

Kenai Peninsula Borough
Assessing Department

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor
FROM: Adeena Wilcox, Director of Assessing *AW*
DATE: March 8, 2023
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.

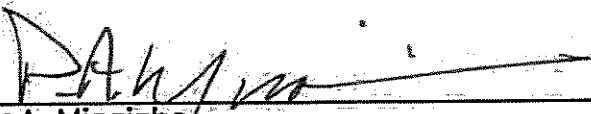
Borough code 5.12.119 (D) authorizes the mayor to approve tax adjustment requests prepared by the borough assessor.

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: March 8, 2023

Adeena Wilcox
Director of Assessing

APPROVED



Peter A. Micciche
Borough Mayor

MARCH 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)	\$0				
(taxable)	(\$295,500)				
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)	\$0				
(taxable)	(\$141,500)				
	4				
TOTAL ASSESSED	\$0	\$0	\$0	\$0	\$0
TOTAL TAXABLE	(\$437,000)	\$0	\$0	\$0	\$0
KPB FLAT TAX	(\$750)	(\$250)			

MARCH TARS CITY VALUES

	2022	2021	2020	2019	2018
TAG 10 (assessed)					
(taxable)					
Seldovia Flat Tax					
TAG 20 (assessed)					
(taxable)					
Homer Flat Tax					
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)					
(taxable)					
Disability Tax Credit					
TAG 40 (assessed)					
(taxable)					
TAG 41 (assessed)					
(taxable)					
TAG 70 (assessed)					
(taxable)					
Soldotna Flat Tax					
TAG 80 (assessed)					
(taxable)					
TOTAL ASSESSED	\$0	\$0	\$0	\$0	\$0
TOTAL TAXABLE	\$0	\$0	\$0	\$0	\$0
KPB FLAT TAX	(\$50)	(\$50)	\$0	\$0	\$0

TAX ADJUSTMENT REQUESTROLL/YEAR 2022TAR NUMBER 20-22-072 *PM*PARCEL ID 99300PRIMARY OWNER PWS BOAT WORKS

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u></u>
BOAT CLASS/COUNT	<u>BC-5</u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$0</u>	<u></u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u></u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u></u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u></u>

EXPLANATION NON-FILER 2021 & 2022, NO RESP FROM OWNER. OWNER NOTIFIED DAC/LEGALOF TRANSF AS OF 2/9/2023 - BOAT YARD TOOK VESSEL IN 2020. VERIFIED W/BOAT YARDOWNERSHIP CHANGED IN LATE 2020. MAINFEST CLERICAL ERROR, TAR 2021 & 2022.

		CHANGE SUMMARY
DATE	<u>02/10/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>M PAYFER</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>

Category	Code	Default Value Group	Class	Value Type	Attribute	Exemption Authority	Previous Amount	Exempt to Year Value
Appraised	Assessed	TAXABLE	20 - HOMER CITY	Best Class 5 Count			1.00	
				Improvement Market Value			\$22,186.00	
				TAG			20.00	
				Best Assessed Value			\$22,186.00	
				Best Class 5			0	
				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	
Exemption	TAXABLE	20 - HOMER CITY	20 - HOMER CITY	Taxable Value - Borough			0	
				Exemption Value City			0	
				CP PP Bw \$100K Bw Value			\$100,000.00	\$100,000.00
				CP PP LDC Exemption			\$100,000.00	\$100,000.00
				CP PP Borough \$100K Exemption			\$100,000.00	\$100,000.00
				CP PP City \$100K Exemption			\$100,000.00	\$100,000.00
				CP PP City \$100K Exemption			\$100,000.00	\$100,000.00
				Parity Flag			\$1.00	\$1.00
				Remission Value Borough			0	0
				Year of Cancellation			2022	2022
Date				Effective date of value change			20220101	20220101

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 # 00099300

X Typographical, computational or other similar error?

Identify & Describe:

NON FILER 2021 & 2022, NO TIMELY RESP FROM OWNER. BOAT YARD TOOK POSSESSION OF VESSEL LATE 2020, SOLD AT AUCTION. ASG NOTIFIED 2/10/2023.

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

Identify & Describe:

NON FILER 2021 & 2022, NO TIMELY RESP FROM OWNER. BOAT YARD TOOK POSSESSION OF VESSEL LATE 2020, SOLD AT AUCTION. ASG NOTIFIED 2/10/2023.

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

Identify & Describe:

NON FILER 2021 & 2022, NO TIMELY RESP FROM OWNER. BOAT YARD TOOK POSSESSION OF VESSEL LATE 2020, SOLD AT AUCTION. ASG NOTIFIED 2/10/2023.

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

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

Prepared by M PAYFER 2/10/2023

Date

Approved by [Signature] 2/13/23

Department Director

Date

TAX ADJUSTMENT REQUESTROLL/YEAR 2021TAR NUMBER 20-21-026 *AM*PARCEL ID 99300PRIMARY OWNER PWS BOAT WORKS

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u></u>
BOAT CLASS/COUNT	<u>BC-5</u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$0</u>	<u></u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u></u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u></u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u></u>

EXPLANATION NON-FILER 2021 & 2022, NO RESP FROM OWNER. OWNER NOTIFIED DAC/LEGALOF TRANSF AS OF 2/9/2023 - BOAT YARD TOOK VESSEL IN 2020. VERIFIED W/BOAT YARDOWNERSHIP CHANGED IN LATE 2020. MAINFEST CLERICAL ERROR, TAR 2021 & 2022.

		CHANGE SUMMARY
DATE	<u>02/10/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>M PAYFER</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>

Class	Class	Spclty	Subdiv	Parcel	Report to (RPT) Value
Default - Default Value Group					Amount
Appraised	Best Class 3 Chuk Improvement Market Value				1.00
	TAX				\$22,840.00
Assessed	TAX				20.00
	Best Assessed Value				20.00
	Best Class 3				\$22,840.00
	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		20 - HOMER CITY		0
	Taxable Value - Borough				0
	CP PV for \$100K Ex Value				0
	CP PV \$100K Exemption				\$100,000.00
	CP PV Borough \$100K Exemption				\$100,000.00
	CP PV City \$100K Exemption				\$100,000.00
	CP PV City \$100K Exemption				\$100,000.00
	Family Pkg		20 - HOMER CITY		\$1,000.00
	Exemption Value Borough				0
	Year of Cadastre				2021.0000000000
	Effective date of value change				20210101.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00099300

X **Typographical, computational or other similar error?**
Identify & Describe:
NON FILER 2021 & 2022, NO TIMELY RESP FROM OWNER. BOAT YARD TOOK
POSSESSION OF VESSEL LATE 2020, SOLD AT AUCTION. ASG NOTIFIED 2/10/2023.

X **Readily apparent from the assessment notice, tax statement or other borough tax record?**
Identify & Describe:
NON FILER 2021 & 2022, NO TIMELY RESP FROM OWNER. BOAT YARD TOOK
POSSESSION OF VESSEL LATE 2020, SOLD AT AUCTION. ASG NOTIFIED 2/10/2023.

X **Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?**
Identify & Describe:
NON FILER 2021 & 2022, NO TIMELY RESP FROM OWNER. BOAT YARD TOOK
POSSESSION OF VESSEL LATE 2020, SOLD AT AUCTION. ASG NOTIFIED 2/10/2023.

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

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

Prepared by M PAYFER 2/10/2023

Approved by  2/13/23
Department Director Date

TAX ADJUSTMENT REQUESTROLL/YEAR 2022

TAR NUMBER

55-22-009 *PM*PARCEL ID 013-640-15PRIMARY OWNER PALM EUGENE & DEBBI

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>55</u>	<u>55</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>50,800</u>	<u>50,800</u>
IMPROVEMENT ASSESSED (VT5)	<u>294,700</u>	<u>294,700</u>
KPB ASSESSED (VT 1001)	<u>345,500</u>	<u>345,500</u>
KPB TAXABLE (VT 1003)	<u>295,500</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 EXE APPROVED AFTER CONFIRMING PFD ELIGIBILITY FOR 2022**CHANGE SUMMARY**

DATE	<u>02/14/23</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE	<u>(\$295,500)</u>
VERIFIED BY	<u></u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>\$0</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Category or Value	Class	Value Type	Amount	Previous Amount	Exemption or Other Value	Amount
Default - Default Value Group						
Appraised		Legal Acres	2.30 Acres			2.30 Acres
		Improvement Market Value		\$294,700.00		\$294,700.00
		Land Market Value		\$20,800.00		\$90,800.00
		TAG		\$5.00		\$5.00
		TAG.Lf		\$5.00		\$5.00
Assessed		Improvements		\$294,700.00		\$294,700.00
		Land		\$20,800.00		\$90,800.00
		Parcel Assessed Value		\$294,700.00		\$294,700.00
		Personal Property Assessed Value		\$20,800.00		\$90,800.00
		Qualified for Exemption		\$240,500.00		\$240,500.00
Total Assessed Value - City				0		0
Total Borough Optional Exempt Value				0		0
Total City Optional Exempt Value				\$90,800.00		\$185,500.00
Total Mandatory Exempt Value				0		0
Taxable		Land Assessed Value		\$20,800.00		\$20,800.00
		Improvement Assessed Value		\$294,700.00		\$294,700.00
		Total Assessed Value - Borough		\$315,500.00		\$315,500.00
		City Taxable Value		0		0
		Taxable Value - Borough		\$294,700.00		\$294,700.00
Exemption		BOROUGH SENIOR Exempt Value		0		0
		Cap for Senior Exemption		0		0
		Exemption Value City		0		0
		OR Residential Senr Exemption		0		0
		OR Senior Resident > 65% Exempt Value		\$20,800.00		\$20,800.00
Exemption		Residential Exemption		0		0
		Senior Citizen Exemption		0		0
		Senior Mandatory Exempt Value		\$20,800.00		\$20,800.00
		Senior Mandatory Exempt Value		\$20,800.00		\$20,800.00
		Working Improvement Assessed Value		\$294,700.00		\$294,700.00
Date		Exemption Value Through		\$20,800.00		\$20,800.00
		Year of Cadastre		2022.0000000000		2022.0000000000
		Effective date of value change		2022.0000000000		2022.0000000000

TAX ADJUSTMENT REQUESTROLL/YEAR 2022

TAR NUMBER

58-22-048 *PM*PARCEL ID 137-330-28PRIMARY OWNER HENRY, BRIAN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>16,000</u>	<u>16,000</u>
IMPROVEMENT ASSESSED (VT5)	<u>114,200</u>	<u>114,200</u>
KPB ASSESSED (VT 1001)	<u>130,200</u>	<u>130,200</u>
KPB TAXABLE (VT 1003)	<u>80,200</u>	<u>80,200</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION LATE FILE DISABLED RESIDENT EXEMPTION APPROVED**CHANGE SUMMARY**

DATE	<u>02/28/23</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</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>

Category	Value Type	Amount	Area	Value
Default - Default Value Group				
Appraised	Legal Acres			
	Improvement Market Value	\$114,200.00		\$114,200.00
	Land Market Value	\$15,000.00		\$15,000.00
Assessed	TAG	\$8.00		\$8.00
	TAG Id	\$8.00		\$8.00
	Improvements	\$114,200.00		\$114,200.00
	Land	\$15,000.00		\$15,000.00
	Parcel Assessed Value	\$130,200.00		\$130,200.00
	Personal Property Assessed Value	0		0
	Qualified for Exemption	0		0
	Total Assessed Value - City	\$130,200.00		\$130,200.00
	Total Borough Optional Exempt Value	0		0
	Total City Optional Exempt Value	\$15,000.00		\$15,000.00
	Land Assessed Value	\$114,200.00		\$114,200.00
	Improvement Assessed Value	\$15,000.00		\$15,000.00
	Total Assessed Value - Borough	\$130,200.00		\$130,200.00
Taxable	City Taxable Value	\$130,200.00		\$130,200.00
	Taxable Value - Borough	\$130,200.00		\$130,200.00
Exemption	Disabled Resident \$50000 FAL CREDIT Borough	0		0
	Exemption Value City	\$130,200.00		\$130,200.00
	CP Residential Boro Exemption	\$130,200.00		\$130,200.00
	Residential Exemption	\$114,200.00		\$114,200.00
	Working Improvement Assessed Value	\$15,000.00		\$15,000.00
	Exemption Value Borough	\$130,200.00		\$130,200.00
Date	Year of Cadastre	2022.000000000000		2022.000000000000
	Effective date of value change	2022101.000000000000		2022101.000000000000

TAX ADJUSTMENT REQUESTROLL/YEAR 2022

TAR NUMBER

81-22-004 *AM*PARCEL ID 172-480-23PRIMARY OWNER GREENWALD, ADAM

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>81</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>44,700</u>	<u>44,700</u>
IMPROVEMENT ASSESSED (VT5)	<u>146,800</u>	<u>146,800</u>
KPB ASSESSED (VT 1001)	<u>191,500</u>	<u>191,500</u>
KPB TAXABLE (VT 1003)	<u>141,500</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 2022 DISABLED VETERAN EXEMPTION APPROVED AFTER RECEIVING VA DISABILITY

DOCUMENTATION.

CHANGE SUMMARY

DATE	<u>03/01/23</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE	<u>(\$141,500)</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	1.43 Acres	1.43 Acres	Exempt for Prior Values
Default - Default Value Group				
Appraised	Legal Acres			
	Improvement Market Value	\$146,800.00	\$146,800.00	
	Land Market Value	\$44,700.00	\$44,700.00	
	TAG	81.00	81.00	
	TAG Id	81.00	81.00	
Assessed	Improvements			
	Land	\$146,800.00	\$146,800.00	
	Parcel Assessed Value	\$44,700.00	\$44,700.00	
	Personal Property Assessed Value	\$191,800.00	\$191,800.00	
	Qualified for Exemption	0	0	
	Total Assessed Value - City	\$191,800.00	\$191,800.00	
	Total Borough Optional Exempt Value	0	0	
	Total City Optional Exempt Value	0	0	
	Total Mandatory Exempt Value	\$191,800.00	\$191,800.00	
	Land Assessed Value	\$44,700.00	\$44,700.00	
	Improvement Assessed Value	\$146,800.00	\$146,800.00	
	Total Assessed Value - Borough	\$191,800.00	\$191,800.00	
	City Taxable Value	0	0	
Exemption	Exemption			
	Exemption Value - Borough	\$141,800.00	\$141,800.00	
	BOROUGH VETERAN Exempt Value	\$191,800.00	\$191,800.00	
	Cap for Veteran Exemption	\$191,800.00	\$191,800.00	
	Disabled Veteran Exemption	\$191,800.00	\$191,800.00	
	Exemption Value City	0	0	
	CP Disabled Veteran > \$150K Exempt Value	\$191,800.00	\$191,800.00	
	CP Residential Surv Exemption	\$191,800.00	\$191,800.00	
	Residential Exemption	\$191,800.00	\$191,800.00	
	Veteran Mandatory and	\$191,800.00	\$191,800.00	
	Veteran Mandatory Exempt Value	\$191,800.00	\$191,800.00	
	Veteran Mandatory	\$191,800.00	\$191,800.00	
	Working Improvement Assessed Value	\$191,800.00	\$191,800.00	
	Exemption Value Borough	\$191,800.00	\$191,800.00	
	Year of Change	2022.0000000000	2022.0000000000	
	Effective date of value change	2022.01.01.0000000000	2022.01.01.0000000000	