

# APRIL TARS

	2022	2021	2020	2019	2018
TAG 10 (assessed)					
(taxable)					
TAG 11 (assessed)					
(taxable)					
TAG 20 (assessed)	(\$14,450)				
(taxable)	\$0				
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)					
(taxable)					
TAG 40 (assessed)	(\$8,160)				
(taxable)	\$0				
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)		\$0			
(taxable)		\$0			
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 70 (assessed)					
(taxable)					
TAG 80 (assessed)					
(taxable)					
TAG 81 (assessed)					
(taxable)					
<b>TOTAL ASSESSED</b>	(\$22,610)	\$0	\$0	\$0	\$0
<b>TOTAL TAXABLE</b>	\$0	\$0	\$0	\$0	\$0
<b>KPB FLAT TAX</b>	(\$155)				

## APRIL TARS CITY VALUES

	2022	2021	2020	2019	2018
<b>TAG 10 (assessed)</b>					
<b>(taxable)</b>					
<b>Seldovia Flat Tax</b>					
<b>TAG 20 (assessed)</b>	(\$14,450)				
<b>(taxable)</b>	\$0				
<b>Homer Flat Tax</b>					
<b>TAG 21 (assessed)</b>					
<b>(taxable)</b>					
<b>TAG 30 (assessed)</b>					
<b>(taxable)</b>					
<b>Disability Tax Credit</b>					
<b>TAG 40 (assessed)</b>	(\$8,160)				
<b>(taxable)</b>	\$0				
<b>TAG 41 (assessed)</b>					
<b>(taxable)</b>					
<b>TAG 70 (assessed)</b>					
<b>(taxable)</b>					
<b>Soldotna Flat Tax</b>					
<b>TAG 80 (assessed)</b>					
<b>(taxable)</b>					
<b>TOTAL ASSESSED</b>	(\$22,610)	\$0	\$0	\$0	\$0
<b>TOTAL TAXABLE</b>	\$0	\$0	\$0	\$0	\$0
<b>CITY FLAT TAX</b>	(\$30)	\$0	\$0	\$0	\$0

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 TAR NUMBER 40-22-007

PARCEL ID 80694

PRIMARY OWNER SMITH TAD & VIRGINIA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>40</u>	<u>40</u>
BOAT CLASS/COUNT	<u>BC4-1</u>	<u>BC4-0</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u>\$8,160</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$8,160</u>	<u>\$0</u>

EXPLANATION MANIFEST CLERICAL ERROR. 2022 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT ON ACCOUNT WAS SOLD IN 2021. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2022.

		CHANGE SUMMARY
DATE	<u>03/07/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>CLYDE JOHNSON</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>(\$8,160)</u>
		CITY TAXABLE <u>(\$8,160)</u>
		KPB FLAT TAX <u>(\$150)</u>
		CITY FLAT TAX <u>\$0</u>

Default Value Group		Class	Value Type	Amount	Secondary/Optional	Previous Amount	Amount
			Real Personal Class 4 Count			1.00	
		Approved	Improvement Market Value			64,164.00	
			TAG			48.00	
			TAG2d			48.00	
		Assessed	Real Assessed Value			64,164.00	
			Real Personal Class 4			64,164.00	
			Personal Property Assessed Value			0	
			Total Assessed Value - City			64,164.00	
			Total City Optional Exempt Value			0	
			Total Assessed Value - Borough			0	
		Taxable	City Taxable Value	40 - SEWARD CITY		64,164.00	
			Taxable Value - Borough			0	0
		Exemption	Exemption Value City	40 - SEWARD CITY		0	
			OP PP Bor \$100K Ex 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			0	0
			OP PPV City \$100K Exemption	40 - SEWARD CITY		100,000.00	100,000.00
			Penalty Fee			0	0
			Exemption Value Borough			0	0
		Date	Year of Cadastre			2023	2023
			Effective date of value change			20230101	20230101

## 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 # 00080694

- X      **Typographical, computational or other similar error?**  
*Identify & Describe:*  
**MANIFEST CLERICAL ERROR. 2022 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT ON ACCOUNT WAS SOLD IN 2021. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2022.**
- X      **Readily apparent from the assessment notice, tax statement or other borough tax record?**  
*Identify & Describe:*  
**MANIFEST CLERICAL ERROR. 2022 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT ON ACCOUNT WAS SOLD IN 2021. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2022.**
- X      **Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?**  
*Identify & Describe:*  
**MANIFEST CLERICAL ERROR. 2022 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT ON ACCOUNT WAS SOLD IN 2021. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2022.**

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 Clyde Johnson 3/7/2023  
Date

Approved by Adreen Dwyer 3/7/23  
Date  
 Department Director

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 TAR NUMBER 20-22-073  
PARCEL ID 100655  
PRIMARY OWNER TRUE LIFE ADVENTURES ALASKA LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC-4</u>	<u>BC-4</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$14,450</u>	<u>\$0</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u></u>
CITY ASSESSED (VT 1011)	<u>\$14,450</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u></u>

EXPLANATION MAIN ROLL FILER 2022. PER DAC NOTES, 6/21/21, OWNER CLAIMS BOAT SOLD 2021  
NO BOS PROVIDED. IN REVIEW 2023 NF, SAME VESSEL REPORTED ON ANOTHER ACCOUNT 2022.

		CHANGE SUMMARY
DATE	<u>03/24/23</u>	KPB ASSESSED <u>(\$14,450)</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>(\$14,450)</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$150)</u>
		CITY FLAT TAX <u>(\$30)</u>

Default		Default Value Group		Exposed to Policy Value	
		Best Class 4 Count		1.00	
	Appraised	Improvement Market Value		614,000.00	
		TAG		20.00	
		TASLd		20.00	
	Assessed	Best Assessed Value		614,000.00	
		Best Class 4		614,000.00	
		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	20 10000 1157	0	
		Taxable Value - Borough		0	
	Exemption	Exemption Value City	20 10000 1157	0	
		Exempt Comg Fee		1.00	1.00
		PP City Comg Fee		1.00	1.00
		PP Longman Parc Parcel Group		2000071.00	
		PP Longman Parc Parcel Group in Group		1.00	
		PP Longman City Parcel Group		2000071.00	
		PP Longman City Parcel Group in Group		1.00	
		Exemption Value Borough		0	
	Date	Year of Cadastre		2011.0000000000	
		Effective date of value change		20120101.0000000000	





# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 TAR NUMBER 58-22-049  
 PARCEL ID 066-011-06  
 PRIMARY OWNER GOODWIN, JAMES

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>181,500</u>	<u>181,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>223,300</u>	<u>223,300</u>
KPB ASSESSED (VT 1001)	<u>404,800</u>	<u>404,800</u>
KPB TAXABLE (VT 1003)	<u>0</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 Property has multiple exemptions: Sen Cit, 50k, River Restoration & Habitat Protection

Total of exemptions & Tax credits resulted in a tax credit on the tax bill of \$363.10. This is a manifest clerical error, as too much exemption value was given resulting in a credit due on tax bill.

		CHANGE SUMMARY
DATE	<u>03/07/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>L.CRANE</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>\$363.10</u>
		CITY FLAT TAX <u></u>

Default - Default Value Group

		1.34 Acres	1.34 Acres
Appraised	Legal Acres	1.34 Acres	1.34 Acres
	Improvement Market Value	\$223,300.00	\$223,300.00
	Land Market Value	\$181,500.00	\$181,500.00
	TAG	\$8.00	\$8.00
	TAG-2d	\$8.00	\$8.00
Assessed	Habitat Credit Amount - Proj 1	\$794.88	\$794.88
	Habitat Credit Remainder - Proj 1	\$8,003.82	\$8,003.82
	Habitat Proj Qualified Land Value	\$90,750.00	\$90,750.00
	Habitat Project 1 Cost	\$8,798.00	\$8,798.00
	Habitat Tax Credit Amount	\$ 794.79	\$431.06
	Improvements	\$217,800.00	\$217,800.00
	Land	\$181,500.00	\$181,500.00
	Partial Assessed Value	\$404,800.00	\$404,800.00
	Personal Property Assessed Value	0	0
	Qualified for Exemption	\$399,300.00	\$399,300.00
	River Restoration Improvement	\$5,500.00	\$5,500.00
	Total Assessed Value - City	0	0
	Total Borough Optional Exempt Value	\$208,800.00	\$208,800.00
	Total City Optional Exempt Value	0	0
	Total Mandatory Exempt Value	\$180,000.00	\$180,000.00
	Land Assessed Value	\$181,500.00	\$181,500.00
	Improvement Assessed Value	\$223,300.00	\$223,300.00
	Total Assessed Value - Borough	\$404,800.00	\$404,800.00
Taxable	City Taxable Value	0	0
	City Taxable Value - Borough	\$9 - CENTRAL EMERGENCY SERVICES	\$9 - CENTRAL EMERGENCY SERVICES
	Taxable Value - Borough	\$48,300.00	\$48,300.00
Exemption	BOROUGH SENIOR Exempt Value	\$300,000.00	\$300,000.00
	City for Senior Exemption	\$150,000.00	\$150,000.00
	Exemption Value City	0	0
	Habitat Protection Project 1 Flag	1.00	1.00
	OP Residential Base Exemption	\$80,000.00	\$80,000.00
	OP River Rehab & Restore Proj Exempt Value	\$5,500.00	\$5,500.00
	OP Senior Resident - 120k Exempt Value	\$180,000.00	\$180,000.00
	Residential Exemption	\$80,000.00	\$80,000.00
	Senior Citizen Exemption	\$180,000.00	\$180,000.00
	Senior Mandatory Exempt Value	\$180,000.00	\$180,000.00
	Senior Mandatory/ing	\$180,000.00	\$180,000.00
	Working Improvement Assessed Value	\$223,300.00	\$223,300.00
	Exemption Value Borough	\$355,300.00	\$355,300.00
Date	Year of Calculation	2022.0000000000	2022.0000000000
	Effective date of value change	20220101.0000000000	20220101.0000000000

## MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 066-011-06

X  Typographical, computational or other similar error?  
*Identify & Describe:*  
*Exemptions & Tax credits on the property resulted in credit on tax bill.*

X  Readily apparent from the assessment notice, tax statement or other borough tax record?  
*Identify & Describe:*  
*Exemptions & Tax credits on the property resulted in credit on tax bill*

X  Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?  
*Identify & Describe:*  
*Exemptions & Tax credits on the property resulted in credit on tax bill*

Certified Value	Land	<u>\$181,500</u>
	Improvements	<u>\$223,300</u>
	Personal Property	<u>                    </u>
	<b>Total</b>	<u><b>\$404,800</b></u>

Adjusted Value	Land	<u>\$181,500</u>
	Improvements	<u>\$223,300</u>
	Personal Property	<u>                    </u>
	<b>Total</b>	<u><b>\$404,800</b></u>

Prepared by LCRANE 3/7/2023

Approved by *Adrian Overt* 3/7/2023  
 Department Director Date

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 TAR NUMBER 58-22-050  
 PARCEL ID 066-441-67  
 PRIMARY OWNER DEMBROCK, STEPHANIE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>12,100</u>	<u>12,100</u>
IMPROVEMENT ASSESSED (VT5)	<u>118,000</u>	<u>118,000</u>
KPB ASSESSED (VT 1001)	<u>130,100</u>	<u>130,100</u>
KPB TAXABLE (VT 1003)	<u>80,100</u>	<u>80,100</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION DISASTER ABATEMENT FOR HOUSE FIRE ON 10/21/22

\_\_\_\_\_  
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		CHANGE SUMMARY
DATE	<u>03/10/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>L.CRANE</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>(\$146.10)</u>
		CITY FLAT TAX <u></u>

Cadastral Values				Expand to Other Values	
Class	Class	Value Type	Amount	Secondary Address	Amount
<b>Default - Default Value Group</b>					
		Legal Area			
	Appraised	Improvement Market Value	\$118,000.00		\$118,000.00
		Land Market Value	\$12,100.00		\$12,100.00
		TAG	\$8.00		\$8.00
		TAG-Id	\$8.00		\$8.00
	Assessed	Improvements	\$118,000.00		\$118,000.00
		Land	\$12,100.00		\$12,100.00
		Parcel Assessed Value	\$130,100.00		\$130,100.00
		Personal Property Assessed Value	0		0
		Qualified for Exemption	\$130,100.00		\$130,100.00
		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	\$12,100.00		\$12,100.00
		Improvement Assessed Value	\$118,000.00		\$118,000.00
		Total Assessed Value - Borough	\$130,100.00		\$130,100.00
	Taxable	City Taxable Value	0	50 - CENTRAL EMERGENCY SERVICES	0
		Taxable Value - Borough	\$80,100.00		\$80,100.00
	Exemption	Days at Disaster Value			76.00
		Disaster Relief Tax Credit Adjustment			\$16,678.13
		Exemption Value City	0	50 - CENTRAL EMERGENCY SERVICES	0
		OP Residential Base Exemption	\$50,000.00		\$50,000.00
		Residential Exemption	\$50,000.00		\$50,000.00
		Taxable Value after Disaster			\$1.00
		Working Improvement Assessed Value	\$118,000.00		\$118,000.00
		Exemption Value Borough	\$50,000.00		\$50,000.00
Date		Year of Cadastre	2022.0000000000		2022.0000000000
		Effective date of value change	20220101.0000000000		20220101.0000000000

<b>PIN: 066-441-67</b>						
<b>TAG: 58</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	\$ 80,100	289	8.76	\$701.68	\$1.92	\$555.57
Adjusted Taxable Value	\$ -	76	8.76	\$0.00	\$0.00	\$0.00
<b>Yearly Tax Due</b>					<b>Total Due: \$555.57</b>	
<b>Yearly Adjusted Taxable Value</b>					<b>\$ 63,421</b>	
<b>Original Yearly Tax Due</b>					<b>\$701.68</b>	
					<b>Difference \$146.11</b>	

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 TAR NUMBER 57-22-002  
 PARCEL ID 125-410-20  
 PRIMARY OWNER LAWRENCE, COLBY

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>57</u>	<u>57</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>40,200</u>	<u>40,200</u>
IMPROVEMENT ASSESSED (VT5)	<u>327,400</u>	<u>327,400</u>
KPB ASSESSED (VT 1001)	<u>367,600</u>	<u>367,600</u>
KPB TAXABLE (VT 1003)	<u>317,600</u>	<u>317,600</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION DISASTER ABATEMENT FOR FLOOD EVENT 10/9/2022

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		CHANGE SUMMARY
DATE	<u>03/10/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>L.CRANE</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>(\$72.22)</u>
		CITY FLAT TAX <u></u>

Category Values				Exempt in Flow Values		
DEF	Class /	Value Type	Assessed	Secondary Methods	Proposed Amount	Assessed
Default - Default Value Group		Legal Acres			1.34 Acres	1.34 Acres
	Appraised	Improvement Market Value			6327,408.00	6327,408.00
		Land Market Value			640,208.00	640,208.00
		TAG			57.00	57.00
		TAG-16			57.00	57.00
	Assessed	Improvements			6327,408.00	6327,408.00
		Land			640,208.00	640,208.00
		Parcel Assessed Value			697,608.00	697,608.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			697,608.00	697,608.00
		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			150,000.00	150,000.00
		Total City Optional Exempt Value			0	0
		Land Assessed Value			640,208.00	640,208.00
		Improvement Assessed Value			6327,408.00	6327,408.00
		Total Assessed Value - Borough			697,608.00	697,608.00
	Taxable	City Taxable Value	57 - BEAR CREEK FIRE		0	0
		Taxable Value - Borough			6317,608.00	6317,608.00
	Exemption	Days of Disaster Value				64.00
		Disaster Relief Tax Credit Adjustment				67,295.34
		Exemption Value City	57 - BEAR CREEK FIRE		0	0
		OP Residential Base Exemption			150,000.00	150,000.00
		Residential Exemption			150,000.00	150,000.00
		Taxable Value after Disaster				1365,908.00
		Working Improvement Assessed Value			6327,408.00	6327,408.00
		Exemption Value Borough			150,000.00	150,000.00
	Date	Year of Colours			2022.0000000000	2022.0000000000
		Effective date of value change			20220101.0000000000	20220101.0000000000



<b>PIN: 125-410-20</b>						
<b>TAG: 57</b>		<b>Number of Days</b>	<b>Mill Rate</b>	<b>Yearly Tax</b>	<b>Daily Tax</b>	<b>Adjusted Yearly Tax</b>
<b>Original Taxable Value</b>	<b>\$ 317,600</b>	<b>281</b>	<b>9.90</b>	<b>\$3,144.24</b>	<b>\$8.61</b>	<b>\$2,420.63</b>
<b>Adjusted Taxable Value</b>	<b>\$ 285,900</b>	<b>84</b>	<b>9.90</b>	<b>\$2,830.41</b>	<b>\$7.75</b>	<b>\$651.38</b>
<b>Yearly Tax Due</b>					<b>Total Due: \$3,072.01</b>	
<b>Yearly Adjusted Taxable Value</b>					<b>\$ 310,304</b>	
<b>Original Yearly Tax Due</b>					<b>\$3,144.24</b>	
<b>Difference</b>					<b>\$72.23</b>	