


Kenai Peninsula Borough

Assessing Department

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor

FROM: Adeena Wilcox, Borough Assessor 

DATE: May 6, 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.

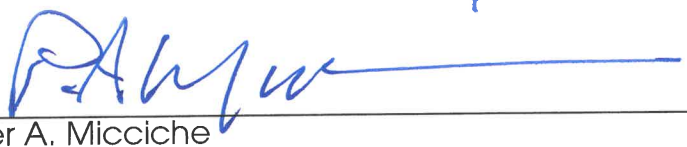
Borough code 5.12.119 (D) authorizes the mayor to approve tax adjustment requests prepared by the borough assessor.

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: May 6, 2024

Adeena Wilcox
Borough Assessor

APPROVED



Peter A. Micciche
Borough Mayor

MAY 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)					
(taxable)					
TAG 41 (assessed)					
(taxable)					
TAG 42 (assessed)					
(taxable)					
TAG 43 (assessed)					
(taxable)					
TAG 52 (assessed)					
(taxable)					
TAG 53 (assessed)					
(taxable)					
TAG 54 (assessed)					
(taxable)					
TAG 55 (assessed)					
(taxable)					
TAG 57 (assessed)					
(taxable)					
TAG 58 (assessed)					
(taxable)					
TAG 59 (assessed)					
(taxable)					
TAG 61 (assessed)					
(taxable)					
TAG 63 (assessed)					
(taxable)					
TAG 64 (assessed)					
(taxable)					
TAG 65 (assessed)					
(taxable)					
TAG 67 (assessed)					
(taxable)					
TAG 68 (assessed)					
(taxable)					
TAG 69 (assessed)					
(taxable)					
TAG 70 (assessed)					
(taxable)					
TAG 80 (assessed)					
(taxable)					
TAG 81 (assessed)					
(taxable)					
TOTAL ASSESSED	\$0	\$0	\$0	\$0	\$0
TOTAL TAXABLE	\$0	\$0	\$0	\$0	\$0
KPB FLAT TAX	(\$866)				

MAY TARS CITY VALUES

	2024	2023	2022	2021	2020
TAG 10 (assessed)					
(taxable)					
Seldovia Flat Tax					
TAG 20 (assessed)					
(taxable)					
Homer Flat Tax	(\$50)				
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)					
(taxable)					
Disability Tax Credit					
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
TOTAL TAXABLE	\$0	\$0	\$0	\$0	\$0
KPB FLAT TAX	(\$50)	\$0	\$0	\$0	\$0

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 20-24-031

PARCEL ID 103619

PRIMARY OWNER ROSAUER CHRIS

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC5-1</u>	<u>BC5-0</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 MANIFEST CLERICAL ERROR. 2024 FORCE SUPPLEMENTAL ACCOUNT. BOAT

ASSESSED AND TAXED BY CITY OF WHITTIER. BOAT ONLY IN KPB FOR SHORT PERIOD DUE TO

BREAKDOWN. OWNER UNAWARE OF VESSEL REPAIR EXEMPTION PROCESS. WOULD QUALIFY.

		CHANGE SUMMARY
	KPB ASSESSED	<u>\$0</u>
DATE <u>04/16/25</u>	KPB TAXABLE	<u>\$0</u>
SUBMITTED BY <u>C. JOHNSON</u>	CITY ASSESSED	<u>\$0</u>
VERIFIED BY <u>C. FINLEY</u>	CITY TAXABLE	<u>\$0</u>
	KPB FLAT TAX	<u>(\$250)</u>
	CITY FLAT TAX	<u>(\$50)</u>

Cadastral Values				Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group						
Appraised		Boat Personal Class 5 Count			1.66	
		Improvement Market Value			\$28,500.00	
		TAG			20.00	
Assessed		TAG.Id			20.00	
		Boat Assessed Value			\$28,500.00	
		Boat Personal Class 5			\$28,500.00	
Taxable		Personal Property Assessed Value			0	
		Total Assessed Value - City			0	
		Total City Optional Exempt Value			0	
		Total Assessed Value - Borough			0	
		City Taxable Value	20 - HOMER CITY		0	
Exemptions		Taxable Value - Borough			0	0
		Exemption Value City	20 - HOMER CITY		0	0
		OP PP Bor \$100K Exe Value			\$100,000.00	\$100,000.00
		OP PPV 100K Exemption			\$100,000.00	\$100,000.00
		OP PPV Borough \$100K Exemption				
		OP PPV City \$100K Exemption				
		OP PPV City \$100K Exemption	20 - HOMER CITY		\$100,000.00	\$100,000.00
Date		Penalty Flag				
		Exemption Value Borough			\$1.00	\$1.00
		Year of Cadastre			0	0
		Effective date of value change			2024.0000000000	20240101.0000000000

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 # 00103619

X Typographical, computational or other similar error?

Identify & Describe:

MANIFEST CLERICAL ERROR. 2024 FORCE SUPPLEMENTAL ACCOUNT. BOAT ASSESSED AND TAXED BY CITY OF WHITTIER. BOAT ONLY IN KPB FOR SHORT PERIOD DUE TO BREAKDOWN. OWNER UNAWARE OF VESSEL REPAIR EXEMPTION PROCESS. WOULD QUALIFY.

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

Identify & Describe:

MANIFEST CLERICAL ERROR. 2024 FORCE SUPPLEMENTAL ACCOUNT. BOAT ASSESSED AND TAXED BY CITY OF WHITTIER. BOAT ONLY IN KPB FOR SHORT PERIOD DUE TO BREAKDOWN. OWNER UNAWARE OF VESSEL REPAIR EXEMPTION PROCESS. WOULD QUALIFY.

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 FORCE SUPPLEMENTAL ACCOUNT. BOAT ASSESSED AND TAXED BY CITY OF WHITTIER. BOAT ONLY IN KPB FOR SHORT PERIOD DUE TO BREAKDOWN. OWNER UNAWARE OF VESSEL REPAIR EXEMPTION PROCESS. WOULD QUALIFY.

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

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

Prepared by Clyde Johnson 4/16/2025

Date

Approved by Adeem Dwyer
Department Director

4/16/25
Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024TAR NUMBER 81-24-010PARCEL ID 185-430-43PRIMARY OWNER COLE JUSTIN LIVING TRUST

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>81</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>34,000</u>	<u>34,000</u>
IMPROVEMENT ASSESSED (VT5)	<u>222,000</u>	<u>222,000</u>
KPB ASSESSED (VT 1001)	<u>256,000</u>	<u>256,000</u>
KPB TAXABLE (VT 1003)	<u>206,000</u>	<u>206,000</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION DISASTER RELIEF ABATEMENT, STRUCTURE FILE 9/6/2024

		CHANGE SUMMARY
DATE	<u>4/9/205</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>LCRANE</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>(\$616.24)</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			1.40 Acres	1.40 Acres	
		Improvement Market value			\$222,000.00	\$222,000.00	
		Land Market value			\$34,000.00	\$34,000.00	
		TAG			81.00	81.00	
Assessed		TAG.Id			81.00	81.00	
		Improvements			\$222,000.00	\$222,000.00	
		Land			\$34,000.00	\$34,000.00	
		Parcel Assessed Value			\$256,000.00	\$256,000.00	
		Personal Property Assessed Value			0	0	
		Qualified for Exemption			\$256,000.00	\$256,000.00	
		Total Assessed Value - City			0	0	
		Total Borough Optional Exempt Value			\$50,000.00	\$50,000.00	
		Total City Optional Exempt Value			0	0	
		Land Assessed Value			\$34,000.00	\$34,000.00	
Taxable		Improvement Assessed Value			\$222,000.00	\$222,000.00	
		Total Assessed Value - Borough			\$256,000.00	\$256,000.00	
		City Taxable Value			0	0	
		Taxable Value - Borough	81 - KACHEMAK EMERGENCY SERVICES		\$206,000.00	\$206,000.00	
		Days at Disaster Value			116.00	116.00	
Exemption		Disaster Relief Tax Credit Adjustment			\$56,954.10		
		Exemption Value City			0		
		OP Residential Boro Exemption	81 - KACHEMAK EMERGENCY SERVICES		\$50,000.00	\$50,000.00	
		Residential Exemption			\$50,000.00	\$50,000.00	
		Taxable Value after Disaster				\$26,300.00	
		Working Improvement Assessed Value			\$222,000.00	\$222,000.00	
Date		Exemption Value Borough			\$50,000.00	\$50,000.00	
		Year of Cadastre			2024.0000000000	2024.0000000000	
		Effective date of value change			20240101.0000000000	20240101.0000000000	