

Kenai Peninsula Borough

Assessing Department

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor

FROM: Adeena Wilcox, Borough Assessor

DATE: October 17, 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: October 17, 2024

Adeena Wilcox
Borough Assessor

APPROVED



Peter A. Micciche
Borough Mayor

NOVEMBER 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)					
(taxable)					
TAG 40 (assessed)	(\$1,783,958)				
(taxable)	(\$1,783,958)				
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)	(\$18,289,337)				
(taxable)	(\$18,289,337)				
TAG 68 (assessed)					
(taxable)					
TAG 69 (assessed)					
(taxable)					
TAG 70 (assessed)					
(taxable)					
TAG 80 (assessed)					
(taxable)					
TAG 81 (assessed)					
(taxable)					
TOTAL ASSESSED	(\$20,073,295)	\$0	\$0	\$0	\$0
TOTAL TAXABLE	(\$20,073,295)	\$0	\$0	\$0	\$0
KPB FLAT TAX	(\$462)				

NOVEMBER TARS CITY VALUES

	2024	2023	2022	2021	2020
TAG 10 (assessed)					
(taxable)					
Seldovia Flat Tax					
TAG 20 (assessed)					
(taxable)					
Homer Flat Tax	(\$20.00)				
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)	(\$2,500.00)				
(taxable)	(\$2,500.00)				
Disability Tax Credit					
TAG 40 (assessed)	(\$1,783,958)				
(taxable)	(\$1,783,958)				
TAG 41 (assessed)					
(taxable)					
TAG 70 (assessed)					
(taxable)					
Soldotna Flat Tax					
TAG 80 (assessed)					
(taxable)					
TOTAL ASSESSED	(\$1,786,458)	\$0	\$0	\$0	\$0
TOTAL TAXABLE	(\$1,786,458)	\$0	\$0	\$0	\$0
KPB FLAT TAX	(\$20)	\$0	\$0	\$0	\$0

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 20-24-027

PARCEL ID 91463

PRIMARY OWNER ASHORE WATER TAXI & FREIGHT

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>(1) BC-3, (1) BC-4</u>	<u>(2) BC-3</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$0</u>	<u>\$0</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$0</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION SUPP ROLL. SUPP ROLL REVIEW CHNGED BOAT CLASS BASED ON DMV AS 25'.

AK8526AK CHANGE TO BC-4. OWNER CALLED 10/15/24 STATES BOAT IS <25', & EMAILED BT SURVEY.

SHOWING BOAT AS 24'. DMV RECORDS APPEAR TO BE INACCURATE.

		CHANGE SUMMARY
DATE	<u>10/15/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$100)</u>
		CITY FLAT TAX <u>(\$20)</u>

Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group		Boat Class 3 Count			1.00	1.00
		Boat Personal Class 3 Count			1.00	1.00
		Boat Personal Class 4 Count				
	Appraised	Improvement Market Value			\$74,200.00	\$74,200.00
		TAG			20.00	20.00
		TAG.Id			20.00	20.00
	Assessed	Boat Assessed Value			\$74,200.00	\$74,200.00
		Boat Class 3			\$52,200.00	\$52,200.00
		Boat Personal Class 3				
		Boat Personal Class 4			\$22,000.00	\$22,000.00
		Personal Property Assessed Value			0	0
		Total Assessed Value - City			0	0
		Total City Optional Exempt Value			0	0
		Total Assessed Value - Borough			0	0
	Taxable	City Taxable Value	20 - HOMER CITY		0	0
		Taxable Value - Borough			0	0
	Exemption	Exemption Value City	20 - HOMER CITY		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
		Penalty Flag			\$1.00	\$1.00
		Exemption Value Borough			0	0
	Date	Year of Cadastre			2024.000000000000	2024.000000000000
		Effective date of value change			20240101.000000000000	20240101.000000000000

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 # 00091463

X _____ Typographical, computational or other similar error?

Identify & Describe:

SUPP ROLL REVIEW, CHANGES MADE TO AK8526AF BASED ON DMV, REG'D AT 25'. 10/15/2024 OWNER SUBMITTED SURVEY SHOWING BOAT 24', DMV RECORDS WERE INACCURATE.

X _____ Readily apparent from the assessment notice, tax statement or other borough tax record?

Identify & Describe:

SUPP ROLL REVIEW, CHANGES MADE TO AK8526AF BASED ON DMV, REG'D AT 25'. 10/15/2024 OWNER SUBMITTED SURVEY SHOWING BOAT 24', DMV RECORDS WERE INACCURATE.

X _____ Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?

Identify & Describe:

SUPP ROLL REVIEW, CHANGES MADE TO AK8526AF BASED ON DMV, REG'D AT 25'. 10/15/2024 OWNER SUBMITTED SURVEY SHOWING BOAT 24', DMV RECORDS WERE INACCURATE.

Certified Value	Land	_____
	Improvements	_____
	Personal Property	\$240
	Total	\$240

Adjusted Value	Land	_____
	Improvements	_____
	Personal Property	\$120
	Total	\$120

Prepared by M PAYFER 10/15/2024

Approved by  10/15/24
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

30-24-014

PARCEL ID

99398

PRIMARY OWNER

HENRY JOHN W

	CURRENT VALUE	CORRECTED VALUE
TAG	30	30
BOAT CLASS/COUNT	BC3 - 1	BC3 - 0
PLANE CLASS/COUNT		
KPB ASSESSED (VT 1001)		
KPB TAXABLE (VT 1003)		
CITY ASSESSED (VT 1011)	\$2,500	\$0
CITY TAXABLE (V 1013)	\$2,500	\$0

EXPLANATION

MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT WAS SOLD IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

		CHANGE SUMMARY
DATE	10/14/24	KPB ASSESSED \$0
SUBMITTED BY	C. JOHNSON	KPB TAXABLE \$0
VERIFIED BY	C. FINLEY	CITY ASSESSED (\$2,500)
		CITY TAXABLE (\$2,500)
		KPB FLAT TAX (\$50)
		CITY FLAT TAX \$0

Cadastral Values		Expand to Filter Values		
Side	Class	Value Type	Attribute	Secondary Attribute
Default - Default Value Group		Boat Personal Class 3 Count		1.00
	Appraised	Improvement Market Value		\$2,500.00
		TAG		30.00
		TAG.Ld		30.00
	Assessed	Boat Assessed Value		\$2,500.00
		Boat Personal Class 3		\$2,500.00
		Personal Property Assessed Value		0
		Total Assessed Value - City		\$2,500.00
		Total City Optional Exempt Value		0
		Total Assessed Value - Borough		0
	Taxable	City Taxable Value	30 - KENAI CITY	\$2,500.00
		Taxable Value - Borough		0
	Exemption	Exemption Value City	30 - KENAI CITY	0
		Op PP Bor \$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
		Op PPV City \$100K Exemption	30 - KENAI CITY	\$100,000.00
		Penalty Flag		\$1.00
		Exemption Value Borough		0
	Date	Year of Cadastre		2024.000000000000
		Effective date of value change		20240101.000000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00099398

X Typographical, computational or other similar error?

Identify & Describe:

MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT WAS SOLD IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

X Readily apparent from the assessment notice, tax statement or other borough tax record?

Identify & Describe:

MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT WAS SOLD IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED 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. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT WAS SOLD IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

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

Prepared by Clyde Johnson 10/14/2024

Date

Approved by

Adam Dwyer
Department Director

10/14/24
Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 67-24-004

PARCEL ID 103175

PRIMARY OWNER BANC OF AMERICA LEASING & CAPITAL 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>\$18,289,337</u>	<u>\$0</u>
KPB TAXABLE (VT 1003)	<u>\$18,289,337</u>	<u>\$0</u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION ACCOUNTS DF AND NEW ACCOUNTS CREATED FOR AUDIT & TARS

103175 & 103176 TO 103638 & 103639

ACCOUNTS ZERO OUT TO TRANSFER VALUES TO NEW ACCOUNTS

	CHANGE SUMMARY
DATE <u>10/16/24</u>	KPB ASSESSED <u>(\$18,289,337)</u>
SUBMITTED BY <u>LCRANE</u>	KPB TAXABLE <u>(\$18,289,337)</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>\$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			\$18,289,337.00
		TAG			67.00
		TAG.Id			67.00
	Assessed	Furniture, Fixtures & Equipment			\$18,289,337.00
		Personal Property Assessed Value			\$18,289,337.00
		Total Assessed Value - City			0
		Total City Optional Exempt Value			0
		Total Assessed Value - Borough			\$18,289,337.00
	Taxable	City Taxable Value	67 - KP8 ROAD MAINTENANCE		0
		Taxable Value - Borough			\$18,289,337.00
	Exemption	Exemption Value City	67 - KP8 ROAD MAINTENANCE		0
		PP Boro Contig Flag			1.00
		Exemption Value Borough			0
Data	Year of Cadastre				2024.0000000000
	Effective date of value change				2024.0101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 40-24-008

PARCEL ID 103176

PRIMARY OWNER BANC OF AMERICA LEASING & CAPITAL LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>40</u>	<u>40</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$1,783,958</u>	<u>\$0</u>
KPB TAXABLE (VT 1003)	<u>\$1,783,958</u>	<u>\$0</u>
CITY ASSESSED (VT 1011)	<u>\$1,783,958</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$1,783,958</u>	<u>\$0</u>

EXPLANATION ACCOUNTS DF AND NEW ACCOUNTS CREATED FOR AUDIT & TARS

103175 & 103176 TO 103638 & 103639

ACCOUNTS ZERO OUT TO TRANSFER VALUES TO NEW ACCOUNTS

	CHANGE SUMMARY
	KPB ASSESSED <u>(\$1,783,958)</u>
DATE <u>10/16/24</u>	KPB TAXABLE <u>(\$1,783,958)</u>
SUBMITTED BY <u>LCRANE</u>	CITY ASSESSED <u>(\$1,783,958)</u>
VERIFIED BY <u>C. FINLEY</u>	CITY TAXABLE <u>(\$1,783,958)</u>
	KPB FLAT TAX <u></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			\$1,783,958.00	
		TAG			40.00	
	Assessed	TAG.Id			40.00	
		Furniture, Fixtures & Equipment				
		Personal Property Assessed Value			\$1,783,958.00	
		Total Assessed Value - City			\$1,783,958.00	
		Total City Optional Exempt Value			0	
	Taxable	Total Assessed Value - Borough			\$1,783,958.00	
		City Taxable Value	40 - SEWARD CITY		\$1,783,958.00	
		Taxable Value - Borough			\$1,783,958.00	
		Exemption Value City	40 - SEWARD CITY		0	
	Exemption	PP Boro Contig Flag			1.00	1.00
		Exemption Value Borough			0	
	Date	Year of Cadastre			2024.000000000000	
		Effective date of value change			20240101.000000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

58-24-052

PARCEL ID

055-490-42

PRIMARY OWNER

AVERY G HAWBOLD

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	27,600	27,600
IMPROVEMENT ASSESSED (VT5)	113,100	113,100
KPB ASSESSED (VT 1001)	140,700	140,700
KPB TAXABLE (VT 1003)	140,700	140,700
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

DISATER RELIEF ABATEMENT, STRUCTURE FIRE 8/4/2024

		CHANGE SUMMARY
DATE SUBMITTED BY VERIFIED BY	10/16/24 LCRANE C. FINLEY	KPB ASSESSED \$0
		KPB TAXABLE \$0
		CITY ASSESSED \$0
		CITY TAXABLE \$0
		KPB FLAT TAX (\$311.58)
		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			1.24 Acres	1.24 Acres	
		Improvement Market value			\$113,100.00	\$113,100.00	
		Land Market value			\$27,600.00	\$27,600.00	
	Assessed	TAG				58.00	58.00
		TAG.Id				58.00	58.00
		Improvements				\$113,100.00	\$113,100.00
		Land				\$27,600.00	\$27,600.00
		Parcel Assessed Value				\$140,700.00	\$140,700.00
		Personal Property Assessed Value				0	0
		Qualified for Exemption				0	0
		Total Assessed Value - City				\$140,700.00	\$140,700.00
		Total City Optional Exempt Value				0	0
Land Assessed Value				\$27,600.00	\$27,600.00		
Taxable	Improvement Assessed Value				\$113,100.00	\$113,100.00	
	Total Assessed Value - Borough				\$140,700.00	\$140,700.00	
	City Taxable Value				0	0	
	Taxable Value - Borough				\$140,700.00	\$140,700.00	
	Days at Disaster Value				149.00	149.00	
Exemption	Disaster Relief Tax Credit Adjustment					\$34,929.51	
Date	Exemption Value City				0	0	
	Taxable Value after Disaster				\$54,900.00	\$54,900.00	
	Working Improvement Assessed Value				\$113,100.00	\$113,100.00	
	Exemption Value Borough				0	0	
	Year of Cadastre				2024.0000000000	2024.0000000000	
	Effective date of value change				20240101.0000000000	20240101.0000000000	

PIN: 055-490-42						
TAG: 58		Number of Days	Mill Rate	Yearly Tax	Daily Tax	Adjusted Yearly Tax
Original Taxable Value		216	8.92	\$1,255.04	\$3.44	\$742.71
\$ 140,700						
Adjusted Taxable Value		149	8.92	\$489.71	\$1.34	\$199.91
\$ 54,900						
Yearly Tax Due				Total Due: \$942.62		
Yearly Adjusted Taxable Value				#####		
Original Yearly Tax Due				\$1,255.04		
				Difference \$312.42		