

Kenai Peninsula Borough
Assessing Department

MEMORANDUM

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

FROM: Adeena Wilcox, Borough Assessor *AW*

DATE: September 16, 2024

RE: Tax Adjustment Request Approval

Attached is a spreadsheet of tax adjustment requests required by changes to the assessment roll. These adjustments are being submitted to the Finance Department for processing.

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

I hereby certify that I have reviewed the tax adjustment requests submitted for your signature and I find them to be proper and correct.

DATED: September 16, 2024

Adeena Wilcox
Borough Assessor

APPROVED

PAM

Peter A. Micciche
Borough Mayor

SEPTEMBER TARS

	2024	2023	2022	2021	2020
TAG 10 (assessed)					
(taxable)					
TAG 11 (assessed)					
(taxable)					
TAG 20 (assessed)	(\$8,424)				
(taxable)	(\$8,424)				
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)	\$0				
(taxable)	(\$158)				
TAG 40 (assessed)					
(taxable)					
TAG 41 (assessed)	\$0				
(taxable)	(\$295)				
TAG 42 (assessed)					
(taxable)					
TAG 43 (assessed)					
(taxable)					
TAG 52 (assessed)					
(taxable)					
TAG 53 (assessed)	\$0				
(taxable)	(\$183,200)				
TAG 54 (assessed)					
(taxable)					
TAG 55 (assessed)	\$0				
(taxable)	(\$76,100)				
TAG 57 (assessed)	\$0	\$0			
(taxable)	(\$300,000)	(\$291,900)			
TAG 58 (assessed)	\$0				
(taxable)	(\$600,970)				
TAG 59 (assessed)					
(taxable)					
TAG 61 (assessed)					
(taxable)					
TAG 63 (assessed)					
(taxable)					
TAG 64 (assessed)					
(taxable)					
TAG 65 (assessed)					
(taxable)					
TAG 67 (assessed)	\$0				
(taxable)	(\$180)				
TAG 68 (assessed)	\$0				
(taxable)	(\$41,642)				
TAG 69 (assessed)					
(taxable)					
TAG 70 (assessed)					
(taxable)					
TAG 80 (assessed)	\$0				
(taxable)	(\$181,700)				
TAG 81 (assessed)	\$0				
(taxable)	(\$513,154)				
TOTAL ASSESSED	(\$8,424)	\$0	\$0	\$0	\$0
TOTAL TAXABLE	(\$1,905,823)	(\$291,900)	\$0	\$0	\$0
KPB FLAT TAX	(\$2,324)				

SEPTEMBER TARS CITY VALUES

	2024	2023	2022	2021	2020
TAG 10 (assessed)					
(taxable)					
Seldovia Flat Tax	(\$200)				
TAG 20 (assessed)	(\$8,424)				
(taxable)	\$0				
Homer Flat Tax	(\$190)				
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)					
(taxable)					
Disability Tax Credit					
TAG 40 (assessed)	(\$8,250)				
(taxable)	(\$8,250)				
TAG 41 (assessed)					
(taxable)					
TAG 70 (assessed)					
(taxable)					
Soldotna Flat Tax					
TAG 80 (assessed)	\$0				
(taxable)	(\$150,000)				
TOTAL ASSESSED	(\$16,674)	\$0	\$0	\$0	\$0
TOTAL TAXABLE	(\$158,250)	\$0	\$0	\$0	\$0
KPB FLAT TAX	(\$390)	\$0	\$0	\$0	\$0

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 53-24-001
 PARCEL ID 64568
 PRIMARY OWNER ELLEGE RONALD G

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>53</u>	<u>53</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. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.
OWNER HAD EMAILED KPB DURING APPEAL PERIOD THAT BOAT DESTROYED IN 2023. ACCOUNT
SHOULD HAVE BEEN CLOSED FOR 2024.

		CHANGE SUMMARY
DATE	<u>09/12/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>C. 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>\$0</u>

Cadastral Values		Expand to Filter Values				
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group		Boat Personal Class 3 Count			1.00	
	Appraised	Improvement Market Value			\$-480.00	
		TAG			53.00	
		TAG.Id			53.00	
	Assessed	Boat Assessed Value			\$-480.00	
		Boat Personal Class 3			\$-480.00	
		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	53 - MIKISKI FIRE		0	0
		Taxable Value - Borough			0	0
	Exemption	Exemption Value City	53 - MIKISKI FIRE		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			\$190,800.00	\$190,800.00
		OP PPV City \$100K Exemption	53 - MIKISKI FIRE		\$100,000.00	\$100,000.00
		Penalty Flag			\$1.00	\$1.00
		Exemption Value Borough			0	0
	Date	Year of Cadastre			2024.000000000000	2024.000000000000
		Effective date of value change			20240101.000000000000	20240101.000000000000

MANIFEST CLERICAL ERROR - CHECKLIST

The assembly may correct manifest clerical errors made by the borough in an assessment notice, tax statement or other borough tax record at any time. A manifest clerical error is a typographical, computational or other similar error readily apparent from the assessment notice, tax statement or other borough tax record and made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties.

Parcel ID / Acct # 00064568

X Typographical, computational or other similar error?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD EMAILED KPB DURING APPEAL PERIOD THAT BOAT DESTROYED IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD EMAILED KPB DURING APPEAL PERIOD THAT BOAT DESTROYED IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD EMAILED KPB DURING APPEAL PERIOD THAT BOAT DESTROYED IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

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

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

Prepared by Clyde Johnson 9/12/2024

Approved by *Adam Darity* *9/12/24*
 Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 55-24-004
 PARCEL ID 79524
 PRIMARY OWNER EMERSON JAMES L

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>55</u>	<u>55</u>
BOAT CLASS/COUNT	<u>BC1 - 1, BC3 - 1</u>	<u>BC1 - 0, 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. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.
OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT AK7415F SOLD IN 2023. BOAT AK7006L
1

		CHANGE SUMMARY
DATE	<u>09/12/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>C. 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>\$0</u>

Cadastral Values		Expand to Filter Values				
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group		Boat Personal Class 1 Count			1.00	
		Boat Personal Class 3 Count			1.00	
	Appraised	Improvement Market Value			\$3,000.00	
		TAG			55.00	
		TAG.id			55.00	
	Assessed	Boat Assessed Value			\$3,000.00	
		Boat Personal Class 1			\$960.00	
		Boat Personal Class 3			\$2,040.00	
		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		55 - NIKISKI SN.		0	0
	Taxable Value - Borough				0	0
Exemption	Exemption Value City		55 - NIKISKI SN.		0	0
	OP PP Bor \$100K Exc Value				\$960.00	
	OP PP Kenal Boat Exemption Value				\$100,000.00	\$100,000.00
	OP PPV 100K Exemption				\$100,000.00	\$100,000.00
	OP PPV Borough \$100K Exemption					
	OP PPV City \$160K Exemption					
	OP PPV City \$100K Exemption		55 - NIKISKI SN.		\$100,000.00	\$100,000.00
	Penalty Flag				\$1.00	\$1.00
	Exemption Value Borough				0	0
Date	Year of Cadastre				2024.000000000000	
	Effective date of value change				20240101.000000000000	

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00079524

- X Typographical, computational or other similar error?
Identify & Describe:
 MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT AK7415F SOLD IN 2023. BOAT AK7006L LESS THAN 20FT. NOT TAXABLE. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.
- X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
 MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT AK7415F SOLD IN 2023. BOAT AK7006L LESS THAN 20FT. NOT TAXABLE. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.
- X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
 MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT AK7415F SOLD IN 2023. BOAT AK7006L LESS THAN 20FT. NOT TAXABLE. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

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

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

Prepared by Clyde Johnson 9/12/2024
 Approved by *Robert Darity* 9/12/24
 Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 20-24-019
PARCEL ID 80603
PRIMARY OWNER KROLL RICHARD

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>ACF2 - 1, BC3 - 1</u>	<u>ACF2 - 1, 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. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.
OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT WS6474JA HAD BEEN JUNKED IN 2023.
BOAT SHOULD HAVE BEEN RMVD FROM ACCT FOR 2024. AIRCRAFT REMAINS ON ACCOUNT.

		CHANGE SUMMARY
DATE	<u>09/12/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>C. 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>

Cadastre Values		Value Type		Attribute		Secondary Attribute		Previous Amount		Expand to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount					
Default - Default Value Group		Aircraft Fixed Class 2 Count			1.00	1.00					
		Boat Personal Class 3 Count			1.00	1.00					
	Appraised	Improvement Market value			\$2,760.00	0					
		TAG			20.00	20.00					
		TAG.Id			20.00	20.00					
	Assessed	Boat Assessed Value			\$2,760.00	\$2,760.00					
		Boat Personal Class 3			\$2,760.00	\$2,760.00					
		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	\$1.00	\$1.00					
		Penalty Flag			0	0					
		Exemption Value Borough			2024.0000000000	2024.0000000000					
		Year of Cadastre			2024.0000000000	2024.0000000000					
		Effective date of value change			2024.01.01.0000000000	2024.01.01.0000000000					

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00080603

X Typographical, computational or other similar error?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT WS6474JA HAD BEEN JUNKED IN 2023. BOAT SHOULD HAVE BEEN RMVD FROM ACCT FOR 2024. AIRCRAFT REMAINS ON ACCOUNT.

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT WS6474JA HAD BEEN JUNKED IN 2023. BOAT SHOULD HAVE BEEN RMVD FROM ACCT FOR 2024. AIRCRAFT REMAINS ON ACCOUNT.

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT WS6474JA HAD BEEN JUNKED IN 2023. BOAT SHOULD HAVE BEEN RMVD FROM ACCT FOR 2024. AIRCRAFT REMAINS ON ACCOUNT.

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

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

Prepared by Clyde Johnson 9/12/2024

Approved by *Adeem Durr* 9/12/24
 Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 10-24-004
PARCEL ID 81006
PRIMARY OWNER NATHAN GEORG J

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>10</u>	<u>10</u>
BOAT CLASS/COUNT	<u>ACF1 - 1</u>	<u>ACF1 - 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. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.
OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT AIRCRAFT HAD BEEN DEREGISTERED AND
RMVD FROM KPB IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

		CHANGE SUMMARY
DATE	<u>09/12/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>C. 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>(\$50)</u>

Cadastral Values		Expand to Filter Values				
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group						
	Appraised	Aircraft Fixed Class 1 Count			1.00	
		Improvement Market Value			\$17,500.00	
		TAG			10.00	
		TAG.Id			10.00	
	Assessed	Aircraft Assessed Value			\$17,500.00	
		Aircraft Fixed Class 1			\$17,500.00	
		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	10 - SELDOVIA CITY		0	0
		Taxable Value - Borough			0	0
	Exemption	Exemption Value City	10 - SELDOVIA 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			\$100,000.00	\$100,000.00
		OP PPV City \$100K Exemption	10 - SELDOVIA CITY		\$1.00	\$1.00
		Penalty Flag			0	0
		Exemption Value Borough			2024.000000000000	2024.000000000000
	Date	Year of Cadastre			2024.000000000000	2024.000000000000
		Effective date of value change			2024.000000000000	2024.000000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00081006

X Typographical, computational or other similar error?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT AIRCRAFT HAD BEEN DEREGISTERED AND RMVD FROM KPB IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT AIRCRAFT HAD BEEN DEREGISTERED AND RMVD FROM KPB IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT AIRCRAFT HAD BEEN DEREGISTERED AND RMVD FROM KPB IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

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

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

Prepared by Clyde Johnson 9/12/2024

Approved by *Debra Duffly* 9/12/24
 Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 20-24-020
 PARCEL ID 81348
 PRIMARY OWNER BUCKWALTER DANIEL E

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>ACF2 - 1</u>	<u>ACF2 - 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. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.
OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT AIRCRAFT HAD BEEN DESTROYED IN HANGER
FIRE ON 12/19/23. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

		CHANGE SUMMARY
DATE	<u>09/12/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>C. 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>(\$100)</u>
		CITY FLAT TAX <u>(\$100)</u>

Cadastral Values		Expand to Filter Values				
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Aircraft Fixed Class 2 Coust			1.00	
		Improvement Market value			\$26,800.00	
		TAG			20.00	
		TAG,Id			20.00	
	Assessed	Aircraft Assessed Value			\$26,800.00	
		Aircraft Fixed Class 2			\$26,800.00	
		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 - 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				\$100,000.00	\$100,000.00
	Op PPV City \$100K Exemption		20 - HOMER CITY		\$100,000.00	\$100,000.00
	Penalty Flag				\$1.00	\$1.00
	Exemption Value Borough				0	0
Date	Year of Cadastre				2024.000000000000	
	Effective date of value change				20240101.000000000000	

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # _____ 00081348

X _____ Typographical, computational or other similar error?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT AIRCRAFT HAD BEEN DESTROYED IN HANGER FIRE 12/19/23. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

X _____ Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT AIRCRAFT HAD BEEN DESTROYED IN HANGER FIRE 12/19/23. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

X _____ Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT AIRCRAFT HAD BEEN DESTROYED IN HANGER FIRE 12/19/23. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

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

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

Prepared by Clyde Johnson 9/12/2024

Approved by  9/12/24
 Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 68-24-010
 PARCEL ID 93891
 PRIMARY OWNER HOTTMANN MARK H

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
BOAT CLASS/COUNT	<u>ACF1- 1, BC3 - 1</u>	<u>ACF1 - 0, BC3 - 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. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.
OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT AIRCRAFT HAD BEEN SOLD AND RMVD
FROM KPB IN 2023. AIRCRAFT SHOULD HAVE BEEN RMVD FOR 2024. BOAT REMAINS ON ACCOUNT.

		CHANGE SUMMARY
DATE	<u>09/12/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>C. 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>\$0</u>

Cadastra Values		Expand to Filter Values				
Sire	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Aircraft Fixed Class 1 Count	Aircraft Fixed Class 1 Count			1.00	1.00
	Boat Personal Class 3 Count	Boat Personal Class 3 Count			1.00	1.00
Appraised	Improvement Market value	Improvement Market value			\$44,000.00	\$4,000.00
	TAG	TAG			68.00	68.00
	TAG.Id	TAG.Id			68.00	68.00
Assessed	Aircraft Assessed Value	Aircraft Assessed Value			\$40,000.00	\$4,000.00
	Aircraft Fixed Class 1	Aircraft Fixed Class 1			\$40,000.00	\$4,000.00
	Boat Assessed Value	Boat Assessed Value			\$4,000.00	\$4,000.00
	Boat Personal Class 3	Boat Personal Class 3			0	0
	Personal Property Assessed Value	Personal Property Assessed Value			0	0
	Total Assessed Value - City	Total Assessed Value - City			0	0
	Total City Optional Exempt Value	Total City Optional Exempt Value			0	0
	Total Assessed Value - Borough	Total Assessed Value - Borough			0	0
Taxable	City Taxable Value	City Taxable Value		68 - WESTERN EMERGENCY SVS	0	0
	Taxable Value - Borough	Taxable Value - Borough		68 - WESTERN EMERGENCY SVS	0	0
Exemption	Exemption Value City	Exemption Value City			0	0
	OP PP Bor \$100K Exe Value	OP PP Bor \$100K Exe Value			\$100,000.00	\$100,000.00
	OP PPV 100K Exemption	OP PPV 100K Exemption			\$100,000.00	\$100,000.00
	OP PPV Borough \$100K Exemption	OP PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00
	OP PPV City \$100K Exemption	OP PPV City \$100K Exemption			\$100,000.00	\$100,000.00
	Penalty Flag	Penalty Flag			\$1.00	\$1.00
	Exemption Value Borough	Exemption Value Borough			0	0
Date	Year of Cadastra	Year of Cadastra			2024.0000000000	2024.0000000000
	Effective date of value change	Effective date of value change			20240101.0000000000	20240101.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

The assembly may correct manifest clerical errors made by the borough in an assessment notice, tax statement or other borough tax record at any time. A manifest clerical error is a typographical, computational or other similar error readily apparent from the assessment notice, tax statement or other borough tax record and made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties.

Parcel ID / Acct # 00093891

 X Typographical, computational or other similar error?

Identify & Describe:

MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT AIRCRAFT HAD BEEN SOLD AND RMVD FROM KPB IN 2023. AIRCRAFT SHOULD HAVE BEEN RMVD FOR 2024. BOAT REMAINS ON ACCOUNT.

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

Identify & Describe:

MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT AIRCRAFT HAD BEEN SOLD AND RMVD FROM KPB IN 2023. AIRCRAFT SHOULD HAVE BEEN RMVD FOR 2024. BOAT REMAINS ON ACCOUNT.

 X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?

Identify & Describe:

MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT AIRCRAFT HAD BEEN SOLD AND RMVD FROM KPB IN 2023. AIRCRAFT SHOULD HAVE BEEN RMVD FOR 2024. BOAT REMAINS ON ACCOUNT.

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

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

Prepared by Clyde Johnson 9/12/2024

Approved by *Adrian Smith* 9/12/24
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 58-24-030
PARCEL ID 94520
PRIMARY OWNER ROBERTS STEVEN E

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</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. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.
OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT HAD BEEN SOLD IN 2023.
ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

		CHANGE SUMMARY
DATE	<u>09/12/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>C. 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>\$0</u>

Cadastra Values		Expand to Filter Values				
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Boat Personal Class 3 Count			1.00	
	Assessed	Improvement Market Value			\$840.00	
		TAG			58.00	
		TAG:Id			58.00	
		Boat Assessed Value			\$840.00	
		Boat Personal Class 3			\$840.00	
		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	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
		Penalty Flag			\$1.00	\$1.00
		Exemption Value Borough			0	0
	Date	Year of Cadastre			2024.000000000000	
		Effective date of value change			20240101.000000000000	

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00094520

 X Typographical, computational or other similar error?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT HAD BEEN SOLD IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

 X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT HAD BEEN SOLD IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

 X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT HAD BEEN SOLD IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

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

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

Prepared by Clyde Johnson 9/12/2024
Date

Approved by *Adean Dwyer* 9/12/24
Date
 Department Director

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 20-24-021
 PARCEL ID 96387
 PRIMARY OWNER JACKSON DEAN R

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC3-1, BC4-2</u>	<u>BC3-1, 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. BOAT OWNER HAD NOTIFIED FINANCE - DAC THAT
BOAT AK0015H SOLD IN 2023. ASSESSING NOT INFORMED BY DAC OF THE DALE. ACCOUNT SUPP
ROLLOVER FOR 2024. BOAT AK0015H SHOULD HAVE BEEN RMVD FOR 2024

		CHANGE SUMMARY
	KPB ASSESSED	<u>\$0</u>
DATE <u>09/12/24</u>	KPB TAXABLE	<u>\$0</u>
SUBMITTED BY <u>C. JOHNSON</u>	CITY ASSESSED	<u>\$0</u>
VERIFIED BY <u>C. FINLEY</u>	CITY TAXABLE	<u>\$0</u>
	KPB FLAT TAX	<u>(\$150)</u>
	CITY FLAT TAX	<u>(\$30)</u>

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
	Default - Default Value Group	Boat Personal Class 3 Count	1.00
		Boat Personal Class 4 Count	1.00
	Appraised	Improvement Market Value	\$78,550.00
		TAG	20.00
		TAG.Ld	20.00
	Assessed	Boat Assessed Value	\$79,275.00
		Boat Personal Class 3	\$5,400.00
		Boat Personal Class 4	\$73,875.00
		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	0
		Taxable Value - Borough	0
	Exemption	Exemption Value City	0
		OP PP Bor \$100K Exc Value	0
		OP PPV 100K Exemption	\$100,000.00
		OP PPV Borough \$100K Exemption	\$100,000.00
		OP PPV City \$100K Exemption	\$100,000.00
		Penalty Flag	\$1.00
		Exemption Value Borough	0
	Date	Year of Cadastre	2024.0000000000
		Effective date of value change	2024.01.01.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00096387

- X Typographical, computational or other similar error?
Identify & Describe:
MANIFEST CLERICAL ERROR. BOAT OWNER HAD NOTIFIED FINANCE - DAC THAT BOAT AK0015H SOLD IN 2023. ASSESSING NOT INFORMED BY DAC OF THE SALE. ACCOUNT SUPP ROLLOVER FOR 2024. BOAT AK0015H SHOULD HAVE BEEN RMVD FOR 2024.
- X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
MANIFEST CLERICAL ERROR. BOAT OWNER HAD NOTIFIED FINANCE - DAC THAT BOAT AK0015H SOLD IN 2023. ASSESSING NOT INFORMED BY DAC OF THE SALE. ACCOUNT SUPP ROLLOVER FOR 2024. BOAT AK0015H SHOULD HAVE BEEN RMVD FOR 2024.
- X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
MANIFEST CLERICAL ERROR. BOAT OWNER HAD NOTIFIED FINANCE - DAC THAT BOAT AK0015H SOLD IN 2023. ASSESSING NOT INFORMED BY DAC OF THE SALE. ACCOUNT SUPP ROLLOVER FOR 2024. BOAT AK0015H SHOULD HAVE BEEN RMVD FOR 2024.

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

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

Prepared by Clyde Johnson 9/12/2024
Date

Approved by *[Signature]* 9/12/24
Date
 Department Director

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 20-24-022
 PARCEL ID 96650
 PRIMARY OWNER SEREBREKOFF NIKITA S

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC4 - 1, BC5 - 1</u>	<u>BC4 - 1, BC5 - 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. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT SNIPER CDOC 622152 HAD BEEN SOLD IN 2023. BOAT SNIPER CDOC 622152 SHOULD HAVE BEEN RMVD FROM ACCT FOR 2024.

		CHANGE SUMMARY
DATE	<u>09/12/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>C. 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>(\$250)</u>
		CITY FLAT TAX <u>(\$50)</u>

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Boat Personal Class 4 Count	1.00	1.00
	Boat Personal Class 5 Count	1.00	1.00
Appraised	Improvement Market Value	\$147,100.00	\$130,000.00
	TAG	20.00	20.00
	TAG.1d	20.00	20.00
Assessed	Boat Assessed Value	\$147,100.00	\$130,000.00
	Boat Personal Class 4	\$130,000.00	\$130,000.00
	Boat Personal Class 5	\$17,100.00	
	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	0	0
	Taxable Value - Borough	0	0
Exemption	Exemption Value City	0	0
	OP PP Bor \$100K Exc 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
	Penalty Flag	\$1.00	\$1.00
	Exemption Value Borough	0	0
Date	Year of Cadastre	2024.0000000000	2024.0000000000
	Effective date of value change	20240101.0000000000	20240101.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00096650

- X Typographical, computational or other similar error?
Identify & Describe:
 MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT SNIPER CDOC 622152 HAD BEEN SOLD IN 2023. BOAT SNIPER CDOC 622152 SHOULD HAVE BEEN RMVD FROM ACCOUNT FOR 2024.
- X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
 MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT SNIPER CDOC 622152 HAD BEEN SOLD IN 2023. BOAT SNIPER CDOC 622152 SHOULD HAVE BEEN RMVD FROM ACCOUNT FOR 2024.
- X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
 MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT SNIPER CDOC 622152 HAD BEEN SOLD IN 2023. BOAT SNIPER CDOC 622152 SHOULD HAVE BEEN RMVD FROM ACCOUNT FOR 2024.

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

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

Prepared by Clyde Johnson 9/12/2024

Approved by *C. Dwyer* 9/12/24
 Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 20-24-023
PARCEL ID 96986
PRIMARY OWNER AMERICAN TOWER CORPORATION

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$8,424</u>	<u>\$0</u>
KPB TAXABLE (VT 1003)	<u>\$6,425</u>	<u>\$0</u>
CITY ASSESSED (VT 1011)	<u>\$8,424</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION MAIN ROLL FILER. ASSET ON PIN 96986 NOTED AS DISPOSED, NOT DELETED
IN ERROR. DF PIN 96986. CONTIG RECALUATION FOR 96987-96991 & 96993, REDUCE VALUE.

		CHANGE SUMMARY
DATE	<u>09/11/24</u>	KPB ASSESSED <u>(\$8,424)</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>(\$6,425)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>(\$8,424)</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group	Appraised	Improvement Market Value	Previous Amount
		TAG	\$8,424.00
		TAG:Id	20.00
		Furniture, Fixtures & Equipment	
	Assessed	Personal Property Assessed Value	\$8,424.00
		Total Assessed Value - City	\$8,424.00
		Total Borough Optional Exempt Value	\$1,999.00
		Total City Optional Exempt Value	\$8,424.00
		Total Assessed Value - Borough	\$8,424.00
	Taxable	City Taxable Value	0
		Taxable Value - Borough	\$6,425.00
	Exemption	Exemption Value City	\$8,424.00
		OP PP Bor \$100K Exe Value	\$1,999.00
		OP PP Homer \$100K Exe Value	\$8,424.00
		OP PPV 100K Borough Contig Exemption	\$1,999.00
		OP PPV 100K City Contig Exemption	\$100,000.00
		OP PPV Borough \$100K Exemption	\$1,999.00
		OP PPV City \$100K Exemption	\$100,000.00
		Penalty Flag	\$1.00
		PP Boro Contig Flag	1.00
		PP City Contig Flag	1.00
		PP Contiguous Boro Parcel Group	5340.00
		PP Contiguous Boro Parcel Sequence in Group	7.00
		PP Contiguous City Parcel Group	5340.00
		PP Contiguous City Parcel Sequence in Group	1.00
		Exemption Value Borough	\$1,999.00
	Date	Year of Cadastre	2024.000000000000
		Effective date of value change	20240101.000000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # _____ 00096986

 X Typographical, computational or other similar error?
Identify & Describe:
ASSET NOTED ON FILING AS DISPOSED, NOT DELETED IN ERROR BY ASG.

 X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
ASSET NOTED ON FILING AS DISPOSED, NOT DELETED IN ERROR BY ASG.

 X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
ASSET NOTED ON FILING AS DISPOSED, NOT DELETED IN ERROR BY ASG.

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

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

Prepared by M PAYFER 9/11/2024
Date

Approved by A. WILCOX _____
Date
Department Director

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 30-24-007
PARCEL ID 96987
PRIMARY OWNER AMERICAN TOWER CORPORATION

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$32,627</u>	<u>\$32,627</u>
KPB TAXABLE (VT 1003)	<u>\$24,870</u>	<u>\$24,712</u>
CITY ASSESSED (VT 1011)	<u>\$32,627</u>	<u>\$32,627</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION MAIN ROLL FILER. DF PIN 96986. CONTIG RECALUATION FOR 96987-96991 & 96993.

	CHANGE SUMMARY
DATE <u>09/11/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY <u>M PAYFER</u>	KPB TAXABLE <u>(\$158)</u>
VERIFIED BY <u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
	CITY TAXABLE <u>\$0</u>
	KPB FLAT TAX <u>\$0</u>
	CITY FLAT TAX <u>\$0</u>

Cadastral Values		Expand to Filter Values	
File	Class	Value Type	Amount
Default - Default Value Group	Appraised	Improvement Market Value	Previous Amount
	Assessed	TAG	30.00
		TAG.Id	30.00
		Furniture, Fixtures & Equipment	30.00
		Personal Property Assessed Value	30.00
		Total Assessed Value - City	30.00
		Total Borough Optional Exempt Value	\$7,915.00
		Total City Optional Exempt Value	\$32,627.00
		Total Assessed Value - Borough	\$32,627.00
		City Taxable Value	0
	Taxable	30 - KENAI CITY	0
	Exemption	Taxable Value - Borough	\$24,870.00
		Exemption Value City	\$32,627.00
		OP PP Bor \$100K Exe Value	\$7,757.00
		OP PP Kenai \$100K Exe Value	\$32,627.00
		OP PPV 100K Borough Contig Exemption	\$7,757.00
		OP PPV 100K City Contig Exemption	\$100,000.00
		OP PPV Borough \$100K Exemption	\$7,757.00
		OP PPV City \$100K Exemption	\$100,000.00
		Penalty Flag	\$1.00
		PP Bor Contig Flag	1.00
		PP City Contig Flag	1.00
		PP Contiguous Boro Parcel Group	5340.00
		PP Contiguous Boro Parcel Sequence In Group	5.00
		PP Contiguous City Parcel Group	5340.00
		PP Contiguous City Parcel Sequence In Group	2.00
		Exemption Value Borough	\$7,757.00
	Date	Year of Cadastre	2024.0000000000
		Effective date of value change	20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 41-24-005
 PARCEL ID 96988
 PRIMARY OWNER AMERICAN TOWER CORPORATION

	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>\$60,797</u>	<u>\$60,797</u>
KPB TAXABLE (VT 1003)	<u>\$46,342</u>	<u>\$46,047</u>
CITY ASSESSED (VT 1011)	<u>\$60,797</u>	<u>\$60,797</u>
CITY TAXABLE (V 1013)	<u>\$60,797</u>	<u>\$60,797</u>

EXPLANATION MAIN ROLL FILER. DF PIN 96986. CONTIG RECALUATION FOR 96987-96991 & 96993.

		CHANGE SUMMARY
DATE	<u>09/11/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>(\$295)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Value Type		Attribute		Secondary Attribute		Expand to Filter Values	
Site	Class	Appraised	Assessed	Improvement Market Value	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised			Improvement Market Value	TAG			\$60,797.00	\$60,797.00
	Assessed			Furniture, Fixtures & Equipment	TAG.1d			41.00	41.00
				Personal Property Assessed Value				41.00	41.00
				Total Assessed Value - City				\$60,797.00	\$60,797.00
				Total Borough Optional Exempt Value				\$14,455.00	\$14,750.00
				Total City Optional Exempt Value				0	0
	Taxable			Total Assessed Value - Borough				\$60,797.00	\$60,797.00
				City Taxable Value		41 - SEWARD SPECIAL		\$60,797.00	\$60,797.00
	Exemption			Taxable Value - Borough				\$46,342.00	\$46,017.00
				Exemption Value City		41 - SEWARD SPECIAL		0	0
				OP PP Bor \$100K Exc Value				\$14,455.00	\$14,750.00 *
				OP PPV 100K Borough Contig Exemption				\$14,455.00	
				OP PPV Borough \$100K Exemption				\$14,455.00	
				Penalty Flag				\$1.00	\$1.00
				PP Boro Contig Flag				1.00	1.00
				PP Contiguous Boro Parcel Group				5340.00	
				PP Contiguous Boro Parcel Sequence In Group				3.00	
				Exemption Value Borough				\$14,455.00	\$14,750.00
	Date			Year of Cadastre				2024.000000000000	2024.000000000000
				Effective date of value change				2024.01.01.0000000000	2024.01.01.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 58-24-031
PARCEL ID 96989
PRIMARY OWNER AMERICAN TOWER CORPORATION

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$199,690</u>	<u>\$199,690</u>
KPB TAXABLE (VT 1003)	<u>\$152,214</u>	<u>\$151,244</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION MAIN ROLL FILER. DF PIN 96986. CONTIG RECALUATION FOR 96987-96991 & 96993.

		CHANGE SUMMARY
DATE	<u>09/11/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>(\$970)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Cadastre Values		Value Type		Attribute	Secondary Attribute	Previous Amount	Amount
Site	Class	Appraised	Improvement Market Value				
	Default - Default Value Group					\$199,690.00	\$199,690.00
			TAG			58.00	58.00
			TAG.Id			58.00	58.00
			Furniture, Fixtures & Equipment			\$199,690.00	\$199,690.00
	Assessed		Personal Property Assessed Value			\$199,690.00	\$199,690.00
			Total Assessed Value - City			0	0
			Total Borough Optional Exempt Value			\$47,476.00	\$48,446.00
			Total City Optional Exempt Value			0	0
			Total Assessed Value - Borough		58 - CENTRAL EMERGENCY SERVICES	\$199,690.00	\$199,690.00
	Taxable		City Taxable Value			0	0
			Taxable Value - Borough			\$152,214.00	\$151,244.00
	Exemption		Exemption Value City		58 - CENTRAL EMERGENCY SERVICES	0	0
			OP PP Bor \$100K Exc Value			\$47,476.00	\$49,446.00 *
			OP PPV 100K Borough Contig Exemption			\$47,476.00	
			OP PPV Borough \$100K Exemption			\$47,476.00	
			Penalty Flag			\$1.00	\$1.00
			PP Bor Contig Flag			1.00	1.00
			PP Contiguous Boro Parcel Group			5340.00	
			PP Contiguous Boro Parcel Sequence in Group			1.00	
			Exemption Value Borough			\$47,476.00	\$48,446.00
	Date		Year of Cadastre			2024.0000000000	2024.0000000000
			Effective date of value change			20240101.0000000000	20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 68-24-011
 PARCEL ID 96990
 PRIMARY OWNER AMERICAN TOWER CORPORATION

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$70,418</u>	<u>\$70,418</u>
KPB TAXABLE (VT 1003)	<u>\$53,676</u>	<u>\$53,334</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION MAIN ROLL FILER. DF PIN 96986. CONTIG RECALUATION FOR 96987-96991 & 96993.

		CHANGE SUMMARY
DATE	<u>09/11/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>(\$342)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Expand to Filter Values	
Class	Value Type	Attribute	Secondary Attribute
Appraised	Improvement Market Value	Previous Amount	Amount
Default - Default Value Group	Improvement Market Value	\$70,418.00	\$70,418.00
	TAG	68.00	68.00
	TAG:Id	68.00	68.00
Assessed	Furniture, Fixtures & Equipment		
	Personal Property Assessed Value	\$70,418.00	\$70,418.00
	Total Assessed Value - City	\$70,418.00	\$70,418.00
	Total Assessed Value - City	0	0
	Total Borough Optional Exempt Value	\$16,742.00	\$17,084.00
	Total City Optional Exempt Value	0	0
	Total Assessed Value - Borough	\$70,418.00	\$70,418.00
Taxable	City Taxable Value	0	0
	Taxable Value - Borough	\$53,676.00	\$53,334.00
Exemption	Exemption Value City	0	0
	OP PP for \$100K Exe Value	\$16,742.00	\$17,084.00
	OP PPV 100K Borough Contig Exemption	\$16,742.00	\$16,742.00
	OP PPV Borough \$100K Exemption	\$16,742.00	\$16,742.00
	Penalty Flag	\$1.00	\$1.00
	PP Boro Contig Flag	1.00	1.00
	PP Contiguous Boro Parcel Group	5340.00	
	PP Contiguous Boro Parcel Sequence In Group	2.00	
	Exemption Value Borough	\$16,742.00	\$17,084.00
Date	Year of Cadastre	2024.0000000000	2024.0000000000
	Effective date of value change	2024.01.01.0000000000	2024.01.01.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 67-24-002
PARCEL ID 96991
PRIMARY OWNER AMERICAN TOWER CORPORATION

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>67</u>	<u>67</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$37,431</u>	<u>\$37,431</u>
KPB TAXABLE (VT 1003)	<u>\$28,531</u>	<u>\$28,351</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION MAIN ROLL FILER. DF PIN 96986. CONTIG RECALUATION FOR 96987-96991 & 96993.

	CHANGE SUMMARY
DATE <u>09/11/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY <u>M PAYFER</u>	KPB TAXABLE <u>(\$180)</u>
VERIFIED BY <u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
	CITY TAXABLE <u>\$0</u>
	KPB FLAT TAX <u>\$0</u>
	CITY FLAT TAX <u>\$0</u>

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Attribute
Default - Default Value Group	Appraised	Improvement Market Value	Previous Amount
		TAG	\$37,431.00
	Assessed	TAG.Id	67.00
		Furniture, Fixtures & Equipment	67.00
		Personal Property Assessed Value	\$37,431.00
		Total Assessed Value - City	\$37,431.00
		Total Borough Optional Exempt Value	0
		Total City Optional Exempt Value	\$8,900.00
		Total Assessed Value - Borough	0
	Taxable	City Taxable Value	\$37,431.00
		Taxable Value - Borough	0
	Exemption	Exemption Value City	67 - KPB ROAD MAINTENANCE
		OP PP Bur \$100K Exc Value	\$28,531.00
		OP PPV 100K Borough Contig Exemption	0
		OP PPV Borough \$100K Exemption	\$8,900.00
		Penalty Flag	\$8,900.00
		PP Boro Contig Flag	\$1.00
		PP Contiguous Boro Parcel Group	1.00
		PP Contiguous Boro Parcel Sequence In Group	5346.00
		Exemption Value Borough	4.00
	Date	Year of Cadastre	\$8,900.00
		Effective date of value change	2024.000000000000
			20240101.0000000000
			20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 81-24-005
PARCEL ID 96993
PRIMARY OWNER AMERICAN TOWER CORPORATION

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>81</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$11,232</u>	<u>\$11,232</u>
KPB TAXABLE (VT 1003)	<u>\$8,561</u>	<u>\$8,507</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION MAIN ROLL FILER. DF PIN 96986. CONTIG RECALUATION FOR 96987-96991 & 96993.

		CHANGE SUMMARY
DATE	<u>09/11/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>(\$54)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group	Appraised	Improvement Market Value	Previous Amount
		TAG	81.00
		TAG.Id	81.00
		Furniture, Fixtures & Equipment	
		Personal Property Assessed Value	\$11,232.00
		Total Assessed Value - City	\$11,232.00
		Total Assessed Value - City	0
		Total Borough Optional Exempt Value	\$2,671.00
		Total City Optional Exempt Value	0
		Total Assessed Value - Borough	\$11,232.00
		City Taxable Value	0
		Taxable Value - Borough	\$8,561.00
		Exemption Value City	0
		81 - KACHEMAK EMERGENCY SERVICES	\$8,561.00
		81 - KACHEMAK EMERGENCY SERVICES	0
		OP PP Bor \$100K Exc Value	\$2,671.00
		OP PPV 100K Borough Contig Exemption	\$2,671.00
		OP PPV Borough \$100K Exemption	\$2,671.00
		Penalty Flag	\$1.00
		PP Bor Contig Flag	1.00
		PP Contiguous Boro Parcel Group	5340.00
		PP Contiguous Boro Parcel Sequence In Group	6.00
		Exemption Value Borough	\$2,671.00
		Year of Cadastre	2024.0000000000
		Effective date of value change	2024.01.01.0000000000
			2024.01.01.0000000000
			2024.01.01.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 40-24-005
PARCEL ID 97883
PRIMARY OWNER SALDIVAR DAVID

	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>\$8,250</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$8,250</u>	<u>\$0</u>

EXPLANATION MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.
OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT HAD BEEN SOLD IN 2023.
ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

		CHANGE SUMMARY
DATE	<u>09/12/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>C. JOHNSON</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>(\$8,250)</u>
		CITY TAXABLE <u>(\$8,250)</u>
		KPB FLAT TAX <u>(\$150)</u>
		CITY FLAT TAX <u></u>

Cadastral Values		Expand to Filter Values				
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Boat Class 4 Count			1.00	
		Improvement Market Value			\$9,250.00	
		TAG			40.00	
		TAG.Id			40.00	
	Assessed	Boat Assessed Value			\$9,250.00	
		Boat Class 4			\$9,250.00	
		Personal Property Assessed Value			0	
		Total Assessed Value - City			\$9,250.00	
		Total City Optional Exempt Value			0	
		Total Assessed Value - Borough			0	
	Taxable	City Taxable Value		40 - SEWARD CITY	\$9,250.00	0
		Taxable Value - Borough			0	0
	Exemption	Exemption Value City		40 - SEWARD 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			\$100,000.00	\$100,000.00	
	OP PPV City \$100K Exemption		40 - SEWARD CITY	\$100,000.00	\$100,000.00	
	Penalty Flag			\$1.00	\$1.00	
	Exemption Value Borough			0	0	
Date	Year of Cadastre			2024.0000000000	2024.0000000000	
	Effective date of value change			20240101.0000000000	20240101.0000000000	

MANIFEST CLERICAL ERROR - CHECKLIST

The assembly may correct manifest clerical errors made by the borough in an assessment notice, tax statement or other borough tax record at any time. A manifest clerical error is a typographical, computational or other similar error readily apparent from the assessment notice, tax statement or other borough tax record and made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties.

Parcel ID / Acct # 00097883

- X Typographical, computational or other similar error?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT HAD BEEN SOLD IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.
- X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT HAD BEEN SOLD IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.
- X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT HAD BEEN SOLD IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

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

Prepared by Clyde Johnson 9/12/2024
Date

Approved by *Adam Dury* 9/12/24
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 58-24-032
PARCEL ID 99914
PRIMARY OWNER CARSON SCOTT GLENN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</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. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.
OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT HAD BEEN SOLD IN 2023.
ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

	CHANGE SUMMARY
DATE <u>09/12/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY <u>C. 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></u>

Cadastral Values		Expand to Filter Values		
Site	Class	Value Type	Amount	
Default - Default Value Group	Appraised	Boat Personal Class 3 Count	1.00	
		Improvement Market Value	\$5,040.00	
	Assessed	TAG		58.00
		TAG.ID		58.00
		Boat Assessed Value		\$5,040.00
		Boat Personal Class 3		\$5,040.00
	Taxable	Personal Property Assessed Value		0
		Total Assessed Value - City		0
		Total City Optional Exempt Value		0
		Total Assessed Value - Borough		0
		City Taxable Value		0
		Taxable Value - Borough		0
	Exemption	Exemption Value City		0
		OP PP Bor \$100K Exe Value		0
		OP PPV 100K Exemption		\$100,000.00
		OP PPV Borough \$100K Exemption		\$100,000.00
		OP PPV City \$100K Exemption		\$100,000.00
		OP PPV City \$100K Exemption		\$100,000.00
		Penalty Flag		\$1.00
		Exemption Value Borough		0
Date	Year of Cadastre	2024.0000000000	0	
	Effective date of value change	20240101.0000000000	0	

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 # 00099914

X Typographical, computational or other similar error?
Identify & Describe:
 MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.
 OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT HAD BEEN
 SOLD IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
 MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.
 OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT HAD BEEN
 SOLD IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
 MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.
 OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT HAD BEEN
 SOLD IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

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

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

Prepared by Clyde Johnson 9/12/2024

Date

Approved by Adele Dewry
 Department Director

9/12/24
 Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 53-24-002
 PARCEL ID 100357
 PRIMARY OWNER JOHNSON WARREN E

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>53</u>	<u>53</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u>ACF 2 - 1</u>	<u>ACF 2 - 0</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. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.
AIRCRAFT WAS SOLD SEPTEMBER 2023. ACCOUNT SHOULD HAVE BEEN DEACTIVATED FOR
2024

		CHANGE SUMMARY
		KPB ASSESSED <u>\$0</u>
DATE	<u>09/10/24</u>	KPB TAXABLE <u>\$0</u>
SUBMITTED BY	<u>C. JOHNSON</u>	CITY ASSESSED <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$100)</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	Aircraft Fixed Class 2 Count	Aircraft Fixed Class 2 Count			1.00	
	Appraised	Improvement Market Value			\$18,000.00	
		TAG			53.00	
		TAG.Id			53.00	
	Assessed	Aircraft Assessed Value			\$18,000.00	
		Aircraft Fixed Class 2			\$16,000.00	
		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	53 - NIKISKI FIRE		0	0
		Taxable Value - Borough			0	0
	Exemption	Exemption Value City	53 - NIKISKI FIRE		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
		OP PPV City \$100K Exemption	53 - NIKISKI FIRE		\$100,000.00	\$100,000.00
		Penalty Flag			\$1.00	\$1.00
		Exemption Value Borough			0	0
	Date	Year of Cadastre			2024.000000000000	
		Effective date of value change			20240101.000000000000	

MANIFEST CLERICAL ERROR - CHECKLIST

The assembly may correct manifest clerical errors made by the borough in an assessment notice, tax statement or other borough tax record at any time. A manifest clerical error is a typographical, computational or other similar error readily apparent from the assessment notice, tax statement or other borough tax record and made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties.

Parcel ID / Acct # 00100357

X Typographical, computational or other similar error?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. AIRCRAFT WAS SOLD SEPTEMBER 2023. ACCOUNT SHOULD HAVE BEEN DEACTIVATED FOR 2024.

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. AIRCRAFT WAS SOLD SEPTEMBER 2023. ACCOUNT SHOULD HAVE BEEN DEACTIVATED FOR 2024.

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. AIRCRAFT WAS SOLD SEPTEMBER 2023. ACCOUNT SHOULD HAVE BEEN DEACTIVATED FOR 2024.

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

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

Prepared by Clyde Johnson 9/10/2024

Approved by *Cadean O'WY* 9/10/24
 Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 10-24-005
 PARCEL ID 102416
 PRIMARY OWNER MIDDLETON MICHAEL

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>10</u>	<u>10</u>
BOAT CLASS/COUNT	<u>BC5 - 1</u>	<u>BC5 - 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. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.
OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT HAD BEEN RMVD FROM KPB
IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

		CHANGE SUMMARY
DATE	<u>09/12/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>C. 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>(\$250)</u>
		CITY FLAT TAX <u>(\$150)</u>

Cadastral Values		Expand to Filter Values				
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group		Boat Personal Class 5 Count			1.00	
	Appraised	Improvement Market Value			\$22,500.00	
		TAG			10.00	
		TAG.Id			10.00	
	Assessed	Boat Assessed Value			\$22,500.00	
		Boat Personal Class 5			\$22,500.00	
		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	10 - SELDOVIA CITY		0	
		Taxable Value - Borough			0	0
	Exemption	Exemption Value City	10 - SELDOVIA CITY		0	
		OP PP Bor \$100K Exe Value			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	10 - SELDOVIA CITY		\$100,000.00	\$100,000.00
		Penalty Flag			\$1.00	\$1.00
		Exemption Value Borough			0	0
	Date	Year of Cadastre			2024.0000000000	
		Effective date of value change			20240101.0000000000	

MANIFEST CLERICAL ERROR - CHECKLIST

The assembly may correct manifest clerical errors made by the borough in an assessment notice, tax statement or other borough tax record at any time. A manifest clerical error is a typographical, computational or other similar error readily apparent from the assessment notice, tax statement or other borough tax record and made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties.

Parcel ID / Acct # 00102416

X Typographical, computational or other similar error?
Identify & Describe:
 MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT HAD BEEN RMVD FROM KPB IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
 MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT HAD BEEN RMVD FROM KPB IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
 MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT HAD BEEN RMVD FROM KPB IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

Certified Value	Land	<hr/>
	Improvements	<hr/>
	Personal Property	<hr/> \$0
	Total	<hr/> \$0

Adjusted Value	Land	<hr/>
	Improvements	<hr/>
	Personal Property	<hr/> \$0
	Total	<hr/> \$0

Prepared by Clyde Johnson 9/12/2024
Date

Approved by Adam D. 74 9/12/24
Date
 Department Director

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 55-24-005

PARCEL ID 012-320-19

PRIMARY OWNER LEE, DAVID

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>55</u>	<u>55</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>19,600</u>	<u>19,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>56,500</u>	<u>56,500</u>
KPB ASSESSED (VT 1001)	<u>76,100</u>	<u>76,100</u>
KPB TAXABLE (VT 1003)	<u>76,100</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED BY KPB ORD 2024-22

		CHANGE SUMMARY
DATE	<u>09/11/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE <u>(\$76,100)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Attribute
Default - Default Value Group		Value Type	Secondary Attribute
		Previous Amount	Amount
	Appraised	Legal Acres	1.28 Acres
		Improvement Market Value	\$56,500.00
		Land Market Value	\$19,600.00
		TAG	55.00
		TAG.Id	55.00
	Assessed	Improvements	\$56,500.00
		Land	\$19,600.00
		Parcel Assessed Value	\$76,100.00
		Personal Property Assessed Value	0
		Qualified for Exemption	0
		Total Assessed Value - City	\$76,100.00
		Total City Optional Exempt Value	0
		Total Mandatory Exempt Value	\$76,100.00
		Land Assessed Value	\$19,600.00
		Improvement Assessed Value	\$56,500.00
		Total Assessed Value - Borough	\$76,100.00
	Taxable	City Taxable Value	0
		Taxable Value - Borough	\$76,100.00
	Exemption	BOROUGH SENIOR Exempt Value	\$76,100.00
		Cap for Senior Exemption	\$150,000.00
		Exemption Value City	0
		Residential Exemption	\$50,000.00
		Senior Citizen Exemption	\$76,100.00
		Senior Mandatory Exempt Value	\$76,100.00
		Senior Mandatory Imp	\$56,500.00
		Senior Mandatory Land	\$19,600.00
		Working Improvement Assessed Value	\$56,500.00
		Exemption Value Borough	0
	Date	Year of Cadastre	2024.0000000000
		Effective date of value change	20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 53-24-003
 PARCEL ID 017-080-68
 PRIMARY OWNER ROHN, CHRISTINE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>53</u>	<u>53</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>31,100</u>	<u>31,100</u>
IMPROVEMENT ASSESSED (VT5)	<u>152,100</u>	<u>152,100</u>
KPB ASSESSED (VT 1001)	<u>183,200</u>	<u>183,200</u>
KPB TAXABLE (VT 1003)	<u>183,200</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 2024 SENIOR CITIZEN EXEMPTION AND 50K EXEMPTION APPROVED AFTER
CONFIRMING 2023 AND 2024 PFD ELIGIBILITY

		CHANGE SUMMARY
		KPB ASSESSED <u>\$0</u>
DATE	<u>09/10/24</u>	KPB TAXABLE <u>(\$183,200)</u>
SUBMITTED BY	<u>S NOTTER</u>	CITY ASSESSED <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group			
		Attribute	Secondary Attribute
	Appraised	Legal Acres	1.73 Acres
		Improvement Market Value	\$152,100.00
		Land Market Value	\$31,100.00
		TAG	53.00
		TAG Id	53.00
	Assessed	Improvements	\$152,100.00
		Land	\$31,100.00
		Parcel Assessed Value	\$183,200.00
		Personal Property Assessed Value	0
		Qualified for Exemption	0
		Total Assessed Value - City	\$183,200.00
		Total Borough Optional Exempt Value	\$33,200.00
		Total City Optional Exempt Value	0
		Total Mandatory Exempt Value	\$150,000.00
		Land Assessed Value	\$31,100.00
		Improvement Assessed Value	\$152,100.00
		Total Assessed Value - Borough	\$183,200.00
	Taxable	City Taxable Value	0
		Taxable Value - Borough	\$183,200.00
	Exemption	BOROUGH SENIOR Exempt Value	\$183,200.00
		Cap for Senior Exemption	\$150,000.00
		Exemption Value City	0
		OP Senior Resident > 150k Exempt Value	\$33,200.00
		Residential Exemption	\$50,000.00
		Senior Citizen Exemption	\$150,000.00
		Senior Mandatory Exempt Value	\$150,000.00
		Senior Mandatory Imp	\$150,000.00
		Working Improvement Assessed Value	\$152,100.00
		Exemption Value Borough	\$183,200.00
	Date	Year of Cadastre	2024.0000000000
		Effective date of value change	2024.01.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 30-24-008
PARCEL ID 049-380-29
PRIMARY OWNER SWANSON, AARON

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>19,800</u>	<u>19,800</u>
IMPROVEMENT ASSESSED (VT5)	<u>174,800</u>	<u>174,800</u>
KPB ASSESSED (VT 1001)	<u>194,600</u>	<u>194,600</u>
KPB TAXABLE (VT 1003)	<u>194,600</u>	<u>194,600</u>
CITY ASSESSED (VT 1011)	<u>194,600</u>	<u>194,600</u>
CITY TAXABLE (VT 1013)	<u>194,600</u>	<u>194,600</u>

EXPLANATION DISASTER RELIEF ABATEMENT, STRUCTURE FIRE 6/3/2024 TOTAL LOSS
CALCULATED REDUCTION IS \$424.14

		CHANGE SUMMARY
DATE	<u>09/11/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>LCRANE</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$424.14)</u>
		CITY FLAT TAX <u></u>

Cadastral Values		Expand to Filter Values	
Class	Value Type	Attribute	Secondary Attribute
Appraised	Legal Acres		.33 Acres
	Improvement Market Value		\$174,800.00
	Land Market Value		\$19,800.00
Assessed	TAG		30.00
	TAG.Ld		30.00
	Improvements		\$174,800.00
	Land		\$19,800.00
	Parcel Assessed Value		\$194,600.00
	Personal Property Assessed Value		0
	Qualified for Exemption		\$194,600.00
	Total Assessed Value - City		0
	Total City Optional Exempt Value		\$194,600.00
	Land Assessed Value		0
	Improvement Assessed Value		\$19,800.00
	Total Assessed Value - Borough		\$174,800.00
Taxable	City Taxable Value	30 - KENAI CITY	\$194,600.00
	Taxable Value - Borough		\$194,600.00
Exemption	Days at Disaster Value		21.00
	Disaster Relief Tax Credit Adjustment		\$96,499.02
	Exemption Value City	30 - KENAI CITY	0
	Taxable Value after Disaster		\$23,990.00
	Working Improvement Assessed Value		\$174,800.00
	Exemption Value Borough		0
Date	Year of Cadastre		2024.000000000000
	Effective date of value change		2024.01.01.0000000000

049-380-29		Number of Days	Mill Rate	Yearly Tax	Daily Tax	Adjusted Yearly Tax
TAG 30						
Original Taxable Value KPB	\$ 194,600	154	4.31	\$838.73	\$2.30	\$353.87
City Taxable Value	\$ 194,600	365	4.35	\$846.51	\$2.32	\$846.51
Adjusted Taxable Value	\$ 23,900	211	4.31	\$103.01	\$0.28	\$59.55

Adjusted Yearly Tax Due	Total Due \$1,259.93
	KPB Total \$413.42
Yearly Adjusted Taxable Value for KPB	95,921.37
Taxable Value for City	194,600

Original Yearly Tax Due

\$1,685.24

Difference \$425.30

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 58-24-033

PARCEL ID 055-370-49

PRIMARY OWNER PERRICONE ANTHONY

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>243,600</u>	<u>243,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>780,600</u>	<u>780,600</u>
KPB ASSESSED (VT 1001)	<u>1,024,200</u>	<u>1,024,200</u>
KPB TAXABLE (VT 1003)	<u>974,200</u>	<u>674,200</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 ELIGIBLE

CHANGE SUMMARY

	KPB ASSESSED	<u>\$0</u>
DATE <u>08/20/24</u>	KPB TAXABLE	<u>(\$300,000)</u>
SUBMITTED BY <u>S NOTTER</u>	CITY ASSESSED	<u>\$0</u>
VERIFIED BY <u>C. FINLEY</u>	CITY TAXABLE	<u>\$0</u>
	KPB FLAT TAX	<u></u>
	CITY FLAT TAX	<u></u>

Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group		Legal Acres			1.89 Acres	1.89 Acres
	Appraised	Improvement Market Value			\$780,600.00	\$780,600.00
		Land Market Value			\$243,600.00	\$243,600.00
		TAG			\$8.00	\$8.00
		TAG.Id			\$8.00	\$8.00
	Assessed	Improvements			\$780,600.00	\$780,600.00
		Land			\$243,600.00	\$243,600.00
		Parcel Assessed Value			\$1,024,200.00	\$1,024,200.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			0	0
		Total Assessed Value - City			\$1,024,200.00	\$1,024,200.00
		Total Borough Optional Exempt Value			\$50,000.00	\$50,000.00
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value			\$1,574,200.00	\$1,574,200.00
		Land Assessed Value			\$243,600.00	\$243,600.00
		Improvement Assessed Value			\$780,600.00	\$780,600.00
		Total Assessed Value - Borough			\$1,024,200.00	\$1,024,200.00
	Taxable	City Taxable Value			0	0
		Taxable Value - Borough	58 - CENTRAL EMERGENCY SERVICES		\$974,200.00	\$674,200.00
	Exemption	BOROUGH SENIOR Exempt Value			0	\$300,000.00
		Cap for Senior Exemption			0	\$150,000.00
		Exemption Value City			0	0
		OP Residential Boro Exemption			\$50,000.00	\$50,000.00
		OP Senior Resident > 150k Exempt Value			\$150,000.00	\$150,000.00
		Residential Exemption			\$50,000.00	\$50,000.00
		Senior Citizen Exemption			\$150,000.00	\$150,000.00
		Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Senior Mandatory Imp			\$780,600.00	\$150,000.00
		Working Improvement Assessed Value			0	0
		Exemption Value Borough			\$50,000.00	\$350,000.00
	Date	Year of Cadastre			2024.0000000000	2024.0000000000
		Effective date of value change			20240101.0000000000	20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 58-24-034
 PARCEL ID 065-550-11
 PRIMARY OWNER SCHUTT, MICHAEL

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>56,100</u>	<u>56,100</u>
IMPROVEMENT ASSESSED (VT5)	<u>378,200</u>	<u>378,200</u>
KPB ASSESSED (VT 1001)	<u>434,300</u>	<u>434,300</u>
KPB TAXABLE (VT 1003)	<u>384,300</u>	<u>84,300</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR EXE APPROVED AFTER CONFIRMING PER ELIGIBLE

CHANGE SUMMARY

DATE	<u>09/04/24</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE	<u>(\$300,000)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>\$0</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cadastral Values		Expand to Filter Values	
Class	Value Type	Attribute	Secondary Attribute
Default - Default Value Group			
Appraised	Legal Acres	1.64 Acres	1.64 Acres
	Improvement Market Value	\$378,200.00	\$378,200.00
	Land Market Value	\$56,100.00	\$56,100.00
	TAG	58.00	58.00
	TAG.Id	58.00	58.00
Assessed	Improvements	\$378,200.00	\$378,200.00
	Land	\$56,100.00	\$56,100.00
	Parcel Assessed Value	\$434,300.00	\$434,300.00
	Personal Property Assessed Value	0	0
	Qualified for Exemption	\$434,300.00	\$434,300.00
	Total Assessed Value - City	0	0
	Total Borough Optional Exempt Value	\$50,000.00	\$200,000.00
	Total City Optional Exempt Value	0	0
	Total Mandatory Exempt Value	\$150,000.00	\$150,000.00
	Land Assessed Value	\$56,100.00	\$56,100.00
	Improvement Assessed Value	\$378,200.00	\$378,200.00
	Total Assessed Value - Borough	\$434,300.00	\$434,300.00
Taxable	City Taxable Value	0	0
	Taxable Value - Borough	\$384,300.00	\$84,300.00
Exemption	BOROUGH SENIOR Exempt Value	\$300,000.00	\$300,000.00
	Cap for Senior Exemption	\$150,000.00	\$150,000.00
	Exemption Value City	0	0
	OP Residential Boro Exemption	\$50,000.00	\$50,000.00
	OP Senior Resident > 150k Exempt Value	\$150,000.00	\$150,000.00
	Residential Exemption	\$50,000.00	\$50,000.00
	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
	Working Improvement Assessed Value	\$378,200.00	\$378,200.00
	Exemption Value Borough	\$50,000.00	\$359,000.00
Date	Year of Cadastre	2024.0000000000	2024.0000000000
	Effective date of value change	20240101.0000000000	20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 57-24-003

PARCEL ID 125-020-89

PRIMARY OWNER SWEAT, HOWARD

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>57</u>	<u>57</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>109,800</u>	<u>109,800</u>
IMPROVEMENT ASSESSED (VT5)	<u>248,100</u>	<u>248,100</u>
KPB ASSESSED (VT 1001)	<u>357,900</u>	<u>357,900</u>
KPB TAXABLE (VT 1003)	<u>307,900</u>	<u>7,900</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION 2024 SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING THE
2023 PFD WAS APPROVED

CHANGE SUMMARY

	KPB ASSESSED	<u>\$0</u>
DATE	KPB TAXABLE	<u>(\$300,000)</u>
SUBMITTED BY	CITY ASSESSED	<u>\$0</u>
VERIFIED BY	CITY TAXABLE	<u>\$0</u>
	KPB FLAT TAX	<u></u>
	CITY FLAT TAX	<u></u>

Cadastral Values		Value Type		Attribute		Secondary Attribute		Expand to Filter Values	
Class	Value Type	Amount	Previous Amount	Attribute	Secondary Attribute	Amount	Previous Amount	Attribute	Secondary Attribute
Default - Default Value Group									
Appraised	Legal Acres		1.66 Acres						
	Improvement Market Value	\$248,100.00	\$248,100.00						
	Land Market Value	\$109,800.00	\$109,800.00						
	TAG		57.00						
	TAG.Lid		57.00						
Assessed	Improvements	\$248,100.00	\$248,100.00						
	Land	\$109,800.00	\$109,800.00						
	Parcel Assessed Value	\$357,900.00	\$357,900.00						
	Personal Property Assessed Value	0	0						
	Qualified for Exemption	0	0						
	Total Assessed Value - City	\$357,900.00	\$357,900.00						
	Total Borough Optional Exempt Value		\$50,000.00				\$200,000.00		
	Total City Optional Exempt Value		0				0		
	Total Mandatory Exempt Value		\$109,800.00				\$150,000.00		
	Land Assessed Value	\$109,800.00	\$109,800.00						
	Improvement Assessed Value	\$248,100.00	\$248,100.00						
	Total Assessed Value - Borough	\$357,900.00	\$357,900.00						
Taxable	City Taxable Value		0		57 - BEAR CREEK FIRE		0		
	Taxable Value - Borough		\$307,900.00				\$7,900.00		
Exemption	BOROUGH SENIOR Exempt Value								
	Cap for Senior Exemption								
	Exemption Value City		0		57 - BEAR CREEK FIRE		0		
	OP Residential Boro Exemption		\$50,000.00				\$50,000.00		
	OP Senior Resident > 150K Exempt Value						\$150,000.00		
	Residential Exemption		\$50,000.00				\$50,000.00		
	Senior Citizen Exemption						\$150,000.00		
	Senior Mandatory Exempt Value						\$150,000.00		
	Senior Mandatory/Imp						\$150,000.00		
	Working Improvement Assessed Value	\$248,100.00	\$248,100.00						
	Exemption Value Borough		\$50,000.00				\$350,000.00		
Date	Year of Cadastre		2024.0000000000				2024.0000000000		
	Effective date of value change		20240101.0000000000				20240101.0000000000		

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 57-23-004
 PARCEL ID 125-020-89
 PRIMARY OWNER SWEATT, HOWARD

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>57</u>	<u>57</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>81,300</u>	<u>81,300</u>
IMPROVEMENT ASSESSED (VT5)	<u>260,600</u>	<u>260,600</u>
KPB ASSESSED (VT 1001)	<u>341,900</u>	<u>341,900</u>
KPB TAXABLE (VT 1003)	<u>291,900</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 SENIOR CITIZEN EXEMPTION APPROVED FOR 2023 AFTER CONFIRMING THE
2023 PFD WAS APPROVED

		CHANGE SUMMARY
DATE	<u>09/10/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE <u>(\$291,900)</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>

Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Appraised	Legal Acres			1.66 Acres	1.66 Acres
	Improvement Market Value			\$260,600.00	\$260,600.00
	Land Market Value			\$81,300.00	\$81,300.00
	TAG			57.00	57.00
Assessed	TAG.Id			57.00	57.00
	Improvements			\$260,600.00	\$260,600.00
	Land			\$81,300.00	\$81,300.00
	Parcel Assessed Value			\$341,900.00	\$341,900.00
	Personal Property Assessed Value			0	0
	Qualified for Exemption			\$341,900.00	\$341,900.00
Total Assessed Value - City				0	0
Total Borough Optional Exempt Value				\$50,000.00	\$191,900.00
Total City Optional Exempt Value				0	0
Total Mandatory Exempt Value				\$150,000.00	\$150,000.00
Taxable	Land Assessed Value			\$81,300.00	\$81,300.00
	Improvement Assessed Value			\$260,600.00	\$260,600.00
	Total Assessed Value - Borough			\$341,900.00	\$341,900.00
	City Taxable Value	57 - BEAR CREEK FIRE		0	0
Taxable Value - Borough				\$291,900.00	0
Exemption	BOROUGH SENIOR Exempt Value			\$300,000.00	\$300,000.00
	Cap for Senior Exemption			\$150,000.00	\$150,000.00
	Exemption Value City	57 - BEAR CREEK FIRE		0	0
	OP Residential Boro Exemption			\$50,000.00	\$41,900.00
	OP Senior Resident >150k Exempt Value			\$50,000.00	\$150,000.00
	Residential Exemption			\$50,000.00	\$50,000.00
	Senior Citizen Exemption			\$150,000.00	\$150,000.00
	Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00
	Senior Mandatory Imp			\$260,600.00	\$150,000.00
	Working Improvement Assessed Value			\$50,000.00	\$260,600.00
Exemption Value Borough				\$50,000.00	\$341,900.00
Date	Year of Cadastre			2023.000000000000	2023.000000000000
	Effective date of value change			20230101.0000000000	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 58-24-035

PARCEL ID 131-041-95

PRIMARY OWNER ROSIN, VALERIE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>18,000</u>	<u>18,000</u>
IMPROVEMENT ASSESSED (VT5)	<u>207,300</u>	<u>207,300</u>
KPB ASSESSED (VT 1001)	<u>225,300</u>	<u>225,300</u>
KPB TAXABLE (VT 1003)	<u>175,300</u>	<u>175,300</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION APPROVED 2024 DISABLED RESIDENT EXE AFTER RECEIVING A DECISION
FROM SOCIAL SECURITY THAT HER DISABILITY WAS APPROVED.

		CHANGE SUMMARY
DATE	<u>09/04/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$500.00)</u>
		CITY FLAT TAX <u></u>

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group		Attribute	Amount
	Appraised	Legal Acres	.94 Acres
		Improvement Market Value	\$207,300.00
		Land Market Value	\$18,000.00
		TAG	58.00
		TAG.Ld	58.00
	Assessed	Improvements	\$207,300.00
		Land	\$18,000.00
		Parcel Assessed Value	\$225,300.00
		Personal Property Assessed Value	0
		Qualified for Exemption	0
		Total Assessed Value - City	\$225,300.00
		Total Borough Optional Exempt Value	0
		Total City Optional Exempt Value	0
		Land Assessed Value	\$18,000.00
		Improvement Assessed Value	\$207,300.00
		Total Assessed Value - Borough	\$225,300.00
	Taxable	City Taxable Value	0
		Taxable Value - Borough	\$175,300.00
	Exemption	Disabled Resident \$500TAX CREDIT Borough	\$500.00
		Exemption Value City	0
		OP Residential Boro Exemption	\$50,000.00
		Residential Exemption	\$50,000.00
		Working Improvement Assessed Value	\$207,300.00
		Exemption Value Borough	\$50,000.00
	Date	Year of Cadastre	2024.000000000000
		Effective date of value change	20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 68-24-012

PARCEL ID 165-022-01

PRIMARY OWNER HOOPS, RICK

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
CLASS CODE	<u>100</u>	<u>100</u>
LAND ASSESSED (VT4)	<u>41,300</u>	<u>41,300</u>
IMPROVEMENT ASSESSED (VT5)	<u>0</u>	<u>0</u>
KPB ASSESSED (VT 1001)	<u>41,300</u>	<u>41,300</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>41,300</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION OWNER REPURCHASED PROPERTY VIA CLERKS DEED KN24-1226

		CHANGE SUMMARY
DATE	<u>08/23/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>LCRANE</u>	KPB TAXABLE <u>\$41,300</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX _____
		CITY FLAT TAX _____

Cadastral Values		Expand to Filter Values	
Class	Value Type	Attribute	Amount
Default - Default Value Group			
Appraised	Legal Acres		40.00 Acres
	Land Market value		\$41,300.00
Assessed	TAG		68.00
	TAG.Ld		68.00
	Land		\$41,300.00
	Parcel Assessed Value		\$41,300.00
	Personal Property Assessed Value		0
	Qualified for Exemption		0
	Total Assessed Value - City		\$41,300.00
	Total City Optional Exempt Value		0
	Total Mandatory Exempt Value		\$41,300.00
	Land Assessed Value		\$41,300.00
	Total Assessed Value - Borough		\$41,300.00
Taxable	City Taxable Value	68 - WESTERN EMERGENCY SVS	0
Exemption	Taxable Value - Borough		0
	Clerks Deed		\$41,300.00
	Exemption Value City	68 - WESTERN EMERGENCY SVS	0
	Exemption Value Borough		0
Date	Year of Cadastre	2024.00.00.00.00.00.00	2024.00.00.00.00.00.00
	Effective date of value change	2024.01.01.00.00.00.00.00	2024.01.01.00.00.00.00.00

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 81-24-006

PARCEL ID 172-390-06

PRIMARY OWNER KUHN, PATRICK

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>81</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>74,800</u>	<u>74,800</u>
IMPROVEMENT ASSESSED (VT5)	<u>488,300</u>	<u>488,300</u>
KPB ASSESSED (VT 1001)	<u>563,100</u>	<u>563,100</u>
KPB TAXABLE (VT 1003)	<u>513,100</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION DISABLED VETERAN EXEMPTION APPROVED BY ORD 2024-18

		CHANGE SUMMARY
DATE	<u>08/29/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE <u>(\$513,100)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres		1.97 Acres	1.97 Acres
		Improvement Market Value		\$488,300.00	\$488,300.00
Assessed		Land Market Value		\$74,800.00	\$74,800.00
		TAG		81.00	81.00
Assessed		TAG.Ld		81.00	81.00
		Improvements		\$488,300.00	\$488,300.00
		Land		\$74,800.00	\$74,800.00
		Parcel Assessed Value		\$563,100.00	\$563,100.00
		Personal Property Assessed Value		0	0
	Qualified for Exemption		0	0	
	Total Assessed Value - City		\$563,100.00	\$563,100.00	
	Total Borough Optional Exempt Value		\$50,000.00	\$413,100.00	
	Total City Optional Exempt Value		0	0	
	Total Mandatory Exempt Value		\$74,800.00	\$130,000.00	
	Land Assessed Value		\$488,300.00	\$488,300.00	
	Improvement Assessed Value		\$563,100.00	\$563,100.00	
	Total Assessed Value - Borough		0	0	
	City Taxable Value		0	0	
Taxable		Taxable Value - Borough	81 - KACHEMAK EMERGENCY SERVICES	\$513,100.00	0
Exemption		BOROUGH VETERAN Exempt Value		\$563,100.00	0
		Cap for Veteran Exemption		\$150,000.00	\$150,000.00
		Disabled Veteran Exemption		\$150,000.00	\$150,000.00
		Exemption Value City		0	0
		OP Disabled Veteran >\$150k Exempt Value		\$413,100.00	\$413,100.00
		OP Residential Hero Exemption		\$50,000.00	\$50,000.00
		Residential Exemption		\$50,000.00	\$50,000.00
		Veteran Mandatory Exempt Value		\$150,000.00	\$150,000.00
		Veteran Mandatory Imp		\$488,300.00	\$488,300.00
		Working Improvement Assessed Value		\$50,000.00	\$563,100.00
		Exemption Value Borough		2024.0000000000	2024.0000000000
Date		Year of Cadastre		2024.0000000000	2024.0000000000
		Effective date of value change		2024.01.01.0000000000	2024.01.01.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 80-24-002
PARCEL ID 174-280-38
PRIMARY OWNER DUANE LAFLEUR

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>80</u>	<u>80</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>74,500</u>	<u>74,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>107,200</u>	<u>107,200</u>
KPB ASSESSED (VT 1001)	<u>181,700</u>	<u>181,700</u>
KPB TAXABLE (VT 1003)	<u>181,700</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>181,700</u>	<u>181,700</u>
CITY TAXABLE (VT 1013)	<u>181,700</u>	<u>31,700</u>

EXPLANATION SENIOR EXE AND 50K APPROVED AFTER CONFIRMING PFD ELIGIBLE

		CHANGE SUMMARY
DATE	<u>09/04/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE <u>(\$181,700)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>(\$150,000)</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group					
Appraised	Legal Acres			1.17 Acres	1.17 Acres
	Improvement Market Value			\$107,200.00	\$107,200.00
	Land Market Value			\$74,500.00	\$74,500.00
Assessed	TAG			80.00	80.00
	Improvements			80.00	80.00
	Land			\$107,200.00	\$107,200.00
	Parcel Assessed Value			\$74,500.00	\$74,500.00
	Personal Property Assessed Value			\$181,700.00	\$181,700.00
	Qualified for Exemption			0	0
	Total Assessed Value - City			\$181,700.00	\$181,700.00
	Total Borough Optional Exempt Value			0	\$31,700.00
	Total City Optional Exempt Value			0	\$150,000.00
	Total Mandatory Exempt Value			\$74,500.00	\$74,500.00
	Land Assessed Value			\$107,200.00	\$107,200.00
	Improvement Assessed Value			\$181,700.00	\$181,700.00
	Total Assessed Value - Borough			\$181,700.00	\$181,700.00
Taxable	City Taxable Value	80 - KACHENAK		\$181,700.00	\$31,700.00
	Taxable Value - Borough			\$181,700.00	0
Exemption	BOROUGH SENIOR Exempt Value			\$181,700.00	\$181,700.00
	Cap for Senior Exemption			\$150,000.00	\$150,000.00
	Exemption Value City			0	\$31,700.00
	OP Senior Resident > 150k Exempt Value			\$50,000.00	\$50,000.00
	Residential Exemption			\$150,000.00	\$150,000.00
	Senior Citizen Exemption			\$150,000.00	\$150,000.00
	Senior Mandatory Exempt Value			\$107,200.00	\$107,200.00
	Senior Mandatory Imp			\$42,800.00	\$42,800.00
	Senior Mandatory Land			\$107,200.00	\$107,200.00
	Working Improvement Assessed Value			0	\$181,700.00
	Exemption Value Borough			2024.000000000000	2024.000000000000
Date	Year of Cadastre			20240101.000000000000	20240101.000000000000
	Effective date of value change			20240101.000000000000	20240101.000000000000