Kenai Peninsula Borough Assessing Department

MEMORANDUM

TO:

Mike Navarre, Borough Mayor

FROM:

Adeena Wilcox, Director of Assessing

DATE:

February 9, 2023

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 9, 2023

Adeena Wilcox Director of Assessing

APPROVED

Borough Mayor

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| | b) | 18 | | |
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| | | 21 | | |

FEBRUARY TARS

| on the state of the state of the state of | 2022 | 2021 | 2320 | 2019 | 2018 |
|---|---|--------|--------|--|---------|
| Marie Charles and the second | THE MEAN | | 1376 | 100 | 100 |
| PAC 40 (necessary) | | | | | |
| TAG 10 (assessed) | - | | | | 1 0 000 |
| (taxable) | | | | | |
| TAG 11 (assessed) | | | 100 | | |
| (taxable) | | | | | 10 100 |
| FAG 20 (assessed) | | | | | |
| (taxable) | | | | | |
| FAG 21 (assessed) | | 1 | | | |
| (taxable) | | | | | |
| rAG 30 (assessed) | | | | | |
| (taxable | | 2000 | | | |
| TAG 40 (assessed) | | | | | |
| (taxable) | | | | and the second s | |
| | | | | | |
| TAG 41 (assessed) | 100 market | _ | | | |
| (taxable) | | | | | |
| TAG 42 (assessed) | | | | | |
| (taxable) | | | - | | 1000 |
| rAG 43 (assessed) | | | | | |
| (taxable) | | | | | |
| TAG 52 (assessed) | | | | | |
| (taxable) | | | | | |
| TAG 53 (assessed) | | | | | |
| (taxable) | | 70,443 | | | |
| TAG 54 (assessed) | | | | | |
| (taxable) | | | | | |
| TAG 55 (assessed) | | | | | - |
| (tarable) | | | | | |
| | | | | | |
| TAG 57 (assessed) | - | | | | |
| (taxable) | | | | | |
| TAG 58 (assessed) | | | | | |
| (taxable) | | | | - | 144 |
| TAG 59 (assessed) | | | | | |
| (taxable) | | | | | |
| TAG 61 (assessed) | | | | | |
| (taxable) | | | | | |
| TAG 63 (assessed) | | | | | |
| (taxable) | | 70 | | | |
| TAG 64 (assessed) | | | | | |
| (taxable) | | | | | |
| TAG 65 (assessed) | | | | | |
| (taxable) | | 1 7/6 | | | |
| TAG 67 (assessed) | | | | | |
| (taxable) | | | | - | |
| | - | | | | |
| TAG 68 (assessed) | + | | | - | |
| (taxable) | - | | | | |
| TAG 70 (assessed) | | | | - | - |
| (taxable) | 1 | | | - | |
| TAG 80 (assessed) | | | TROPIN | | |
| (taxable) | | | | | |
| TAG 81 (assessed) | | | | | |
| (taxable) | | -111 | | | |
| | 9_33 | | | | |
| TOTAL ASSESSED | 30 | \$0 | 49 | A PART OF | itsel. |
| TOTAL TAXABLE | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | | | |
| KPB FLAT TAX | (\$200) | 10.0 | | | 4 |

FEBRUARY TARS CITY VALUES

| A PANANCA PARANCA PARA | 2022 | 5021 | 2020 | 5019 | 2018 |
|--|-----------|-------------|------------|---------|----------------|
| TAG 10 (assessed) | + | | | | |
| (taxable) | | | | | w Duni |
| Seldovia Flat Tax | | | 100 | | |
| TAG 20 (assessed) | | | | | 1000 |
| (taxable) | | 7.51 | | | |
| Homer Flat Tax | | | | | |
| TAG 21 (assessed) | | | A | | |
| (taxable) | | | | | |
| TAG 30 (assessed) | | | 10. | | |
| (taxable) | | | | 12 - | |
| Disability Tax Credit | | | | | |
| TAG 40 (assessed) | (\$6,200) | | | | - 72 |
| (taxable) | (\$6,200) | | 100 00 | | |
| TAG 41 (assessed) | | | | | |
| (taxable) | | 12.00 | | | |
| TAG 70 (assessed) | | | er ton det | | |
| (taxable) | | 7274 15 349 | | 7.20 | |
| Soldotna Flat Tax | | | | | |
| TAG 80 (assessed) | | | | | |
| (taxable) | | | 6/700 | | 122 |
| TOTAL STATE OF THE | (\$6,200) | 40 | Minus (D) | 15 M 50 | \$0 \$0 |
| TOTAL TAXABLE | (\$6,200) | \$0 | \$0 | \$0 | \$0 |
| KPB FLAT TAX | \$0 | \$0 | \$0 | \$0 | \$0 |

Personal Property

TAX ADJUSTMENT REQUEST

| ROLLIYEAR | 2022 | | LAK NUMBEK | 40-22-006 |
|-----------------------------|---------------------|---------------------|------------------|-------------------|
| PARCEL ID | 92133 | | | ÷ |
| PRIMARY OWNER | HARRISON J W JR | | | - i la |
| | | CURRENT VALUE | | CORRECTED VALUE |
| TAG | | 40 | ¥0 § | 40 |
| BOAT CLASS/COU | NT | BC4-1 | <u>i</u> č | BC4-0 |
| PLANE CLASS/CO | UNT | | - Wi | 14 |
| KPB ASSESSED (V | T 1001) | | - II | |
| KPB TAXABLE (V | Г 1003) | | _ | |
| CITY ASSESSED (| /T 1011) | \$6,200 | - | \$0 |
| CITY TAXABLE (V 1013) | | \$6,200 | | \$0 |
| EXPLANATION TAXPAYER HAD IN | FORMED KPB STAFF II | N JAN 2022 THAT BOA | T WAS SOLD IN TH | E SUMMER OF 2021. |
| ACCOUNT SHOUL | D HAVE BEEN CLOSED | FOR 2022. | | Aug. |
| | | | | CHANGE SUMMARY |
| | | | KPB ASSESSED | \$0 |
| DATE | 02/01/23 | _ | KPB TAXABLE | \$0 |
| SUBMITTED BY | C. JOHNSON | <u></u> | CITY ASSESSED | (\$6,200) |
| VERIFIED BY | C. FINLEY | _ | CITY TAXABLE | (\$6,200) |
| | | | KPB FLAT TAX | \$0 |
| | | | CITY FLAT TAX | \$0 |

| Total Control of the | 1,40 | 84,266.90 | 40.00 | 44.80 | \$6,790.00 | 64,705.00 | | 94,396,80 | | 0 | 84,286.40 | 0 | | 0 | corporate or contrate | egrecoregi doroporopit | D6.800,0018 | DG-DG-DG-DG-DG | 00'15 00'19 | 0 | 2022.00000000 | 70776141.800660000 |
|---|-------------------------------|--------------------------|--|--------|---------------------|---------------------------------------|-----------------------------------|------------------------------|--|--|--------------------|-------------------------|----------------------|-----------------------------|-----------------------|---------------------------------|--|--|--------------|-------------------------|------------------|--------------------------------|
| deadwinders. | | | | | | | | | | | 40 - SEWARD CITY | | 48 - SCWARD CITY | | | | | 40 - BEWARD CITY | | | | |
| Toke Tile | Beat Personal Class 4 Count | Improvement Market value | 1840 | TAG.18 | Good Assessed Value | Beut Personal Class 4 | Personal Property Assersand Value | Total Assertand Value - City | Tetal City diptional Exampl Value | Intel Assessed Value - Bernugh | Crty Tamable Valen | Trackle Value - Berusph | Exemplian Value City | CP PP Ber \$10000 Bre Volve | DP FFV 100K Brampden | CP FPV Bornugh \$100K Brampilen | De PPV City \$1000 Exemption | DP PPV City \$1000 Exemption | Pensity flag | Enemption Value Bersuph | Year of Cadestru | Effective date of velue change |
| | Default - Default Value Greep | Apprehend | THE RESERVE THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED I | | Assessed | · · · · · · · · · · · · · · · · · · · | | | The same of the sa | THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER. | Toughts | | Expreption | | | | THE PART OF THE PA | THE RESERVE OF THE PARTY OF THE | | | Dodge | |

MANIFEST CLERICAL ERROR - CHECKLIST

The assembly may correct manifest clerked errors made by the borough in an assessment notice, tax statement or other borough law record at any time. A menifest clerked 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 freeping, filling, measuring, or other similar duties.

| | Parcel ID / Ac | ct# 000921 | <u> 33</u> |
|-------------|---|--|---|
| <u>x</u> | Identify & Describe: MANIFEST CLERICAL HAD INFORMED KBP | | OLLOVER FOR 2022. TAXPAYER IAD BEEN SOLD IN SUMMER OF |
| <u>x</u> | statement or other identify & Describe: MANIFEST CLENICAL (HAD INFORMED KBP: | | OLLOVER FOR 2022. TAXPAYER IAD BEEN SOLD IN SUMMER OF |
| x | typing, record keep similar duties? Identify & Describe: MANIFEST CLERICAL E HAD INFORMED KBP S | | other OLLOVER FOR 2022. TAXPAYER IAD BEEN SOLD IN SUMMER OF |
| | Certified Value | Land Improvements Personal Property Total | \$6,200 \$6,200 |
| | Adjusted Value | Land Improvements Personal Property Total | \$0 \$0 |
| Prepared by | Clyde Johnson | 2/1/202 | 3 |
| Approved by | Department Directo | Date Out | 20 3 |

| | | ME | | |
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Personal Property

TAX ADJUSTMENT REQUEST

| ROLLYEAR | 2022 | | TAR NUMBER | 58-22-047 |
|------------------|---|---------------------|--|--|
| PARCEL ID | 93600 | | | |
| | | _ | | |
| PRIMARY OWNER | MARTINEZ CARL P | | | = |
| | | | | ž. |
| | | CURRENT VALUE | | CORRECTED VALUE |
| TAG | | 58 | - | 58 |
| BOAT CLASS/COU | NT | BC4-1 | -12 | BC4-0 |
| PLANE CLASS/CO | UNT | - | _ | |
| KPB ASSESSED (V | T 1001) | | -11 | |
| KPB TAXABLE (V) | Γ 1003) | | - | |
| CITY ASSESSED (\ | /T 1011) | 412 | - | State and the state of the stat |
| CITY TAXABLE (V | 1013) | | _ | |
| | MANIFEST CLERICAL INT 95549 FOR YEAR 20 | 022. ACCOUNT 93600 | The second second second | The second secon |
| KEMOVE 2022 TAX | AND CEOSE ACCOUNT | 7 30000 7 011 2020. | The second section of the section of the second section of the section of the second section of the sect | ethodological and the property of the second |
| | | | | CHANGE SUMMARY |
| | | | KPB ASSESSED | \$0 |
| DATE | 01/17/23 | | KPB TAXABLE | \$0 |
| SUBMITTED BY | C. JOHNSON | <u> 2</u> 2 | CITY ASSESSED | \$0 |
| VERIFIED BY | C. FINLEY | | CITY TAXABLE | \$0 |
| | | | KPB FLAT TAX | (\$150) |
| | | | CITY FLAT TAX | \$0 |

| | | The state of the s | The second of th | |
|--|-----------|--|--|-------------------|
| Default - Default Value Graup | | Seat Personal Class 4 Count | | 7.00 |
| | persion | Imprevences startes value | 04190118 | 0000 |
| THE REAL PROPERTY AND ADDRESS OF THE PARTY AND | | TAKE | | 54.00 |
| | | TAGLIG | | 66.00 |
| N . | - | Staat Annessed Value | 63.10 | 63,160,00 |
| | | Beet Personal Class 4 | 63,160.80 | 0.80 |
| | | Personal Property Assessed Value | | |
| | | Total Assessed Value - City | | |
| | | Total City Optional Enempt Value | | 0 |
| | | Total Assessed Value - Berough | | 0 |
| 4 | Tanable | City Tombie Value 50 CENTEAL ENGRATMICY 92 PROSTS | CY 42 BYSCES | |
| | | Taxable Value - Berough | | 0 |
| 3 | Exemption | Exeryption Volue CAV 5.0 ENTRAL ENERGENCY SERVICES | CY MANIELS | • |
| | | OP PP Bor \$100K Brg Value | | a |
| | | OF PTV 183K Brampiles | 81990000 | 10.CD 8100,000.00 |
| | | CP PPV Berough \$100K Enemption | 8100,000,000 | 00.00 |
| | | OP PPV CRY \$100K Exemption | | 00'000'0010 |
| | | DE PEY CHY \$100K Exemples | CY SERVICES 610R,000,00 | 000 |
| | | Penalty files | | \$1.00 \$1.50 |
| | | Brangidas Value Beraugh | | 0 |
| á | | Year of Cadadra | D@00000001ZZ@Z | peed |
| | | Effective date of value change | 000000001010CDFC | 0000 |

MANIFEST CLERICAL ERROR - CHECKLIST

The assembly may correct manifest clorical errors made by the borough in an assessment notice, tax statement or other borough tax record at any time. A manifest closed error is a typographical computational or other similar error statily apparent from the assessment notice, tax statement or other borough tax record and made by a borough employee in the performance of typing, record leaping, filing, measuring, or other swiper duties.

| | Parcel ID / AC | EC W 0009360 | <u>v</u> | | | | | | |
|-------------|--|---|---|--|--|--|--|--|--|
| × | Identify & Describe: MANIFEST CLEFOCAL | Typographical, computational or other similar error? Identify & Describe: MANIFEST CLEIDCAL ERROR. BOAT ON THIS ACCOUNT WAS REPORTED AND TAXED ON ACCOUNT 95549 FOR YEAR 2022, ACCOUNT 93600 SHOULD HAVE BEEN CLOSED FOR 2022. REMOVE 2022 TAX AND CLOSE ACCOUNT FOR 2023. | | | | | | | |
| | | | | | | | | | |
| <u>x</u> | The state of the s | rom the assessment notic r borough tax record? | e, tax | | | | | | |
| | kientijv & Describe: MANIFEST CLERICAL | ERROR. BOAT ON THIS ACD | OUNT WAS REPORTED AND COUNT 93600 SHOULD HAVE | | | | | | |
| | BEEN CLOSED FOR 20 | 95549 FUR TEAR 2022, ACT 122. REMOVE 2022 TAX AM | CLOSE ACCOUNT FOR 2023. | | | | | | |
| <u>x</u> | typing, record keep | Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties? | | | | | | | |
| | Identify & Describe: MANIFEST CLERICAL TAXED ON ACCOUNT | 95549 FOR YEAR 2022. AC | OUNT WAS REPORTED AND COUNT 93500 SHOULD HAVE D CLOSE ACCOUNT FOR 2023. | | | | | | |
| | Certified Value | Land Improvements | | | | | | | |
| | | Personal Property Total | \$0 | | | | | | |
| | Adjusted Value | Land Improvements | N | | | | | | |
| | | Personal Property Total | \$0 | | | | | | |
| Prepared by | Clyde Johnson | 1/17/202 Cut | <u>3</u> | | | | | | |
| Approved by | Department/Direct | or 0at | 3 | | | | | | |

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Personal Property

TAX ADJUSTMENT REQUEST

| ROLLYEAR | 2022 | _ | TAR NUMBER | 68-22-014 |
|-----------------------------|--------------------------------------|--|--|-----------------|
| PARCEL ID | 100013 | <u></u> | | |
| PRIMARY OWNER | QUICK THOMAS & AV | EGA REBECCA | | |
| | ¥(22 | CURRENT VALUE | | CORRECTED VALUE |
| TAG | | 68 | _ | 68 |
| BOAT CLASS/COL | JNT | BC3-1 | - | BC3-0 |
| PLANE CLASS/CO | DUNT | the supplier of the supplier o | <u> </u> | |
| KPB ASSESSED (| VT 1001) | | - | |
| KPB TAXABLE (V | Т 1003) | <u> </u> | <u>-</u> | |
| CITY ASSESSED | VT 1011) | | 4 | (|
| CITY TAXABLE (V | 1013) | | 4 | |
| EXPLANATION IN 2021. ACCOUN | MANIFEST CLERICAL T SHOULD HAVE BEEN | | EMENTAL ROLLOV | ER. BOAT SOLD |
| Jacobson Company | | 3 | and a comment of the control of the control of | Late |
| | | | 1 1 | CHANGE SUMMARY |
| | | | KPB ASSESSED | \$0 |
| DATE | 01/17/23 | | KPB TAXABLE | \$0 |
| SUBMITTED BY | CLYDE JOHNSON | <u>10</u> | CITY ASSESSED | \$0 |
| VERIFIED BY | C. FINLEY | | CITY TAXABLE | <u>\$0</u> |
| | | | KPB FLAT TAX | (\$50) |
| | | | CITY FLAT TAX | \$0 |

| THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COL | 872 | 627,798.08 | 96'99 | 94.80 | 627,206.80 | 627,360.86 | • | | | | | 9 8 | | 0 | corporate) ogradetats | particoritatil acretarients | 97 mail (164 film mail | 6100,000.00 | tree tree | | 3033-000000000 | 900099090010190708 |
|--|-------------------------------|---------------------------|--|--|---------------------|--|--|--|---------------------------------------|--------------------------------|----------------------------|-------------------------|----------------------------|----------------------------|-----------------------|----------------------------------|-----------------------------|--|--------------|------------------------|------------------|---|
| これが こうかん かんしゅうかん | | | | | | | false. | | iles | | 44 - WESTERN SPERGENCY #WS | | 60 - WESTERN ENTROLING FWS | | | | | 60 - WESTERN ENERGENCY SVS | | | | |
| | Best Personal Class 3 Count | Impreventent Herbet value | TAG | TAG36 | Beet Assessed Value | Reaf Personal Class 1 | Personal Property Assessed Value | Total Assessed Value - City | Total City Optional Exempt Value | Total Assessed Value - Borseph | City Taxable Velue | Taxable Value - Boreugh | 1 Expression Value City | OF 7F Ber \$100K Bes Velus | OF PPV 100K Beampiles | OP PPV Bersugh \$300K Everspflan | OF PPV CATy 6100K Exemplies | OF PPV City \$1004 Exemption | Pensity flee | Brampdes Volte Bernugh | Year of Cadastre | Effective date of value change |
| Participation of the Participa | Default - Brigutt Valee Graup | Approximate | The state of the s | The second secon | Assessed | THE REAL PROPERTY AND ADDRESS OF THE PARTY AND | The second secon | The second secon | 一 一 一 一 一 一 一 一 一 一 一 一 一 一 一 一 一 一 一 | | Tausble | | Czotopban | | | | | THE REAL PROPERTY AND ADDRESS OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN C | | | Date | 一日 一日 一日 一日 一日 一日 日 日 日 日 日 日 日 日 日 日 日 |

MANIFEST CLERICAL ERROR - CHECKLIST

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| | Parcel ID / AC | EX 8 OOTOOD: | L3 | | | | | | | |
|--------------|--|---|----------------------------|--|--|--|--|--|--|--|
| <u>x</u> | Identify & Describe: MANIFEST CLERICAL! | nputational or other sim ERROR 2022 SUPPLEMEN DULD HAVE BEEN CLOSED F | TAL ROLLOVER. BOAT SOLD IN | | | | | | | |
| <u>x</u> | Readily apparent from the assessment notice, tax statement or other borough tax record? Mentily & Describe: MANIFEST CLERICAL ERROR. 2022 SUPPLEMENTAL BOLLOVER. BOAT SOLD IN 2021. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2022. | | | | | | | | | |
| <u>*</u> | Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties? Identify & Describe: MANIFEST CLERICAL ERROR. 2022 SUPPLEMENTAL ROLLOVER. BOAT SOLD IN 2021. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2022. | | | | | | | | | |
| | Certified Value | Land Improvements Personal Property Total | \$0 | | | | | | | |
| | Adjusted Value | Land Improvements Personal Property Total | 50 | | | | | | | |
| Prepared by | Clyde Johnson | 1/17/20 | 23 | | | | | | | |
| Approved by | 1) day (). | المراران | te ス | | | | | | | |
| -chhinaen sh | Department Direct | or / (Da | te e | | | | | | | |

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