

Kenai Peninsula Borough
Assessing Department

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor



FROM: Adeena Wilcox, Borough Assessor



DATE: January 10, 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: January 10, 2024

Adeena Wilcox
Borough Assessor

APPROVED



Peter A. Micciche
Borough Mayor

JANUARY TARS

	2023	2022	2021	2020	2019
TAG 10 (assessed)					
(taxable)					
TAG 11 (assessed)					
(taxable)					
TAG 20 (assessed)	\$0				
(taxable)	\$19,900				
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 69 (assessed)					
(taxable)					
TAG 70 (assessed)					
(taxable)					
TAG 80 (assessed)					
(taxable)					
TAG 81 (assessed)	\$0				
(taxable)	(\$110,600)				
TOTAL ASSESSED	\$0	\$0	\$0	\$0	\$0
TOTAL TAXABLE	(\$90,700)	\$0	\$0	\$0	\$0
KPB FLAT TAX	(\$800)	(\$300)			

JANUARY TARS CITY VALUES

	2023	2022	2021	2020	2019
TAG 10 (assessed)					
(taxable)					
Seldovia Flat Tax	(\$90)				
TAG 20 (assessed)					
(taxable)					
Homer Flat Tax	(\$80)	(\$50)			
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)					
(taxable)					
Disability Tax Credit					
TAG 40 (assessed)	(\$31,200)	(\$31,200)			
(taxable)	(\$31,200)	(\$31,200)			
TAG 41 (assessed)					
(taxable)					
TAG 70 (assessed)					
(taxable)					
Soldotna Flat Tax					
TAG 80 (assessed)					
(taxable)					
TOTAL ASSESSED	(\$31,200)	(\$31,200)	\$0	\$0	\$0
TOTAL TAXABLE	(\$31,200)	(\$31,200)	\$0	\$0	\$0
CITY FLAT TAX	(\$170)	(\$50)	\$0	\$0	\$0

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 **TAR NUMBER** 40-23-004

PARCEL ID 79838

PRIMARY OWNER STEPHENSON ROBERT C

	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>\$31,200</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$31,200</u>	<u>\$0</u>

EXPLANATION MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT
WAS JUNKED IN 2021. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2023.

		CHANGE SUMMARY
DATE	<u>11/30/23</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>(\$31,200)</u>
		CITY TAXABLE <u>(\$31,200)</u>
		KPB FLAT TAX <u>(\$150)</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values			Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount Amount
Default - Inland Value Group	Appraised	Improvement Market Value			\$31,200.00
		TAG			40.00
	Assessed	Personal Property Assessed Value			0
		Total Assessed Value - City			\$31,200.00
		Total City Optional Exempt Value			0
		Total Assessed Value - Borough			0
	Taxable	City Taxable Value	40 - SEWARD CITY		\$31,200.00
		Taxable Value - Borough			0
	Exemption	Exemption Value City	40 - SEWARD CITY		0
		OP PP Bor \$100K Exe Value			0
		Exemption Value Borough			0
	Date	Year of Cadastre			2023.0000000000
		Effective date of value change			20230101.0000000000

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 # 00079838

X Typographical, computational or other similar error?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT
WAS JUNKED IN 2021. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2023.

X Readily apparent from the assessment notice, tax
statement or other borough tax record?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT
WAS JUNKED IN 2021. ACCOUNT SHOULD HAVE BEEN CLOSED 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. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT
WAS JUNKED IN 2021. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2023.

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

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

Prepared by Clyde Johnson 11/30/2023

Approved by  11/30/23
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 **TAR NUMBER** 40-22-009

PARCEL ID 79838

PRIMARY OWNER STEPHENSON ROBERT C

	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>\$31,200</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$31,200</u>	<u>\$0</u>

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

		CHANGE SUMMARY
	KPB ASSESSED	<u>\$0</u>
	KPB TAXABLE	<u>\$0</u>
DATE <u>11/30/23</u>	CITY ASSESSED	<u>(\$31,200)</u>
SUBMITTED BY <u>C. JOHNSON</u>	CITY TAXABLE	<u>(\$31,200)</u>
VERIFIED BY <u>C. FINLEY</u>	KPB FLAT TAX	<u>(\$150)</u>
	CITY FLAT TAX	<u>\$0</u>

Cadastral Values				Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Improvement Market value			\$31,200.00	
		TAG			40.00	
	Assessed	Personal Property Assessed Value			0	
		Total Assessed Value - City			\$31,200.00	
		Total City Optional Exempt Value			0	
		Total Assessed Value - Borough			0	
	Taxable	City Taxable Value	40 - SEWARD CITY		\$31,200.00	
		Taxable Value - Borough			0	
	Exemption	Exemption Value City	40 - SEWARD CITY		0	
		Op PP Bor \$100K Exe Value			0	
		Exemption Value Borough			0	
	Date	Year of Cadastre			2022.0000000000	
		Effective date of value change			20220101.0000000000	

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00079838

X Typographical, computational or other similar error?

Identify & Describe:

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

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

Identify & Describe:

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

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

Identify & Describe:

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

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

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

Prepared by Clyde Johnson 11/30/2023

Date

Approved by

Richard Dwyer
Department Director

11/30/23
Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 68-23-013

PARCEL ID 81669

PRIMARY OWNER CHAMBERS JIM D

	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. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT
WAS SOLD JUNE 2022. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2023.

		CHANGE SUMMARY
DATE	<u>11/27/23</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>(\$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	Appraised	Improvement Market value			\$4,000.00	
		TAG			68.00	
	Assessed	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	68 - WESTERN EMERGENCY SVS		0	
		Taxable Value - Borough			0	0
	Exemption	Exemption Value City	68 - WESTERN EMERGENCY SVS		0	
		OP PP Bor \$100K Exe Value			0	0
		Exemption Value Borough			0	0
	Date	Year of Cadastre			2023.000000000000	
		Effective date of value change			2023.01.01.0000000000	

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00081669

X Typographical, computational or other similar error?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT
WAS SOLD JUNE 2022. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2023.

X Readily apparent from the assessment notice, tax
statement or other borough tax record?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT
WAS SOLD JUNE 2022. ACCOUNT SHOULD HAVE BEEN CLOSED 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. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT
WAS SOLD JUNE 2022. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2023.

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

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

Prepared by Clyde Johnson 11/27/2023

Approved by  11/27/23
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 **TAR NUMBER** 20-23-030

PARCEL ID 97216

PRIMARY OWNER KUSNETSOV ALENTINA

	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. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT BOAT
CLASS 5 VESSEL SOLD IN 2022. BOAT SHOULD HAVE BEEN REMOVED FROM ACCOUNT FOR 2023.

		CHANGE SUMMARY
DATE	<u>12/14/23</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>(\$250)</u>
		CITY FLAT TAX <u>(\$50)</u>

Cadastral Values		Expand to Filter Values			
Site	Class	Value Type	Attribute	Secondary Attribute	Amount
Default - Default Value Group	Appraised	Improvement Market value			\$8,800.00
		TAG			20.00
	Assessed	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
	Exemption	Exemption Value City	20 - HOMER CITY		0
		OP PP Bor \$100K Exe Value			0
		Exemption Value Borough			0
	Date	Year of Cadastre			0
		Effective date of value change			2023.000000000000
					20230101.000000000000
					20230101.000000000000

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 # 00097216

X Typographical, computational or other similar error?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT CLASS 5 VESSEL SOLD IN 2022. BOAT SHOULD HAVE BEEN REMOVED FROM THE ACCOUNT FOR 2023.

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT CLASS 5 VESSEL SOLD IN 2022. BOAT SHOULD HAVE BEEN REMOVED FROM THE 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. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT CLASS 5 VESSEL SOLD IN 2022. BOAT SHOULD HAVE BEEN REMOVED FROM THE ACCOUNT FOR 2023.

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

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

Prepared by Clyde Johnson 12/14/2023

Approved by  12/14/23
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 TAR NUMBER 20-22-075

PARCEL ID 99813

PRIMARY OWNER BURRER SAVANNA MARIE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</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. 2022 SUPPLEMENTAL ROLLOVER ACCOUNT.

BOAT LEFT KPB IN OCTOBER 2021. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2022.

		CHANGE SUMMARY
DATE	<u>12/13/203</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>(\$250)</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	Improvement Market value			\$30,600.00	
		TAG			20.00	
	Assessed	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	
	Exemption	Exemption Value City	20 - HOMER CITY		0	
		Op PP Bor \$100K Exe Value			0	
		Exemption Value Borough			0	
	Date	Year of Cadastre			2022.0000000000	
		Effective date of value change			20220101.0000000000	

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00099813

X Typographical, computational or other similar error?

Identify & Describe:

MANIFEST CLERICAL ERROR. 2022 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT LEFT KPB IN OCTOBER 2021. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2022.

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

Identify & Describe:

MANIFEST CLERICAL ERROR. 2022 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT LEFT KPB IN OCTOBER 2021. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2022.

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

Identify & Describe:

MANIFEST CLERICAL ERROR. 2022 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT LEFT KPB IN OCTOBER 2021. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2022.

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

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

Prepared by Clyde Johnson 12/13/2023

Approved by Adrian Dwyer 12/13/23
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 20-23-031

PARCEL ID 100243

PRIMARY OWNER KELLER JESSE & ALLEM MILES

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</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. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT
WAS REMOVED FROM KPB IN 2022. NO 2023 KPB SITUS. ACCOUNT SHOULD HAVE BEEN CLOSED
FOR 2023.

		CHANGE SUMMARY
DATE	<u>12/18/23</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>(\$150)</u>
		CITY FLAT TAX <u>(\$30)</u>

Cadastral Values		Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute
Default - Default Value Group		Improvement Market value		Previous Amount
	Appraised	TAG		Amount
	Assessed	Personal Property Assessed Value		
		Total Assessed Value - City		
		Total City Optional Exempt Value		
		Total Assessed Value - Borough		
	Taxable	City Taxable Value	20 - HOMER CITY	
		Taxable Value - Borough		
	Exemption	Exemption Value City	20 - HOMER CITY	
		OP PP Bor \$100K Exe Value		
		Exemption Value Borough		
	Date	Year of Cadastre		
		Effective date of value change		
				2023.000000000000
				2023.01.01.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00100243

X Typographical, computational or other similar error?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT WAS REMOVED FROM KPB IN 2022. NO 2023 KPB SITUS. ACCOUNT SHOULD HAVE BEEN CLOSED FO4 2023.

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT WAS REMOVED FROM KPB IN 2022. NO 2023 KPB SITUS. ACCOUNT SHOULD HAVE BEEN CLOSED FO4 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. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT WAS REMOVED FROM KPB IN 2022. NO 2023 KPB SITUS. ACCOUNT SHOULD HAVE BEEN CLOSED FO4 2023.

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

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

Prepared by Clyde Johnson 12/18/2023

Approved by  12/18/23
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 **TAR NUMBER** 10-23-002

PARCEL ID 100666

PRIMARY OWNER LOTT JEFF FAMILY ASSET TRUST

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>10</u>	<u>10</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. 2023 SUPPLEMENTAL ROLLOVER. BOAT WAS SOLD
AUGUST 2022. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2203.

		CHANGE SUMMARY
DATE	<u>11/27/23</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>(\$90)</u>

Cadastral Values		Expand to Filter Values			
Site	Class	Value Type	Attribute	Secondary Attribute	Amount
Default - Default Value Group					
	Appraised	Improvement Market value			\$26,400.00
		TAG			10.00
	Assessed	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 - SELDOWIA CITY		0
		Taxable Value - Borough			0
	Exemption	Exemption Value City	10 - SELDOWIA CITY		0
		Op PP Bor \$100K Exe Value			0
		Exemption Value Borough			0
	Date	Year of Cadastre			2023.000000000000
		Effective date of value change			20230101.000000000000

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 # 00100666

X Typographical, computational or other similar error?

Identify & Describe:

MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT BOAT
WAS SOLD AUGUST 2022. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2023.

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

Identify & Describe:

MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT
WAS SOLD AUGUST 2022. ACCOUNT SHOULD HAVE BEEN CLOSED 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. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT BOAT
WAS SOLD AUGUST 2022. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2023.

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

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

Prepared by Clyde Johnson 11/27/2023

Date

Approved by Adrian Durr

Department Director

4/27/23
Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 **TAR NUMBER** 57-23-003

PARCEL ID 102788

PRIMARY OWNER FLYOD JOHNNY L & CATHY M

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>57</u>	<u>57</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 MANIFIEST CLERICAL ERROR. SUPPLEMENTAL FORCED ACCOUNT CREATED

FOR 2023. BOAT LOCATED AND STORED IN ANCHORAGE. NO KPB SITUS. ACCOUNT SHOULD NOT

HAVE BEEN CREATED. DF ACCT.

		CHANGE SUMMARY
	KPB ASSESSED	<u>\$0</u>
DATE <u>11/21/23</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>(\$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						
	Appraised	Improvement Market Value			\$22,800.00	
		TAG			57.00	
	Assessed	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	57 - BEAR CREEK FIRE		0	
		Taxable Value - Borough			0	
	Exemption	Exemption Value City	57 - BEAR CREEK FIRE		0	
		OP PP Bor \$100K Exe Value			0	
		Exemption Value Borough			0	
	Date	Year of Cadastre			2023.000000000000	
		Effective date of value change			20230101.0000000000	

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00102788

X Typographical, computational or other similar error?

Identify & Describe:

MANIFEST CLERICAL ERROR. SUPPLEMENTAL FORCED ACCOUNT CREATED FOR 2023. BOAT LOCATED AND STORED IN ANCHORAGE. NO KPB SITUS. ACCOUNT SHOULD NOT HAVE BEEN CREATED FOR 2023. DF ACCT.

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

Identify & Describe:

MANIFEST CLERICAL ERROR. SUPPLEMENTAL FORCED ACCOUNT CREATED FOR 2023. BOAT LOCATED AND STORED IN ANCHORAGE. NO KPB SITUS. ACCOUNT SHOULD NOT HAVE BEEN CREATED FOR 2023. DF ACCT.

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 FORCED ACCOUNT CREATED FOR 2023. BOAT LOCATED AND STORED IN ANCHORAGE. NO KPB SITUS. ACCOUNT SHOULD NOT HAVE BEEN CREATED FOR 2023. DF ACCT.

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

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

Prepared by Clyde Johnson 11/21/2023

Approved by  11/21/23
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023TAR NUMBER 81-23-010PARCEL ID 173-052-39PRIMARY OWNER GRANT LYNELLA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>81</u>
CLASS CODE	<u>190</u>	<u>190</u>
LAND ASSESSED (VT4)	<u>108,700</u>	<u>108,700</u>
IMPROVEMENT ASSESSED (VT5)	<u>1,900</u>	<u>1,900</u>
KPB ASSESSED (VT 1001)	<u>110,600</u>	<u>110,600</u>
KPB TAXABLE (VT 1003)	<u>110,600</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 AFTER CONFIRMING PFD ELIGIBLE

		CHANGE SUMMARY
DATE	<u>11/30/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$110,600)</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			Expanded to Filter Values	
Site	Value Type	Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres	50.00 Acres	50.00 Acres
		Improvement Market value	\$1,900.00	\$1,900.00
		Land Market value	\$108,700.00	\$108,700.00
		TAG	81.00	81.00
	Assessed	TAG.Id	81.00	81.00
		Improvements	\$1,900.00	\$1,900.00
		Land	\$108,700.00	\$108,700.00
		Parcel Assessed Value	\$110,600.00	\$110,600.00
		Personal Property Assessed Value	0	0
		Qualified for Exemption	\$110,600.00	\$110,600.00
		Total Assessed Value - City	0	0
		Total City Optional Exempt Value	0	0
		Total Mandatory Exempt Value	\$110,600.00	\$110,600.00
		Taxable	Land Assessed Value	\$108,700.00
	Improvement Assessed Value		\$1,900.00	\$1,900.00
	Total Assessed Value - Borough		\$110,600.00	\$110,600.00
	City Taxable Value		0	0
Taxable Value - Borough	81 - KACHEMAK EMERGENCY SERVICES		\$110,600.00	0
Exemption	BOROUGH SENIOR Exempt Value		\$110,600.00	
	Cap for Senior Exemption		\$150,600.00	
	Exemption Value City	81 - KACHEMAK EMERGENCY SERVICES	0	0
	Senior Citizen Exemption		\$110,600.00	\$110,600.00
	Senior Mandatory Exempt Value		\$110,600.00	\$110,600.00
	Senior Mandatory/Imp		\$1,900.00	\$1,900.00
	Senior Mandatory/Land		\$108,700.00	\$108,700.00
	Working Improvement Assessed Value		\$1,900.00	\$1,900.00
Date	Exemption Value Borough		0	\$110,600.00
	Year of Cadastre		2023.000000000000	2023.000000000000
	Effective date of value change		20230101.000000000000	20230101.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023TAR NUMBER 20-23-032PARCEL ID 179-080-51PRIMARY OWNER KOTH, DENNIS

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
CLASS CODE	<u>112</u>	<u>112</u>
LAND ASSESSED (VT4)	<u>139,400</u>	<u>139,400</u>
IMPROVEMENT ASSESSED (VT5)	<u>197,400</u>	<u>197,400</u>
KPB ASSESSED (VT 1001)	<u>336,800</u>	<u>336,800</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>19,900</u>
CITY ASSESSED (VT 1011)	<u>336,800</u>	<u>336,800</u>
CITY TAXABLE (VT 1013)	<u>166,800</u>	<u>166,800</u>

EXPLANATION CLERICAL ERROR- PROPERTY OWNER HAD 2023 RENTAL ACTIVITY DISCOVERED11/29/2023

CHANGE SUMMARY

DATE	<u>11/29/23</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE	<u>\$19,900</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>

Cadastral Values			Expanded to Full Values	
Site	Class	Value Type	Attribute	Previous Amount
Default - Default Value Group	Appraised	Legal Acres		.59 Acres
		Improvement Market Value		\$197,400.00
		Land Market Value		\$139,400.00
		TAG		20.00
Assessed		TAG1d		20.00
		Improvements		\$197,400.00
		Land		\$139,400.00
		Parcel Assessed Value		\$336,800.00
		Personal Property Assessed Value		0
		Qualified for Exemption		\$336,800.00
		Total Assessed Value - City		\$336,800.00
		Total Borough Optional Exempt Value		\$197,400.00
		Total City Optional Exempt Value		\$20,000.00
		Total Mandatory Exempt Value		\$150,000.00
Taxable		Unqualified Improvements		\$166,800.00
		Unqualified Land		\$20,000.00
		Land Assessed Value		\$150,000.00
		Improvement Assessed Value		\$139,400.00
		Total Assessed Value - Borough		\$139,400.00
		City Taxable Value		\$336,800.00
		Taxable Value - Borough		\$166,800.00
		20 - HOMER CITY		\$197,400.00
		20 - HOMER CITY		\$166,800.00
		20 - HOMER CITY		\$197,400.00
Exemption		BOBATION SENIOR Exempt Value		\$300,000.00
		Cap for Senior Exemption		\$150,000.00
		Exemption Value City		\$170,000.00
		OR 20k City Residential Exemption		\$20,000.00
		OR Residential Reno Exemption		\$39,800.00
		OR Senior Resident >150k Exempt Value		\$150,000.00
		Residential Exemption		\$50,000.00
		Senior Citizen Exemption		\$150,000.00
		Senior Mandatory Exempt Value		\$150,000.00
		Senior Mandatory Imp		\$150,000.00
Data		Working Improvement Assessed Value		\$197,400.00
		Exemption Value Borough		\$336,800.00
		Year of Cadastre		2023.0000000000
		Effective date of value change		2023.01.01.0000000000