

Kenai Peninsula Borough

Assessing Department

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor
FROM: Adeena Wilcox, Borough Assessor 
DATE: June 30, 2026
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.

KPB Code 5.12.060: A tax adjustment request change to the tax assessment roll must be approved by the mayor upon request of 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: June 30, 2026

Adeena Wilcox
Borough Assessor

APPROVED



Peter A. Micciche
Borough Mayor

JULY TARS

	2026	2025	2024	2023	2022	2021
TAG 10 (assessed)						
(taxable)						
TAG 11 (assessed)	\$0					
(taxable)	\$26,200					
TAG 20 (assessed)						
(taxable)						
TAG 21 (assessed)						
(taxable)						
TAG 30 (assessed)	\$0					
(taxable)	\$42,900					
TAG 40 (assessed)						
(taxable)						
TAG 41 (assessed)						
(taxable)						
TAG 42 (assessed)						
(taxable)						
TAG 43 (assessed)						
(taxable)						
TAG 52 (assessed)	\$0					
(taxable)	\$27,000					
TAG 53 (assessed)						
(taxable)						
TAG 54 (assessed)						
(taxable)						
TAG 55 (assessed)	\$0					
(taxable)	\$32,600					
TAG 57 (assessed)						
(taxable)						
TAG 58 (assessed)	(\$5,100)					
(taxable)	(\$125,700)					
TAG 59 (assessed)	\$0					
(taxable)	\$104,300					
TAG 61 (assessed)						
(taxable)						
TAG 63 (assessed)						
(taxable)						
TAG 64 (assessed)						
(taxable)						
TAG 65 (assessed)						
(taxable)						
TAG 67 (assessed)						
(taxable)						
TAG 68 (assessed)	\$0					
(taxable)	\$19,800					
TAG 69 (assessed)						
(taxable)						
TAG 70 (assessed)						
(taxable)						
TAG 80 (assessed)						
(taxable)						
TAG 81 (assessed)	\$0					
(taxable)	(\$25,400)					
TOTAL ASSESSED	(\$5,100)	\$0	\$0	\$0	\$0	\$0
TOTAL TAXABLE	\$101,700	\$0	\$0	\$0	\$0	\$0
KPB FLAT TAX	(\$500)					

JULY TARS CITY VALUES

	2026	2025	2024	2023	2022	2021
TAG 10 (assessed)						
(taxable)						
Seldovia Flat Tax						
TAG 20 (assessed)	\$0					
(taxable)	\$26,200					
Homer Flat Tax						
TAG 21 (assessed)						
(taxable)						
TAG 30 (assessed)	\$0					
(taxable)	\$42,900					
Disability Tax Credit	(\$250)					
TAG 40 (assessed)						
(taxable)						
TAG 41 (assessed)						
(taxable)						
TAG 70 (assessed)						
(taxable)						
Soldotna Flat Tax						
TAG 80 (assessed)						
(taxable)						
TOTAL ASSESSED	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL TAXABLE	\$69,100	\$0	\$0	\$0	\$0	\$0
KPB FLAT TAX	(\$250)	\$0	\$0	\$0	\$0	\$0

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2026TAR NUMBER 55-26-001PARCEL ID 013-214-37PRIMARY OWNER SMITH, PATRICK & ANGELA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>55</u>	<u>55</u>
CLASS CODE	<u>100</u>	<u>100</u>
LAND ASSESSED (VT4)	<u>12,000</u>	<u>12,000</u>
IMPROVEMENT ASSESSED (VT5)	<u>0</u>	<u>0</u>
KPB ASSESSED (VT 1001)	<u>12,000</u>	<u>12,000</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>12,000</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION FORECLOSURE AUCTION SALE, REMOVING CLERKS DEED

		CHANGE SUMMARY
DATE	<u>06/23/26</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>LCRANE</u>	KPB TAXABLE <u>\$12,000</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>

Cadastral Values			Value Type		Attribute	Secondary Attribute	Previous Attribute	Amount	Expand to Filter Values
Site	Class								
Default - Default Value Group									
Appraised		Legal Acres					.92 Acres	.92 Acres	
		Land Market Value					\$12,000.00	\$12,000.00	\$12,000.00
Assessed		TAG					55.00	55.00	55.00
		TAG.1d					55.00	55.00	55.00
		Land					\$12,000.00	\$12,000.00	\$12,000.00
		Parcel Assessed Value					\$12,000.00	\$12,000.00	\$12,000.00
		Personal Property Assessed Value					0	0	0
		Qualified for Exemption					\$12,000.00	\$12,000.00	\$12,000.00
		Total Assessed Value - City					0	0	0
		Total City Optional Exempt Value					0	0	0
Total Mandatory Exempt Value									
		Land Assessed Value					\$12,000.00	\$12,000.00	\$12,000.00
		Total Assessed Value - Borough					\$12,000.00	\$12,000.00	\$12,000.00
Taxable		City Taxable Value			55 - NIKISKI SN.		0	0	0
Exemption		Taxable Value - Borough					0	0	\$12,000.00
		Clerks Deed					\$12,000.00	\$12,000.00	
		Exemption Value City					0	0	0
		Exemption Value Borough			55 - NIKISKI SN.			\$12,000.00	0
Date		Year of Cadastre					2026.0000000000	2026.0000000000	2026.0000000000
		Effective date of value change					20260101.0000000000	20260101.0000000000	20260101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2026TAR NUMBER 55-26-002PARCEL ID 014-190-01PRIMARY OWNER COLYER, BUCK DANIEL

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>55</u>	<u>55</u>
CLASS CODE	<u>100</u>	<u>100</u>
LAND ASSESSED (VT4)	<u>20,600</u>	<u>20,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>0</u>	<u>0</u>
KPB ASSESSED (VT 1001)	<u>20,600</u>	<u>20,600</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>20,600</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION FORECLOSURE AUCTION SALE, REMOVING CLERKS DEED

		CHANGE SUMMARY
DATE	<u>06/23/26</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>LCRANE</u>	KPB TAXABLE <u>\$20,600</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>

Cadastral Values			Expand to Filter Values			
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group						
Appraised		Legal Acres			1.92 Acres	1.92 Acres
		Land Market value			\$20,600.00	\$20,600.00
Assessed		TAG			\$5.00	\$5.00
		TAG.Id			\$5.00	\$5.00
		Land			\$20,600.00	\$20,600.00
		Parcel Assessed Value			\$20,600.00	\$20,600.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$20,600.00	\$20,600.00
		Total Assessed Value - City			\$20,600.00	\$20,600.00
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value			\$20,600.00	0
Taxable		Land Assessed Value			\$20,600.00	\$20,600.00
		Total Assessed Value - Borough			\$20,600.00	\$20,600.00
		City Taxable Value		55 - NIKISKI SN.	0	0
		Taxable Value - Borough			0	\$20,600.00
Exemption		Exemption Value City		55 - NIKISKI SN.	0	0
		Government Exempt Value			\$20,600.00	\$20,600.00
		Exemption Value Borough			\$20,600.00	0
Date		Year of Cadastre			2026.0000000000	2026.0000000000
		Effective date of value change			20260101.0000000000	20260101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2026 **TAR NUMBER** 30-26-002

PARCEL ID 039-040-16

PRIMARY OWNER DOUTHIT, ALEXANDER

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
CLASS CODE	<u>100</u>	<u>100</u>
LAND ASSESSED (VT4)	<u>5,100</u>	<u>5,100</u>
IMPROVEMENT ASSESSED (VT5)	<u>0</u>	<u>0</u>
KPB ASSESSED (VT 1001)	<u>5,100</u>	<u>5,100</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>5,100</u>
CITY ASSESSED (VT 1011)	<u>5,100</u>	<u>5,100</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>5,100</u>

EXPLANATION FORECLOSURE AUCTION SALE, REMOVING CLERKS DEED

	CHANGE SUMMARY
DATE <u>06/23/26</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY <u>LCRANE</u>	KPB TAXABLE <u>\$5,100</u>
VERIFIED BY <u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
	CITY TAXABLE <u>\$5,100</u>
	KPB FLAT TAX _____
	CITY FLAT TAX _____

Cadastral Values		Value Type		Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Site	Class							
Default - Default Value Group								
Appraised		Legal Acres				.21 Acres	.21 Acres	
		Improvement Market Value				0	0	
		Land Market Value				\$5,100.00	\$5,100.00	
		TAG				30.00	30.00	
Assessed		TAG.Id				30.00	30.00	
		Improvements				0	0	
		Land				\$5,100.00	\$5,100.00	
		Parcel Assessed Value				\$5,100.00	\$5,100.00	
		Personal Property Assessed Value				0	0	
		Qualified for Exemption				\$5,100.00	\$5,100.00	
		Total Assessed Value - City				\$5,100.00	\$5,100.00	
		Total City Optional Exempt Value				0	0	
		Total Mandatory Exempt Value				\$5,100.00	\$5,100.00	
		Land Assessed Value				\$5,100.00	\$5,100.00	
Taxable		Improvement Assessed Value				0	0	
		Total Assessed Value - Borough				\$5,100.00	\$5,100.00	
		City Taxable Value		30 - KENAI CITY		0	\$5,100.00	
		Taxable Value - Borough				0	\$5,100.00	
Exemption		Clerks Deed				\$5,100.00	\$5,100.00	
		Exemption Value City		30 - KENAI CITY		0	\$5,100.00	
		Exemption Value Borough				\$5,100.00	\$5,100.00	
		Year of Cadastre				2026.0000000000	2026.0000000000	
Date		Effective date of value change				20260101.0000000000	20260101.0000000000	

TAX ADJUSTMENT REQUESTROLL/YEAR 2026TAR NUMBER 30-26-003PARCEL ID 039-130-01PRIMARY OWNER DOUTHIT, SARAH C

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
CLASS CODE	<u>100</u>	<u>100</u>
LAND ASSESSED (VT4)	<u>17,800</u>	<u>17,800</u>
IMPROVEMENT ASSESSED (VT5)	<u>0</u>	<u>0</u>
KPB ASSESSED (VT 1001)	<u>17,800</u>	<u>17,800</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>17,800</u>
CITY ASSESSED (VT 1011)	<u>17,800</u>	<u>17,800</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>17,800</u>

EXPLANATION FORECLOSURE AUCTION SALE, REMOVING CLERKS DEED**CHANGE SUMMARY**

DATE	<u>06/23/26</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>LCRANE</u>	KPB TAXABLE	<u>\$17,800</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>\$17,800</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cadastral Values		Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group						
Appraised		Legal Acres			.23 Acres	.23 Acres
		Land Market Value			\$17,800.00	\$17,800.00
Assessed		TAG			30.00	30.00
		TAG.Id			30.00	30.00
		Land			\$17,800.00	\$17,800.00
		Parcel Assessed Value			\$17,800.00	\$17,800.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$17,800.00	\$17,800.00
		Total Assessed Value - City			\$17,800.00	\$17,800.00
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value			\$17,800.00	\$17,800.00
		Land Assessed Value			\$17,800.00	\$17,800.00
Taxable		City Taxable Value	30 - KENAI CITY		0	\$17,800.00
		Taxable Value - Borough			0	\$17,800.00
		Clerks Bond			\$17,800.00	\$17,800.00
		Exemption Value City	30 - KENAI CITY		\$17,800.00	0
		Exemption Value Borough			\$17,800.00	0
Date		Year of Cadastre			2026.000000000000	2026.000000000000
		Effective date of value change			20260101.0000000000	20260101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2026

TAR NUMBER 30-26-004

PARCEL ID 039-130-03

PRIMARY OWNER DOUTHIT, ALEXANDER N

CURRENT VALUE

CORRECTED VALUE

TAG 30

30

CLASS CODE	100
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100

LAND ASSESSED (VT4) 20,000

20,000

IMPROVEMENT ASSESSED (VT5) 0

0

KPB ASSESSED (VT 1001) 20,000

20,000

KPB TAXABLE (VT 1003) 0

20,000

CITY ASSESSED (VT 1011) 20,000

20,000

CITY TAXABLE (VT 1013) 0

20,000

EXPLANATION	FORECLOSURE AUCTION SALE, REMOVING CLERKS DEED
1	1
2	2
3	3
4	4
5	5
6	6
7	7
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11	11
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92	92
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94	94
95	95
96	96
97	97
98	98
99	99
100	100

CHANGE SUMMARY

DATE 06/23/26

KPB ASSESSED **\$0**

SUBMITTED BY LCRANE

KPB TAXABLE **\$20,000**

VERIFIED BY C. FINLEY

CITY ASSESSED \$0

CITY TAXABLE **\$20,000**

KPB FLAT TAX

CITY FLAT TAX

Cadastre Values		Value Type	Attribute	Secondary Attribute	Physical Attribute	Expand to Filter Values
Site	Class					
Default - Default Value Group						
Appraised		Legal Acres			.29 Acres	.29 Acres
		Land Market Value			\$20,000.00	\$20,000.00
Assessed		TAG			30.00	30.00
		TAG.Id			30.00	30.00
		Land			\$20,000.00	\$20,000.00
		Parcel Assessed Value			\$20,000.00	\$20,000.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$20,000.00	\$20,000.00
		Total Assessed Value - City			\$20,000.00	\$20,000.00
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value			\$20,000.00	\$20,000.00
		Land Assessed Value			\$20,000.00	\$20,000.00
Taxable		City Taxable Value	30 - KENAI CITY		0	\$20,000.00
		Taxable Value - Borough			0	\$20,000.00
		Clerks Deed			\$20,000.00	\$20,000.00
		Exemption Value City	30 - KENAI CITY		\$20,000.00	0
		Exemption Value Borough			\$20,000.00	0
Date		Year of Cadastre			2026.0000000000	2026.0000000000
		Effective date of value change			20260101.0000000000	20260101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2026TAR NUMBER 30-26-005PARCEL ID 047-130-46PRIMARY OWNER MCDONALD, ERIC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>29,600</u>	<u>29,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>187,200</u>	<u>187,200</u>
KPB ASSESSED (VT 1001)	<u>216,800</u>	<u>216,800</u>
KPB TAXABLE (VT 1003)	<u>141,800</u>	<u>141,800</u>
CITY ASSESSED (VT 1011)	<u>216,800</u>	<u>216,800</u>
CITY TAXABLE (VT 1013)	<u>216,800</u>	<u>216,800</u>

EXPLANATION LATE FILED DISABLED RESIDENT EXEMPTION APPROVED

		CHANGE SUMMARY
DATE	<u>06/17/26</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</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>(\$500.00)</u>
		CITY FLAT TAX <u>(\$250.00)</u>

eColander Values		Expand to Filter Values	
Class	Value Type	Amount	Amount
Default - Default Value Group			
Appraised	Legal Acres	.30 Acres	.30 Acres
	Improvement Market Value	\$187,200.00	\$187,200.00
Assessed	Land Market Value	\$29,600.00	\$29,600.00
	TAG	30.00	30.00
	TAG.1d	30.00	30.00
	Improvements	\$187,200.00	\$187,200.00
	Land	\$29,600.00	\$29,600.00
	Parcel Assessed Value	\$216,800.00	\$216,800.00
	Personal Property Assessed Value	0	0
	Qualified for Exemption	\$216,800.00	\$216,800.00
	Total Assessed Value - City	\$216,800.00	\$216,800.00
	Total Borough Optional Exempt Value	\$75,000.00	\$75,000.00
Taxable	Total City Optional Exempt Value	0	0
	Land Assessed Value	\$29,600.00	\$29,600.00
	Improvement Assessed Value	\$187,200.00	\$187,200.00
	Total Assessed Value - Borough	\$216,800.00	\$216,800.00
	City Taxable Value	\$216,800.00	\$216,800.00
	Taxable Value - Borough	\$141,800.00	\$141,800.00
	Exemption	\$250.00	\$250.00
	Disabled Resident \$250TAX CREDIT TAG.3b	\$500.00	\$500.00
	Exemption Value City	0	0
	OP Residential Boro Exemption	\$75,000.00	\$75,000.00
Date	Residential Exemption	\$75,000.00	\$75,000.00
	Working Improvement Assessed Value	\$187,200.00	\$187,200.00
	Exemption Value Borough	\$75,000.00	\$75,000.00
	Year of Calastre	2026.000000000000	2026.000000000000
Effective date of value change		20260101.0000000000	20260101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2026TAR NUMBER 58-26-002PARCEL ID 057-560-04PRIMARY OWNER RONEY, CHARLES AND VICKIE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>32,400</u>	<u>32,400</u>
IMPROVEMENT ASSESSED (VT5)	<u>346,600</u>	<u>346,600</u>
KPB ASSESSED (VT 1001)	<u>379,000</u>	<u>379,000</u>
KPB TAXABLE (VT 1003)	<u>304,000</u>	<u>379,000</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION MANIFEST CLERICAL ERROR - 75K APPLIED TO PIN IN ERROR.

CHANGE SUMMARY

DATE	<u>06/18/26</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE	<u>\$75,000</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>

Cadastral Values		Value Type		Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group		Class	Legal Acres			.93 Acres	
Appraised	Improvement Market Value					\$346,600.00	\$346,600.00
	Land Market Value					\$32,400.00	\$32,400.00
Assessed	TAG					58.00	58.00
	TAG.Id					58.00	58.00
	Improvements					\$173,400.00	\$173,400.00
	Land					\$16,200.00	\$16,200.00
	Parcel Assessed Value					\$379,000.00	\$379,000.00
	Personal Property Assessed Value					0	0
Total Assessed Value - City	Qualified for Exemption					\$189,600.00	\$189,600.00
	Total Assessed Value - City					0	0
Total Borough Optional Exempt Value						\$75,000.00	
Unqualified	Total City Optional Exempt Value					0	0
	Improvements					\$173,200.00	\$173,200.00
	Land					\$16,200.00	\$16,200.00
	Land Assessed Value					\$32,400.00	\$32,400.00
	Improvement Assessed Value					\$346,600.00	\$346,600.00
	Total Assessed Value - Borough					\$379,000.00	\$379,000.00
Taxable	City Taxable Value			58 - CENTRAL EMERGENCY SERVICES		0	0
Taxable Value - Borough						\$304,000.00	\$379,000.00
Exemption	Exemption Value City			58 - CENTRAL EMERGENCY SERVICES		0	0
	OP Residential Boro Exemption					\$75,000.00	
	Residential Exemption					\$75,000.00	
	Working Improvement Assessed Value					\$346,600.00	\$346,600.00
Exemption Value Borough						\$75,000.00	0
Date	Year of Cadastre					2026.0000000000	2026.0000000000
	Effective date of value change					20260101.0000000000	20260101.0000000000

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 # 05756004

X Typographical, computational or other similar error?
Identify & Describe:
YES, THE EXEMPTION WAS APPLIED BY SCRIPT INCORRECTLY.

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
YES, EXEMPTION DID SHOW ON TAX AND ASSESSMENT NOTICES

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
YES, THE EXEMPTION WAS APPROVED FOR 2 PARCELS AND SHOULD HAVE BEEN DENIED ON THIS PIN

Certified Value	Land	<u>\$32,400</u>
	Improvements	<u>\$346,600</u>
	Personal Property	
	Total	<u>\$379,000</u>

Adjusted Value	Land	<u>\$32,400</u>
	Improvements	<u>\$346,600</u>
	Personal Property	
	Total	<u>\$379,000</u>

Prepared by S NOTTER 6/18/2026

Approved by [Signature] 6/23/26
Department Director Date

TAX ADJUSTMENT REQUEST**ROLL/YEAR** 2026**TAR NUMBER** 58-26-003**PARCEL ID** 063-190-04**PRIMARY OWNER** HANSON, DAVID B & SUSAN L

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>24,100</u>	<u>24,100</u>
IMPROVEMENT ASSESSED (VT5)	<u>153,900</u>	<u>153,900</u>
KPB ASSESSED (VT 1001)	<u>178,000</u>	<u>178,000</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>178,000</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION PROPERTY REPURCHASED, REMOVING CLERKS DEED

CHANGE SUMMARY

DATE	<u>06/23/26</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>LCRANE</u>	KPB TAXABLE	<u>\$178,000</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>

Cadastral Values		Value Type		Attribute	Previous Amount	Amount	Expand to Filter Values
File	Class						
Default - Default Value Group							
Appraised		Legal Acres			.49 Acres		
		Improvement Market Value			\$153,900.00		\$153,900.00
		Land Market Value			\$24,100.00		\$24,100.00
		TAG			58.00		58.00
Assessed		TAG.Ld			58.00		58.00
		Improvements					
		Land			\$153,900.00		\$153,900.00
		Parcel Assessed Value			\$24,100.00		\$24,100.00
		Personal Property Assessed Value					
		Qualified for Exemption			\$178,000.00		\$178,000.00
		Total Assessed Value - City			0		0
		Total City Optional Exempt Value			\$178,000.00		\$178,000.00
		Total Mandatory Exempt Value			0		0
		Land Assessed Value			\$178,000.00		\$178,000.00
Taxable		Improvement Assessed Value			\$24,100.00		\$24,100.00
		Total Assessed Value - Borough			\$153,900.00		\$153,900.00
		City Taxable Value			\$178,000.00		\$178,000.00
		Taxable Value - Borough	58 - CENTRAL EMERGENCY SERVICES		0		0
Exemption		Clerks Deed			\$178,000.00		\$178,000.00
		Exemption Value City	58 - CENTRAL EMERGENCY SERVICES		0		0
Date		Working Improvement Assessed Value			\$153,900.00		\$153,900.00
		Exemption Value Borough			\$178,000.00		\$178,000.00
		Year of Cadastre			2026.000000000000		2026.000000000000
		Effective date of value change			20260101.000000000000		20260101.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2026TAR NUMBER 58-26-004PARCEL ID 066-040-21PRIMARY OWNER GATES, ARRON & AMY

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>40,700</u>	<u>40,700</u>
IMPROVEMENT ASSESSED (VT5)	<u>287,600</u>	<u>487,600</u>
KPB ASSESSED (VT 1001)	<u>328,300</u>	<u>328,300</u>
KPB TAXABLE (VT 1003)	<u>328,300</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 MANIFREST CLERICAL ERROR - VETERAN EXEMPTION IS A PERMANENT EXE, BUT
WAS NOT CODED CORRECTLY

CHANGE SUMMARY		
DATE	<u>06/09/26</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE <u>(\$328,300)</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>

Cadastre Values			Expand to Filter Values		
Class	Value Type	Amount	Primary Attribute	Secondary Attribute	
Default - Default Value Group	Appraised	Legal Acres	9.77 Acres		
		Improvement Market value	\$287,600.00		
		Land Market value	\$40,700.00		
	Assessed	TAG	58.00		
		TAG:ld	58.00		
		Improvements	\$287,600.00		
		Land	\$40,700.00		
		Parcel Assessed Value	\$287,600.00		
		Personal Property Assessed Value	\$40,700.00		
		Qualified for Exemption	0		
Total Assessed Value - City		\$287,600.00			
Total Borough Optional Exempt Value		\$176,300.00			
Total City Optional Exempt Value		0			
Total Mandatory Exempt Value		\$150,000.00			
Taxable	Exemption	Land Assessed Value	\$40,700.00		
		Improvement Assessed Value	\$287,600.00		
		Total Assessed Value - Borough	\$328,300.00		
		City Taxable Value	0		
		Taxable Value - Borough	\$328,300.00		
	59 - CENTRAL EMERGENCY SERVICES	BOROUGH VETERAN Exempt Value	\$328,300.00		
		Cap for Veteran Exemption	\$150,000.00		
		Disabled Veteran Exemption	\$150,000.00		
		Exemption Value City	0		
		or Disabled Veteran >\$150K Exempt Value	\$176,300.00		
Date	Exemption	Veteran Mandatory Exempt Value	\$150,000.00		
		Veteran Mandatory Imp	\$150,000.00		
		Working Improvement Assessed Value	\$287,600.00		
		Exemption Value Borough	\$287,600.00		
		Year of Cadastre	2026,0000000000		
	Effective date of value change	20260101,0000000000	2026,0000000000	2026,0000000000	20260101,0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 06604021

X Typographical, computational or other similar error?
Identify & Describe:
YES, EXEMPTION WAS NOT CHANGED TO 9999 END DATE WHEN
DOCUMENTATION OF PERMANENT DISABILITY WAS PROVIDED BY APPLICANT

X Readily apparent from the assessment notice, tax
statement or other borough tax record?
Identify & Describe:
YES, ASSESSMENT NOTICE AND TAX BILL DID NOT SHOW A 2026 EXEMPTION

X Made by a borough employee in the performance of
typing, record keeping, filing, measuring, or other
similar duties?
Identify & Describe:
YES, EXEMPTION EXAMINER FAILED TO CORRECT ALL STEPS TO ENSURE THE
EXEMPTION WOULD ROLL FORWARD FOR FUTURE YEARS.

Certified Value	Land	<u>\$40,700</u>
	Improvements	<u>\$287,600</u>
	Personal Property	<u> </u>
	Total	<u>\$328,300</u>

Adjusted Value	Land	<u>\$40,700</u>
	Improvements	<u>\$287,600</u>
	Personal Property	<u> </u>
	Total	<u>\$328,300</u>

Prepared by S NOTTER 6/8/2026

Approved by Adrian Cusack 6/9/26
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2026TAR NUMBER 58-26-005PARCEL ID 066-114-36PRIMARY OWNER DOBSON, PATRICK

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>112</u>	<u>112</u>
LAND ASSESSED (VT4)	<u>64,500</u>	<u>64,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>348,700</u>	<u>348,700</u>
KPB ASSESSED (VT 1001)	<u>413,200</u>	<u>413,200</u>
KPB TAXABLE (VT 1003)	<u>113,200</u>	<u>38,200</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION 75K APPROVED ON APPEAL, BUT FAILED TO BE INPUT

		CHANGE SUMMARY
DATE	<u>06/17/26</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE <u>(\$75,000)</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>

Case	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group						
Appraised	Legal Acres				4.41 Acres	4.41 Acres
	Improvement Market Value				\$348,700.00	\$348,700.00
Assessed	Land Market Value				\$64,500.00	\$64,500.00
	TAG				\$8.00	\$8.00
	TAG.Id				\$8.00	\$8.00
	Improvements				\$269,600.00	\$269,600.00
	Land				\$49,700.00	\$49,700.00
	Parcel Assessed Value				\$413,200.00	\$413,200.00
	Personal Property Assessed Value				0	0
	Qualified for Exemption				\$319,300.00	\$319,300.00
	Total Assessed Value - City				0	0
	Total Borough Optional Exempt Value				\$150,000.00	\$225,000.00
Taxable	Total City Optional Exempt Value				0	0
	Total Mandatory Exempt Value				\$150,000.00	\$150,000.00
	Unqualified Improvements				\$79,100.00	\$79,100.00
	Unqualified Land				\$14,800.00	\$14,800.00
	Land Assessed Value				\$64,500.00	\$64,500.00
	Improvement Assessed Value				\$348,700.00	\$348,700.00
	Total Assessed Value - Borough				\$413,200.00	\$413,200.00
	City Taxable Value				0	0
	Taxable Value - Borough		58 - CENTRAL EMERGENCY SERVICES		\$113,200.00	\$138,200.00
	BOROUGH SENIOR Exempt Value				\$300,000.00	\$300,000.00
Exemption	Cap for Senior Exemption				\$150,000.00	\$150,000.00
	Exemption Value City				0	0
	OP Residential Boro Exemption					\$75,000.00
	OP Senior Resident > 150k Exempt Value				\$150,000.00	\$150,000.00
	Residential Exemption				\$150,000.00	\$150,000.00
	Senior Citizen Exemption				\$150,000.00	\$150,000.00
	Senior Mandatory Exempt Value				\$150,000.00	\$150,000.00
	Senior Mandatory/Imp				\$348,700.00	\$348,700.00
	Working Improvement Assessed Value					
	Exemption Value Borough				\$300,000.00	\$375,000.00
Date	Year of Cadastre				2026.0000000000	2026.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 06611436

- X Typographical, computational or other similar error?
Identify & Describe:
 YES, ONCE THE APPEAL WAS APPROVED AND WITHDRAWN, THE 75K EXEMPTION WAS NOT INPUT
- X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
 YES, THE EXEMPTION DID NOT APPEAR ON ANY TAX RECORDS
- X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
 YES, ONCE THE APPEAL WAS WITHDRAWN, THE EXEMPTION DID NOT GET INPUT

Certified Value	Land	<u>\$64,500</u>
	Improvements	<u>\$348,700</u>
	Personal Property	<u> </u>
	Total	<u>\$413,200</u>
Adjusted Value	Land	<u>\$64,500</u>
	Improvements	<u>\$348,700</u>
	Personal Property	<u> </u>
	Total	<u>\$413,200</u>

Prepared by S NOTTER 6/17/2026

Approved by  6/17/26
 Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2026TAR NUMBER 58-26-006PARCEL ID 066-480-16PRIMARY OWNER HANSON, DAVID B & SUSAN L

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>190</u>	<u>190</u>
LAND ASSESSED (VT4)	<u>14,400</u>	<u>14,400</u>
IMPROVEMENT ASSESSED (VT5)	<u>3,400</u>	<u>3,400</u>
KPB ASSESSED (VT 1001)	<u>17,800</u>	<u>17,800</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>17,800</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION PROPERTY REPURCHASED, REMOVING CLERKS DEED

		CHANGE SUMMARY
DATE	<u>06/23/26</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>LCRANE</u>	KPB TAXABLE <u>\$17,800</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>

iCadastre Values			Expand to Filter Values		
Site	Class	Value Type	Attribute	Previous Amount	Amount
Default - Default Value Group					
Appraised		Legal Acres		1.78 Acres	1.78 Acres
		Improvement Market value		\$3,400.00	\$3,400.00
		Land Market value		\$14,400.00	\$14,400.00
Assessed		TAG		58.00	58.00
		TAG.1d		58.00	58.00
		Improvements		\$3,400.00	\$3,400.00
		Land		\$14,400.00	\$14,400.00
		Parcel Assessed Value		\$17,800.00	\$17,800.00
		Personal Property Assessed Value		0	0
		Qualified for Exemption		0	0
		Total Assessed Value - City		\$17,800.00	\$17,800.00
		Total City Optional Exempt Value		0	0
		Total Mandatory Exempt Value		\$17,800.00	\$17,800.00
Taxable		Land Assessed Value		\$14,400.00	\$14,400.00
		Improvement Assessed Value		\$3,400.00	\$3,400.00
		Total Assessed Value - Borough		\$17,800.00	\$17,800.00
		City Taxable Value	58 - CENTRAL EMERGENCY SERVICES	0	0
Exemption		Taxable Value - Borough		0	\$17,800.00
		Clerks Deed		\$17,800.00	\$17,800.00
		Exemption Value City	58 - CENTRAL EMERGENCY SERVICES	0	0
		Working Improvement Assessed Value		\$3,400.00	\$3,400.00
Date		Exemption Value Borough		\$17,800.00	0
		Year of Cadastre		2026.0000000000	2026.0000000000
		Effective date of value change		20260101.0000000000	20260101.0000000000

TAX ADJUSTMENT REQUEST**ROLL/YEAR** 2026**TAR NUMBER** 58-26-007**PARCEL ID** 066-480-50**PRIMARY OWNER** HANSON, DAVID B & SUSAN L

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>26,300</u>	<u>26,300</u>
IMPROVEMENT ASSESSED (VT5)	<u>177,700</u>	<u>177,700</u>
KPB ASSESSED (VT 1001)	<u>204,000</u>	<u>204,000</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>204,000</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION PROPERTY REPURCHASED, REMOVING CLERKS DEED

CHANGE SUMMARY			
	KPB ASSESSED	<u>\$0</u>	
DATE	KPB TAXABLE	<u>\$204,000</u>	
	CITY ASSESSED	<u>\$0</u>	
SUBMITTED BY	CITY TAXABLE	<u>\$0</u>	
	KPB FLAT TAX	<u></u>	
VERIFIED BY	CITY FLAT TAX	<u></u>	

Cadastral Values			Expand to Filter values	
Size	Class	Value Type	Attribute	Previous Amount
Default - Default Value Group				
Appraised		Legal Acres		.94 Acres
		Improvement Market Value		\$177,700.00
		Land Market Value		\$26,300.00
		TAG		\$8.00
Assessed		TAG Id		\$8.00
		Improvements		\$177,700.00
		Land		\$26,300.00
		Parcel Assessed Value		\$204,000.00
		Personal Property Assessed Value		0
		Qualified for Exemption		\$204,000.00
		Total Assessed Value - City		0
		Total City Optional Exempt Value		0
		Total Mandatory Exempt Value		\$204,000.00
		Land Assessed Value		\$26,300.00
Taxable		Improvement Assessed Value		\$177,700.00
		Total Assessed Value - Borough		\$204,000.00
		City Taxable Value		0
		Taxable Value - Borough		0
Exemption		Clerks Deed	58 - CENTRAL EMERGENCY SERVICES	\$204,000.00
		Exemption Value City		0
		Working Improvement Assessed Value	58 - CENTRAL EMERGENCY SERVICES	\$177,700.00
		Exemption Value Borough		0
Date		Year of Cadastre		2026-0000000000
		Effective date of value change		20260101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2026TAR NUMBER 58-26-008PARCEL ID 133-140-45PRIMARY OWNER GROVER-MYER, MICHAEL & BROOKE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>12,600</u>	<u>12,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>397,800</u>	<u>397,800</u>
KPB ASSESSED (VT 1001)	<u>410,400</u>	<u>410,400</u>
KPB TAXABLE (VT 1003)	<u>410,400</u>	<u>335,400</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION 75K WAS APPROVED ON APPEAL, BUT EXEMPTION FAILED TO BE INPUT

		CHANGE SUMMARY
DATE	<u>06/17/26</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE <u>(\$75,000)</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>

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 13314045

- X Typographical, computational or other similar error?
Identify & Describe:
YES, THE APPEAL WAS APPROVED AND WITHDRAWN, THE 75K EXEMPTION WAS NOT INPUT
- X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
YES, THE EXEMPTION APPEARED ON ALL TAX NOTICES
- X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
YES, ONCE APPEAL WAS WITHDRAWN THE EXEMPTION FAILED TO GET INPUT

Certified Value	Land	<u>\$12,600</u>
	Improvements	<u>\$397,800</u>
	Personal Property	<u> </u>
	Total	<u>\$410,400</u>

Adjusted Value	Land	<u>\$12,600</u>
	Improvements	<u>\$397,800</u>
	Personal Property	<u> </u>
	Total	<u>\$410,400</u>

Prepared by	<u>S NOTTER</u>	<u>6/17/2026</u>
Approved by	<u></u>	Date
		<u>6/17/26</u> Date
	Department Director	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2026TAR NUMBER 58-26-009PARCEL ID 133-381-34PRIMARY OWNER PAVIK, ANGELA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u></u>	<u></u>
LAND ASSESSED (VT4)	<u>26,700</u>	<u>26,700</u>
IMPROVEMENT ASSESSED (VT5)	<u>15,400</u>	<u>15,400</u>
KPB ASSESSED (VT 1001)	<u>42,100</u>	<u>42,100</u>
KPB TAXABLE (VT 1003)	<u>42,100</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 LATE FILE FOR EXEMPTION RECEIVED AND APPROVED AFTER CERTIFICATION.

CHANGE SUMMARY

DATE	<u>06/10/26</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>TAYLOR ECKERT</u>	KPB TAXABLE	<u>(\$42,100)</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>

Cadastral Values		Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Expand to Filter Values
Default - Default Value Group		Appraised	Legal Acres			2.01 Acres	2.01 Acres
			Improvement Market Value			\$15,400.00	\$15,400.00
			Land Market Value			\$26,700.00	\$26,700.00
			TAG			58.00	58.00
			TAG.Ld			58.00	58.00
		Assessed	Improvements			\$15,400.00	\$15,400.00
			Land			\$26,700.00	\$26,700.00
			Parcel Assessed Value			\$42,100.00	\$42,100.00
			Personal Property Assessed Value			0	0
			Qualified for Exemption			0	0
			Total Assessed Value - City			\$42,100.00	\$42,100.00
			Total Borough Optional Exempt Value			0	\$42,100.00
			Total City Optional Exempt Value			0	0
			Land Assessed Value			\$26,700.00	\$26,700.00
			Improvement Assessed Value			\$15,400.00	\$15,400.00
			Total Assessed Value - Borough			\$42,100.00	\$42,100.00
		Taxable	City Taxable Value		58 - CENTRAL EMERGENCY SERVICES	0	0
			Taxable Value - Borough			\$42,100.00	0
		Exemption	Exemption Value City		58 - CENTRAL EMERGENCY SERVICES	0	0
			OP Residential Boro Exemption			\$42,100.00	\$42,100.00
			Residential Exemption			\$75,000.00	\$75,000.00
			Working Improvement Assessed Value			\$15,400.00	\$15,400.00
			Exemption Value Borough			0	\$42,100.00
		Date	Year of Cadastre			2026.0000000000	2026.0000000000
			Effective date of value change			20260101.0000000000	20260101.0000000000

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 # 13338134

x ☐ Typographical, computational or other similar error?
Identify & Describe:
LATE FILE EXEMPTION RECEIVED & APPROVED AFTER CERTIFICATION

X ☒ Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
LATE FILE EXEMPTION RECEIVED & APPROVED AFTER CERTIFICATION

x ☐ Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
LATE FILE EXEMPTION RECEIVED & APPROVED AFTER CERTIFICATION

Certified Value	Land	<u>\$26,700</u>
	Improvements	<u>\$15,400</u>
	Personal Property	<u></u>
	Total	<u>\$42,100</u>

Adjusted Value	Land	<u>\$26,700</u>
	Improvements	<u>\$15,400</u>
	Personal Property	<u></u>
	Total	<u>\$42,100</u>

Prepared by TAYLOR ECKERT 6/10/2026

Approved by Adeeq Owis 6/24/26
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2026TAR NUMBER 58-26-010PARCEL ID 133-430-06PRIMARY OWNER SWANSON, TRAVIS & JENNIFER

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>20,300</u>	<u>20,300</u>
IMPROVEMENT ASSESSED (VT5)	<u>503,200</u>	<u>498,100</u>
KPB ASSESSED (VT 1001)	<u>523,500</u>	<u>518,400</u>
KPB TAXABLE (VT 1003)	<u>448,500</u>	<u>443,400</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION ADJUSTMENT MADE INCORRECTY TO PARCEL IN ERROR

CHANGE SUMMARY

DATE	<u>06/23/26</u>	KPB ASSESSED	<u>(\$5,100)</u>
SUBMITTED BY	<u>LCRANE</u>	KPB TAXABLE	<u>(\$5,100)</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>

Cadastral Values		Class	Value Type	Altitude	Secondary Altitude	Previous Amount	Expand to Filter Values
Default - Default Value Group			Legal Area			.99 Acres	.99 Acres
Appraised	Improvement Market Value					\$503,200.00	\$498,100.00
	Land Market Value					\$20,300.00	\$20,300.00
	TAG					58.00	58.00
Assessed	Improvements					\$8.00	\$8.00
	Land					\$503,200.00	\$498,100.00
	Parcel Assessed Value					\$20,300.00	\$20,300.00
Qualified for Exemption	Personal Property Assessed Value					\$523,500.00	\$518,400.00
	Total Assessed Value - City					0	0
	Total Borough Optional Exempt Value					\$523,500.00	\$518,400.00
Total Assessed Value - Borough	Total City Optional Exempt Value					0	0
	Land Assessed Value					\$20,300.00	\$20,300.00
	Improvement Assessed Value					\$503,200.00	\$498,100.00
Taxable	City Taxable Value			58 - CENTRAL EMERGENCY SERVICES		\$523,500.00	\$518,400.00
	Exemption Value City			58 - CENTRAL EMERGENCY SERVICES		0	0
	OP Residential Boro Exemption					\$75,000.00	\$75,000.00
Working Improvement Assessed Value	Residential Exemption					\$75,000.00	\$75,000.00
	Exemption Value Borough					\$503,200.00	\$498,100.00
	Year of Cadastre					\$75,000.00	\$75,000.00
Effective date of value change						2026,0000000000	2026,0000000000
						20260101,0000000000	20260101,0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 13343006

X Typographical, computational or other similar error?
Identify & Describe:
ADJUSTMENT MADE INCORRECTLY TO PARCEL IN ERROR

X Readily apparent from the assessment notice, tax
statement or other borough tax record?
Identify & Describe:
**ADJUSTMENT MADE INCORRECTLY TO PARCEL IN ERROR, TAX NOTICE VALUE
DIFFERENT FROM ASSESSMENT NOTICE VALUE**

X Made by a borough employee in the performance of
typing, record keeping, filing, measuring, or other
similar duties?
Identify & Describe:
ADJUSTMENT MADE INCORRECTLY TO PARCEL IN ERROR

Certified Value	Land	<u>\$20,300</u>
	Improvements	<u>\$503,200</u>
	Personal Property	<u></u>
	Total	<u>\$523,500</u>

Adjusted Value	Land	<u>\$20,300</u>
	Improvements	<u>\$498,100</u>
	Personal Property	<u></u>
	Total	<u>\$518,400</u>

Prepared by LCRANE 6/23/2026

Approved by  
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2026TAR NUMBER 58-26-011PARCEL ID 137-070-85PRIMARY OWNER STOLL, MEGAN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>82,800</u>	<u>82,800</u>
IMPROVEMENT ASSESSED (VT5)	<u>96,800</u>	<u>96,800</u>
KPB ASSESSED (VT 1001)	<u>179,300</u>	<u>179,300</u>
KPB TAXABLE (VT 1003)	<u>179,300</u>	<u>104,300</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION 75K WAS APPROVED FOR APPEAL BUT EXEMPTION FAILED TO BE INPUT

		CHANGE SUMMARY
DATE	<u>06/17/26</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE <u>(\$75,000)</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>

Cadastre Values		Value Type		Attribute	Secondary Attribute	Previous Amount	Amount
Site	Class	Value Type	Legal Acres				
Default - Default Value Group							
Appraised		Improvement Market Value				5.12 Acres	
		Land Market Value				\$96,500.00	\$96,500.00
		TAG				\$82,800.00	\$82,800.00
		TAG.Id				58.00	58.00
Assessed		Improvements				58.00	58.00
		Land				\$96,500.00	\$96,500.00
		Parcel Assessed Value				\$82,800.00	\$82,800.00
		Personal Property Assessed Value				\$179,300.00	\$179,300.00
		Qualified for Exemption				0	0
		Total Assessed Value - City				\$179,300.00	\$179,300.00
Total Borough Optional Exempt Value							
Total City Optional Exempt Value							
Taxable		Land Assessed Value				0	0
		Improvement Assessed Value				\$82,800.00	\$82,800.00
		Total Assessed Value - Borough				\$96,500.00	\$96,500.00
		City Taxable Value				\$179,300.00	\$179,300.00
		Taxable Value - Borough				0	0
		Exemption Value City				\$179,300.00	\$179,300.00
Exemption		Exemption Value City				0	0
		Off Residential Prop Exemption					
		Residential Exemption					
		Working Improvement Assessed Value				\$96,500.00	\$96,500.00
Exemption Value Borough							
Date		Exemption Value Borough				0	\$75,000.00
		Year of Cadastre effective date of value change				2025.000000000000	2025.000000000000
20260101.000000000000							
20260101.000000000000							

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 # 13707085

- X Typographical, computational or other similar error?
Identify & Describe:
YES, ONCE THE APPEAL WAS APPROVED AND WITHDRAWN, THE 75K EXEMPTION WAS NOT INPUT
- X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
YES, THE EXEMPTION WAS NOT REFLECTED ON ANY TAX NOTICES
- X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
YES, ONCE APPEAL WAS WITHDRAWN THE EXEMPTION FAILED TO GET INPUT

Certified Value	Land	<u>\$82,800</u>
	Improvements	<u>\$96,500</u>
	Personal Property	<u></u>
	Total	<u>\$179,300</u>

Adjusted Value	Land	<u>\$82,800</u>
	Improvements	<u>\$96,500</u>
	Personal Property	<u></u>
	Total	<u>\$179,300</u>

Prepared by S NOTTER 6/17/2026

Approved by  6/17/26
Department Director Date

TAX ADJUSTMENT REQUEST**ROLL/YEAR** 2026**TAR NUMBER** 59-26-001**PARCEL ID** 157-190-03**PRIMARY OWNER** CARR, CHARLES & JULIE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>59</u>	<u>59</u>
CLASS CODE	<u>130</u>	<u>130</u>
LAND ASSESSED (VT4)	<u>38,900</u>	<u>38,900</u>
IMPROVEMENT ASSESSED (VT5)	<u>23,800</u>	<u>23,800</u>
KPB ASSESSED (VT 1001)	<u>62,700</u>	<u>62,700</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>62,700</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION PROPERTY REPURCHASED, REMOVING CLERKS DEED**CHANGE SUMMARY**

DATE	<u>06/23/26</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>LCRANE</u>	KPB TAXABLE	<u>\$62,700</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>

Cadastral Values		Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
File	Default - Default Value Group	Class					
Appraised		Legal Acres			1.18 Acres	1.18 Acres	
		Improvement Market Value			\$23,800.00	\$23,800.00	
Assessed		Land Market Value			\$38,900.00	\$38,900.00	
		TAG			59.00	59.00	
		TAG.Id			86.00	86.00	
		Improvements			\$23,800.00	\$23,800.00	
		Land			\$38,900.00	\$38,900.00	
		Parcel Assessed Value			\$62,700.00	\$62,700.00	
		Personal Property Assessed Value			0	0	
		Qualified for Exemption			\$62,700.00	\$62,700.00	
		Total Assessed Value - City			0	0	
		Total City Optional Exempt Value			0	0	
Taxable		Total Mandatory Exempt Value			\$62,700.00	\$62,700.00	
		Land Assessed Value			\$38,900.00	\$38,900.00	
		Improvement Assessed Value			\$23,800.00	\$23,800.00	
		Total Assessed Value - Borough			\$62,700.00	\$62,700.00	
		City Taxable Value			0	0	
		Taxable Value - Borough		59 - CENTRAL HOSPITAL	0	\$62,700.00	
		Clerks Deed			\$62,700.00	\$62,700.00	
		Exemption Value City		59 - CENTRAL HOSPITAL	0	0	
		Working Improvement Assessed Value			\$23,800.00	\$23,800.00	
		Exemption Value Borough			\$62,700.00	\$62,700.00	
Date		Year of Cadastre			2026.0000000000	2026.0000000000	
		Effective date of value change			20260101.0000000000	20260101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2026

TAR NUMBER

59-26-002

PARCEL ID

157-190-04

PRIMARY OWNER

CARR, CHARLES & JULIE

	CURRENT VALUE	CORRECTED VALUE
TAG	59	59
CLASS CODE	105	105
LAND ASSESSED (VT4)	35,600	35,600
IMPROVEMENT ASSESSED (VT5)	6,000	6,000
KPB ASSESSED (VT 1001)	41,600	41,600
KPB TAXABLE (VT 1003)	0	41,600
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

PROPERTY REPURCHASED, REMOVING CLERKS DEED

		CHANGE SUMMARY
DATE	06/23/26	KPB ASSESSED \$0
SUBMITTED BY	LCRANE	KPB TAXABLE \$41,600
VERIFIED BY	C. FINLEY	CITY ASSESSED \$0
		CITY TAXABLE \$0
		KPB FLAT TAX
		CITY FLAT TAX

Cadastral Values			Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute	Amount
Default - Default Value Group					
Appraised		Legal Acres		1.18 Acres	1.18 Acres
		Improvement Market value		\$6,000.00	\$6,000.00
		Land Market value		\$35,600.00	\$35,600.00
Assessed		TAG		59.00	59.00
		TAG.Id		86.00	86.00
		Improvements		\$6,000.00	\$6,000.00
		Land		\$35,600.00	\$35,600.00
		Parcel Assessed Value		\$41,600.00	\$41,600.00
		Personal Property Assessed Value		0	0
		Qualified for Exemption		0	0
		Total Assessed Value - City		\$41,600.00	\$41,600.00
		Total City Optional Exempt Value		0	0
		Total Mandatory Exempt Value		\$41,600.00	\$41,600.00
Taxable		Land Assessed Value		\$35,600.00	\$35,600.00
		Improvement Assessed Value		\$6,000.00	\$6,000.00
		Total Assessed Value - Borough		\$41,600.00	\$41,600.00
		City Taxable Value	59 - CENTRAL HOSPITAL	0	0
		Taxable Value - Borough		0	\$41,600.00
Exemption		Clerks Deed		\$41,600.00	
		Exemption Value City	59 - CENTRAL HOSPITAL	0	0
		Working Improvement Assessed Value		\$6,000.00	\$6,000.00
		Exemption Value Borough		\$41,600.00	0
Date		Year of Cadastre		2026.0000000000	2026.0000000000
		Effective date of value change		20260101.0000000000	20260101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2026TAR NUMBER 68-26-001PARCEL ID 159-440-19PRIMARY OWNER WAKE, JOEDY & LORI

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
CLASS CODE	<u>100</u>	<u>100</u>
LAND ASSESSED (VT4)	<u>31,900</u>	<u>31,900</u>
IMPROVEMENT ASSESSED (VT5)	<u>0</u>	<u>0</u>
KPB ASSESSED (VT 1001)	<u>31,900</u>	<u>31,900</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>31,900</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION FORECLOSURE AUCTION SALE, REMOVING CLERKS DEED

		CHANGE SUMMARY
DATE	<u>06/23/26</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>LCRANE</u>	KPB TAXABLE <u>\$31,900</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX _____
		CITY FLAT TAX _____

Cadastra Values		Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Site	Default - Default Value Group						
Appraised	Legal Acres	Land Market Value			2.61 Acres	2.61 Acres	
		TAG			\$31,900.00	\$31,900.00	
Assessed	Land	Parcel Assessed Value			68.00	68.00	
		Personal Property Assessed Value			68.00	68.00	
		Qualified for Exemption			\$31,900.00	\$31,900.00	
		Total Assessed Value - City			\$31,900.00	\$31,900.00	
		Total City Optional Exempt Value			0	0	
		Total Mandatory Exempt Value			\$31,900.00	\$31,900.00	
		Land Assessed Value			0	0	
Taxable		Total Assessed Value - Borough			\$31,900.00	\$31,900.00	
		City Taxable Value			\$31,900.00	\$31,900.00	
Exemption		Taxable Value - Borough	68 - WESTERN EMERGENCY SVS		0	0	
		Clerks Decd			\$31,900.00	\$31,900.00	
		Exemption Value City	68 - WESTERN EMERGENCY SVS		0	0	
Date		Exemption Value Borough			\$31,900.00	0	
		Year of Cadastra			2026.0000000000	2026.0000000000	
		Effective date of value change			20260101.0000000000	20260101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR2026TAR NUMBER68-26-002

PARCEL ID165-165-06

PRIMARY OWNERSTALCUP, JENNIFER AND WAYNE

	CURRENT VALUE	CORRECTED VALUE
TAG	68	68
CLASS CODE	190	190
LAND ASSESSED (VT4)	49,500	49,500
IMPROVEMENT ASSESSED (VT5)	33,600	33,600
KPB ASSESSED (VT 1001)	83,100	83,100
KPB TAXABLE (VT 1003)	52,100	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION75K WAS APPROVED ON APPEAL BUT EXEMPTION FAILED TO BE INPUT

CHANGE SUMMARY		
	KPB ASSESSED	\$0
	KPB TAXABLE	(\$52,100)
	CITY ASSESSED	\$0
	CITY TAXABLE	\$0
	KPB FLAT TAX	
	CITY FLAT TAX	
DATE	06/17/26	
SUBMITTED BY	S NOTTER	
VERIFIED BY	C. FINLEY	

File	Class	Value Type	Amount	Secondary Amounts	Percent Amount
Default - Default Value Group					
Appraised		Legal Acres	6.82 Acres		6.82 Acres
		Improvement Market Value	\$33,600.00		\$33,600.00
Assessed		Land Market Value	\$49,500.00		\$49,500.00
		TAG	68.00		68.00
		TAG:Id	68.00		68.00
		Improvements	\$14,100.00		\$14,100.00
		Land	\$16,900.00		\$16,900.00
		Parcel Assessed Value	\$83,100.00		\$83,100.00
		Personal Property Assessed Value	0		0
		Qualified for Exemption	0		0
		Total Assessed Value - City	\$31,000.00		\$31,000.00
		Total Assessed Value - Borough	0		0
Taxable		Total Borough Optional Exempt Value	\$52,100.00		\$52,100.00
		Total City Optional Exempt Value	0		0
		Total Mandatory Exempt Value	\$31,000.00		\$31,000.00
		Unqualified Improvements	\$19,500.00		\$19,500.00
		Unqualified Land	\$32,600.00		\$32,600.00
		Land Assessed Value	\$49,500.00		\$49,500.00
		Improvement Assessed Value	\$33,600.00		\$33,600.00
		Total Assessed Value - Borough	\$83,100.00		\$83,100.00
		City Taxable Value	0		0
		Taxable Value - Borough	\$52,100.00		\$52,100.00
Exemption		BOROUGH VETERAN Exempt Value	\$31,000.00		\$31,000.00
		Cap for Veteran Exemption	\$150,000.00		\$150,000.00
		Disabled Veteran Exemption	\$31,000.00		\$31,000.00
		Exemption Value City	0		0
		OP Residential Prop Exemption	\$52,100.00		\$52,100.00
		Residential Exemption	\$75,000.00		\$75,000.00
		Veteran Mandatory/Land	\$16,900.00		\$16,900.00
		Veteran Mandatory Exempt Value	\$31,000.00		\$31,000.00
		Veteran Mandatory/Imp	\$14,100.00		\$14,100.00
		Working Improvement Assessed Value	\$33,600.00		\$33,600.00
Date		Exemption Value Borough	\$31,000.00		\$31,000.00
		Year of Cadastre	2026.000000000000		2026.000000000000

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 # 16516506

- X Typographical, computational or other similar error?
Identify & Describe:
YES, ONCE THE APPEAL WAS APPROVED AND WITHDRAWN, THE 75K EXEMPTION WAS NOT INPUT
- X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
YES, ONLY A PARTIAL VETERAN EXEMPTION SHOWED ON ALL NOTICES
- X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
YES, ONCE APPEAL WAS WITHDRAWN THE EXEMPTION FAILED TO GET INPUT

Certified Value	Land	<u>\$49,500</u>
	Improvements	<u>\$33,600</u>
	Personal Property	<u> </u>
	Total	<u>\$83,100</u>
Adjusted Value	Land	<u>\$49,500</u>
	Improvements	<u>\$33,600</u>
	Personal Property	<u> </u>
	Total	<u>\$83,100</u>

Prepared by S NOTTER 6/17/2026

Approved by *Addeen D. White* 6/17/2026
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR2026TAR NUMBER68-26-003

PARCEL ID165-250-51

PRIMARY OWNERCHESSER, RUSSEL & DEANNA

	CURRENT VALUE	CORRECTED VALUE
TAG	68	68
CLASS CODE	130	130
LAND ASSESSED (VT4)	28,200	28,200
IMPROVEMENT ASSESSED (VT5)	50,300	50,300
KPB ASSESSED (VT 1001)	78,500	78,500
KPB TAXABLE (VT 1003)	0	78,500
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATIONFORECLOSURE AUCTION SALE, REMOVING CLERKS DEED

CHANGE SUMMARY		
	KPB ASSESSED	\$0
	KPB TAXABLE	\$78,500
	CITY ASSESSED	\$0
	CITY TAXABLE	\$0
	KPB FLAT TAX	
	CITY FLAT TAX	
DATE	06/23/26	
SUBMITTED BY	LCRANE	
VERIFIED BY	C. FINLEY	

Cadastral Values		Expand to Filter Values	
Class	Value Type	Attribute	Previous Amount
Default - Default Value Group	Legal Acres	1.52 Acres	1.52 Acres
	Appraised	Improvement Market value	\$50,300.00
		Land Market value	\$28,200.00
		TAG	68.00
		TAG.Id	68.00
Assessed	Improvements		\$50,300.00
	Land		\$28,200.00
	Parcel Assessed Value		\$78,500.00
	Personal Property Assessed Value		0
	Qualified for Exemption		\$78,500.00
	Total Assessed Value - City		0
	Total City Optional Exempt Value		\$78,500.00
	Total Mandatory Exempt Value		0
	Land Assessed Value		\$78,500.00
	Improvement Assessed Value		\$28,200.00
Taxable	Total Assessed Value - Borough		\$50,300.00
	City Taxable Value		\$78,500.00
	Taxable Value - Borough		0
	Clerks' Deed		0
	Exemption		\$78,500.00
Exemption	Exemption Value City		0
	Working Improvement Assessed Value		\$50,300.00
	Exemption Value Borough		0
	Year of Cadastre		2026.000000000000
	Effective date of value change		20260101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2026

TAR NUMBER

68-26-004

PARCEL ID

165-320-07

PRIMARY OWNER

KIRCHNER, IAN JOSEPH

	CURRENT VALUE	CORRECTED VALUE
TAG	68	68
CLASS CODE	100	100
LAND ASSESSED (VT4)	24,600	24,600
IMPROVEMENT ASSESSED (VT5)	0	0
KPB ASSESSED (VT 1001)	24,600	24,600
KPB TAXABLE (VT 1003)	0	24,600
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

FORECLOSURE AUCTION SALE, REMOVING CLERKS DEED

		CHANGE SUMMARY
DATE	06/23/26	KPB ASSESSED \$0
SUBMITTED BY	LCRANE	KPB TAXABLE \$24,600
VERIFIED BY	C. FINLEY	CITY ASSESSED \$0
		CITY TAXABLE \$0
		KPB FLAT TAX
		CITY FLAT TAX

Cadastral Values			Attribute		Previous Amount		Expand to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Amount	Amount		
Default - Default Value Group								
Appraised		Legal Acres			9.77 Acres	9.77 Acres		
		Land Market Value			\$24,600.00	\$24,600.00		
		TAG			68.00	68.00		
		TAG.1d			68.00	68.00		
Assessed		Land						
		Parcel Assessed Value						
		Personal Property Assessed Value						
		Qualified for Exemption						
		Total Assessed Value - City						
		Total City Optional Exempt Value						
		Total Mandatory Exempt Value			\$24,600.00			
Taxable		Land Assessed Value			\$24,600.00	\$24,600.00		
		Total Assessed Value - Borough			\$24,600.00	\$24,600.00		
		City Taxable Value			0	0		
		Taxable Value - Borough		68 - WESTERN EMERGENCY SVS	0	0	\$24,600.00	
Exemption		Clerks Decd						
		Exemption Value City			\$24,600.00			
		Exemption Value Borough			0	0		
					\$24,600.00			
Date		Year of Cadastre			2026.000000000000	2026.000000000000		
		Effective date of value change			20260101.000000000000	20260101.000000000000		

TAX ADJUSTMENT REQUEST

ROLL/YEAR2026TAR NUMBER68-26-005

PARCEL ID169-200-08

PRIMARY OWNERBROOKS, RYAN

	CURRENT VALUE	CORRECTED VALUE
TAG	68	68
CLASS CODE	110	110
LAND ASSESSED (VT4)	29,900	29,900
IMPROVEMENT ASSESSED (VT5)	123,400	123,400
KPB ASSESSED (VT 1001)	153,300	153,300
KPB TAXABLE (VT 1003)	153,300	78,300
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION75K WAS APPROVED ON APPEAL BUT EXEMPTION FAILED TO BE INPUT

CHANGE SUMMARY		
	KPB ASSESSED	\$0
	KPB TAXABLE	(\$75,000)
	CITY ASSESSED	\$0
	CITY TAXABLE	\$0
	KPB FLAT TAX	
	CITY FLAT TAX	
DATE	06/17/26	
SUBMITTED BY	S NOTTER	
VERIFIED BY	C. FINLEY	

Cadastral Values		Value Type	Attribute	Expenditure Attribute	Previous Amount	Amount	Expand to Filter Values
Default - Default Value Group							
Appraised	Legal Acres	Improvement Market value			1.85 Acres	1.85 Acres	
		Land Market value			\$123,400.00	\$123,400.00	
Assessed	TAG				\$29,900.00	\$29,900.00	
	TAG				68.00	68.00	
	TAG.Id				68.00	68.00	
	Improvements				\$123,400.00	\$123,400.00	
	Land				\$29,900.00	\$29,900.00	
	Parcel Assessed Value				\$153,300.00	\$153,300.00	
	Personal Property Assessed Value				0	0	
	Qualified for Exemption				\$153,300.00	\$153,300.00	
Total Assessed Value - City					0	0	
Total Borough Optional Exempt Value						\$75,000.00	
Taxable	Total City Optional Exempt Value				0	0	
	Land Assessed Value				\$29,900.00	\$29,900.00	
	Improvement Assessed Value				\$123,400.00	\$123,400.00	
	Total Assessed Value - Borough				\$153,300.00	\$153,300.00	
	City Taxable Value		68 - WESTERN EMERGENCY SVS		0	0	
	Taxable Value - Borough				\$123,300.00	\$75,300.00	
	Exemption Value City		68 - WESTERN EMERGENCY SVS		0	0	
Exemption	OP Residential Exempt Exemption					\$75,000.00	
	Residential Exemption					\$75,000.00	
	Working Improvement Assessed Value				\$123,400.00	\$123,400.00	
	Exemption Value Borough				0	\$75,000.00	
Date	Year of Cadastre				2026.0000000000	2026.0000000000	
	Effective date of value change				20260101.0000000000	20260101.0000000000	

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 # 16920008

- X Typographical, computational or other similar error?
Identify & Describe:
YES, ONCE THE APPEAL WAS APPROVED AND WITHDRAWN, THE 75K EXEMPTION WAS NOT INPUT
- X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
YES, THE EXEMPTION WAS NOT REFLECTED ON ANY TAX NOTICES
- X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
YES, ONCE APPEAL WAS WITHDRAWN THE EXEMPTION FAILED TO GET INPUT

Certified Value	Land	<u>\$29,900</u>
	Improvements	<u>\$123,400</u>
	Personal Property	<u> </u>
	Total	<u>\$153,300</u>

Adjusted Value	Land	<u>\$29,900</u>
	Improvements	<u>\$123,400</u>
	Personal Property	<u> </u>
	Total	<u>\$153,300</u>

Prepared by S NOTTER 6/17/2026

Approved by *[Signature]* 6/17/26
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2026TAR NUMBER 68-26-006PARCEL ID 171-270-08PRIMARY OWNER BENNET ROBERT & BONNIE FAMILY TRUST

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
CLASS CODE	<u>100</u>	<u>100</u>
LAND ASSESSED (VT4)	<u>11,900</u>	<u>11,900</u>
IMPROVEMENT ASSESSED (VT5)	<u>0</u>	<u>0</u>
KPB ASSESSED (VT 1001)	<u>11,900</u>	<u>11,900</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>11,900</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION PROPERTY REPURCHASED, REMOVING CLERKS DEED

		CHANGE SUMMARY
	KPB ASSESSED	<u>\$0</u>
DATE	<u>06/23/26</u>	KPB TAXABLE <u>\$11,900</u>
SUBMITTED BY	<u>LCRANE</u>	CITY ASSESSED <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY TAXABLE <u>\$0</u>
	KPB FLAT TAX	<u></u>
	CITY FLAT TAX	<u></u>

Cadastral Values		Value Type		Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter values
Default - Default Value Group		Class	Legal Acres			7.74 Acres	7.74 Acres	
Appraised	Land Market Value					\$11,900.00	\$11,900.00	
	TAG					68.00	68.00	
Assessed	TAG.Id					68.00	68.00	
	Land					\$11,900.00	\$11,900.00	
	Parcel Assessed Value					\$11,900.00	\$11,900.00	
	Personal Property Assessed Value					0	0	
	Qualified for Exemption					\$11,900.00	\$11,900.00	
Total Assessed Value - City						0	0	
Total City Optional Exempt Value						\$11,900.00	\$11,900.00	
Total Mandatory Exempt Value						0	0	
Taxable	Land Assessed Value					\$11,900.00	\$11,900.00	
	Total Assessed Value - Borough					\$11,900.00	\$11,900.00	
	City Taxable Value			68 - WESTERN EMERGENCY SVS		0	0	
Exemption	Taxable Value - Borough					0	\$11,900.00	
	Clerks feed					\$11,900.00	0	
	Exemption Value City			68 - WESTERN EMERGENCY SVS		0	0	
Date	Exemption Value Borough					\$11,900.00	0	
	Year of Cadastre					2026.000000000000	2026.000000000000	
Effective date of value change						20260101.0000000000	20260101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2026TAR NUMBER 81-26-001PARCEL ID 172-107-10PRIMARY OWNER CORBELL, LEE & KAREN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>81</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>47,300</u>	<u>47,300</u>
IMPROVEMENT ASSESSED (VT5)	<u>224,000</u>	<u>224,000</u>
KPB ASSESSED (VT 1001)	<u>271,300</u>	<u>271,300</u>
KPB TAXABLE (VT 1003)	<u>271,300</u>	<u>196,300</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION 75K EXE APPLIED TO INCORRECT PARCEL

CHANGE SUMMARY

	KPB ASSESSED	<u>\$0</u>
DATE	KPB TAXABLE	<u>(\$75,000)</u>
SUBMITTED BY	CITY ASSESSED	<u>\$0</u>
VERIFIED BY	CITY TAXABLE	<u>\$0</u>
	KPB FLAT TAX	<u></u>
	CITY FLAT TAX	<u></u>

Cardastre Values		Class	Value Type	Amount	Secondary Amount	Previous Amount	Expand to Fiber Values
Default - Default Value Group		Appraised	Legal Acres			2.60 Acres	2.60 Acres
			Improvement Market Value			\$224,000.00	\$224,000.00
			Land Market Value			\$47,300.00	\$47,300.00
		Assessed	TAG			81.00	81.00
			TAG Id			81.00	81.00
			Improvements			\$224,000.00	\$224,000.00
			Land			\$47,300.00	\$47,300.00
			Parcel Assessed Value			\$271,300.00	\$271,300.00
			Personal Property Assessed Value			0	0
			Qualified for Exemption			\$271,300.00	\$271,300.00
			Total Assessed Value - City			0	0
			Total Borough Optional Exempt Value			\$75,000.00	\$75,000.00
			Total City Optional Exempt Value			0	0
			Land Assessed Value			\$47,300.00	\$47,300.00
			Improvement Assessed Value			\$224,000.00	\$224,000.00
			Total Assessed Value - Borough			\$271,300.00	\$271,300.00
		Taxable	City Taxable Value			0	0
			Taxable Value - Borough			\$271,300.00	\$196,300.00
		Exemption	Exemption Value City			0	0
			OP Residential Burro Exemption			\$75,000.00	\$75,000.00
			Residential Exemption			\$224,000.00	\$224,000.00
			Working Improvement Assessed Value			0	\$75,000.00
			Exemption Value Borough			2026.000000000000	2026.000000000000
		Date	Year of Calastre			20260101.0000000000	20260101.0000000000
			Effective date of value change			20260101.0000000000	20260101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2026TAR NUMBER 81-26-002PARCEL ID 172-107-11PRIMARY OWNER CORBELL, LEE & KAREN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>81</u>
CLASS CODE	<u>100</u>	<u>100</u>
LAND ASSESSED (VT4)	<u>49,600</u>	<u>49,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>0</u>	<u>0</u>
KPB ASSESSED (VT 1001)	<u>49,600</u>	<u>49,600</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>49,600</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION 75K EXE APPLIED TO INCORRECT PARCEL

		CHANGE SUMMARY
	KPB ASSESSED	<u>\$0</u>
DATE	KPB TAXABLE	<u>\$49,600</u>
SUBMITTED BY	CITY ASSESSED	<u>\$0</u>
VERIFIED BY	CITY TAXABLE	<u>\$0</u>
	KPB FLAT TAX	<u></u>
	CITY FLAT TAX	<u></u>

Cadastral Values			Value Type		Attribute	Secondary Attribute	Previous Amount	Expand to Filter values
Site	Class						Amount	
Default - Default Value Group								
Appraised		Legal Acres					3.00 Acres	
		Land Market value					\$49,600.00	\$49,600.00
Assessed		TAG					81.00	81.00
		TAG.1d					81.00	81.00
		Land						
		Parcel Assessed Value					\$49,600.00	\$49,600.00
		Personal Property Assessed Value					\$49,600.00	\$49,600.00
		Qualified for Exemption					0	0
		Total Assessed Value - City					\$49,600.00	\$49,600.00
		Total Borough Optional Exempt Value				\$49,600.00	0	
		Total City Optional Exempt Value				0	0	
Taxable		Land Assessed Value					\$49,600.00	\$49,600.00
		Total Assessed Value - Borough					\$49,600.00	\$49,600.00
		City Taxable Value			81 - KACHEMAK EMERGENCY SERVICES		0	0
		Taxable Value - Borough					0	\$49,600.00
Exemption		Exemption Value City			81 - KACHEMAK EMERGENCY SERVICES		0	0
		OP Residential Boro Exemption					\$49,600.00	
Date		Residential Exemption					\$75,000.00	
		Exemption Value Borough					\$49,600.00	0
		Year of Cadastre					2026.0000000000	2026.0000000000
		Effective date of value change					20260101.0000000000	20260101.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 17210711

X **Typographical, computational or other similar error?**
Identify & Describe:
RESIDENTIAL EXEMPTION APPLIED TO INCORRECT PARCEL

X **Readily apparent from the assessment notice, tax statement or other borough tax record?**
Identify & Describe:
RESIDENTIAL EXEMPTION APPLIED TO INCORRECT PARCEL

X **Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?**
Identify & Describe:
RESIDENTIAL EXEMPTION APPLIED TO INCORRECT PARCEL

Certified Value	Land	<u>\$49,600</u>
	Improvements	<u>\$0</u>
	Personal Property	<u></u>
	Total	<u>\$49,600</u>

Adjusted Value	Land	<u>\$49,600</u>
	Improvements	<u>\$0</u>
	Personal Property	<u></u>
	Total	<u>\$49,600</u>

Prepared by LCRANE 6/23/2026

Date

Approved by *Doreen Smith* 6/24/26

Department Director

Date

TAX ADJUSTMENT REQUEST**ROLL/YEAR** 2026 **TAR NUMBER** 20-26-001**PARCEL ID** 179-133-12**PRIMARY OWNER** HANSON, DAVID B & SUSAN L

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
CLASS CODE	<u>100</u>	<u>100</u>
LAND ASSESSED (VT4)	<u>26,200</u>	<u>26,200</u>
IMPROVEMENT ASSESSED (VT5)	<u>0</u>	<u>0</u>
KPB ASSESSED (VT 1001)	<u>26,200</u>	<u>26,200</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>26,200</u>
CITY ASSESSED (VT 1011)	<u>26,200</u>	<u>26,200</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>26,200</u>

EXPLANATION PROPERTY REPURCHASED, REMOVING CLERKS DEED

		CHANGE SUMMARY
DATE	<u>06/23/26</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>LCRANE</u>	KPB TAXABLE <u>\$26,200</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$26,200</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastral Values		Expand to Filter Values	
Class	Value Type	Attribute	Secondary Attribute
Default - Default Value Group	Appraised	Legal Acres	1.12 Acres
		Land Market Value	\$26,200.00
		TAG	20.00
		TAG.Id	20.00
	Assessed	Land	\$26,200.00
		Parcel Assessed Value	\$26,200.00
		Personal Property Assessed Value	\$26,200.00
		Qualified for Exemption	0
		Total Assessed Value - City	\$26,200.00
		Total City Optional Exempt Value	0
Total Mandatory Exempt Value			\$26,200.00
		Land Assessed Value	\$26,200.00
		Total Assessed Value	\$26,200.00
	Taxable	City Taxable Value	0
		Taxable Value - Borough	0
	Exemption	Clerks Deed	\$26,200.00
		Exemption Value City	\$26,200.00
		Exemption Value Borough	0
	Date	Year of Cadastre	2026.000000000000
		Effective date of value change	20260101.0000000000
			20260101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2026 TAR NUMBER 52-26-001

PARCEL ID 193-264-12

PRIMARY OWNER BROWN, JASON ROBERT

	CURRENT VALUE	CORRECTED VALUE
TAG	52	52
CLASS CODE	100	100
LAND ASSESSED (VT4)	6,200	6,200
IMPROVEMENT ASSESSED (VT5)	0	0
KPB ASSESSED (VT 1001)	6,200	6,200
KPB TAXABLE (VT 1003)	0	6,200
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION PROPERTY REPURCHASED, REMOVING CLERKS DEED

CHANGE SUMMARY			
	KPB ASSESSED	\$0	
	KPB TAXABLE	\$6,200	
	CITY ASSESSED	\$0	
	CITY TAXABLE	\$0	
	KPB FLAT TAX		
	CITY FLAT TAX		
DATE	06/23/26		
SUBMITTED BY	LCRANE		
VERIFIED BY	C. FINLEY		

Cadastral Values			Expand to Filter Values			
File	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group						
Appraised		Legal Acres			.76 Acres	.76 Acres
		Land Market value			\$6,200.00	\$6,200.00
Assessed		TAG			52.00	52.00
		TAG.Id			52.00	52.00
		Land			\$6,200.00	\$6,200.00
		Parcel Assessed Value			\$6,200.00	\$6,200.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			0	0
		Total Assessed Value - City			\$6,200.00	\$6,200.00
		Total City Optional Exempt Value			\$6,200.00	\$6,200.00
Total Mandatory Exempt Value						
Taxable		Land Assessed Value			\$6,200.00	\$6,200.00
		Total Assessed Value - Borough			\$6,200.00	\$6,200.00
		City Taxable Value	52 - SOUTH HOSPITAL		0	0
Exemption		Taxable Value - Borough			0	\$6,200.00
		Clerks Deed			\$6,200.00	\$6,200.00
Date		Exemption Value City	52 - SOUTH HOSPITAL		0	0
		Exemption Value Borough			\$6,200.00	0
		Year of Cadastre			2026.0000000000	2026.0000000000
		Effective date of value change			20260101.0000000000	20260101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR2026TAR NUMBER52-26-002

PARCEL ID193-264-13

PRIMARY OWNERBROWN, JASON ROBERT

	CURRENT VALUE	CORRECTED VALUE
TAG	52	52
CLASS CODE	120	120
LAND ASSESSED (VT4)	9,100	9,100
IMPROVEMENT ASSESSED (VT5)	11,700	11,700
KPB ASSESSED (VT 1001)	20,800	20,800
KPB TAXABLE (VT 1003)	0	20,800
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATIONPROPERTY REPURCHASED, REMOVING CLERKS DEED

CHANGE SUMMARY			
	KPB ASSESSED	\$0	
	KPB TAXABLE	\$20,800	
	CITY ASSESSED	\$0	
	CITY TAXABLE	\$0	
	KPB FLAT TAX		
	CITY FLAT TAX		
DATE	06/23/26		
SUBMITTED BY	LCRANE		
VERIFIED BY	C. FINLEY		

Cadastral Values		Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Site								
Default - Default Value Group			Legal Acres			1.53 Acres	1.53 Acres	
Appraised			Improvement Market value			\$11,700.00	\$11,700.00	
			Land Market value			\$9,100.00	\$9,100.00	
Assessed			TAG			52.00	52.00	
			TAG.Id			52.00	52.00	
			Improvements			\$11,700.00	\$11,700.00	
			Land			\$9,100.00	\$9,100.00	
			Parcel Assessed Value			\$20,800.00	\$20,800.00	
			Personal Property Assessed Value			0	0	
			Qualified for Exemption			\$20,800.00	\$20,800.00	
			Total Assessed Value - City			0	0	
			Total City Optional Exempt Value			0	0	
			Total Mandatory Exempt Value			\$20,800.00	\$20,800.00	
Taxable			Land Assessed Value			\$9,100.00	\$9,100.00	
			Improvement Assessed Value			\$11,700.00	\$11,700.00	
			Total Assessed Value - Borough			\$20,800.00	\$20,800.00	
			City Taxable Value		52 - SOUTH HOSPITAL	0	0	
			Taxable Value - Borough			0	\$20,800.00	
Exemption			Clerks Deed			\$20,800.00	\$20,800.00	
			Exemption Value City		52 - SOUTH HOSPITAL	0	0	
Date			Working Improvement Assessed Value			\$11,700.00	\$11,700.00	
			Exemption Value Borough			\$20,800.00	0	
			Year of Cadastre			2026.0000000000	2026.0000000000	
		Effective date of value change			20260101.0000000000	20260101.0000000000		