

Kenai Peninsula Borough

Assessing Department

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor

FROM: Adeena Wilcox, Borough Assessor

DATE: February 28, 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.

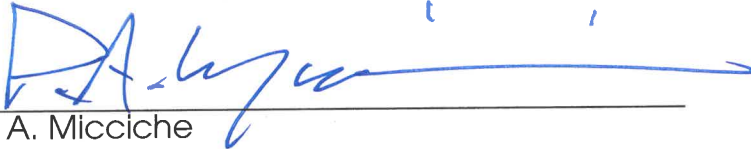
Borough code 5.12.119 (D) authorizes the mayor to approve tax adjustment requests prepared by the borough assessor.

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: February 28, 2024

Adeena Wilcox
Borough Assessor

APPROVED



Peter A. Micciche
Borough Mayor

MARCH TARS

	2024	2023	2022	2021	2020
TAG 10 (assessed)					
(taxable)					
TAG 11 (assessed)					
(taxable)					
TAG 20 (assessed)					
(taxable)					
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)	(\$2,619,100)				
(taxable)	(\$2,619,100)				
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)					
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 69 (assessed)					
(taxable)					
TAG 70 (assessed)	(\$29,200)				
(taxable)	(\$29,200)				
TAG 80 (assessed)					
(taxable)					
TAG 81 (assessed)		(\$6,600)			
(taxable)		(\$6,600)			
TOTAL ASSESSED	(\$2,648,300)	(\$6,600)	\$0	\$0	\$0
TOTAL TAXABLE	(\$2,648,300)	(\$6,600)	\$0	\$0	\$0
KPB FLAT TAX					

MARCH TARS CITY VALUES

	2024	2023	2022	2021	2020
TAG 10 (assessed)					
(taxable)					
Seldovia Flat Tax					
TAG 20 (assessed)					
(taxable)					
Homer Flat Tax					
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)	(\$2,619,100)				
(taxable)	(\$2,619,100)				
Disability Tax Credit					
TAG 40 (assessed)					
(taxable)					
TAG 41 (assessed)					
(taxable)					
TAG 70 (assessed)	(\$29,200)				
(taxable)	(\$29,200)				
Soldotna Flat Tax					
TAG 80 (assessed)					
(taxable)					
TOTAL ASSESSED	(\$2,648,300)	\$0	\$0	\$0	\$0
TOTAL TAXABLE	(\$2,648,300)	\$0	\$0	\$0	\$0
KPB FLAT TAX	\$0	\$0	\$0	\$0	\$0

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2023

TAR NUMBER

81-23-012

PARCEL ID

172-170-29

PRIMARY OWNER

Paul, Aaron Joshua

	CURRENT VALUE	CORRECTED VALUE
TAG	81	81
CLASS CODE	130	190
LAND ASSESSED (VT4)	48,400	48,400
IMPROVEMENT ASSESSED (VT5)	11,200	4,600
KPB ASSESSED (VT 1001)	59,600	53,000
KPB TAXABLE (VT 1003)	59,600	53,000
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

Travel Trailer removed due to department policy change.

CHANGE SUMMARY		
	KPB ASSESSED	(\$6,600)
	KPB TAXABLE	(\$6,600)
	CITY ASSESSED	\$0
	CITY TAXABLE	\$0
	KPB FLAT TAX	
	CITY FLAT TAX	
DATE	02/09/25	
SUBMITTED BY	A. Wilcox	
VERIFIED BY	C.FINLEY	

Cadastral Values				Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres			1.51 Acres	1.51 Acres
		Improvement Market value			\$11,700.00	\$4,600.00
		Land Market value			\$48,400.00	\$48,400.00
	Assessed	TAG			81.00	81.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$59,600.00	\$53,000.00
		Total Assessed Value - City			0	0
		Total City Optional Exempt Value			0	0
		Land Assessed Value			\$48,400.00	\$48,400.00
		Improvement Assessed Value			\$11,700.00	\$4,600.00
		Total Assessed Value - Borough			\$59,600.00	\$53,000.00
		City Taxable Value	81 - KACHEMAK EMERGENCY SERVICES		0	0
	Taxable	Taxable Value - Borough			\$59,600.00	\$53,000.00
	Exemption	Exemption Value City			0	0
		Exemption Value Borough			0	0
	Date	Year of Cadastre			2023.0000000000	2023.0000000000
Effective date of value change				20230101.0000000000	20230101.0000000000	

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 # 17217029

X Typographical, computational or other similar error?
Identify & Describe:
Travel Trailer removed due to department policy change.

X Readily apparent from the assessment notice, tax
statement or other borough tax record?
Identify & Describe:
Travel Trailer removed due to department policy change.

X Made by a borough employee in the performance of
typing, record keeping, filing, measuring, or other
similar duties?
Identify & Describe:
Travel Trailer removed due to department policy change.

Certified Value	Land	<u>\$48,400</u>
	Improvements	<u>\$11,200</u>
	Personal Property	<u> </u>
	Total	<u>\$59,600</u>

Adjusted Value	Land	<u>\$48,400</u>
	Improvements	<u>\$4,600</u>
	Personal Property	<u> </u>
	Total	<u>\$53,000</u>

Prepared by

Awilcox

Approved by

Adam Curtis
Department Director

2/6/25
Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

30-24-015

PARCEL ID

049-013-11

PRIMARY OWNER

Cook Inlet Natural Gas Storage Alaska LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	30	30
CLASS CODE	750	750
LAND ASSESSED (VT4)	403,200	403,200
IMPROVEMENT ASSESSED (VT5)	58,127,100	56,851,200
KPB ASSESSED (VT 1001)	58,530,300	57,254,400
KPB TAXABLE (VT 1003)	58,530,300	57,254,400
CITY ASSESSED (VT 1011)	58,530,300	57,254,400
CITY TAXABLE (VT 1013)	58,530,300	57,254,400

EXPLANATION

INPUT ERROR FOUND DURING YEARLY AUDIT PROCESS.

ADDITIONAL CHECKS & BALANCES IMPLEMENTED TO ELIMINATE FUTURE ISSUES.

		CHANGE SUMMARY
	KPB ASSESSED	(\$1,275,900)
DATE	KPB TAXABLE	(\$1,275,900)
SUBMITTED BY	CITY ASSESSED	(\$1,275,900)
VERIFIED BY	CITY TAXABLE	(\$1,275,900)
	KPB FLAT TAX	
	CITY FLAT TAX	

Cadastral Values					Expand to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group						
	Appraised	Legal Acres			40.00 Acres	40.00 Acres
		Improvement Market value			\$58,127,100.00	\$56,851,200.00
		Land Market value			\$403,200.00	\$403,200.00
		TAG			30.00	30.00
	Assessed	Personal Property Assessed Value			0	0
		Qualified for Exemption			\$58,530,300.00	\$57,254,400.00
		Total Assessed Value - City			\$58,530,300.00	\$57,254,400.00
		Total City Optional Exempt Value			0	0
	Taxable	Land Assessed Value			\$403,200.00	\$403,200.00
		Improvement Assessed Value			\$58,127,100.00	\$56,851,200.00
		Total Assessed Value - Borough			\$58,530,300.00	\$57,254,400.00
		City Taxable Value		30 - KENAI CITY	\$58,530,300.00	\$57,254,400.00
	Exemption	Taxable Value - Borough			\$58,530,300.00	\$57,254,400.00
		Exemption Value City		30 - KENAI CITY	0	0
		Exemption Value Borough			0	0
		Year of Cadastre			2024.0000000000	2024.0000000000
	Date	Effective date of value change			20240101.0000000000	20240101.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 04901311

- X Typographical, computational or other similar error?
Identify & Describe:
INPUT ERROR FOUND DURING YEARLY AUDIT PROCESS. ADDITIONAL CHECKS & BALANCES IMPLEMENTED TO ELIMINATE FUTURE ISSUES.
- X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
INPUT ERROR FOUND DURING YEARLY AUDIT PROCESS. ADDITIONAL CHECKS & BALANCES IMPLEMENTED TO ELIMINATE FUTURE ISSUES.
- X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
INPUT ERROR FOUND DURING YEARLY AUDIT PROCESS. ADDITIONAL CHECKS & BALANCES IMPLEMENTED TO ELIMINATE FUTURE ISSUES.

Certified Value	Land	<u>\$403,200</u>
	Improvements	<u>\$58,127,100</u>
	Personal Property	
	Total	<u>\$58,530,300</u>

Adjusted Value	Land	<u>\$403,200</u>
	Improvements	<u>\$56,851,200</u>
	Personal Property	
	Total	<u>\$57,254,400</u>

Prepared by LCRANE 2/27/2025

Approved by  2/27/25
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR2024TAR NUMBER30-24-016

PARCEL ID049-450-11LH01

PRIMARY OWNERCook Inlet Natural Gas Storage Alaska LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	30	30
CLASS CODE	750	750
LAND ASSESSED (VT4)	434,900	434,900
IMPROVEMENT ASSESSED (VT5)	50,156,900	48,813,700
KPB ASSESSED (VT 1001)	50,591,800	49,248,600
KPB TAXABLE (VT 1003)	50,591,800	49,248,600
CITY ASSESSED (VT 1011)	50,591,800	49,248,600
CITY TAXABLE (VT 1013)	50,591,800	49,248,600

EXPLANATIONINPUT ERROR FOUND DURING YEARLY AUDIT PROCESS.

ADDITIONAL CHECKS & BALANCES IMPLEMENTED TO ELIMINATE FUTURE ISSUES.

		CHANGE SUMMARY
	KPB ASSESSED	(\$1,343,200)
DATE	KPB TAXABLE	(\$1,343,200)
SUBMITTED BY	CITY ASSESSED	(\$1,343,200)
VERIFIED BY	CITY TAXABLE	(\$1,343,200)
	KPB FLAT TAX	
	CITY FLAT TAX	

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 049-450-11LH01

- X Typographical, computational or other similar error?
Identify & Describe:
INPUT ERROR FOUND DURING YEARLY AUDIT PROCESS. ADDITIONAL CHECKS & BALANCES IMPLEMENTED TO ELIMINATE FUTURE ISSUES.
- X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
INPUT ERROR FOUND DURING YEARLY AUDIT PROCESS. ADDITIONAL CHECKS & BALANCES IMPLEMENTED TO ELIMINATE FUTURE ISSUES.
- X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
INPUT ERROR FOUND DURING YEARLY AUDIT PROCESS. ADDITIONAL CHECKS & BALANCES IMPLEMENTED TO ELIMINATE FUTURE ISSUES.

Certified Value	Land	<u>\$434,900</u>
	Improvements	<u>\$50,156,900</u>
	Personal Property	
	Total	<u>\$50,591,800</u>

Adjusted Value	Land	<u>\$434,900</u>
	Improvements	<u>\$48,813,700</u>
	Personal Property	
	Total	<u>\$49,248,600</u>

Prepared by LCRANE 2/27/2025

Approved by *Adego Oduy* *2/27/2025*
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR2024TAR NUMBER70-24-004

PARCEL ID800-170-26

PRIMARY OWNERMURPHY NORMAN E

	CURRENT VALUE	CORRECTED VALUE
TAG	70	70
CLASS CODE	131	131
LAND ASSESSED (VT4)	0	0
IMPROVEMENT ASSESSED (VT5)	29,200	0
KPB ASSESSED (VT 1001)	29,200	0
KPB TAXABLE (VT 1003)	29,200	0
CITY ASSESSED (VT 1011)	29,200	0
CITY TAXABLE (VT 1013)	29,200	0

EXPLANATIONMANIFEST CLERICAL ERROR. MOBILE HOME WAS SOLD IN 2023. ACCOUNT

SHOULD HAVE BEEN DEACTIVATED FOR 2024.

CHANGE SUMMARY		
	KPB ASSESSED	(\$29,200)
	KPB TAXABLE	(\$29,200)
	CITY ASSESSED	(\$29,200)
	CITY TAXABLE	(\$29,200)
	KPB FLAT TAX	
	CITY FLAT TAX	
DATE	02/06/25	
SUBMITTED BY	C. JOHNSON	
VERIFIED BY	C. FINLEY	

Cadastral Values		Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Site	Default - Default Value Group	Appraised	Improvement Market Value					
			TAG			\$29,200.00	0	
			TAG.Id			70.00	70.00	
		Assessed	Improvements			70.00	70.00	
			Parcel Assessed Value			\$29,200.00	0	
			Personal Property Assessed Value			\$29,200.00	0	
			Qualified for Exemption			0	0	
			Total Assessed Value - City			\$29,200.00	0	
			Total City Optional Exempt Value			\$29,200.00	0	
			Improvement Assessed Value			0	0	
			Total Assessed Value - Borough			\$29,200.00	0	
		Taxable	City Taxable Value	70 - SOLDOTNA CITY		\$29,200.00	0	
			Taxable Value - Borough			\$29,200.00	0	
		Exemption	Exemption Value City	70 - SOLDOTNA CITY		0	0	
			Working Improvement Assessed Value			\$29,200.00		
			Exemption Value Borough			0	0	
		Date	Year of Cadastre			2024.0000000000	2024.0000000000	
			Effective date of value change			20240101.0000000000	20240101.0000000000	

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 80017026

X Typographical, computational or other similar error?
Identify & Describe:
MANIFEST CLERICAL ERROR. MOBILE HOME WAS SOLD IN 2023. ACCOUNT SHOULD HAVE BEEN DEACTIVATED FOR 2024.

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
MANIFEST CLERICAL ERROR. MOBILE HOME WAS SOLD IN 2023. ACCOUNT SHOULD HAVE BEEN DEACTIVATED 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. MOBILE HOME WAS SOLD IN 2023. ACCOUNT SHOULD HAVE BEEN DEACTIVATED FOR 2024.

Certified Value	Land	
	Improvements	\$29,200
	Personal Property	
	Total	\$29,200

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

Prepared by Clyde Johnson 2/6/2025

Approved by Adeene C. Witte 2/6/25
Department Director Date