


Kenai Peninsula Borough  
Assessing Department

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**MEMORANDUM**

**TO:** Charlie Pierce, Borough Mayor  
**FROM:** Adeena Wilcox, Director of Assessing   
**DATE:** November 19, 2021  
**RE:** Tax Adjustment Request Approval

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


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

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

DATED: November 19, 2021

Adeena Wilcox  
Director of Assessing

**APPROVED**

  
\_\_\_\_\_  
Charlie Pierce  
Borough Mayor

# NOVEMBER TARS

	2021	2020	2019	2018	2017
TAG 10 (assessed)					
(taxable)					
TAG 11 (assessed)					
(taxable)					
TAG 20 (assessed)					
(taxable)					
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)					
(taxable)					
TAG 40 (assessed)					
(taxable)					
TAG 41 (assessed)					
(taxable)					
TAG 42 (assessed)					
(taxable)					
TAG 43 (assessed)					
(taxable)					
TAG 52 (assessed)					
(taxable)					
TAG 53 (assessed)					
(taxable)					
TAG 54 (assessed)					
(taxable)					
TAG 55 (assessed)					
(taxable)					
TAG 57 (assessed)					
(taxable)					
TAG 58 (assessed)	\$0				
(taxable)	(\$92,900)				
TAG 61 (assessed)					
(taxable)					
TAG 63 (assessed)					
(taxable)					
TAG 64 (assessed)					
(taxable)					
TAG 65 (assessed)					
(taxable)					
TAG 67 (assessed)					
(taxable)					
TAG 68 (assessed)					
(taxable)					
TAG 70 (assessed)					
(taxable)					
TAG 80 (assessed)					
(taxable)					
TAG 81 (assessed)	\$0				
(taxable)	(\$248,100)				
<b>TOTAL ASSESSED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL TAXABLE</b>	<b>(\$341,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>KPB FLAT TAX</b>	<b>\$50</b>				

# NOVEMBER TARS CITY VALUES

NOV 18 2021 11:18 AM

	2021	2020	2019	2018	2017
<b>TAG 10 (assessed)</b>					
<b>(taxable)</b>					
<b>Seldovia Flat Tax</b>					
<b>TAG 20 (assessed)</b>					
<b>(taxable)</b>					
<b>Homer Flat Tax</b>	<b>\$10</b>				
<b>TAG 21 (assessed)</b>					
<b>(taxable)</b>					
<b>TAG 30 (assessed)</b>					
<b>(taxable)</b>					
<b>Disability Tax Credit</b>					
<b>TAG 40 (assessed)</b>					
<b>(taxable)</b>					
<b>TAG 41 (assessed)</b>					
<b>(taxable)</b>					
<b>TAG 70 (assessed)</b>					
<b>(taxable)</b>					
<b>Soldotna Flat Tax</b>					
<b>TAG 80 (assessed)</b>					
<b>(taxable)</b>					

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 20-21-021  
PARCEL ID 101239  
PRIMARY OWNER MARTIN TIMOTHY D

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC3-1</u>	<u>BC3-0</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

**EXPLANATION** MANIFEST CLERICAL ERROR. BOAT ON THIS ACCOUNT IS REPORTED AND TAXED ON ACCOUNT 101179. THIS ACCOUNT CREATED IN ERROR DUE TO BOAT HAVING TWO AK/DMV REGISTRATION NUMBERS. CLOSE THIS ACCOUNT GOING FORWARD.

	CHANGE SUMMARY
DATE <u>11/03/21</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY <u>CLYDE JOHNSON</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY <u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
	CITY TAXABLE <u>\$0</u>
	KPB FLAT TAX <u>(\$50)</u>
	CITY FLAT TAX <u>(\$10)</u>

### 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 # 00101239

- X      Typographical, computational or other similar error?  
*Identify & Describe:*  
**MANIFEST CLERICAL ERROR. BOAT ON THIS ACCOUNT IS REPORTED AND TAXED ON ACCOUNT 101179. THIS ACCOUNT CREATED IN ERROR DUE TO BOAT HAVING TWO AK/DMV REGISTRATION NUMBERS. CLOSE THIS ACCOUNT GOING FORWARD.**
- X      Readily apparent from the assessment notice, tax statement or other borough tax record?  
*Identify & Describe:*  
**MANIFEST CLERICAL ERROR. BOAT ON THIS ACCOUNT IS REPORTED AND TAXED ON ACCOUNT 101179. THIS ACCOUNT CREATED IN ERROR DUE TO BOAT HAVING TWO AK/DMV REGISTRATION NUMBERS. CLOSE THIS ACCOUNT GOING FORWARD.**
- X      Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?  
*Identify & Describe:*  
**MANIFEST CLERICAL ERROR. BOAT ON THIS ACCOUNT IS REPORTED AND TAXED ON ACCOUNT 101179. THIS ACCOUNT CREATED IN ERROR DUE TO BOAT HAVING TWO AK/DMV REGISTRATION NUMBERS. CLOSE THIS ACCOUNT GOING FORWARD.**

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

Prepared by Clyde Johnson 11/3/2022  
Date

Approved by *Adam O'Leary* \_\_\_\_\_  
Date  
 Department Director

Cadastral Values					Expend to Fiber Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
<b>Default - Default Value Group</b>						
	<b>Appraised</b>	<b>Boat Personal Class 3 Count</b>			1.00	
		Improvement Market value			\$1,040.00	
		TAG			20.00	
		TAG.Id			20.00	
	<b>Assessed</b>	<b>Boat Assessed Value</b>			\$1,040.00	
		Boat Personal Class 3			\$1,040.00	
		Personal Property Assessed Value			0	
		Total Assessed Value - City			0	
		Total City Optional Exempt Value			0	
		Total Assessed Value - Borough			0	
	<b>Taxable</b>	<b>City Taxable Value</b>	20 - HOMER CITY		0	
		Taxable Value - Borough			0	0
	<b>Exemption</b>	<b>Exemption Value City</b>	20 - HOMER CITY		0	
		OP PP Bor \$100K Exe Value			0	0
		OP PPV 100K Exemption			\$100,000.00	\$100,000.00
		OP PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00
		OP PPV City \$100K Exemption				\$100,000.00
		OP PPV City \$100K Exemption	20 - HOMER CITY		\$100,000.00	
		Penalty Flag			\$1.00	\$1.00
		Exemption Value Borough			0	0
	<b>Date</b>	<b>Year of Cadastra</b>			2021.0000000000	
		Effective date of value change			20210101.0000000000	



# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021

TAR NUMBER 58-21-027

PARCEL ID 133-481-28

PRIMARY OWNER PRATHER, JIMMY

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>17,900</u>	<u>17,900</u>
IMPROVEMENT ASSESSED (VT5)	<u>125,000</u>	<u>125,000</u>
KPB ASSESSED (VT 1001)	<u>142,900</u>	<u>142,900</u>
KPB TAXABLE (VT 1003)	<u>92,900</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** LATE APPROVED SENIOR CITIZEN EXEMPTION AFTER CONFIRMING PFD  
ELIGIBILITY.

		CHANGE SUMMARY
DATE	<u>11/05/21</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$92,900)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastre Values						Expend to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group		Legal Acres			1.19 Acres	1.19 Acres	
	Appraised	Improvement Market value			\$128,000.00	\$128,000.00	
		Land Market value			\$17,900.00	\$17,900.00	
		TAG			58.00	58.00	
		TAG.Id			58.00	58.00	
	Assessed	Improvements			\$125,000.00	\$125,000.00	
		Land			\$17,900.00	\$17,900.00	
		Parcel Assessed Value			\$142,900.00	\$142,900.00	
		Personal Property Assessed Value			0	0	
		Qualified for Exemption			\$142,900.00	\$142,900.00	
		Total Assessed Value - City			0	0	
		<b>Total Borough Optional Exempt Value</b>			<b>\$50,000.00</b>		
		Total City Optional Exempt Value			0	0	
		<b>Total Mandatory Exempt Value</b>				<b>\$142,900.00</b>	
		Land Assessed Value			\$17,900.00	\$17,900.00	
		Improvement Assessed Value			\$125,000.00	\$125,000.00	
		Total Assessed Value - Borough			\$142,900.00	\$142,900.00	
	Taxable	City Taxable Value		58 - CENTRAL EMERGENCY SERVICES	0	0	
		<b>Taxable Value - Borough</b>			<b>\$92,900.00</b>	<b>0</b>	
	Exemption	BOROUGH SENIOR Exempt Value				\$142,900.00	
		Cap for Senior Exemption				\$150,000.00	
		Exemption Value City		58 - CENTRAL EMERGENCY SERVICES	0	0	
		<b>OP Residential Boro Exemption</b>			<b>\$50,000.00</b>		
		Residential Exemption			\$80,000.00	\$80,000.00	
		Senior Citizen Exemption				\$142,900.00	
		Senior Mandatory Exempt Value				\$142,900.00	
		Senior MandatoryImp				\$125,000.00	
		Senior MandatoryLand				\$17,900.00	
		Working Improvement Assessed Value			\$125,000.00	\$125,000.00	
		<b>Exemption Value Borough</b>			<b>\$50,000.00</b>	<b>\$142,900.00</b>	
	Date	Year of Cadastre			2021.0000000000	2021.0000000000	
		Effective date of value change			20210101.0000000000	20210101.0000000000	



# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021

TAR NUMBER 81-21-005

PARCEL ID 172-390-13

PRIMARY OWNER Shoultz, Leroy & Rita Jo

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u></u>
CLASS CODE	<u>550</u>	<u></u>
LAND ASSESSED (VT4)	<u>9,500</u>	<u>400</u>
IMPROVEMENT ASSESSED (VT5)	<u>0</u>	<u></u>
KPB ASSESSED (VT 1001)	<u>0</u>	<u>0</u>
KPB TAXABLE (VT 1003)	<u>9,500</u>	<u>400</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION TIMELY FILE FARM DEFEREMENT APPLICATION, HELD OPEN FOR INCOME

VERIFICATION. TAX DOCUMENTS RECEIVED & QUALIFIED FOR DEFEREMENT

		CHANGE SUMMARY
DATE	<u>11/09/21</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>L CRANE</u>	KPB TAXABLE <u>(\$9,100)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastral Values						
S2a	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group		Legal Acres			1.27 Acres	1.27 Acres
	Appraised	Land Market Value			\$9,500.00	\$9,500.00
		Land Use Value				\$400.00
		TAG			\$1.00	\$1.00
		TAG.Id			\$1.00	\$1.00
	Assessed	Agricultural Qualified				\$9,500.00
		Land			\$9,500.00	\$400.00
		Parcel Assessed Value			\$9,500.00	\$400.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$9,500.00	\$400.00
		Total Assessed Value - City			0	0
		Total City Optional Exempt Value			0	0
		Land Assessed Value			\$9,500.00	\$400.00
		Total Assessed Value - Borough			\$9,500.00	\$400.00
	Taxable	City Taxable Value	01 - KACHEMAK EMERGENCY SERVICES		0	0
		Taxable Value - Borough			\$9,500.00	\$400.00
	Exemption	Agricultural Deferral Value Less				\$9,100.00
		Agricultural Deferral Assesmt Flag				1.00
		Exemption Value City	01 - KACHEMAK EMERGENCY SERVICES		0	0
		Exemption Value Borough			0	0
	Data	Year of Cadastra			2021.0000000000	2021.0000000000
		Effective date of value change			20210101.0000000000	20210101.0000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021

TAR NUMBER 81-21-007

PARCEL ID 172-391-07

PRIMARY OWNER Shoultz, Leroy & Rita Jo

**CURRENT VALUE**

**CORRECTED VALUE**

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u></u>
CLASS CODE	<u>550</u>	<u></u>
LAND ASSESSED (VT4)	<u>52,100</u>	<u>1,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>0</u>	<u>0</u>
KPB ASSESSED (VT 1001)	<u>0</u>	<u>0</u>
KPB TAXABLE (VT 1003)	<u>52,100</u>	<u>1,500</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

**EXPLANATION** TIMELY FILE FARM DEFEREMENT APPLICATION, HELD OPEN FOR INCOME  
VERIFICATION. TAX DOCUMENTS RECEIVED & QUALIFIED FOR DEFEREMENT

**CHANGE SUMMARY**

DATE 11/09/21  
 SUBMITTED BY L CRANE  
 VERIFIED BY C. FINLEY

KPB ASSESSED	<u>\$0</u>
KPB TAXABLE	<u>(\$50,600)</u>
CITY ASSESSED	<u>\$0</u>
CITY TAXABLE	<u>\$0</u>
KPB FLAT TAX	<u></u>
CITY FLAT TAX	<u></u>

Cadastral Values						Expend to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
<b>Default - Default Value Group</b>		<b>Legal Acres</b>			<b>4.30 Acres</b>	<b>4.30 Acres</b>	
	<b>Appraised</b>	<b>Land Market value</b>			<b>\$52,100.00</b>	<b>\$52,100.00</b>	
		<b>Land Use Value</b>				<b>\$1,500.00</b>	
		TAG			81.00	81.00	
		TAG.Id			81.00	81.00	
	<b>Assessed</b>	<b>Agricultural Qualified Land</b>				<b>\$52,100.00</b>	
		<b>Parcel Assessed Value</b>			<b>\$52,100.00</b>	<b>\$1,500.00</b>	
		Personal Property Assessed Value			0	0	
		<b>Qualified for Exemption</b>			<b>\$52,100.00</b>	<b>\$1,500.00</b>	
		Total Assessed Value - City			0	0	
		Total City Optional Exempt Value			0	0	
		<b>Land Assessed Value</b>			<b>\$52,100.00</b>	<b>\$1,500.00</b>	
		<b>Total Assessed Value - Borough</b>			<b>\$52,100.00</b>	<b>\$1,500.00</b>	
	<b>Taxable</b>	<b>City Taxable Value</b>	<b>81 - KACHEMAK EMERGENCY SERVICES</b>		0	0	
		<b>Taxable Value - Borough</b>			<b>\$52,100.00</b>	<b>\$1,500.00</b>	
	<b>Exemption</b>	<b>Agricultural Deferment Value Loss</b>				<b>\$50,600.00</b>	
		<b>Agricultural Deferred Assmnt Flag</b>				<b>1.00</b>	
		Exemption Value City	<b>81 - KACHEMAK EMERGENCY SERVICES</b>		0	0	
		Exemption Value Borough			0	0	
	<b>Data</b>	<b>Year of Cadastra</b>			2021.0000000000	2021.0000000000	
		<b>Effective date of value change</b>			20210101.0000000000	20210101.0000000000	

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021

TAR NUMBER 81-21-008

PARCEL ID 172-391-10

PRIMARY OWNER Shoultz, Leroy & Rita Jo

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>          </u>
CLASS CODE	<u>550</u>	<u>          </u>
LAND ASSESSED (VT4)	<u>28,100</u>	<u>400</u>
IMPROVEMENT ASSESSED (VT5)	<u>2,000</u>	<u>2,000</u>
KPB ASSESSED (VT 1001)	<u>0</u>	<u>0</u>
KPB TAXABLE (VT 1003)	<u>30,100</u>	<u>2,400</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

**EXPLANATION** TIMELY FILE FARM DEFEREMENT APPLICATION, HELD OPEN FOR INCOME  
VERIFICATION. TAX DOCUMENTS RECEIVED & QUALIFIED FOR DEFEREMENT

		CHANGE SUMMARY
DATE	<u>11/09/21</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>L CRANE</u>	KPB TAXABLE <u>(\$27,700)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>          </u>
		CITY FLAT TAX <u>          </u>

Cadastre Values						
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Expend to Filter Value
					Amount	Amount
<b>Default - Default Value Group</b>		<b>Legal Acres</b>			1.25 Acres	1.25 Acres
	<b>Appraised</b>	<b>Improvement Market value</b>			\$2,000.00	\$2,000.00
		<b>Land Market value</b>			\$28,100.00	\$28,100.00
		<b>Land Use Value</b>				\$400.00
		<b>TAG</b>			\$1.00	\$1.00
		<b>TAG.Id</b>			\$1.00	\$1.00
	<b>Assessed</b>	<b>Agricultural Qualified</b>				\$28,100.00
		<b>Improvements</b>			\$2,000.00	\$2,000.00
		<b>Land</b>			\$28,100.00	\$400.00
		<b>Parcel Assessed Value</b>			\$30,100.00	\$2,400.00
		<b>Personal Property Assessed Value</b>			0	0
		<b>Qualified for Exemption</b>			\$30,100.00	\$2,400.00
		<b>Total Assessed Value - City</b>			0	0
		<b>Total City Optional Exempt Value</b>			0	0
		<b>Land Assessed Value</b>			\$28,100.00	\$400.00
		<b>Improvement Assessed Value</b>			\$2,000.00	\$2,000.00
		<b>Total Assessed Value - Borough</b>			\$30,100.00	\$2,400.00
	<b>Taxable</b>	<b>City Taxable Value</b>	01 - KACHEMAK EMERGENCY SERVICES		0	0
		<b>Taxable Value - Borough</b>			\$30,100.00	\$2,400.00
	<b>Exemption</b>	<b>Agricultural Deferment Value Loss</b>				\$27,700.00
		<b>Agricultural Deferred Assmnt Flag</b>				1.00
		<b>Exemption Value City</b>	01 - KACHEMAK EMERGENCY SERVICES		0	0
		<b>Working Improvement Assessed Value</b>			\$2,000.00	\$2,000.00
		<b>Exemption Value Borough</b>			0	0
	<b>Date</b>	<b>Year of Cadastre</b>			2021.0000000000	2021.0000000000
		<b>Effective date of value change</b>			20210101.0000000000	20210101.0000000000



# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021

TAR NUMBER 81-21-006

PARCEL ID 172-391-11

PRIMARY OWNER Shoultz, Leroy & Rita Jo

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u></u>
CLASS CODE	<u>550</u>	<u></u>
LAND ASSESSED (VT4)	<u>164,700</u>	<u>4,000</u>
IMPROVEMENT ASSESSED (VT5)	<u>2,000</u>	<u>2,000</u>
KPB ASSESSED (VT 1001)	<u>0</u>	<u>0</u>
KPB TAXABLE (VT 1003)	<u>166,700</u>	<u>6,000</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

**EXPLANATION** TIMELY FILE FARM DEFEREMENT APPLICATION, HELD OPEN FOR INCOME  
VERIFICATION. TAX DOCUMENTS RECEIVED & QUALIFED FOR DEFEREMENT

		CHANGE SUMMARY
DATE	<u>11/09/21</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>L CRANE</u>	KPB TAXABLE <u>(\$160,700)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastre Values					Previous Amount	Expend to Filter Values
Site	Class	Value Type	Attribute	Secondary Attribute	Amount	Amount
Default - Default Value Group		Legal Acres			11.49 Acres	11.49 Acres
	Appraised	Improvement Market value			\$2,000.00	\$2,000.00
		Land Market value			\$164,700.00	\$164,700.00
		<b>Land Use Value</b>				<b>\$4,000.00</b>
		TAG			\$1.00	\$1.00
		TAG.Id			\$1.00	\$1.00
	Assessed	<b>Agricultural Qualified</b>				<b>\$164,700.00</b>
		Improvements			\$2,000.00	\$2,000.00
		Land			\$164,700.00	\$4,000.00
		<b>Parcel Assessed Value</b>			<b>\$164,700.00</b>	<b>\$8,000.00</b>
		Personal Property Assessed Value			0	0
		<b>Qualified for Exemption</b>			<b>\$166,700.00</b>	<b>\$6,000.00</b>
		Total Assessed Value - City			0	0
		Total City Optional Exempt Value			0	0
		<b>Land Assessed Value</b>			<b>\$164,700.00</b>	<b>\$4,000.00</b>
		Improvement Assessed Value			\$2,000.00	\$2,000.00
		<b>Total Assessed Value - Borough</b>			<b>\$164,700.00</b>	<b>\$6,000.00</b>
	Taxable	City Taxable Value	81 - KACHEMAK EMERGENCY SERVICES		0	0
		<b>Taxable Value - Borough</b>			<b>\$166,700.00</b>	<b>\$8,000.00</b>
	Exemption	Agricultural Deferment Value Loss				\$160,700.00
		Agricultural Deferred Assmnt Flag				1.00
		Exemption Value City	81 - KACHEMAK EMERGENCY SERVICES		0	0
		Working Improvement Assessed Value			\$2,000.00	\$2,000.00
		Exemption Value Borough			0	0
	Date	Year of Cadastre			2021.0000000000	2021.0000000000
		Effective date of value change			20210101.0000000000	20210101.0000000000