

Kenai Peninsula Borough
Assessing Department

MEMORANDUM


TO: Charlie Pierce, Borough Mayor
FROM: Adeena Wilcox, Director of Assessing
DATE: April 6, 2021
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.

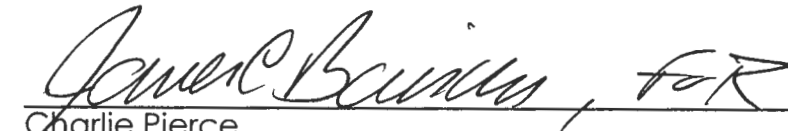
Borough code 5.12.119 (D) authorizes the mayor to approve tax adjustment requests prepared by the borough assessor.

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: April 6, 2021


Adeena Wilcox
Director of Assessing

APPROVED


Charlie Pierce
Borough Mayor

APRIL TARS

	2020	2019	2018	2017	2016
TAG 10 (assessed)					
(taxable)					
TAG 11 (assessed)					
(taxable)					
TAG 20 (assessed)					
(taxable)					
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)					
(taxable)	(\$50,000)	(\$50,000)	(\$50,000)		
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)					
(taxable)	(\$241,200)				
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	(\$291,200)	(\$50,000)	(\$50,000)	\$0	\$0
KPB FLAT TAX					

APRIL TARS CITY VALUES

	2020	2019	2018	2017	2016
TAG 10 (assessed)					
(taxable)					
Seldovia Flat Tax					
TAG 20 (assessed)					
(taxable)					
Homer Flat Tax					
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)					

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2020 TAR NUMBER 30-20-008
 PARCEL ID 043-040-30
 PRIMARY OWNER PENROD, DINELLE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>13,800</u>	<u>13,800</u>
IMPROVEMENT ASSESSED (VT5)	<u>113,200</u>	<u>113,200</u>
KPB ASSESSED (VT 1001)	<u>127,000</u>	<u>127,000</u>
KPB TAXABLE (VT 1003)	<u>127,000</u>	<u>77,000</u>
CITY ASSESSED (VT 1011)	<u>127,000</u>	<u>127,000</u>
CITY TAXABLE (VT 1013)	<u>127,000</u>	<u>127,000</u>

EXPLANATION CLERICAL ERROR - EXEMPTION APPROVED IN 2018 AND NEVER ENTERED.
OWNER WOULD LIKE REFUND OF ANY AMOUNT OVERPAID.

CHANGE SUMMARY

		KPB ASSESSED <u>\$0</u>
DATE <u>03/19/21</u>		KPB TAXABLE <u>(\$50,000)</u>
SUBMITTED BY <u>SGUZMAN</u>		CITY ASSESSED <u>\$0</u>
VERIFIED BY <u>C. FINLEY</u>		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX _____
		CITY FLAT TAX _____

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2019 TAR NUMBER 30-19-009
 PARCEL ID 043-040-30
 PRIMARY OWNER PENROD DINELLE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>13,800</u>	<u>13,800</u>
IMPROVEMENT ASSESSED (VT5)	<u>113,500</u>	<u>113,500</u>
KPB ASSESSED (VT 1001)	<u>127,300</u>	<u>127,300</u>
KPB TAXABLE (VT 1003)	<u>127,300</u>	<u>77,300</u>
CITY ASSESSED (VT 1011)	<u>127,300</u>	<u>127,300</u>
CITY TAXABLE (VT 1013)	<u>127,300</u>	<u>127,300</u>

EXPLANATION CLERICAL ERROR - EXEMPTION WAS NOT ENTERED IN 2018 WHEN IT WAS APPROVED
OWNER REQUESTS A REFUND.

		CHANGE SUMMARY
DATE	<u>03/19/21</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$50,000)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX _____
		CITY FLAT TAX _____

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2018 TAR NUMBER 30-18-006
PARCEL ID 043-040-30
PRIMARY OWNER PENROD DINELLE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>13,800</u>	<u>13,800</u>
IMPROVEMENT ASSESSED (VT5)	<u>113,300</u>	<u>113,300</u>
KPB ASSESSED (VT 1001)	<u>127,100</u>	<u>127,100</u>
KPB TAXABLE (VT 1003)	<u>127,100</u>	<u>77,100</u>
CITY ASSESSED (VT 1011)	<u>127,100</u>	<u>127,100</u>
CITY TAXABLE (VT 1013)	<u>127,100</u>	<u>127,100</u>

EXPLANATION CLERICAL ERROR - EXEMPTION WAS NOT ENTERED IN 2018 WHEN IT WAS APPROVED -
OWNER REQUESTED A REFUND

CHANGE SUMMARY

DATE	<u>03/19/21</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE	<u>(\$50,000)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>\$0</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2020

TAR NUMBER 58-20-049

PARCEL ID 055-430-42

PRIMARY OWNER COLLEGE HEIGHTS BAPTIST CHURCH

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>840</u>	<u>840</u>
LAND ASSESSED (VT4)	<u>365,400</u>	<u>365,400</u>
IMPROVEMENT ASSESSED (VT5)	<u>1,449,500</u>	<u>1,449,500</u>
KPB ASSESSED (VT 1001)	<u>1,814,900</u>	<u>1,814,900</u>
KPB TAXABLE (VT 1003)	<u>241,200</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 CLERICAL ERROR-ADMIN ASSISTANT DID NOT CHANGE PROVAL PERCENTAGE
CALCULATION TO REFLECT FULL EXEMPTION TIMELY.

CHANGE SUMMARY

DATE	<u>03/31/21</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>P. DOMBOVY</u>	KPB TAXABLE	<u>(\$241,200)</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>