

Adjusted Value	Land	\$28,500
	Improvements	_____
	Personal Property	_____
	Total	\$28,500

Prepared by LES CRANE 6/29/2023

Approved by  6/29/23
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 TAR NUMBER 58 10 102
 PARCEL ID 066-280-56
 PRIMARY OWNER RONISH, STEVEN & BRENDA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>100</u>	<u>100</u>
LAND ASSESSED (VT4)	<u>53,100</u>	<u>28,500</u>
IMPROVEMENT ASSESSED (VT5)	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>53,100</u>	<u>28,500</u>
KPB TAXABLE (VT 1003)	<u>53,100</u>	<u>28,500</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION ACREAGE FOR THE PARCEL WAS INPUT INCORRECTLY WHEN INITIAL INPUT
INTO THE SYSTEM. TAR FOR YEARS 2019-2023

	CHANGE SUMMARY
DATE <u>06/26/23</u>	KPB ASSESSED <u>(\$24,600)</u>
SUBMITTED BY <u>LCRANE</u>	KPB TAXABLE <u>(\$24,600)</u>
VERIFIED BY <u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
	CITY TAXABLE <u>\$0</u>
	KPB FLAT TAX <u></u>
	CITY FLAT TAX <u></u>

Cadastral Values						Expand to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
Default	Default Value Group	Legal Acres			5.00 Acres	1.81 Acres	
	Appraised	Land Market value			\$53,100.00	\$28,500.00	
		TAG			58.00	58.00	
		TAG.Id			58.00	58.00	
	Assessed	Land			\$53,100.00	\$28,500.00	
		Parcel Assessed Value			\$53,100.00	\$28,500.00	
		Personal Property Assessed Value			0	0	
		Qualified for Exemption			\$53,100.00	\$28,500.00	
		Total Assessed Value - City			0	0	
		Total City Optional Exempt Value			0	0	
		Land Assessed Value			\$53,100.00	\$28,500.00	
		Total Assessed Value - Borough			\$53,100.00	\$28,500.00	
	Taxable	City Taxable Value	58 - CENTRAL EMERGENCY SERVICES		0	0	
		Taxable Value - Borough			\$53,100.00	\$28,500.00	
	Exemption	Exemption Value City	58 - CENTRAL EMERGENCY SERVICES		0	0	
		Exemption Value Borough			0	0	
	Date	Year of Cadastral			2022.0000000000	2022.0000000000	
		Effective date of value change			20220101.0000000000	20220101.0000000000	

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 # 066-280-56

- X Typographical, computational or other similar error?
Identify & Describe:
ACREAGE INPUT INCORRECTLY
- X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
INCORRECT ACREAGE SHOWS ON PROPERTY RECORD CARD
- X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
ACREAGE INPUT INCORRECTLY WHEN INPUT INTO THE SYSTEM

Certified Value	Land	\$53,100
	Improvements	_____
	Personal Property	_____
	Total	\$53,100
Adjusted Value	Land	\$28,500
	Improvements	_____
	Personal Property	_____
	Total	\$28,500

Prepared by	LES CRANE	6/29/2023	
		Date	
Approved by		6/29/23	
	Department Director	Date	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023

TAR NUMBER 131-210-48

PARCEL ID 131-210-48

PRIMARY OWNER ELLSWORTH, ROBERT & MARTHA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>40,400</u>	<u>40,400</u>
IMPROVEMENT ASSESSED (VT5)	<u>455,100</u>	<u>455,100</u>
KPB ASSESSED (VT 1001)	<u>495,500</u>	<u>495,500</u>
KPB TAXABLE (VT 1003)	<u>145,500</u>	<u>197,700</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 RECALCULATED AS A VARIABLE AFTER PROPERTY OWNERS RESPONDED THAT THEY WOULD BE RENTING PART OF STRUCTURE IN 2023

		CHANGE SUMMARY
	KPB ASSESSED	<u>\$0</u>
DATE	KPB TAXABLE	<u>\$52,200</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						Depend to Filter Values	
Name	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group		Legal Acres			1.13 Acres	1.13 Acres	
	Appraised	Improvement Market value			\$485,100.00	\$485,100.00	
		Land Market value			\$40,400.00	\$40,400.00	
		TAG			\$8.00	\$8.00	
		TAG.Id			\$8.00	\$8.00	
	Assessed	Improvements			\$485,100.00	\$227,600.00	
		Land			\$40,400.00	\$20,200.00	
		Parcel Assessed Value			\$493,500.00	\$493,500.00	
		Personal Property Assessed Value			0	0	
		Qualified for Exemption			\$493,500.00	\$247,500.00	
		Total Assessed Value - City			0	0	
		Total Borough Optional Exempt Value			\$200,000.00	\$147,500.00	
		Total City Optional Exempt Value			0	0	
		Total Mandatory Exempt Value			\$150,000.00	\$150,000.00	
		Unqualified Improvements				\$227,500.00	
		Unqualified Land				\$20,200.00	
		Land Assessed Value			\$40,400.00	\$40,400.00	
		Improvement Assessed Value			\$485,100.00	\$485,100.00	
		Total Assessed Value - Borough			\$493,500.00	\$493,500.00	
	Taxable	City Taxable Value	SS - CENTRAL EMERGENCY SERVICES		0	0	
		Taxable Value - Borough			\$145,500.00	\$197,700.00	
	Exemption	BOROUGH SENIOR Exempt Value			\$300,000.00	\$247,500.00	
		Cap for Senior Exemption			\$150,000.00	\$150,000.00	
		Exemption Value City	SS - CENTRAL EMERGENCY SERVICES		0	0	
		OP Residential Boro Exemption			\$50,000.00	\$50,000.00	
		OP Senior Resident >150k Exempt Value			\$150,000.00	\$97,500.00	
		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			\$485,100.00	\$485,100.00	
		Exemption Value Borough			\$350,000.00	\$297,500.00	
	Data	Year of Cadastra			2023.0000000000	2023.0000000000	
		Effective date of value change			20230101.0000000000	20230101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023

TAR NUMBER 192-111

PARCEL ID 131-456-19

PRIMARY OWNER LONNIE C FORD REVOCABLE TRUST

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>27,000</u>	<u>27,000</u>
IMPROVEMENT ASSESSED (VT5)	<u>341,800</u>	<u>341,800</u>
KPB ASSESSED (VT 1001)	<u>368,800</u>	<u>368,800</u>
KPB TAXABLE (VT 1003)	<u>368,800</u>	<u>318,800</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION MANIFEST CLERICAL ERROR - EXEMPTION EXAMINER FAILED TO ENTER THE EXEMPTION PROPERLY AFTER IT HAD BEEN APPROVED

CHANGE SUMMARY

DATE	<u>06/01/23</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE	<u>(\$50,000)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>\$0</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cadastral Values					Expend to Prior Values		
Class	Value Type	Abbrvsn	Secondary Attribute	Previous Amount	Current Amount		
Default - Default Value Group	Legal Acres			1.31 Acres		1.31 Acres	
	Appraised	Improvement Market value			\$341,800.00	\$341,800.00	
		Land Market value			\$27,000.00	\$27,000.00	
		TAG			58.00	58.00	
		TAG.Id			58.00	58.00	
	Assessed	Improvements			\$341,800.00	\$341,800.00	
		Land			\$27,000.00	\$27,000.00	
		Parcel Assessed Value			\$368,800.00	\$368,800.00	
		Personal Property Assessed Value			0	0	
		Qualified for Exemption			\$368,800.00	\$368,800.00	
		Total Assessed Value - City			0	0	
	Total Borough Optional Exempt Value						\$50,000.00
		Total City Optional Exempt Value			0	0	
		Land Assessed Value			\$27,000.00	\$27,000.00	
		Improvement Assessed Value			\$341,800.00	\$341,800.00	
	Total Assessed Value - Borough			\$368,800.00	\$368,800.00		
Taxable	City Taxable Value	58 - CENTRAL EMERGENCY SERVICES		0	0		
Taxable Value - Borough				\$368,800.00		\$318,800.00	
Exemption	Exemption Value City	58 - CENTRAL EMERGENCY SERVICES		0	0		
OP Residential Boro Exemption						\$50,000.00	
Residential Exemption						\$50,000.00	
	Working Improvement Assessed Value			\$341,800.00	\$341,800.00		
Exemption Value Borough				0		\$50,000.00	
Date	Year of Cadastral			2023.0000000000		2023.0000000000	
	Effective date of value change			20230101.0000000000		20230101.0000000000	

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 13145619

X Typographical, computational or other similar error?
Identify & Describe:
 EXEMPTION WAS APPROVED BUT NOT ENTERED IN AUMENTUM PROPERLY

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

YES Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
 YES, EXEMPTION EXAMINER FAILED TO APPLY THE EXEMPT PROPERTY TO CREDIT THE PARCEL

Certified Value	Land	\$27,000
	Improvements	\$341,800
	Personal Property	_____
	Total	\$368,800

Adjusted Value	Land	\$27,000
	Improvements	\$341,800
	Personal Property	_____
	Total	\$368,800

Prepared by SGUZMAN 6/1/2023

Approved by *Adem Dur* 6/2/23
 Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023

TAR NUMBER 28014

PARCEL ID 137-130-29

PRIMARY OWNER ROTENBERRY, JOSEPH

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>30,400</u>	<u>30,400</u>
IMPROVEMENT ASSESSED (VT5)	<u>174,200</u>	<u>174,200</u>
KPB ASSESSED (VT 1001)	<u>204,600</u>	<u>204,600</u>
KPB TAXABLE (VT 1003)	<u>154,600</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 LATE FILED VETERAN EXEMPTION APPROVED BY KPB RO2023-036

CHANGE SUMMARY

DATE	<u>06/06/23</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE	<u>(\$154,600)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>\$0</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cadastre Values				Expend to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group		Legal Acres			2.27 Acres	2.27 Acres
	Appraised	Improvement Market value			\$174,200.00	\$174,200.00
		Land Market value			\$30,400.00	\$30,400.00
	Assessed	TAG			\$8.00	\$8.00
		TAG.Id			\$8.00	\$8.00
		Improvements			\$174,200.00	\$174,200.00
		Land			\$30,400.00	\$30,400.00
		Parcel Assessed Value			\$204,600.00	\$204,600.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$204,600.00	\$204,600.00
		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			\$50,000.00	\$54,600.00
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value				\$150,000.00
		Land Assessed Value			\$30,400.00	\$30,400.00
	Improvement Assessed Value			\$174,200.00	\$174,200.00	
	Total Assessed Value - Borough			\$204,600.00	\$204,600.00	
Taxable	City Taxable Value		SS CENTRAL EMERGENCY SERVICES	0	0	
	Taxable Value - Borough			\$154,600.00	0	
Exemption	BOROUGH VETERAN Exempt Value				\$204,600.00	
	Cap for Veteran Exemption				\$150,000.00	
	Disabled Veteran Exemption				\$150,000.00	
	Exemption Value City		SS - CENTRAL EMERGENCY SERVICES	0	0	
	OP Disabled Veteran >\$150k Exempt Value				\$54,600.00	
	OP Residential Boro Exemption			\$50,000.00		
	Residential Exemption			\$50,000.00	\$50,000.00	
	Veteran Mandatory Exempt Value				\$150,000.00	
	Veteran Mandatory Imp				\$150,000.00	
	Working Improvement Assessed Value			\$174,200.00	\$174,200.00	
	Exemption Value Borough			\$50,000.00	\$204,600.00	
Date	Year of Cadastre				2023.0000000000	2023.0000000000
	Effective date of value change				20230101.0000000000	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 09 25 301
 PARCEL ID 165-460-06
 PRIMARY OWNER SMITH, MICHAEL

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>44,600</u>	<u>44,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>106,300</u>	<u>106,300</u>
KPB ASSESSED (VT 1001)	<u>150,900</u>	<u>150,900</u>
KPB TAXABLE (VT 1003)	<u>100,900</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 VETERAN EXEMPTION APPROVED BY KPB RO 2023-036

		CHANGE SUMMARY
DATE	<u>06/06/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$100,900)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastral Values						Expend to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group		Legal Acres			3.10 Acres	3.10 Acres	
	Appraised	Improvement Market value			\$106,300.00	\$106,300.00	
		Land Market value			\$44,600.00	\$44,600.00	
		TAG			\$8.00	\$8.00	
		TAG.Id			\$8.00	\$8.00	
	Assessed	Improvements			\$106,300.00	\$106,300.00	
		Land			\$44,600.00	\$44,600.00	
		Parcel Assessed Value			\$150,900.00	\$150,900.00	
		Personal Property Assessed Value			0	0	
		Qualified for Exemption			\$150,900.00	\$150,900.00	
	Total Assessed Value - City			0	0		
	Total Borough Optional Exempt Value				\$50,000.00	\$900.00	
	Total City Optional Exempt Value				0	0	
	Total Mandatory Exempt Value					\$150,000.00	
		Land Assessed Value			\$44,600.00	\$44,600.00	
		Improvement Assessed Value			\$106,300.00	\$106,300.00	
		Total Assessed Value - Borough			\$150,900.00	\$150,900.00	
Taxable		City Taxable Value	00 - WESTERN EMERGENCY SVS		0	0	
	Taxable Value - Borough				\$100,900.00	0	
Exemption		BOROUGH VETERAN Exempt Value				\$150,900.00	
		Cap for Veteran Exemption				\$150,000.00	
		Disabled Veteran Exemption				\$150,000.00	
		Exemption Value City	00 - WESTERN EMERGENCY SVS		0	0	
		OP Disabled Veterans >\$150k Exempt Value					\$900.00
		OP Residential Boro Exemption				\$50,000.00	
		Residential Exemption			\$50,000.00	\$50,000.00	
		Veteran MandatoryLand				\$43,700.00	
		Veteran Mandatory Exempt Value				\$150,000.00	
		Veteran MandatoryImp				\$106,300.00	
		Working Improvement Assessed Value			\$106,300.00	\$106,300.00	
		Exemption Value Borough				\$50,000.00	\$150,900.00
Date		Year of Cadastral			2023.0000000000	2023.0000000000	
		Effective date of value change			20230101.0000000000	20230101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023

TAR NUMBER 12.10

PARCEL ID 173-070-42

PRIMARY OWNER KING, MICHAEL

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>81</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>61,100</u>	<u>61,100</u>
IMPROVEMENT ASSESSED (VT5)	<u>457,000</u>	<u>457,000</u>
KPB ASSESSED (VT 1001)	<u>518,100</u>	<u>518,100</u>
KPB TAXABLE (VT 1003)	<u>468,100</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION MANIFEST CLERICAL ERROR - VETERAN DOCUMENTATION PROVIDED BY APPLICANT
BUT NOT PRINTED TIMELY BY ADMIN ASSIST.

CHANGE SUMMARY

DATE	<u>07/06/23</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE	<u>(\$468,100)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>\$0</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cadastre Values					Expand to Filter Values	
Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group		Legal Acres		18.13 Acres	18.13 Acres	
	Appraised	Improvement Market value		\$487,000.00	\$487,000.00	
		Land Market value		\$61,100.00	\$61,100.00	
		TAG		\$1.00	\$1.00	
		TAG.Id		\$1.00	\$1.00	
	Assessed	Improvements		\$487,000.00	\$487,000.00	
		Land		\$61,100.00	\$61,100.00	
		Parcel Assessed Value		\$518,100.00	\$518,100.00	
		Personal Property Assessed Value		0	0	
		Qualified for Exemption		\$518,100.00	\$518,100.00	
	Total Assessed Value - City		0	0		
	Total Borough Optional Exempt Value		\$50,000.00	\$368,100.00		
	Total City Optional Exempt Value		0	0		
	Total Mandatory Exempt Value			\$150,000.00		
	Land Assessed Value		\$61,100.00	\$61,100.00		
	Improvement Assessed Value		\$487,000.00	\$487,000.00		
	Total Assessed Value - Borough		\$518,100.00	\$518,100.00		
Taxable	City Taxable Value	81 - KACHEMAK EMERGENCY SERVICES		0	0	
	Taxable Value - Borough		\$468,100.00	0		
Exemption	BOROUGH VETERAN Exempt Value			\$518,100.00		
	Cap for Veteran Exemption			\$150,000.00		
	Disabled Veteran Exemption			\$150,000.00		
	Exemption Value City	81 - KACHEMAK EMERGENCY SERVICES		0	0	
	OP Disabled Veteran >\$150k Exempt Value			\$368,100.00		
	OP Residential Boro Exemption			\$80,000.00		
	Residential Exemption		\$80,000.00	\$80,000.00		
	Veteran Mandatory Exempt Value			\$150,000.00		
	Veteran Mandatory Imp			\$150,000.00		
	Working Improvement Assessed Value		\$487,000.00	\$487,000.00		
	Exemption Value Borough		\$80,000.00	\$518,100.00		
Data	Year of Cadastre			2023.0000000000	2023.0000000000	
	Effective date of value change			20230101.0000000000	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 # 173070142

YES Typographical, computational or other similar error?
Identify & Describe:
ADMIN ASSISTANT FAILED TO PRINT VETERAN LETTER PROVIDED BY APPLICANT VIA EMAIL

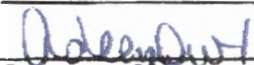
YES Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
YES, ASSESSMENT NOTICE DID NOT SHOW THE PROPERTY EXEMPTION

YES Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
YES, ADMIN ASSISTANT FAILED TO PRINT THE EMAILED COPY OF THE VETERAN DISABILITY LETTER AND PROVIDE IT TO THE EXEMPTION EXAMINER.

Certified Value	Land	\$61,100
	Improvements	\$457,000
	Personal Property	
	Total	\$518,100

Adjusted Value	Land	\$61,100
	Improvements	\$457,000
	Personal Property	
	Total	\$518,100

Prepared by SGUZMAN 7/6/2023

Approved by  7/7/23
 Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 174-450-01
 PARCEL ID 174-450-01
 PRIMARY OWNER SIMONS, LESLIE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>80</u>	<u>80</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>122,700</u>	<u>122,700</u>
IMPROVEMENT ASSESSED (VT5)	<u>308,700</u>	<u>308,700</u>
KPB ASSESSED (VT 1001)	<u>431,400</u>	<u>431,400</u>
KPB TAXABLE (VT 1003)	<u>381,400</u>	<u>81,400</u>
CITY ASSESSED (VT 1011)	<u>431,400</u>	<u>431,400</u>
CITY TAXABLE (VT 1013)	<u>431,400</u>	<u>281,400</u>

EXPLANATION SENIOR EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

CHANGE SUMMARY

DATE	<u>06/01/23</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>(\$150,000)</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cadastre Values					Expend to Filter Values	
	Class	Value Type	Attributé	Secondary Attributé	Previous Amount	Amount
Default - Default Value Group		Legal Acres			2.10 Acres	2.10 Acres
	Appraised	Improvement Market value			\$308,700.00	\$308,700.00
		Land Market value			\$122,700.00	\$122,700.00
		TAG			80.00	80.00
		TAG.Id			80.00	80.00
	Assessed	Improvements			\$308,700.00	\$308,700.00
		Land			\$122,700.00	\$122,700.00
		Parcel Assessed Value			\$431,400.00	\$431,400.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$431,400.00	\$431,400.00
		Total Assessed Value - City			\$431,400.00	\$431,400.00
		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	
	Land Assessed Value			\$122,700.00	\$122,700.00	
	Improvement Assessed Value			\$308,700.00	\$308,700.00	
	Total Assessed Value - Borough			\$431,400.00	\$431,400.00	
Taxable	City Taxable Value		80 KACHENAK	\$431,400.00	\$281,400.00	
	Taxable Value - Borough			\$381,400.00	\$231,400.00	
Exemption	BOROUGH SENIOR Exempt Value				\$300,000.00	
	Cap for Senior Exemption				\$180,000.00	
	Exemption Value City		80 - KACHENAK	0	\$150,000.00	
	OP Residential Boro Exemption			\$50,000.00	\$50,000.00	
	OP Senior Resident >150k Exempt Value				\$180,000.00	
	Residential Exemption			\$50,000.00	\$50,000.00	
	Senior Citizen Exemption				\$150,000.00	
	Senior Mandatory Exempt Value				\$150,000.00	
	Senior Mandatory Imp				\$180,000.00	
	Working Improvement Assessed Value			\$308,700.00	\$308,700.00	
	Exemption Value Borough			\$50,000.00	\$350,000.00	
Date	Year of Cadastre				2023.0000000000	2023.0000000000
	Effective date of value change				20230101.0000000000	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 80-23-002
 PARCEL ID 174-451-03
 PRIMARY OWNER JOHNSON REVOCABLE FAMILY TRUST

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>80</u>	<u>80</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>139,900</u>	<u>139,900</u>
IMPROVEMENT ASSESSED (VT5)	<u>250,800</u>	<u>250,800</u>
KPB ASSESSED (VT 1001)	<u>390,700</u>	<u>390,700</u>
KPB TAXABLE (VT 1003)	<u>390,700</u>	<u>40,700</u>
CITY ASSESSED (VT 1011)	<u>390,700</u>	<u>390,700</u>
CITY TAXABLE (VT 1013)	<u>390,700</u>	<u>240,700</u>

EXPLANATION SENIOR EXEMPTION AND 50K APPROVED AFTER CONFIRMING PFD ELIGIBILITY

CHANGE SUMMARY

		KPB ASSESSED <u>\$0</u>
DATE <u>06/26/23</u>		KPB TAXABLE <u>(\$350,000)</u>
SUBMITTED BY <u>SGUZMAN</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>

Cadastre Values						Expand to Filter Values	
Site		Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default	Default Value Group		Legal Acres			1.39 Acres	1.39 Acres
		Appraised	Improvement Market value			\$280,800.00	\$280,800.00
			Land Market value			\$139,900.00	\$139,900.00
			TAG			80.00	80.00
			TAG.Id			80.00	80.00
		Assessed	Improvements			\$280,800.00	\$280,800.00
			Land			\$139,900.00	\$139,900.00
			Parcel Assessed Value			\$390,700.00	\$390,700.00
			Personal Property Assessed Value			0	0
			Qualified for Exemption			\$390,700.00	\$390,700.00
			Total Assessed Value - City			\$390,700.00	\$390,700.00
			Total Borough Optional Exempt Value				\$200,000.00
			Total City Optional Exempt Value			0	0
			Total Mandatory Exempt Value				\$150,000.00
			Land Assessed Value			\$139,900.00	\$139,900.00
			Improvement Assessed Value			\$280,800.00	\$280,800.00
			Total Assessed Value - Borough			\$390,700.00	\$390,700.00
		Taxable	City Taxable Value	80 - KACHEMAK		\$390,700.00	\$240,700.00
			Taxable Value - Borough			\$390,700.00	\$40,700.00
		Exemption	BOROUGH SENIOR Exempt Value				\$300,000.00
			Cap for Senior Exemption				\$150,000.00
			Exemption Value City	80 - KACHEMAK		0	\$150,000.00
			OP Residential Boro Exemption				\$50,000.00
			OP Senior Resident >150k Exempt Value				\$150,000.00
			Residential Exemption				\$50,000.00
			Senior Citizen Exemption				\$150,000.00
			Senior Mandatory Exempt Value				\$150,000.00
			Senior Mandatory Imp				\$150,000.00
			Working Improvement Assessed Value			\$280,800.00	\$280,800.00
			Exemption Value Borough			0	\$350,000.00
		Date	Year of Cadastre			2023.0000000000	2023.0000000000
			Effective date of value change			20230101.0000000000	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 2023 001
 PARCEL ID 177-021-03
 PRIMARY OWNER NANCY SYNHORST

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>116,800</u>	<u>116,800</u>
IMPROVEMENT ASSESSED (VT5)	<u>450,600</u>	<u>450,600</u>
KPB ASSESSED (VT 1001)	<u>567,400</u>	<u>567,400</u>
KPB TAXABLE (VT 1003)	<u>517,400</u>	<u>217,400</u>
CITY ASSESSED (VT 1011)	<u>567,400</u>	<u>567,400</u>
CITY TAXABLE (VT 1013)	<u>547,400</u>	<u>397,400</u>

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

CHANGE SUMMARY

DATE	<u>06/26/23</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>(\$150,000)</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cadastral Values						
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Expend to Filter Values
Default - Default Value Group						
		Legal Acres			.43 Acres	.43 Acres
	Appraised	Improvement Market value			\$450,600.00	\$450,600.00
		Land Market value			\$116,800.00	\$116,800.00
		TAG		20.00		20.00
		TAG.Id		20.00		20.00
	Assessed	Improvements			\$450,600.00	\$430,600.00
		Land			\$116,800.00	\$116,800.00
		Parcel Assessed Value			\$567,400.00	\$567,400.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$567,400.00	\$567,400.00
		Total Assessed Value - City			\$567,400.00	\$567,400.00
		Total Borough Optional Exempt Value			\$40,000.00	\$200,000.00
		Total City Optional Exempt Value			\$20,000.00	\$20,000.00
		Total Mandatory Exempt Value				\$150,000.00
		Land Assessed Value			\$116,800.00	\$116,800.00
		Improvement Assessed Value			\$450,600.00	\$450,600.00
		Total Assessed Value - Borough			\$567,400.00	\$567,400.00
	Taxable	City Taxable Value	20 - HOMER CITY		\$547,400.00	\$397,400.00
		Taxable Value - Borough			\$517,400.00	\$217,400.00
	Exemption	BOROUGH SENIOR Exempt Value				\$300,000.00
		Cap for Senior Exemption				\$150,000.00
		Exemption Value City	20 - HOMER CITY		\$20,000.00	\$170,000.00
		OP 20k City Residential Exemption			\$20,000.00	\$20,000.00
		OP Residential Boro Exemption			\$80,000.00	\$80,000.00
		OP Senior Resident >150k Exempt Value				\$150,000.00
		Residential Exemption			\$80,000.00	\$80,000.00
		Senior Citizen Exemption				\$150,000.00
		Senior Mandatory Exempt Value				\$150,000.00
		Senior Mandatory Imp				\$160,000.00
		Working Improvement Assessed Value			\$450,600.00	\$450,600.00
		Exemption Value Borough			\$50,000.00	\$350,000.00
	Date	Year of Cadastra			2023.0000000000	2023.0000000000
		Effective date of value change			20230101.0000000000	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 177-021-09
 PARCEL ID 177-021-09
 PRIMARY OWNER BOONE COMMUNITY PROPERTY TRSUT

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>122,800</u>	<u>122,800</u>
IMPROVEMENT ASSESSED (VT5)	<u>434,000</u>	<u>434,000</u>
KPB ASSESSED (VT 1001)	<u>556,800</u>	<u>556,800</u>
KPB TAXABLE (VT 1003)	<u>506,800</u>	<u>206,800</u>
CITY ASSESSED (VT 1011)	<u>556,800</u>	<u>556,800</u>
CITY TAXABLE (VT 1013)	<u>536,800</u>	<u>386,800</u>

EXPLANATION SENIOR EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
	KPB ASSESSED	<u>\$0</u>
DATE <u>06/26/23</u>	KPB TAXABLE	<u>(\$300,000)</u>
SUBMITTED BY <u>SGUZMAN</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>

Cedestre Values						Depend to Filter Values	
Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount		
Default - Default Value Group							
Appraised	Legal Acres			.52 Acres		.52 Acres	
	Improvement Market value			\$434,000.00		\$434,000.00	
Assessed	Land Market value			\$122,800.00		\$122,800.00	
	TAG			20.00		20.00	
	TAG.Id			20.00		20.00	
	Improvements			\$434,000.00		\$434,000.00	
	Land			\$122,800.00		\$122,800.00	
	Parcel Assessed Value			\$556,800.00		\$556,800.00	
	Personal Property Assessed Value			0		0	
	Qualified for Exemption			\$556,800.00		\$556,800.00	
	Total Assessed Value - City			\$556,800.00		\$556,800.00	
	Total Borough Optional Exempt Value			\$50,000.00		\$200,000.00	
Total City Optional Exempt Value			\$20,000.00		\$20,000.00		
Total Mandatory Exempt Value					\$150,000.00		
	Land Assessed Value			\$122,800.00		\$122,800.00	
	Improvement Assessed Value			\$434,000.00		\$434,000.00	
	Total Assessed Value - Borough			\$556,800.00		\$556,800.00	
Taxable	City Taxable Value	20 - HOMER CITY		\$336,800.00		\$386,800.00	
Exemption	Taxable Value - Borough			\$506,800.00		\$206,800.00	
	BOROUGH SENIOR Exempt Value					\$300,000.00	
	Cap for Senior Exemption					\$150,000.00	
	Exemption Value City	20 - HOMER CITY		\$20,000.00		\$170,000.00	
	OP 20k City Residential Exemption			\$20,000.00		\$20,000.00	
	OP Residential Boro Exemption			\$80,000.00		\$80,000.00	
	OP Senior Resident >180k Exempt Value					\$150,000.00	
	Residential Exemption			\$80,000.00		\$80,000.00	
Senior Citizen Exemption					\$150,000.00		
Senior Mandatory Exempt Value					\$150,000.00		
Senior Mandatory Imp					\$150,000.00		
Working Improvement Assessed Value				\$434,000.00		\$434,000.00	
Exemption Value Borough				\$50,000.00		\$350,000.00	
Date	Year of Cedestre			2023.0000000000		2023.0000000000	
	Effective date of value change			20230101.0000000000		20230101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 43 13 076
 PARCEL ID 179-020-02
 PRIMARY OWNER GALABRIEL BLISS GAINES

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>46,600</u>	<u>46,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>232,300</u>	<u>125,300</u>
KPB ASSESSED (VT 1001)	<u>278,900</u>	<u>171,900</u>
KPB TAXABLE (VT 1003)	<u>278,900</u>	<u>171,900</u>
CITY ASSESSED (VT 1011)	<u>278,900</u>	<u>171,900</u>
CITY TAXABLE (VT 1013)	<u>278,900</u>	<u>171,900</u>

EXPLANATION _____

CHANGE SUMMARY

DATE	<u>07/06/23</u>	KPB ASSESSED	<u>(\$107,000)</u>
SUBMITTED BY	<u>LCRANE</u>	KPB TAXABLE	<u>(\$107,000)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>(\$107,000)</u>
		CITY TAXABLE	<u>(\$107,000)</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cadastre Value	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Expend to Filter Values
Default - Default Value Group		Legal Acres			.31 Acres	31.31748
	Appraised	Improvement Market value			\$232,300.00	\$125,300.00
		Land Market value			\$46,600.00	\$46,600.00
		TAG			20.00	20.00
		TAG.Id			20.00	20.00
	Assessed	Improvements			\$232,300.00	\$125,300.00
		Land			\$46,600.00	\$46,600.00
		Parcel Assessed Value			\$278,900.00	\$171,900.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$278,900.00	\$171,900.00
		Total Assessed Value - City			\$278,900.00	\$171,900.00
		Total City Optional Exempt Value			0	0
		Land Assessed Value			\$46,600.00	\$46,600.00
		Improvement Assessed Value			\$232,300.00	\$125,300.00
		Total Assessed Value - Borough			\$278,900.00	\$171,900.00
	Taxable	City Taxable Value	20 - HOMER CITY		\$278,900.00	\$171,900.00
		Taxable Value - Borough			\$278,900.00	\$171,900.00
	Exemption	Exemption Value City	20 - HOMER CITY		0	0
		Working Improvement Assessed Value			\$232,300.00	\$125,300.00
		Exemption Value Borough			0	0
	Date	Year of Cadastre			2021.0000000000	2023.0000000000
		Effective date of value change			20230101.0000000000	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 # 179-020-02

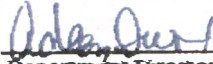
X _____ Typographical, computational or other similar error?
Identify & Describe:
 DURING SPLIT PROCESS, STRUCTURE PLACED ON INCORRECT PARCEL

X _____ Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
 DURING SPLIT PROCESS, STRUCTURE PLACED ON INCORRECT PARCEL

X _____ Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
 DURING SPLIT PROCESS, STRUCTURE PLACED ON INCORRECT PARCEL

Certified Value	Land	\$46,600
	Improvements	\$232,300
	Personal Property	_____
	Total	\$278,900

Adjusted Value	Land	\$46,600
	Improvements	\$125,300
	Personal Property	_____
	Total	\$171,900

Prepared by	LCRANE	7/6/2023
		Date
Approved by		7/6/23
	Department Director	Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 2023 006
 PARCEL ID 179-380-07
 PRIMARY OWNER BRAHM, RONALD

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>40,500</u>	<u>40,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>187,800</u>	<u>187,800</u>
KPB ASSESSED (VT 1001)	<u>228,300</u>	<u>228,300</u>
KPB TAXABLE (VT 1003)	<u>178,300</u>	<u>41,500</u>
CITY ASSESSED (VT 1011)	<u>228,300</u>	<u>228,300</u>
CITY TAXABLE (VT 1013)	<u>208,300</u>	<u>71,500</u>

EXPLANATION VETERAN EXEMPTION APPROVED BY KPB RO 2023-038

CHANGE SUMMARY

DATE	<u>06/06/23</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE	<u>(\$136,800)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>(\$136,800)</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cedestre Values							Expand to Fiber Values	
Year	Value Type	Legal Acres	Attribute	Secondary attribute	Previous measure	Current		
Default	Default Value Group				.18 Acres	.18 Acres		
Appraised	Improvement Market value				\$187,800.00	\$187,800.00		
	Land Market value				\$40,800.00	\$40,800.00		
	TAG				20.00	20.00		
	TAG.Id				20.00	20.00		
	Assessed	Improvements				\$112,500.00	\$112,500.00	
		Land				\$24,300.00	\$24,300.00	
		Parcel Assessed Value				\$228,300.00	\$228,300.00	
		Personal Property Assessed Value				0	0	
		Qualified for Exemption				\$136,800.00	\$136,800.00	
		Total Assessed Value - City				\$228,300.00	\$228,300.00	
Total Borough Optional Exempt Value				\$50,000.00	\$50,000.00			
Total City Optional Exempt Value				\$20,000.00	\$20,000.00			
Total Mandatory Exempt Value						\$136,800.00		
	Unqualified Improvements				\$75,300.00	\$75,300.00		
	Unqualified Land				\$16,200.00	\$16,200.00		
	Land Assessed Value				\$40,800.00	\$40,800.00		
	Improvement Assessed Value				\$187,800.00	\$187,800.00		
	Total Assessed Value - Borough				\$228,300.00	\$228,300.00		
Taxable	City Taxable Value		20 - HOMER CITY		\$208,300.00	\$71,500.00		
	Taxable Value - Borough				\$178,300.00	\$41,500.00		
Exemption	BOROUGH VETERAN Exempt Value					\$136,800.00		
	Cap for Veteran Exemption					\$150,000.00		
	Disabled Veteran Exemption					\$136,800.00		
	Exemption Value City		20 - HOMER CITY		\$20,000.00	\$156,800.00		
	DP 20k City Residential Exemption				\$20,000.00	\$20,000.00		
	DP Residential Boro Exemption				\$50,000.00	\$50,000.00		
	Residential Exemption				\$50,000.00	\$50,000.00		
Veteran MandatoryLand						\$24,300.00		
Veteran Mandatory Exempt Value						\$136,800.00		
Veteran MandatoryImp						\$112,500.00		
	Working Improvement Assessed Value				\$187,800.00	\$187,800.00		
	Exemption Value Borough				\$50,000.00	\$168,800.00		
Date	Year of Cedestre				2023.0000000000	2023.0000000000		
	Effective date of value change				20230101.0000000000	20230101.0000000000		

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023

TAR NUMBER

PARCEL ID 191-170-33

PRIMARY OWNER BORNT, ROBERT

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>69</u>	<u>69</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>59,400</u>	<u>59,400</u>
IMPROVEMENT ASSESSED (VT5)	<u>0</u>	<u>0</u>
KPB ASSESSED (VT 1001)	<u>59,400</u>	<u>59,400</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>59,400</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION MANIFEST CLERICAL ERROR - THE EXEMPTION DID NOT END WHEN A REAL ESTATE CONTRACT BUYER WAS ADDED TO TITLE.

CHANGE SUMMARY

DATE	<u>06/13/23</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE	<u>\$59,400</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>\$0</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cadastral Values				expand to Filter Values	
Class	Value Type	Attribute	Secondary Attribute	2023 Assessed	2023 Filter
Default - Default Value Group	Legal Acres			1.81 Acres	1.81 Acres
Appraised	Land Market value			\$59,400.00	\$59,400.00
	TAG			69.00	69.00
	TAG.Id			88.00	88.00
Assessed	Land			\$59,400.00	\$59,400.00
	Parcel Assessed Value			\$59,400.00	\$59,400.00
	Personal Property Assessed Value			0	0
	Qualified for Exemption			\$59,400.00	\$59,400.00
	Total Assessed Value - City			0	0
	Total City Optional Exempt Value			0	0
	Total Mandatory Exempt Value			\$59,400.00	
	Land Assessed Value			\$59,400.00	\$59,400.00
	Total Assessed Value - Borough			\$59,400.00	\$59,400.00
Taxable	City Taxable Value	69 - SOUTH HOSPITAL KBAY		0	0
	Taxable Value - Borough			0	\$59,400.00
Exemption	Exemption Value City	69 - SOUTH HOSPITAL KBAY		0	0
	Mental Health Trust Exempt Value			\$59,400.00	
	Exemption Value Borough			\$59,400.00	0
Date	Year of Cadastre			2023.0000000000	2023.0000000000
	Effective date of value change			20230101.0000000000	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 # 19117033

YES Typographical, computational or other similar error?
Identify & Describe:
 YES, EXEMPTION WAS NOT ENDED WHEN DEED WAS RECORDED AND TRANSFERRED. TITLE EXAMINER ASKED EXEMPTION EXAMINER TO BE SURE THE EXEMPTION ENDED AS IT DIDN'T APPEAR TO HAVE ENDED CORRECTLY EXEMPTION EXAMINER DID NOT DO SO TIMELY

YES Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
 YES, RECORDS SHOW AN EXEMPTION REMAINED INCORRECTLY

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

Certified Value	Land	\$59,400
	Improvements	
	Personal Property	
	Total	\$59,400

Adjusted Value	Land	\$59,400
	Improvements	
	Personal Property	
	Total	\$59,400

Prepared by SGUZMAN 6/13/2023

Approved by *Adean Owen* 6/19/23
 Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023

TAR NUMBER

PARCEL ID 191-170-34

PRIMARY OWNER BORNT, ROBERT

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>69</u>	<u>69</u>
CLASS CODE	<u>100</u>	<u>100</u>
LAND ASSESSED (VT4)	<u>62,100</u>	<u>62,100</u>
IMPROVEMENT ASSESSED (VT5)	<u>0</u>	<u>0</u>
KPB ASSESSED (VT 1001)	<u>62,100</u>	<u>62,100</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>62,100</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION MANIFEST CLERICAL ERROR - THE EXEMPTION DID NOT END WHEN A REAL ESTATE CONTRACT BUYER WAS ADDED TO TITLE

CHANGE SUMMARY

DATE	<u>06/13/23</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE:	<u>\$62,100</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>\$0</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cadastral Values							Expand to Filter Values	
Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Previous Area	Area	
Default	Default Value Group	Legal Acres		1.98 Acres	1.98 Acres			
Appraised	Land Market value			\$62,100.00	\$62,100.00			
	TAG			69.00	69.00			
	TAG.Id			88.00	88.00			
Assessed	Land			\$62,100.00	\$62,100.00			
	Parcel Assessed Value			\$62,100.00	\$62,100.00			
	Personal Property Assessed Value			0	0			
	Qualified for Exemption			\$62,100.00	\$62,100.00			
	Total Assessed Value - City			0	0			
	Total City Optional Exempt Value			0	0			
	Total Mandatory Exempt Value			\$62,100.00				
	Land Assessed Value			\$62,100.00	\$62,100.00			
	Total Assessed Value - Borough			\$62,100.00	\$62,100.00			
Taxable	City Taxable Value	69 - SOUTH HOSPITAL KBAY		0	0			
	Taxable Value - Borough			0	\$62,100.00			
Exemption	Exemption Value City	69 - SOUTH HOSPITAL KBAY		0	0			
	Mental Health Trust Exempt Value			\$62,100.00				
	Exemption Value Borough			\$62,100.00	0			
Date	Year of Cadastre			2023.0000000000	2023.0000000000			
	Effective date of value change			20230101.0000000000	20230101.0000000000			

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 19117034

YES Typographical, computational or other similar error?
Identify & Describe:
 THE EXEMPTION WAS NOT ENDED WHEN DEED WAS RECORDED AND TRANSFERRED. TITLE EXAMINER ASKED EXEMPTION EXAMINER TO BE SURE THE EXEMPTION ENDED AS IT DIDN'T APPEAR TO HAVE ENDED CORECTLY. EXEMPTION EXAMINER DID NOT DO SO TIMELY

YES Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
 YES, RECORDS SHOW AN EXEMPTION REMAINEED INCORRECTLY

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

Certified Value	Land	\$62,100
	Improvements	
	Personal Property	
	Total	\$62,100

Adjusted Value	Land	\$62,100
	Improvements	
	Personal Property	
	Total	\$62,100

Prepared by SGUZMAN 6/13/2023

Approved by *Deborah Dewey* 6/19/23
 Department Director Date