

Kenai Peninsula Borough
Assessing Department

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor *PAM*

FROM: Adeena Wilcox, Borough Assessor *AW*

DATE: August 15, 2024

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 15, 2024

Adeena Wilcox
Borough Assessor

APPROVED

Peter A. Micciche

Peter A. Micciche
Borough Mayor

AUGUST TARS

	2024	2023	2022	2021	2020
TAG 10 (assessed)	\$0				
(taxable)	(\$153,928)				
TAG 11 (assessed)					
(taxable)					
TAG 20 (assessed)	\$0				
(taxable)	(\$36,060)				
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)	\$25,021	\$32,006	\$42,644		
(taxable)	(\$226,529)	\$32,006	\$42,644		
TAG 40 (assessed)					
(taxable)					
TAG 41 (assessed)	\$0				
(taxable)	(\$12,826)				
TAG 42 (assessed)					
(taxable)					
TAG 43 (assessed)					
(taxable)					
TAG 52 (assessed)	\$0				
(taxable)	(\$2)				
TAG 53 (assessed)					
(taxable)					
TAG 54 (assessed)					
(taxable)					
TAG 55 (assessed)	\$0				
(taxable)	(\$69,849)				
TAG 57 (assessed)					
(taxable)					
TAG 58 (assessed)	\$0				
(taxable)	(\$961,413)				
TAG 59 (assessed)	\$0				
(taxable)	(\$1,608)				
TAG 61 (assessed)					
(taxable)					
TAG 63 (assessed)					
(taxable)					
TAG 64 (assessed)					
(taxable)					
TAG 65 (assessed)					
(taxable)					
TAG 67 (assessed)	\$0				
(taxable)	(\$729)				
TAG 68 (assessed)	\$0				
(taxable)	(\$385,489)				
TAG 69 (assessed)					
(taxable)					
TAG 70 (assessed)	\$0				
(taxable)	(\$28,032)				
TAG 80 (assessed)					
(taxable)					
TAG 81 (assessed)	\$0				
(taxable)	(\$56,914)				
TOTAL ASSESSED	\$25,021	\$32,006	\$42,644	\$0	\$0
TOTAL TAXABLE	(\$1,933,379)	\$32,006	\$42,644	\$0	\$0
KPB FLAT TAX	(\$27,086)	(\$50)			

AUGUST TARS CITY VALUES

	2024	2023	2022	2021	2020
TAG 10 (assessed)	\$0				
(taxable)	(\$150,000)				
Seldovia Flat Tax					
TAG 20 (assessed)	\$0				
(taxable)	(\$200,000)				
Homer Flat Tax					
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)	\$25,021	\$32,006	\$42,644		
(taxable)	(\$200,779)	\$32,006	\$42,644		
Disability Tax Credit					
TAG 40 (assessed)					
(taxable)					
TAG 41 (assessed)					
(taxable)					
TAG 70 (assessed)	\$0				
(taxable)	(\$100,000)				
Soldotna Flat Tax					
TAG 80 (assessed)					
(taxable)					
TOTAL ASSESSED	\$25,021	\$32,006	\$42,644	\$0	\$0
TOTAL TAXABLE	(\$650,779)	\$32,006	\$42,644	\$0	\$0
KPB FLAT TAX	\$0	\$0	\$0	\$0	\$0

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 81-24-003
PARCEL ID 68839
PRIMARY OWNER EAST ROAD SERVICES

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>81</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$1,153,948</u>	<u>\$1,153,948</u>
KPB TAXABLE (VT 1003)	<u>\$1,153,948</u>	<u>\$1,105,634</u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION MAIN ROLL FILER 2024. KPB \$100K EXMPT DID NOT APPLY.
KPB EXEMPTION PRORATED AMONGST PINS 101408, 103237, & 68839.

		CHANGE SUMMARY
DATE	<u>07/31/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>(\$48,314)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 70-24-002

PARCEL ID 78248

PRIMARY OWNER ALASKA COMMUNICATIONS INTERNET LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>70</u>	<u>70</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$5,053,093</u>	<u>\$5,053,093</u>
KPB TAXABLE (VT 1003)	<u>\$5,053,093</u>	<u>\$5,025,061</u>
CITY ASSESSED (VT 1011)	<u>\$5,053,093</u>	<u>\$5,053,093</u>
CITY TAXABLE (V 1013)	<u>\$5,053,093</u>	<u>\$4,953,093</u>

EXPLANATION 2024 MAIN ROLL FILER. \$100K KPB CONTIG &/or \$100K CITY EXEMPTION ERROR

CHANGE SUMMARY

DATE	<u>07/05/24</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE	<u>(\$28,032)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>(\$100,000)</u>
		KPB FLAT TAX	<u>\$0</u>
		CITY FLAT TAX	<u>\$0</u>

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 20-24-016
PARCEL ID 78251
PRIMARY OWNER ALASKA COMMUNICATIONS INTERNET LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$1,178,714</u>	<u>\$1,178,714</u>
KPB TAXABLE (VT 1003)	<u>\$1,178,714</u>	<u>\$1,172,175</u>
CITY ASSESSED (VT 1011)	<u>\$1,178,714</u>	<u>\$1,178,714</u>
CITY TAXABLE (V 1013)	<u>\$1,178,714</u>	<u>\$1,078,714</u>

EXPLANATION 2024 MAIN ROLL FILER. \$100K KPB CONTIG &/or \$100K CITY EXEMPTION ERROR

		CHANGE SUMMARY
DATE	<u>07/05/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>(\$6,539)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>(\$100,000)</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group	Appraised	Improvement Market value	\$1,178,714.00
		TAG	20.00
		TAG.Id	20.00
	Assessed	Furniture, Fixtures & Equipment	\$1,178,714.00
		Personal Property Assessed Value	\$1,178,714.00
		Total Assessed Value - City	\$1,178,714.00
		Total Borough Optional Exempt Value	\$6,539.00
		Total City Optional Exempt Value	\$100,000.00
		Total Assessed Value - Borough	\$1,178,714.00
	Taxable	CITY Taxable Value	\$1,178,714.00
		Taxable Value - Borough	\$1,078,714.00
	Exemption	Exemption Value City	\$1,172,175.00
		OP PP Bor \$100K Exc Value	0
		OP PP Homer \$100K Exc Value	\$6,539.00 *
		Penalty Flag	\$1.00
		PP Borro Config Flag	1.00
		PP City Config Flag	1.00
		Exemption Value Borough	0
		Year of Cadastre	2024.0000000000
		Effective date of value change	20240101.0000000000
	Date		20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 41-24-004
 PARCEL ID 92937
 PRIMARY OWNER ALASKA COMMUNICATIONS INTERNET LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>41</u>	<u>41</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$2,312,120</u>	<u>\$2,312,120</u>
KPB TAXABLE (VT 1003)	<u>\$2,312,120</u>	<u>\$2,299,294</u>
CITY ASSESSED (VT 1011)	<u>\$2,312,120</u>	<u>\$2,312,120</u>
CITY TAXABLE (V 1013)	<u>\$2,312,120</u>	<u>\$2,312,120</u>

EXPLANATION 2024 MAIN ROLL FILER. \$100K KPB CONTIG &/or \$100K CITY EXEMPTION ERROR

		CHANGE SUMMARY
DATE	<u>07/05/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>(\$12,826)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Expand to Filter Values				
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Improvement Market value			\$2,312,120.00	\$2,312,120.00
		TAG			41.00	41.00
		TAG.Id			41.00	41.00
	Assessed	Furniture, Fixtures & Equipment			\$2,312,120.00	\$2,312,120.00
		Personal Property Assessed Value			\$2,312,120.00	\$2,312,120.00
		Total Assessed Value - City			\$2,312,120.00	\$2,312,120.00
		Total Borough Optional Exempt Value			\$12,826.00	\$12,826.00
		Total City Optional Exempt Value			0	0
		Total Assessed Value - Borough			\$2,312,120.00	\$2,312,120.00
	Taxable	City Taxable Value		41 - SEWARD SPECIAL	\$2,312,120.00	\$2,312,120.00
	Exemption	Taxable Value - Borough		41 - SEWARD SPECIAL	\$2,312,120.00	\$2,299,294.00
		Exemption Value City			0	0
		OP PP Bor \$100K Exc Value			\$12,826.00	\$12,826.00
		Penalty Flag			\$1.00	\$1.00
		PP Boro Contig Flag			1.00	1.00
		Exemption Value Borough			0	\$12,826.00
	Date	Year of Cadastre			2024.000000000000	2024.000000000000
		Effective date of value change			20240101.000000000000	20240101.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 43-23-001
 PARCEL ID 96487
 PRIMARY OWNER HAYNES ANTHONY J

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>43</u>	<u>43</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. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. PER DMV REGISTRATION BOAT WAS SOLD APRIL 2022. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2023. TAR OFF 2023 AND CLOSE FOR 2024.

		CHANGE SUMMARY
DATE	<u>08/05/24</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>\$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	
	Assessed	Improvement Market Value			\$3,600.00	
		TAG			43.00	
		TAG.Id			43.00	
		Boat Assessed Value			\$3,600.00	
		Boat Personal Class 3			\$3,600.00	
		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	43 - SEWARD/RR CRK FLD SVC AREA		0	0
	Exemption	Taxable Value - Borough	43 - SEWARD/RR CRK FLD SVC AREA		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	43 - SEWARD/RR CRK FLD SVC AREA		\$100,000.00	\$100,000.00
		Penalty Flag			\$1.00	\$1.00
	Exemption Value Borough				0	0
	Year of Cadastre				2023.000000000000	2023.000000000000
	Effective date of value change				20230101.000000000000	20230101.000000000000

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 # 00096487

 X Typographical, computational or other similar error?
Identify & Describe:
 MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. PER DMV REGISTRATION BOAT WAS SOLD APRIL 2022. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2023. TAR OFF 2023 AND CLOSE FOR 2024.

 X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
 MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. PER DMV REGISTRATION BOAT WAS SOLD APRIL 2022. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2023. TAR OFF 2023 AND CLOSE FOR 2024.

 X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
 MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. PER DMV REGISTRATION BOAT WAS SOLD APRIL 2022. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2023. TAR OFF 2023 AND CLOSE FOR 2024.

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

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

Prepared by Clyde Johnson 8/5/2024
Date

Approved by *Adele Dwyer* 8/5/24
Date
 Department Director

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 30-24-002
PARCEL ID 100387
PRIMARY OWNER ALASKA COMMUNICATIONS INTERNET LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$225,403</u>	<u>\$225,403</u>
KPB TAXABLE (VT 1003)	<u>\$225,403</u>	<u>\$224,153</u>
CITY ASSESSED (VT 1011)	<u>\$225,403</u>	<u>\$225,403</u>
CITY TAXABLE (V 1013)	<u>\$225,403</u>	<u>\$125,403</u>

EXPLANATION 2024 MAIN ROLL FILER. \$100K KPB CONTIG &/or \$100K CITY EXEMPTION ERROR

		CHANGE SUMMARY
DATE	<u>07/05/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>(\$1,250)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>(\$100,000)</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group	Appraised	Improvement Market value	\$225,403.00
		TAG	30.00
	Assessed	TAG.Id	30.00
		Furniture, Fixtures & Equipment	\$225,403.00
		Personal Property Assessed Value	\$225,403.00
	Total Assessed Value - City	\$225,403.00	
	Total Borough Optional Exempt Value	\$1,250.00	
	Total City Optional Exempt Value	0	
	Total Assessed Value - Borough	\$225,403.00	
	Taxable	City Taxable Value	\$225,403.00
Exemption	Taxable Value - Borough	\$224,153.00	
	Exemption Value City	0	
	OP PP Bor \$100K Exe Value	\$1,250.00	
	OP PP Kenal \$100K Exe Value	\$1,250.00	
Date	Penalty Flag	\$1.00	
	PP Bor Contig Flag	1.00	
	PP City Contig Flag	1.00	
Date	Exemption Value Borough	0	
	Year of Cadastre	2024.0000000000	
Effective date of value change		2024.01.01.0000000000	2024.01.01.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 55-24-003

PARCEL ID 100388

PRIMARY OWNER ALASKA COMMUNICATIONS INTERNET LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>55</u>	<u>55</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$910,186</u>	<u>\$910,186</u>
KPB TAXABLE (VT 1003)	<u>\$910,186</u>	<u>\$905,137</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION 2024 MAIN ROLL FILER. \$100K KPB CONTIG &/or \$100K CITY EXEMPTION ERROR

		CHANGE SUMMARY
DATE	<u>07/05/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>(\$5,049)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 58-24-019
PARCEL ID 100389
PRIMARY OWNER ALASKA COMMUNICATIONS INTERNET LLC

	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>\$5,824,952</u>	<u>\$5,824,952</u>
KPB TAXABLE (VT 1003)	<u>\$5,824,952</u>	<u>\$5,792,639</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION 2024 MAIN ROLL FILER. \$100K KPB CONTIG &/or \$100K CITY EXEMPTION ERROR

		CHANGE SUMMARY
DATE	<u>07/05/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>(\$32,313)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Value Type		Attribute		Expand to Filter Values	
Site	Class	Improvement Market value	Secondary Attribute	Previous Amount	Amount		
Default - Default Value Group	Appraised			\$5,824,952.00	\$5,824,952.00		
		TAG		58.00	58.00		
	Assessed	TAG.Lid		58.00	58.00		
		Furniture, Fixtures & Equipment		\$5,824,952.00	\$5,824,952.00		
		Personal Property Assessed Value		\$5,824,952.00	\$5,824,952.00		
		Total Assessed Value - City		0	0		
		Total Borough Optional Exempt Value			\$32,313.00		
		Total City Optional Exempt Value		0	0		
		Total Assessed Value - Borough		\$5,824,952.00	\$5,824,952.00		
	Taxable	City Taxable Value		0	0		
		Taxable Value - Borough	58 - CENTRAL EMERGENCY SERVICES	\$5,824,952.00	\$5,792,639.00		
	Exemption	Exemption Value City	58 - CENTRAL EMERGENCY SERVICES	0	0		
		Op PP Boro \$100K Exe Value			\$32,313.00		
		Penalty Flag		\$1.00	\$1.00		
		PP Boro Contig Flag		1.00	1.00		
		Exemption Value Borough		0	\$32,313.00		
	Date	Year of Cadastre		2024.0000000000	2024.0000000000		
		Effective date of value change		20240101.0000000000	20240101.0000000000		

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 59-24-001
PARCEL ID 100390
PRIMARY OWNER ALASKA COMMUNICATIONS INTERNET LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>59</u>	<u>59</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$289,890</u>	<u>\$289,890</u>
KPB TAXABLE (VT 1003)	<u>\$289,890</u>	<u>\$288,282</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION 2024 MAIN ROLL FILER. \$100K KPB CONTIG &/or \$100K CITY EXEMPTION ERROR

		CHANGE SUMMARY
DATE	<u>07/05/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>(\$1,608)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Expand to Filter Values	
Site	Value Type	Attribute	Secondary Attribute
Default - Default Value Group	Appraised		
	Improvement Market Value		
	TAG		\$289,890.00
	TAG.Id		59.00
	Furniture, Fixtures & Equipment		86.00
	Personal Property Assessed Value		\$289,890.00
	Personal Property Assessed Value		\$289,890.00
	Total Assessed Value - City		0
	Total Borough Optional Exempt Value		\$1,608.00
	Total City Optional Exempt Value		0
	Total Assessed Value - Borough		\$289,890.00
	City Taxable Value	59 - CENTRAL HOSPITAL	0
	Taxable Value - Borough		\$289,890.00
	Exemption Value City	59 - CENTRAL HOSPITAL	0
	OR PP Bor \$100K Exe Value		\$1,608.00
	Penalty Flag		\$1.00
	PP Boro Contig Flag		1.00
	Exemption Value Borough		0
	Year of Cadastre		2024.000000000000
	Effective date of value change		20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 68-24-006
PARCEL ID 100391
PRIMARY OWNER ALASKA COMMUNICATIONS INTERNET LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$545,158</u>	<u>\$545,158</u>
KPB TAXABLE (VT 1003)	<u>\$545,158</u>	<u>\$542,134</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION 2024 MAIN ROLL FILER. \$100K KPB CONTIG &/or \$100K CITY EXEMPTION ERROR

		CHANGE SUMMARY
DATE	<u>07/05/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>(\$3,024)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Expand to Filter Values		
Site	Class	Value Type	Amount	
Default - Default Value Group	Appraised	Improvement Market value	\$545,158.00	
		TAG	68.00	
	Assessed	TAG.1d	68.00	
		Furniture, Fixtures & Equipment	\$545,158.00	
		Personal Property Assessed Value	\$545,158.00	
	Total Assessed Value - City	0		
	Total Borough Optional Exempt Value			\$3,024.00
	Total City Optional Exempt Value	0		
	Total Assessed Value - Borough	\$545,158.00		
	City Taxable Value	0		
Taxable	Taxable Value - Borough	\$542,134.00		
Exemption	Exemption Value City	0		
	OP PP Bor \$100K Exc Value	\$3,024.00 *		
Date	Penalty Flag	\$1.00		
	PP Boro Contig Flag	1.00		
	Exemption Value Borough	0		
Effective date of value change	Year of Cadastre	2024.0000000000		
		2024.01.0000000000		

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 30-24-003

PARCEL ID 100433

PRIMARY OWNER L AND J OUTFITTERS LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$144,531</u>	<u>\$169,552</u>
KPB TAXABLE (VT 1003)	<u>\$44,531</u>	<u>\$69,552</u>
CITY ASSESSED (VT 1011)	<u>\$144,531</u>	<u>\$169,552</u>
CITY TAXABLE (V 1013)	<u>\$44,531</u>	<u>\$69,552</u>

EXPLANATION 2024 MAIN ROLL FILER. AUDIT FOR 2022-2024, UNREPORTED ASSETS FOUND.

INCREASE IN VALUE, TAG 30, 2022-2024.

CHANGE SUMMARY

DATE	<u>07/23/24</u>	KPB ASSESSED	<u>\$25,021</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE	<u>\$25,021</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$25,021</u>
		CITY TAXABLE	<u>\$25,021</u>
		KPB FLAT TAX	<u>\$0</u>
		CITY FLAT TAX	<u>\$0</u>

Cadastre Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group		Improvement Market Value	Previous Amount
	Appraised	TAG	\$144,531.00
	Assessed	TAG:ld	30.00
		Furniture, Fixtures & Equipment	30.00
		Personal Property Assessed Value	\$169,552.00
		Total Assessed Value - City	\$169,552.00
		Total Borough Optional Exempt Value	\$100,000.00
		Total City Optional Exempt Value	\$100,000.00
	Taxable	Total Assessed Value - Borough	\$144,531.00
		City Taxable Value	\$44,531.00
		Taxable Value - Borough	\$69,552.00
	Exemption	Exemption Value City	\$100,000.00
		OP PP Bor \$100K Exe Value	\$100,000.00
		OP PP Kenai \$100K Exe Value	\$100,000.00
		OP PPV 100K Exemption	\$100,000.00
		OP PPV Borough \$100K Exemption	\$100,000.00
		OP PPV City \$100K Exemption	\$100,000.00
		Penalty Flag	\$1.00
		Exemption Value Borough	\$100,000.00
	Date	Year of Cadastre	2024.0000000000
		Effective date of value change	20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 TAR NUMBER 30-23-013
 PARCEL ID 100433
 PRIMARY OWNER L AND J OUTFITTERS LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$148,462</u>	<u>\$191,106</u>
KPB TAXABLE (VT 1003)	<u>\$48,462</u>	<u>\$91,106</u>
CITY ASSESSED (VT 1011)	<u>\$148,462</u>	<u>\$191,106</u>
CITY TAXABLE (V 1013)	<u>\$148,462</u>	<u>\$191,106</u>

EXPLANATION 2022 MAIN ROLL FILER. AUDIT FOR 2022-2024, UNREPORTED ASSETS FOUND.
INCREASE IN VALUE, TAG 30, 2022-2024.

		CHANGE SUMMARY
DATE	<u>07/23/24</u>	KPB ASSESSED <u>\$42,644</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$42,644</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$42,644</u>
		CITY TAXABLE <u>\$42,644</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group	Appraised	Improvement Market Value	Previous Amount
		TAG	\$148,462.00
		TAG-1d	30.00
		Furniture, Fixtures & Equipment	30.00
	Assessed	Personal Property Assessed Value	\$191,106.00
		Total Assessed Value - City	\$191,106.00
		Total Borough Optional Exempt Value	\$100,000.00
		Total City Optional Exempt Value	0
		Total Assessed Value - Borough	\$148,462.00
	Taxable	City Taxable Value	\$148,462.00
		Taxable Value - Borough	\$48,462.00
	Exemption	Exemption Value City	0
		OP PP Bor \$100K Exe Value	\$100,000.00
		OP PP Kenai \$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
		Exemption Value Borough	\$105,000.00
	Date	Year of Cadastre	2022.0000000000
		Effective date of value change	20220101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 30-23-010
PARCEL ID 100433
PRIMARY OWNER L AND J OUTFITTERS LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$120,149</u>	<u>\$152,155</u>
KPB TAXABLE (VT 1003)	<u>\$20,149</u>	<u>\$52,155</u>
CITY ASSESSED (VT 1011)	<u>\$120,149</u>	<u>\$152,155</u>
CITY TAXABLE (V 1013)	<u>\$120,149</u>	<u>\$152,155</u>

EXPLANATION 2023 MAIN ROLL FILER. AUDIT FOR 2022-2024, UNREPORTED ASSETS FOUND.
INCREASE IN VALUE, TAG 30, 2022-2024.

		CHANGE SUMMARY
DATE	<u>07/23/24</u>	KPB ASSESSED <u>\$32,006</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$32,006</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$32,006</u>
		CITY TAXABLE <u>\$32,006</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group	Appraised	Improvement Market value	Previous Amount
		TAG	\$120,149.00
		TAG.id	30.00
		Furniture, Fixtures & Equipment	30.00
	Assessed	Personal Property Assessed Value	\$152,155.00
		Total Assessed Value - City	\$152,155.00
		Total Borough Optional Exempt Value	\$100,000.00
		Total City Optional Exempt Value	0
		Total Assessed Value - Borough	\$120,149.00
	Taxable	City Taxable Value	\$120,149.00
		Taxable Value - Borough	\$20,149.00
	Exemption	Exemption Value City	0
		OP PP Bor \$100K Exe Value	\$100,000.00
		OP PP Kenai \$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
		Exemption Value Borough	\$100,000.00
	Date	Year of Cadastre	2023.0000000000
		Effective date of value change	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 81-24-004
PARCEL ID 100984
PRIMARY OWNER ALASKA COMMUNICATIONS INTERNET LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>81</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$1,550,329</u>	<u>\$1,550,329</u>
KPB TAXABLE (VT 1003)	<u>\$1,550,329</u>	<u>\$1,541,729</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION 2024 MAIN ROLL FILER. \$100K KPB CONTIG &/or \$100K CITY EXEMPTION ERROR

		CHANGE SUMMARY
DATE	<u>07/05/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>(\$8,600)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Attribute
Default - Default Value Group	Appraised	Improvement Market value	Secondary Attribute
	Assessed	Personal Property Assessed Value	Amount
		TAG	\$1,550,329.00
		TAG.Id	81.00
		Furniture, Fixtures & Equipment	81.00
		Personal Property Assessed Value	\$1,550,329.00
		Total Assessed Value - City	\$1,550,329.00
		Total Borough Optional Exempt Value	\$8,600.00
		Total City Optional Exempt Value	0
		Total Assessed Value - Borough	\$1,550,329.00
		City Taxable Value	0
	Taxable	Taxable Value - Borough	\$1,550,329.00
	Exemption	Exemption Value City	0
		OP PP Bor \$100K Exc Value	0
		Penalty Flag	\$1.00
		PP Boro Contig Flag	1.00
		Exemption Value Borough	\$8,600.00
	Date	Year of Cadastral	2024.0000000000
		Effective date of value change	20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 20-24-017
PARCEL ID 101408
PRIMARY OWNER EAST ROAD SERVICES

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC-4</u>	<u>BC-4</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$705,100</u>	<u>\$705,100</u>
KPB TAXABLE (VT 1003)	<u>\$705,100</u>	<u>\$675,579</u>
CITY ASSESSED (VT 1011)	<u>\$705,100</u>	<u>\$705,100</u>
CITY TAXABLE (V 1013)	<u>\$705,100</u>	<u>\$605,100</u>

EXPLANATION MAIN ROLL FILER 2024. KPB \$100K EXMPT AND CITY OF HOMER EXEMPTION
DID NOT APPLY. KPB EXEMPTION PRORATED AMONGST PINS 101408, 103237, & 68839.

		CHANGE SUMMARY
DATE	<u>07/31/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>(\$29,521)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>(\$100,000)</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Expand to Filter Values				
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group						
	Appraised	Boat Class 4 Count			1.00	1.00
		Improvement Market Value			\$1,020,100.00	\$1,020,100.00
		TAG			20.00	20.00
		TAG.1d			20.00	20.00
	Assessed	Boat Assessed Value			\$315,000.00	\$315,000.00
		Boat Class 4			\$315,000.00	\$315,000.00
		Furniture, Fixtures & Equipment			\$705,050.00	\$705,050.00
		Personal Property Assessed Value			\$705,100.00	\$705,100.00
		Supplies			\$50.00	\$50.00
		Total Assessed Value - City			\$705,100.00	\$705,100.00
		Total Borough Optional Exempt Value			\$29,521.00	\$29,521.00
		Total City Optional Exempt Value			0	\$100,000.00
		Total Assessed Value - Borough			\$705,100.00	\$705,100.00
	Taxable	City Taxable Value		20 - HOMER CITY	\$705,100.00	\$605,100.00
		Taxable Value - Borough			\$705,100.00	\$675,579.00
	Exemption	Exemption Value City		20 - HOMER CITY	0	\$100,000.00
		OP PP Bor \$100K Exe Value				\$29,521.00 *
		OP PP Homer \$100K Exe Value				\$100,000.00 *
		Penalty Flag			\$1.00	\$1.00
		PP Boro Contig Flag			1.00	1.00
		PP City Contig Flag			1.00	1.00
		Exemption Value Borough			0	\$29,521.00
	Date	Year of Cadastre			2024.000000000000	2024.000000000000
		Effective date of value change			20240101.000000000000	20240101.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 10-24-002

PARCEL ID 103189

PRIMARY OWNER ALASKA COMMUNICATIONS INTERNET LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>10</u>	<u>10</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$5,028</u>	<u>\$5,028</u>
KPB TAXABLE (VT 1003)	<u>\$5,028</u>	<u>\$5,000</u>
CITY ASSESSED (VT 1011)	<u>\$5,028</u>	<u>\$5,028</u>
CITY TAXABLE (V 1013)	<u>\$5,028</u>	<u>\$5,028</u>

EXPLANATION 2024 MAIN ROLL FILER. \$100K KPB CONTIG &/or \$100K CITY EXEMPTION ERROR

		CHANGE SUMMARY
DATE	<u>07/05/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>(\$28)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Cadastre Values		Expand to Filter Values	
Site	Value Type	Attribute	Secondary Attribute
Default - Default Value Group	Appraised	Improvement Market value	Amount
	Assessed	TAG	Amount
			\$5,028.00
		TAG-Id	10.00
		Furniture, Fixtures & Equipment	10.00
		Personal Property Assessed Value	\$5,028.00
		Total Assessed Value - City	\$5,028.00
		Total Borough Optional Exempt Value	\$28.00
		Total City Optional Exempt Value	0
		Total Assessed Value - Borough	\$5,028.00
		City Taxable Value	\$5,028.00
Taxable		Taxable Value - Borough	\$5,028.00
Exemption		Exemption Value City	0
		10 - SELDOVIA CITY	0
		10 - SELDOVIA CITY	0
		07 pp Bor \$100K Exe Value	1.00
		PP Boro Contig Flag	1.00
		Exemption Value Borough	\$28.00
		2024.000000000000	2024.000000000000
Date		Year of Cadastre	2024.000000000000
		Effective date of value change	2024.000000000000
			2024.01.01.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 52-24-002

PARCEL ID 103190

PRIMARY OWNER ALASKA COMMUNICATIONS INTERNET LLC

CURRENT VALUE

CORRECTED VALUE

TAG 52 52

BOAT CLASS/COUNT _____

PLANE CLASS/COUNT _____

KPB ASSESSED (VT 1001) \$157 \$157

KPB TAXABLE (VT 1003) \$157 \$155

CITY ASSESSED (VT 1011) \$0 \$0

CITY TAXABLE (V 1013) \$0 \$0

EXPLANATION 2024 MAIN ROLL FILER. \$100K KPB CONTIG &/or \$100K CITY EXEMPTION ERROR

CHANGE SUMMARY

DATE 07/05/24

SUBMITTED BY M PAYFER

VERIFIED BY C. FINLEY

KPB ASSESSED \$0

KPB TAXABLE (\$2)

CITY ASSESSED \$0

CITY TAXABLE \$0

KPB FLAT TAX \$0

CITY FLAT TAX \$0

Cadastral Values		Value Type		Attribute	Secondary Attribute	Expand to Filter Values	
Site	Class	Appraised	Assessed	Value Type	Amount	Previous Amount	Amount
Default - Default Value Group				Improvement Market value	\$157.00	\$157.00	\$157.00
				TAG	52.00	52.00	52.00
				TAG.id	52.00	52.00	52.00
				Furniture, Fixtures & Equipment	\$157.00	\$157.00	\$157.00
				Personal Property Assessed Value	\$157.00	\$157.00	\$157.00
				Total Assessed Value - City	0	0	0
				Total Borough Optional Exempt Value			\$2.00
				Total City Optional Exempt Value	0	0	0
				Total Assessed Value - Borough	\$157.00	\$157.00	\$157.00
				City Taxable Value	0	0	0
				Taxable Value - Borough	\$157.00	\$157.00	\$155.00
				Exemption Value City	0	0	0
				OP PP Bor \$100K Exe Value			\$2.00 *
				PP Bor Contig Flag	1.00	1.00	1.00
				Exemption Value Borough			\$2.00
				Year of Cadastre	2024.0000000000	2024.0000000000	2024.0000000000
				Effective date of value change	2024-10-1.0000000000	2024-10-1.0000000000	2024-10-1.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 67-24-001
PARCEL ID 103191
PRIMARY OWNER ALASKA COMMUNICATIONS INTERNET LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>67</u>	<u>67</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$131,415</u>	<u>\$131,415</u>
KPB TAXABLE (VT 1003)	<u>\$131,415</u>	<u>\$130,686</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION 2024 MAIN ROLL FILER. \$100K KPB CONTIG &/or \$100K CITY EXEMPTION ERROR

		CHANGE SUMMARY
DATE	<u>07/05/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>(\$729)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Appraised	Improvement Market Value			\$131,415.00	\$131,415.00
	TAG			67.00	67.00
	TAG.Id			67.00	67.00
Assessed	Furniture, Fixtures & Equipment			\$131,415.00	\$131,415.00
	Personal Property Assessed Value			\$131,415.00	\$131,415.00
	Total Assessed Value - City			0	0
	Total Borough Optional Exempt Value				\$729.00
	Total City Optional Exempt Value			0	0
	Total Assessed Value - Borough			\$131,415.00	\$131,415.00
Taxable	City Taxable Value			0	0
	Taxable Value - Borough	67 - KPB ROAD MAINTENANCE		\$131,415.00	\$130,686.00
Exemption	Exemption Value City			0	0
	OP PP Bor \$100K Exe Value	67 - KPB ROAD MAINTENANCE		\$729.00	\$729.00
	PP Boro Contig Flag			1.00	1.00
	Exemption Value Borough			0	\$729.00
Date	Year of Cadastre			2024.0000000000	2024.0000000000
	Effective date of value change			20240101.0000000000	20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 68-24-007
 PARCEL ID 103237
 PRIMARY OWNER EAST ROAD SERVICES

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$529,402</u>	<u>\$529,402</u>
KPB TAXABLE (VT 1003)	<u>\$529,402</u>	<u>\$507,237</u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION MAIN ROLL FILER 2024. KPB \$100K EXMPT DID NOT APPLY.
KPB EXEMPTION PRORATED AMONGST PINS 101408, 103237, & 68839.

		CHANGE SUMMARY
DATE	<u>07/31/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>(\$22,165)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group		Attribute	Secondary Attribute
	Appraised	Improvement Market value	\$529,402.00
		TAG	68.00
		TAG.Id	68.00
	Assessed	Furniture, Fixtures & Equipment	\$529,402.00
		Personal Property Assessed Value	\$529,402.00
		Total Assessed Value - City	0
		Total Borough Optional Exempt Value	\$22,165.00
		Total City Optional Exempt Value	0
		Total Assessed Value - Borough	\$529,402.00
	Taxable	City Taxable Value	0
		Taxable Value - Borough	\$529,402.00
	Exemption	Exemption Value City	0
		OP PP Bor \$100K Exc Value	\$507,237.00
		PP Bor Contig Flag	1.00
		Exemption Value Borough	\$22,165.00
	Date	Year of Cadastre	2024.000000000000
		Effective date of value change	20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 30-24-004

PARCEL ID 039-142-12

PRIMARY OWNER SCOW, BRIAN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
CLASS CODE	<u>350</u>	<u>350</u>
LAND ASSESSED (VT4)	<u>34,300</u>	<u>34,300</u>
IMPROVEMENT ASSESSED (VT5)	<u>112,300</u>	<u>112,300</u>
KPB ASSESSED (VT 1001)	<u>146,600</u>	<u>146,600</u>
KPB TAXABLE (VT 1003)	<u>96,600</u>	<u>54,400</u>
CITY ASSESSED (VT 1011)	<u>146,600</u>	<u>146,600</u>
CITY TAXABLE (VT 1013)	<u>146,600</u>	<u>104,400</u>

EXPLANATION SENIOR EXE APPROVED AFTER CONFIRMING PFD ELIGIBILITY

CHANGE SUMMARY

DATE	<u>06/12/24</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SNOTTER</u>	KPB TAXABLE	<u>(\$42,200)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>(\$42,200)</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cadastral Values	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Site						
Default - Default Value Group						
	Appraised	Legal Acres			.52 Acres	.52 Acres
		Improvement Market Value			\$112,300.00	\$112,300.00
		Land Market Value			\$34,300.00	\$34,300.00
		TAG			30.00	30.00
		TAG.Id			30.00	30.00
	Assessed	Improvements			\$112,300.00	\$26,400.00
		Land			\$34,300.00	\$15,800.00
		Parcel Assessed Value			\$146,600.00	\$146,600.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$146,600.00	\$42,200.00
		Total Assessed Value - City			\$146,600.00	\$146,600.00
		Total Borough Optional Exempt Value			\$50,000.00	\$50,000.00
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value				\$42,200.00
		Unqualified Improvements				\$95,900.00
		Unqualified Land				\$16,500.00
		Land Assessed Value			\$34,300.00	\$34,300.00
		Improvement Assessed Value			\$112,300.00	\$112,300.00
		Total Assessed Value - Borough			\$146,600.00	\$146,600.00
Taxable		City Taxable Value	30 - KENAI CITY		\$146,600.00	\$104,400.00
		Taxable Value - Borough			\$96,600.00	\$54,400.00
Exemption		Cap for Senior Exemption			0	\$150,000.00
		Exemption Value City	30 - KENAI CITY			\$42,200.00
		OP Residential Boro Exemption			\$50,000.00	\$50,000.00
		Residential Exemption			\$50,000.00	\$50,000.00
		Senior Contig Exemption Parcel				1.00
		Senior Mandatory Exempt Value			\$112,300.00	\$42,200.00
		Working Improvement Assessed Value			\$112,300.00	\$92,200.00
		Exemption Value Borough			\$50,000.00	\$50,000.00
Date		Year of Cadastre			2024.0000000000	2024.0000000000
		Effective date of value change			2024.01.0000000000	2024.01.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 30-24-005
 PARCEL ID 039-142-13
 PRIMARY OWNER SCOW, BRIAN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
CLASS CODE	<u>122</u>	<u>122</u>
LAND ASSESSED (VT4)	<u>11,400</u>	<u>11,400</u>
IMPROVEMENT ASSESSED (VT5)	<u>113,700</u>	<u>113,700</u>
KPB ASSESSED (VT 1001)	<u>125,100</u>	<u>125,100</u>
KPB TAXABLE (VT 1003)	<u>125,100</u>	<u>41,500</u>
CITY ASSESSED (VT 1011)	<u>125,100</u>	<u>125,100</u>
CITY TAXABLE (VT 1013)	<u>125,100</u>	<u>41,500</u>

EXPLANATION SENIOR CONTIG APPROVED AFTER CONFIRMING PFD ELIGIBLE

CHANGE SUMMARY

DATE	<u>06/12/24</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SNOTTER</u>	KPB TAXABLE	<u>(\$83,600)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>(\$83,600)</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cadastral Values		Expand to Filter Values				
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group		Legal Acres			.26 Acres	.26 Acres
	Appraised	Improvement Market Value			\$113,700.00	\$113,700.00
		Land Market Value			\$11,400.00	\$11,400.00
		TAG			30.00	30.00
		TAG.1d			30.00	30.00
	Assessed	Improvements			\$113,700.00	\$77,900.00
		Land			\$11,400.00	\$5,700.00
		Parcel Assessed Value			\$125,100.00	\$125,100.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$125,100.00	\$83,600.00
		Total Assessed Value - City			\$125,100.00	\$125,100.00
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value			\$83,600.00	\$83,600.00
		Unqualified Improvements			\$35,600.00	\$35,600.00
		Unqualified Land			\$5,700.00	\$5,700.00
		Land Assessed Value			\$11,400.00	\$11,400.00
		Improvement Assessed Value			\$113,700.00	\$113,700.00
		Total Assessed Value - Borough			\$125,100.00	\$125,100.00
	Taxable	City Taxable Value	30 - KENAI CITY		\$11,400.00	\$11,400.00
		Taxable Value - Borough			\$113,700.00	\$113,700.00
	Exemption	Cap for Senior Exemption			\$125,100.00	\$41,500.00
		Exemption Value City			\$125,100.00	\$150,000.00
		Senior Contig Exemption Parcel			0	\$83,600.00
		Senior Mandatory Exempt Value	30 - KENAI CITY		0	1.00
		Working Improvement Assessed Value			\$113,700.00	\$83,600.00 *
		Exemption Value Borough			0	\$93,600.00
	Date	Year of Cadastre			2024.000000000000	2024.000000000000
		Effective date of value change			20240101.0000000000	20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 30-24-006

PARCEL ID 049-120-23

PRIMARY OWNER KISLER GABRION

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
CLASS CODE	<u>112</u>	<u>112</u>
LAND ASSESSED (VT4)	<u>207,200</u>	<u>207,200</u>
IMPROVEMENT ASSESSED (VT5)	<u>300,100</u>	<u>300,100</u>
KPB ASSESSED (VT 1001)	<u>507,300</u>	<u>507,300</u>
KPB TAXABLE (VT 1003)	<u>246,500</u>	<u>122,000</u>
CITY ASSESSED (VT 1011)	<u>507,300</u>	<u>507,300</u>
CITY TAXABLE (VT 1013)	<u>357,300</u>	<u>357,300</u>

EXPLANATION MANIFEST CLERICAL ERROR - OWNERSHIP WAS NOT UPDATED TO REFLECT ELIGIBILITY FOR MORE EXEMPTION THAN PREVIOUSLY GRANTED.

CHANGE SUMMARY

DATE	<u>08/14/24</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE	<u>(\$124,500)</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>

Default - Default Value Group	Appraised	Legal Acres	2.46 Acres	2.46 Acres
	Improvement Market Value		\$300,100.00	\$300,100.00
	Land Market Value		\$207,200.00	\$207,200.00
	TAG	30.00	30.00	30.00
	TAG.Id	30.00	30.00	30.00
Assessed	Improvements		\$107,200.00	\$213,100.00
	Land		\$103,600.00	\$122,200.00
	Parcel Assessed Value		\$507,300.00	\$507,300.00
	Personal Property Assessed Value		0	0
	Qualified for Exemption		\$210,800.00	\$335,300.00
	Total Assessed Value - City		\$507,300.00	\$507,300.00
	Total Borough Optional Exempt Value		\$110,800.00	\$235,300.00
	Total City Optional Exempt Value		0	0
	Total Mandatory Exempt Value		\$150,000.00	\$150,000.00
	Unqualified Improvements		\$192,900.00	\$97,000.00
	Unqualified Land		\$103,600.00	\$85,000.00
	Land Assessed Value		\$207,200.00	\$207,200.00
	Improvement Assessed Value		\$300,100.00	\$300,100.00
	Total Assessed Value - Borough		\$507,300.00	\$507,300.00
	City Taxable Value	30 - KENAI CITY	\$357,300.00	\$357,300.00
Taxable	Taxable Value - Borough		\$246,500.00	\$122,000.00
	BOROUGH VETERAN Exempt Value		\$210,800.00	\$335,300.00
	Cap for Veteran Exemption		\$150,000.00	\$150,000.00
	Disabled Veteran Exemption		\$150,000.00	\$150,000.00
	Exemption Value City		\$150,000.00	\$150,000.00
	OP Disabled Veteran >\$150k Exempt Value		\$60,800.00	\$185,300.00
	OP Residential Boro Exemption		\$50,000.00	\$50,000.00
	Residential Exemption		\$50,000.00	\$50,000.00
	Veteran Mandatory Land		\$42,800.00	
	Veteran Mandatory Exempt Value		\$150,000.00	\$150,000.00
	Veteran Mandatory Imp		\$107,200.00	\$150,000.00
	Working Improvement Assessed Value		\$300,100.00	\$300,100.00
	Exemption Value Borough		\$260,800.00	\$385,300.00
Date	Year of Cadastre		2024.0000000000	2024.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 58-24-020

PARCEL ID 055-140-35

PRIMARY OWNER CRAWFORD, BARBARA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>26,700</u>	<u>26,700</u>
IMPROVEMENT ASSESSED (VT5)	<u>88,100</u>	<u>88,100</u>
KPB ASSESSED (VT 1001)	<u>114,800</u>	<u>114,800</u>
KPB TAXABLE (VT 1003)	<u>64,800</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 SENIOR EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	<u>07/30/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE <u>(\$64,800)</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>

Default - Default Value Group	Appraised	Assessed	Legal Acres	1.14 Acres	1.14 Acres
	Improvement Market value			\$88,100.00	\$88,100.00
	Land Market value			\$26,700.00	\$26,700.00
	TAG			58.00	58.00
	TAG.Id			58.00	58.00
	Improvements			\$88,100.00	\$88,100.00
	Land			\$26,700.00	\$26,700.00
	Parcel Assessed Value			\$114,800.00	\$114,800.00
	Personal Property Assessed Value			0	0
	Qualified for Exemption			\$114,800.00	\$114,800.00
	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			\$114,800.00	\$114,800.00
	Land Assessed Value			\$26,700.00	\$26,700.00
	Improvement Assessed Value			\$88,100.00	\$88,100.00
	Total Assessed Value - Borough			\$114,800.00	\$114,800.00
	City Taxable Value			0	0
Taxable				0	0
	Taxable Value - Borough			\$64,800.00	0
Exemption					
	BOROUGH SENIOR Exempt Value			\$114,800.00	\$114,800.00
	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			\$114,800.00	\$114,800.00
	Senior Mandatory Exempt Value			\$114,800.00	\$114,800.00
	Senior MandatoryImp			\$88,100.00	\$88,100.00
	Senior MandatoryLand			\$76,700.00	\$76,700.00
	Working Improvement Assessed Value			\$88,100.00	\$88,100.00
	Exemption Value Borough			\$50,000.00	\$114,800.00
Date				2024.0000000000	2024.0000000000
	Year of Cadastre			20240101.0000000000	20240101.0000000000
	Effective date of value change			20240101.0000000000	20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 58-24-021

PARCEL ID 055-550-44

PRIMARY OWNER CORR, TOMMYE JO

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>112</u>	<u>112</u>
LAND ASSESSED (VT4)	<u>2,764,300</u>	<u>2,764,300</u>
IMPROVEMENT ASSESSED (VT5)	<u>152,700</u>	<u>152,700</u>
KPB ASSESSED (VT 1001)	<u>2,917,000</u>	<u>2,917,000</u>
KPB TAXABLE (VT 1003)	<u>2,567,000</u>	<u>2,567,000</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR HARDSHIP EXEMPTION APPROVED

		CHANGE SUMMARY
DATE	<u>07/12/24</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>(\$20,975.96)</u>
		CITY FLAT TAX <u></u>

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 58-24-022

PARCEL ID 057-013-10

PRIMARY OWNER NELSON, MARION

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>26,000</u>	<u>26,000</u>
IMPROVEMENT ASSESSED (VT5)	<u>440,500</u>	<u>440,500</u>
KPB ASSESSED (VT 1001)	<u>466,500</u>	<u>466,500</u>
KPB TAXABLE (VT 1003)	<u>466,500</u>	<u>116,500</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 AND 50K APPROVED, BUT FAILED TO INPUT CORRECTLY

CHANGE SUMMARY

DATE	<u>08/04/24</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE	<u>(\$350,000)</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>

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 # 05701310

X _____ Typographical, computational or other similar error?
Identify & Describe:
 EXEMPTIONS APPROVED BUT FAILED TO INPUT INTO THE AUMENTUM SYSTEM CORRECTLY

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

X _____ Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
 YES, EXEMPTION EXAMINER FAILED TO INPUT THE EXEMPTION INTO AUMENTUM CORRECTLY

Certified Value	Land	\$26,000
	Improvements	\$440,500
	Personal Property	\$0
	Total	\$466,500

Adjusted Value	Land	\$26,000
	Improvements	\$440,500
	Personal Property	\$0
	Total	\$466,500

Prepared by S NOTTER 8/14/2024
Date

Approved by *[Signature]* 8/14/24
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 58-24-023

PARCEL ID 063-181-20

PRIMARY OWNER ZUSPAN, DARWIN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>191,900</u>	<u>191,900</u>
IMPROVEMENT ASSESSED (VT5)	<u>541,200</u>	<u>541,200</u>
KPB ASSESSED (VT 1001)	<u>733,100</u>	<u>733,100</u>
KPB TAXABLE (VT 1003)	<u>383,100</u>	<u>383,100</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION 2024 SENIOR HARDSHIP EXE APPROVED

		CHANGE SUMMARY
DATE	<u>07/12/24</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>(\$2,030.81)</u>
		CITY FLAT TAX <u></u>

Site	Class	Value Type	Attribute	Secondary Attribute	Amount
Default - Default Value Group		Legal Acres		3.29 Acres	3.29 Acres
Appraised		Improvement Market Value		\$541,200.00	\$541,200.00
		Land Market Value		\$191,900.00	\$191,900.00
		TAG		58.00	58.00
		TAG.Id		58.00	58.00
Assessed		Improvements		\$541,200.00	\$541,200.00
		Land		\$191,900.00	\$191,900.00
		Parcel Assessed Value		\$733,100.00	\$733,100.00
		Personal Property Assessed Value		0	0
		Qualified for Exemption		0	0
		Total Assessed Value - City		\$200,000.00	\$200,000.00
		Total Borough Optional Exempt Value		0	0
		Total City Optional Exempt Value		\$150,000.00	\$150,000.00
		Total Mandatory Exempt Value		\$191,900.00	\$191,900.00
		Land Assessed Value		\$541,200.00	\$541,200.00
		Improvement Assessed Value		\$733,100.00	\$733,100.00
		Total Assessed Value - Borough		0	0
		City Taxable Value	58 - CENTRAL EMERGENCY SERVICES	\$383,100.00	\$383,100.00
Taxable		Taxable Value - Borough		\$300,000.00	\$300,000.00
Exemption		BOROUGH SENIOR Exempt Value		\$150,000.00	\$150,000.00
		Cap for Senior Exemption		0	0
		Exemption Value City	58 - CENTRAL 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 Handship Credit Amount		\$2,030.81	\$2,030.81
		Senior Mandatory Exempt Value		\$150,000.00	\$150,000.00
		Senior Mandatory Imp		\$541,200.00	\$541,200.00
		Working Improvement Assessed Value		\$350,000.00	\$350,000.00
		Exemption Value Borough		2024.0000000000	2024.0000000000
Date		Year of Cadastre		20240101.0000000000	20240101.0000000000
		Effective date of value change		20240101.0000000000	20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 58-24-024
 PARCEL ID 063-451-30
 PRIMARY OWNER CRAMER, CHRISTINA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>112</u>	<u>112</u>
LAND ASSESSED (VT4)	<u>16,900</u>	<u>16,900</u>
IMPROVEMENT ASSESSED (VT5)	<u>217,100</u>	<u>217,100</u>
KPB ASSESSED (VT 1001)	<u>234,000</u>	<u>234,000</u>
KPB TAXABLE (VT 1003)	<u>184,000</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION MANIFEST CLERICAL ERROR - APPLICANT EMAILED HER PROOF OF VET
 DISABILITY TO finance@kpb.us, AND THE EMAIL WAS NOT FORWARDED UP TO ASSESSING

		CHANGE SUMMARY
DATE	<u>07/24/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE <u>(\$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>

Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group		Legal Acres			.26 Acres	
	Appraised	Improvement Market Value			\$217,100.00	\$217,100.00
		Land Market Value			\$16,900.00	\$16,900.00
		TAG			58.00	58.00
		TAG-Id			58.00	58.00
	Assessed	Improvements			\$217,100.00	\$217,100.00
		Land			\$16,900.00	\$16,900.00
		Parcel Assessed Value			\$234,000.00	\$234,000.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			0	0
		Total Assessed Value - City			\$234,000.00	\$234,000.00
		Total Borough Optional Exempt Value			\$50,000.00	\$94,000.00
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value			\$16,900.00	\$150,000.00
		Land Assessed Value			\$16,900.00	\$16,900.00
		Improvement Assessed Value			\$217,100.00	\$217,100.00
		Total Assessed Value - Borough			\$234,000.00	\$234,000.00
	Taxable	City Taxable Value		58 - CENTRAL EMERGENCY SERVICES	0	0
		Taxable Value - Borough			\$164,000.00	0
	Exemption	BOROUGH VETERAN Exempt Value			\$234,000.00	\$234,000.00
		Cap for Veteran Exemption			\$150,000.00	\$150,000.00
		Disabled Veteran Exemption			\$150,000.00	\$150,000.00
		Exemption Value City		58 - CENTRAL EMERGENCY SERVICES	0	0
		OP Disabled Veteran >\$150k Exempt Value			\$50,000.00	\$84,000.00
		OP Residential Boro Exemption			\$50,000.00	\$50,000.00
		Residential Exemption			\$150,000.00	\$150,000.00
		Veteran Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Veteran MandatoryImp			\$217,100.00	\$217,100.00
		Working Improvement Assessed Value			\$50,000.00	\$234,000.00
		Exemption Value Borough			2024.0000000000	2024.0000000000
	Date	Year of Cadastre			20240101.0000000000	20240101.0000000000
		Effective date of value change			20240101.0000000000	20240101.0000000000

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 # 06345130

X Typographical, computational or other similar error?
Identify & Describe:
 YES, PROOF OF DISABILITY WAS EMAILED TO THE FINANCE DEPARTMENT AND THE EMAIL WAS NOT FORWARDED TO ASSESSING

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
 YES, EXEMPTION WAS NOT REFLECTED ON ANY KPB DOCUMENTS

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
 YES, FINANCE CLERK DID NOT FORWARD THE EMAIL TO THE ASSESSING DEPARTMENT

Certified Value	Land		\$16,900
	Improvements		\$217,100
	Personal Property		\$0
	Total		\$234,000

Adjusted Value	Land		\$16,900
	Improvements		\$217,100
	Personal Property		\$0
	Total		\$234,000

Prepared by S NOTTER 7/24/2024
Date

Approved by  8/15/24
 Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 58-24-025

PARCEL ID 065-340-25

PRIMARY OWNER 2FishAlaska

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>120</u>	<u>120</u>
LAND ASSESSED (VT4)	<u>42,900</u>	<u>42,900</u>
IMPROVEMENT ASSESSED (VT5)	<u>127,300</u>	<u>127,300</u>
KPB ASSESSED (VT 1001)	<u>170,200</u>	<u>170,200</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>170,200</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION Owner was granted a 2024 Charitable Exemption but is not using the parcel for the purpose of the exemption.

CHANGE SUMMARY

DATE	<u>08/12/24</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>A Wilcox</u>	KPB TAXABLE	<u>\$170,200</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>

Cadastre Values		Attributes		Expand to Filter Values	
Site	Class	Value Type	Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres		.81 Acres	.81 Acres
		Improvement Market Value		\$127,300.00	\$127,300.00
		Land Market Value		\$42,900.00	\$42,900.00
		TAG		58.00	58.00
		TAG.Id		58.00	58.00
	Assessed	Improvements		\$127,300.00	\$127,300.00
		Land		\$42,900.00	\$42,900.00
		Parcel Assessed Value		\$170,200.00	\$170,200.00
		Personal Property Assessed Value		0	0
		Qualified for Exemption		0	0
		Total Assessed Value - City		\$170,200.00	\$170,200.00
		Total City Optional Exempt Value		0	0
		Total Mandatory Exempt Value		\$170,200.00	\$170,200.00
		Land Assessed Value		\$42,900.00	\$42,900.00
		Improvement Assessed Value		\$127,300.00	\$127,300.00
		Total Assessed Value - Borough		\$170,200.00	\$170,200.00
	Taxable	City Taxable Value	58 - CENTRAL EMERGENCY SERVICES	0	0
		Taxable Value - Borough		\$170,200.00	\$170,200.00
	Exemption	Charitable Exempt Value		0	0
		Exemption Value City	58 - CENTRAL EMERGENCY SERVICES	0	0
		Working Improvement Assessed Value		\$127,300.00	\$127,300.00
		Exemption Value Borough		\$170,200.00	0
	Date	Year of Cadastre		2024.0000000000	2024.0000000000
		Effective date of value change		20240101.0000000000	20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 58-24-026

PARCEL ID 065-340-32

PRIMARY OWNER 2FishAlaska

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>100</u>	<u>100</u>
LAND ASSESSED (VT4)	<u>17,600</u>	<u>17,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>0</u>	<u>0</u>
KPB ASSESSED (VT 1001)	<u>17,600</u>	<u>17,600</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>17,600</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION Owner was granted a 2024 Charitable Exemption but is not using the parcel for the purpose of the exemption.

CHANGE SUMMARY

DATE	<u>08/12/24</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>A Wilcox</u>	KPB TAXABLE	<u>\$17,600</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>\$0</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cadastral Values		Attribute		Expand to Filter Values	
Site	Class	Value Type	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group		Legal Acres		1.05 Acres	1.05 Acres
	Appraised	Land Market value		\$17,600.00	\$17,600.00
		TAG		58.00	58.00
	Assessed	Land		58.00	58.00
		TAG.Id		\$17,600.00	\$17,600.00
		Parcel Assessed Value		0	0
		Personal Property Assessed Value		0	0
		Qualified for Exemption		0	0
		Total Assessed Value - City		\$17,600.00	\$17,600.00
		Total City Optional Exempt Value		0	0
		Total Mandatory Exempt Value		\$17,600.00	\$17,600.00
		Land Assessed Value		\$17,600.00	\$17,600.00
		Total Assessed Value - Borough		\$17,600.00	\$17,600.00
	Taxable	City Taxable Value	58 - CENTRAL EMERGENCY SERVICES	0	0
	Exemption	Taxable Value - Borough		0	\$17,600.00
		Charitable Exempt Value		\$17,600.00	\$17,600.00
		Exemption Value City	58 - CENTRAL EMERGENCY SERVICES	0	0
		Exemption Value Borough		\$17,600.00	0
	Date	Year of Cadastral		2024.000000000000	2024.000000000000
		Effective date of value change		20240101.0000000000	20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 58-24-027

PARCEL ID 065-340-33

PRIMARY OWNER 2FishAlaska

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>100</u>	<u>100</u>
LAND ASSESSED (VT4)	<u>17,100</u>	<u>17,100</u>
IMPROVEMENT ASSESSED (VT5)	<u>0</u>	<u>0</u>
KPB ASSESSED (VT 1001)	<u>17,100</u>	<u>17,100</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>17,100</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION Owner was granted a 2024 Charitable Exemption but is not using the parcel for the purpose of the exemption.

CHANGE SUMMARY

DATE	<u>08/12/24</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>A Wilcox</u>	KPB TAXABLE	<u>\$17,100</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		Attribute		Expended to Filter Values	
Side	Class	Value Type	Attribute	Previous Amount	Amount
		Legal Acres		1.00 Acres	1.00 Acres
	Appraised	Land Market value		\$17,100.00	\$17,100.00
		TAG		58.00	58.00
		TAG-Id		58.00	58.00
	Assessed	Land		\$17,100.00	\$17,100.00
		Parcel Assessed Value		0	0
		Personal Property Assessed Value		\$17,100.00	\$17,100.00
		Qualified for Exemption		0	0
		Total Assessed Value - City		\$17,100.00	\$17,100.00
		Total City Optional Exempt Value		0	0
		Total Mandatory Exempt Value		\$17,100.00	\$17,100.00
		Land Assessed Value		\$17,100.00	\$17,100.00
		Total Assessed Value - Borough		\$17,100.00	\$17,100.00
	Taxable	City Taxable Value	58 - CENTRAL EMERGENCY SERVICES	0	0
		Taxable Value - Borough		0	\$17,100.00
	Exemption	Charitable Exempt Value		0	0
		Exemption Value City	58 - CENTRAL EMERGENCY SERVICES	0	0
		Exemption Value Borough		\$17,100.00	0
	Date	Year of Cadastre		2024.0000000000	2024.0000000000
		Effective date of value change		20240101.0000000000	20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 58-24-028
 PARCEL ID 133-511-38
 PRIMARY OWNER GRANT, BRUCE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>178,200</u>	<u>178,200</u>
IMPROVEMENT ASSESSED (VT5)	<u>292,000</u>	<u>292,000</u>
KPB ASSESSED (VT 1001)	<u>470,200</u>	<u>470,200</u>
KPB TAXABLE (VT 1003)	<u>420,200</u>	<u>120,200</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>07/30/24</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		Legal Acres			2.93 Acres	2.93 Acres
	Appraised	Improvement Market Value			\$292,000.00	\$292,000.00
		Land Market Value			\$178,200.00	\$178,200.00
		TAG			58.00	58.00
		TAG.Id			58.00	58.00
	Assessed	Improvements			\$292,000.00	\$292,000.00
		Land			\$178,200.00	\$178,200.00
		Parcel Assessed Value			\$470,200.00	\$470,200.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			0	0
		Total Assessed Value - City			\$470,200.00	\$470,200.00
		Total Borough Optional Exempt Value			\$50,000.00	\$200,000.00
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Land Assessed Value			\$178,200.00	\$178,200.00
		Improvement Assessed Value			\$292,000.00	\$292,000.00
		Total Assessed Value - Borough			\$470,200.00	\$470,200.00
	Taxable	City Taxable Value			0	0
		Taxable Value - Borough			\$420,200.00	\$120,200.00
	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 Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Senior Mandatory/Imp			\$292,000.00	\$292,000.00
		Working Improvement Assessed Value			\$50,000.00	\$350,000.00
	Exemption Value Borough				\$50,000.00	\$350,000.00
	Date	Year of Cadastre			2024.000000000000	2024.000000000000
		Effective date of value change			20240101.0000000000	20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 58-24-029

PARCEL ID 135-254-02

PRIMARY OWNER SAMONA, KARLA AND JEFFERY

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>31,900</u>	<u>31,900</u>
IMPROVEMENT ASSESSED (VT5)	<u>396,300</u>	<u>396,300</u>
KPB ASSESSED (VT 1001)	<u>428,200</u>	<u>428,200</u>
KPB TAXABLE (VT 1003)	<u>378,200</u>	<u>78,200</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 CONFIRMPING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	<u>07/30/24</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		Legal Acres			1.04 Acres	1.04 Acres
	Appraised	Improvement Market Value			\$396,300.00	\$396,300.00
		Land Market Value			\$31,900.00	\$31,900.00
		TAG			58.00	58.00
		TAG.Ld			58.00	58.00
	Assessed	Improvements			\$396,300.00	\$396,300.00
		Land			\$31,900.00	\$31,900.00
		Parcel Assessed Value			\$428,200.00	\$428,200.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$428,200.00	\$428,200.00
		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			\$31,900.00	\$150,000.00
		Land Assessed Value			\$396,300.00	\$396,300.00
		Improvement Assessed Value			\$428,200.00	\$428,200.00
		Total Assessed Value - Borough			0	0
	Taxable	City Taxable Value	58 - CENTRAL EMERGENCY SERVICES		\$378,200.00	\$78,200.00
		Taxable Value - Borough			\$300,000.00	\$300,000.00
	Exemption	BOROUGH SENIOR Exempt Value			0	\$150,000.00
		Cap for Senior Exemption			\$50,000.00	\$50,000.00
		Exemption Value City			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			\$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			\$396,300.00	\$396,300.00
		Working Improvement Assessed Value			\$50,000.00	\$50,000.00
		Exemption Value Borough			2024.0000000000	2024.0000000000
	Date	Year of Cadastre			2024.00.00.0000000000	2024.00.00.0000000000
		Effective date of value change			2024.01.01.0000000000	2024.01.01.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 68-24-008

PARCEL ID 171-070-46

PRIMARY OWNER SWETZ, ROBERT

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>33,700</u>	<u>33,700</u>
IMPROVEMENT ASSESSED (VT5)	<u>76,600</u>	<u>76,600</u>
KPB ASSESSED (VT 1001)	<u>110,300</u>	<u>110,300</u>
KPB TAXABLE (VT 1003)	<u>60,300</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 SENIOR EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	<u>08/14/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE <u>(\$60,300)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX _____
		CITY FLAT TAX _____

Site	Class	Value Type	Attribute	Previous Amount	Amount
Default - Default Value Group		Legal Acres		1.46 Acres	1.46 Acres
	Appraised	Improvement Market Value		\$76,600.00	\$76,600.00
		Land Market Value		\$33,700.00	\$33,700.00
		TAG		68.00	68.00
		TAG.Id		68.00	68.00
	Assessed	Improvements		\$76,600.00	\$76,600.00
		Land		\$33,700.00	\$33,700.00
		Parcel Assessed Value		\$110,300.00	\$110,300.00
		Personal Property Assessed Value		0	0
		Qualified for Exemption		0	0
		Total Assessed Value - City		\$110,300.00	\$110,300.00
		Total Borough Optional Exempt Value		\$50,000.00	\$50,000.00
		Total City Optional Exempt Value		0	0
		Total Mandatory Exempt Value		\$110,300.00	\$110,300.00
		Land Assessed Value		\$33,700.00	\$33,700.00
		Improvement Assessed Value		\$76,600.00	\$76,600.00
		Total Assessed Value - Borough		\$110,300.00	\$110,300.00
	Taxable	City Taxable Value	68 - WESTERN EMERGENCY SVS	0	0
		Taxable Value - Borough		\$60,300.00	\$60,300.00
	Exemption	BOROUGH SENIOR Exempt Value		\$110,300.00	\$110,300.00
		Cap for Senior Exemption		0	0
		Exemption Value City	68 - WESTERN EMERGENCY SVS	0	0
		OP Residential Burd Exemption		\$50,000.00	\$50,000.00
		Residential Exemption		\$50,000.00	\$50,000.00
		Senior Citizen Exemption		\$110,300.00	\$110,300.00
		Senior Mandatory Exempt Value		\$110,300.00	\$110,300.00
		Senior Mandatory Imp		\$76,600.00	\$76,600.00
		Senior Mandatory Land		\$33,700.00	\$33,700.00
		Working Improvement Assessed Value		\$76,600.00	\$76,600.00
		Exemption Value Borough		\$50,000.00	\$50,000.00
	Date	Year of Cadastre		2024.0000000000	2024.0000000000
		Effective date of value change		20240101.0000000000	20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 68-24-009

PARCEL ID 171-371-19

PRIMARY OWNER MAY, RUSSELL

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>67,800</u>	<u>67,800</u>
IMPROVEMENT ASSESSED (VT5)	<u>421,600</u>	<u>421,600</u>
KPB ASSESSED (VT 1001)	<u>489,400</u>	<u>489,400</u>
KPB TAXABLE (VT 1003)	<u>439,400</u>	<u>139,400</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR EXE APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	<u>07/25/24</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 _____
		CITY FLAT TAX _____

Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group		Legal Acres			9.17 Acres	9.17 Acres
	Appraised	Improvement Market Value			\$421,600.00	\$421,600.00
		Land Market Value			\$67,800.00	\$67,800.00
		TAG			68.00	68.00
		TAG.Id			68.00	68.00
	Assessed	Improvements			\$421,600.00	\$421,600.00
		Land			\$67,800.00	\$67,800.00
		Parcel Assessed Value			\$489,400.00	\$489,400.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$489,400.00	\$489,400.00
		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			\$67,800.00	\$67,800.00
		Improvement Assessed Value			\$421,600.00	\$421,600.00
		Total Assessed Value - Borough			\$489,400.00	\$489,400.00
	Taxable	City Taxable Value		68 - WESTERN EMERGENCY SVS	0	0
		Taxable Value - Borough			\$439,400.00	\$139,400.00
	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 Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Senior Mandatory Imp			\$150,000.00	\$150,000.00
		Working Improvement Assessed Value			\$421,600.00	\$421,600.00
		Exemption Value Borough			\$50,000.00	\$350,000.00
	Date	Year of Cadastre			2024.0000000000	2024.0000000000
		Effective date of value change			20240101.0000000000	20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 20-24-018

PARCEL ID 173-241-24

PRIMARY OWNER JOHN & JANE REGAN LIVING TRUST

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>156,200</u>	<u>156,200</u>
IMPROVEMENT ASSESSED (VT5)	<u>738,900</u>	<u>738,900</u>
KPB ASSESSED (VT 1001)	<u>895,100</u>	<u>895,100</u>
KPB TAXABLE (VT 1003)	<u>545,100</u>	<u>545,100</u>
CITY ASSESSED (VT 1011)	<u>895,100</u>	<u>895,100</u>
CITY TAXABLE (VT 1013)	<u>725,100</u>	<u>725,100</u>

EXPLANATION SENIOR HARDSHIP EXEMPTION APPROVED

CHANGE SUMMARY

DATE	<u>07/12/24</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>(\$4,079.53)</u>
		CITY FLAT TAX	<u></u>

Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group		Legal Acres			1.71 Acres	1.71 Acres
	Appraised	Improvement Market Value			\$738,900.00	\$738,900.00
		Land Market Value			\$156,200.00	\$156,200.00
		TAG			20.00	20.00
		TAG,Id			20.00	20.00
	Assessed	Improvements			\$738,900.00	\$738,900.00
		Land			\$156,200.00	\$156,200.00
		Parcel Assessed Value			\$895,100.00	\$895,100.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$895,100.00	\$895,100.00
		Total Assessed Value - City			\$200,000.00	\$200,000.00
		Total Borough Optional Exempt Value			\$20,000.00	\$20,000.00
		Total City Optional Exempt Value			\$150,000.00	\$150,000.00
		Total Mandatory Exempt Value			\$156,200.00	\$156,200.00
		Land Assessed Value			\$738,900.00	\$738,900.00
		Improvement Assessed Value			\$895,100.00	\$895,100.00
		Total Assessed Value - Borough			\$725,100.00	\$725,100.00
	Taxable	City Taxable Value	20 - HOMER CITY		\$545,100.00	\$545,100.00
		Taxable Value - Borough			\$300,000.00	\$300,000.00
	Exemption	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
		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			\$4,079.53	\$4,079.53
		Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Senior Mandatory Imp			\$150,000.00	\$150,000.00
		Working Improvement Assessed Value			\$738,900.00	\$738,900.00
		Exemption Value Borough			\$350,000.00	\$350,000.00
	Date	Year of Cadastre			2024.000000000000	2024.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 10-24-003

PARCEL ID 192-120-12

PRIMARY OWNER CREGG, NOREEN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>10</u>	<u>10</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>32,200</u>	<u>32,200</u>
IMPROVEMENT ASSESSED (VT5)	<u>121,700</u>	<u>121,700</u>
KPB ASSESSED (VT 1001)	<u>153,900</u>	<u>153,900</u>
KPB TAXABLE (VT 1003)	<u>153,900</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>153,900</u>	<u>153,900</u>
CITY TAXABLE (VT 1013)	<u>153,900</u>	<u>3,900</u>

EXPLANATION SENIOR EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBLE.

CHANGE SUMMARY

DATE	<u>08/07/24</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE	<u>(\$153,900)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>(\$150,000)</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
		Legal Acres			.17 Acres	.17 Acres
	Appraised	Improvement Market Value			\$121,700.00	\$121,700.00
		Land Market Value			\$32,200.00	\$32,200.00
		TAG			10.00	10.00
		TAG.Id			10.00	10.00
	Assessed	Improvements			\$121,700.00	\$121,700.00
		Land			\$32,200.00	\$32,200.00
		Parcel Assessed Value			\$153,900.00	\$153,900.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$153,900.00	\$153,900.00
		Total Assessed Value - City			\$153,900.00	\$153,900.00
		Total Borough Optional Exempt Value			0	\$3,200.00
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Land Assessed Value			\$32,200.00	\$32,200.00
		Improvement Assessed Value			\$121,700.00	\$121,700.00
		Total Assessed Value - Borough			\$153,900.00	\$153,900.00
	Taxable	City Taxable Value		10 - SELDOVIA CITY	\$153,900.00	\$3,200.00
		Taxable Value - Borough			\$153,900.00	0
	Exemption	BOROUGH SENIOR Exempt Value			\$153,900.00	\$153,900.00
		Cap for Senior Exemption			0	\$150,000.00
		Exemption Value City		10 - SELDOVIA CITY	0	\$3,900.00
		OP Senior Resident >150k Exempt Value				\$50,000.00
		Residential Exemption				\$150,000.00
		Senior Citizen Exemption				\$150,000.00
		Senior Mandatory Exempt Value				\$121,700.00
		Senior Mandatory Imp				\$28,300.00
		Senior Mandatory Land				\$121,700.00
		Working Improvement Assessed Value			\$121,700.00	\$121,700.00
		Exemption Value Borough			0	\$153,900.00
	Date	Year of Cadastre			2024.0000000000	2024.0000000000
		Effective date of value change			2024.01.01.0000000000	2024.01.01.0000000000