

Kenai Peninsula Borough  
Assessing Department

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**MEMORANDUM**

**TO:** Mike Navarre, Borough Mayor  
**FROM:** Adeena Wilcox, Director of Assessing *AW*  
**DATE:** February 9, 2023  
**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: February 9, 2023

Adeena Wilcox  
Director of Assessing

**APPROVED**

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



## FEBRUARY 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)					
(taxable)					
TAG 41 (assessed)					
(taxable)					
TAG 42 (assessed)					
(taxable)					
TAG 43 (assessed)					
(taxable)					
TAG 52 (assessed)					
(taxable)					
TAG 53 (assessed)					
(taxable)					
TAG 54 (assessed)					
(taxable)					
TAG 55 (assessed)					
(taxable)					
TAG 57 (assessed)					
(taxable)					
TAG 58 (assessed)					
(taxable)					
TAG 59 (assessed)					
(taxable)					
TAG 61 (assessed)					
(taxable)					
TAG 63 (assessed)					
(taxable)					
TAG 64 (assessed)					
(taxable)					
TAG 65 (assessed)					
(taxable)					
TAG 67 (assessed)					
(taxable)					
TAG 68 (assessed)					
(taxable)					
TAG 70 (assessed)					
(taxable)					
TAG 80 (assessed)					
(taxable)					
TAG 81 (assessed)					
(taxable)					
<b>TOTAL ASSESSED</b>	\$0	\$0	\$0	\$0	\$0
<b>TOTAL TAXABLE</b>	\$0	\$0	\$0	\$0	\$0
<b>KPB FLAT TAX</b>	(\$200)				

## FEBRUARY TARS CITY VALUES

	2022	2021	2020	2019	2018
<b>TAG 10 (assessed)</b>					
<b>(taxable)</b>					
<b>Seldovia Flat Tax</b>					
<b>TAG 20 (assessed)</b>					
<b>(taxable)</b>					
<b>Homer Flat Tax</b>					
<b>TAG 21 (assessed)</b>					
<b>(taxable)</b>					
<b>TAG 30 (assessed)</b>					
<b>(taxable)</b>					
<b>Disability Tax Credit</b>					
<b>TAG 40 (assessed)</b>	(\$6,200)				
<b>(taxable)</b>	(\$6,200)				
<b>TAG 41 (assessed)</b>					
<b>(taxable)</b>					
<b>TAG 70 (assessed)</b>					
<b>(taxable)</b>					
<b>Soldotna Flat Tax</b>					
<b>TAG 80 (assessed)</b>					
<b>(taxable)</b>					
<b>TOTAL ASSESSED</b>	(\$6,200)	\$0	\$0	\$0	\$0
<b>TOTAL TAXABLE</b>	(\$6,200)	\$0	\$0	\$0	\$0
<b>KPB FLAT TAX</b>	\$0	\$0	\$0	\$0	\$0

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 TAR NUMBER 40-22-006  
PARCEL ID 92133  
PRIMARY OWNER HARRISON J W JR

	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>\$6,200</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$6,200</u>	<u>\$0</u>

EXPLANATION \_\_\_\_\_  
TAXPAYER HAD INFORMED KPB STAFF IN JAN 2022 THAT BOAT WAS SOLD IN THE SUMMER OF 2021.  
ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2022.

		CHANGE SUMMARY
DATE	<u>02/01/23</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>(\$6,200)</u>
		CITY TAXABLE <u>(\$6,200)</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Class	Market Type	Assessment	Category	Assessment
Default - Default Value Group				
Approved	Best Personal Class 4 Count Improvement Market Value	1.00		
	1A1	89,300.00		
	1A1.1d	40.00		
Assessed	Best Assessed Value Best Personal Class 4	48.99		
	Personal Property Assessed Value	89,300.00		
	Total Assessed Value - City	89,300.00		
	Total City Optional Exempt Value	0		
	Total Assessed Value - Borough	89,300.00		
Taxable	City Taxable Value	89,300.00	40 - SEWARD CITY	0
Exemption	Taxable Value - Borough	0		
	Exemption Value City	0	40 - SEWARD CITY	0
	CP PP Bor \$100K Bor Value	0		
	CP PPV 100K Exemption	0		
	CP PPV Borough \$100K Exemption	0		
	CP PPV City \$100K Exemption	0		
	CP PPV City \$100K Exemption	0		
	Penalty Flag	0		
	Exemption Value Borough	0		
Dist.	Year of Colaters	2072.000000000		
	Effective Date of Value Change	20720101.000000000		

## 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 # 00092133

- X **Typographical, computational or other similar error?**  
*Identify & Describe:*  
**MANIFEST CLERICAL ERROR. SUPPLEMENTAL ROLLOVER FOR 2022. TAXPAYER HAD INFORMED KBP STAFF IN JAN 2022 BOAT HAD BEEN SOLD IN SUMMER OF 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. SUPPLEMENTAL ROLLOVER FOR 2022. TAXPAYER HAD INFORMED KBP STAFF IN JAN 2022 BOAT HAD BEEN SOLD IN SUMMER OF 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. SUPPLEMENTAL ROLLOVER FOR 2022. TAXPAYER HAD INFORMED KBP STAFF IN JAN 2022 BOAT HAD BEEN SOLD IN SUMMER OF 2021. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2022.**

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

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

Prepared by Clyde Johnson 2/1/2023  
 Approved by *Adam Durr* 2/1/2023  
 Department Director Date





# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 TAR NUMBER 58-22-047  
PARCEL ID 93600  
PRIMARY OWNER MARTINEZ CARL P

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</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></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION MANIFEST CLERICAL ERROR. BOAT ON THIS ACCOUNT WAS REPORTED AND  
TAXED ON ACCOUNT 95549 FOR YEAR 2022. ACCOUNT 93600 SHOULD HAVE BEEN CLOSED FOR 2022.  
REMOVE 2022 TAX AND CLOSE ACCOUNT 93600 FOR 2023.

		CHANGE SUMMARY
DATE	<u>01/17/23</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>(\$150)</u>
		CITY FLAT TAX <u>\$0</u>



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Parcel ID / Acct # 00093600

- X **Typographical, computational or other similar error?**  
*Identify & Describe:*  
**MANIFEST CLERICAL ERROR. BOAT ON THIS ACCOUNT WAS REPORTED AND TAXED ON ACCOUNT 95549 FOR YEAR 2022. ACCOUNT 93600 SHOULD HAVE BEEN CLOSED FOR 2022. REMOVE 2022 TAX AND CLOSE ACCOUNT FOR 2023.**
- X **Readily apparent from the assessment notice, tax statement or other borough tax record?**  
*Identify & Describe:*  
**MANIFEST CLERICAL ERROR. BOAT ON THIS ACCOUNT WAS REPORTED AND TAXED ON ACCOUNT 95549 FOR YEAR 2022. ACCOUNT 93600 SHOULD HAVE BEEN CLOSED FOR 2022. REMOVE 2022 TAX AND CLOSE ACCOUNT FOR 2023.**
- 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 ON THIS ACCOUNT WAS REPORTED AND TAXED ON ACCOUNT 95549 FOR YEAR 2022. ACCOUNT 93600 SHOULD HAVE BEEN CLOSED FOR 2022. REMOVE 2022 TAX AND CLOSE ACCOUNT FOR 2023.**

Certified Value	Land	
	Improvements	
	Personal Property	
	Total	\$0

Adjusted Value	Land	
	Improvements	
	Personal Property	
	Total	\$0

Prepared by	<u>Clyde Johnson</u>	<u>1/17/2023</u>
		Date
Approved by	<u></u>	<u>1/17/23</u>
	Department/Director	Date



# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 TAR NUMBER 68-22-014  
PARCEL ID 100013  
PRIMARY OWNER QUICK THOMAS & AVEGA REBECCA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</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. 2022 SUPPLEMENTAL ROLLOVER. BOAT SOLD  
IN 2021. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2022.

		CHANGE SUMMARY
DATE	<u>01/17/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>CLYDE JOHNSON</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$50)</u>
		CITY FLAT TAX <u>\$0</u>

Default - Default Value Group	Category	Value	Unit
Best Personal Class 3 Count	Appraisal	1.00	
Improved Market Value	Assessed	937,300.00	
TAG		64.00	
TACID		64.00	
Best Assessed Value		937,300.00	
Best Personal Class 3		937,300.00	
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	
Transfer Value - Borough		0	
Exemption Value City		0	
OP 1000 Exemption		0	
OP 1000 Exemption		0	
OP 1000 Exemption		0	
OP 1000 Exemption		0	
OP 1000 Exemption		0	
OP 1000 Exemption		0	
Penalty Fee		0	
Exemption Value Borough		0	
Year of Cadastre		2022	
Effective Date of Value Change		20220101	

## MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00100013

X  Typographical, computational or other similar error?  
*Identify & Describe:*  
**MANIFEST CLERICAL ERROR. 2022 SUPPLEMENTAL ROLLOVER. BOAT SOLD IN 2021. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2022.**

X  Readily apparent from the assessment notice, tax statement or other borough tax record?  
*Identify & Describe:*  
**MANIFEST CLERICAL ERROR. 2022 SUPPLEMENTAL ROLLOVER. BOAT SOLD IN 2021. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2022.**

X  Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?  
*Identify & Describe:*  
**MANIFEST CLERICAL ERROR. 2022 SUPPLEMENTAL ROLLOVER. BOAT SOLD IN 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 1/17/2023 Date

Approved by  1/17/23 Date  
 Department Director

