

Kenai Peninsula Borough  
Assessing Department

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**MEMORANDUM**

**TO:** Peter A. Micciche, Borough Mayor

**FROM:** Adeena Wilcox, Borough Assessor *AW*

**DATE:** June 3, 2026

**RE:** Tax Adjustment Request Approval

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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 3, 2026

Adeena Wilcox  
Borough Assessor

**APPROVED**

  
\_\_\_\_\_  
Peter A. Micciche  
Borough Mayor



# JUNE TARS

|                       | 2026        | 2025     | 2024     | 2023 | 2022 | 2021 |
|-----------------------|-------------|----------|----------|------|------|------|
| TAG 10 (assessed)     |             |          |          |      |      |      |
| (taxable)             |             |          |          |      |      |      |
| TAG 11 (assessed)     |             |          |          |      |      |      |
| (taxable)             |             |          |          |      |      |      |
| TAG 20 (assessed)     |             |          |          |      |      |      |
| (taxable)             |             |          |          |      |      |      |
| TAG 21 (assessed)     |             |          |          |      |      |      |
| (taxable)             |             |          |          |      |      |      |
| TAG 30 (assessed)     | (\$214,700) |          |          |      |      |      |
| (taxable)             | \$0         |          |          |      |      |      |
| 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)     | (\$6,200)   |          |          |      |      |      |
| (taxable)             | (\$6,200)   |          |          |      |      |      |
| TAG 58 (assessed)     | (\$40,600)  | \$51,371 | \$32,330 |      |      |      |
| (taxable)             | (\$40,600)  | \$51,371 | \$32,330 |      |      |      |
| 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)             |             |          |          |      |      |      |
| <b>TOTAL ASSESSED</b> | (\$261,500) | \$51,371 | \$32,330 | \$0  | \$0  | \$0  |
| <b>TOTAL TAXABLE</b>  | (\$46,800)  | \$51,371 | \$32,330 | \$0  | \$0  | \$0  |
| <b>KPB FLAT TAX</b>   |             | (\$100)  |          |      |      |      |

## JUNE TARS CITY VALUES

|                       | 2026        | 2025 | 2024 | 2023 | 2022 | 2021 |
|-----------------------|-------------|------|------|------|------|------|
| TAG 10 (assessed)     |             |      |      |      |      |      |
| (taxable)             |             |      |      |      |      |      |
| Seldovia Flat Tax     |             |      |      |      |      |      |
| TAG 20 (assessed)     |             |      |      |      |      |      |
| (taxable)             |             |      |      |      |      |      |
| Homer Flat Tax        |             |      |      |      |      |      |
| TAG 21 (assessed)     |             |      |      |      |      |      |
| (taxable)             |             |      |      |      |      |      |
| TAG 30 (assessed)     | (\$214,700) |      |      |      |      |      |
| (taxable)             | \$0         |      |      |      |      |      |
| Disability Tax Credit |             |      |      |      |      |      |
| TAG 40 (assessed)     |             |      |      |      |      |      |
| (taxable)             |             |      |      |      |      |      |
| TAG 41 (assessed)     |             |      |      |      |      |      |
| (taxable)             |             |      |      |      |      |      |
| TAG 70 (assessed)     |             |      |      |      |      |      |
| (taxable)             |             |      |      |      |      |      |
| Soldotna Flat Tax     |             |      |      |      |      |      |
| TAG 80 (assessed)     |             |      |      |      |      |      |
| (taxable)             |             |      |      |      |      |      |
| <b>TOTAL ASSESSED</b> | (\$214,700) | \$0  | \$0  | \$0  | \$0  | \$0  |
| <b>TOTAL TAXABLE</b>  | \$0         | \$0  | \$0  | \$0  | \$0  | \$0  |
| <b>KPB FLAT TAX</b>   | \$0         | \$0  | \$0  | \$0  | \$0  | \$0  |

# TAX ADJUSTMENT REQUEST

**ROLL/YEAR** 2024 **TAR NUMBER** 58-24-058  
**PARCEL ID** 93586  
**PRIMARY OWNER** A & L CONSTRUCTION INC

|                                | <b>CURRENT VALUE</b> | <b>CORRECTED VALUE</b> |
|--------------------------------|----------------------|------------------------|
| <b>TAG</b>                     | <u>58</u>            | <u>58</u>              |
| <b>BOAT CLASS/COUNT</b>        | <u></u>              | <u></u>                |
| <b>PLANE CLASS/COUNT</b>       | <u></u>              | <u></u>                |
| <b>KPB ASSESSED (VT 1001)</b>  | <u>\$249,055</u>     | <u>\$281,385</u>       |
| <b>KPB TAXABLE (VT 1003)</b>   | <u>\$149,055</u>     | <u>\$181,385</u>       |
| <b>CITY ASSESSED (VT 1011)</b> | <u>\$0</u>           | <u>\$0</u>             |
| <b>CITY TAXABLE (V 1013)</b>   | <u>\$0</u>           | <u>\$0</u>             |

**EXPLANATION** 2024 MAIN ROLL AUDIT FOR 2024-2025. FOUND UNREPORTED ASSETS.

|                     |                  | <b>CHANGE SUMMARY</b>               |
|---------------------|------------------|-------------------------------------|
| <b>DATE</b>         | <u>05/01/26</u>  | <b>KPB ASSESSED</b> <u>\$32,330</u> |
| <b>SUBMITTED BY</b> | <u>CSNYDER</u>   | <b>KPB TAXABLE</b> <u>\$32,330</u>  |
| <b>VERIFIED BY</b>  | <u>C. FINLEY</u> | <b>CITY ASSESSED</b> <u>\$0</u>     |
|                     |                  | <b>CITY TAXABLE</b> <u>\$0</u>      |
|                     |                  | <b>KPB FLAT TAX</b> <u></u>         |
|                     |                  | <b>CITY FLAT TAX</b> <u></u>        |

| Callastre Values              | Class     | Value Type                          | Attribute                       | Subsidiary Attribute | Previous Amount     | Amount              |
|-------------------------------|-----------|-------------------------------------|---------------------------------|----------------------|---------------------|---------------------|
| Default - Default Value Group | Appraised | Improvement Market Value            |                                 |                      | \$249,055.00        | \$281,385.00        |
|                               |           | TAG                                 |                                 |                      | 58.00               | 59.00               |
|                               |           | TAG.1d                              |                                 |                      | 58.00               | 59.00               |
|                               | Assessed  | Furniture, Fixtures & Equipment     |                                 |                      | \$249,055.00        | \$281,385.00        |
|                               |           | Personal Property Assessed Value    |                                 |                      | \$249,055.00        | \$281,385.00        |
|                               |           | Total Assessed Value - City         |                                 |                      | 0                   | 0                   |
|                               |           | Total Borough Optional Exempt Value |                                 |                      | \$100,000.00        | \$100,000.00        |
|                               |           | Total City Optional Exempt Value    |                                 |                      | 0                   | 0                   |
|                               |           | Total Assessed Value - Borough      |                                 |                      | \$249,055.00        | \$281,385.00        |
|                               | Taxable   | City Taxable Value                  | 58 - CENTRAL EMERGENCY SERVICES |                      | 0                   | 0                   |
|                               | Exemption | Exemption Value City                | 58 - CENTRAL EMERGENCY SERVICES |                      | 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     |                                 |                      | \$100,000.00        | \$100,000.00        |
|                               |           | Op PPV Cty \$100K Exemption         |                                 |                      | \$100,000.00        | \$100,000.00        |
|                               |           | Penalty Flag                        |                                 |                      | \$1.00              | \$1.00              |
|                               |           | Exemption Value Borough             |                                 |                      | \$100,000.00        | \$100,000.00        |
|                               | Date      | Year of Callastre                   |                                 |                      | 2024.000000000000   | 2024.000000000000   |
|                               |           | Effective date of value change      |                                 |                      | 20240101.0000000000 | 20240101.0000000000 |

# TAX ADJUSTMENT REQUEST

**ROLL/YEAR** 2025 **TAR NUMBER** 58-25-049  
**PARCEL ID** 93586  
**PRIMARY OWNER** A & L CONSTRUCTION INC

|                                | <b>CURRENT VALUE</b> | <b>CORRECTED VALUE</b> |
|--------------------------------|----------------------|------------------------|
| <b>TAG</b>                     | <u>58</u>            | <u>58</u>              |
| <b>BOAT CLASS/COUNT</b>        | <u></u>              | <u></u>                |
| <b>PLANE CLASS/COUNT</b>       | <u></u>              | <u></u>                |
| <b>KPB ASSESSED (VT 1001)</b>  | <u>\$234,816</u>     | <u>\$286,187</u>       |
| <b>KPB TAXABLE (VT 1003)</b>   | <u>\$134,816</u>     | <u>\$186,187</u>       |
| <b>CITY ASSESSED (VT 1011)</b> | <u>\$0</u>           | <u>\$0</u>             |
| <b>CITY TAXABLE (V 1013)</b>   | <u>\$0</u>           | <u>\$0</u>             |

**EXPLANATION** 2025 MAIN ROLL AUDIT FOR 2024-2025. FOUND UNREPORTED ASSETS.

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|                     |                  | <b>CHANGE SUMMARY</b>               |
|---------------------|------------------|-------------------------------------|
| <b>DATE</b>         | <u>05/01/26</u>  | <b>KPB ASSESSED</b> <u>\$51,371</u> |
| <b>SUBMITTED BY</b> | <u>CSNYDER</u>   | <b>KPB TAXABLE</b> <u>\$51,371</u>  |
| <b>VERIFIED BY</b>  | <u>C. FINLEY</u> | <b>CITY ASSESSED</b> <u>\$0</u>     |
|                     |                  | <b>CITY TAXABLE</b> <u>\$0</u>      |
|                     |                  | <b>KPB FLAT TAX</b> <u></u>         |
|                     |                  | <b>CITY FLAT TAX</b> <u></u>        |

| Cadastral Values              |                                     | Expand to Filter Values |                       |
|-------------------------------|-------------------------------------|-------------------------|-----------------------|
| Class                         | Value Type                          | Attribute               | Secondary Attribute   |
| Appraised                     | Improvement Market Value            | Amount                  | Amount                |
| Default - Default Value Group |                                     | \$734,816.00            | \$286,187.00          |
|                               | TAG                                 | 58.00                   | 58.00                 |
|                               | TAG.id                              | 58.00                   | 58.00                 |
| Assessed                      | Furniture, Fixtures & Equipment     | \$234,816.00            | \$286,187.00          |
|                               | Personal Property Assessed Value    | \$234,816.00            | \$286,187.00          |
|                               | Total Assessed Value - City         | 0                       | 0                     |
|                               | Total Borough Optional Exempt Value | \$100,000.00            | \$100,000.00          |
|                               | Total City Optional Exempt Value    | 0                       | 0                     |
|                               | Total Assessed Value - Borough      | \$234,816.00            | \$286,187.00          |
| Taxable                       | City Taxable Value                  | 0                       | 0                     |
| Exemption                     | Exemption Value City                | \$134,816.00            | \$186,187.00          |
|                               | OP PP Bor \$100K Exemption          | 0                       | 0                     |
|                               | OP PPV 100K Exemption               | \$100,000.00            | \$100,000.00          |
|                               | OP PPV Borough \$100K Exemption     | \$100,000.00            | \$100,000.00          |
|                               | OP PPV City \$100K Exemption        | \$100,000.00            | \$100,000.00          |
|                               | Exemption Value Borough             | \$100,000.00            | \$100,000.00          |
| Date                          | Year of Cadastre                    | 2025.000000000000       | 2025.000000000000     |
|                               | Effective date of value change      | 20250101.000000000000   | 20250101.000000000000 |

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 58-25-050  
PARCEL ID 104169  
PRIMARY OWNER HOLLAND, ANDREW K

|                         | CURRENT VALUE | CORRECTED VALUE |
|-------------------------|---------------|-----------------|
| TAG                     | <u>58</u>     | <u></u>         |
| BOAT CLASS/COUNT        | <u></u>       | <u></u>         |
| PLANE CLASS/COUNT       | <u>ACF 2</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 OWNER PROVIDED DOCUMENTS SHOWING AIRCRAFT WAS NOT EVER LOCATED  
IN KENAI PENINSULA BOROUGH, TAR 2025 TAX BILL, FLAT RATE TAX \$100.

|              |                  | CHANGE SUMMARY              |
|--------------|------------------|-----------------------------|
| DATE         | <u>04/20/26</u>  | KPB ASSESSED <u>\$0</u>     |
| SUBMITTED BY | <u>E. HERRIN</u> | KPB TAXABLE <u>\$0</u>      |
| VERIFIED BY  | <u>C. FINLEY</u> | CITY ASSESSED <u>\$0</u>    |
|              |                  | CITY TAXABLE <u>\$0</u>     |
|              |                  | KPB FLAT TAX <u>(\$100)</u> |
|              |                  | CITY FLAT TAX <u></u>       |

## 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 # 00104169

- X      Typographical, computational or other similar error?  
*Identify & Describe:*  
**OWNER PROVIDED DOCUMENTS SHOWING AIRCRAFT WAS NEVER LOCATED IN KENAI PENINSULA BOROUGH. TAR OFF 2025 TAX BILL.**
- X      Readily apparent from the assessment notice, tax statement or other borough tax record?  
*Identify & Describe:*  
**OWNER PROVIDED DOCUMENTS SHOWING AIRCRAFT WAS NEVER LOCATED IN KENAI PENINSULA BOROUGH. TAR OFF 2025 TAX BILL.**
- X      Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?  
*Identify & Describe:*  
**OWNER PROVIDED DOCUMENTS SHOWING AIRCRAFT WAS NEVER LOCATED IN KENAI PENINSULA BOROUGH. TAR OFF 2025 TAX BILL.**

|                 |                   |            |
|-----------------|-------------------|------------|
| Certified Value | Land              |            |
|                 | Improvements      |            |
|                 | Personal Property |            |
|                 | <b>Total</b>      | <b>\$0</b> |

|                |                   |            |
|----------------|-------------------|------------|
| Adjusted Value | Land              |            |
|                | Improvements      |            |
|                | Personal Property |            |
|                | <b>Total</b>      | <b>\$0</b> |

Prepared by E. HERRIN 4/20/2026  
Date

Approved by *Adam Dwyer* 4/20/26  
Date  
 Department Director

| Cadastre Values               |                                  | Value Type |                                 | Attribute       |                     | Secondary Attribute |  | Expand to Filter Values |                     |
|-------------------------------|----------------------------------|------------|---------------------------------|-----------------|---------------------|---------------------|--|-------------------------|---------------------|
| Class                         | Value Type                       | Attribute  | Secondary Attribute             | Previous Amount | Amount              |                     |  |                         |                     |
| Default - Default Value Group | Aircraft Fixed Class 2 Count     |            |                                 |                 | 1,000               |                     |  |                         |                     |
| Appraised                     | Improvement Market Value         |            |                                 |                 | 0                   |                     |  |                         |                     |
|                               | TAG                              |            |                                 |                 | 58,000              |                     |  |                         |                     |
|                               | TAG.Id                           |            |                                 |                 | 58,000              |                     |  |                         |                     |
| Assessed                      | Personal Property Assessed Value |            |                                 |                 | 0                   |                     |  |                         |                     |
|                               | Total Assessed Value - City      |            |                                 |                 | 0                   |                     |  |                         |                     |
|                               | Total City Optional Exempt Value |            |                                 |                 | 0                   |                     |  |                         |                     |
|                               | Total Assessed Value - Borough   |            |                                 |                 | 0                   |                     |  |                         |                     |
| Taxable                       | City Taxable Value               |            | 58 - CENTRAL EMERGENCY SERVICES |                 | 0                   |                     |  |                         | 0                   |
|                               | Taxable Value - Borough          |            |                                 |                 | 0                   |                     |  |                         | 0                   |
| Exemption                     | Exemption Value City             |            | 58 - CENTRAL EMERGENCY SERVICES |                 | 0                   |                     |  |                         | 0                   |
|                               | OP PP Bor \$100K Exe Value       |            |                                 |                 | 0                   |                     |  |                         | 0                   |
|                               | OP PPV 100K Exemption            |            |                                 |                 | \$100,000.00        |                     |  |                         | \$100,000.00        |
|                               | OP PPV Borough \$100K Exemption  |            |                                 |                 | \$100,000.00        |                     |  |                         | \$100,000.00        |
|                               | OP PPV City \$100K Exemption     |            |                                 |                 | \$100,000.00        |                     |  |                         | \$100,000.00        |
|                               | OP PPV City \$100K Exemption     |            | 58 - CENTRAL EMERGENCY SERVICES |                 | \$100,000.00        |                     |  |                         | \$100,000.00        |
|                               | Penalty Flag                     |            |                                 |                 | \$1.00              |                     |  |                         | \$1.00              |
|                               | Exemption Value Borough          |            |                                 |                 | 0                   |                     |  |                         | 0                   |
| Date                          | Year of Cadastre                 |            |                                 |                 | 2025,0000000000     |                     |  |                         | 2025,0000000000     |
|                               | Effective date of value change   |            |                                 |                 | 20250101,0000000000 |                     |  |                         | 20250101,0000000000 |





# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2026 TAR NUMBER 30-26-001  
 PARCEL ID 045-153-45  
 PRIMARY OWNER RITA VICTORIA HERRMANN

|                            | CURRENT VALUE  | CORRECTED VALUE |
|----------------------------|----------------|-----------------|
| TAG                        | <u>30</u>      | <u>30</u>       |
| CLASS CODE                 | <u>110</u>     | <u>110</u>      |
| LAND ASSESSED (VT4)        | <u>31,100</u>  | <u>31,100</u>   |
| IMPROVEMENT ASSESSED (VT5) | <u>240,300</u> | <u>25,600</u>   |
| KPB ASSESSED (VT 1001)     | <u>271,400</u> | <u>56,700</u>   |
| KPB TAXABLE (VT 1003)      | <u>0</u>       | <u>0</u>        |
| CITY ASSESSED (VT 1011)    | <u>271,400</u> | <u>56,700</u>   |
| CITY TAXABLE (VT 1013)     | <u>0</u>       | <u>0</u>        |

EXPLANATION HOUSE FIRE 1-22-2026 STATE FARM REPAIR ESTIMATE \$ 214,700

## CHANGE SUMMARY

|              |                  |               |                    |
|--------------|------------------|---------------|--------------------|
| DATE         | <u>06/02/26</u>  | KPB ASSESSED  | <u>(\$214,700)</u> |
| SUBMITTED BY | <u>SR</u>        | KPB TAXABLE   | <u>\$0</u>         |
| VERIFIED BY  | <u>C. FINLEY</u> | CITY ASSESSED | <u>(\$214,700)</u> |
|              |                  | CITY TAXABLE  | <u>\$0</u>         |
|              |                  | KPB FLAT TAX  | <u></u>            |
|              |                  | CITY FLAT TAX | <u></u>            |

| <b>045-153-45</b>          |            |                       |                  |                   |                  |                            |
|----------------------------|------------|-----------------------|------------------|-------------------|------------------|----------------------------|
| <b>TAG 30</b>              |            | <b>Number of Days</b> | <b>Mill Rate</b> | <b>Yearly Tax</b> | <b>Daily Tax</b> | <b>Adjusted Yearly Tax</b> |
| Original Taxable Value KPB | \$ -       | 22                    | 3.86             | \$0.00            | \$0.00           | \$0.00                     |
| City Taxable Value Value   | \$ 121,400 | 22                    | 4.35             | \$528.09          | \$1.45           | \$31.83                    |
| Adjusted Taxable Value     | \$ 121,400 | 343                   | 3.86             | \$468.60          | \$1.28           | \$440.36                   |

|  |                  |                   |
|--|------------------|-------------------|
| <b>Adjusted Yearly Tax Due</b>               | <b>Total Due</b> | <b>\$472.19</b>   |
|  | <b>KPB Total</b> | <b>\$440.36</b>   |
| <b>Yearly Adjusted Taxable Value for KPB</b> |                  | <b>114,082.74</b> |
| <b>Taxable Value for City</b>                |                  | <b>121,400</b>    |

**Original Yearly Tax Due**

**\$528.09**

**Difference**

**\$55.90**

| Default - Default Value Group |                                       |                 | .70 Acres             | .70 Acres             |
|-------------------------------|---------------------------------------|-----------------|-----------------------|-----------------------|
| Appraised                     | Legal Acres                           |                 |                       |                       |
|                               | Improvement Market Value              |                 | \$240,300.00          | \$240,300.00          |
|                               | Land Market Value                     |                 | \$31,100.00           | \$31,100.00           |
|                               | TAG                                   |                 | 30.00                 | 30.00                 |
|                               | TAG.Id                                |                 | 30.00                 | 30.00                 |
| Assessed                      | Improvements                          |                 | \$240,300.00          | \$240,300.00          |
|                               | Land                                  |                 | \$31,100.00           | \$31,100.00           |
|                               | Parcel Assessed Value                 |                 | 0                     | 0                     |
|                               | Personal Property Assessed Value      |                 | \$271,400.00          | \$271,400.00          |
|                               | Qualified for Exemption               |                 | \$271,400.00          | \$271,400.00          |
|                               | Total Assessed Value - City           |                 | \$121,400.00          | \$121,400.00          |
|                               | Total Borough Optional Exempt Value   |                 | 0                     | 0                     |
|                               | Total City Optional Exempt Value      |                 | \$150,000.00          | \$150,000.00          |
|                               | Total Mandatory Exempt Value          |                 | \$31,100.00           | \$31,100.00           |
|                               | Land Assessed Value                   |                 | \$240,300.00          | \$240,300.00          |
|                               | Improvement Assessed Value            |                 | \$271,400.00          | \$271,400.00          |
| Taxable                       | Total Assessed Value - Borough        | 30 - KENAI CITY | \$271,400.00          | \$271,400.00          |
|                               | City Taxable Value                    |                 | \$121,400.00          | \$121,400.00          |
|                               | Taxable Value - Borough               |                 | 0                     | 0                     |
| Exemption                     | BOROUGH SENIOR Exempt Value           |                 | \$271,400.00          | \$271,400.00          |
|                               | Cap for Senior Exemption              |                 | \$150,000.00          | \$150,000.00          |
|                               | Days at Disaster Value                |                 | 343.00                | 343.00                |
|                               | Exemption Value City                  | 30 - KENAI CITY | \$150,000.00          | \$150,000.00          |
|                               | OP Senior Resident >150k Exempt Value |                 | \$121,400.00          | \$121,400.00          |
|                               | Residential Exemption                 |                 | \$75,000.00           | \$75,000.00           |
|                               | Senior Citizen Exemption              |                 | \$150,000.00          | \$150,000.00          |
|                               | Senior Mandatory Exempt Value         |                 | \$150,000.00          | \$150,000.00          |
|                               | Senior Mandatory Imp                  |                 | \$150,000.00          | \$150,000.00          |
|                               | Taxable Value after Disaster          |                 | \$121,400.00          | \$121,400.00          |
|                               | Working Improvement Assessed Value    |                 | \$240,300.00          | \$240,300.00          |
|                               | Exemption Value Borough               |                 | \$271,400.00          | \$271,400.00          |
| Date                          | Year of Cadastre                      |                 | 2026.000000000000     | 2026.000000000000     |
|                               | Effective date of value change        |                 | 20260101.000000000000 | 20260101.000000000000 |



# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2026

TAR NUMBER 58-26-001

PARCEL ID 066-103-20

PRIMARY OWNER MARCY DAVIS

|                            | CURRENT VALUE  | CORRECTED VALUE |
|----------------------------|----------------|-----------------|
| TAG                        | <u>58</u>      | <u>58</u>       |
| CLASS CODE                 | <u>110</u>     | <u>110</u>      |
| LAND ASSESSED (VT4)        | <u>29,000</u>  | <u>29,000</u>   |
| IMPROVEMENT ASSESSED (VT5) | <u>223,600</u> | <u>183,000</u>  |
| KPB ASSESSED (VT 1001)     | <u>252,600</u> | <u>212,000</u>  |
| KPB TAXABLE (VT 1003)      | <u>252,600</u> | <u>212,000</u>  |
| CITY ASSESSED (VT 1011)    | <u>0</u>       | <u>0</u>        |
| CITY TAXABLE (VT 1013)     | <u>0</u>       | <u>0</u>        |

EXPLANATION APPRAISER ADDED A DETACHED GARAGE TWICE. REMOVED DET GAR 07.

## CHANGE SUMMARY

DATE 05/19/26

SUBMITTED BY SR

VERIFIED BY C. FINLEY

KPB ASSESSED (\$40,600)

KPB TAXABLE (\$40,600)

CITY ASSESSED \$0

CITY TAXABLE \$0

KPB FLAT TAX \_\_\_\_\_

CITY FLAT TAX \_\_\_\_\_

### 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 # 066-103-20

X \_\_\_\_\_ Typographical, computational or other similar error?  
*Identify & Describe:*  
**DETACHED GARAGE ADDED TWICE**

X \_\_\_\_\_ Readily apparent from the assessment notice, tax statement or other borough tax record?  
*Identify & Describe:*  
**YES**

X \_\_\_\_\_ Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?  
*Identify & Describe:*  
**FIELD INSPECTION**

|                 |                   |     |
|-----------------|-------------------|-----|
| Certified Value | Land              |     |
|                 | Improvements      |     |
|                 | Personal Property |     |
|                 | Total             | \$0 |

|                |                   |           |
|----------------|-------------------|-----------|
| Adjusted Value | Land              | \$29,000  |
|                | Improvements      | \$183,000 |
|                | Personal Property |           |
|                | Total             | \$212,000 |

Prepared by SR 5/19/2026  
Date

Approved by *Debra Dwyer* 6/2/26  
Date  
 Department Director

| Cadastral Values              |                                    | Expand to Filter Values |                     |
|-------------------------------|------------------------------------|-------------------------|---------------------|
| Class                         | Value Type                         | Attribute               | Amount              |
| Default - Default Value Group | Legal Acres                        | .97 Acres               | .97 Acres           |
| Appraised                     | Improvement Market Value           | \$223,600.00            | \$183,000.00        |
|                               | Land Market Value                  | \$29,000.00             | \$29,000.00         |
|                               | TAG                                | 58.00                   | 58.00               |
|                               | TAG.id                             | 58.00                   | 58.00               |
| Assessed                      | Improvements                       | \$223,600.00            | \$183,000.00        |
|                               | Land                               | \$29,000.00             | \$29,000.00         |
|                               | Parcel Assessed Value              | \$252,600.00            | \$212,000.00        |
|                               | Personal Property Assessed Value   | 0                       | 0                   |
|                               | Qualified for Exemption            | \$252,600.00            | \$212,000.00        |
|                               | Total Assessed Value - City        | 0                       | 0                   |
|                               | Total City Optional Exempt Value   | 0                       | 0                   |
|                               | Land Assessed Value                | \$29,000.00             | \$29,000.00         |
|                               | Improvement Assessed Value         | \$223,600.00            | \$183,000.00        |
|                               | Total Assessed Value - Borough     | \$252,600.00            | \$212,000.00        |
| Taxable                       | City Taxable Value                 | 0                       | 0                   |
|                               | Taxable Value - Borough            | \$252,600.00            | \$212,000.00        |
| Exemption                     | Exemption Value City               | 0                       | 0                   |
|                               | Working Improvement Assessed Value | \$223,600.00            | \$183,000.00        |
|                               | Exemption Value Borough            | 0                       | 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 57-26-001

PARCEL ID 800-360-29

PRIMARY OWNER PAUL V SHOTT

|                            | CURRENT VALUE | CORRECTED VALUE |
|----------------------------|---------------|-----------------|
| TAG                        | <u>57</u>     | <u>57</u>       |
| CLASS CODE                 | <u>131</u>    | <u></u>         |
| LAND ASSESSED (VT4)        | <u>0</u>      | <u>0</u>        |
| IMPROVEMENT ASSESSED (VT5) | <u>6,200</u>  | <u>0</u>        |
| KPB ASSESSED (VT 1001)     | <u>6,200</u>  | <u>0</u>        |
| KPB TAXABLE (VT 1003)      | <u>6,200</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 OWNER CALLED IN TO INFORM US MOBILEHOME WAS REMOVED FROM PARK  
IN 2024. STAFF INSPECTION AND PARCEL PHOTO SHOWS MOBILEHOME WAS REMOVED.

|              |                  | CHANGE SUMMARY                |
|--------------|------------------|-------------------------------|
| DATE         | <u>04/09/26</u>  | KPB ASSESSED <u>(\$6,200)</u> |
| SUBMITTED BY | <u>E.HERRIN</u>  | KPB TAXABLE <u>(\$6,200)</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

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 # 800-360-29**

  X   **Typographical, computational or other similar error?**  
*Identify & Describe:*  
**STAFF INSPECTION AND PARCEL PHOTO SHOWS MOBILEHOME WAS REMOVED FROM THE PARK.**

  X   **Readily apparent from the assessment notice, tax statement or other borough tax record?**  
*Identify & Describe:*  
**STAFF INSPECTION AND PARCEL PHOTO SHOWS MOBILEHOME WAS REMOVED FROM THE PARK.**

  X   **Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?**  
*Identify & Describe:*  
**STAFF INSPECTION AND PARCEL PHOTO SHOWS MOBILEHOME WAS REMOVED FROM THE PARK.**

|                        |                   |                |
|------------------------|-------------------|----------------|
| <b>Certified Value</b> | Land              | \$0            |
|                        | Improvements      | \$6,200        |
|                        | Personal Property | _____          |
|                        | <b>Total</b>      | <b>\$6,200</b> |

|                       |                   |            |
|-----------------------|-------------------|------------|
| <b>Adjusted Value</b> | Land              | \$0        |
|                       | Improvements      | \$0        |
|                       | Personal Property | \$0        |
|                       | <b>Total</b>      | <b>\$0</b> |

Prepared by   E. HERRIN     4/9/2026    
Date

Approved by   *[Signature]*     4/9/26    
Date  
 Department Director

| Cadastre Values               |           | Expand to Filter Values            |                     |
|-------------------------------|-----------|------------------------------------|---------------------|
| Table                         | Class     | Value Type                         | Amount              |
| Default - Default Value Group | Appraised | Improvement Market Value           | Secondary Attribute |
|                               |           | TAG                                | \$5,200.00          |
|                               |           | TAG.id                             | 57,00               |
|                               | Assessed  | Improvements                       | 57,00               |
|                               |           | Parcel Assessed Value              | 0                   |
|                               |           | Personal Property Assessed Value   | \$6,200.00          |
|                               |           | Qualified for Exemption            | 0                   |
|                               |           | Total Assessed Value - City        | \$6,200.00          |
|                               |           | Total City Optional Exempt Value   | 0                   |
|                               |           | Improvement Assessed Value         | \$6,200.00          |
|                               |           | Total Assessed Value - Borough     | \$6,200.00          |
|                               | Taxable   | City Taxable Value                 | 0                   |
|                               |           | Taxable Value - Borough            | \$6,200.00          |
|                               | Exemption | Exemption Value City               | 0                   |
|                               |           | Working Improvement Assessed Value | \$6,200.00          |
|                               |           | Exemption Value Borough            | 0                   |
|                               | Data      | Year of Cadastre                   | 2026.0000000000     |
|                               |           | Effective date of value change     | 20260101.0000000000 |

