

Kenai Peninsula Borough  
Assessing Department

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**MEMORANDUM**

**TO:** Mike Navarre, Borough Mayor  
**FROM:** Adeena Wilcox, Director of Assessing *AW*  
**DATE:** November 10, 2022  
**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.

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: November 10, 2022

Adeena Wilcox  
Director of Assessing

**APPROVED**

*Mike Navarre*  
\_\_\_\_\_  
Mike Navarre  
Borough Mayor

# NOVEMBER TARS

	2022	2021	2020	2019	2018
TAG 10 (assessed)					
(taxable)					
TAG 11 (assessed)					
(taxable)					
TAG 20 (assessed)					
(taxable)					
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)					
(taxable)					
TAG 40 (assessed)	(\$199,528)				
(taxable)	(\$199,528)				
TAG 41 (assessed)	(\$5,307)				
(taxable)	(\$5,311)				
TAG 42 (assessed)					
(taxable)					
TAG 43 (assessed)					
(taxable)					
TAG 52 (assessed)					
(taxable)					
TAG 53 (assessed)	\$0				
(taxable)	(\$278,900)				
TAG 54 (assessed)					
(taxable)					
TAG 55 (assessed)					
(taxable)					
TAG 57 (assessed)					
(taxable)					
TAG 58 (assessed)	\$0				
(taxable)	\$534,700				
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)	(\$22,000)				
(taxable)	(\$22,000)				
TAG 80 (assessed)					
(taxable)					
TAG 81 (assessed)					
(taxable)					
<b>TOTAL ASSESSED</b>	(\$226,835)	\$0	\$0	\$0	\$0
<b>TOTAL TAXABLE</b>	\$28,961	\$0	\$0	\$0	\$0
<b>KPB FLAT TAX</b>	(\$150)				

## NOVEMBER TARS

	2022	2021	2020	2019	2019
<b>TAG 10 (assessed)</b>					
<b>(taxable)</b>					
<b>Seldovia Flat Tax</b>					
<b>TAG 20 (assessed)</b>					
<b>(taxable)</b>					
<b>Homer Flat Tax</b>	(\$30)				
<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>	(\$199,528)				
<b>(taxable)</b>	(\$199,528)				
<b>TAG 41 (assessed)</b>	(\$5,307)				
<b>(taxable)</b>	(\$5,307)				
<b>TAG 70 (assessed)</b>	(\$22,000)				
<b>(taxable)</b>	(\$22,000)				
<b>Soldotna Flat Tax</b>					
<b>TAG 80 (assessed)</b>					
<b>(taxable)</b>					

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 TAR NUMBER 40-22-005  
 PARCEL ID 92052  
 PRIMARY OWNER AT&T MOBILITY LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>40</u>	<u>40</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$389,474</u>	<u>\$189,946</u>
KPB TAXABLE (VT 1003)	<u>\$385,438</u>	<u>\$185,910</u>
CITY ASSESSED (VT 1011)	<u>\$389,474</u>	<u>\$189,946</u>
CITY TAXABLE (V 1013)	<u>\$389,474</u>	<u>\$189,946</u>

EXPLANATION MAIN ROLL FILER 2022. AUDIT 2020-2022 RESULTS.  
ASSETS LOCATED IN 94947 (41) WERE ADDED TO PIN 92052 (40) IN ERROR.  
TRANSFER ASSETS FROM 92052 TO 94947 APPROPRIATELY BETWEEN ACCOUNTS.

		CHANGE SUMMARY
		KPB ASSESSED <u>(\$199,528)</u>
DATE	<u>10/12/22</u>	KPB TAXABLE <u>(\$199,528)</u>
SUBMITTED BY	<u>M PAYFER</u>	CITY ASSESSED <u>(\$199,528)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY TAXABLE <u>(\$199,528)</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values						Expand to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group	Appraised	Improvement Market value			\$389,474.00	\$189,946.00	
		TAG			40.00	40.00	
		TAG.Id			40.00	40.00	
	Assessed	Furniture, Fixtures & Equipment			\$389,474.00	\$189,946.00	
		Personal Property Assessed Value			\$389,474.00	\$189,946.00	
		Total Assessed Value - City			\$389,474.00	\$189,946.00	
		Total Borough Optional Exempt Value			\$4,028.00	\$4,036.00	
		Total City Optional Exempt Value			0	0	
		Total Assessed Value - Borough			\$389,474.00	\$189,946.00	
	Taxable	City Taxable Value	40 - SEWARD CITY		\$389,474.00	\$189,946.00	
		Taxable Value - Borough			\$385,446.00	\$185,910.00	
	Exemption	Exemption Value City	40 - SEWARD CITY		0	0	
		OP PP Bor \$100K Exe Value			\$4,028.00	\$4,036.00 *	
		OP PPV 100K Borough Contig Exemption			\$4,028.00		
		OP PPV Borough \$100K Exemption			\$4,028.00		
		PP Boro Contig Flag			1.00	1.00	
		PP Contiguous Boro Parcel Group			2004834.00		
		PP Contiguous Boro Parcel Sequence in Group			7.00		
		Exemption Value Borough			\$4,028.00	\$4,036.00	
	Date	Year of Cadastre			2022.0000000000	2022.0000000000	
		Effective date of value change			20220101.0000000000	20220101.0000000000	



# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 TAR NUMBER 41-22-004  
 PARCEL ID 94947  
 PRIMARY OWNER AT&T MOBILITY LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>41</u>	<u>41</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$181,757</u>	<u>\$176,450</u>
KPB TAXABLE (VT 1003)	<u>\$179,877</u>	<u>\$174,566</u>
CITY ASSESSED (VT 1011)	<u>\$181,757</u>	<u>\$176,450</u>
CITY TAXABLE (V 1013)	<u>\$181,757</u>	<u>\$176,450</u>

EXPLANATION MAIN ROLL FILER 2022. AUDIT 2020-2022 RESULTS.  
ASSETS REPORTED FOR TAG 41 WERE ADDED TO PIN 92052 (40) IN ORDER. ASSETS REPORTED  
IN 2021 FOR 94947 ROLLED OVER WITH OUT CORRECTIONS. MANIFEST CLERICAL ERROR

		CHANGE SUMMARY
DATE	<u>10/12/22</u>	KPB ASSESSED <u>(\$5,307)</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>(\$5,311)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>(\$5,307)</u>
		CITY TAXABLE <u>(\$5,307)</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u>\$0</u>

Cadastre Values						Expand to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	#
Default - Default Value Group	Appraised	Improvement Market value			\$181,757.00	\$176,450.00	
		TAG			41.00	41.00	
		TAG.Id			41.00	41.00	
	Assessed	Furniture, Fbtrures & Equipment			\$181,757.00	\$176,450.00	
		Personal Property Assessed Value			\$181,757.00	\$176,450.00	
		Total Assessed Value - City			\$181,757.00	\$176,450.00	
		Total Borough Optional Exempt Value			\$1,880.00	\$1,884.00	
		Total City Optional Exempt Value			0	0	
		Total Assessed Value - Borough			\$181,757.00	\$176,450.00	
	Taxable	City Taxable Value	41 - SEWARD SPECIAL		\$181,757.00	\$176,450.00	
		Taxable Value - Borough			\$179,577.00	\$174,566.00	
	Exemption	Exemption Value City	41 - SEWARD SPECIAL		0	0	
		OP PP Bor \$100K Exe Value			\$1,880.00	\$1,884.00 *	
		OP PPV 100K Borough Contig Exemption			\$1,880.00		
		OP PPV Borough \$100K Exemption			\$1,880.00		
		PP Boro Contig Flag			1.00	1.00	
		PP Contiguous Boro Parcel Group			2004834.00		
		PP Contiguous Boro Parcel Sequence In Group			10.00		
		Exemption Value Borough			\$1,880.00	\$1,884.00	
	Date	Year of Cadastre			2022.0000000000	2022.0000000000	
		Effective date of value change			20220101.0000000000	20220101.0000000000	



## 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 # 00094947

X Typographical, computational or other similar error?  
*Identify & Describe:*  
 2022 MR FILER. MANIFEST CLERICAL ERROR, ADDED ASSETS REPORTED LOCATED IN 94947 (41) TO 92052 (40) IN ERROR. PER AUDIT REVIEW OF TAX YEARS 2020-2022.

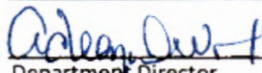
X Readily apparent from the assessment notice, tax statement or other borough tax record?  
*Identify & Describe:*  
 2022 MR FILER. MANIFEST CLERICAL ERROR, ADDED ASSETS REPORTED LOCATED IN 94947 (41) TO 92052 (40) IN ERROR. PER AUDIT REVIEW OF TAX YEARS 2020-2022.

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?  
*Identify & Describe:*  
 2022 MR FILER. MANIFEST CLERICAL ERROR, ADDED ASSETS REPORTED LOCATED IN 94947 (41) TO 92052 (40) IN ERROR. PER AUDIT REVIEW OF TAX YEARS 2020-2022.

Certified Value	Land	
	Improvements	
	Personal Property	\$181,757
	Total	\$181,757

Adjusted Value	Land	
	Improvements	
	Personal Property	\$176,450
	Total	\$176,450

Prepared by M. PAYFER 10/12/2022

Approved by  10/12/22  
 Department Director Date

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 TAR NUMBER 20-22-067  
 PARCEL ID 97308  
 PRIMARY OWNER MARIMAN GEORGE ROBERT

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC3-1</u>	<u>BC3-0</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></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION MANIFEST CLERICAL ERROR. TAXPAYER NOTIFIED KPB WITH 2022 PERSONAL PROPERTY STATEMENT BOAT RMVD KPB IN AUG 2021. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2022.

		CHANGE SUMMARY
DATE	<u>10/07/22</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>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$50)</u>
		CITY FLAT TAX <u>(\$10)</u>

Cadastra Values					Expand to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
<b>Default - Default Value Group</b>						
	<b>Appraised</b>	<b>Boat Personal Class 3 Count</b>			<b>1.00</b>	
		<b>Improvement Market value</b>			<b>\$4,320.00</b>	
		<b>TAG</b>			<b>20.00</b>	
		<b>TAG.Id</b>			<b>20.00</b>	
	<b>Assessed</b>	<b>Boat Assessed Value</b>			<b>\$4,320.00</b>	
		<b>Boat Personal Class 3</b>			<b>\$4,320.00</b>	
		<b>Personal Property Assessed Value</b>			<b>0</b>	
		<b>Total Assessed Value - City</b>			<b>0</b>	
		<b>Total City Optional Exempt Value</b>			<b>0</b>	
	<b>Taxable</b>	<b>Total Assessed Value - Borough</b>			<b>0</b>	
		<b>City Taxable Value</b>	<b>20 - HOMER CITY</b>		<b>0</b>	
		<b>Taxable Value - Borough</b>			<b>0</b>	<b>0</b>
	<b>Exemption</b>	<b>Exemption Value City</b>	<b>20 - HOMER CITY</b>		<b>0</b>	
		<b>OP PP Bor \$100K Exe Value</b>			<b>0</b>	<b>0</b>
		<b>OP PPV 100K Exemption</b>			<b>\$100,000.00</b>	<b>\$100,000.00</b>
		<b>OP PPV Borough \$100K Exemption</b>			<b>\$100,000.00</b>	<b>\$100,000.00</b>
		<b>OP PPV City \$100K Exemption</b>				<b>\$100,000.00</b>
		<b>OP PPV City \$100K Exemption</b>	<b>20 - HOMER CITY</b>		<b>\$100,000.00</b>	
	<b>Date</b>	<b>Exemption Value Borough</b>			<b>0</b>	<b>0</b>
		<b>Year of Cadastre</b>			<b>2022.0000000000</b>	
		<b>Effective date of value change</b>			<b>20220101.0000000000</b>	

## MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # \_\_\_\_\_ 00097308

  X   \_\_\_\_\_ Typographical, computational or other similar error?  
*Identify & Describe:*  
 MANIFEST CLERICAL ERROR. TAXPAYER NOTIFIED KPB WITH 2022 PERSONAL PROPERTY STATEMENT BOAT REMOVED FROM KPB IN AUG 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. TAXPAYER NOTIFIED KPB WITH 2022 PERSONAL PROPERTY STATEMENT BOAT REMOVED FROM KPB IN AUG 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. TAXPAYER NOTIFIED KPB WITH 2022 PERSONAL PROPERTY STATEMENT BOAT REMOVED FROM KPB IN AUG 2021. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2022.

Certified Value	Land	
	Improvements	
	Personal Property	
	Total	\$0

Adjusted Value	Land	
	Improvements	
	Personal Property	
	Total	\$0

Prepared by   Clyde Johnson     10/7/2022    
Date

Approved by   *Adele D...*     10/14/22    
Date  
 Department Director

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 TAR NUMBER 20-22-068  
 PARCEL ID 101875  
 PRIMARY OWNER TOW MARTY L

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC5-1</u>	<u>BC4-1</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></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION MANIFEST CLERICAL ERROR. OWNER PROVIDED USCG REGS SHOWING BOAT LENGTH AT 35FT. ACCOUNT CREATED FOR 2022 WITH BOAT LENGTH AT 38FT AND BOAT CLASS 5. SHOULD HAVE BEEN CREATED AS A BOAT CLASS 4.

		CHANGE SUMMARY
DATE	<u>10/10/22</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>CLYDE JOHNSON</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u></u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$100)</u>
		CITY FLAT TAX <u>(\$20)</u>

Cadastral Values					Expand to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
<b>Default - Default Value Group</b>						
		<b>Boat Personal Class 4 Count</b>				<b>1.00</b>
		<b>Boat Personal Class 5 Count</b>			<b>1.00</b>	
	Appraised	Improvement Market value			\$28,500.00	\$28,500.00
		TAG			20.00	20.00
		TAG.Id			20.00	20.00
	Assessed	Boat Assessed Value			\$28,500.00	\$28,500.00
		<b>Boat Personal Class 4</b>				<b>\$28,500.00</b>
		<b>Boat Personal Class 5</b>			<b>\$28,500.00</b>	
		Personal Property Assessed Value			0	0
		Total Assessed Value - City			0	0
		Total City Optional Exempt Value			0	0
		Total Assessed Value - Borough			0	0
	Taxable	City Taxable Value	20 - HOMER CITY		0	0
		Taxable Value - Borough			0	0
	Exemption	Exemption Value City	20 - HOMER CITY		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	20 - HOMER CITY		\$100,000.00	\$100,000.00
		Exemption Value Borough			0	0
	Date	Year of Cadastre			2022.0000000000	2022.0000000000
		Effective date of value change			20220101.0000000000	20220101.0000000000

## MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00101875

X **Typographical, computational or other similar error?**  
*Identify & Describe.*  
**MANIFEST CLERICAL ERROR. OWNER PROVIDED USCG REGS SHOWING BOAT LENGTH AT 35FT. ACCOUNT CREATED FOR 2022 WITH BOAT LENGTH AT 38FT AND BOAT CLASS 5. ACCOUNT SHOULD HAVE BEEN CREATED AT 35FT AND BOAT CLASS 4.**

X **Readily apparent from the assessment notice, tax statement or other borough tax record?**  
*Identify & Describe:*  
**MANIFEST CLERICAL ERROR. OWNER PROVIDED USCG REGS SHOWING BOAT LENGTH AT 35FT. ACCOUNT CREATED FOR 2022 WITH BOAT LENGTH AT 38FT AND BOAT CLASS 5. ACCOUNT SHOULD HAVE BEEN CREATED AT 35FT AND BOAT CLASS 4.**

X **Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?**  
*Identify & Describe.*  
**MANIFEST CLERICAL ERROR. OWNER PROVIDED USCG REGS SHOWING BOAT LENGTH AT 35FT. ACCOUNT CREATED FOR 2022 WITH BOAT LENGTH AT 38FT AND BOAT CLASS 5. ACCOUNT SHOULD HAVE BEEN CREATED AT 35FT AND BOAT CLASS 4.**

Certified Value	Land	
	Improvements	
	Personal Property	
	Total	\$0

Adjusted Value	Land	
	Improvements	
	Personal Property	
	Total	\$0

Prepared by Clyde Johnson 10/10/2022  
Date

Approved by *Adrian Dwyer* 10/10/22  
Date  
 Department Director

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022

TAR NUMBER 53-22-001

PARCEL ID 017-251-50

PRIMARY OWNER EYRING, JOAN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>53</u>	<u>53</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>12,000</u>	<u>12,000</u>
IMPROVEMENT ASSESSED (VT5)	<u>364,000</u>	<u>364,000</u>
KPB ASSESSED (VT 1001)	<u>376,000</u>	<u>376,000</u>
KPB TAXABLE (VT 1003)	<u>326,000</u>	<u>47,100</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

## CHANGE SUMMARY

DATE	<u>10/19/22</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE	<u>(\$278,900)</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>



Cadastra Values						
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Expand to Filter Values
						Amount
<b>Default - Default Value Group</b>						
	Appraised	Legal Acres			1.55 Acres	1.55 Acres
		Improvement Market value			\$364,000.00	\$364,000.00
		Land Market value			\$12,000.00	\$12,000.00
		TAG			53.00	53.00
		TAG.Id			53.00	53.00
	Assessed	<b>Improvements</b>			<b>\$364,000.00</b>	<b>\$269,900.00</b>
		<b>Land</b>			<b>\$12,000.00</b>	<b>\$9,000.00</b>
		Parcel Assessed Value			\$376,000.00	\$376,000.00
		Personal Property Assessed Value			0	0
		<b>Qualified for Exemption</b>			<b>\$376,000.00</b>	<b>\$278,900.00</b>
		Total Assessed Value - City			0	0
		<b>Total Borough Optional Exempt Value</b>			<b>\$50,000.00</b>	<b>\$178,900.00</b>
		Total City Optional Exempt Value			0	0
		<b>Total Mandatory Exempt Value</b>				<b>\$150,000.00</b>
		Unqualified Improvements				\$94,100.00
		<b>Unqualified Land</b>				<b>\$3,000.00</b>
		Land Assessed Value			\$12,000.00	\$12,000.00
		Improvement Assessed Value			\$364,000.00	\$364,000.00
		Total Assessed Value - Borough			\$376,000.00	\$376,000.00
	Taxable	City Taxable Value	53 - NIKISKI FIRE		0	0
		<b>Taxable Value - Borough</b>			<b>\$326,000.00</b>	<b>\$47,100.00</b>
	Exemption	<b>BOROUGH SENIOR Exempt Value</b>				<b>\$278,900.00</b>
		<b>Cap for Senior Exemption</b>				<b>\$150,000.00</b>
		Exemption Value City	53 - NIKISKI FIRE		0	0
		OP Residential Boro Exemption			\$50,000.00	\$50,000.00
		<b>OP Senior Resident &gt;150k Exempt Value</b>				<b>\$128,900.00</b>
		Residential Exemption			\$50,000.00	\$50,000.00
		<b>Senior Citizen Exemption</b>				<b>\$150,000.00</b>
		<b>Senior Mandatory Exempt Value</b>				<b>\$150,000.00</b>
		<b>Senior HandatoryImp</b>				<b>\$150,000.00</b>
		Working Improvement Assessed Value			\$364,000.00	\$364,000.00
		<b>Exemption Value Borough</b>			<b>\$50,000.00</b>	<b>\$328,900.00</b>
	Date	Year of Cadastre			2022.0000000000	2022.0000000000
		Effective date of value change				20220101.0000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022

TAR NUMBER 58-22-042

PARCEL ID 055-072-73

PRIMARY OWNER TRIMARK EARTH RESERVE LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>100</u>	<u>100</u>
LAND ASSESSED (VT4)	<u>534,700</u>	<u>534,700</u>
IMPROVEMENT ASSESSED (VT5)	<u>0</u>	<u>0</u>
KPB ASSESSED (VT 1001)	<u>534,700</u>	<u>534,700</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>534,700</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION EXEMPTION MODIFIER NOT REMOVED WHEN PROPERTY TRANSFERRED OWNERSHIP

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### CHANGE SUMMARY

DATE	<u>11/07/22</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>L.CRANE</u>	KPB TAXABLE	<u>\$534,700</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						Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Amount	
Default - Default Value Group	Appraised	Legal Acres			54.90 Acres	54.90 Acres		
		Land Market value			\$534,700.00	\$534,700.00		
	Assessed	TAG				58.00	58.00	
		TAG.Id				58.00	58.00	
		Land				\$534,700.00	\$534,700.00	
		Parcel Assessed Value				\$534,700.00	\$534,700.00	
		Personal Property Assessed Value				0	0	
		Qualified for Exemption				\$534,700.00	\$534,700.00	
		Total Assessed Value - City				0	0	
	Total City Optional Exempt Value				0	0		
			<b>Total Mandatory Exempt Value</b>			<b>\$534,700.00</b>		
			Land Assessed Value			\$534,700.00	\$534,700.00	
			Total Assessed Value - Borough			\$534,700.00	\$534,700.00	
	Taxable		City Taxable Value	58 - CENTRAL EMERGENCY SERVICES		0	0	
			<b>Taxable Value - Borough</b>			<b>0</b>		<b>\$534,700.00</b>
	Exemption		Exemption Value City	58 - CENTRAL EMERGENCY SERVICES		0	0	
			<b>Government Exempt Value</b>			<b>\$534,700.00</b>		
		<b>Exemption Value Borough</b>			<b>\$534,700.00</b>		<b>0</b>	
Date		Year of Cadastre			2022.0000000000	2022.0000000000		
		Effective date of value change			20220101.0000000000	20220101.0000000000		

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022

TAR NUMBER 70-22-003

PARCEL ID 060-341-50

PRIMARY OWNER RONALD L DAVIS JR

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>70</u>	<u>70</u>
CLASS CODE	<u>651</u>	<u>651</u>
LAND ASSESSED (VT4)	<u>11,000</u>	<u>5,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>26,400</u>	<u>26,400</u>
KPB ASSESSED (VT 1001)	<u>37,400</u>	<u>31,900</u>
KPB TAXABLE (VT 1003)	<u>37,400</u>	<u>31,900</u>
CITY ASSESSED (VT 1011)	<u>37,400</u>	<u>31,900</u>
CITY TAXABLE (VT 1013)	<u>37,400</u>	<u>31,900</u>

EXPLANATION PI VALUE NOT ENTERED CORRECTLY INTO SYSTEM

## CHANGE SUMMARY

DATE	<u>11/08/22</u>	KPB ASSESSED	<u>(\$5,500)</u>
SUBMITTED BY	<u>L.CRANE</u>	KPB TAXABLE	<u>(\$5,500)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>(\$5,500)</u>
		CITY TAXABLE	<u>(\$5,500)</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cadastre Values						Expend to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
<b>Default - Default Value Group</b>							
	Appraised	<b>Legal Acres</b>			<b>.08 Acres</b>		
		Improvement Market value			\$26,400.00	\$26,400.00	
		Land Market value			\$5,500.00	\$5,500.00	
		Land Use Value			\$5,500.00	\$5,500.00	
		TAG			70.00	70.00	
		TAG.Ed			70.00	70.00	
	Assessed	Improvements			\$26,400.00	\$26,400.00	
		Land			\$11,000.00	\$5,500.00	
		<b>Parcel Assessed Value</b>			<b>\$37,400.00</b>	<b>\$31,900.00</b>	
		Personal Property Assessed Value			0	0	
		Qualified for Exemption			\$37,400.00	\$37,400.00	
		<b>Total Assessed Value - City</b>			<b>\$37,400.00</b>	<b>\$31,900.00</b>	
		Total City Optional Exempt Value			0	0	
		<b>Land Assessed Value</b>			<b>\$11,000.00</b>	<b>\$5,500.00</b>	
		Improvement Assessed Value			\$26,400.00	\$26,400.00	
		<b>Total Assessed Value - Borough</b>			<b>\$37,400.00</b>	<b>\$31,900.00</b>	
	Taxable	City Taxable Value	70 - SOLDOTRA CITY		\$37,400.00	\$31,900.00	
		Taxable Value - Borough			\$37,400.00	\$31,900.00	
	Exemption	Exemption Value City	70 - SOLDOTRA CITY		0	0	
		<b>Gov Exempt Possessory Interest Taxed</b>				<b>\$5,500.00</b>	
		Working Improvement Assessed Value			\$26,400.00	\$26,400.00	
		Exemption Value Borough			0	0	
	Date	Year of Cadastre			2022.0000000000	2022.0000000000	
		Effective date of value change			20220101.0000000000	20220101.0000000000	

## 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 # 060-341-50

X      Typographical, computational or other similar error?  
*Identify & Describe:*  
 PI VALUE NOT ENTERED CORRECTLY INTO SYSTEM

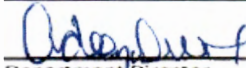
X      Readily apparent from the assessment notice, tax statement or other borough tax record?  
*Identify & Describe:*  
 PI VALUE NOT ENTERED CORRECTLY INTO SYSTEM

X      Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?  
*Identify & Describe:*  
 PI VALUE NOT ENTERED CORRECTLY INTO SYSTEM

Certified Value	Land	\$11,000
	Improvements	\$26,400
	Personal Property	
	Total	\$37,400

Adjusted Value	Land	\$5,500
	Improvements	\$26,400
	Personal Property	
	Total	\$31,900

Prepared by L. CRANE      11/8/2022

Approved by       11/8/22  
 Department Director      Date

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022

TAR NUMBER 70-22-004

PARCEL ID 060-341-51

PRIMARY OWNER RONALD L DAVIS JR

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>70</u>	<u>70</u>
CLASS CODE	<u>651</u>	<u>651</u>
LAND ASSESSED (VT4)	<u>11,000</u>	<u>5,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>29,300</u>	<u>29,300</u>
KPB ASSESSED (VT 1001)	<u>40,300</u>	<u>34,800</u>
KPB TAXABLE (VT 1003)	<u>40,300</u>	<u>34,800</u>
CITY ASSESSED (VT 1011)	<u>40,300</u>	<u>34,800</u>
CITY TAXABLE (VT 1013)	<u>40,300</u>	<u>34,800</u>

EXPLANATION PI VALUE NOT ENTERED CORRECTLY INTO SYSTEM

### CHANGE SUMMARY

DATE	<u>11/08/22</u>	KPB ASSESSED	<u>(\$5,500)</u>
SUBMITTED BY	<u>L.CRANE</u>	KPB TAXABLE	<u>(\$5,500)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>(\$5,500)</u>
		CITY TAXABLE	<u>(\$5,500)</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cadastral values						
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Expand to Filter Values Amount
<b>Default - Default Value Group</b>					<b>.00 Acres</b>	
	Appraised	Legal Acres				
		Improvement Market value			\$29,300.00	\$29,300.00
		Land Market value			\$5,500.00	\$5,500.00
		Land Use Value			\$5,500.00	\$5,500.00
		TAG			70.00	70.00
	Assessed	TAG.Id			70.00	70.00
		Improvements			\$29,300.00	\$29,300.00
		Land			\$11,000.00	\$5,500.00
		<b>Parcel Assessed Value</b>			<b>\$40,300.00</b>	<b>\$34,800.00</b>
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$40,300.00	\$40,300.00
		<b>Total Assessed Value - City</b>			<b>\$40,300.00</b>	<b>\$34,800.00</b>
		Total City Optional Exempt Value			0	0
		<b>Land Assessed Value</b>			<b>\$11,000.00</b>	<b>\$5,500.00</b>
		Improvement Assessed Value			\$29,300.00	\$29,300.00
		<b>Total Assessed Value - Borough</b>			<b>\$40,300.00</b>	<b>\$34,800.00</b>
	Taxable	City Taxable Value	70 - SOLDOTNA CITY		\$40,300.00	\$34,800.00
		<b>Taxable Value - Borough</b>			<b>\$40,300.00</b>	<b>\$34,800.00</b>
	Exemption	Exemption Value City	70 - SOLDOTNA CITY		0	0
		<b>Gov Exempt Possessory Interest Taxed</b>				<b>\$5,500.00</b>
		Working Improvement Assessed Value			\$29,300.00	\$29,300.00
		Exemption Value Borough			0	0
	Date	Year of Cadastre			2022.0000000000	2022.0000000000
		Effective date of value change			20220101.0000000000	20220101.0000000000



## 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 # 060-341-51

X      Typographical, computational or other similar error?  
*Identify & Describe:*  
 PI VALUE NOT ENTERED CORRECTLY INTO SYSTEM

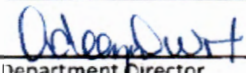
X      Readily apparent from the assessment notice, tax statement or other borough tax record?  
*Identify & Describe:*  
 PI VALUE NOT ENTERED CORRECTLY INTO SYSTEM

X      Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?  
*Identify & Describe:*  
 PI VALUE NOT ENTERED CORRECTLY INTO SYSTEM

Certified Value	Land	\$11,000
	Improvements	\$29,300
	Personal Property	
	<b>Total</b>	<b>\$40,300</b>

Adjusted Value	Land	\$5,500
	Improvements	\$29,300
	Personal Property	
	<b>Total</b>	<b>\$34,800</b>

Prepared by L. CRANE      11/8/2022

Approved by       11/8/22  
 Department Director      Date

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022

TAR NUMBER 70-22-005

PARCEL ID 060-341-52

PRIMARY OWNER RONALD L DAVIS JR

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>70</u>	<u>70</u>
CLASS CODE	<u>651</u>	<u>651</u>
LAND ASSESSED (VT4)	<u>11,000</u>	<u>5,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>36,100</u>	<u>36,100</u>
KPB ASSESSED (VT 1001)	<u>47,100</u>	<u>41,600</u>
KPB TAXABLE (VT 1003)	<u>47,100</u>	<u>41,600</u>
CITY ASSESSED (VT 1011)	<u>47,100</u>	<u>41,600</u>
CITY TAXABLE (VT 1013)	<u>47,100</u>	<u>41,600</u>

EXPLANATION PI VALUE NOT ENTERED CORRECTLY INTO SYSTEM

## CHANGE SUMMARY

DATE	<u>11/08/22</u>	KPB ASSESSED	<u>(\$5,500)</u>
SUBMITTED BY	<u>L.CRANE</u>	KPB TAXABLE	<u>(\$5,500)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>(\$5,500)</u>
		CITY TAXABLE	<u>(\$5,500)</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	
<b>Default - Default Value Group</b>							
	Appraised	Legal Acres			.08 Acres		
		Improvement Market value			\$36,100.00	\$36,100.00	
		Land Market value			\$5,500.00	\$5,500.00	
		Land Use Value			\$5,500.00	\$5,500.00	
		TAG			70.00	70.00	
		TAG.Id			70.00	70.00	
	Assessed	Improvements			\$36,100.00	\$36,100.00	
		Land			\$11,000.00	\$5,500.00	
		Parcel Assessed Value			\$47,100.00	\$41,600.00	
		Personal Property Assessed Value			0	0	
		Qualified for Exemption			\$47,100.00	\$47,100.00	
		Total Assessed Value - City			\$47,100.00	\$41,600.00	
		Total City Optional Exempt Value			0	0	
		Land Assessed Value			\$11,000.00	\$5,500.00	
		Improvement Assessed Value			\$36,100.00	\$36,100.00	
		Total Assessed Value - Borough			\$47,100.00	\$41,600.00	
	Taxable	City Taxable Value		70 - SOLDOTRA CITY	\$47,100.00	\$41,600.00	
		Taxable Value - Borough			\$47,100.00	\$41,600.00	
	Exemption	Exemption Value City		70 - SOLDOTRA CITY	0	0	
		Gen Exempt Possessory Interest Taxed				\$5,500.00	
		Working Improvement Assessed Value			\$36,100.00	\$36,100.00	
		Exemption Value Borough			0	0	
	Date	Year of Cadastre			2022.0000000000	2022.0000000000	
		Effective date of value change			20220101.0000000000	20220101.0000000000	

## MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 060-341-52

X      Typographical, computational or other similar error?  
*Identify & Describe:*  
 PI VALUE NOT ENTERED CORRECTLY INTO SYSTEM

X      Readily apparent from the assessment notice, tax statement or other borough tax record?  
*Identify & Describe:*  
 PI VALUE NOT ENTERED CORRECTLY INTO SYSTEM

X      Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?  
*Identify & Describe:*  
 PI VALUE NOT ENTERED CORRECTLY INTO SYSTEM

Certified Value	Land	\$11,000
	Improvements	\$36,100
	Personal Property	
	Total	\$47,100

Adjusted Value	Land	\$5,500
	Improvements	\$36,100
	Personal Property	
	Total	\$41,600

Prepared by L. CRANE      11/8/2022

Approved by *[Signature]*      11/8/22  
 Department Director      Date

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022

TAR NUMBER 70-22-006

PARCEL ID 060-341-66

PRIMARY OWNER RONALD L DAVIS JR

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>70</u>	<u>70</u>
CLASS CODE	<u>651</u>	<u>651</u>
LAND ASSESSED (VT4)	<u>11,000</u>	<u>5,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>37,900</u>	<u>37,900</u>
KPB ASSESSED (VT 1001)	<u>48,900</u>	<u>43,400</u>
KPB TAXABLE (VT 1003)	<u>48,900</u>	<u>43,400</u>
CITY ASSESSED (VT 1011)	<u>48,900</u>	<u>43,400</u>
CITY TAXABLE (VT 1013)	<u>48,900</u>	<u>43,400</u>

EXPLANATION PI VALUE NOT ENTERED CORRECTLY INTO SYSTEM

## CHANGE SUMMARY

DATE	<u>11/08/22</u>	KPB ASSESSED	<u>(\$5,500)</u>
SUBMITTED BY	<u>L.CRANE</u>	KPB TAXABLE	<u>(\$5,500)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>(\$5,500)</u>
		CITY TAXABLE	<u>(\$5,500)</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	
<b>Default - Default Value Group</b>						<b>.00 Acres</b>	
	Appraised	Legal Acres					
		Improvement Market Value			\$37,900.00	\$37,900.00	
		Land Market Value			\$5,500.00	\$5,500.00	
		Land Use Value			\$5,500.00	\$5,500.00	
		TAG			70.00	70.00	
	Assessed	TAG.Id			70.00	70.00	
		Improvements			\$37,900.00	\$37,900.00	
		Land			\$11,000.00	\$5,500.00	
		Parcel Assessed Value			\$48,900.00	\$43,400.00	
		Personal Property Assessed Value			0	0	
		Qualified for Exemption			\$48,900.00	\$48,900.00	
		<b>Total Assessed Value - City</b>			<b>\$48,900.00</b>	<b>\$43,400.00</b>	
		Total City Optional Exempt Value			0	0	
		Land Assessed Value			\$11,000.00	\$5,500.00	
		Improvement Assessed Value			\$37,900.00	\$37,900.00	
		<b>Total Assessed Value - Borough</b>			<b>\$48,900.00</b>	<b>\$43,400.00</b>	
	Taxable	City Taxable Value	70 - SOLDOTRA CITY		\$48,900.00	\$43,400.00	
		Taxable Value - Borough			\$48,900.00	\$43,400.00	
	Exemption	Exemption Value City	70 - SOLDOTRA CITY		0	0	
		<b>Gov Exempt Possessory Interest Taxed</b>				<b>\$5,500.00</b>	
		Working Improvement Assessed Value			\$37,900.00	\$37,900.00	
		Exemption Value Borough			0	0	
	Date	Year of Cadastre			2022.0000000000	2022.0000000000	
		Effective date of value change			20220101.0000000000	20220101.0000000000	

## 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 # 060-341-66

  X        Typographical, computational or other similar error?  
*Identify & Describe:*  
 PI VALUE NOT ENTERED CORRECTLY INTO SYSTEM

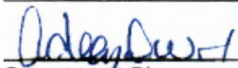
  X        Readily apparent from the assessment notice, tax  
 statement or other borough tax record?  
*Identify & Describe:*  
 PI VALUE NOT ENTERED CORRECTLY INTO SYSTEM

  X        Made by a borough employee in the performance of  
 typing, record keeping, filing, measuring, or other  
 similar duties?  
*Identify & Describe:*  
 PI VALUE NOT ENTERED CORRECTLY INTO SYSTEM

Certified Value	Land	\$11,000
	Improvements	\$37,900
	Personal Property	
	Total	\$48,900

Adjusted Value	Land	\$5,500
	Improvements	\$37,900
	Personal Property	
	Total	\$43,400

Prepared by L. CRANE      11/8/2022  
Date

Approved by       11/8/22  
Department Director      Date