

Kenai Peninsula Borough
Assessing Department

MEMORANDUM

TO: Mike Navarre, Borough Mayor
FROM: Adeena Wilcox, Director of Assessing *AW*
DATE: January 11, 2023
RE: Tax Adjustment Request Approval

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

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

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

DATED: January 11, 2023

Adeena Wilcox
Director of Assessing

APPROVED

Mike Navarre

Mike Navarre
Borough Mayor

JANUARY TARS

	2022	2021	2020	2019	2018
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)		(\$240,600)			
TAG 59 (assessed)					
(taxable)					
TAG 61 (assessed)					
(taxable)					
TAG 63 (assessed)					
(taxable)					
TAG 64 (assessed)					
(taxable)					
TAG 65 (assessed)					
(taxable)					
TAG 67 (assessed)					
(taxable)					
TAG 68 (assessed)					
(taxable)					
TAG 70 (assessed)					
(taxable)					
TAG 80 (assessed)					
(taxable)					
TAG 81 (assessed)					
(taxable)					
TOTAL ASSESSED	\$0	\$0	\$0	\$0	\$0
TOTAL TAXABLE	(\$240,600)	\$0	\$0	\$0	\$0
KPB FLAT TAX	(\$71)	(\$150)			

JANUARY TARS CITY VALUES

	2022	2021	2020	2019	2018
TAG 10 (assessed)					
(taxable)					
Seldovia Flat Tax					
TAG 20 (assessed)					
(taxable)					
Homer Flat Tax	(\$14)	(\$30)			
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)					
(taxable)					
Disability Tax Credit					
TAG 40 (assessed)					
(taxable)					
TAG 41 (assessed)					
(taxable)					
TAG 70 (assessed)					
(taxable)					
Soldotna Flat Tax					
TAG 80 (assessed)					
(taxable)					
TOTAL ASSESSED	\$0	\$0	\$0	\$0	\$0
TOTAL TAXABLE	\$0	\$0	\$0	\$0	\$0
KPB FLAT TAX	(\$14)	(\$30)	\$0	\$0	\$0

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 TAR NUMBER 20-22-071
PARCEL ID 94627
PRIMARY OWNER HOCKEMA ENTERPRISES LLC

	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 DISASTER RELIEF GRANDTED FOR FIRE, DATE OF LOSS 7/11/2022
FLAT TAX ADJUSTMENT, KPB FLAT ADJUSTMENT \$71.10, CITY FLAT ADJUSTMENT \$14.22

		CHANGE SUMMARY
DATE	<u>12/27/22</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>(\$71)</u>
		CITY FLAT TAX <u>(\$14)</u>

RECEIVED

TAXPAYER'S CLAIM FOR REDUCTION OF ASSESSMENTS AND THE ABATEMENT OF TAXES RESULTING FROM DAMAGED REAL OR PERSONAL PROPERTY RESULTING FROM A DISASTER AS DEFINED IN KPB 5.12.114

JUL 13 2022 KPB ASSESSING DEPT

Mail Completed Forms to: KPB Assessor, 144 N. Binkley Street, Soldotna AK 99669

- "Disaster" means the occurrence or imminent threat of widespread or severe damage, injury, loss of life or property, or shortage of food, water, or fuel resulting from:
1. An incident such as storm, high water, wind-driven water, tidal wave, tsunami, earthquake, volcanic eruption, landslide, mudslide, avalanche, snowstorm, prolonged extreme cold, drought, fire, flood, epidemic, explosion, or riot;
 2. The release of oil or a hazardous substance if the release requires prompt action to avert environmental danger or mitigate environmental damage; or
 3. Equipment failure if the failure is not a predictably frequent or recurring event or preventable by adequate equipment maintenance or operation.

NOTICE TO TAXPAYER: This claim for reduction of assessments and for the abatement of taxes must be filed with the Borough Assessor within sixty (60) days after the date of damage due to a disaster as defined in KPB 5.12.114. If you disagree with the Assessor's determination of value, you may appeal the value to the Board of Equalization within 30 days of the date of notice by submitting a written appeal to the Borough Clerk.

PART 1. TO BE COMPLETED BY TAXPAYER

Pursuant to KPB 5.12.114, I hereby petition for adjustment to the assessed value of the property described below, and for the applicable abatement of taxes.

Taxpayer: Hockema Enterprises, LLC Phone Number: 907, 299-3781
 Mailing Address: 52129 Rolling Meadows Rd Property Address: 2443 Kachemak Dr.
 City, State, Zip Code: Homer, AK 99603 City, State: Homer, AK 99603

Borough Parcel Number: _____
 Legal Description: PT 1 Ocean drift Gillnet ADF16 # 08654 CNDG # 887162 Scarpio

Check all that apply:
 Real Property Personal Property Land Mobile Home Commercial
 Business

Description of property damage: Fire from engine compartment. Vessel is a total loss. Burned to the waterline or vessel, then sunk in Cook Inlet.

Date damage occurred: 07/11/22 Describe disaster that caused damage: Fire in engine compartment.

Estimated value of property after damage: \$55,000⁰⁰

If property taxes were paid for the tax year of the disaster, state amount paid: \$ 180⁰⁰

I hereby declare under penalty of perjury that the above information is true and correct to the best of my knowledge and belief.

7-13-22
 Date Signed

Jill R. Hockema
 Taxpayer's Signature

PART 2. ASSESSOR'S USE ONLY

Claim: Qualifies Date filed with Assessor 7/15/2022
 Does not qualify, because: _____

PART 3. TO BE COMPLETED BY ASSESSOR IF PROPERTY QUALIFIES

Date disaster damage occurred: 7/11/2022

- 1. Assessed value of property prior to damage (192 days) \$ Flat \$180-
- 2. Full and true value of property after damage (173 days) \$ 0
- 3. Taxable value of property prior to damage (less exemptions) \$ Flat \$180-
- 4. Taxable value of property after damage (less exemptions) \$ 0

I hereby certify my determination of the assessed value after damage for the assessment year 2022 is as shown on line 2.

9-16-22 Adelyn Dwyer Date Sent to Taxpayer
 Date Assessor

NOTICE TO TAXPAYER

If you disagree with the Assessor's determination of value, you may appeal the value to the Board of Equalization within thirty (30) days of above Date Sent to Taxpayer by submitting a written appeal to the Borough Clerk in accordance with KPB 5.12.050.

PART 4. TO BE COMPLETED BY FINANCE DEPARTMENT. CALCULATION FOR AMOUNT OF TAXES IN YEAR OF DISASTER

PIN: 94627 TAG: 20		Number of Days	Mill Rate	Yearly Tax	Daily Tax	Adjusted Yearly Tax	Difference Check
Original Taxable Value - KPB		192	FLAT	\$150.00	\$0.41	\$78.90	\$71.10
City Taxable Value		192	FLAT	\$30.00	\$0.08	\$15.78	\$14.22
Adjusted Taxable Value		173	FLAT	\$0.00	\$0.00	\$0.00	\$0.00
Adjusted Yearly Tax Due					Total Due	\$94.68	\$85.32
					City Total	\$15.78	\$14.22
					KPB Total	\$78.90	\$71.10
Original Yearly Tax Due						\$180.00	
					Difference	\$85.32	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 20-21-025
PARCEL ID 101218
PRIMARY OWNER ADKISON VERNON D

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC4 - 1</u>	<u>BC4 - 0</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION MANIFEST CLERICAL ERROR. SUPPLEMENTAL FORCED ACCOUNT FOR 2021.
INCORRECT SITUS RECORD ON BOAT FOR 2021. BOAT NOT LOCATED IN KPB DURING THAT TAX
PERIOD. ACCOUNT SHOULD NOT HAVE BEEN CREATED FOR 2021.

		CHANGE SUMMARY
DATE	<u>12/21/22</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>C. JOHNSON</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$150)</u>
		CITY FLAT TAX <u>(\$30)</u>

Cadastral Values				Compare to Other Values			
ID	Class	Value Type	Amount	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group	Appraised	Real Personal Class 4 Cost			1.00		
		Improvement Market Value			115,200.00		
		TAG			25.00		
		TAG.Ed			25.00		
	Assessed	Real Assessed Value				115,200.00	
		Real Personal Class 4				115,200.00	
		Personal Property Assessed Value			0		
		Total Assessed Value - City			0		
		Total City Optional Exempt Value			0		
		Total Assessed Value - Borough			0		
	Taxable	City Taxable Value		20 - HOMER CITY		0	
		Taxable Value - Borough				0	0
	Exemption	Exemption Value City		20 - HOMER CITY		0	
		OP PP Bor \$100K Bsa 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	
		Parolby Png				1.00	1.00
	Date	Exemption Value Borough				0	0
Year of Cadastre					2021.000000000		
	Effective date of value change				20210101.000000000		

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 # 00101218

X Typographical, computational or other similar error?
Identify & Describe:
MANIFEST CLERICAL ERROR. SUPPLEMENTAL FORCED ACCOUNT FOR 2021. INCORRECT SITUS RECORD ON BOAT FOR 2021. BOAT NOT LOCATED IN KP8 DURING THAT TAX PERIOD. ACCOUNT SHOULD NOT HAVE BEEN CREATED.

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
MANIFEST CLERICAL ERROR. SUPPLEMENTAL FORCED ACCOUNT FOR 2021. INCORRECT SITUS RECORD ON BOAT FOR 2021. BOAT NOT LOCATED IN KP8 DURING THAT TAX PERIOD. ACCOUNT SHOULD NOT HAVE BEEN CREATED.

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
MANIFEST CLERICAL ERROR. SUPPLEMENTAL FORCED ACCOUNT FOR 2021. INCORRECT SITUS RECORD ON BOAT FOR 2021. BOAT NOT LOCATED IN KP8 DURING THAT TAX PERIOD. ACCOUNT SHOULD NOT HAVE BEEN CREATED.

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

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

Prepared by Clyde Johnson 12/21/2022
Date

Approved by *Clyde Johnson* 12/21/22
Date
Department Director

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 TAR NUMBER 58-22-046
PARCEL ID 063-490-12
PRIMARY OWNER KNIGHT SIDNEY

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>34,100</u>	<u>34,100</u>
IMPROVEMENT ASSESSED (VT5)	<u>206,500</u>	<u>206,500</u>
KPB ASSESSED (VT 1001)	<u>240,600</u>	<u>240,600</u>
KPB TAXABLE (VT 1003)	<u>240,600</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR EXEMPTION APPROVED LATE AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	<u>12/15/22</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$240,600)</u>
VERIFIED BY	<u></u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Class	Value Type	Assessed	Secondary Attributes	Previous Amount	Expend to Other Values
Default - Default Value Group					
	Legal Acres			1.28 Acres	1.28 Acres
Appraised	Improvement Market Value			\$206,800.00	\$206,800.00
	Land Market Value			\$34,100.00	\$34,100.00
	TAG			\$8.00	\$8.00
	TAG Id			\$8.00	\$8.00
Assessed	Improvements			\$206,800.00	\$206,800.00
	Land			\$34,100.00	\$34,100.00
	Parcel Assessed Value			\$240,900.00	\$240,900.00
	Personal Property Assessed Value			0	0
	Qualified for Exemption			\$240,900.00	\$240,900.00
	Total Assessed Value - City			0	0
	Total Borough Optional Exempt Values				\$98,000.00
	Total City Optional Exempt Value			0	0
	Total Mandatory Exempt Value				\$150,000.00
	Land Assessed Value			\$34,100.00	\$34,100.00
	Improvement Assessed Value			\$206,800.00	\$206,800.00
	Total Assessed Value - Borough			\$240,900.00	\$240,900.00
Taxable	City Taxable Value		EB - CENTRAL EMERGENCY SERVICES	0	0
	Taxable Value - Borough			\$240,900.00	0
Exemption	BOROUGH SENIOR Exempt Value				\$240,900.00
	Cap for Senior Exemption				\$250,000.00
	Exemption Value City		EB - CENTRAL EMERGENCY SERVICES	0	0
	OP Senior Resident > 180k Exempt Value				\$90,000.00
	Residential Exemption				\$80,000.00
	Senior Citizen Exemption				\$150,000.00
	Senior Mandatory Exempt Value				\$150,000.00
	Senior Mandatory Imp				\$150,000.00
	Working Improvement Assessed Value			\$206,800.00	\$206,800.00
	Exemption Value Borough			0	\$240,900.00
Date	Year of Cadastre			2023.0000000000	2023.0000000000
	Effective date of value change			20230101.0000000000	20230101.0000000000