

Kenai Peninsula Borough

Assessing Department

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor

FROM: Adeena Wilcox, Borough Assessor *AW*

DATE: August 19, 2025

RE: Tax Adjustment Request Approval

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

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

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

DATED: August 19, 2025

Adeena Wilcox
Borough Assessor

APPROVED



Peter A. Micciche
Borough Mayor

AUGUST TARS

	2025	2024	2023	2022	2021	2020
TAG 10 (assessed)						
(taxable)						
TAG 11 (assessed)						
(taxable)						
TAG 20 (assessed)	\$0					
(taxable)	(\$50,000)					
TAG 21 (assessed)						
(taxable)						
TAG 30 (assessed)						
(taxable)						
TAG 40 (assessed)	\$0					
(taxable)	(\$750,000)					
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)	\$262,200					
TAG 57 (assessed)	\$0					
(taxable)	(\$300,000)					
TAG 58 (assessed)	\$1,428,881	\$1,193,835	\$1,212,192			
(taxable)	(\$3,214,838)	\$903,932	\$1,168,912			
TAG 59 (assessed)						
(taxable)						
TAG 61 (assessed)						
(taxable)						
TAG 63 (assessed)						
(taxable)						
TAG 64 (assessed)						
(taxable)						
TAG 65 (assessed)						
(taxable)						
TAG 67 (assessed)						
(taxable)						
TAG 68 (assessed)	\$0					
(taxable)	(\$118,900)					
TAG 69 (assessed)						
(taxable)						
TAG 70 (assessed)	(\$14,904)					
(taxable)	(\$13,990)					
TAG 80 (assessed)						
(taxable)						
TAG 81 (assessed)	\$0					
(taxable)	(\$536,900)					
TOTAL ASSESSED	\$1,413,977	\$1,193,835	\$1,212,192	\$0	\$0	\$0
TOTAL TAXABLE	(\$4,722,428)	\$903,932	\$1,168,912	\$0	\$0	\$0
KPB FLAT TAX	(\$29,625)					

AUGUST TARS CITY VALUES

	2025	2024	2023	2022	2021	2020
TAG 10 (assessed)						
(taxable)						
Seldovia Flat Tax						
TAG 20 (assessed)	\$0					
(taxable)	(\$20,000)					
Homer Flat Tax	(\$20)					
TAG 21 (assessed)						
(taxable)						
TAG 30 (assessed)						
(taxable)						
Disability Tax Credit						
TAG 40 (assessed)	\$0					
(taxable)	(\$300,000)					
TAG 41 (assessed)						
(taxable)						
TAG 70 (assessed)	(\$14,904)					
(taxable)	\$0					
Soldotna Flat Tax						
TAG 80 (assessed)						
(taxable)						
TOTAL ASSESSED	(\$14,904)	\$0	\$0	\$0	\$0	\$0
TOTAL TAXABLE	(\$320,000)	\$0	\$0	\$0	\$0	\$0
KPB FLAT TAX	(\$237)	\$0	\$0	\$0	\$0	\$0

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 68-25-004PARCEL ID 165-650-52PRIMARY OWNER KUZMIN, FEDOT

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>12,800</u>	<u>12,800</u>
IMPROVEMENT ASSESSED (VT5)	<u>45,700</u>	<u>45,700</u>
KPB ASSESSED (VT 1001)	<u>58,500</u>	<u>58,500</u>
KPB TAXABLE (VT 1003)	<u>58,500</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

DATE	<u>07/25/25</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE	<u>(\$58,500)</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
Default - Default Value Group		Legal Acres	1.87 Acres	1.87 Acres
Appraised		Improvement Market Value	\$45,700.00	\$45,700.00
		Land Market Value	\$12,800.00	\$12,800.00
Assessed		TAG	68.00	68.00
		TAG.Id	68.00	68.00
		Improvements	\$45,700.00	\$45,700.00
		Land	\$12,800.00	\$12,800.00
		Parcel Assessed Value	\$58,500.00	\$58,500.00
		Personal Property Assessed Value	0	0
		Qualified for Exemption	\$58,500.00	\$58,500.00
		Total Assessed Value - City	0	0
		Total City Optional Exempt Value	0	0
		Total Mandatory Exempt Value	\$58,500.00	\$58,500.00
Taxable		Land Assessed Value	\$12,800.00	\$12,800.00
		Improvement Assessed Value	\$45,700.00	\$45,700.00
		Total Assessed Value - Borough	\$58,500.00	\$58,500.00
		City Taxable Value	0	0
		Taxable Value - Borough	\$58,500.00	0
		BOROUGH SENIOR Exempt Value	\$58,500.00	\$58,500.00
		Cap for Senior Exemption	\$150,000.00	\$150,000.00
		Exemption Value City	0	0
		Residential Exemption	\$50,000.00	\$50,000.00
		Senior Citizen Exemption	\$58,500.00	\$58,500.00
Exemption		Senior Mandatory Exempt Value	\$58,500.00	\$58,500.00
		Senior Mandatory Imp	\$45,700.00	\$45,700.00
		Senior Mandatory Land	\$12,800.00	\$12,800.00
		Working Improvement Assessed Value	\$45,700.00	\$45,700.00
		Exemption Value Borough	0	\$58,500.00
		Year of Cadastre	2025,0000000000	2025,0000000000
		Effective date of value change	20250101,0000000000	20250101,0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 81-25-001PARCEL ID 172-230-30PRIMARY OWNER RICHARD MERLINO

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>81</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>171,600</u>	<u>171,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>309,700</u>	<u>309,700</u>
KPB ASSESSED (VT 1001)	<u>481,300</u>	<u>481,300</u>
KPB TAXABLE (VT 1003)	<u>431,300</u>	<u>131,300</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR EXEMPTION APPROVED AFTER CONFIRMING ELIGIBILITY FOR PFD.

CHANGE SUMMARY

DATE	<u>07/11/25</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE	<u>(\$300,000)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>\$0</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres			4.61 Acres	
		Improvement Market Value			\$309,700.00	\$309,700.00
	Assessed	Land Market Value			\$171,600.00	\$171,600.00
		TAG			81.00	81.00
		TAG.Ld			81.00	81.00
		Improvements			\$309,700.00	\$309,700.00
		Land			\$171,600.00	\$171,600.00
		Parcel Assessed Value			\$481,300.00	\$481,300.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			0	0
		Total Assessed Value - City			\$481,300.00	\$481,300.00
		Total Assessed Value - City			0	0
	Taxable	Total Borough Optional Exempt Value			\$50,000.00	\$200,000.00
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value			\$171,600.00	\$150,000.00
		Land Assessed Value			\$309,700.00	\$309,700.00
		Improvement Assessed Value			\$481,300.00	\$481,300.00
		Total Assessed Value - Borough			0	0
		City Taxable Value		81 - KACHEMAK EMERGENCY SERVICES	\$431,300.00	\$131,300.00
		Taxable Value - Borough			\$300,000.00	\$300,000.00
		BOROUGH SENIOR Exempt Value			\$150,000.00	\$150,000.00
		Cap for Senior Exemption			0	0
	Exemption	Exemption Value City		81 - KACHEMAK EMERGENCY SERVICES	\$50,000.00	\$50,000.00
		OP Residential Boro Exemption			\$150,000.00	\$150,000.00
		OP Senior Resident > 150K Exempt Value			\$50,000.00	\$50,000.00
		Residential Exemption			\$150,000.00	\$150,000.00
		Senior Citizen Exemption			\$150,000.00	\$150,000.00
		Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Senior Mandatory Imp			\$309,700.00	\$309,700.00
		Working Improvement Assessed Value			\$50,000.00	\$50,000.00
		Exemption Value Borough			2025.000000000000	2025.000000000000
		Year of Cadastre			20250101.0000000000	20250101.0000000000
	Date	Effective date of value change				

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 81-25-002PARCEL ID 172-340-08PRIMARY OWNER NIELSON, DAVID AND JENNIFER

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>81</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>102,400</u>	<u>102,400</u>
IMPROVEMENT ASSESSED (VT5)	<u>184,500</u>	<u>184,500</u>
KPB ASSESSED (VT 1001)	<u>286,900</u>	<u>286,900</u>
KPB TAXABLE (VT 1003)	<u>236,900</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

	CHANGE SUMMARY
DATE	<u>07/15/25</u>
SUBMITTED BY	<u>S NOTTER</u>
VERIFIED BY	<u>C. FINLEY</u>
KPB ASSESSED	<u>\$0</u>
KPB TAXABLE	<u>(\$236,900)</u>
CITY ASSESSED	<u>\$0</u>
CITY TAXABLE	<u>\$0</u>
KPB FLAT TAX	<u></u>
CITY FLAT TAX	<u></u>

Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group						
Appraised		Legal Acres			9.89 Acres	
		Improvement Market value			\$184,500.00	\$184,500.00
Assessed		Land Market value			\$102,400.00	\$102,400.00
		TAG			81.00	81.00
		TAG.Id			81.00	81.00
		Improvements			\$184,500.00	\$184,500.00
		Land			\$102,400.00	\$102,400.00
		Parcel Assessed Value			\$286,900.00	\$286,900.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$286,900.00	\$286,900.00
		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			\$50,000.00	\$136,900.00
Taxable		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value				\$150,000.00
		Land Assessed Value			\$102,400.00	\$102,400.00
		Improvement Assessed Value			\$184,500.00	\$184,500.00
		Total Assessed Value - Borough			\$286,900.00	\$286,900.00
		City Taxable Value	81 - KACHEMAK EMERGENCY SERVICES		0	0
		Taxable Value - Borough			\$236,900.00	0
		BOROUGH SENIOR Exempt Value				\$286,900.00
		Cap for Senior Exemption			0	\$150,000.00
		Exemption Value City	81 - KACHEMAK EMERGENCY SERVICES		0	0
Exemption		OP Residential Boro Exemption			\$50,000.00	\$136,900.00
		OP Senior Resident >150k Exempt Value			\$50,000.00	\$50,000.00
		Residential Exemption				\$150,000.00
		Senior Citizen Exemption				\$150,000.00
		Senior Mandatory Exempt Value				\$150,000.00
		Senior Mandatory Imp				\$150,000.00
		Working Improvement Assessed Value			\$184,500.00	\$184,500.00
		Exemption Value Borough			\$50,000.00	\$286,900.00
		Year of Cadastre			2025.000000000000	2025.000000000000
		Effective date of value change			20250101.000000000000	20250101.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 20-25-008PARCEL ID 173-241-24PRIMARY OWNER JANE REGAN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>164,900</u>	<u>164,900</u>
IMPROVEMENT ASSESSED (VT5)	<u>849,900</u>	<u>849,900</u>
KPB ASSESSED (VT 1001)	<u>1,014,800</u>	<u>1,014,800</u>
KPB TAXABLE (VT 1003)	<u>664,800</u>	<u>664,800</u>
CITY ASSESSED (VT 1011)	<u>1,014,800</u>	<u>1,014,800</u>
CITY TAXABLE (VT 1013)	<u>844,800</u>	<u>844,800</u>

EXPLANATION 2025 SENIOR HARDSHIP EXEMPTION APPROVED

		CHANGE SUMMARY
DATE	<u>07/31/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$2,251.61)</u>
		CITY FLAT TAX <u></u>

Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres			1.71 Acres	1.71 Acres
		Improvement Market Value			\$849,900.00	\$849,900.00
	Assessed	Land Market Value			\$164,900.00	\$164,900.00
		TAG			20.00	20.00
		TAG.Id			20.00	20.00
		Improvements			\$849,900.00	\$849,900.00
		Land			\$164,900.00	\$164,900.00
		Parcel Assessed Value			\$1,014,800.00	\$1,014,800.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$1,014,800.00	\$1,014,800.00
		Total Assessed Value - City			\$200,000.00	\$200,000.00
		Total Borough Optional Exempt Value			\$20,000.00	\$20,000.00
	Taxable	Total City Optional Exempt Value			\$150,000.00	\$150,000.00
		Total Mandatory Exempt Value			\$164,900.00	\$164,900.00
		Land Assessed Value			\$849,900.00	\$849,900.00
		Improvement Assessed Value			\$1,014,800.00	\$1,014,800.00
		Total Assessed Value - Borough			\$844,800.00	\$844,800.00
		City Taxable Value	20 - HOMER CITY		\$664,800.00	\$664,800.00
		Taxable Value - Borough			\$300,000.00	\$300,000.00
		BOROUGH SENIOR Exempt Value			\$150,000.00	\$150,000.00
		Cap for Senior Exemption			\$170,000.00	\$170,000.00
		Exemption Value City	20 - HOMER CITY		\$20,000.00	\$20,000.00
	Exemption	OP 20k City Residential Exemption			\$50,000.00	\$50,000.00
		OP Residential Boro Exemption			\$150,000.00	\$150,000.00
		OP Senior Resident >150k Exempt Value			\$50,000.00	\$50,000.00
		Residential Exemption			\$150,000.00	\$150,000.00
		Senior Citizen Exemption			\$150,000.00	\$150,000.00
		Senior Hardship Credit Amount			\$2,251.51	\$2,251.51
		Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Senior Mandatory Imp			\$150,000.00	\$150,000.00
		Working Improvement Assessed Value			\$849,900.00	\$849,900.00
		Exemption Value Borough			\$350,000.00	\$350,000.00
Date		Year of Cadastre			2025.0000000000	2025.0000000000

TAX ADJUSTMENT REQUESTROLL/YEAR 2025TAR NUMBER 20-25-009PARCEL ID 177-020-69PRIMARY OWNER CATHERS, DANIEL AND BRANDIE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>55,300</u>	<u>55,300</u>
IMPROVEMENT ASSESSED (VT5)	<u>625,800</u>	<u>625,800</u>
KPB ASSESSED (VT 1001)	<u>681,100</u>	<u>681,100</u>
KPB TAXABLE (VT 1003)	<u>631,100</u>	<u>681,100</u>
CITY ASSESSED (VT 1011)	<u>681,100</u>	<u>681,100</u>
CITY TAXABLE (VT 1013)	<u>661,100</u>	<u>681,100</u>

EXPLANATION MANIFEST CLERICAL ERROR - REMOVE 50K FOR 2025;**CHANGE SUMMARY**

DATE	<u>07/16/25</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE	<u>\$50,000</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>\$20,000</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cadastral Values			Expand to Filter Values			
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group						
Appraised		Legal Acres			.71 Acres	.71 Acres
		Improvement Market value			\$625,800.00	\$625,800.00
		Land Market value			\$55,300.00	\$55,300.00
		TAG			20.00	20.00
Assessed		TAG.Id			20.00	20.00
		Improvements			\$625,800.00	\$625,800.00
		Land			\$55,300.00	\$55,300.00
		Parcel Assessed Value			\$681,100.00	\$681,100.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$681,100.00	\$681,100.00
		Total Assessed Value - City			\$681,100.00	\$681,100.00
		Total Borough Optional Exempt Value			\$50,000.00	
		Total City Optional Exempt Value			\$20,000.00	
		Land Assessed Value			\$55,300.00	\$55,300.00
Taxable		Improvement Assessed Value			\$625,800.00	\$625,800.00
		Total Assessed Value - Borough			\$681,100.00	\$681,100.00
		City Taxable Value		20 - HOMER CITY	\$661,100.00	\$661,100.00
		Taxable Value - Borough			\$631,100.00	\$631,100.00
		Exemption Value City		20 - HOMER CITY	\$20,000.00	0
		OP 20k City Residential Exemption			\$20,000.00	
		OP Residential Boro Exemption			\$50,000.00	
		Residential Exemption			\$50,000.00	
		Working Improvement Assessed Value			\$625,800.00	\$625,800.00
		Exemption Value Borough			\$50,000.00	0
Date		Year of Cadastre			2025.0000000000	2025.0000000000
		Effective date of value change			20250101.0000000000	20250101.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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

Parcel ID / Acct # 17702069

X Typographical, computational or other similar error?
Identify & Describe:
YES, EXEMPTION APPLICATION FOR ANOTHER PARCEL WAS MISSED AND THE
EXEMPTION ON THIS PARCEL WAS NOT REMOVED

X Readily apparent from the assessment notice, tax
statement or other borough tax record?
Identify & Describe:
YES, KPB NOTICES DID SHOW THE EXEMPTION ON THIS PIN INCORRECTLY

X Made by a borough employee in the performance of
typing, record keeping, filing, measuring, or other
similar duties?
Identify & Describe:
YES, EXEMPTION EXAMINER MISSED THE REMOVAL OF THIS EXEMPTION AND
FAILED TO NOTICE THE 50K APPLICATION WAS FOR A DIFFERENT PIN

Certified Value	Land	<u>\$55,300</u>
	Improvements	<u>\$625,800</u>
	Personal Property	<u></u>
	Total	<u>\$681,100</u>

Adjusted Value	Land	<u>\$55,300</u>
	Improvements	<u>\$625,800</u>
	Personal Property	<u></u>
	Total	<u>\$681,100</u>

Prepared by S NOTTER 7/16/2025

Approved by *Adoop Dwyer* 7/16/25
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 20-25-010PARCEL ID 177-210-08PRIMARY OWNER CATHERS, DANIEL AND BRANDIE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>70,800</u>	<u>70,800</u>
IMPROVEMENT ASSESSED (VT5)	<u>319,800</u>	<u>319,800</u>
KPB ASSESSED (VT 1001)	<u>390,600</u>	<u>390,600</u>
KPB TAXABLE (VT 1003)	<u>390,600</u>	<u>340,600</u>
CITY ASSESSED (VT 1011)	<u>390,600</u>	<u>390,600</u>
CITY TAXABLE (VT 1013)	<u>390,600</u>	<u>370,600</u>

EXPLANATION MANIFEST CLERICAL ERROR - 50K APPLICATION APPROVED LATE

CHANGE SUMMARY

DATE	<u>07/16/25</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE	<u>(\$50,000)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>(\$20,000)</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cadastral Values			Expanded to Filter Values		
Site	Class	Value Type	Attribute	Previous Amount	
Default - Default Value Group	Appraised	Legal Acres		.78 Acres	
		Improvement Market value		\$319,800.00	
		Land Market value		\$70,800.00	
	Assessed	TAG			20.00
		TAG.Id			20.00
		Improvements			\$319,800.00
		Land			\$70,800.00
		Parcel Assessed Value			\$390,600.00
		Personal Property Assessed Value			0
		Qualified for Exemption			\$390,600.00
		Total Assessed Value - City			\$390,600.00
		Total Borough Optional Exempt Value			\$50,000.00
		Total City Optional Exempt Value			\$20,000.00
		Land Assessed Value			\$70,800.00
		Improvement Assessed Value			\$319,800.00
		Total Assessed Value - Borough			\$390,600.00
		Taxable	City Taxable Value	20 - HOMER CITY	\$390,600.00
Exemption	Taxable Value - Borough	20 - HOMER CITY	\$340,600.00		
	Exemption Value City		0		
	OP 20k City Residential Exemption		\$20,000.00		
	OP Residential Boro Exemption		\$50,000.00		
	Residential Exemption		\$50,000.00		
Date	Working Improvement Assessed Value		\$319,800.00		
	Exemption Value Borough		0		
	Year of Cadastre		2025.000000000000		
	Effective date of value change		20250101.000000000000		

MANIFEST CLERICAL ERROR - CHECKLIST

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

Parcel ID / Acct # 17721008

X Typographical, computational or other similar error?
Identify & Describe:
YES, APPLICATION PIN WAS MISSED AND NOT PROCESSED FOR 2025; OWNERS HAVE ANOTHER PIN THAT HAD THE EXEMPTION AND EXEMPTION EXAMINER DID NOT NOTICE THE OWNERS WERE SWITCHING THE EXEMPTION TO A NEW PIN.

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
YES, KPB NOTECES SHOWED THE EXEMPTION INCORRECTLY ON THIS PIN

X 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 PROPERLY PROCESS THE EXEMPTION APPLICATION

Certified Value	Land	<u>\$70,800</u>
	Improvements	<u>\$319,800</u>
	Personal Property	<u></u>
	Total	<u>\$390,600</u>

Adjusted Value	Land	<u>\$70,800</u>
	Improvements	<u>\$319,800</u>
	Personal Property	<u></u>
	Total	<u>\$390,600</u>

Prepared by S NOTTER 7/16/2025
Date

Approved by _____
Department Director Date

TAX ADJUSTMENT REQUESTROLL/YEAR 2025TAR NUMBER 20-25-011PARCEL ID 179-021-45PRIMARY OWNER RICHARD RAMIREZ

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>114,100</u>	<u>114,100</u>
IMPROVEMENT ASSESSED (VT5)	<u>379,800</u>	<u>379,800</u>
KPB ASSESSED (VT 1001)	<u>493,900</u>	<u>493,900</u>
KPB TAXABLE (VT 1003)	<u>493,900</u>	<u>443,900</u>
CITY ASSESSED (VT 1011)	<u>493,900</u>	<u>493,900</u>
CITY TAXABLE (VT 1013)	<u>493,900</u>	<u>473,900</u>

EXPLANATION CLERICAL ERROR - 50K APPLICATION APPROVED BUT COMPUTER ENTRY WASNOT COMPLETED**CHANGE SUMMARY**

DATE	<u>07/11/25</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE	<u>(\$50,000)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>(\$20,000)</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cadastral Values			Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute	Amount
Default - Default Value Group					
Appraised		Legal Acres		.46 Acres	
		Improvement Market value			\$379,800.00
		Land Market value			\$114,100.00
		TAG		20.00	20.00
Assessed		TAG.Id		20.00	20.00
		Improvements			\$379,800.00
		Land			\$114,100.00
		Parcel Assessed Value			\$493,900.00
		Personal Property Assessed Value			0
		Qualified for Exemption			\$493,900.00
		Total Assessed Value - City			\$493,900.00
		Total Borough Optional Exempt Value			\$50,000.00
		Total City Optional Exempt Value			0
		Land Assessed Value			\$114,100.00
Taxable		Improvement Assessed Value			\$379,800.00
		Total Assessed Value - Borough			\$493,900.00
		City Taxable Value	20 - HOMER CITY		\$493,900.00
		Taxable Value - Borough			\$493,900.00
		Exemption Value City	20 - HOMER CITY		0
		OP 20k City Residential Exemption			\$20,000.00
		OP Residential Boro Exemption			\$20,000.00
		Residential Exemption			\$50,000.00
		Working Improvement Assessed Value			\$50,000.00
		Exemption Value Borough			\$379,800.00
Date		Year of Cadastre		0	\$50,000.00
		Effective date of value change		2025.0000000000	2025.0000000000
				20250101.0000000000	20250101.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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

Parcel ID / Acct # 17902145

X Typographical, computational or other similar error?
Identify & Describe:
STAFF APPROVED THE EXEMPTION APPLICATION BUT FAILED TO ENTER THE
EXEMPTION INTO AUMENTUM

X Readily apparent from the assessment notice, tax
statement or other borough tax record?
Identify & Describe:
YES, NO EXEMPTION APPEARED ON ASSESSMENT NOTICE OR TAX BILL

X Made by a borough employee in the performance of
typing, record keeping, filing, measuring, or other
similar duties?
Identify & Describe:
YES, STAFF FAILED TO ENTER EXEMPTION INTO THE COMPUTER

Certified Value	Land	<u>\$114,100</u>
	Improvements	<u>\$379,800</u>
	Personal Property	<u> </u>
	Total	<u>\$493,900</u>

Adjusted Value	Land	<u>\$114,100</u>
	Improvements	<u>\$379,800</u>
	Personal Property	<u> </u>
	Total	<u>\$493,900</u>

Prepared by S NOTTER 7/11/2025

Approved by Odessa Dwyer 7/15/25
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER58-25-003

PARCEL ID

45290

PRIMARY OWNER

CRAIG TAYLOR EQUIPMENT CO

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
BOAT CLASS/COUNT		
PLANE CLASS/COUNT		
KPB ASSESSED (VT 1001)	\$49,781	\$1,478,662
KPB TAXABLE (VT 1003)	\$0	\$1,378,662
CITY ASSESSED (VT 1011)	\$0	\$0
CITY TAXABLE (V 1013)	\$0	\$0

EXPLANATION

MAIN ROLL 2023-2025. AUDIT PERFORMED FOR 2023, 2024 & 2025. ESCAPED

ASSETS FOUND. ADDING TO TAX ROLLS FOR EACH YEAR, INCREASE IN TAXABLE VALUE.

CHANGE SUMMARY

DATE

07/15/25

KPB ASSESSED

\$1,428,881

SUBMITTED BY

M PAYFER

KPB TAXABLE

\$1,378,662

VERIFIED BY

C. FINLEY

CITY ASSESSED

\$0

CITY TAXABLE

\$0

KPB FLAT TAX

CITY FLAT TAX

Cadastral Values		Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Site								
Default - Default Value Group		Appraised	Improvement Market Value			\$49,781.00	\$1,478,662.00	
			TAG			58.00	58.00	
			TAG.Id			58.00	58.00	
		Assessed	Furniture, fixtures & Equipment			\$47,781.00	\$1,476,662.00	
			Personal Property Assessed Value			\$49,781.00	\$1,478,662.00	
			Supplies			\$2,000.00	\$2,000.00	
			Total Assessed Value - City			0	0	
			Total Borough Optional Exempt Value			\$49,781.00	\$100,000.00	
			Total City Optional Exempt Value			0	0	
			Total Assessed Value - Borough			\$49,781.00	\$1,478,662.00	
Taxable			City Taxable Value	58 - CENTRAL EMERGENCY SERVICES		0	0	
Exemption			Taxable Value - Borough			0	\$1,378,662.00	
			Exemption Value City	58 - CENTRAL EMERGENCY SERVICES		0	0	
			OP PP Bor \$100K Ex Value			\$49,781.00	\$100,000.00	
			OP PPV 100K Exemption			\$100,000.00	\$100,000.00	
			OP PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00	
			OP PPV City \$100K Exemption			\$100,000.00	\$100,000.00	
			Exemption Value Borough	58 - CENTRAL EMERGENCY SERVICES		\$49,781.00	\$100,000.00	
Date			Year of Cadastre			2025.000000000000	2025.000000000000	
			Effective date of value change			20250101.000000000000	20250101.000000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 **TAR NUMBER** 058-23-065

PARCEL ID 45290

PRIMARY OWNER CRAIG TAYLOR EQUIPMENT CO

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$56,720</u>	<u>\$1,268,912</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$1,168,912</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION MAIN ROLL 2023-2025. AUDIT PERFORMED FOR 2023, 2024 & 2025. ESCAPED

ASSETS FOUND. ADDING TO TAX ROLLS FOR EACH YEAR, INCREASE IN TAXABLE VALUE.

		CHANGE SUMMARY
DATE	<u>07/15/25</u>	KPB ASSESSED <u>\$1,212,192</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$1,168,912</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	Appraised	Improvement Market value			\$56,720.00	\$1,268,912.00
		TAG			58.00	58.00
		TAG.Id			58.00	58.00
	Assessed	Furniture, Fixtures & Equipment			\$54,720.00	\$1,266,912.00
		Personal Property Assessed Value			\$56,720.00	\$1,266,912.00
		Supplies			\$2,000.00	\$2,000.00
		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			\$56,720.00	\$100,000.00
		Total City Optional Exempt Value			0	0
		Total Assessed Value - Borough			\$56,720.00	\$1,268,912.00
Taxable		City Taxable Value	58 - CENTRAL EMERGENCY SERVICES		0	0
		Taxable Value - Borough			0	0
Exemption		Exemption Value City	58 - CENTRAL EMERGENCY SERVICES		0	0
		OP PP Bor \$100K Exe Value			\$56,720.00	\$100,000.00
		OP PPV 100K Exemption			\$100,000.00	\$100,000.00
		OP PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00
		OP PPV City \$100K Exemption			\$100,000.00	\$100,000.00
		Exemption Value Borough	58 - CENTRAL EMERGENCY SERVICES		\$56,720.00	\$100,000.00
Date		Year of Cadastre			2023.0000000000	2023.0000000000
		Effective date of value change			20230101.0000000000	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

58-24-056

PARCEL ID

45290

PRIMARY OWNER

CRAIG TAYLOR EQUIPMENT CO

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
BOAT CLASS/COUNT		
PLANE CLASS/COUNT		
KPB ASSESSED (VT 1001)	\$54,497	\$1,248,332
KPB TAXABLE (VT 1003)	\$0	\$1,148,332
CITY ASSESSED (VT 1011)	\$0	\$0
CITY TAXABLE (V 1013)	\$0	\$0

EXPLANATION

MAIN ROLL 2023-2025. AUDIT PERFORMED FOR 2023, 2024 & 2025. ESCAPED ASSETS FOUND. ADDING TO TAX ROLLS FOR EACH YEAR, INCREASE IN TAXABLE VALUE.

CHANGE SUMMARY

DATE

07/15/25

SUBMITTED BY

M PAYFER

VERIFIED BY

C. FINLEY

KPB ASSESSED

\$1,193,835

KPB TAXABLE

\$1,148,332

CITY ASSESSED

\$0

CITY TAXABLE

\$0

KPB FLAT TAX

CITY FLAT TAX

Cadastral Values		Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute
Default - Default Value Group	Appraised	Improvement Market Value		
		TAG		Previous Amount
				\$54,497.00
		TAG.Ld		58.00
				58.00
	Assessed	Furniture, Fixtures & Equipment		
		Personal Property Assessed Value		\$1,248,332.00
		Supplies		\$1,248,332.00
				\$2,000.00
		Total Assessed Value - City		0
		Total Borough Optional Exempt Value		\$54,497.00
		Total City Optional Exempt Value		0
		Total Assessed Value - Borough		\$1,248,332.00
Taxable		City Taxable Value	58 - CENTRAL EMERGENCY SERVICES	0
Exemption		Taxable Value - Borough		0
		Exemption Value City	58 - CENTRAL EMERGENCY SERVICES	\$1,148,332.00
		OP PP Bor \$100K Exe Value		0
		OP PPV 100K Exemption		\$54,497.00
		OP PPV Borough \$100K Exemption		\$100,000.00
		OP PPV City \$100K Exemption		\$100,000.00
		Penalty Flag		\$1.00
		Exemption Value Borough		\$1.00
Date		Year of Cadastre		\$54,497.00
		Effective date of value change		2024.000000000000
				20240101.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER

40-25-001

PARCEL ID

91636

PRIMARY OWNER

ALEXANDER JASON D

	CURRENT VALUE	CORRECTED VALUE
TAG	40	40
BOAT CLASS/COUNT	BC5-1	BC5-1
PLANE CLASS/COUNT		
KPB ASSESSED (VT 1001)		
KPB TAXABLE (VT 1003)		
CITY ASSESSED (VT 1011)		
CITY TAXABLE (V 1013)		

EXPLANATION

VESSEL REPAIR AND SEASONAL STORAGE EXEMPTON APPROVED FOR 2025.

KPB FLAT TAX PORTION ONLY. CITY OF SEWARD AD VALOREM TAX PORTION REMAINS.

		CHANGE SUMMARY
DATE	07/07/25	KPB ASSESSED \$0
SUBMITTED BY	E. HERRIN	KPB TAXABLE \$0
VERIFIED BY	C. FINLEY	CITY ASSESSED \$0
		CITY TAXABLE \$0
		KPB FLAT TAX (\$250)
		CITY FLAT TAX \$0

Cadastre Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group			
Appraised	Assessed	Boat Personal Class 5 Count	1.00
		Improvement Market Value	\$11,520.00
Assessed	Assessed	TAG	40.00
		TAG.Id	40.00
Taxable	Exemption	Boat Assessed Value	\$11,520.00
		Boat Personal Class 5	\$11,520.00
Exemption	Exemption	Personal Property Assessed Value	\$11,520.00
		Total Assessed Value - City	0
Exemption	Exemption	Total City Optional Exempt Value	\$11,520.00
		Total Assessed Value - Borough	0
Exemption	Exemption	City Taxable Value	0
		Taxable Value - Borough	\$11,520.00
Exemption	Exemption	Exemption Value City	0
		OP PP Bor \$100K Exe Value	0
Exemption	Exemption	OP PPV 100K Exemption	\$100,000.00
		OP PPV Borough \$100K Exemption	\$100,000.00
Exemption	Exemption	OP PPV City \$100K Exemption	\$100,000.00
		Vessel Repair TAX CREDIT \$250	250.00
Date	Date	Exemption Value Borough	0
		Year of Cadastre	2025.0000000000
Effective date of value change	Effective date of value change		2025.0000000000
			20250101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 20-25-001

PARCEL ID 98373

PRIMARY OWNER CARR TIMOTHY C

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC-5</u>	<u>BC-4</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$0</u>	<u>\$0</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$0</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION MAIN ROLL FILER 2025. PER SOA DMV VESSEL AT 37', PER USCG VESSEL AT 32'.

MPPV NOTES USCG LENGTH OF 32' IS CORRECT. VESSEL BC-4, NOT BC-5

		CHANGE SUMMARY
DATE	<u>07/02/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$100)</u>
		CITY FLAT TAX <u>(\$20)</u>

Cadastre Values			Expand to Filter Values			
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group						
Appraised		Boat Personal Class 4 Count			1.00	1.00
		Boat Personal Class 5 Count				
		Improvement Market value			\$121,000.00	\$121,000.00
Assessed		TAG			20.00	20.00
		TAG.Id			20.00	20.00
		Boat Assessed Value			\$121,000.00	\$121,000.00
Boat Personal Class 4						
Boat Personal Class 5						
\$121,000.00						
Taxable		Personal Property Assessed Value			0	0
		Total Assessed Value - City			0	0
		Total City Optional Exempt Value			0	0
		Total Assessed Value - Borough			0	0
		City Taxable Value	20 - HOMER CITY		0	0
		Taxable Value - Borough			0	0
		Exemption Value City	20 - HOMER CITY		0	0
		OP pp Bor \$100K Exe Value			0	0
		OP PPV 100K Exemption			\$100,000.00	\$100,000.00
		OP PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00
Exemption		OP PPV City \$100K Exemption	20 - HOMER CITY		\$100,000.00	\$100,000.00
		Exemption Value Borough			0	0
		Year of Cadastre			2025.000000000000	2025.000000000000
Date		Effective date of value change			20250101.000000000000	20250101.000000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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

Parcel ID / Acct # 00078373

X Typographical, computational or other similar error?
Identify & Describe:
VESSEL INCORRECTLY LISTED AS BC-5 (37'), SHOULD BE BC-4 (32')

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
VESSEL INCORRECTLY LISTED AS BC-5 (37'), SHOULD BE BC-4 (32')

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
VESSEL INCORRECTLY LISTED AS BC-5 (37'), SHOULD BE BC-4 (32')

Certified Value	Land	
	Improvements	
	Personal Property	\$250
	Total	\$250

Adjusted Value	Land	
	Improvements	
	Personal Property	\$150
	Total	\$150

Prepared by M PAYFER 7/2/2025

Approved by Adrian Dwyer 7/2/25
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 20-25-002

PARCEL ID 101275

PRIMARY OWNER STEPANOFF ANDREW JR

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC5-1</u>	<u>BC5-1</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2025.

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

		CHANGE SUMMARY
DATE	<u>07/07/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>E. HERRIN</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$250)</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group			
Appraised		Boat Personal Class 5 Count	1.00
		Improvement Market Value	\$36,000.00
Assessed		TAG	20.00
		TAG.Ld	20.00
		Boat Assessed Value	\$36,000.00
		Boat Personal Class 5	\$36,000.00
		Personal Property Assessed Value	0
		Total Assessed Value - City	0
Taxable		Total City Optional Exempt Value	0
		Total Assessed Value - Borough	0
Exemption		City Taxable Value	0
		Taxable Value - Borough	0
		Exemption Value City	0
		Op PP Bor \$100K Exe Value	0
		Op PPV 100K Exemption	\$100,000.00
		Op PPV Borough \$100K Exemption	\$100,000.00
		Op PPV City \$100K Exemption	\$100,000.00
		Vessel Repair TAX CREDIT \$250	250.00
Date		Exemption Value Borough	0
		Year of Cadastre	2025.000000000000
		Effective date of value change	20250101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 20-25-003

PARCEL ID 103745

PRIMARY OWNER BILOFF CHET

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC4-1</u>	<u>BC4-1</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2025.

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

	CHANGE SUMMARY
DATE <u>07/07/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY <u>E. HERRIN</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY <u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
	CITY TAXABLE <u>\$0</u>
	KPB FLAT TAX <u>(\$150)</u>
	CITY FLAT TAX <u>\$0</u>

Cadastre Values		Expand to Filter Values				
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group						
Appraised		Boat Personal Class 4 Count			1.00	1.00
		Improvement Market Value			\$60,000.00	\$60,000.00
Assessed		TAG			20.00	20.00
		TAG.Id			20.00	20.00
		Boat Assessed Value			\$60,000.00	\$60,000.00
		Boat Personal Class 4			\$60,000.00	\$60,000.00
		Personal Property Assessed Value			0	0
		Total Assessed Value - City			0	0
Taxable		Total City Optional Exempt Value			0	0
		Total Assessed Value - Borough			0	0
		City Taxable Value	20 - HOMER CITY		0	0
		Taxable Value - Borough			0	0
		Exemption Value City	20 - HOMER CITY		0	0
		Op PP Bor \$100K Exe Value			0	0
		Op PPV 100K Exemption			\$100,000.00	\$100,000.00
		Op PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00
		Op PPV City \$100K Exemption	20 - HOMER CITY		\$100,000.00	\$100,000.00
		Vessel Repair TAX CREDIT \$150			150.00	150.00
Date		Exemption Value Borough			0	0
		Year of Cadastre			2025.0000000000	2025.0000000000
		Effective date of value change			20250101.0000000000	20250101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 20-25-004

PARCEL ID 103830

PRIMARY OWNER LEWIS JAMES A & JAMES D

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC4-1</u>	<u>BC4-1</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2025.

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

	CHANGE SUMMARY
DATE <u>07/07/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY <u>E. HERRIN</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY <u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
	CITY TAXABLE <u>\$0</u>
	KPB FLAT TAX <u>(\$150)</u>
	CITY FLAT TAX <u>\$0</u>

Cadastre Values			Expand to Filter Values				
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group	Appraised	Boat Personal Class 4 Count			1.00	1.00	
		Improvement Market value			\$477,000.00	\$477,000.00	
		TAG			20.00	20.00	
	Assessed	TAG.Id			20.00	20.00	
		Boat Assessed Value			\$477,000.00	\$477,000.00	
		Boat Personal Class 4			\$477,000.00	\$477,000.00	
	Taxable	Personal Property Assessed Value			0	0	
		Total Assessed Value - City			0	0	
		Total City Optional Exempt Value			0	0	
		Total Assessed Value - Borough	20 - HOMER CITY		0	0	
		City Taxable Value			0	0	
		Taxable Value - Borough	20 - HOMER CITY		0	0	
		Exemption Value City			0	0	
		Op pp Bor \$100K Exe Value			0	0	
		Op PPV 100K Exemption			\$100,000.00	\$100,000.00	
		Op PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00	
		Op PPV City \$100K Exemption	20 - HOMER CITY		\$100,000.00	\$100,000.00	
		Vessel Repair TAX CREDIT \$150			150.00	150.00	
		Date	Exemption Value Borough			0	0
			Year of Cadastre			2025.000000000000	2025.000000000000
Effective date of value change				20250101.000000000000	20250101.000000000000		

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 20-25-005

PARCEL ID 103903

PRIMARY OWNER ALLEN BENJAMIN & RAECHEL

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC5-1</u>	<u>BC5-1</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2025.

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

	CHANGE SUMMARY
DATE <u>07/07/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY <u>E. HERRIN</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY <u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
	CITY TAXABLE <u>\$0</u>
	KPB FLAT TAX <u>(\$250)</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		Boat Personal Class 5 Count			1.00	1.00
		Improvement Market value			\$495,000.00	\$495,000.00
Assessed		TAG			20.00	20.00
		TAG.Id			20.00	20.00
		Boat Assessed Value			\$495,000.00	\$495,000.00
		Boat Personal Class 5			\$495,000.00	\$495,000.00
		Personal Property Assessed Value			0	0
Taxable		Total Assessed Value - City			0	0
		Total City Optional Exempt Value			0	0
		Total Assessed Value - Borough			0	0
		City Taxable Value	20 - HOMER CITY		0	0
		Taxable Value - Borough			0	0
Exemption		Exemption Value City	20 - HOMER CITY		0	0
		OP PP Bor \$100K Exe Value			0	0
		OP PPV 100K Exemption			\$100,000.00	\$100,000.00
		OP PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00
		OP PPV City \$100K Exemption			\$100,000.00	\$100,000.00
Vessel Repair TAX CREDIT \$250						
Date		Exemption Value Borough			0	0
		Year of Cadastre			2025.000000000000	2025.000000000000
		Effective date of value change			202510101.000000000000	202510101.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER20-25-006

PARCEL ID

103912

PRIMARY OWNER

DENN MATTHEW

	CURRENT VALUE	CORRECTED VALUE
TAG	20	20
BOAT CLASS/COUNT	BC4-1	BC4-1
PLANE CLASS/COUNT		
KPB ASSESSED (VT 1001)		
KPB TAXABLE (VT 1003)		
CITY ASSESSED (VT 1011)		
CITY TAXABLE (V 1013)		

EXPLANATION

VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2025.

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

		CHANGE SUMMARY
DATE	07/07/25	KPB ASSESSED\$0
SUBMITTED BY	E. HERRIN	KPB TAXABLE\$0
VERIFIED BY	C. FINLEY	CITY ASSESSED\$0
		CITY TAXABLE\$0
		KPB FLAT TAX(\$150)
		CITY FLAT TAX\$0

Cadastre Values			Expand to Filter Values			
Site	Class	Value Type	Attribute	Secondary Attribute	Amount	
Default - Default Value Group	Appraised	Boat Personal Class 4 Count			1.00	
		Improvement Market value			\$148,000.00	
	Assessed	TAG			20.00	
		TAG.1d			20.00	
		Boat Assessed Value			20.00	
		Boat Personal Class 4			\$148,000.00	
		Personal Property Assessed Value			\$148,000.00	
	Taxable	Total Assessed Value - City			0	
		Total City Optional Exempt Value			0	
		Total Assessed Value - Borough			0	
		City Taxable Value	20 - HOMER CITY		0	
		Taxable Value - Borough			0	
		Exemption Value City	20 - HOMER CITY		0	
		OP PP Bor \$100K Exe Value			0	
		OP PPV 100K Exemption			\$100,000.00	
		OP PPV Borough \$100K Exemption			\$100,000.00	
		OP PPV City \$100K Exemption	20 - HOMER CITY		\$100,000.00	
		Vessel Repair TAX CREDIT \$150				150.00
		Date	Exemption Value Borough			0
			Year of Cadastre			2025.0000000000
Effective date of value change				20250101.0000000000		

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 20-25-007

PARCEL ID 103920

PRIMARY OWNER SMITH RYAN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC3-1</u>	<u>BC3-1</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2025.

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

	CHANGE SUMMARY
DATE <u>07/07/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY <u>E. HERRIN</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY <u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
	CITY TAXABLE <u>\$0</u>
	KPB FLAT TAX <u>(\$50)</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		Boat Personal Class 3 Count			1.00	1.00
		Improvement Market value			\$46,500.00	\$46,500.00
Assessed		TAG			20.00	20.00
		TAG.Id			20.00	20.00
		Boat Assessed Value			\$46,500.00	\$46,500.00
		Boat Personal Class 3			\$46,500.00	\$46,500.00
		Personal Property Assessed Value			0	0
		Total Assessed Value - City			0	0
		Total City Optional Exempt Value			0	0
		Total Assessed Value - Borough			0	0
		City Taxable Value	20 - HOMER CITY		0	0
		Taxable Value - Borough	20 - HOMER CITY		0	0
Exemption		Exemption Value City			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	20 - HOMER CITY		\$100,000.00	\$100,000.00
		Vessel Repair TAX CREDIT \$50			50.00	50.00
Date		Exemption Value Borough			0	0
		Year of Cadastre			2025.000000000000	2025.000000000000
		Effective date of value change			20250101.000000000000	20250101.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER

40-25-002

PARCEL ID

103964

PRIMARY OWNER

PALANIUK TREVOR DONALD

	CURRENT VALUE	CORRECTED VALUE
TAG	40	40
BOAT CLASS/COUNT	BC3-1	BC3-1
PLANE CLASS/COUNT		
KPB ASSESSED (VT 1001)		
KPB TAXABLE (VT 1003)		
CITY ASSESSED (VT 1011)		
CITY TAXABLE (V 1013)		

EXPLANATION

VESSEL WAS REMOVED FROM KPB, APPROVED VESSEL REPAIR EXEMPTION

DF ACCT FOR 2025.

		CHANGE SUMMARY
DATE	08/01/25	KPB ASSESSED \$0
SUBMITTED BY	E. HERRIN	KPB TAXABLE \$0
VERIFIED BY	C. FINLEY	CITY ASSESSED \$0
		CITY TAXABLE \$0
		KPB FLAT TAX (\$50)
		CITY FLAT TAX (\$187)

Cadastral Values			Expand to Filter Values			
Size	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group						
	Appraised	Boat Personal Class 3 Count			1.00	
		Improvement Market Value			\$48,750.00	
		TAG			40.00	
		TAG.Id			40.00	
	Assessed	Boat Assessed Value			\$48,750.00	
		Boat Personal Class 3			\$48,750.00	
		Personal Property Assessed Value			0	
		Total Assessed Value - City			\$48,750.00	
		Total City Optional Exempt Value			0	
		Total Assessed Value - Borough			0	
	Taxable	City Taxable Value	40 - SEWARD CITY		\$48,750.00	0
		Taxable Value - Borough			0	0
	Exemption	Exemption Value City	40 - SEWARD CITY		0	0
		OP PP Bor \$100K Exe Value			0	0
		OP PPV 100K Exemption			\$100,000.00	\$100,000.00
		OP PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00
		OP PPV City \$100K Exemption			\$100,000.00	\$100,000.00
		OP PPV City \$100K Exemption	40 - SEWARD CITY		\$100,000.00	\$100,000.00
		Exemption Value Borough			0	0
	Date	Year of Cadastre			2025.000000000000	
		Effective date of value change			20250101.000000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER70-25-001

PARCEL ID

104002

PRIMARY OWNER

VERTICAL BRIDGE S3 ASSETS LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	70	
BOAT CLASS/COUNT		
PLANE CLASS/COUNT		
KPB ASSESSED (VT 1001)	\$14,904	\$0
KPB TAXABLE (VT 1003)	\$13,990	\$0
CITY ASSESSED (VT 1011)	\$14,904	\$0
CITY TAXABLE (V 1013)	\$0	\$0

EXPLANATIONMR 2025. DF PIN 104002 FOR 2025. OWNER FILED INCORRECTLY AFFECTING 2 ACCTS. NO CHANGES TO OTHER ACCOUNTS, INCLUDING THE RE-PRORATION OF THE KPB \$100K EXEMPTION DUE TO MIN CHANGE IN TOTAL TAXES DUE.

		CHANGE SUMMARY
DATE	08/06/25	KPB ASSESSED(\$14,904)
SUBMITTED BY	M PAYFER	KPB TAXABLE(\$13,990)
VERIFIED BY	C. FINLEY	CITY ASSESSED(\$14,904)
		CITY TAXABLE\$0
		KPB FLAT TAX
		CITY FLAT TAX

Cadastral Values			Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute	Amount
Default - Default Value Group	Appraised	Improvement Market Value			\$14,904.00
		TAG			70.00
		TAG.Ld			70.00
	Assessed	Furniture, Fixtures & Equipment			\$14,904.00
		Personal Property Assessed Value			\$14,904.00
		Total Assessed Value - City			\$14,904.00
		Total Borough Optional Exempt Value			\$914.00
		Total City Optional Exempt Value			\$14,904.00
	Taxable	Total Assessed Value - Borough			\$14,904.00
		City Taxable Value	70 - SOLDOTNA CITY		0
		Taxable Value - Borough			\$13,990.00
		Exemption Value City	70 - SOLDOTNA CITY		\$14,904.00
		OP PP Bor \$100K Exe Value			\$914.00
	Exemption	OP PP Soldotna \$100K Exe Value			\$14,904.00
		OP PPV 100K Borough Contig Exemption			\$914.00
		OP PPV 100K City Contig Exemption	70 - SOLDOTNA CITY		\$100,000.00
		OP PPV Borough \$100K Exemption			\$914.00
		OP PPV City \$100K Exemption	70 - SOLDOTNA CITY		\$100,000.00
		PP Boro Contig Flag			1.00
		PP City Contig Flag			1.00
		PP Contiguous Boro Parcel Group			2009143.00
		PP Contiguous Boro Parcel Sequence in Group			10.00
		PP Contiguous City Parcel Group			2009168.00
		PP Contiguous City Parcel Sequence in Group			3.00
		Exemption Value Borough			\$914.00
	Date	Year of Cadastre			2025.0000000000
		Effective date of value change			20250101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER

55-25-001

PARCEL ID

012-431-03

PRIMARY OWNER

DENNY DOOLITTLE

	CURRENT VALUE	CORRECTED VALUE
TAG	55	55
CLASS CODE	112	112
LAND ASSESSED (VT4)	34,600	34,600
IMPROVEMENT ASSESSED (VT5)	1,070,800	1,070,800
KPB ASSESSED (VT 1001)	1,105,400	1,105,400
KPB TAXABLE (VT 1003)	755,400	755,400
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

SENIOR HARDSHIP EXEMPTION APPROVED FOR 2025

		CHANGE SUMMARY
DATE SUBMITTED BY VERIFIED BY	07/31/25 S NOTTER C. FINLEY	KPB ASSESSED KPB TAXABLE CITY ASSESSED CITY TAXABLE KPB FLAT TAX CITY FLAT TAX
		\$0 \$0 \$0 \$0 (\$5,759.73)

Site	Default - Default Value Group	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
			Legal Acres			.95 Acres	
		Appraised	Improvement Market Value			\$1,070,800.00	\$1,070,800.00
			Land Market Value			\$34,600.00	\$34,600.00
			TAG			55.00	55.00
			TAG.Ld			55.00	55.00
		Assessed	Improvements			\$1,070,800.00	\$1,070,800.00
			Land			\$34,600.00	\$34,600.00
			Parcel Assessed Value			\$1,105,400.00	\$1,105,400.00
			Personal Property Assessed Value			0	0
			Qualified for Exemption			\$1,105,400.00	\$1,105,400.00
			Total Assessed Value - City			0	0
			Total Borough Optional Exempt Value			\$200,000.00	\$200,000.00
			Total City Optional Exempt Value			0	0
			Total Mandatory Exempt Value			\$150,000.00	\$150,000.00
			Land Assessed Value			\$34,600.00	\$34,600.00
			Improvement Assessed Value			\$1,070,800.00	\$1,070,800.00
			Total Assessed Value - Borough			\$1,105,400.00	\$1,105,400.00
		Taxable	City Taxable Value	55 - NIKISKI SN.		0	0
			Taxable Value - Borough			\$755,400.00	\$755,400.00
		Exemption	BOROUGH SENIOR Exemption Value			\$300,000.00	\$300,000.00
			Cap for Senior Exemption			\$150,000.00	\$150,000.00
			Exemption Value City			0	0
			OP Residential Boro Exemption			\$50,000.00	\$50,000.00
			OP Senior Resident >150k Exempt Value			\$150,000.00	\$150,000.00
			Residential Exemption			\$50,000.00	\$50,000.00
			Senior Citizen Exemption			\$150,000.00	\$150,000.00
			Senior Hardship Credit Amount			\$5,759.73	\$5,759.73
			Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00
			Senior Mandatory Imp			\$150,000.00	\$150,000.00
			Working Improvement Assessed Value			\$1,070,800.00	\$1,070,800.00
			Exemption Value Borough			\$350,000.00	\$350,000.00
		Date	Year of Cadastre			2025.000000000000	2025.000000000000
			Effective date of value change			20250101.000000000000	20250101.000000000000

TAX ADJUSTMENT REQUESTROLL/YEAR 2025TAR NUMBER 55-25-002PARCEL ID 013-480-02PRIMARY OWNER BETTY CLOUD

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>55</u>	<u>55</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>124,500</u>	<u>124,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>299,100</u>	<u>299,100</u>
KPB ASSESSED (VT 1001)	<u>423,600</u>	<u>423,600</u>
KPB TAXABLE (VT 1003)	<u>161,400</u>	<u>423,600</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 - THE APPLICANT HAS NOT BEEN IN STATE NOR
ELIGIBLE FOR THE PFD. THE EXEMPTION WAS NOT ENDED TIMELY

	CHANGE SUMMARY
DATE <u>07/16/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY <u>S NOTTER</u>	KPB TAXABLE <u>\$262,200</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>

Default - Default Value Group				8.60 Acres	8.60 Acres
Appraised	Legal Acres				
	Improvement Market Value			\$299,100.00	\$299,100.00
Assessed	Land Market Value			\$124,500.00	\$124,500.00
	TAG			55.00	55.00
	TAG,Id			55.00	55.00
	Improvements			\$149,900.00	\$149,900.00
	Land			\$62,300.00	\$62,300.00
	Parcel Assessed Value			\$423,600.00	\$423,600.00
	Personal Property Assessed Value			0	0
	Qualified for Exemption			\$212,200.00	\$212,200.00
	Total Assessed Value - City			0	0
	Total Borough Optional Exempt Value			\$112,200.00	\$112,200.00
Taxable	Total City Optional Exempt Value			0	0
	Total Mandatory Exempt Value			\$150,000.00	\$150,000.00
	Unqualified Improvements			\$149,200.00	\$149,200.00
	Unqualified Land			\$62,200.00	\$62,200.00
	Land Assessed Value			\$124,500.00	\$124,500.00
	Improvement Assessed Value			\$299,100.00	\$299,100.00
	Total Assessed Value - Borough			\$423,600.00	\$423,600.00
	City Taxable Value		55 - NIKISKI SN.	0	0
	Taxable Value - Borough			\$161,400.00	\$161,400.00
	BOROUGH SENIOR Exempt Value			\$212,200.00	\$212,200.00
Exemption	Cap for Senior Exemption			\$150,000.00	\$150,000.00
	Exemption Value City		55 - NIKISKI SN.	0	0
	OP Residential Non Exemption			\$50,000.00	\$50,000.00
	OP Senior Resident >150K Exempt Value			\$62,200.00	\$62,200.00
	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			\$149,900.00	\$149,900.00
	Senior Mandatory/Land			\$100.00	\$100.00
	Working Improvement Assessed Value			\$299,100.00	\$299,100.00
Date	Exemption Value Borough			0	0
	Year of Cadastre			2025.0000000000	2025.0000000000

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 # 01348002

X Typographical, computational or other similar error?
Identify & Describe:
YES, THE EXEMPTION SHOULD HAVE BEEN ENDED FOR 2022, BUT THE EXEMPTION DID NOT GET REMOVED

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
YES, THE EXEMPTION WAS LISTED ON ALL KPB NOTICES

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
YES, THE EXEMPTION EXAMINER FAILED REMOVE THE EXEMPTIONS WHEN THE APPLICANT FAILED TO QUALIFY FOR THE PFD.

Certified Value	Land	<u>\$124,500</u>
	Improvements	<u>\$299,100</u>
	Personal Property	
	Total	<u>\$423,600</u>

Adjusted Value	Land	<u>\$124,500</u>
	Improvements	<u>\$299,100</u>
	Personal Property	
	Total	<u>\$423,600</u>

Prepared by S NOTTER 7/16/2025
Date

Approved by  7/16/25
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR2025TAR NUMBER58-25-004

PARCEL ID05506029co05

PRIMARY OWNERMACADO, DAVID & LINDA

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	30,100	30,100
IMPROVEMENT ASSESSED (VT5)	318,200	318,200
KPB ASSESSED (VT 1001)	348,300	348,300
KPB TAXABLE (VT 1003)	348,300	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION2025 SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD

ELIGIBILITY

		CHANGE SUMMARY
	KPB ASSESSED	\$0
DATE08/06/25	KPB TAXABLE	(\$348,300)
SUBMITTED BYS NOTTER	CITY ASSESSED	\$0
VERIFIED BYC. FINLEY	CITY TAXABLE	\$0
	KPB FLAT TAX	
	CITY FLAT TAX	

Cadastral Values		Expand to Filter Values		
File	Class	Value Type	Attribute	Amount
Default - Default Value Group	Appraised	Legal Acres	1.09 Acres	1.09 Acres
		Improvement Market Value	\$318,200.00	\$318,200.00
		Land Market Value	\$30,100.00	\$30,100.00
		TAG	58.00	58.00
	Assessed	TAG.Id	58.00	58.00
		Improvements	\$318,200.00	\$318,200.00
		Land	\$30,100.00	\$30,100.00
		Parcel Assessed Value	\$348,300.00	\$348,300.00
	Taxable	Personal Property Assessed Value	0	0
		Qualified for Exemption	\$348,300.00	\$348,300.00
		Total Assessed Value - City	0	0
		Total Assessed Value - City	\$198,300.00	\$198,300.00
	Exemption	Total Borough Optional Exempt Value	0	0
		Total City Optional Exempt Value	\$150,000.00	\$150,000.00
		Total Mandatory Exempt Value	\$30,100.00	\$30,100.00
		Land Assessed Value	\$318,200.00	\$318,200.00
	Exemption	Improvement Assessed Value	\$348,300.00	\$348,300.00
		Total Assessed Value - Borough	0	0
		City Taxable Value	\$348,300.00	\$348,300.00
		Taxable Value - Borough	\$303,000.00	\$303,000.00
	Exemption	BOROUGH SENIOR Exempt Value	\$150,000.00	\$150,000.00
		Cap for Senior Exemption	0	0
		Exemption Value City	\$48,300.00	\$48,300.00
		QP Residential Boro Exemption	\$150,000.00	\$150,000.00
	Exemption	QP Senior Resident >150k Exempt Value	\$150,000.00	\$150,000.00
		Residential Exemption	\$150,000.00	\$150,000.00
		Senior Citizen Exemption	\$150,000.00	\$150,000.00
		Senior Mandatory Exempt Value	\$150,000.00	\$150,000.00
	Exemption	Senior Mandatory Imp	\$318,200.00	\$318,200.00
		Working Improvement Assessed Value	0	0
		Exemption Value Borough	\$248,100.00	\$248,100.00
		Year of Cadastre	2025.0000000000	2025.0000000000
	Date	Effective date of value change	20250101.0000000000	20250101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR2025TAR NUMBER58-25-024

PARCEL ID055-270-07

PRIMARY OWNERDENNIS GEASE

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	259,200	259,200
IMPROVEMENT ASSESSED (VT5)	761,600	761,600
KPB ASSESSED (VT 1001)	1,020,800	1,020,800
KPB TAXABLE (VT 1003)	670,800	670,800
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION2025 SENIOR HARDSHIP EXEMPTION APPROVED

		CHANGE SUMMARY
DATE	07/31/25	KPB ASSESSED\$0
SUBMITTED BY	S NOTTER	KPB TAXABLE\$0
VERIFIED BY	C. FINLEY	CITY ASSESSED\$0
		CITY TAXABLE\$0
		KPB FLAT TAX(\$4,011.77)
		CITY FLAT TAX

Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group						
Appraised		Legal Acres			1.94 Acres	
		Improvement Market Value			\$761,600.00	\$761,600.00
Assessed		Land Market Value			\$259,200.00	\$259,200.00
		TAG			58.00	58.00
		TAG.Id			58.00	58.00
		Improvements			\$761,600.00	\$761,600.00
		Land			\$259,200.00	\$259,200.00
		Parcel Assessed Value			\$1,020,800.00	\$1,020,800.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$1,020,800.00	\$1,020,800.00
		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			\$200,000.00	\$200,000.00
Taxable		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Land Assessed Value			\$259,200.00	\$259,200.00
		Improvement Assessed Value			\$761,600.00	\$761,600.00
		Total Assessed Value - Borough			\$1,020,800.00	\$1,020,800.00
		City Taxable Value			0	0
		Taxable Value - Borough			\$670,800.00	\$670,800.00
		BOROUGH SENIOR Exempt Value			\$300,000.00	\$300,000.00
		Cap for Senior Exemption			\$150,000.00	\$150,000.00
		Exemption Value City			0	0
Exemption		OP Residential Boro Exemption			\$50,000.00	\$50,000.00
		OP Senior Resident > 150K Exempt Value			\$150,000.00	\$150,000.00
		Residential Exemption			\$50,000.00	\$50,000.00
		Senior Citizen Exemption			\$150,000.00	\$150,000.00
		Senior Hardship Credit Amount			\$4,011.77	\$4,011.77
		Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Senior Mandatory Imp			\$150,000.00	\$150,000.00
		Working Improvement Assessed Value			\$761,600.00	\$761,600.00
		Exemption Value Borough			\$350,000.00	\$350,000.00
		Year of Cadastre			2025.000000000000	2025.000000000000
Date		Effective date of value change			20250101.000000000000	20250101.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR2025TAR NUMBER58-25-005

PARCEL ID055-491-19

PRIMARY OWNERDAVID EILENDER

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	29,400	29,400
IMPROVEMENT ASSESSED (VT5)	328,600	328,600
KPB ASSESSED (VT 1001)	358,000	358,000
KPB TAXABLE (VT 1003)	308,000	8,000
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATIONSENIOR EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
	KPB ASSESSED	\$0
	KPB TAXABLE	(\$300,000)
DATE	07/16/25	
SUBMITTED BY	S NOTTER	CITY ASSESSED \$0
VERIFIED BY	C. FINLEY	CITY TAXABLE \$0
	KPB FLAT TAX	
	CITY FLAT TAX	

Cadastral Values		Expand to Filter Values	
Sr#	Class	Value Type	Amount
Default - Default Value Group			
Appraised		Legal Acres	.92 Acres
		Improvement Market Value	\$328,600.00
Assessed		Land Market Value	\$29,400.00
		TAG	58.00
		TAG.Ld	58.00
		Improvements	\$328,600.00
		Land	\$29,400.00
		Parcel Assessed Value	\$358,000.00
		Personal Property Assessed Value	0
		Qualified for Exemption	\$358,000.00
		Total Assessed Value - City	0
		Total Borough Optional Exempt Value	\$50,000.00
		Total City Optional Exempt Value	0
		Total Mandatory Exempt Value	\$150,000.00
		Land Assessed Value	\$29,400.00
		Improvement Assessed Value	\$328,600.00
Taxable		Total Assessed Value - Borough	\$358,000.00
		City Taxable Value	0
Exemption		Taxable Value - Borough	\$308,000.00
		BOROUGH SENIOR Exempt Value	\$8,000.00
		Cap for Senior Exemption	\$300,000.00
		Exemption Value City	\$150,000.00
		OP Residential Boro Exemption	0
		OP Senior Resident >150K Exempt Value	\$50,000.00
		Residential Exemption	\$150,000.00
		Senior Citizen Exemption	\$50,000.00
		Senior Mandatory Exempt Value	\$150,000.00
		Senior Mandatory/Imp	\$150,000.00
		Working Improvement Assessed Value	\$328,600.00
		Exemption Value Borough	\$250,000.00
Date		Year of Cadastre	2025,0000000000
		Effective date of value change	20250101,0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 58-25-006PARCEL ID 055-641-82PRIMARY 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>25,600</u>	<u>25,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>243,400</u>	<u>243,400</u>
KPB ASSESSED (VT 1001)	<u>269,000</u>	<u>269,000</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>269,000</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 - DELETE DISABLED VETERAN EXEMPTION FOR 2025;PROPERTY NO LONGER QUALIFIES - RENTAL AS NOTIFIED BY SALES TAX

		CHANGE SUMMARY
DATE	<u>06/17/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE <u>\$269,000</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		
File	Class	Value Type	Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres		.92 Acres	.92 Acres
		Improvement Market value		\$243,400.00	\$243,400.00
	Assessed	Land Market value		\$25,600.00	\$25,600.00
		TAG		58.00	58.00
		TAG.Id		58.00	58.00
		Improvements		\$243,400.00	\$243,400.00
		Land		\$25,600.00	\$25,600.00
		Parcel Assessed Value		\$269,000.00	\$269,000.00
		Personal Property Assessed Value		0	0
		Qualified for Exemption		\$269,000.00	\$269,000.00
		Total Assessed Value - City		0	0
		Total Borough Optional Exempt Value		\$119,000.00	
	Total City Optional Exempt Value		0	0	
	Taxable	Total Mandatory Exempt Value		\$150,000.00	
		Land Assessed Value		\$25,600.00	\$25,600.00
		Improvement Assessed Value		\$243,400.00	\$243,400.00
		Total Assessed Value - Borough		\$269,000.00	\$269,000.00
		City Taxable Value	58 - CENTRAL EMERGENCY SERVICES	0	0
	Exemption	Taxable Value - Borough		0	\$269,000.00
		BOROUGH VETERAN Exempt Value		\$269,000.00	
		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		\$119,000.00	
		Residential Exemption		\$50,000.00	
		Veteran Mandatory Exempt Value		\$150,000.00	
		Veteran MandatoryImp		\$150,000.00	
Working Improvement Assessed Value			\$243,400.00	\$243,400.00	
Date	Exemption Value Borough		\$269,000.00	0	
	Year of Cadastre		2025.000000000000	2025.000000000000	
	Effective date of value change		20250101.000000000000	20250101.000000000000	

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 05564182

- X Typographical, computational or other similar error?
Identify & Describe:
EXEMPTION NOT REMOVED PRIOR TO CERTIFICATION - PROPERTY WAS REPORTED AS A RENTAL BY SALES TAX
- X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
YES, THE EXEMPTION SHOWED THE PROEPRTY AS EXEMPT ON ALL PROPERTY TAX RECORDS
- X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
YES, THE PROPERTY WAS LISTED AS A RENTAL, BUT SALES TAX DID NOTIFY THE ASSESSING DEPARTMENT TIMELY.

Certified Value	Land	<u>\$25,600</u>
	Improvements	<u>\$243,400</u>
	Personal Property	<u></u>
	Total	<u>\$269,000</u>

Adjusted Value	Land	<u>\$25,600</u>
	Improvements	<u>\$243,400</u>
	Personal Property	<u></u>
	Total	<u>\$269,000</u>

Prepared by S NOTTER 6/17/2025
Date

Approved by *Andrew Dwyer* 6/17/25
Department Director Date

TAX ADJUSTMENT REQUESTROLL/YEAR 2025TAR NUMBER 58-25-007PARCEL ID 05564188CO74PRIMARY OWNER SCHOENBORN, GARY

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>140</u>	<u>140</u>
LAND ASSESSED (VT4)	<u>17,800</u>	<u>17,800</u>
IMPROVEMENT ASSESSED (VT5)	<u>308,000</u>	<u>308,000</u>
KPB ASSESSED (VT 1001)	<u>325,800</u>	<u>325,800</u>
KPB TAXABLE (VT 1003)	<u>275,800</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 - SENIOR EXEMPTION SHOULD NOT HAVE BEENREMOVED AS APPLICANT WAS PFD ELIGIBLE

		CHANGE SUMMARY
DATE	<u>07/30/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE <u>(\$275,800)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastre Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group	Appraised	Legal Acres	.48 Acres
		Improvement Market Value	\$308,000.00
	Assessed	Land Market Value	\$17,800.00
		TAG	58.00
		TAG.Id	58.00
		Improvements	58.00
		Land	\$308,000.00
		Parcel Assessed Value	\$17,800.00
		Personal Property Assessed Value	\$325,800.00
		Qualified for Exemption	0
		Total Assessed Value - City	\$325,800.00
		Total Borough Optional Exempt Value	0
		Total City Optional Exempt Value	\$50,000.00
		Total Mandatory Exempt Value	\$175,800.00
		Land Assessed Value	\$17,800.00
		Improvement Assessed Value	\$308,000.00
		Total Assessed Value - Borough	\$325,800.00
		City Taxable Value	0
		Taxable Value - Borough	\$275,800.00
		BOROUGH SENIOR Exempt Value	0
		Cap for Senior Exemption	\$308,000.00
		Exemption Value City	\$150,000.00
		OP Residential Roro Exemption	0
		OP Senior Resident > 150k Exempt Value	\$25,800.00
		Residential Exemption	\$50,000.00
		Senior Citizen Exemption	\$50,000.00
		Senior Mandatory Exempt Value	\$150,000.00
		Senior Mandatory/Imp	\$150,000.00
		Working Improvement Assessed Value	\$308,000.00
		Exemption Value Borough	\$325,800.00
		Year of Cadastre	2025.000000000000
		Effective date of value change	20250101.000000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 05564188CD74

X Typographical, computational or other similar error?
Identify & Describe:
YES, EXEMPTION SHOULD NOT HAVE BEEN REMOVED DURING THE AUDIT
PROCESS

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

X Made by a borough employee in the performance of
typing, record keeping, filing, measuring, or other
similar duties?
Identify & Describe:
YES, EXEMPTION EXAMINER REMOVED THE SENIOR EXEMPTION IN ERROR

Certified Value	Land	<u>\$17,800</u>
	Improvements	<u>\$308,000</u>
	Personal Property	<u> </u>
	Total	<u>\$325,800</u>

Adjusted Value	Land	<u>\$17,800</u>
	Improvements	<u>\$308,000</u>
	Personal Property	<u> </u>
	Total	<u>\$325,800</u>

Prepared by S NOTTER 7/30/2025

Approved by *Adam Quilty* 1/31/25
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

58-24-057

PARCEL ID

05564188co74

PRIMARY OWNER

GARY SCHOENBORN

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	140	140
LAND ASSESSED (VT4)	17,700	17,700
IMPROVEMENT ASSESSED (VT5)	276,700	276,700
KPB ASSESSED (VT 1001)	294,400	294,400
KPB TAXABLE (VT 1003)	244,400	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

MANIFEST CLERICAL ERROR - SENIOR EXEMPTION SHOULD NOT HAVE BEEN
REMOVED AS APPLICANT WAS PFD ELIGIBLE

		CHANGE SUMMARY
	KPB ASSESSED	\$0
	KPB TAXABLE	(\$244,400)
	CITY ASSESSED	\$0
	CITY TAXABLE	\$0
	KPB FLAT TAX	
	CITY FLAT TAX	
DATE	07/30/25	
SUBMITTED BY	S NOTTER	
VERIFIED BY	C. FINLEY	

Cadastral Values			Expand to Filter Values		
Site	Class	Value Type	Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres		.47 Acres	
		Improvement Market value		\$276,700.00	\$276,700.00
		Land Market value		\$17,700.00	\$17,700.00
		TAG		58.00	58.00
	Assessed	TAG.Ld		58.00	58.00
		Improvements		\$276,700.00	\$276,700.00
		Land		\$17,700.00	\$17,700.00
		Parcel Assessed Value		\$294,400.00	\$294,400.00
		Personal Property Assessed Value		0	0
		Qualified for Exemption		\$294,400.00	\$294,400.00
		Total Assessed Value - City		0	0
		Total Borough Optional Exempt Value		\$50,000.00	\$144,400.00
		Total City Optional Exempt Value		0	0
		Total Mandatory Exempt Value		\$150,000.00	\$150,000.00
	Taxable	Land Assessed Value		\$17,700.00	\$17,700.00
		Improvement Assessed Value		\$276,700.00	\$276,700.00
		Total Assessed Value - Borough		\$294,400.00	\$294,400.00
		City Taxable Value	58 - CENTRAL EMERGENCY SERVICES	0	0
		Taxable Value - Borough		\$244,400.00	0
		BOROUGH SENIOR Exempt Value		\$294,400.00	\$294,400.00
	Exemption	Cap for Senior Exemption		\$150,000.00	\$150,000.00
		Exemption Value City	58 - CENTRAL EMERGENCY SERVICES	0	0
		OP Residential Boro Exemption		\$50,000.00	\$144,400.00
		OP Senior Resident >150k Exempt Value		\$50,000.00	\$50,000.00
		Residential Exemption		\$150,000.00	\$150,000.00
		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		\$276,700.00	\$276,700.00
		Exemption Value Borough		\$50,000.00	\$294,400.00
Date	Year of Cadastre		2024.0000000000	2024.0000000000	
	Effective date of value change		20240101.0000000000	20240101.0000000000	

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 05564188CO74

X Typographical, computational or other similar error?
Identify & Describe:
YES, EXEMPTION SHOULD NOT HAVE BEEN REMOVED DURING AN AUDIT
PROCESS

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

X Made by a borough employee in the performance of
typing, record keeping, filing, measuring, or other
similar duties?
Identify & Describe:
YES, EXEMPTION EXAMINER REMOVED THE SENIOR EXEMPTION IN ERROR

Certified Value	Land	<u>\$17,700</u>
	Improvements	<u>\$276,700</u>
	Personal Property	<u></u>
	Total	<u>\$294,400</u>

Adjusted Value	Land	<u>\$17,700</u>
	Improvements	<u>\$276,700</u>
	Personal Property	<u></u>
	Total	<u>\$294,400</u>

Prepared by	<u>S NOTTER</u>	<u>7/30/2025</u>
Approved by	<u></u>	<u>7/31/25</u>
	Department Director	Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER58-25-008

PARCEL ID

055-651-12

PRIMARY OWNER

SPELLMAN, AUDREY

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	25,600	25,600
IMPROVEMENT ASSESSED (VT5)	345,700	345,700
KPB ASSESSED (VT 1001)	371,300	371,300
KPB TAXABLE (VT 1003)	321,300	21,300
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

SENIOR EXEMPTION APPROVED AFTER CONFRIMING PFD ELIGIBILITY

CHANGE SUMMARY		
	KPB ASSESSED	\$0
	KPB TAXABLE	(\$300,000)
	CITY ASSESSED	\$0
	CITY TAXABLE	\$0
	KPB FLAT TAX	
	CITY FLAT TAX	
DATE	06/12/25	
SUBMITTED BY	S NOTTER	
VERIFIED BY	C. FINLEY	

Cadastral Values		Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Default - Default Value Group	Appraised	Legal Acres				.92 Acres		
		Improvement Market Value				\$345,700.00		
	Assessed	Land Market Value				\$25,600.00		
		TAG				58.00		
		TAG.Ld				58.00		
		Improvements				\$345,700.00		
		Land				\$25,600.00		
		Parcel Assessed Value				\$371,300.00		
		Personal Property Assessed Value				0		
		Qualified for Exemption				\$371,300.00		
		Total Assessed Value - City				0		
		Total Borough Optional Exempt Value				\$50,000.00	\$200,000.00	
		Total City Optional Exempt Value				0	0	
	Taxable	Total Mandatory Exempt Value				\$150,000.00	\$150,000.00	
		Land Assessed Value				\$25,600.00	\$25,600.00	
		Improvement Assessed Value				\$345,700.00	\$345,700.00	
		Total Assessed Value - Borough				\$371,300.00	\$371,300.00	
	Exemption	City Taxable Value		58 - CENTRAL EMERGENCY SERVICES		0	0	
		Taxable Value - Borough				\$371,300.00	\$371,300.00	
		BOROUGH SENIOR Exempt Value				\$300,000.00	\$300,000.00	
		Cap for Senior Exemption				\$150,000.00	\$150,000.00	
		Exemption Value City		58 - CENTRAL EMERGENCY SERVICES		0	0	
		OP Residential Boro Exemption				\$50,000.00	\$50,000.00	
		OP Senior Resident >150k Exempt Value				\$50,000.00	\$150,000.00	
		Residential Exemption					\$150,000.00	
		Senior Citizen Exemption					\$150,000.00	
		Senior Mandatory Exempt Value					\$150,000.00	
		Senior Mandatory Imp					\$150,000.00	
		Working Improvement Assessed Value				\$345,700.00	\$345,700.00	
		Exemption Value Borough				\$50,000.00	\$350,000.00	
		Year of Cadastre				2025.0000000000	2025.0000000000	
	Date	Effective date of value change				20250101.0000000000	20250101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 58-25-009PARCEL ID 057-045-19PRIMARY OWNER TRINITY CHRISTIAN CENTER

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u></u>	<u></u>
LAND ASSESSED (VT4)	<u>75,000</u>	<u>75,000</u>
IMPROVEMENT ASSESSED (VT5)	<u>1,109,000</u>	<u>1,109,000</u>
KPB ASSESSED (VT 1001)	<u>1,184,000</u>	<u>1,184,000</u>
KPB TAXABLE (VT 1003)	<u>1,184,000</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (VT 1013)	<u></u>	<u>0</u>

EXPLANATION ORGANIZATION COMBINED LOTS. EXEMPTION NOT APPLIED TO NEW LOT AFTER REPLAT.

LOTS WERE BOTH 100% BEFORE REPLAT.

		CHANGE SUMMARY
DATE	<u>07/18/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>TAYLOR ECKERT</u>	KPB TAXABLE <u>(\$1,184,000)</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>

Cadastra Values			Expand to Filter Values			
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group						
Appraised		Legal Acres			2.24 Acres	2.24 Acres
		Improvement Market value			\$1,109,000.00	\$1,109,000.00
		Land Market value			\$75,000.00	\$75,000.00
		TAG			58.00	58.00
Assessed		TAG.Id			58.00	58.00
		Improvements			\$1,109,000.00	\$1,109,000.00
		Land			\$75,000.00	\$75,000.00
		Parcel Assessed Value			\$1,184,000.00	\$1,184,000.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$1,184,000.00	\$1,184,000.00
		Total Assessed Value - City			0	0
Taxable		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value			0	0
		Land Assessed Value			\$75,000.00	\$75,000.00
		Improvement Assessed Value			\$1,109,000.00	\$1,109,000.00
		Total Assessed Value - Borough			\$1,184,000.00	\$1,184,000.00
		City Taxable Value		58 - CENTRAL EMERGENCY SERVICES	0	0
		Taxable Value - Borough			\$1,184,000.00	0
		Exemption Value City		58 - CENTRAL EMERGENCY SERVICES	0	0
		Religious Exemption			\$1,109,000.00	\$1,184,000.00
		Working Improvement Assessed Value			0	0
Date		Exemption Value Borough			2025.000000000000	\$1,184,000.00
		Year of Cadastre			20250101.000000000000	2025.000000000000
		Effective date of value change			20250101.000000000000	20250101.000000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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

Parcel ID / Acct # 057-045-19

- X Typographical, computational or other similar error?
Identify & Describe:
EXEMPTION WAS NOT REAPPLIED AFTER REPLAT OF PROPERTIES.
- X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
ORGANIZATION WAS 100% EXEMPT ON BOTH LOTS BEFORE REPLAT.
- X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
REPLAT WITH NEW PIN WAS CREATED, EXEMPTION AS NOT REAPPLIED AFTER REPLAT.

Certified Value	Land	<u>\$75,000</u>
	Improvements	<u>\$1,109,000</u>
	Personal Property	<u> </u>
	Total	<u>\$1,184,000</u>

Adjusted Value	Land	<u>\$0</u>
	Improvements	<u>\$0</u>
	Personal Property	<u>\$0</u>
	Total	<u>\$0</u>

Prepared by TAYLOR ECKERT

7/18/2025

Date

Approved by A. Deery DW.74

Department Director

8/4/25
Date

Taylor C. Eckert

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER

58-25-010

PARCEL ID

057-083-04

PRIMARY OWNER

PATTERSON, DAVID

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	16,100	16,100
IMPROVEMENT ASSESSED (VT5)	87,100	87,100
KPB ASSESSED (VT 1001)	103,200	103,200
KPB TAXABLE (VT 1003)	103,200	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

SENIOR EXE AND 50K APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
	KPB ASSESSED	\$0
	KPB TAXABLE	(\$103,200)
	CITY ASSESSED	\$0
	CITY TAXABLE	\$0
	KPB FLAT TAX	
	CITY FLAT TAX	
DATE	07/22/25	
SUBMITTED BY	S NOTTER	
VERIFIED BY	C. FINLEY	

Cadastral Values			Expand to Filter Values			
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group						
Appraised		Legal Acres			.23 Acres	.23 Acres
		Improvement Market value			\$87,100.00	\$87,100.00
		Land Market value			\$16,100.00	\$16,100.00
		TAG			58.00	58.00
Assessed		TAG.id			58.00	58.00
		Improvements			\$87,100.00	\$87,100.00
		Land			\$16,100.00	\$16,100.00
		Parcel Assessed Value			\$103,200.00	\$103,200.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			0	0
		Total Assessed Value - City			\$103,200.00	\$103,200.00
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value				\$103,200.00
		Taxable		Land Assessed Value		
Improvement Assessed Value					\$87,100.00	\$87,100.00
Total Assessed Value - Borough					\$103,200.00	\$103,200.00
City Taxable Value				58 - CENTRAL EMERGENCY SERVICES	0	0
Taxable Value - Borough					\$103,200.00	0
BOROUGH SENIOR Exempt Value					\$103,200.00	\$103,200.00
Cap for Senior Exemption					\$150,000.00	\$150,000.00
Exemption Value City				58 - CENTRAL EMERGENCY SERVICES	0	0
Residential Exemption					\$50,000.00	\$50,000.00
Senior Citizen Exemption					\$103,200.00	\$103,200.00
Exemption		Senior Mandatory Exempt Value			\$103,200.00	\$103,200.00
		Senior MandatoryImp			\$87,100.00	\$87,100.00
		Senior MandatoryLand			\$16,100.00	\$16,100.00
		Working Improvement Assessed Value			\$87,100.00	\$87,100.00
		Exemption Value Borough			0	\$103,200.00
		Year of Cadastre			2025.0000000000	2025.0000000000
		Effective date of value change			20250101.0000000000	20250101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR2025TAR NUMBER58-25-011

PARCEL ID057-103-08

PRIMARY OWNERKIM, BILL

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	244,100	244,100
IMPROVEMENT ASSESSED (VT5)	795,400	795,400
KPB ASSESSED (VT 1001)	1,039,500	1,039,500
KPB TAXABLE (VT 1003)	1,039,500	689,500
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATIONSENIOR CITIZEN AND 50K EXEMPTION APPROVED AFTER CONFIRMING PFD

ELIGIBILITY

		CHANGE SUMMARY
	KPB ASSESSED	\$0
DATE06/24/25	KPB TAXABLE	(\$350,000)
SUBMITTED BYS NOTTER	CITY ASSESSED	\$0
VERIFIED BYC. FINLEY	CITY TAXABLE	\$0
	KPB FLAT TAX	
	CITY FLAT TAX	

Cadastral Values			Expand to Filter Values		
Site	Class	Value Type	Attribute	Previous Amount	Amount
Default - Default Value Group					
Appraised		Legal Acres		.74 Acres	.74 Acres
		Improvement Market Value		\$795,400.00	\$795,400.00
		Land Market Value		\$244,100.00	\$244,100.00
		TAG		58.00	58.00
Assessed		TAG.Id		58.00	58.00
		Improvements		\$795,400.00	\$795,400.00
		Land		\$244,100.00	\$244,100.00
		Parcel Assessed Value		\$1,039,500.00	\$1,039,500.00
		Personal Property Assessed Value		0	0
		Qualified for Exemption		\$1,039,500.00	\$1,039,500.00
		Total Assessed Value - City		0	0
		Total Borough Optional Exempt Value			\$200,000.00
		Total City Optional Exempt Value		0	0
		Total Mandatory Exempt Value			\$150,000.00
Taxable		Land Assessed Value		\$244,100.00	\$244,100.00
		Improvement Assessed Value		\$795,400.00	\$795,400.00
		Total Assessed Value - Borough		\$1,039,500.00	\$1,039,500.00
		City Taxable Value	58 - CENTRAL EMERGENCY SERVICES	0	0
		Taxable Value - Borough		\$1,039,500.00	\$689,500.00
		BOROUGH SENIOR Exempt Value			\$300,000.00
		Cap for Senior Exemption			\$150,000.00
		Exemption Value City	58 - CENTRAL EMERGENCY SERVICES	0	0
		GP Residential Boro Exemption			\$50,000.00
		Op-Senior Resident > 150k Exempt Value			\$150,000.00
Senior		Residential Exemption			\$50,000.00
		Senior Citizen Exemption			\$150,000.00
		Senior Mandatory Exempt Value			\$150,000.00
		Senior Mandatory Imp			\$150,000.00
Date		Working Improvement Assessed Value		\$795,400.00	\$795,400.00
		Exemption Value Borough		0	\$350,000.00
		Year of Cadastre		2025.0000000000	2025.0000000000
		Effective date of value change		20250101.0000000000	20250101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER

58-25-012

PARCEL ID

057-522-12

PRIMARY OWNER

HILBRUNER, BRENT

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	16,100	16,100
IMPROVEMENT ASSESSED (VT5)	76,100	76,100
KPB ASSESSED (VT 1001)	92,200	92,200
KPB TAXABLE (VT 1003)	92,200	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

SENIOR CITIZEN AND 50K EXEMPTION APPROVED AFTER CONFIRMING PFD

ELIGIBILITY

CHANGE SUMMARY	
KPB ASSESSED	\$0
KPB TAXABLE	(\$92,200)
CITY ASSESSED	\$0
CITY TAXABLE	\$0
KPB FLAT TAX	
CITY FLAT TAX	

DATE

07/16/25

SUBMITTED BY

S NOTTER

VERIFIED BY

C. FINLEY

Cadastral Values		Expand to Filter Values	
Site	Value Type	Attribute	Amount
Default - Default Value Group			
Appraised	Legal Acres	.23 Acres	.23 Acres
	Improvement Market Value	\$76,100.00	\$76,100.00
Assessed	Land Market Value	\$16,100.00	\$16,100.00
	TAG	58.00	58.00
	TAG.Ld	58.00	58.00
	Improvements	\$76,100.00	\$76,100.00
	Land	\$16,100.00	\$16,100.00
	Parcel Assessed Value	\$92,200.00	\$92,200.00
	Personal Property Assessed Value	0	0
	Qualified for Exemption	0	0
	Total Assessed Value - City	\$92,200.00	\$92,200.00
	Total City Optional Exempt Value	0	0
Total Mandatory Exempt Value			\$92,200.00
Taxable	Land Assessed Value	\$16,100.00	\$16,100.00
	Improvement Assessed Value	\$76,100.00	\$76,100.00
	Total Assessed Value - Borough	\$92,200.00	\$92,200.00
	City Taxable Value	0	0
	Taxable Value - Borough	\$92,200.00	0
Exemption	BOROUGH SENIOR Exempt Value		\$92,200.00
	Cap for Senior Exemption		\$150,000.00
	Exemption Value City	0	0
	Residential Exemption		\$58,000.00
	Senior Citizen Exemption		\$92,200.00
	Senior Mandatory Exempt Value		\$92,200.00
	Senior MandatoryImp		\$76,100.00
	Senior MandatoryLand		\$16,100.00
	Working Improvement Assessed Value		\$76,100.00
	Exemption Value Borough	\$76,100.00	0
Date	Year of Cadastre	2025.0000000000	2025.0000000000
	Effective date of value change	20250101.0000000000	20250101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 58-25-025PARCEL ID 058-230-10PRIMARY OWNER MADISON, WILLIS AND JANE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>355,200</u>	<u>355,200</u>
IMPROVEMENT ASSESSED (VT5)	<u>1,033,500</u>	<u>1,033,500</u>
KPB ASSESSED (VT 1001)	<u>1,388,700</u>	<u>1,388,700</u>
KPB TAXABLE (VT 1003)	<u>1,038,700</u>	<u>1,038,700</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR CITIZEN HARDSHIP EXEMPTION APPROVED

		CHANGE SUMMARY
DATE	<u>S NOTTER</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>7/31/2025</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$4,135.22)</u>
		CITY FLAT TAX <u></u>

Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group		Legal Acres			1.10 Acres	1.10 Acres
Appraised		Improvement Market value			\$1,033,500.00	\$1,033,500.00
		Land Market value			\$355,200.00	\$355,200.00
Assessed		TAG			58.00	58.00
		TAG.Id			58.00	58.00
		Improvements			\$1,033,500.00	\$1,033,500.00
		Land			\$355,200.00	\$355,200.00
		Parcel Assessed Value			\$1,388,700.00	\$1,388,700.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$1,388,700.00	\$1,388,700.00
		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			\$200,000.00	\$200,000.00
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Land Assessed Value			\$355,200.00	\$355,200.00
		Improvement Assessed Value			\$1,033,500.00	\$1,033,500.00
		Total Assessed Value - Borough			\$1,388,700.00	\$1,388,700.00
		City Taxable Value		58 - CENTRAL EMERGENCY SERVICES	0	0
		Taxable Value - Borough			\$1,038,700.00	\$1,038,700.00
Exemption		BOROUGH SENIOR Exempt Value			\$300,000.00	\$300,000.00
		Cap for Senior Exemption			\$150,000.00	\$150,000.00
		Exemption Value City			0	0
		OP Residential Boro Exemption			\$50,000.00	\$50,000.00
		OP Senior Resident >150K Exempt Value			\$150,000.00	\$150,000.00
		Residential Exemption			\$50,000.00	\$50,000.00
		Senior Citizen Exemption			\$150,000.00	\$150,000.00
		Senior Hardship Credit Amount			\$4,135.22	\$4,135.22
		Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Senior MandatoryImp			\$150,000.00	\$150,000.00
		Working Improvement Assessed Value			\$1,033,500.00	\$1,033,500.00
		Exemption Value Borough			\$350,000.00	\$350,000.00
Date		Year of Cadastre			2025.000000000000	2025.000000000000
		Effective date of value change			20250101.000000000000	20250101.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 58-25-026PARCEL ID 058-230-11PRIMARY OWNER WELLS, RICHARD & PHYLLIS

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>339,200</u>	<u>339,200</u>
IMPROVEMENT ASSESSED (VT5)	<u>529,800</u>	<u>529,800</u>
KPB ASSESSED (VT 1001)	<u>869,000</u>	<u>869,000</u>
KPB TAXABLE (VT 1003)	<u>519,000</u>	<u>519,000</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION 2025 SENIOR HARDSHIP EXEEMPTION APPROVED

		CHANGE SUMMARY
DATE	<u>07/31/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$1,475.85)</u>
		CITY FLAT TAX <u></u>

Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group						
	Appraised	Legal Acres			.93 Acres	.93 Acres
		Improvement Market Value			\$529,800.00	\$529,800.00
		Land Market Value			\$339,200.00	\$339,200.00
		TAG			58.00	58.00
		TAG.Id			58.00	58.00
	Assessed	Improvements			\$529,800.00	\$529,800.00
		Land			\$339,200.00	\$339,200.00
		Parcel Assessed Value			\$869,000.00	\$869,000.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$869,000.00	\$869,000.00
		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			\$200,000.00	\$200,000.00
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Land Assessed Value			\$339,200.00	\$339,200.00
		Improvement Assessed Value			\$529,800.00	\$529,800.00
		Total Assessed Value - Borough			\$869,000.00	\$869,000.00
	Taxable	City Taxable Value		58 - CENTRAL EMERGENCY SERVICES	0	0
		Taxable Value - Borough			\$519,000.00	\$519,000.00
		BOROUGH SENIOR Exempt Value			\$300,000.00	\$300,000.00
	Exemption	Cap for Senior Exemption			\$150,000.00	\$150,000.00
		Exemption Value City		58 - CENTRAL EMERGENCY SERVICES	0	0
		OP Residential Boro Exemption			\$50,000.00	\$50,000.00
		OP Senior Resident >150k Exempt Value			\$150,000.00	\$150,000.00
		Residential Exemption			\$50,000.00	\$50,000.00
		Senior Citizen Exemption			\$150,000.00	\$150,000.00
		Senior Hardship Credit Amount			\$1,475.85	\$1,475.85
		Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Senior Mandatory Imp			\$150,000.00	\$150,000.00
		Working Improvement Assessed Value			\$529,800.00	\$529,800.00
		Exemption Value Borough			\$350,000.00	\$350,000.00
	Date	Year of Cadastre			2025.0000000000	2025.0000000000
		Effective date of value change			20250101.0000000000	20250101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 58-25-013PARCEL ID 058-271-03PRIMARY OWNER ROGER AND RENEE HOWARD

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>48,600</u>	<u>48,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>446,500</u>	<u>446,500</u>
KPB ASSESSED (VT 1001)	<u>495,100</u>	<u>495,100</u>
KPB TAXABLE (VT 1003)	<u>445,100</u>	<u>216,800</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION 2025 SENIOR EXE APPROVED AFTER CONFIRMING PFD ELIGIBILITY

	CHANGE SUMMARY
DATE	<u>08/06/25</u>
SUBMITTED BY	<u>S NOTTER</u>
VERIFIED BY	<u>C. FINLEY</u>
KPB ASSESSED	<u>\$0</u>
KPB TAXABLE	<u>(\$228,300)</u>
CITY ASSESSED	<u>\$0</u>
CITY TAXABLE	<u>\$0</u>
KPB FLAT TAX	<u></u>
CITY FLAT TAX	<u></u>

Default - Default Value Group		Legal Acres	2.14 Acres	2.14 Acres
Appraised	Improvement Market Value		\$446,500.00	\$446,500.00
	Land Market Value		\$48,600.00	\$48,600.00
Assessed	TAG		58.00	58.00
	TAG.Id		58.00	58.00
	Improvements		\$205,900.00	\$205,900.00
	Land		\$22,400.00	\$22,400.00
	Parcel Assessed Value		\$495,100.00	\$495,100.00
	Personal Property Assessed Value		0	0
	Qualified for Exemption		\$228,300.00	\$228,300.00
	Total Assessed Value - City		0	0
	Total Borough Optional Exempt Value		\$50,000.00	\$128,300.00
	Total City Optional Exempt Value		0	0
Taxable	Total Mandatory Exempt Value		\$240,600.00	\$150,000.00
	Unqualified Improvements		\$26,200.00	\$26,200.00
	Unqualified Land		\$48,600.00	\$48,600.00
	Land Assessed Value		\$446,500.00	\$446,500.00
	Improvement Assessed Value		\$495,100.00	\$495,100.00
	Total Assessed Value - Borough		0	0
	City Taxable Value		\$445,100.00	\$216,800.00
	Taxable Value - Borough			\$228,300.00
	BOROUGH SENIOR Exempt Value			\$150,000.00
	Cap for Senior Exemption		0	0
Exemption	Exemption Value City		\$50,000.00	\$50,000.00
	OP Residential Boro Exemption			\$78,300.00
	OP Senior Resident >150k Exempt Value		\$50,000.00	\$50,000.00
	Residential Exemption			\$150,000.00
	Senior Citizen Exemption			\$150,000.00
	Senior Mandatory Exempt Value			\$150,000.00
	Senior Mandatory Imp		\$446,500.00	\$446,500.00
	Working Improvement Assessed Value			
	Exemption Value Borough		\$50,000.00	\$278,300.00
	Year of Cadastre		2025.0000000000	2025.0000000000
Date	Effective date of value change		20250101.0000000000	20250101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 58-25-014PARCEL ID 063-093-04PRIMARY OWNER BUCKLER, LYLE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>43,900</u>	<u>43,900</u>
IMPROVEMENT ASSESSED (VT5)	<u>219,400</u>	<u>219,400</u>
KPB ASSESSED (VT 1001)	<u>263,300</u>	<u>263,300</u>
KPB TAXABLE (VT 1003)	<u>263,300</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION APPROVE SENIOR AND 50K APPROVED FOR 2025 AFTER CONFIRMING PFDELIGIBILITY

	CHANGE SUMMARY
	KPB ASSESSED <u>\$0</u>
DATE <u>08/05/25</u>	KPB TAXABLE <u>(\$263,300)</u>
SUBMITTED BY <u>S NOTTER</u>	CITY ASSESSED <u>\$0</u>
VERIFIED BY <u>C. FINLEY</u>	CITY TAXABLE <u>\$0</u>
	KPB FLAT TAX <u></u>
	CITY FLAT TAX <u></u>

Cadastre Values			Expand to Filter Values			
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres			1.43 Acres	1.43 Acres
		Improvement Market value			\$219,400.00	\$219,400.00
		Land Market value			\$43,900.00	\$43,900.00
		TAG			58.00	58.00
	Assessed	TAG.Id			58.00	58.00
		Improvements			\$219,400.00	\$219,400.00
		Land			\$43,900.00	\$43,900.00
		Parcel Assessed Value			\$263,300.00	\$263,300.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			0	0
		Total Assessed Value - City			\$263,300.00	\$263,300.00
		Total Borough Optional Exempt Value			0	\$113,300.00
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value			\$43,900.00	\$150,000.00
		Land Assessed Value			\$219,400.00	\$43,900.00
		Improvement Assessed Value			\$263,300.00	\$219,400.00
Taxable	Total Assessed Value - Borough			0	\$263,300.00	
	City Taxable Value		58 - CENTRAL EMERGENCY SERVICES	0	0	
Exemption	Taxable Value - Borough			\$263,300.00	0	
	BOROUGH SENIOR Exempt Value			\$763,300.00	\$763,300.00	
	Cap for Senior Exemption			\$150,000.00	\$150,000.00	
	Exemption Value City		58 - CENTRAL EMERGENCY SERVICES	0	0	
	OP Senior Resident >150k Exempt Value			\$113,300.00	\$113,300.00	
	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 MandatoryImp			\$150,000.00	\$150,000.00	
	Working Improvement Assessed Value			\$219,400.00	\$219,400.00	
Date	Exemption Value Borough			0	\$763,300.00	
	Year of Cadastre			2025.0000000000	2025.0000000000	
	Effective date of value change			20250101.0000000000	20250101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER

58-25-027

PARCEL ID

063-181-20

PRIMARY OWNER

DARWIN ZUSPAN

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	202,600	202,600
IMPROVEMENT ASSESSED (VT5)	560,300	560,300
KPB ASSESSED (VT 1001)	762,900	762,900
KPB TAXABLE (VT 1003)	412,900	412,900
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

SENIOR HARDSHIP EXEMPTION APPROVED

		CHANGE SUMMARY
DATE SUBMITTED BY VERIFIED BY	07/31/25 S NOTTER C. FINLEY	KPB ASSESSED KPB TAXABLE CITY ASSESSED CITY TAXABLE KPB FLAT TAX CITY FLAT TAX
		\$0 \$0 \$0 \$0 (\$1,796.74)

Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group		Legal Acres			3.29 Acres	3.29 Acres
	Appraised	Improvement Market Value			\$560,300.00	\$560,300.00
		Land Market Value			\$202,600.00	\$202,600.00
		TAG			58.00	58.00
	Assessed	TAG.Id			58.00	58.00
		Improvements			\$560,300.00	\$560,300.00
		Land			\$202,600.00	\$202,600.00
		Parcel Assessed Value			\$762,900.00	\$762,900.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$762,900.00	\$762,900.00
		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			\$200,000.00	\$200,000.00
		Total Mandatory Exempt Value			0	0
		Land Assessed Value			\$150,000.00	\$150,000.00
		Improvement Assessed Value			\$202,600.00	\$202,600.00
		Total Assessed Value - Borough			\$560,300.00	\$560,300.00
		City Taxable Value			\$762,900.00	\$762,900.00
Taxable		Taxable Value - Borough		58 - CENTRAL EMERGENCY SERVICES	0	0
		BOROUGH SENIOR Exempt Value			\$412,900.00	\$412,900.00
Exemption		Cap for Senior Exemption			\$300,000.00	\$300,000.00
		Exemption Value City			\$150,000.00	\$150,000.00
		QP Residential Boro Exemption			0	0
		QP Senior Resident >150k Exempt Value			\$50,000.00	\$50,000.00
		Residential Exemption			\$150,000.00	\$150,000.00
		Senior Citizen Exemption			\$150,000.00	\$150,000.00
		Senior Hardship Credit Amount			\$1,796.74	\$1,796.74
		Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Working Improvement Assessed Value			\$150,000.00	\$150,000.00
		Exemption Value Borough			\$560,300.00	\$560,300.00
		Year of Cadastre			\$350,000.00	\$350,000.00
		Effective date of value change			2025.000000000000	2025.000000000000
					20250101.000000000000	20250101.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER

58-25-015

PARCEL ID

063-760-67

PRIMARY OWNER

GARY AND RHEA WOOD

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	93,800	93,800
IMPROVEMENT ASSESSED (VT5)	628,500	628,500
KPB ASSESSED (VT 1001)	722,300	722,300
KPB TAXABLE (VT 1003)	672,300	372,300
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

CHANGE SUMMARY		
	KPB ASSESSED	\$0
	KPB TAXABLE	(\$300,000)
	CITY ASSESSED	\$0
	CITY TAXABLE	\$0
	KPB FLAT TAX	
	CITY FLAT TAX	
DATE	07/16/25	
SUBMITTED BY	S NOTTER	
VERIFIED BY	C. FINLEY	

Cadastral Values			Expand to Filter Values			
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres			1.03 Acres	1.03 Acres
		Improvement Market value			\$628,500.00	\$628,500.00
		Land Market value			\$93,800.00	\$93,800.00
		TAG			58.00	58.00
	Assessed	TAG.Id			58.00	58.00
		Improvements			\$628,500.00	\$628,500.00
		Land			\$93,800.00	\$93,800.00
		Parcel Assessed Value			\$722,300.00	\$722,300.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$722,300.00	\$722,300.00
Total Assessed Value - City				0	0	
Total Borough Optional Exempt Value				\$50,000.00	\$200,000.00	
Total City Optional Exempt Value				0	0	
Total Mandatory Exempt Value				\$150,000.00	\$150,000.00	
Land Assessed Value				\$93,800.00	\$93,800.00	
Improvement Assessed Value				\$628,500.00	\$628,500.00	
Total Assessed Value - Borough				\$722,300.00	\$722,300.00	
Taxable		City Taxable Value		58 - CENTRAL EMERGENCY SERVICES	0	0
Exemption	Taxable Value - Borough			\$672,300.00	\$372,300.00	
		BOROUGH SENIOR Exempt Value			\$300,000.00	\$300,000.00
	Cap for Senior Exemption			\$150,000.00	\$150,000.00	
	Exemption Value City			0	0	
	OP Residential Boro Exemption			\$50,000.00	\$50,000.00	
	OP Senior Resident >150k Exempt Value			\$150,000.00	\$150,000.00	
	Residential Exemption			\$50,000.00	\$50,000.00	
	Senior Citizen Exemption			\$150,000.00	\$150,000.00	
	Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00	
	Senior MandatoryImp			\$150,000.00	\$150,000.00	
Working Improvement Assessed Value			\$628,500.00	\$628,500.00		
Exemption Value Borough				\$50,000.00	\$350,000.00	
Date	Year of Cadastre			2025.000000000000	2025.000000000000	
	Effective date of value change			20250101.000000000000	20250101.000000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR2025TAR NUMBER58-25-016

PARCEL ID065-370-10

PRIMARY OWNERDIANNA LINGLE

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	190	190
LAND ASSESSED (VT4)	81,500	81,500
IMPROVEMENT ASSESSED (VT5)	21,700	21,700
KPB ASSESSED (VT 1001)	103,200	103,200
KPB TAXABLE (VT 1003)	53,200	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION2025 SENIOR EXE APPROVED AFTER CONFIRMING PFD ELIGIBLE

		CHANGE SUMMARY
	KPB ASSESSED	\$0
DATE08/06/25	KPB TAXABLE	(\$53,200)
SUBMITTED BYS NOTTER	CITY ASSESSED	\$0
VERIFIED BYC. FINLEY	CITY TAXABLE	\$0
	KPB FLAT TAX	
	CITY FLAT TAX	

Cadastral Values			Expand to Filter Values			
Site	Class	Value Type	Attribute	Previous Amount	Amount	
Default - Default Value Group	Appraised	Legal Acres		9.77 Acres	9.77 Acres	
		Improvement Market Value		\$21,700.00	\$21,700.00	
		Land Market Value		\$81,500.00	\$81,500.00	
	Assessed	TAG		58.00	58.00	
		TAG.Id		58.00	58.00	
		Improvements		\$21,700.00	\$21,700.00	
		Land		\$81,500.00	\$81,500.00	
		Parcel Assessed Value		\$103,200.00	\$103,200.00	
		Personal Property Assessed Value		0	0	
		Qualified for Exemption		0	0	
		Total Assessed Value - City		\$103,200.00	\$103,200.00	
		Total Borough Optional Exempt Value		\$50,000.00		
		Total City Optional Exempt Value		0		
		Total Mandatory Exempt Value		\$103,200.00	\$103,200.00	
		Land Assessed Value		\$81,500.00	\$81,500.00	
		Improvement Assessed Value		\$21,700.00	\$21,700.00	
		Total Assessed Value - Borough		\$103,200.00	\$103,200.00	
		City Taxable Value		0	0	
		Taxable Value - Borough	58 - CENTRAL EMERGENCY SERVICES	\$53,200.00	0	
		Exemption	BOROUGH SENIOR Exempt Value		\$103,200.00	\$103,200.00
			Cap for Senior Exemption		\$150,000.00	\$150,000.00
			Exemption Value City		0	0
	OP Residential Boro Exemption			\$50,000.00	\$50,000.00	
	Residential Exemption			\$50,000.00	\$50,000.00	
	Senior Citizen Exemption			\$103,200.00	\$103,200.00	
	Senior Mandatory Exempt Value			\$103,200.00	\$103,200.00	
	Senior Mandatory/Imp			\$21,700.00	\$21,700.00	
	Senior Mandatory/Land			\$81,500.00	\$81,500.00	
	Working Improvement Assessed Value			\$21,700.00	\$21,700.00	
	Exemption Value Borough			\$50,000.00	\$103,200.00	
	Year of Cadastre			2025.0000000000	2025.0000000000	
	Date		Effective date of value change		20250101.0000000000	20250101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 58-25-017

PARCEL ID 066-310-21

PRIMARY OWNER JAMES RYNARD

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	105	105
LAND ASSESSED (VT4)	17,500	17,500
IMPROVEMENT ASSESSED (VT5)	2,000	2,000
KPB ASSESSED (VT 1001)	19,500	19,500
KPB TAXABLE (VT 1003)	19,500	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION APPROVED SENIOR EXEMPTION AFTER CONFIRMING PFD ELIGIBILIY AND STRU

		CHANGE SUMMARY
	KPB ASSESSED	\$0
DATE 07/25/25	KPB TAXABLE	(\$19,500)
SUBMITTED BY S NOTTER	CITY ASSESSED	\$0
VERIFIED BY C. FINLEY	CITY TAXABLE	\$0
	KPB FLAT TAX	
	CITY FLAT TAX	

Cadastre Values		Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
File	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group							
Appraised	Legal Acres	Improvement Market Value			1.44 Acres	1.44 Acres	
		Land Market Value			\$2,000.00	\$2,000.00	
Assessed	Land	TAG			\$17,500.00	\$17,500.00	
		TAG.Id			58.00	58.00	
		Improvements			58.00	58.00	
		Parcel Assessed Value			\$2,000.00	\$2,000.00	
		Personal Property Assessed Value			\$17,500.00	\$17,500.00	
		Qualified for Exemption			\$19,500.00	\$19,500.00	
		Total Assessed Value - City			0	0	
		Total City Optional Exempt Value			\$19,500.00	\$19,500.00	
		Total Mandatory Exempt Value			0	0	
		Land Assessed Value			0	0	
Taxable	58 - CENTRAL EMERGENCY SERVICES	Improvement Assessed Value			\$17,500.00	\$17,500.00	
		Total Assessed Value - Borough			\$2,000.00	\$2,000.00	
		City Taxable Value			\$19,500.00	\$19,500.00	
		Taxable Value - Borough			0	0	
		BOROUGH SENIOR Exempt Value			\$19,500.00	\$19,500.00	
		Cap for Senior Exemption			\$150,000.00	\$150,000.00	
		Exemption Value City			0	0	
		Residential Exemption			\$50,000.00	\$50,000.00	
		Senior Citizen Exemption			\$19,500.00	\$19,500.00	
		Senior Mandatory Exempt Value			\$19,500.00	\$19,500.00	
Exemption	58 - CENTRAL EMERGENCY SERVICES	Senior Mandatory/Imp			\$2,000.00	\$2,000.00	
		Senior Mandatory/Land			\$17,500.00	\$17,500.00	
		Working Improvement Assessed Value			\$2,000.00	\$2,000.00	
		Exemption Value Borough			0	0	
		Year of Cadastre			2025.000000000000	2025.000000000000	
		Effective date of value change			20250101.0000000000	20250101.0000000000	
Date		Year of Cadastre			2025.000000000000	2025.000000000000	
		Effective date of value change			20250101.0000000000	20250101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER

58-25-018

PARCEL ID

066-340-13

PRIMARY OWNER

PIERRE AND JENNIFER LABRECQUE

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	130,900	130,900
IMPROVEMENT ASSESSED (VT5)	748,100	748,100
KPB ASSESSED (VT 1001)	879,000	879,000
KPB TAXABLE (VT 1003)	879,000	529,000
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

APPROVED 2025 SENIOR CITIZEN AND 50K AFTER CONFIRMING PFD

ELIGIBILITY

	CHANGE SUMMARY
	KPB ASSESSED \$0
DATE 08/06/25	KPB TAXABLE (\$350,000)
SUBMITTED BY S NOTTER	CITY ASSESSED \$0
VERIFIED BY C. FINLEY	CITY TAXABLE \$0
	KPB FLAT TAX
	CITY FLAT TAX

Cadastral Values			Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter values
Site	Class							
Default - Default Value Group								
Appraised		Legal Acres				1.08 Acres		
		Improvement Market value				\$748,100.00		\$748,100.00
		Land Market value				\$130,900.00		\$130,900.00
		TAG				58.00		58.00
		TAG.Id				58.00		58.00
Assessed		Improvements						
		Land				\$748,100.00		\$748,100.00
						\$130,900.00		\$130,900.00
		Parcel Assessed Value				\$879,000.00		\$879,000.00
		Personal Property Assessed Value				0		0
		Qualified for Exemption						
		Total Assessed Value - City				\$879,000.00		\$879,000.00
						0		0
		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				\$130,900.00		\$130,900.00
		Improvement Assessed Value				\$748,100.00		\$748,100.00
		Total Assessed Value - Borough				\$879,000.00		\$879,000.00
		City Taxable Value			58 - CENTRAL EMERGENCY SERVICES	0		0
Taxable		Taxable Value - Borough				\$879,000.00		\$529,000.00
		BOROUGH SENIOR Exempt Value						\$300,000.00
		Cap for Senior Exemption						\$150,000.00
		Exemption Value City			58 - CENTRAL EMERGENCY SERVICES	0		0
		OP Residential Boro Exemption						\$50,000.00
		OP Senior Resident > 150k Exempt Value						\$150,000.00
		Residential Exemption						\$50,000.00
		Senior Citizen Exemption						\$150,000.00
		Senior Mandatory Exempt Value						\$150,000.00
		Senior MandatoryImp						\$150,000.00
		Working Improvement Assessed Value						\$748,100.00
		Exemption Value Borough				0		\$350,000.00
		Year of Cadastre				2025.0000000000		2025.0000000000
		Effective date of value change				20250101.0000000000		20250101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER

58-25-019

PARCEL ID

066-490-19

PRIMARY OWNER

HART FAMILY TRUST

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	33,800	33,800
IMPROVEMENT ASSESSED (VT5)	293,800	293,800
KPB ASSESSED (VT 1001)	327,600	327,600
KPB TAXABLE (VT 1003)	277,600	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

APPROVED SENIOR EXE AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE SUBMITTED BY VERIFIED BY	07/22/25 S NOTTER C. FINLEY	KPB ASSESSED KPB TAXABLE CITY ASSESSED CITY TAXABLE KPB FLAT TAX CITY FLAT TAX
		\$0 (\$277,600) \$0 \$0

Cadastral Values			Expand to Filter Values		
Site	Class	Value Type	Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres		.95 Acres	
		Improvement Market value		\$293,800.00	\$293,800.00
		Land Market value		\$33,800.00	\$33,800.00
		TAG		58.00	58.00
		TAG.Ld		58.00	58.00
	Assessed	Improvements		\$293,800.00	\$293,800.00
		Land		\$33,800.00	\$33,800.00
		Parcel Assessed Value		\$327,600.00	\$327,600.00
		Personal Property Assessed Value		0	0
		Qualified for Exemption		\$327,600.00	\$327,600.00
	Taxable	Total Assessed Value - City		0	0
		Total Borough Optional Exempt Value		\$50,000.00	\$177,600.00
		Total City Optional Exempt Value		0	0
		Total Mandatory Exempt Value		\$150,000.00	\$150,000.00
		Land Assessed Value		\$33,800.00	\$33,800.00
	Exemption	Improvement Assessed Value		\$293,800.00	\$293,800.00
		Total Assessed Value - Borough		\$327,600.00	\$327,600.00
		City Taxable Value	58 - CENTRAL EMERGENCY SERVICES	0	0
		Taxable Value - Borough		\$277,600.00	0
		BOROUGH SENIOR Exempt Value		\$300,000.00	\$300,000.00
	Cap for Senior Exemption	Exemption Value City	58 - CENTRAL EMERGENCY SERVICES	0	\$150,000.00
		OP Residential Boro Exemption		\$50,000.00	\$27,600.00
		OP Senior Resident >150k Exempt Value		\$50,000.00	\$150,000.00
		Residential Exemption		\$50,000.00	\$50,000.00
		Senior Citizen Exemption		\$150,000.00	\$150,000.00
	Exemption Value Borough	Senior Mandatory Exempt Value		\$150,000.00	\$150,000.00
		Senior Mandatory Imp		\$150,000.00	\$150,000.00
		Working Improvement Assessed Value		\$293,800.00	\$293,800.00
		Exemption Value Borough		\$50,000.00	\$327,600.00
		Year of Cadastre		2025.0000000000	2025.0000000000
Date		Effective date of value change	20250101.0000000000	20250101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR2025TAR NUMBER57-25-001

PARCEL ID125-381-59

PRIMARY OWNERANDERSON, ZACHARY & BARBARA

	CURRENT VALUE	CORRECTED VALUE
TAG	57	57
CLASS CODE	112	112
LAND ASSESSED (VT4)	55,800	55,800
IMPROVEMENT ASSESSED (VT5)	363,200	363,200
KPB ASSESSED (VT 1001)	419,000	419,000
KPB TAXABLE (VT 1003)	369,000	69,000
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATIONSENIOR EXE VARIABLE APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
	KPB ASSESSED	\$0
DATE	KPB TAXABLE	(\$300,000)
SUBMITTED BY	CITY ASSESSED	\$0
VERIFIED BY	CITY TAXABLE	\$0
	KPB FLAT TAX	
	CITY FLAT TAX	

Cadastre Values		Value Type		Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values	
Default - Default Value Group								
Appraised		Legal Acres				.96 Acres	.96 Acres	
		Improvement Market Value				\$363,200.00	\$363,200.00	
Assessed		Land Market Value				\$55,800.00	\$55,800.00	
		TAG				\$7.00	\$7.00	
		TAG.Id				\$7.00	\$7.00	
		Improvements				\$363,200.00	\$363,200.00	
		Land				\$55,800.00	\$55,800.00	
		Parcel Assessed Value				\$419,000.00	\$419,000.00	
		Personal Property Assessed Value				0	0	
		Qualified for Exemption				\$419,000.00	\$419,000.00	
		Total Assessed Value - City				0	0	
		Total Borough Optional Exempt Value				\$50,000.00	\$200,000.00	
		Total City Optional Exempt Value				0	0	
		Total Mandatory Exempt Value				\$55,800.00	\$150,000.00	
Taxable		Land Assessed Value				\$363,200.00	\$363,200.00	
		Improvement Assessed Value				\$419,000.00	\$419,000.00	
		Total Assessed Value - Borough				0	0	
		City Taxable Value		57 - BEAR CREEK FIRE		\$363,200.00	\$69,000.00	
Exemption		Taxable Value - Borough				\$300,000.00	\$300,000.00	
		BOROUGH SENIOR Exempt Value				\$150,000.00	\$150,000.00	
		Cap for Senior Exemption				0	0	
		Exemption Value City		57 - BEAR CREEK FIRE		\$50,000.00	\$50,000.00	
		OP Residential Boro Exemption				\$50,000.00	\$150,000.00	
		OP Senior Resident > 150k Exempt Value				\$50,000.00	\$50,000.00	
		Residential Exemption				\$150,000.00	\$150,000.00	
		Senior Citizen Exemption				\$150,000.00	\$150,000.00	
		Senior Mandatory Exempt Value				\$363,200.00	\$363,200.00	
		Senior Mandatory Imp				\$50,000.00	\$250,000.00	
Date		Working Improvement Assessed Value				2025.000000000000	2025.000000000000	
		Exemption Value Borough				20250101.0000000000	20250101.0000000000	
		Year of Cadastre				2025.000000000000	2025.000000000000	
		Effective date of value change				20250101.0000000000	20250101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER

58-25-028

PARCEL ID

131-160-50

PRIMARY OWNER

SPRAKER, TED AND ELAINA

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	112	112
LAND ASSESSED (VT4)	226,200	226,200
IMPROVEMENT ASSESSED (VT5)	717,400	717,400
KPB ASSESSED (VT 1001)	943,600	943,600
KPB TAXABLE (VT 1003)	593,600	593,600
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

SENIOR CITIZEN HARDSHIP EXEMPTION APPROVED FOR 2025

		CHANGE SUMMARY
DATE SUBMITTED BY VERIFIED BY	S NOTTER 7/30/2025 C. FINLEY	KPB ASSESSED \$0
		KPB TAXABLE \$0
		CITY ASSESSED \$0
		CITY TAXABLE \$0
		KPB FLAT TAX (\$1,086.18)
		CITY FLAT TAX

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 58-25-029PARCEL ID 133-010-48PRIMARY OWNER DEAN OSMAR

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>299,300</u>	<u>299,300</u>
IMPROVEMENT ASSESSED (VT5)	<u>728,000</u>	<u>728,000</u>
KPB ASSESSED (VT 1001)	<u>1,027,300</u>	<u>1,027,300</u>
KPB TAXABLE (VT 1003)	<u>677,300</u>	<u>677,300</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION 2025 SENIOR HARDSHIP EXEMPTION APPROVED

		CHANGE SUMMARY
	KPB ASSESSED	<u>\$0</u>
DATE	<u>07/31/25</u>	KPB TAXABLE <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	CITY ASSESSED <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY TAXABLE <u>\$0</u>
	KPB FLAT TAX	<u>(\$2,487.73)</u>
	CITY FLAT TAX	<u></u>

Default - Default Value Group		Legal Acres	37.93 Acres	37.93 Acres
Appraised	Improvement Market Value		\$728,000.00	\$728,000.00
	Land Market Value		\$299,300.00	\$299,300.00
Assessed	TAG		58.00	58.00
	TAG.Ld		58.00	58.00
	Improvements		\$697,500.00	\$697,500.00
	Land		\$200,600.00	\$200,600.00
	Parcel Assessed Value		\$1,027,300.00	\$1,027,300.00
	Personal Property Assessed Value		0	0
	Qualified for Exemption		\$898,100.00	\$898,100.00
	Total Assessed Value - City		0	0
	Total Borough Optional Exempt Value		\$200,000.00	\$200,000.00
	Total City Optional Exempt Value		0	0
Taxable	Total Mandatory Exempt Value		\$150,000.00	\$150,000.00
	Unqualified Improvements		\$30,500.00	\$30,500.00
	Unqualified Land		\$98,700.00	\$98,700.00
	Land Assessed Value		\$299,300.00	\$299,300.00
	Improvement Assessed Value		\$728,000.00	\$728,000.00
	Total Assessed Value - Borough		\$1,027,300.00	\$1,027,300.00
	City Taxable Value		0	0
	Taxable Value - Borough		\$677,300.00	\$677,300.00
	BOROUGH SENIOR Exempt Value		\$300,000.00	\$300,000.00
	Cap for Senior Exemption		\$150,000.00	\$150,000.00
Exemption	Exemption Value City		0	0
	OP Residential Boro Exemption		\$50,000.00	\$50,000.00
	OP Senior Resident > 150k Exempt Value		\$150,000.00	\$150,000.00
	Residential Exemption		\$50,000.00	\$50,000.00
	Senior Citizen Exemption		\$150,000.00	\$150,000.00
	Senior Hardship Credit Amount		\$2,487.73	\$2,487.73
	Senior Mandatory Exempt Value		\$150,000.00	\$150,000.00
	Senior Mandatory Imp		\$150,000.00	\$150,000.00
	Working Improvement Assessed Value		\$728,000.00	\$728,000.00
	Exemption Value Borough		\$350,000.00	\$350,000.00
Date	Year of Cadastre		2025.000000000000	2025.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER

58-25-020

PARCEL ID

135-243-27

PRIMARY OWNER

VANSANDT, JAMES

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	213,500	213,500
IMPROVEMENT ASSESSED (VT5)	110,200	110,200
KPB ASSESSED (VT 1001)	323,700	323,700
KPB TAXABLE (VT 1003)	323,700	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

SENIOR EXE AND 50K EXE APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
	KPB ASSESSED	\$0
	KPB TAXABLE	(\$323,700)
	CITY ASSESSED	\$0
	CITY TAXABLE	\$0
	KPB FLAT TAX	
	CITY FLAT TAX	
DATE	07/16/25	
SUBMITTED BY	S NOTTER	
VERIFIED BY	C. FINLEY	

	Assessed	TAG:Id	58.00	58.00	0
		Habitat Credit Amount - Proj 1	\$865.75		\$0
		Habitat Credit Remainder - Proj 1	\$10,964.09		\$11,879.84
		Habitat Proj Qualified Land Value	\$106,750.00		\$106,750.00
		Habitat Project 1 Cost	\$13,588.00		\$13,588.00
		Habitat Tax Credit Amount	\$865.75		\$0
		Improvements	\$110,200.00		\$110,200.00
		Land	\$213,500.00		\$213,500.00
		Parcel Assessed Value	\$323,700.00		\$323,700.00
		Personal Property Assessed Value	0		0
		Qualified for Exemption	\$323,700.00		\$323,700.00
		Total Assessed Value - City	0		0
		Total Borough Optional Exempt Value			\$173,700.00
		Total City Optional Exempt Value	0		0
		Total Mandatory Exempt Value			\$150,000.00
		Land Assessed Value	\$213,500.00		\$213,500.00
		Improvement Assessed Value	\$110,200.00		\$110,200.00
		Total Assessed Value - Borough	\$323,700.00		\$323,700.00
		City Taxable Value	0		0
Taxable		Taxable Value - Borough	\$323,700.00		0
		BOROUGH SENIOR Exempt Value			\$100,000.00
Exemption		Cap for Senior Exemption			\$150,000.00
		Exemption Value City	0		0
		Habitat Protection Project 1 Flag	1.00		1.00
		OP Residential Boro Exemption			\$23,700.00
		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			\$110,200.00
		Senior Mandatory Land			\$39,800.00
		Working Improvement Assessed Value	\$110,200.00		\$110,200.00
		Exemption Value Borough	0		\$323,700.00
Date		Year of Cadastre	2025.0000000000		2025.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 58-25-021

PARCEL ID 135-252-06

PRIMARY OWNER DAWSON, RONALD & BRYNN

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	193,200	193,200
IMPROVEMENT ASSESSED (VT5)	353,800	353,800
KPB ASSESSED (VT 1001)	547,000	547,000
KPB TAXABLE (VT 1003)	0	497,000
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION REMOVED VETERAN EXEMPTION AND PROPERTY OWNER REPORTS

SHORT TERM RENTAL USE DURING SUMMER

		CHANGE SUMMARY
DATE	07/25/25	KPB ASSESSED \$0
SUBMITTED BY	S NOTTER	KPB TAXABLE \$497,000
VERIFIED BY	C. FINLEY	CITY ASSESSED \$0
		CITY TAXABLE \$0
		KPB FLAT TAX
		CITY FLAT TAX

Cadastral Values			Expand to Filter Values	
Site	Value Type	Attribute	Previous Amount	Amount
Default - Default Value Group	Legal Acres		.94 Acres	.94 Acres
	Appraised	Improvement Market Value	\$353,800.00	\$353,800.00
		Land Market Value	\$193,200.00	\$193,200.00
		TAG	58.00	58.00
		TAG.Id	58.00	58.00
	Assessed	Improvements	\$353,800.00	\$353,800.00
		Land	\$193,200.00	\$193,200.00
		Parcel Assessed Value	\$547,000.00	\$547,000.00
		Personal Property Assessed Value	0	0
		Qualified for Exemption	\$547,000.00	\$547,000.00
		Total Assessed Value - City	0	0
		Total Borough Optional Exempt Value	\$397,000.00	\$50,000.00
		Total City Optional Exempt Value	0	0
		Total Mandatory Exempt Value	\$150,000.00	
		Land Assessed Value	\$193,200.00	\$193,200.00
		Improvement Assessed Value	\$353,800.00	\$353,800.00
		Total Assessed Value - Borough	\$547,000.00	\$547,000.00
		City Taxable Value	0	0
	Taxable	Taxable Value - Borough	0	\$-497,000.00
	Exemption	BOROUGH VETERAN Exempt Value	\$547,000.00	
		Cap for Veteran Exemption	\$150,000.00	
		Disabled Veteran Exemption	\$150,000.00	
		Exemption Value City	0	0
		OP Disabled Veteran >\$150k Exempt Value	\$397,000.00	
		OP Residential Boro Exemption	\$50,000.00	\$50,000.00
		Residential Exemption	\$150,000.00	
		Veteran Mandatory Exempt Value	\$150,000.00	
		Veteran MandatoryImp	\$353,800.00	\$353,800.00
		Working Improvement Assessed Value	\$547,000.00	\$50,000.00
		Exemption Value Borough	2025.0000000000	2025.0000000000
Date	Year of Cadastre		20250101.0000000000	20250101.0000000000
	Effective date of value change		20250101.0000000000	20250101.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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

Parcel ID / Acct # 13525206

X Typographical, computational or other similar error?
Identify & Describe:
YES, EXEMPTION DID NOT GET REMOVED TIMELY

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
YES, EXEMPTION APPEARED ON ALL KPB LETTERS, FORMS

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
YES, THE EXEMPTION SHOULD NOT HAVE BEEN APPLIED FOR 2025

Certified Value	Land	<u>\$193,200</u>
	Improvements	<u>\$353,800</u>
	Personal Property	<u></u>
	Total	<u>\$547,000</u>

Adjusted Value	Land	<u>\$193,200</u>
	Improvements	<u>\$353,800</u>
	Personal Property	<u></u>
	Total	<u>\$547,000</u>

Prepared by S NOTTER 7/25/2025

Approved by  7/29/25
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR2025TAR NUMBER58-25-022

PARCEL ID135-260-36

PRIMARY OWNERPOPPY NOODO'S FISH CAMP TRUST

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	112	112
LAND ASSESSED (VT4)	370,800	370,800
IMPROVEMENT ASSESSED (VT5)	430,900	430,900
KPB ASSESSED (VT 1001)	801,700	801,700
KPB TAXABLE (VT 1003)	801,700	451,700
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATIONSENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

CHANGE SUMMARY		
	KPB ASSESSED	\$0
	KPB TAXABLE	(\$350,000)
	CITY ASSESSED	\$0
	CITY TAXABLE	\$0
	KPB FLAT TAX	
	CITY FLAT TAX	
DATE	06/24/25	
SUBMITTED BY	S NOTTER	
VERIFIED BY	C. FINLEY	

Cadastral Values		Value Type		Attribute	Expend to Filter Values	
Site	Class	Value Type	Attribute	Previous Amount	Amount	
Default - Default Value Group						
Appraised		Legal Acres		1.28 Acres		1.28 Acres
		Improvement Market Value		\$430,900.00		\$430,900.00
Assessed		Land Market Value		\$370,800.00		\$370,800.00
		TAG		58.00		58.00
		TAG.Id		58.00		58.00
		Improvements		\$430,900.00		\$430,900.00
		Land		\$370,800.00		\$370,800.00
		Parcel Assessed Value		\$801,700.00		\$801,700.00
		Personal Property Assessed Value		0		0
		Qualified for Exemption		\$801,700.00		\$801,700.00
		Total Assessed Value - City		0		0
		Total Borough Optional Exempt Value		\$250,000.00		\$250,000.00
Taxable		Total City Optional Exempt Value		0		0
		Total Mandatory Exempt Value		\$150,000.00		\$150,000.00
		Land Assessed Value		\$370,800.00		\$370,800.00
		Improvement Assessed Value		\$430,900.00		\$430,900.00
		Total Assessed Value - Borough		\$801,700.00		\$801,700.00
		City Taxable Value		0		0
		Taxable Value - Borough		\$801,700.00		\$451,700.00
		BOROUGH SENIOR Exempt Value				\$300,000.00
		Cap for Senior Exemption				\$150,000.00
		Exemption Value City		0		0
Exemption		OP Residential Roro 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		\$430,900.00		\$430,900.00
		Exemption Value Borough		0		\$350,000.00
		Year of Cadastre		2025.000000000000		2025.000000000000
		Effective date of value change		20250101.0000000000		20250101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER

58-25-023

PARCEL ID

137-290-02

PRIMARY OWNER

FREY FAMILY TRUST

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	42,400	42,400
IMPROVEMENT ASSESSED (VT5)	248,000	248,000
KPB ASSESSED (VT 1001)	290,400	290,400
KPB TAXABLE (VT 1003)	240,400	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

SENIOR EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE SUBMITTED BY VERIFIED BY	07/16/25 S NOTTER C. FINLEY	KPB ASSESSED \$0
		KPB TAXABLE (\$240,400)
		CITY ASSESSED \$0
		CITY TAXABLE \$0
		KPB FLAT TAX
		CITY FLAT TAX

Cadastre Values			Expand to Filter Values				
File	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group	Appraised	Legal Acres			4.05 Acres	4.05 Acres	
		Improvement Market value				\$248,000.00	\$248,000.00
		Land Market value				\$42,400.00	\$42,400.00
		TAG				58.00	58.00
	Assessed	TAG.Id				58.00	58.00
		Improvements				\$248,000.00	\$248,000.00
		Land				\$42,400.00	\$42,400.00
		Parcel Assessed Value				\$290,400.00	\$290,400.00
		Personal Property Assessed Value				0	0
		Qualified for Exemption				\$290,400.00	\$290,400.00
	Taxable	Total Assessed Value - City			0	0	
		Total Borough Optional Exempt Value			\$50,000.00	\$140,400.00	
	Exemption	Total City Optional Exempt Value			0	0	
		Total Mandatory Exempt Value				\$150,000.00	
		Land Assessed Value			\$42,400.00	\$42,400.00	
		Improvement Assessed Value			\$248,000.00	\$248,000.00	
		Total Assessed Value - Borough			\$290,400.00	\$290,400.00	
		City Taxable Value		58 - CENTRAL EMERGENCY SERVICES	0	0	
		Taxable Value - Borough			\$240,400.00	0	
		BOROUGH SENIOR Exempt Value				\$290,400.00	
	Exemption	Cap for Senior Exemption			0	\$150,000.00	
		Exemption Value City		58 - CENTRAL EMERGENCY SERVICES	\$50,000.00	0	
		QP Residential Boro Exemption				\$140,400.00	
		QP Senior Resident > 150k Exempt Value			\$50,000.00	\$50,000.00	
		Residential Exemption				\$150,000.00	
		Senior Citizen Exemption				\$150,000.00	
		Senior Mandatory Exempt Value				\$150,000.00	
		Senior Mandatory/Imp				\$150,000.00	
		Working Improvement Assessed Value			\$248,000.00	\$248,000.00	
		Exemption Value Borough			\$50,000.00	\$290,400.00	
Date	Year of Cadastre			2025.0000000000	2025.0000000000		
	Effective date of value change			20250101.0000000000	20250101.0000000000		

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER40-25-003

PARCEL ID

145-180-16

PRIMARY OWNER

GUILFOYLE, PATRICK

	CURRENT VALUE	CORRECTED VALUE
TAG	40	40
CLASS CODE	110	110
LAND ASSESSED (VT4)	102,500	102,500
IMPROVEMENT ASSESSED (VT5)	433,700	433,700
KPB ASSESSED (VT 1001)	536,200	536,200
KPB TAXABLE (VT 1003)	536,200	186,200
CITY ASSESSED (VT 1011)	536,200	536,200
CITY TAXABLE (VT 1013)	536,200	386,200

EXPLANATION

SENIOR CITIZEN AND 50K EXE APPROVED AFTER CONFIRMING PFD ELIGIBILITY

	CHANGE SUMMARY
	KPB ASSESSED\$0
DATE07/16/25	KPB TAXABLE(\$350,000)
SUBMITTED BYS NOTTER	CITY ASSESSED\$0
VERIFIED BYC. FINLEY	CITY TAXABLE(\$150,000)
	KPB FLAT TAX
	CITY FLAT TAX

Cadastre Values		Value Type	Attribute	Previous Amount	Amount	Expand to Filter Values
Site	Default - Default Value Group	Appraised	Legal Acres	.50 Acres	.50 Acres	
			Improvement Market Value	\$433,700.00	\$433,700.00	
Assessed			Land Market Value	\$102,500.00	\$102,500.00	
			TAG	40.00	40.00	
			TAG.Id	40.00	40.00	
			Improvements	\$433,700.00	\$433,700.00	
			Land	\$102,500.00	\$102,500.00	
			Parcel Assessed Value	\$536,200.00	\$536,200.00	
			Personal Property Assessed Value	0	0	
			Qualified for Exemption	\$536,200.00	\$536,200.00	
			Total Assessed Value - City	\$536,200.00	\$536,200.00	
			Total Borough Optional Exempt Value	\$200,000.00	\$200,000.00	
Taxable			Total City Optional Exempt Value	0	0	
			Total Mandatory Exempt Value	\$150,000.00	\$150,000.00	
			Land Assessed Value	\$102,500.00	\$102,500.00	
			Improvement Assessed Value	\$433,700.00	\$433,700.00	
			Total Assessed Value - Borough	\$536,200.00	\$536,200.00	
			City Taxable Value	\$536,200.00	\$536,200.00	
			Taxable Value - Borough	\$186,200.00	\$186,200.00	
			BOROUGH SENIOR Exempt Value	\$300,000.00	\$300,000.00	
			Cap for Senior Exemption	\$150,000.00	\$150,000.00	
			Exemption Value City	0	\$50,000.00	
Exemption			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/Top		\$150,000.00	
			Working Improvement Assessed Value		\$433,700.00	
			Exemption Value Borough		\$350,200.00	
			Year of Cadastre	2025.0000000000	2025.0000000000	
			Effective date of value change	20250101.0000000000	20250101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER

40-25-004

PARCEL ID

147-180-30

PRIMARY OWNER

CHANG, STEVEN

	CURRENT VALUE	CORRECTED VALUE
TAG	40	40
CLASS CODE	110	110
LAND ASSESSED (VT4)	157,400	157,400
IMPROVEMENT ASSESSED (VT5)	921,700	921,700
KPB ASSESSED (VT 1001)	1,079,100	1,079,100
KPB TAXABLE (VT 1003)	1,029,100	729,100
CITY ASSESSED (VT 1011)	1,079,100	1,079,100
CITY TAXABLE (VT 1013)	1,079,100	929,100

EXPLANATION

SENIOR EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBLE.

		CHANGE SUMMARY
DATE SUBMITTED BY VERIFIED BY	06/24/25 S NOTTER C. FINLEY	KPB ASSESSED KPB TAXABLE CITY ASSESSED CITY TAXABLE KPB FLAT TAX CITY FLAT TAX
		\$0 (\$300,000) \$0 (\$150,000)

Cadastral Values		Value Type			Expand to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres			.43 Acres	.43 Acres
		Improvement Market Value			\$921,700.00	\$921,700.00
		Land Market Value			\$157,400.00	\$157,400.00
		TAG			40.00	40.00
		TAG.Id			40.00	40.00
		Improvements				
		Land				
		Parcel Assessed Value			\$921,700.00	\$921,700.00
		Personal Property Assessed Value			\$157,400.00	\$157,400.00
		Qualified for Exemption			\$1,079,100.00	\$1,079,100.00
	Assessed	Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			\$1,079,100.00	\$1,079,100.00
		Total City Optional Exempt Value			\$1,079,100.00	\$1,079,100.00
		Total Mandatory Exempt Value			\$50,000.00	\$280,900.00
		Land Assessed Value			0	0
		Improvement Assessed Value			\$157,400.00	\$150,000.00
		Total Assessed Value - Borough			\$921,700.00	\$921,700.00
		City Taxable Value			\$1,079,100.00	\$1,079,100.00
		Taxable Value - Borough	40 - SEWARD CITY		\$1,079,100.00	\$929,100.50
		BOROUGH SENIOR Exempt Value			\$1,029,100.00	\$729,100.00
		Cap for Senior Exemption			\$300,000.00	\$300,000.00
		Exemption Value City			\$150,000.00	\$150,000.00
		OP Residential Boro Exemption	40 - SEWARD CITY		0	\$150,000.00
		OP Senior Resident > 150k Exempt Value			\$50,000.00	\$50,000.00
		Residential Exemption			\$50,000.00	\$150,000.00
		Senior Citizen Exemption			\$50,000.00	\$50,000.00
		Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Senior Mandatory/Imp			\$150,000.00	\$150,000.00
		Working Improvement Assessed Value			\$921,700.00	\$921,700.00
		Exemption Value Borough			\$50,000.00	\$350,000.00
	Date	Year of Cadastre			2025.000000000000	2025.000000000000
		Effective date of value change			20250101.000000000000	20250101.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER

68-25-001

PARCEL ID

157-180-44

PRIMARY OWNER

ROSE AKITALINOK

	CURRENT VALUE	CORRECTED VALUE
TAG	68	68
CLASS CODE	110	110
LAND ASSESSED (VT4)	23,000	23,000
IMPROVEMENT ASSESSED (VT5)	83,400	83,400
KPB ASSESSED (VT 1001)	106,400	106,400
KPB TAXABLE (VT 1003)	56,400	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
	KPB ASSESSED	\$0
	KPB TAXABLE	(\$56,400)
	CITY ASSESSED	\$0
	CITY TAXABLE	\$0
	KPB FLAT TAX	
	CITY FLAT TAX	
DATE	07/16/25	
SUBMITTED BY	S NOTTER	
VERIFIED BY	C. FINLEY	

Cadastre Values			Expand to Filter Values			
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group						
Appraised		Legal Acres			1.46 Acres	1.46 Acres
		Improvement Market value			\$83,400.00	\$83,400.00
		Land Market value			\$23,000.00	\$23,000.00
		TAG			68.00	68.00
Assessed		TAG.Id			68.00	68.00
		Improvements			\$83,400.00	\$83,400.00
		Land			\$23,000.00	\$23,000.00
		Parcel Assessed Value			\$106,400.00	\$106,400.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$106,400.00	\$106,400.00
		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			\$50,000.00	\$50,000.00
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value			\$106,400.00	\$106,400.00
Taxable		Land Assessed Value			\$23,000.00	\$23,000.00
		Improvement Assessed Value			\$83,400.00	\$83,400.00
		Total Assessed Value - Borough			\$106,400.00	\$106,400.00
		City Taxable Value	68 - WESTERN EMERGENCY SVS		0	0
		Taxable Value - Borough			\$56,400.00	0
		BOROUGH SENIOR Exempt Value			\$106,400.00	\$106,400.00
		Cap for Senior Exemption			\$150,000.00	\$150,000.00
		Exemption Value City	68 - WESTERN EMERGENCY SVS		0	0
		OP Residential Boro Exemption			\$50,000.00	\$50,000.00
		Residential Exemption			\$50,000.00	\$50,000.00
		Senior Citizen Exemption			\$106,400.00	\$106,400.00
		Senior Mandatory Exempt Value			\$106,400.00	\$106,400.00
		Senior MandatoryImp			\$83,400.00	\$83,400.00
		Senior MandatoryLand			\$23,000.00	\$23,000.00
		Working Improvement Assessed Value			\$83,400.00	\$83,400.00
		Exemption Value Borough			\$50,000.00	\$106,400.00
		Year of Cadastre			2025,0000000000	2025,0000000000
		Effective date of value change			20250101,0000000000	20250101,0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR2025TAR NUMBER68-25-002

PARCEL ID165-500-21

PRIMARY OWNER LISIA BARRON

	CURRENT VALUE	CORRECTED VALUE
TAG	68	68
CLASS CODE	112	112
LAND ASSESSED (VT4)	52,800	52,800
IMPROVEMENT ASSESSED (VT5)	930,200	930,200
KPB ASSESSED (VT 1001)	983,000	983,000
KPB TAXABLE (VT 1003)	633,000	633,000
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATIONSENIOR HARDSHIP EXEMPTION APPROVED FOR 2025

CHANGE SUMMARY		
	KPB ASSESSED	\$0
DATE	KPB TAXABLE	\$0
SUBMITTED BY	CITY ASSESSED	\$0
VERIFIED BY	CITY TAXABLE	\$0
	KPB FLAT TAX	(\$5,319.38)
	CITY FLAT TAX	

Default - Default Value Group		Legal Acres	1.17 Acres	1.17 Acres
Appraised	Improvement Market Value		\$930,200.00	\$930,200.00
	Land Market Value		\$52,800.00	\$52,800.00
Assessed	TAG		68.00	68.00
	TAG.Id		68.00	68.00
	Improvements		\$930,200.00	\$930,200.00
	Land		\$52,800.00	\$52,800.00
	Parcel Assessed Value		\$983,000.00	\$983,000.00
	Personal Property Assessed Value		0	0
	Qualified for Exemption		\$983,000.00	\$983,000.00
	Total Assessed Value - City		\$983,000.00	\$983,000.00
	Total Assessed Value		0	0
	Total Borough Optional Exempt Value		\$200,000.00	\$200,000.00
	Total City Optional Exempt Value		0	0
	Total Mandatory Exempt Value		\$150,000.00	\$150,000.00
	Land Assessed Value		\$52,800.00	\$52,800.00
	Improvement Assessed Value		\$930,200.00	\$930,200.00
Taxable	Total Assessed Value - Borough		\$983,000.00	\$983,000.00
	City Taxable Value		0	0
Exemption	Taxable Value - Borough	68 - WESTERN EMERGENCY SVS	\$633,000.00	\$633,000.00
	BOROUGH SENIOR Exempt Value		\$300,000.00	\$300,000.00
	Cap for Senior Exemption		\$150,000.00	\$150,000.00
	Exemption Value City	68 - WESTERN EMERGENCY SVS	0	0
	OP Residential Boro Exemption		\$50,000.00	\$50,000.00
	OP Senior Resident > 150k Exempt Value		\$150,000.00	\$150,000.00
	Residential Exemption		\$50,000.00	\$50,000.00
	Senior Citizen Exemption		\$150,000.00	\$150,000.00
	Senior Hardship Credit Amount		\$5,319.38	\$5,319.38
	Senior Mandatory Exempt Value		\$150,000.00	\$150,000.00
	Senior Mandatory Imp		\$150,000.00	\$150,000.00
	Working Improvement Assessed Value		\$930,200.00	\$930,200.00
	Exemption Value Borough		\$350,000.00	\$350,000.00
Date	Year of Cadastre		2025.000000000000	2025.000000000000
	Effective date of value change		20250101.000000000000	20250101.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER

68-25-003

PARCEL ID

165-510-18

PRIMARY OWNER

MARK PRESLER

	CURRENT VALUE	CORRECTED VALUE
TAG	68	68
CLASS CODE	190	190
LAND ASSESSED (VT4)	41,200	41,200
IMPROVEMENT ASSESSED (VT5)	12,800	12,800
KPB ASSESSED (VT 1001)	54,000	54,000
KPB TAXABLE (VT 1003)	4,000	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

2025 SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD

ELIGIBILITY

		CHANGE SUMMARY
DATE	08/06/25	KPB ASSESSED \$0
SUBMITTED BY	S NOTTER	KPB TAXABLE (\$4,000)
VERIFIED BY	C. FINLEY	CITY ASSESSED \$0
		CITY TAXABLE \$0
		KPB FLAT TAX
		CITY FLAT TAX

Cadastre Values			Value Type		Attribute	Secondary Attribute		Previous Amount		Amount		Expand to Filter Values	
Site	Class												
Default - Default Value Group													
Appraised		Legal Acres							1.70 Acres		1.70 Acres		
		Improvement Market value							\$12,800.00		\$12,800.00		
		Land Market value							\$41,200.00		\$41,200.00		
		TAG							68.00		68.00		
		TAG.Ld							68.00		68.00		
Assessed		Improvements							\$12,800.00		\$12,800.00		
		Land							\$41,200.00		\$41,200.00		
		Parcel Assessed Value							\$54,000.00		\$54,000.00		
		Personal Property Assessed Value							0		0		
		Qualified for Exemption							\$54,000.00		\$54,000.00		
		Total Assessed Value - City						0		0			
		Total Borough Optional Exempt Value						\$50,000.00					
		Total City Optional Exempt Value						0		0			
		Total Mandatory Exempt Value						\$54,000.00		\$54,000.00			
Taxable		Land Assessed Value							\$41,200.00		\$41,200.00		
		Improvement Assessed Value							\$12,800.00		\$12,800.00		
		Total Assessed Value - Borough							\$54,000.00		\$54,000.00		
		City Taxable Value							0		0		
		Taxable Value - Borough							\$4,000.00		0		
		BOROUGH SENIOR Exempt Value							\$54,000.00		\$54,000.00		
		Cap for Senior Exemption							\$150,000.00		\$150,000.00		
		Exemption Value City							0		0		
		OP Residential Boro Exemption							\$50,000.00				
		Residential Exemption							\$50,000.00		\$50,000.00		
Exemption		Senior Citizen Exemption							\$54,000.00		\$54,000.00		
		Senior Mandatory Exempt Value							\$54,000.00		\$54,000.00		
		Senior Mandatory/Imp							\$12,800.00		\$12,800.00		
		Senior Mandatory/Land							\$41,200.00		\$41,200.00		
		Working Improvement Assessed Value							\$12,800.00		\$12,800.00		
		Exemption Value Borough						\$50,000.00		\$54,000.00			
Date		Year of Cadastre						2025.000000000000		2025.000000000000			
		Effective date of value change						20250101.000000000000		20250101.000000000000			