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)					1
(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)			1.		
(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)				
-	(423,200)	-			
TAG 80 (assessed)					
(taxable)		(\$6,600)			
TAG 81 (assessed)					
(taxable)		(\$6,600)			
TOTAL ASSESSED	(\$2,648,300)	(\$6,600)	\$0	\$0	\$0
I O I WE WOOTSOED	(42,040,300)	(40,000)	-		the second second
TOTAL TAXABLE	(\$2,648,300)	(\$6,600)	\$0	\$0	\$0
IVIAL IAAADLE	(42,040,300)	(40,000)	40	75	7-
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

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 AS	SESSED (VT5)	11,200		4,600
KPB ASSESSED (V	T 1001)	59,600		53,000
KPB TAXABLE (VT	1003)	59,600		53,000
CITY ASSESSED (V	/T 1011)	0		0
CITY TAXABLE (VT	· 1013)	0		0
EXPLANATION	Travel Trailer removed d	lue to department policy	change.	
				CHANGE SUMMARY
			KPB ASSESSED	(\$6,600)
DATE	02/09/25	_	KPB TAXABLE	(\$6,600)
SUBMITTED BY	A. Wilcox	_	CITY ASSESSED	\$ 0
VERIFIED BY	C.FINLEY	_	CITY TAXABLE	\$0
			KPB FLAT TAX	
			CITY FLAT TAX	

Cadastre Values						Expand to Filter Values
Site	5	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group		Legal Acres			1.51 Acres	1.51 Acres
App	Appraised	Improvement Market value			\$11,200.00	\$4,600.00
		Land Market value			\$48,400.00	\$48,400.00
		TAG			81.00	81.00
Asse	Assessed	Personal Property Assessed Value			0	0
		Qualified for Exemption			\$59,600.00	\$53,660.00
		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			\$11,200.00	\$4,600.00
		Total Assessed Value - Borough			\$59,600.00	\$53,660,60
Tax	Taxable	City Taxable Value	81 - KACHEMAK EMERGENCY SERVICES		0	0
		Taxable Value - Borough			\$59,600.00	\$53,000.00
Exer	Exemption	Exemption Value City	81 - KACHEMAK EMERGENCY SERVICES		0	0
		Exemption Value Borough			0	0
Date	ģ	Year of Cadastre			2023.0000000000	2023.00000000000
		Effective date of value change		202	20230101.0000000000	20230101.00000000000

The assembly may correct reprilest 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, fiting, measuring, or other similar dirties.

	Parcel ID / Acct	# 1721702	9
x	Identify & Describe:	utational or other simil	
<u>x</u>	statement or other b	m the assessment notice orough tax record? If the department policy	
<u>x</u>	typing, record keepin similar duties? Identify & Describe:	employee in the perforing, fifting, measuring, or due to department policy	other
	Certified Value	Land Improvements Personal Property Total	\$48,400 \$11,200 \$59,600
	Adjusted Value	Land Improvements Personal Property Total	\$48,400 \$4,600 \$53,000
Prepared by Approved by	Awilax Oden Ou Department Director	TI Allo	25,000

ROLL/YEAR	2024	-	TAR NUMBER	30-24-015
PARCEL ID	049-013-11	_		
PRIMARY OWNER	Cook Inlet Natural Gas S	Storage Alaska LLC CURRENT VALUE		CORRECTED VALUE
TAG		30		30
CLASS CODE		750		750
LAND ASSESSED	(VT4)	403,200		403,200
IMPROVEMENT AS	SESSED (VT5)	58,127,100		56,851,200
KPB ASSESSED (V	T 1001)	58,530,300		57,254,400
KPB TAXABLE (VT	1003)	58,530,300		57,254,400
CITY ASSESSED (V	T 1011)	58,530,300		57,254,400
CITY TAXABLE (VT	1013)	58,530,300		57,254,400
EXPLANATION ADDITIONAL CHEC	INPUT ERROR FOUND KS & BALANCES IMPLE			CHANGE SUMMARY
			KPB ASSESSED	(\$1,275,900)
DATE	02/27/25	_	KPB TAXABLE	(\$1,275,900)
SUBMITTED BY	LCRANE		CITY ASSESSED	(\$1,275,900)
VERIFIED BY	C. FINLEY	_	CITY TAXABLE	(\$1,275,900)
			KPB FLAT TAX	
			CITY FLAT TAX	

Cadastre Values					expand to ritter values
ite	Class	Value Type	Attribute Secondary Attribute	Previous Amount	Amount
Default - Default Value Group		Legal Acres		40.00 Acres	40.00 Acres
	Appraised	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	\$37,254,400.00
		Total Assessed Value - City		\$58,530,300.00	\$57,254,400,60
		Total City Optional Exempt Value		0	0
		Land Assessed Value		\$403,200.00	\$403,200.00
		Improvement Assessed Value		\$56,127,100.60	\$55,851,250.66
		Total Assessed Value - Borough		\$58,530,300.00	\$57,254,409.00
	Taxable	City Taxable Value	30 - KEMAI CITY	\$58,530,300.00	\$57,254,400.00
		Taxable Value - Borough		\$58,530,300.00	\$57,254,400.08
	Exemption	Exemption Value City	30 - KENAI CITY	0	0
		Exemption Value Borough		0	0
	Date	Year of Cadastre		2024,000000000	2024.0000000000
		Effective date of value change		20240101.000000000	20240101.00000000000

The assembly may correct manifest clarical errors made by the borough in an assessment notice, has statement or other borough tax record at any time. A manifest clarical 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 loseping, filing, measuring, or other similar duties.

	Parcel ID / Acc	0490131	1
x	Identify & Describe: INPUT ERROR FOUND I	outational or other simil DURING YEARY AUDIT PRO TED TO ELIMINATE FUTURI	CESS. ADDITIONAL CHECKS &
<u>x</u>	statement or other b identify & Describe: INPUT ERROR FOUND L	-	OCESS. ADDITIONAL CHECKS &
×	typing, record keepir similar duties? Identify & Describe: INPUT ERROR FOUND E	employee in the perform g, filing, measuring, or curing YEARLY AUDIT PRO ED TO ELIMINATE FUTURE	other OCESS. ADDITIONAL CHECKS &
	Certified Value	Land Improvements Personal Property Total	\$403,200 \$58,127,100 \$58,530,300
	Adjusted Value	Land Improvements Personal Property Total	\$403,200 \$56,851,200 \$57,254,400
Prepared by Approved by	LCRANE Department Director	2/27/2025 Date	5

ROLL/YEAR	2024	_	TAR NUMBER	30-24-016
PARCEL ID	049-450-11LH01	_		
PRIMARY OWNER	Cook Inlet Natural Gas S	Storage Alaska LLC CURRENT VALUE		CORRECTED VALUE
TAG		30		30
CLASS CODE		750		750
LAND ASSESSED	(VT4)	434,900		434,900
IMPROVEMENT AS	SESSED (VT5)	50,156,900		48,813,700
KPB ASSESSED (V	T 1001)	50,591,800		49,248,600
KPB TAXABLE (VT	1003)	50,591,800		49,248,600
CITY ASSESSED (V	T 1011)	50,591,800		49,248,600
CITY TAXABLE (VT	1013)	50,591,800		49,248,600
EXPLANATION ADDITIONAL CHEC	INPUT ERROR FOUND			CHANGE SUMMARY
			KPB ASSESSED	(\$1,343,200)
DATE	02/27/25	_	KPB TAXABLE	(\$1,343,200)
SUBMITTED BY	LCRANE	_	CITY ASSESSED	(\$1,343,200)
VERIFIED BY	C. FINLEY	_	CITY TAXABLE	(\$1,343,200)
			KPB FLAT TAX	
			CITY FLAT TAX	

					Expand to riner values
Cless Cless		Value Type	Attribute Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Legs	Legal Acres		6.91 Acres	6.91 Acres
Аррга	Appraised Imp	Improvement Market value		\$50,156,900.00	\$48,813,700.00
	Lanc	Land Use Value		\$434,900.00	\$434,900.00
	TAG			30.00	30.00
	TAG.Id	pī:		30.00	30.00
Asset	Assessed Imp	Improvements		\$50,156,900.00	\$48,813,700.00
	Land	7		\$434,900.00	\$434,900.00
	Par	Parcel Assessed Value		\$58,591,890.00	\$49,248,600.00
	Pers	Personal Property Assessed Value		0	0
	Qua	Qualified for Exemption		\$50,591,890.00	\$49,248,600.00
	Tot	Total Assessed Value - City		\$59,591,800.00	\$49,248,600,00
	Tota	Total City Optional Exempt Value		o	0
	Lan	Land Assessed Value		\$434,900.00	\$434,900.00
	Imi	Improvement Assessed Value		\$50,156,900.00	\$48,813,700,60
	Tot	Total Assessed Value - Borough		\$50,591,800.00	\$49,248,600.00
Taxable		City Taxable Value	30 - KENAI CITY	\$50,591,800.00	\$49,248,500.00
	Tax	Taxable Value - Borough		\$50,591,800,00	\$49,248,600,00
Exem	Exemption Exe	Exemption Value City	30 - KENAI CITY	0	0
	Wo	Working Improvement Assessed Value		\$50,156,900.00	\$46,813,700.00
	Exe	Exemption Value Borough		0	0
Date		Year of Cadastre		2024.0000000000	2024.00000000000
	200	Official date of value change		20240101 0000000000	20240101 000000000

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Parcel ID / Acct # 049-450-11LH01

			_
x	Identify & Describe: INPUT ERROR FOUND	putational or other simili DURING YEARY AUDIT PRO ITED TO ELIMINATE FUTURI	CESS. ADDITIONAL CHECKS &
х	statement or other lidentify & Describe: INPUT ERROR FOUND	om the assessment notice borough tax record? DURING YEARLY AUDIT PRO TED TO ELIMINATE FUTURE	OCESS. ADDITIONAL CHECKS &
<u>x</u>	typing, record keepi similar duties? Identify & Describe: INPUT ERROR FOUND I	employee in the performing, filling, measuring, or of the performing of the performance o	other DCESS, ADDITIONAL CHECKS &
	Certified Value	Land Improvements	\$434,900 \$50,156,900
		Personal Property Total	\$50,591,800
	Adjusted Value	Land Improvements Personal Property Total	\$434,900 \$48,813,700 \$49,248,600
Prepared by Approved by	LCRANE Adama Our Department Director	2/27/2025 Date	5

ROLL/YEAR	2024	_	TAR NUMBER	70-24-004
PARCEL ID	800-170-26	_		
PRIMARY OWNER	MURPHY NORMAN E			-
		CURRENT VALUE		CORRECTED VALUE
TAG		70		70
CLASS CODE		131		131
LAND ASSESSED	(VT4)	0		0
IMPROVEMENT AS	SESSED (VT5)	29,200		0
KPB ASSESSED (V	T 1001)	29,200	-	0
KPB TAXABLE (VT	1003)	29,200	-	0
CITY ASSESSED (V	T 1011)	29,200	-	0
CITY TAXABLE (VT	1013)	29,200	-	0
EXPLANATION SHOULD HAVE BEE	MANIFEST CLERICAL E		IE WAS SOLD IN 2	CHANGE SUMMARY
			KPB ASSESSED	(\$29,200)
DATE	02/06/25	_	KPB TAXABLE	(\$29,200)
SUBMITTED BY	C. JOHNSON	_	CITY ASSESSED	(\$29,200)
VERIFIED BY	C. FINLEY	_	CITY TAXABLE	(\$29,200)
			KPB FLAT TAX	
			CITY FLAT TAX	

Cadastre Values						Expand to Filter Values
Site	Cristal	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Defaak - Dafault Value Group	Appraised	Improvement Market value			\$29,200.00	0
		TAG			70.00	70.00
		TAG.Id			70.00	70.00
	Assessed	Improvements			\$29,200.00	0
		Parcel Assessed Value			\$29,200.00	0
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$29,260.00	
		Total Assessed Value - City			\$29,200.00	0
		Total City Optional Exempt Value			0	0
		Improvement Assessed Value			\$29,200.00	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 - SOLDOTINA CITY		0	0
		Working Triprovement 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

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	Parcel ID / A	oct #	80017026	_		
x	Typographical, con identify & Describe: MANIFEST CLERICAL SHOULD HAVE BEEN	ERROR. MOBI	LE HOME WAS		ACCOUNT	
x	Readily apparent f statement or othe Identify & Describe: MANIFEST CLERICAL SHOULD HAVE BEEN	r borough tax ERROR. MOBI	record? LE HOME WAS		ACCOUNT	
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	rtified Value Land Improvements Personal Property Total			\$29,200 \$29,200	
	Adjusted Value	Land Improve Personal Total	nents Property		\$0 \$0	
Prepared by	Clyde Johnson		2/6/2025			
Approved by	Odean O	WITH	2/6/2 Date	5		