

Kenai Peninsula Borough

Assessing Department

MEMORANDUM

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

FROM: Adeena Wilcox, Borough Assessor *AW*

DATE: August 15, 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: August 15, 2024

Adeena Wilcox
Borough Assessor

APPROVED

P.A. Micciche

Peter A. Micciche
Borough Mayor

AUGUST TARS

	2024	2023	2022	2021	2020
TAG 10 (assessed)	\$0				
(taxable)	(\$153,928)				
TAG 11 (assessed)					
(taxable)					
TAG 20 (assessed)	\$0				
(taxable)	(\$36,060)				
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)	\$25,021	\$32,006	\$42,644		
(taxable)	(\$226,529)	\$32,006	\$42,644		
TAG 40 (assessed)					
(taxable)					
TAG 41 (assessed)	\$0				
(taxable)	(\$12,826)				
TAG 42 (assessed)					
(taxable)					
TAG 43 (assessed)					
(taxable)					
TAG 52 (assessed)	\$0				
(taxable)	(\$2)				
TAG 53 (assessed)					
(taxable)					
TAG 54 (assessed)					
(taxable)					
TAG 55 (assessed)	\$0				
(taxable)	(\$69,849)				
TAG 57 (assessed)					
(taxable)					
TAG 58 (assessed)	\$0				
(taxable)	(\$961,413)				
TAG 59 (assessed)	\$0				
(taxable)	(\$1,608)				
TAG 61 (assessed)					
(taxable)					
TAG 63 (assessed)					
(taxable)					
TAG 64 (assessed)					
(taxable)					
TAG 65 (assessed)					
(taxable)					
TAG 67 (assessed)	\$0				
(taxable)	(\$729)				
TAG 68 (assessed)	\$0				
(taxable)	(\$385,489)				
TAG 69 (assessed)					
(taxable)					
TAG 70 (assessed)	\$0				
(taxable)	(\$28,032)				
TAG 80 (assessed)					
(taxable)					
TAG 81 (assessed)	\$0				
(taxable)	(\$56,914)				
TOTAL ASSESSED	\$25,021	\$32,006	\$42,644	\$0	\$0
TOTAL TAXABLE	(\$1,933,379)	\$32,006	\$42,644	\$0	\$0
KPB FLAT TAX	(\$27,086)	(\$50)			

AUGUST TARS CITY VALUES

	2024	2023	2022	2021	2020
TAG 10 (assessed)	\$0				
(taxable)	(\$150,000)				
Seldovia Flat Tax					
TAG 20 (assessed)	\$0				
(taxable)	(\$200,000)				
Homer Flat Tax					
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)	\$25,021	\$32,006	\$42,644		
(taxable)	(\$200,779)	\$32,006	\$42,644		
Disability Tax Credit					
TAG 40 (assessed)					
(taxable)					
TAG 41 (assessed)					
(taxable)					
TAG 70 (assessed)	\$0				
(taxable)	(\$100,000)				
Soldotna Flat Tax					
TAG 80 (assessed)					
(taxable)					
TOTAL ASSESSED	\$25,021	\$32,006	\$42,644	\$0	\$0
TOTAL TAXABLE	(\$650,779)	\$32,006	\$42,644	\$0	\$0
KPB FLAT TAX	\$0	\$0	\$0	\$0	\$0

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

81-24-003

PARCEL ID

68839

PRIMARY OWNER

EAST ROAD SERVICES

	CURRENT VALUE	CORRECTED VALUE
TAG	81	81
BOAT CLASS/COUNT		
PLANE CLASS/COUNT		
KPB ASSESSED (VT 1001)	\$1,153,948	\$1,153,948
KPB TAXABLE (VT 1003)	\$1,153,948	\$1,105,634
CITY ASSESSED (VT 1011)		
CITY TAXABLE (V 1013)		

EXPLANATION

MAIN ROLL FILER 2024. KPB \$100K EXMPT DID NOT APPLY.

KPB EXEMPTION PRORATED AMONGST PINS 101408, 103237, & 68839.

		CHANGE SUMMARY
	KPB ASSESSED	\$0
	KPB TAXABLE	(\$48,314)
	CITY ASSESSED	\$0
	CITY TAXABLE	\$0
	KPB FLAT TAX	\$0
	CITY FLAT TAX	\$0
DATE	07/31/24	
SUBMITTED BY	M PAYFER	
VERIFIED BY	C. FINLEY	

Cadastral Values			Expand to Filter Values	
Site	Class	Value Type	Attribute	Amount
Default - Default Value Group	Appraised	Improvement Market value	Secondary Attribute	Previous Amount
		TAG		\$1,153,948.00
		TAG.Id		81.00
	Assessed	Furniture, Fixtures & Equipment		81.00
		Personal Property Assessed Value		\$1,153,948.00
		Total Assessed Value - City		\$1,153,948.00
		Total Assessed Value - City		0
		Total City Optional Exempt Value		0
		Total City Optional Exempt Value		0
		City Taxable Value		\$1,153,948.00
	Taxable	City Taxable Value	81 - KACHEMAK EMERGENCY SERVICES	0
		Taxable Value - Borough		\$1,153,948.00
		Exemption Value City		0
	Exemption	OP PP Boro \$100K Exc Value	81 - KACHEMAK EMERGENCY SERVICES	\$1,105,634.00
		Penalty Flag		0
		PP Boro Contig Flag		\$1.00
		Exemption Value Borough		1.00
		Year of Cadastre		0
	Date	Effective date of value change		2024.000000000000
				20240101.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR	<u>2024</u>	TAR NUMBER	<u>70-24-002</u>
PARCEL ID	<u>78248</u>		
PRIMARY OWNER	<u>ALASKA COMMUNICATIONS INTERNET LLC</u>		

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>70</u>	<u>70</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$5,053,093</u>	<u>\$5,053,093</u>
KPB TAXABLE (VT 1003)	<u>\$5,053,093</u>	<u>\$5,025,061</u>
CITY ASSESSED (VT 1011)	<u>\$5,053,093</u>	<u>\$5,053,093</u>
CITY TAXABLE (V 1013)	<u>\$5,053,093</u>	<u>\$4,953,093</u>

EXPLANATION	<u>2024 MAIN ROLL FILER. \$100K KPB CONTIG &/or \$100K CITY EXEMPTION ERROR</u>
	<u></u>
	<u></u>

	CHANGE SUMMARY
	KPB ASSESSED <u>\$0</u>
	KPB TAXABLE <u>(\$28,032)</u>
	CITY ASSESSED <u>\$0</u>
	CITY TAXABLE <u>(\$100,000)</u>
	KPB FLAT TAX <u>\$0</u>
	CITY FLAT TAX <u>\$0</u>
DATE	<u>07/05/24</u>
SUBMITTED BY	<u>M PAYFER</u>
VERIFIED BY	<u>C. FINLEY</u>

Cadastral Values			Expanded to Filter Values			
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Improvement Market value			\$5,053,093.00	\$5,053,093.00
		TAG			70.00	70.00
		TAG.1d			70.00	70.00
	Assessed	Furniture, Fixtures & Equipment			\$5,053,093.00	\$5,053,093.00
		Personal Property Assessed Value			\$5,053,093.00	\$5,053,093.00
		Total Assessed Value - City			\$5,053,093.00	\$5,053,093.00
		Total Borough Optional Exempt Value				\$28,032.00
		Total City Optional Exempt Value			0	\$100,000.00
		Total Assessed Value - Borough			\$5,053,093.00	\$5,053,093.00
	Taxable	City Taxable Value		70 - SOLDOTNA CITY	\$5,053,093.00	\$4,953,093.00
		Taxable Value - Borough			\$5,053,093.00	\$5,025,061.00
	Exemption	Exemption Value City		70 - SOLDOTNA CITY	0	\$100,000.00
		OP PP Bor \$100K Exe Value			\$28,032.00 *	\$28,032.00 *
		OP PP Soldotna \$100K Exe Value				\$100,000.00 *
		Penalty Flag			\$1.00	\$1.00
		PP Boro Contig Flag			1.00	1.00
		PP City Contig Flag			1.00	1.00
		Exemption Value Borough			0	\$28,032.00
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

20-24-016

PARCEL ID

78251

PRIMARY OWNER

ALASKA COMMUNICATIONS INTERNET LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	20	20
BOAT CLASS/COUNT		
PLANE CLASS/COUNT		
KPB ASSESSED (VT 1001)	\$1,178,714	\$1,178,714
KPB TAXABLE (VT 1003)	\$1,178,714	\$1,172,175
CITY ASSESSED (VT 1011)	\$1,178,714	\$1,178,714
CITY TAXABLE (V 1013)	\$1,178,714	\$1,078,714

EXPLANATION

2024 MAIN ROLL FILER. \$100K KPB CONTIG &/or \$100K CITY EXEMPTION ERROR

CHANGE SUMMARY		
	KPB ASSESSED	\$0
	KPB TAXABLE	(\$6,539)
	CITY ASSESSED	\$0
	CITY TAXABLE	(\$100,000)
	KPB FLAT TAX	\$0
	CITY FLAT TAX	\$0
DATE	07/05/24	
SUBMITTED BY	M PAYFER	
VERIFIED BY	C. FINLEY	

Cadastral Values		Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute
Default - Default Value Group	Appraised	Improvement Market value		Previous Amount
		TAG		\$1,178,714.00
	Assessed	TAG.Id		20.00
		Furniture, Fixtures & Equipment		20.00
		Personal Property Assessed Value		\$1,178,714.00
		Total Assessed Value - City		\$1,178,714.00
		Total Borough Optional Exempt Value		\$6,539.00
		Total City Optional Exempt Value		\$100,000.00
	Taxable	Total Assessed Value - Borough		\$1,178,714.00
		City Taxable Value	20 - HOMER CITY	\$1,178,714.00
	Exemption	Taxable Value - Borough		\$1,172,175.00
		Exemption Value City		0
		OP PP Bor \$100K Exc Value	20 - HOMER CITY	\$100,000.00
		OP PP Homer \$100K Exc Value		\$6,539.00 *
		Penalty Flag		\$1.00
		PP Borro Config Flag		1.00
		PP City Config Flag		1.00
		Exemption Value Borough		0
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

41-24-004

PARCEL ID

92937

PRIMARY OWNER

ALASKA COMMUNICATIONS INTERNET LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	41	41
BOAT CLASS/COUNT		
PLANE CLASS/COUNT		
KPB ASSESSED (VT 1001)	\$2,312,120	\$2,312,120
KPB TAXABLE (VT 1003)	\$2,312,120	\$2,299,294
CITY ASSESSED (VT 1011)	\$2,312,120	\$2,312,120
CITY TAXABLE (V 1013)	\$2,312,120	\$2,312,120

EXPLANATION

2024 MAIN ROLL FILER. \$100K KPB CONTIG &/or \$100K CITY EXEMPTION ERROR

CHANGE SUMMARY		
	KPB ASSESSED	\$0
	KPB TAXABLE	(\$12,826)
	CITY ASSESSED	\$0
	CITY TAXABLE	\$0
	KPB FLAT TAX	\$0
	CITY FLAT TAX	\$0
DATE	07/05/24	
SUBMITTED BY	M PAYFER	
VERIFIED BY	C. FINLEY	

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group	Appraised	Improvement Market value	\$2,312,120.00
		TAG	41.00
		TAG.Id	41.00
	Assessed	Furniture, Fixtures & Equipment	\$2,312,120.00
		Personal Property Assessed Value	\$2,312,120.00
		Total Assessed Value - City	\$2,312,120.00
		Total Borough Optional Exempt Value	\$12,876.00
		Total City Optional Exempt Value	0
	Taxable	Total Assessed Value - Borough	\$2,312,120.00
		City Taxable Value	\$2,312,120.00
		41 - SEWARD SPECIAL	\$2,312,120.00
	Exemption	Taxable Value - Borough	\$2,312,120.00
		Exemption Value City	0
		41 - SEWARD SPECIAL	0
		OP PP Bor \$100K Exe Value	\$12,876.00
		Penalty Flag	\$1.00
		PP Boro Contig Flag	1.00
		0	\$12,876.00
	Exemption Value Borough	2024.000000000000	2024.000000000000
	Year of Cadastral	20240101.000000000000	20240101.000000000000
Date	Effective date of value change		

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2023

TAR NUMBER

43-23-001

PARCEL ID

96487

PRIMARY OWNER

HAYNES ANTHONY J

	CURRENT VALUE	CORRECTED VALUE
TAG	43	43
BOAT CLASS/COUNT	BC3-1	BC3-0
PLANE CLASS/COUNT		
KPB ASSESSED (VT 1001)		
KPB TAXABLE (VT 1003)		
CITY ASSESSED (VT 1011)		
CITY TAXABLE (V 1013)		

EXPLANATION

MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. PER DMV REGISTRATION BOAT WAS SOLD APRIL 2022. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2023. TAR OFF 2023 AND CLOSE FOR 2024.

		CHANGE SUMMARY
DATE	08/05/24	KPB ASSESSED \$0
SUBMITTED BY	CLYDE JOHNSON	KPB TAXABLE \$0
VERIFIED BY	C. FINLEY	CITY ASSESSED \$0
		CITY TAXABLE \$0
		KPB FLAT TAX (\$50)
		CITY FLAT TAX \$0

Cadastral 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	
		Improvement Market Value			\$3,600.00	
		TAG			43.00	
	Assessed	TAG.Id			43.00	
		Boat Assessed Value			\$3,600.00	
		Boat Personal Class 3			\$3,600.00	
		Personal Property Assessed Value			0	
	Taxable	Total Assessed Value - City			0	
		Total City Optional Exempt Value			0	
		Total Assessed Value - Borough			0	
	Exemption	City Taxable Value	43 - SEWARD/RR CRK FLD SVC AREA		0	
		Taxable Value - Borough			0	
		Exemption Value City	43 - SEWARD/RR CRK FLD SVC AREA		0	
		OP PP Bor \$100K Exe 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 \$100K Exemption				
	Penalty Flag	OP PPV City \$100K Exemption	43 - SEWARD/RR CRK FLD SVC AREA		\$100,000.00	
		Penalty Flag			\$1.00	\$1.00
		Exemption Value Borough			0	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 # 00096487

X Typographical, computational or other similar error?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. PER
DMV REGISTRATION BOAT WAS SOLD APRIL 2022. ACCOUNT SHOULD HAVE
BEEN CLOSED FOR 2023. TAR OFF 2023 AND CLOSE FOR 2024.

X Readily apparent from the assessment notice, tax
statement or other borough tax record?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. PER
DMV REGISTRATION BOAT WAS SOLD APRIL 2022. ACCOUNT SHOULD HAVE
BEEN CLOSED FOR 2023. TAR OFF 2023 AND CLOSE 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. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. PER
DMV REGISTRATION BOAT WAS SOLD APRIL 2022. ACCOUNT SHOULD HAVE
BEEN CLOSED FOR 2023. TAR OFF 2023 AND CLOSE FOR 2024.

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

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

Prepared by Clyde Johnson 8/5/2024
Date

Approved by  8/5/24
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

30-24-002

PARCEL ID

100387

PRIMARY OWNER

ALASKA COMMUNICATIONS INTERNET LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	30	30
BOAT CLASS/COUNT		
PLANE CLASS/COUNT		
KPB ASSESSED (VT 1001)	\$225,403	\$225,403
KPB TAXABLE (VT 1003)	\$225,403	\$224,153
CITY ASSESSED (VT 1011)	\$225,403	\$225,403
CITY TAXABLE (V 1013)	\$225,403	\$125,403

EXPLANATION

2024 MAIN ROLL FILER. \$100K KPB CONTIG &/or \$100K CITY EXEMPTION ERROR

		CHANGE SUMMARY
DATE SUBMITTED BY VERIFIED BY	07/05/24 M PAYFER C. FINLEY	KPB ASSESSED KPB TAXABLE CITY ASSESSED CITY TAXABLE KPB FLAT TAX CITY FLAT TAX
		\$0 (\$1,250) \$0 (\$100,000) \$0 \$0

Cadastral Values		Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute
Default - Default Value Group	Appraised	Improvement Market value		Amount
		TAG		\$225,403.00
	Assessed	TAG.Id		30.00
		Furniture, Fixtures & Equipment		30.00
		Personal Property Assessed Value		\$225,403.00
		Total Assessed Value - City		\$225,403.00
		Total Borough Optional Exempt Value		\$1,250.00
		Total City Optional Exempt Value		\$100,000.00
	Taxable	Total Assessed Value - Borough		0
		City Taxable Value	30 - KENAI CITY	\$225,403.00
	Exemption	Taxable Value - Borough		\$125,403.00
		Exemption Value City		\$224,153.00
		OP PP Bor \$100K Exe Value	30 - KENAI CITY	0
		OP PP Kenai \$100K Exe Value		\$1,250.00
		Penalty Flag		\$1.00
		PP Bor Contig Flag		1.00
		PP City Contig Flag		1.00
Date	Exemption Value Borough		0	\$1,250.00
	Year of Cadastre		2024.000000000000	2024.000000000000
	Effective date of value change		20240101.0000000000	20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

55-24-003

PARCEL ID

100388

PRIMARY OWNER

ALASKA COMMUNICATIONS INTERNET LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	55	55
BOAT CLASS/COUNT		
PLANE CLASS/COUNT		
KPB ASSESSED (VT 1001)	\$910,186	\$910,186
KPB TAXABLE (VT 1003)	\$910,186	\$905,137
CITY ASSESSED (VT 1011)	\$0	\$0
CITY TAXABLE (V 1013)	\$0	\$0

EXPLANATION

2024 MAIN ROLL FILER. \$100K KPB CONTIG &/or \$100K CITY EXEMPTION ERROR

CHANGE SUMMARY		
	KPB ASSESSED	\$0
	KPB TAXABLE	(\$5,049)
	CITY ASSESSED	\$0
	CITY TAXABLE	\$0
	KPB FLAT TAX	\$0
	CITY FLAT TAX	\$0
DATE	07/05/24	
SUBMITTED BY	M PAYFER	
VERIFIED BY	C. FINLEY	

Cadastral Values		Expand to Filter Values		
Site	Value Type	Attribute	Secondary Attribute	Amount
Default - Default Value Group	Class			
	Appraised	Improvement Market Value		
		TAG		\$910,186.00
		TAG.Id		55.00
	Assessed	Furniture, Fixtures & Equipment		55.00
		Personal Property Assessed Value		55.00
		Total Assessed Value - City		\$910,186.00
		Total Assessed Value - City		\$910,186.00
		Total City Optional Exempt Value		0
		Total City Optional Exempt Value		0
Taxable		Total Assessed Value - Borough		\$910,186.00
		City Taxable Value		0
		55 - NIKISKI SN.		0
		Taxable Value - Borough		\$910,186.00
		Exemption Value City		0
		55 - NIKISKI SN.		0
		OP PP Bor \$100K Exe Value		\$905,137.00
		Penalty Flag		\$5,049.00
		PP Bor Config Flag		\$1.00
		Exemption Value Borough		1.00
Date		Year of Cadastre		2024.0000000000
		Effective date of value change		20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

58-24-019

PARCEL ID

100389

PRIMARY OWNER

ALASKA COMMUNICATIONS INTERNET LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
BOAT CLASS/COUNT		
PLANE CLASS/COUNT		
KPB ASSESSED (VT 1001)	\$5,824,952	\$5,824,952
KPB TAXABLE (VT 1003)	\$5,824,952	\$5,792,639
CITY ASSESSED (VT 1011)	\$0	\$0
CITY TAXABLE (V 1013)	\$0	\$0

EXPLANATION

2024 MAIN ROLL FILER. \$100K KPB CONTIG &/or \$100K CITY EXEMPTION ERROR

CHANGE SUMMARY		
	KPB ASSESSED	\$0
	KPB TAXABLE	(\$32,313)
	CITY ASSESSED	\$0
	CITY TAXABLE	\$0
	KPB FLAT TAX	\$0
	CITY FLAT TAX	\$0
DATE	07/05/24	
SUBMITTED BY	M PAYFER	
VERIFIED BY	C. FINLEY	

Cadastral Values		Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Site	Default - Default Value Group	Appraised	Improvement Market value			\$5,824,952.00	\$5,824,952.00	
			TAG			58.00	58.00	
		Assessed	TAG.Lid			58.00	58.00	
			Furniture, Fixtures & Equipment			\$5,824,952.00	\$5,824,952.00	
			Personal Property Assessed Value			\$5,824,952.00	\$5,824,952.00	
			Total Assessed Value - City			0	0	
			Total Borough Optional Exempt Value				\$32,313.00	
			Total City Optional Exempt Value			0	0	
			Total Assessed Value - Borough			\$5,824,952.00	\$5,824,952.00	
		Taxable	City Taxable Value		58 - CENTRAL EMERGENCY SERVICES	0	0	
			Taxable Value - Borough			\$5,824,952.00	\$5,792,639.00	
		Exemption	Exemption Value City		58 - CENTRAL EMERGENCY SERVICES	0	0	
			OP PP floor \$100K Exe Value				\$32,313.00	
			Penalty Flag			\$1.00	\$1.00	
			PP Boro Contig Flag			1.00	1.00	
			Exemption Value Borough			0	\$32,313.00	
		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

59-24-001

PARCEL ID

100390

PRIMARY OWNER

ALASKA COMMUNICATIONS INTERNET LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	59	59
BOAT CLASS/COUNT		
PLANE CLASS/COUNT		
KPB ASSESSED (VT 1001)	\$289,890	\$289,890
KPB TAXABLE (VT 1003)	\$289,890	\$288,282
CITY ASSESSED (VT 1011)	\$0	\$0
CITY TAXABLE (V 1013)	\$0	\$0

EXPLANATION

2024 MAIN ROLL FILER. \$100K KPB CONTIG &/or \$100K CITY EXEMPTION ERROR

CHANGE SUMMARY		
	KPB ASSESSED	\$0
	KPB TAXABLE	(\$1,608)
	CITY ASSESSED	\$0
	CITY TAXABLE	\$0
	KPB FLAT TAX	\$0
	CITY FLAT TAX	\$0
DATE	07/05/24	
SUBMITTED BY	M PAYFER	
VERIFIED BY	C. FINLEY	

Cadastral Values		Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute
Default - Default Value Group	Appraised	Improvement Market Value		Previous Amount
		TAG		\$289,890.00
		TAG.Id		59.00
	Assessed	Furniture, Fixtures & Equipment		86.00
		Personal Property Assessed Value		\$289,890.00
				\$289,890.00
		Total Assessed Value - City		0
		Total Borough Optional Exempt Value		\$1,608.00
		Total City Optional Exempt Value		0
		Total Assessed Value - Borough		\$289,890.00
	Taxable	City Taxable Value	59 - CENTRAL HOSPITAL	0
		Taxable Value - Borough		\$289,890.00
	Exemption	Exemption Value City	59 - CENTRAL HOSPITAL	0
		QR PP Bur \$100K Exe Value		\$1,608.00
		Penalty Flag		\$1.00
Date		PP Boro Contig Flag		1.00
		Exemption Value Borough		0
		Year of Cadastre		\$1,608.00
Effective date of value change				2024.000000000000
				20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

68-24-006

PARCEL ID

100391

PRIMARY OWNER

ALASKA COMMUNICATIONS INTERNET LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	68	68
BOAT CLASS/COUNT		
PLANE CLASS/COUNT		
KPB ASSESSED (VT 1001)	\$545,158	\$545,158
KPB TAXABLE (VT 1003)	\$545,158	\$542,134
CITY ASSESSED (VT 1011)	\$0	\$0
CITY TAXABLE (V 1013)	\$0	\$0

EXPLANATION

2024 MAIN ROLL FILER. \$100K KPB CONTIG &/or \$100K CITY EXEMPTION ERROR

CHANGE SUMMARY		
	KPB ASSESSED	\$0
	KPB TAXABLE	(\$3,024)
	CITY ASSESSED	\$0
	CITY TAXABLE	\$0
	KPB FLAT TAX	\$0
	CITY FLAT TAX	\$0
DATE	07/05/24	
SUBMITTED BY	M PAYFER	
VERIFIED BY	C. FINLEY	

Cadastral Values				Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Improvement Market value			\$545,158.00	\$545,158.00
		TAG			68.00	68.00
	Assessed	TAG.1d			68.00	68.00
		Furniture, Fixtures & Equipment			\$545,158.00	\$545,158.00
		Personal Property Assessed Value			\$545,158.00	\$545,158.00
		Total Assessed Value - City			0	0
	Total Borough Optional Exempt Value				\$3,074.00	\$3,074.00
	Taxable	Total City Optional Exempt Value			0	0
		Total Assessed Value - Borough			\$545,158.00	\$545,158.00
		City Taxable Value		68 - WESTERN EMERGENCY SVS	0	0
	Exemption	Taxable Value - Borough			\$545,158.00	\$542,134.00
		Exemption Value City		68 - WESTERN EMERGENCY SVS	0	0
		OP PP Bor \$100K Exe Value				\$3,074.00 *
	Date	Penalty Flag			\$1.00	\$1.00
		PP Boro Contig Flag			1.00	1.00
		Exemption Value Borough			0	\$3,074.00
		Year of Cadastre			2024.0000000000	2024.0000000000
		Effective date of value change			20240101.0000000000	20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

30-24-003

PARCEL ID

100433

PRIMARY OWNER

L AND J OUTFITTERS LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	30	30
BOAT CLASS/COUNT		
PLANE CLASS/COUNT		
KPB ASSESSED (VT 1001)	\$144,531	\$169,552
KPB TAXABLE (VT 1003)	\$44,531	\$69,552
CITY ASSESSED (VT 1011)	\$144,531	\$169,552
CITY TAXABLE (V 1013)	\$44,531	\$69,552

EXPLANATION

2024 MAIN ROLL FILER. AUDIT FOR 2022-2024, UNREPORTED ASSETS FOUND.

INCREASE IN VALUE, TAG 30, 2022-2024.

CHANGE SUMMARY		
	KPB ASSESSED	\$25,021
	KPB TAXABLE	\$25,021
	CITY ASSESSED	\$25,021
	CITY TAXABLE	\$25,021
	KPB FLAT TAX	\$0
	CITY FLAT TAX	\$0

DATE

07/23/24

SUBMITTED BY

M PAYFER

VERIFIED BY

C. FINLEY

Cadastral Values		Expand to Filter Values			
Site	Class	Value Type	Attribute	Secondary Attribute	Amount
Default - Default Value Group	Appraised	Improvement Market value			
		TAG			\$144,531.00
		TAG:ld			30.00
	Assessed	Furniture, Fixtures & Equipment			30.00
		Personal Property Assessed Value			\$144,531.00
		Total Assessed Value - City			\$144,531.00
		Total Borough Optional Exempt Value			\$100,000.00
		Total City Optional Exempt Value			\$100,000.00
		Total Assessed Value - Borough			\$144,531.00
	Taxable	City Taxable Value	30 - KENAI CITY		\$69,552.00
		Taxable Value - Borough			\$44,531.00
	Exemption	Exemption Value City	30 - KENAI CITY		\$100,000.00
		OP PP Bor \$100K Exe Value			\$100,000.00
		OP PP Kenai \$100K Exe Value			\$100,000.00
		OP PPV 100K Exemption			\$100,000.00
		OP PPV Borough \$100K Exemption			\$100,000.00
		OP PPV City \$100K Exemption	30 - KENAI CITY		\$100,000.00
		Penalty Flag			\$1.00
		Exemption Value Borough			\$100,000.00
Date		Year of Cadastre			2024.000000000000
		Effective date of value change			20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2022

TAR NUMBER

30-23-013

PARCEL ID

100433

PRIMARY OWNER

L AND J OUTFITTERS LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	30	30
BOAT CLASS/COUNT		
PLANE CLASS/COUNT		
KPB ASSESSED (VT 1001)	\$148,462	\$191,106
KPB TAXABLE (VT 1003)	\$48,462	\$91,106
CITY ASSESSED (VT 1011)	\$148,462	\$191,106
CITY TAXABLE (V 1013)	\$148,462	\$191,106

EXPLANATION

2022 MAIN ROLL FILER. AUDIT FOR 2022-2024, UNREPORTED ASSETS FOUND.

INCREASE IN VALUE, TAG 30, 2022-2024.

		CHANGE SUMMARY	
		KPB ASSESSED	\$42,644
DATE	07/23/24	KPB TAXABLE	\$42,644
SUBMITTED BY	M PAYFER	CITY ASSESSED	\$42,644
VERIFIED BY	C. FINLEY	CITY TAXABLE	\$42,644
		KPB FLAT TAX	\$0
		CITY FLAT TAX	\$0

Cadastre Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group	Appraised	Improvement Market Value	\$148,462.00
		TAG	30.00
		TAG.1d	30.00
	Assessed	Furniture, Fixtures & Equipment	\$148,462.00
		Personal Property Assessed Value	\$148,462.00
		Total Assessed Value - City	\$148,462.00
		Total Borough Optional Exempt Value	\$100,000.00
		Total City Optional Exempt Value	0
		Total Assessed Value - Borough	\$148,462.00
	Taxable	City Taxable Value	\$148,462.00
		Taxable Value - Borough	\$48,462.00
	Exemption	Exemption Value City	0
		OP PP Bor \$100K Exe Value	\$100,000.00
		OP PP Kenai \$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
		Exemption Value Borough	\$100,000.00
		Year of Cadastre	2022.0000000000
	Date	Effective date of value change	20220101.0000000000
			20220101.0000000000
			20220101.0000000000
			20220101.0000000000
			20220101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2023

TAR NUMBER

30-23-010

PARCEL ID

100433

PRIMARY OWNER

L AND J OUTFITTERS LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	30	30
BOAT CLASS/COUNT		
PLANE CLASS/COUNT		
KPB ASSESSED (VT 1001)	\$120,149	\$152,155
KPB TAXABLE (VT 1003)	\$20,149	\$52,155
CITY ASSESSED (VT 1011)	\$120,149	\$152,155
CITY TAXABLE (V 1013)	\$120,149	\$152,155

EXPLANATION

2023 MAIN ROLL FILER. AUDIT FOR 2022-2024, UNREPORTED ASSETS FOUND.

INCREASE IN VALUE, TAG 30, 2022-2024.

CHANGE SUMMARY		
	KPB ASSESSED	\$32,006
	KPB TAXABLE	\$32,006
	CITY ASSESSED	\$32,006
	CITY TAXABLE	\$32,006
	KPB FLAT TAX	\$0
	CITY FLAT TAX	\$0
DATE	07/23/24	
SUBMITTED BY	M PAYFER	
VERIFIED BY	C. FINLEY	

Cadastral Values		Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Expand to Filter Values
Site	Group	Appraised	Improvement Market value			Amount	
Default - Default Value						\$120,149.00	\$152,155.00
			TAG			30.00	30.00
			TAG.1d			30.00	30.00
		Assessed	Furniture, Fixtures & Equipment			\$120,149.00	\$152,155.00
			Personal Property Assessed Value			\$120,149.00	\$152,155.00
			Total Assessed Value - City			\$120,149.00	\$152,155.00
			Total Borough Optional Exempt Value			\$100,000.00	\$100,000.00
			Total City Optional Exempt Value			0	0
			Total Assessed Value - Borough			\$120,149.00	\$152,155.00
		Taxable	City Taxable Value	30 - KENAI CITY		\$120,149.00	\$152,155.00
		Exemption	Taxable Value - Borough			\$20,149.00	\$52,155.00
			Exemption Value City			0	0
			OP PP Bor \$100K Exe Value	30 - KENAI CITY		\$100,000.00	\$100,000.00
			OP PP Kenai \$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	30 - KENAI CITY		\$100,000.00	\$100,000.00
			Exemption Value Borough			\$100,000.00	\$100,000.00
		Date	Year of Cadastre			2023.0000000000	2023.0000000000
			Effective date of value change			20230101.0000000000	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

81-24-004

PARCEL ID

100984

PRIMARY OWNER

ALASKA COMMUNICATIONS INTERNET LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	81	81
BOAT CLASS/COUNT		
PLANE CLASS/COUNT		
KPB ASSESSED (VT 1001)	\$1,550,329	\$1,550,329
KPB TAXABLE (VT 1003)	\$1,550,329	\$1,541,729
CITY ASSESSED (VT 1011)	\$0	\$0
CITY TAXABLE (V 1013)	\$0	\$0

EXPLANATION

2024 MAIN ROLL FILER. \$100K KPB CONTIG &/or \$100K CITY EXEMPTION ERROR

CHANGE SUMMARY		
	KPB ASSESSED	\$0
	KPB TAXABLE	(\$8,600)
	CITY ASSESSED	\$0
	CITY TAXABLE	\$0
	KPB FLAT TAX	\$0
	CITY FLAT TAX	\$0
DATE	07/05/24	
SUBMITTED BY	M PAYFER	
VERIFIED BY	C. FINLEY	

Cadastre Values		Expand to Filter Values	
Site	Class	Value Type	Attribute
Default - Default Value Group	Appraised	Improvement Market value	Previous Amount
		TAG	\$1,550,329.00
	Assessed	TAG.Id	81.00
		Furniture, fixtures & Equipment	81.00
		Personal Property Assessed Value	\$1,550,329.00
		Total Assessed Value - City	\$1,550,329.00
	Total Borough Optional Exempt Value		0
	Total City Optional Exempt Value		0
	Taxable	Total Assessed Value - Borough	\$1,550,329.00
		City Taxable Value	0
	Exemption	Taxable Value - Borough	0
		Exemption Value City	0
		OP PP Bor \$100K Exe Value	\$1,550,329.00
		Penalty Flag	0
	PP Boro Contig Flag		\$1.00
Date	Exemption Value Borough		1.00
	Year of Cadastre		0
	Effective date of value change		2024.000000000000
			20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

20-24-017

PARCEL ID

101408

PRIMARY OWNER

EAST ROAD SERVICES

	CURRENT VALUE	CORRECTED VALUE
TAG	20	20
BOAT CLASS/COUNT	BC-4	BC-4
PLANE CLASS/COUNT		
KPB ASSESSED (VT 1001)	\$705,100	\$705,100
KPB TAXABLE (VT 1003)	\$705,100	\$675,579
CITY ASSESSED (VT 1011)	\$705,100	\$705,100
CITY TAXABLE (V 1013)	\$705,100	\$605,100

EXPLANATION

MAIN ROLL FILER 2024. KPB \$100K EXMPT AND CITY OF HOMER EXEMPTION

DID NOT APPLY. KPB EXEMPTION PRORATED AMONGST PINS 101408, 103237, & 68839.

		CHANGE SUMMARY
	KPB ASSESSED	\$0
DATE	KPB TAXABLE	(\$29,521)
SUBMITTED BY	CITY ASSESSED	\$0
VERIFIED BY	CITY TAXABLE	(\$100,000)
	KPB FLAT TAX	\$0
	CITY FLAT TAX	\$0

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	1.00
		Improvement Market value			\$1,020,100.00	\$1,020,100.00
		TAG			20.00	20.00
	Assessed	TAG.1d			20.00	20.00
		Boat Assessed Value			\$315,000.00	\$315,000.00
		Boat Class 4			\$315,000.00	\$315,000.00
		Furniture, Fixtures & Equipment			\$705,050.00	\$705,050.00
		Personal Property Assessed Value			\$705,100.00	\$705,100.00
		Supplies			\$50.00	\$50.00
		Total Assessed Value - City			\$705,100.00	\$705,100.00
		Total Borough Optional Exempt Value			0	\$29,521.00
		Total City Optional Exempt Value			\$100,000.00	\$100,000.00
		Total Assessed Value - Borough			\$705,100.00	\$705,100.00
	Taxable	City Taxable Value	20 - HOMER CITY		\$705,100.00	\$605,100.00
		Taxable Value - Borough			\$705,100.00	\$675,579.00
	Exemption	Exemption Value City	20 - HOMER CITY		0	\$100,000.00
		OP PP Bor \$100K Exe Value			\$29,521.00 *	\$29,521.00 *
		OP PP Homer \$100K Exe Value			\$100,000.00 *	\$100,000.00 *
		Penalty Flag			\$1.00	\$1.00
		PP Boro Contig Flag			1.00	1.00
		PP City Contig Flag			1.00	1.00
		Exemption Value Borough			0	\$29,521.00
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

10-24-002

PARCEL ID

103189

PRIMARY OWNER

ALASKA COMMUNICATIONS INTERNET LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	10	10
BOAT CLASS/COUNT		
PLANE CLASS/COUNT		
KPB ASSESSED (VT 1001)	\$5,028	\$5,028
KPB TAXABLE (VT 1003)	\$5,028	\$5,000
CITY ASSESSED (VT 1011)	\$5,028	\$5,028
CITY TAXABLE (V 1013)	\$5,028	\$5,028

EXPLANATION

2024 MAIN ROLL FILER. \$100K KPB CONTIG &/or \$100K CITY EXEMPTION ERROR

CHANGE SUMMARY		
	KPB ASSESSED	\$0
	KPB TAXABLE	(\$28)
	CITY ASSESSED	\$0
	CITY TAXABLE	\$0
	KPB FLAT TAX	\$0
	CITY FLAT TAX	\$0
DATE	07/05/24	
SUBMITTED BY	M PAYFER	
VERIFIED BY	C. FINLEY	

Cadastral Values			Expand to Filter Values				
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group	Appraised	Improvement Market value			\$5,028.00	\$5,028.00	
		TAG			10.00	10.00	
	Assessed	TAG.Id			10.00	10.00	
		Furniture, Fixtures & Equipment			\$5,028.00	\$5,028.00	
		Personal Property Assessed Value			\$5,028.00	\$5,028.00	
		Total Assessed Value - City			\$5,028.00		
	Total Borough Optional Exempt Value					\$28.00	
	Taxable	Total City Optional Exempt Value			0	0	
		Total Assessed Value - Borough		10 - SELDOVIA CITY		\$5,028.00	\$5,028.00
		City Taxable Value					
Taxable Value - Borough				\$5,028.00	\$5,000.00		
Exemption	Exemption Value City		10 - SELDOVIA CITY		0	0	
	DP PP Bor \$100K Exe Value				\$28.00	\$28.00	
	PP Bor Contig Flag				1.00	1.00	
	Exemption Value Borough				0	\$28.00	
	Year of Cadastre				2024.0000000000	2024.0000000000	
	Date	Effective date of value change			20240101.0000000000	20240101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

52-24-002

PARCEL ID

103190

PRIMARY OWNER

ALASKA COMMUNICATIONS INTERNET LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	52	52
BOAT CLASS/COUNT		
PLANE CLASS/COUNT		
KPB ASSESSED (VT 1001)	\$157	\$157
KPB TAXABLE (VT 1003)	\$157	\$155
CITY ASSESSED (VT 1011)	\$0	\$0
CITY TAXABLE (V 1013)	\$0	\$0

EXPLANATION

2024 MAIN ROLL FILER. \$100K KPB CONTIG &/or \$100K CITY EXEMPTION ERROR

CHANGE SUMMARY

DATE

07/05/24

KPB ASSESSED

\$0

SUBMITTED BY

M PAYFER

KPB TAXABLE

(\$2)

VERIFIED BY

C. FINLEY

CITY ASSESSED

\$0

CITY TAXABLE

\$0

KPB FLAT TAX

\$0

CITY FLAT TAX

\$0

Cadastre Values		Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute
Default - Default Value Group	Appraised	Improvement Market value		Amount
		TAG		Previous Amount
	Assessed	TAG.Id		
		Furniture, Fixtures & Equipment		
		Personal Property Assessed Value		
		Total Assessed Value - City		
		Total Borough Optional Exempt Value		
	Taxable	Total City Optional Exempt Value		
		Total Assessed Value - Borough		
		City Taxable Value		
	Exemption	Taxable Value - Borough	52 - SOUTH HOSPITAL	
		Exemption Value City	52 - SOUTH HOSPITAL	
		OP PP Bor \$100K Exe Value		
		PP Bor Contig Flag		
	Date	Exemption Value Borough		
		Year of Cadastre		
		Effective date of value change		

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

67-24-001

PARCEL ID

103191

PRIMARY OWNER

ALASKA COMMUNICATIONS INTERNET LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	67	67
BOAT CLASS/COUNT		
PLANE CLASS/COUNT		
KPB ASSESSED (VT 1001)	\$131,415	\$131,415
KPB TAXABLE (VT 1003)	\$131,415	\$130,686
CITY ASSESSED (VT 1011)	\$0	\$0
CITY TAXABLE (V 1013)	\$0	\$0

EXPLANATION

2024 MAIN ROLL FILER. \$100K KPB CONTIG &/or \$100K CITY EXEMPTION ERROR

		CHANGE SUMMARY
DATE SUBMITTED BY VERIFIED BY	07/05/24 M PAYFER C. FINLEY	KPB ASSESSED KPB TAXABLE CITY ASSESSED CITY TAXABLE KPB FLAT TAX CITY FLAT TAX
		\$0 (\$729) \$0 \$0 \$0 \$0

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group	Appraised	Improvement Market Value	\$131,415.00
		TAG	67.00
	Assessed	TAG.Id	67.00
		Furniture, Fixtures & Equipment	67.00
		Personal Property Assessed Value	\$131,415.00
		Total Assessed Value - City	\$131,415.00
	Total Borough Optional Exempt Value		\$779.00
	Total City Optional Exempt Value		0
	Total Assessed Value - Borough		\$131,415.00
	City Taxable Value		0
	Taxable	67 - KPB ROAD MAINTENANCE	0
			\$130,686.00
	Exemption	Exemption Value City	0
			\$729.00 *
	OP PP Bor \$100K Exe Value		1.00
	PP Bor Contig Flag		0
	Exemption Value Borough		\$779.00
	Date	2024.000000000000	2024.0000000000
		20240101.0000000000	20240101.0000000000
	Effective date of value change		

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

68-24-007

PARCEL ID

103237

PRIMARY OWNER

EAST ROAD SERVICES

	CURRENT VALUE	CORRECTED VALUE
TAG	68	68
BOAT CLASS/COUNT		
PLANE CLASS/COUNT		
KPB ASSESSED (VT 1001)	\$529,402	\$529,402
KPB TAXABLE (VT 1003)	\$529,402	\$507,237
CITY ASSESSED (VT 1011)		
CITY TAXABLE (V 1013)		

EXPLANATION

MAIN ROLL FILER 2024. KPB \$100K EXMPT DID NOT APPLY.

KPB EXEMPTION PRORATED AMONGST PINS 101408, 103237, & 68839.

CHANGE SUMMARY		
	KPB ASSESSED	\$0
	KPB TAXABLE	(\$22,165)
	CITY ASSESSED	\$0
	CITY TAXABLE	\$0
	KPB FLAT TAX	\$0
	CITY FLAT TAX	\$0
DATE	07/31/24	
SUBMITTED BY	M PAYFER	
VERIFIED BY	C. FINLEY	

Cadastral Values				Expand to Filter Values		
S/N	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Improvement Market value			\$529,402.00	\$529,402.00
		TAG			68.00	68.00
		TAG.Id			68.00	68.00
	Assessed	Furniture, Fixtures & Equipment			\$529,402.00	\$529,402.00
		Personal Property Assessed Value			\$529,402.00	\$529,402.00
		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value				\$22,165.00
		Total City Optional Exempt Value			0	0
		Total Assessed Value - Borough			\$529,402.00	\$529,402.00
Taxable		City Taxable Value		68 - WESTERN EMERGENCY SVS	0	0
		Taxable Value - Borough			\$529,402.00	\$507,237.00
Exemption		Exemption Value City		68 - WESTERN EMERGENCY SVS	0	0
		OP PP Bor \$108K Exc Value				\$22,165.00
		PP Boro Contig Flag			1.00	1.00
		Exemption Value Borough			0	\$22,165.00
Date		Year of Cadastre			2024.0000000000	2024.0000000000
		Effective date of value change			20240101.0000000000	20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR2024

TAR NUMBER30-24-004

PARCEL ID039-142-12

PRIMARY OWNERSCOW, BRIAN

	CURRENT VALUE	CORRECTED VALUE
TAG	30	30
CLASS CODE	350	350
LAND ASSESSED (VT4)	34,300	34,300
IMPROVEMENT ASSESSED (VT5)	112,300	112,300
KPB ASSESSED (VT 1001)	146,600	146,600
KPB TAXABLE (VT 1003)	96,600	54,400
CITY ASSESSED (VT 1011)	146,600	146,600
CITY TAXABLE (VT 1013)	146,600	104,400

EXPLANATIONSENIOR EXE APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
	KPB ASSESSED	\$0
DATE	KPB TAXABLE	(\$42,200)
SUBMITTED BY	CITY ASSESSED	\$0
VERIFIED BY	CITY TAXABLE	(\$42,200)
	KPB FLAT TAX	
	CITY FLAT TAX	

Cadastral Values			Expand to Filter Values			
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres			.52 Acres	
		Improvement Market value			\$112,300.00	\$112,300.00
		Land Market value			\$34,300.00	\$34,300.00
		TAG			30.00	30.00
		TAG.Id			30.00	30.00
	Assessed	Improvements			\$112,300.00	\$26,400.00
		Land			\$34,300.00	\$15,800.00
		Parcel Assessed Value			\$146,600.00	\$146,600.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$146,600.00	\$42,200.00
		Total Assessed Value - City			\$146,600.00	\$146,600.00
		Total Borough Optional Exempt Value			\$50,000.00	\$50,000.00
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value				\$42,200.00
		Unqualified Improvements				\$95,900.00
		Unqualified Land				\$18,500.00
		Land Assessed Value			\$34,300.00	\$34,300.00
		Improvement Assessed Value			\$112,300.00	\$112,300.00
		Total Assessed Value - Borough			\$146,600.00	\$146,600.00
Taxable		City Taxable Value	30 - KENAI CITY		\$146,600.00	\$104,400.00
		Taxable Value - Borough			\$96,600.00	\$54,400.00
Exemption		Cap for Senior Exemption				\$150,000.00
		Exemption Value City	30 - KENAI CITY		0	\$42,200.00
		OP Residential Boro Exemption			\$50,000.00	\$50,000.00
		Residential Exemption			\$50,000.00	\$50,000.00
		Senior Contig Exemption Parcel			1.00	
		Senior Mandatory Exempt Value			\$112,300.00	\$42,200.00 *
		Working Improvement Assessed Value				\$112,300.00
		Exemption Value Borough			\$50,000.00	\$92,200.00
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/YEAR2024TAR NUMBER30-24-005

PARCEL ID039-142-13

PRIMARY OWNERSCOW, BRIAN

	CURRENT VALUE	CORRECTED VALUE
TAG	30	30
CLASS CODE	122	122
LAND ASSESSED (VT4)	11,400	11,400
IMPROVEMENT ASSESSED (VT5)	113,700	113,700
KPB ASSESSED (VT 1001)	125,100	125,100
KPB TAXABLE (VT 1003)	125,100	41,500
CITY ASSESSED (VT 1011)	125,100	125,100
CITY TAXABLE (VT 1013)	125,100	41,500

EXPLANATIONSENIOR CONTIG APPROVED AFTER CONFIRMING PFD ELIGIBLE

		CHANGE SUMMARY
	KPB ASSESSED	\$0
DATE06/12/24	KPB TAXABLE	(\$83,600)
SUBMITTED BYSNOTTER	CITY ASSESSED	\$0
VERIFIED BYC. FINLEY	CITY TAXABLE	(\$83,600)
	KPB FLAT TAX	
	CITY FLAT TAX	

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group	Appraised	Legal Acres	.26 Acres
		Improvement Market Value	\$113,700.00
		Land Market Value	\$11,400.00
		TAG	30.00
		TAG.1d	30.00
	Assessed	Improvements	\$113,700.00
		Land	\$11,400.00
		Parcel Assessed Value	\$125,100.00
		Personal Property Assessed Value	0
		Qualified for Exemption	0
	Taxable	Total Assessed Value - City	\$125,100.00
		Total City Optional Exempt Value	0
		Total Mandatory Exempt Value	\$83,600.00
		Unqualified Improvements	\$125,100.00
		Unqualified Land	\$125,100.00
	Exemption	Land Assessed Value	\$11,400.00
		Improvement Assessed Value	\$113,700.00
		Total Assessed Value - Borough	\$125,100.00
		City Taxable Value	\$11,400.00
		Taxable Value - Borough	\$113,700.00
	Exemption	Cap for Senior Exemption	\$113,700.00
		Exemption Value City	\$125,100.00
		Senior Contig Exemption Parcel	\$125,100.00
		Senior Mandatory Exempt Value	\$150,000.00
		Working Improvement Assessed Value	\$83,600.00
	Date	Exemption Value Borough	\$83,600.00
		Year of Cadastre	\$83,600.00
		Effective date of value change	\$83,600.00
			2024.000000000000
			20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

30-24-006

PARCEL ID

049-120-23

PRIMARY OWNER

KISLER GABRION

	CURRENT VALUE	CORRECTED VALUE
TAG	30	30
CLASS CODE	112	112
LAND ASSESSED (VT4)	207,200	207,200
IMPROVEMENT ASSESSED (VT5)	300,100	300,100
KPB ASSESSED (VT 1001)	507,300	507,300
KPB TAXABLE (VT 1003)	246,500	122,000
CITY ASSESSED (VT 1011)	507,300	507,300
CITY TAXABLE (VT 1013)	357,300	357,300

EXPLANATION

MANIFEST CLERICAL ERROR - OWNERSHIP WAS NOT UPDATED TO REFLECT ELIGIBILITY FOR MORE EXEMPTION THAN PREVIOUSLY GRANTED.

		CHANGE SUMMARY
	KPB ASSESSED	\$0
DATE	KPB TAXABLE	(\$124,500)
SUBMITTED BY	CITY ASSESSED	\$0
VERIFIED BY	CITY TAXABLE	\$0
	KPB FLAT TAX	
	CITY FLAT TAX	

Default - Default Value Group		Legal Acres	2.46 Acres	2.46 Acres	
Appraised	Improvement Market Value		\$300,100.00	\$300,100.00	
	Land Market Value		\$207,200.00	\$207,200.00	
	TAG		30.00	30.00	
Assessed	TAG.Id		30.00	30.00	
	Improvements		\$107,200.00	\$107,200.00	\$213,100.00
	Land		\$103,600.00	\$103,600.00	\$122,200.00
	Parcel Assessed Value		\$507,300.00	\$507,300.00	\$507,300.00
	Personal Property Assessed Value		0	0	0
	Qualified for Exemption		\$210,800.00	\$210,800.00	\$235,300.00
	Total Assessed Value - City		\$507,300.00	\$507,300.00	\$507,300.00
	Total Borough Optional Exempt Value		\$110,800.00	\$110,800.00	\$235,300.00
	Total City Optional Exempt Value		0	0	0
	Total Mandatory Exempt Value		\$150,000.00	\$150,000.00	\$150,000.00
	Unqualified Improvements		\$192,900.00	\$192,900.00	\$87,000.00
	Unqualified Land		\$103,600.00	\$103,600.00	\$85,000.00
	Land Assessed Value		\$207,200.00	\$207,200.00	\$207,200.00
	Improvement Assessed Value		\$300,100.00	\$300,100.00	\$300,100.00
	Total Assessed Value - Borough		\$507,300.00	\$507,300.00	\$507,300.00
Taxable	City Taxable Value		\$357,300.00	\$357,300.00	\$357,300.00
	30 - KENAI CITY		\$246,500.00	\$246,500.00	\$122,000.00
	Taxable Value - Borough		\$210,800.00	\$210,800.00	\$335,300.00
Exemption	BOROUGH VETERAN Exempt Value		\$150,000.00	\$150,000.00	\$150,000.00
	Cap for Veteran Exemption		\$150,000.00	\$150,000.00	\$150,000.00
	Disabled Veteran Exemption		\$150,000.00	\$150,000.00	\$150,000.00
	Exemption Value City		\$60,800.00	\$60,800.00	\$185,300.00
	OP Disabled Veteran >\$150k Exempt Value		\$50,000.00	\$50,000.00	\$50,000.00
	OP Residential Boro Exemption		\$50,000.00	\$50,000.00	\$50,000.00
	Residential Exemption		\$42,800.00	\$42,800.00	\$150,000.00
	Veteran Mandatory Land		\$150,000.00	\$150,000.00	\$150,000.00
	Veteran Mandatory Exempt Value		\$107,200.00	\$107,200.00	\$150,000.00
	Veteran Mandatory Imp		\$300,100.00	\$300,100.00	\$300,100.00
	Working Improvement Assessed Value		\$260,800.00	\$260,800.00	\$385,300.00
	Exemption Value Borough				
Date	Year of Cadastre		2024.0000000000	2024.0000000000	2024.0000000000

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 # 04912023

X Typographical, computational or other similar error?
Identify & Describe:
YES, THE PROVAL VARIABLE WAS NOT CORRECTED WHEN A TITLE CHANGE OCCURRED

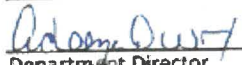
X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
YES, THE BOROUGH DID NOT REFLECT THE CORRECTED VARIABLE AMOUNT

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
YES, OWNERSHIP WAS NOT UPDATED TO REFLECT THE EXEMPTION AMOUNT NOW AVAILABLE.

Certified Value	Land	<u>\$207,200</u>
	Improvements	<u>\$300,100</u>
	Personal Property	<u>\$0</u>
	Total	<u>\$507,300</u>

Adjusted Value	Land	<u>\$207,200</u>
	Improvements	<u>\$300,100</u>
	Personal Property	<u>\$0</u>
	Total	<u>\$507,300</u>

Prepared by S NOTTER 8/14/2024
Date

Approved by 
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

58-24-020

PARCEL ID

055-140-35

PRIMARY OWNER

CRAWFORD, BARBARA

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	26,700	26,700
IMPROVEMENT ASSESSED (VT5)	88,100	88,100
KPB ASSESSED (VT 1001)	114,800	114,800
KPB TAXABLE (VT 1003)	64,800	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

SENIOR EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
	KPB ASSESSED	\$0
DATE	KPB TAXABLE	(\$64,800)
SUBMITTED BY	CITY ASSESSED	\$0
VERIFIED BY	CITY TAXABLE	\$0
	KPB FLAT TAX	
	CITY FLAT TAX	

Default - Default Value Group	Appraised	Legal Acres	1.14 Acres	1.14 Acres
		Improvement Market value	\$88,100.00	\$88,100.00
	Assessed	Land Market value	\$26,700.00	\$26,700.00
		TAG	58.00	58.00
		TAG.Id	58.00	58.00
		Improvements	\$88,100.00	\$88,100.00
		Land	\$26,700.00	\$26,700.00
		Parcel Assessed Value	\$114,800.00	\$114,800.00
		Personal Property Assessed Value	0	0
		Qualified for Exemption	\$114,800.00	\$114,800.00
		Total Assessed Value - City	0	0
		Total Borough Optional Exempt Value	\$50,000.00	
		Total City Optional Exempt Value	0	0
		Total Mandatory Exempt Value		\$114,800.00
		Land Assessed Value	\$26,700.00	
		Improvement Assessed Value	\$88,100.00	
		Total Assessed Value - Borough	\$114,800.00	
		City Taxable Value	0	0
		58 - CENTRAL EMERGENCY SERVICES		
		Taxable Value - Borough	\$64,300.00	0
		BOROUGH SENIOR Exempt Value		\$114,800.00
		Cap for Senior Exemption		\$150,000.00
		Exemption Value City	0	0
		GP Residential Boro Exemption	\$50,000.00	
		Residential Exemption	\$50,000.00	
		Senior Citizen Exemption		\$114,800.00
		Senior Mandatory Exempt Value		\$114,800.00
		Senior MandatoryImp		\$88,100.00
		Working Improvement Assessed Value	\$88,100.00	
		Exemption Value Borough	\$50,000.00	
		Year of Cadastre	2024.0000000000	2024.0000000000
		Effective date of value change	20240101.0000000000	20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR2024

TAR NUMBER58-24-021

PARCEL ID055-550-44

PRIMARY OWNERCORR, TOMMYE JO

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	112	112
LAND ASSESSED (VT4)	2,764,300	2,764,300
IMPROVEMENT ASSESSED (VT5)	152,700	152,700
KPB ASSESSED (VT 1001)	2,917,000	2,917,000
KPB TAXABLE (VT 1003)	2,567,000	2,567,000
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATIONSENIOR HARDSHIP EXEMPTION APPROVED

		CHANGE SUMMARY
	KPB ASSESSED	\$0
DATE	KPB TAXABLE	\$0
SUBMITTED BY	CITY ASSESSED	\$0
VERIFIED BY	CITY TAXABLE	\$0
	KPB FLAT TAX	(\$20,975.96)
	CITY FLAT TAX	

Default - Default Value Group		Legal Acres	147.48 Acres
Appraised		Improvement Market value	\$152,700.00
		Land Market value	\$2,764,300.00
		TAG	58.00
Assessed		TAG.Id	58.00
		Improvements	\$118,700.00
		Land	\$2,736,700.00
		Parcel Assessed Value	\$2,917,000.00
		Personal Property Assessed Value	0
		Qualified for Exemption	0
		Total Assessed Value - City	\$2,855,400.00
		Total Borough Optional Exempt Value	0
		Total City Optional Exempt Value	\$200,000.00
		Total Mandatory Exempt Value	0
		Unqualified Improvements	\$150,000.00
		Unqualified Land	\$34,000.00
		Land Assessed Value	\$27,600.00
		Improvement Assessed Value	\$2,764,300.00
		Total Assessed Value - Borough	\$2,764,300.00
		City Taxable Value	\$152,700.00
Taxable			\$2,917,000.00
Exemption		58 - CENTRAL EMERGENCY SERVICES	
		Taxable Value - Borough	0
		BOROUGH SENIOR Exempt Value	\$2,567,000.00
		Cap for Senior Exemption	\$300,000.00
		Exemption Value City	\$150,000.00
		OP Residential Boro Exemption	0
		OP Senior Resident >150k Exempt Value	\$50,000.00
		Residential Exemption	\$150,000.00
		Senior Citizen Exemption	\$50,000.00
			\$150,000.00
	58 - CENTRAL EMERGENCY SERVICES		

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024TAR NUMBER 58-24-022PARCEL ID 057-013-10PRIMARY OWNER NELSON, MARION

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>26,000</u>	<u>26,000</u>
IMPROVEMENT ASSESSED (VT5)	<u>440,500</u>	<u>440,500</u>
KPB ASSESSED (VT 1001)	<u>466,500</u>	<u>466,500</u>
KPB TAXABLE (VT 1003)	<u>466,500</u>	<u>116,500</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION MANIFEST CLERICAL ERROR - SENIOR EXEMPTION AND 50K APPROVED, BUT
FAILED TO INPUT CORRECTLY

	CHANGE SUMMARY
	KPB ASSESSED <u>\$0</u>
DATE <u>08/04/24</u>	KPB TAXABLE <u>(\$350,000)</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>

Default - Default Value Group		Legal Acres		.98 Acres	
Appraised	Improvement Market Value			\$440,500.00	
	Land Market Value			\$26,000.00	
Assessed	TAG			58.00	
	TAG.Id			58.00	
	Improvements			\$414,100.00	
	Land			\$21,100.00	
	Parcel Assessed Value			\$466,500.00	
	Personal Property Assessed Value			0	
	Qualified for Exemption			\$435,200.00	
	Total Assessed Value - City			0	
	Total Borough Optional Exempt Value			\$200,000.00	
	Total City Optional Exempt Value			0	
Taxable	Total Mandatory Exempt Value			\$150,000.00	
	Unqualified Improvements			\$26,400.00	
	Unqualified Land			\$4,900.00	
	Land Assessed Value			\$26,000.00	
	Improvement Assessed Value			\$440,500.00	
	Total Assessed Value - Borough			\$466,500.00	
	City Taxable Value			0	
	Taxable Value - Borough			\$466,500.00	
	BOROUGH SENIOR Exempt Value			\$300,000.00	
	Cap for Senior Exemption			\$150,000.00	
Exemption	Exemption Value City			0	
	OP Residential Boro Exemption			\$50,000.00	
	OP 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	
	Working Improvement Assessed Value			\$440,500.00	
	Exemption Value Borough			0	
	Year of Cadastre			2024.000000000000	2024.000000000000
Date	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 # 05701310

X Typographical, computational or other similar error?
Identify & Describe:
EXEMPTIONS APPROVED BUT FAILED TO INPUT INTO THE AUMENTUM SYSTEM
CORRECTLY

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
YES, EXEMPTION DID NOT APPEAR ON BOROUGH RECORDS

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
YES, EXEMPTION EXAMINER FAILED TO INPUT THE EXEMPTION INTO AUMENTUM CORRECTLY

Certified Value	Land	<u>\$26,000</u>
	Improvements	<u>\$440,500</u>
	Personal Property	<u>\$0</u>
	Total	<u>\$466,500</u>

Adjusted Value	Land	<u>\$26,000</u>
	Improvements	<u>\$440,500</u>
	Personal Property	<u>\$0</u>
	Total	<u>\$466,500</u>

Prepared by S NOTTER 8/14/2024

Approved by  8/14/24
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR2024TAR NUMBER58-24-023

PARCEL ID063-181-20

PRIMARY OWNERZUSPAN, DARWIN

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	191,900	191,900
IMPROVEMENT ASSESSED (VT5)	541,200	541,200
KPB ASSESSED (VT 1001)	733,100	733,100
KPB TAXABLE (VT 1003)	383,100	383,100
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION2024 SENIOR HARDSHIP EXE APPROVED

		CHANGE SUMMARY
	KPB ASSESSED	\$0
DATE	KPB TAXABLE	\$0
SUBMITTED BY	CITY ASSESSED	\$0
VERIFIED BY	CITY TAXABLE	\$0
	KPB FLAT TAX	(\$2,030.81)
	CITY FLAT TAX	

Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres			3.29 Acres	3.29 Acres
		Improvement Market Value			\$541,200.00	\$541,200.00
	Assessed	Land Market Value			\$191,900.00	\$191,900.00
		TAG			58.00	58.00
		TAG.Id			58.00	58.00
		Improvements			\$541,200.00	\$541,200.00
		Land			\$191,900.00	\$191,900.00
		Parcel Assessed Value			\$733,100.00	\$733,100.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$733,100.00	\$733,100.00
		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			\$200,000.00	\$200,000.00
		Total City Optional Exempt Value			0	0
	Taxable	Total Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Land Assessed Value			\$191,900.00	\$191,900.00
		Improvement Assessed Value			\$541,200.00	\$541,200.00
		Total Assessed Value - Borough			\$733,100.00	\$733,100.00
		City Taxable Value			0	0
		Taxable Value - Borough			\$383,100.00	\$383,100.00
		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
	Exemption	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 Hardship Credit Amount			\$2,030.81	\$2,030.81
		Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00
Date		Senior Mandatory Imp			\$150,000.00	\$150,000.00
		Working Improvement Assessed Value			\$541,200.00	\$541,200.00
		Exemption Value Borough			\$350,000.00	\$350,000.00
		Year of Cadastre			2024.0000000000	2024.0000000000
		Effective date of value change			20240101.0000000000	20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

58-24-024

PARCEL ID

063-451-30

PRIMARY OWNER

CRAMER, CHRISTINA

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	112	112
LAND ASSESSED (VT4)	16,900	16,900
IMPROVEMENT ASSESSED (VT5)	217,100	217,100
KPB ASSESSED (VT 1001)	234,000	234,000
KPB TAXABLE (VT 1003)	184,000	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

MANIFEST CLERICAL ERROR - APPLICANT EMAILED HER PROOF OF VET
DISABILITY TO finance@kpb.us, AND THE EMAIL WAS NOT FORWARDED UP TO ASSESSING

	CHANGE SUMMARY
	KPB ASSESSED \$0
DATE 07/24/24	KPB TAXABLE (\$184,000)
SUBMITTED BY S NOTTER	CITY ASSESSED \$0
VERIFIED BY C. FINLEY	CITY TAXABLE \$0
	KPB FLAT TAX
	CITY FLAT TAX

Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres			.26 Acres	
		Improvement Market value			\$217,100.00	\$217,100.00
	Assessed	Land Market value			\$16,900.00	\$16,900.00
		TAG			58.00	58.00
		TAG:Id			58.00	58.00
		Improvements			\$217,100.00	\$217,100.00
		Land			\$16,900.00	\$16,900.00
		Parcel Assessed Value			\$234,000.00	\$234,000.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			0	0
		Total Assessed Value - City			\$234,000.00	\$234,000.00
		Total Borough Optional Exempt Value			\$50,000.00	\$94,000.00
	Taxable	Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value				\$150,000.00
		Land Assessed Value			\$16,900.00	\$16,900.00
		Improvement Assessed Value			\$217,100.00	\$217,100.00
		Total Assessed Value - Borough			\$234,000.00	\$234,000.00
		City Taxable Value	58 - CENTRAL EMERGENCY SERVICES		0	0
		Taxable Value - Borough			\$164,000.00	0
		BOROUGH VETERAN Exempt Value				\$234,000.00
		Cap for Veteran Exemption				\$150,000.00
		Disabled Veteran Exemption				\$150,000.00
	Exemption	Exemption Value City	58 - CENTRAL EMERGENCY SERVICES		0	0
		OP Disabled Veteran >\$150k Exempt Value				\$84,000.00
		OP Residential Boro Exemption			\$50,000.00	
		Residential Exemption			\$50,000.00	\$50,000.00
		Veteran Mandatory Exempt Value				\$150,000.00
		Veteran MandatoryImp				\$150,000.00
		Working Improvement Assessed Value			\$217,100.00	\$217,100.00
		Exemption Value Borough			\$50,000.00	\$234,000.00
		Year of Cadastre			2024.000000000000	2024.000000000000
		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 # 06345130

X Typographical, computational or other similar error?
Identify & Describe:
YES, PROOF OF DISABILITY WAS EMAILED TO THE FINANCE DEPARTMENT AND
THE EMAIL WAS NOT FORWARDED TO ASSESSING

X Readily apparent from the assessment notice, tax
statement or other borough tax record?
Identify & Describe:
YES, EXEMPTION WAS NOT REFLECTED ON ANY KPB DOCUMENTS

X Made by a borough employee in the performance of
typing, record keeping, filing, measuring, or other
similar duties?
Identify & Describe:
YES, FINANCE CLERK DID NOT FORWARD THE EMAIL TO THE ASSESSING
DEPARTMENT

Certified Value	Land	\$16,900
	Improvements	\$217,100
	Personal Property	\$0
	Total	\$234,000

Adjusted Value	Land	\$16,900
	Improvements	\$217,100
	Personal Property	\$0
	Total	\$234,000

Prepared by S NOTTER 7/24/2024

Date

Approved by 
Department Director

8/15/24
Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

58-24-025

PARCEL ID

065-340-25

PRIMARY OWNER

2FishAlaska

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	120	120
LAND ASSESSED (VT4)	42,900	42,900
IMPROVEMENT ASSESSED (VT5)	127,300	127,300
KPB ASSESSED (VT 1001)	170,200	170,200
KPB TAXABLE (VT 1003)	0	170,200
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

Owner was granted a 2024 Charitable Exemption but is not using the parcel for the purpose of the exemption.

CHANGE SUMMARY	
KPB ASSESSED	\$0
KPB TAXABLE	\$170,200
CITY ASSESSED	\$0
CITY TAXABLE	\$0
KPB FLAT TAX	
CITY FLAT TAX	

DATE

08/12/24

SUBMITTED BY

A Wilcox

VERIFIED BY

C. FINLEY

Cadastral Values			Expand to Filter Values	
Site	Class	Value Type	Attribute	Amount
Default - Default Value Group	Appraised	Legal Acres	.81 Acres	.81 Acres
		Improvement Market Value	\$127,300.00	\$127,300.00
		Land Market Value	\$42,900.00	\$42,900.00
	Assessed	TAG	58.00	58.00
		TAG.Id	58.00	58.00
		Improvements	\$127,300.00	\$127,300.00
		Land	\$42,900.00	\$42,900.00
		Parcel Assessed Value	\$170,200.00	\$170,200.00
		Personal Property Assessed Value	0	0
		Qualified for Exemption	0	0
	Taxable	Total Assessed Value - City	\$170,200.00	\$170,200.00
		Total City Optional Exempt Value	0	0
		Total Mandatory Exempt Value	\$170,200.00	\$170,200.00
	Exemption	Land Assessed Value	\$42,900.00	\$42,900.00
		Improvement Assessed Value	\$127,300.00	\$127,300.00
		Total Assessed Value - Borough	\$170,200.00	\$170,200.00
		City Taxable Value	0	0
		Taxable Value - Borough	0	\$170,200.00
	Exemption	Charitable Exempt Value	\$170,200.00	\$170,200.00
		Exemption Value City	0	0
		Working Improvement Assessed Value	\$127,300.00	\$127,300.00
	Date	Exemption Value Borough	\$170,200.00	0
		Year of Cadastre	2024.0000000000	2024.0000000000
		Effective date of value change	20240101.0000000000	20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

58-24-026

PARCEL ID

065-340-32

PRIMARY OWNER

2FishAlaska

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	100	100
LAND ASSESSED (VT4)	17,600	17,600
IMPROVEMENT ASSESSED (VT5)	0	0
KPB ASSESSED (VT 1001)	17,600	17,600
KPB TAXABLE (VT 1003)	0	17,600
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

Owner was granted a 2024 Charitable Exemption but is not using the parcel for the purpose of the exemption.

CHANGE SUMMARY		
	KPB ASSESSED	\$0
	KPB TAXABLE	\$17,600
	CITY ASSESSED	\$0
	CITY TAXABLE	\$0
	KPB FLAT TAX	
	CITY FLAT TAX	
DATE	08/12/24	
SUBMITTED BY	A Wilcox	
VERIFIED BY	C. FINLEY	

Cadastral Values			Expand to Filter Values	
Site	Class	Value Type	Attribute	Previous Amount
Default - Default Value Group	Appraised	Legal Acres		1.05 Acres
		Land Market value		\$17,600.00
		TAG		58.00
	Assessed	TAG.Id		58.00
		Land		\$17,600.00
		Parcel Assessed Value		\$17,600.00
		Personal Property Assessed Value		0
	Exemption	Qualified for Exemption		0
		Total Assessed Value - City		\$17,600.00
		Total City Optional Exempt Value		0
		Total Mandatory Exempt Value		\$17,600.00
	Taxable	Land Assessed Value		\$17,600.00
		Total Assessed Value - Borough		\$17,600.00
		City Taxable Value		0
		58 - CENTRAL EMERGENCY SERVICES		0
Exemption	Taxable Value - Borough		\$17,600.00	
	Charitable Exempt Value		0	
	Exemption Value City		0	
Date	Exemption Value Borough		\$17,600.00	
	Year of Cadastre		2024.000000000000	
	Effective date of value change		20240101.000000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR2024

TAR NUMBER58-24-027

PARCEL ID065-340-33

PRIMARY OWNER2FishAlaska

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	100	100
LAND ASSESSED (VT4)	17,100	17,100
IMPROVEMENT ASSESSED (VT5)	0	0
KPB ASSESSED (VT 1001)	17,100	17,100
KPB TAXABLE (VT 1003)	0	17,100
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATIONOwner was granted a 2024 Charitable Exemption but is not using the parcel for the purpose

of the exemption.

		CHANGE SUMMARY
	KPB ASSESSED	\$0
DATE	KPB TAXABLE	\$17,100
SUBMITTED BY	CITY ASSESSED	\$0
VERIFIED BY	CITY TAXABLE	\$0
	KPB FLAT TAX	
	CITY FLAT TAX	

Cadastral Values				Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres			1.00 Acres	1.00 Acres
		Land Market value			\$17,100.00	\$17,100.00
		TAG			58.00	58.00
	Assessed	TAG.Id			58.00	58.00
		Land			\$17,100.00	\$17,100.00
		Parcel Assessed Value			0	0
		Personal Property Assessed Value			\$17,100.00	\$17,100.00
		Qualified for Exemption			0	0
		Total Assessed Value - City			\$17,100.00	\$17,100.00
	Taxable	Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value			\$17,100.00	\$17,100.00
		Land Assessed Value			\$17,100.00	\$17,100.00
		City Taxable Value	58 - CENTRAL EMERGENCY SERVICES		0	0
		Taxable Value - Borough			0	\$17,100.00
	Exemption	Charitable Exempt Value			\$17,100.00	
		Exemption Value City	58 - CENTRAL EMERGENCY SERVICES		0	0
Exemption Value Borough				\$17,100.00	0	
Date		Year of Cadastre			2024.000000000000	2024.000000000000
		Effective date of value change			20240101.000000000000	20240101.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

58-24-028

PARCEL ID

133-511-38

PRIMARY OWNER

GRANT, BRUCE

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	178,200	178,200
IMPROVEMENT ASSESSED (VT5)	292,000	292,000
KPB ASSESSED (VT 1001)	470,200	470,200
KPB TAXABLE (VT 1003)	420,200	120,200
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
	KPB ASSESSED	\$0
DATE	KPB TAXABLE	(\$300,000)
SUBMITTED BY	CITY ASSESSED	\$0
VERIFIED BY	CITY TAXABLE	\$0
	KPB FLAT TAX	
	CITY FLAT TAX	

Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres			2.93 Acres	2.93 Acres
		Improvement Market Value			\$292,000.00	\$292,000.00
	Assessed	Land Market Value			\$178,200.00	\$178,200.00
		TAG			58.00	58.00
	Assessed	TAG.Id			58.00	58.00
		Improvements			\$292,000.00	\$292,000.00
		Land			\$178,200.00	\$178,200.00
		Parcel Assessed Value			\$470,200.00	\$470,200.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$470,200.00	\$470,200.00
		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
	Taxable	Land Assessed Value			\$178,200.00	\$178,200.00
		Improvement Assessed Value			\$292,000.00	\$292,000.00
		Total Assessed Value - Borough			\$470,200.00	\$470,200.00
		City Taxable Value		58 - CENTRAL EMERGENCY SERVICES	0	0
		Taxable Value - Borough			\$420,200.00	\$120,200.00
	Exemption	BOROUGH SENIOR Exempt Value				\$300,000.00
		Cap for Senior Exemption				\$150,000.00
		Exemption Value City		58 - CENTRAL EMERGENCY SERVICES	0	0
		OP Residential Boro Exemption			\$50,000.00	\$50,000.00
		OP Senior Resident >150k Exempt Value			\$50,000.00	\$150,000.00
		Residential Exemption				\$50,000.00
		Senior Citizen Exemption				\$150,000.00
		Senior Mandatory Exempt Value				\$150,000.00
		Senior MandatoryImp				\$150,000.00
		Working Improvement Assessed Value			\$292,000.00	\$292,000.00
	Exemption Value Borough				\$50,000.00	\$350,000.00
	Date	Year of Cadastre			2024.000000000000	2024.000000000000
		Effective date of value change			20240101.0000000000	20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR2024

TAR NUMBER58-24-029

PARCEL ID135-254-02

PRIMARY OWNERSAMONA, KARLA AND JEFFERY

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	31,900	31,900
IMPROVEMENT ASSESSED (VT5)	396,300	396,300
KPB ASSESSED (VT 1001)	428,200	428,200
KPB TAXABLE (VT 1003)	378,200	78,200
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATIONSENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMPING PFD ELIGIBILITY

		CHANGE SUMMARY
	KPB ASSESSED	\$0
DATE	KPB TAXABLE	(\$300,000)
SUBMITTED BY	CITY ASSESSED	\$0
VERIFIED BY	CITY TAXABLE	\$0
	KPB FLAT TAX	
	CITY FLAT TAX	

Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group		Legal Acres			1.04 Acres	
	Appraised	Improvement Market value			\$396,300.00	\$396,300.00
		Land Market value			\$31,900.00	\$31,900.00
		TAG			58.00	58.00
		TAG.1d			58.00	58.00
	Assessed	Improvements			\$396,300.00	\$396,300.00
		Land			\$31,900.00	\$31,900.00
		Parcel Assessed Value			\$428,200.00	\$428,200.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$428,200.00	\$428,200.00
		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
		Land Assessed Value			\$31,900.00	\$31,900.00
		Improvement Assessed Value			\$396,300.00	\$396,300.00
		Total Assessed Value - Borough			\$428,200.00	\$428,200.00
	Taxable	City Taxable Value		58 - CENTRAL EMERGENCY SERVICES	0	0
		Taxable Value - Borough			\$378,200.00	\$78,200.00
	Exemption	BOROUGH SENIOR Exempt Value				\$300,000.00
		Cap for Senior Exemption				\$150,000.00
		Exemption Value City			0	0
		OP Residential Boro Exemption		58 - CENTRAL EMERGENCY SERVICES	\$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 MandatoryImp				\$150,000.00
		Working Improvement Assessed Value			\$396,300.00	\$396,300.00
		Exemption Value Borough			\$50,000.00	\$350,000.00
	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/YEAR2024

TAR NUMBER68-24-008

PARCEL ID171-070-46

PRIMARY OWNERSWETZ, ROBERT

	CURRENT VALUE	CORRECTED VALUE
TAG	68	68
CLASS CODE	110	110
LAND ASSESSED (VT4)	33,700	33,700
IMPROVEMENT ASSESSED (VT5)	76,600	76,600
KPB ASSESSED (VT 1001)	110,300	110,300
KPB TAXABLE (VT 1003)	60,300	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATIONSENIOR EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
	KPB ASSESSED	\$0
	KPB TAXABLE	(\$60,300)
DATE08/14/24	CITY ASSESSED	\$0
SUBMITTED BYS NOTTER	CITY TAXABLE	\$0
VERIFIED BYC. FINLEY	KPB FLAT TAX	
	CITY FLAT TAX	

Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres			1.40 Acres	1.40 Acres
		Improvement Market Value			\$76,600.00	\$76,600.00
		Land Market Value			\$33,700.00	\$33,700.00
		TAG			68.00	68.00
	Assessed	TAG.Id			68.00	68.00
		Improvements			\$76,600.00	\$76,600.00
		Land			\$33,700.00	\$33,700.00
		Parcel Assessed Value			\$110,300.00	\$110,300.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$110,300.00	\$110,300.00
		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			\$50,000.00	
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value				\$110,300.00
	Taxable	Land Assessed Value			\$33,700.00	\$33,700.00
		Improvement Assessed Value			\$76,600.00	\$76,600.00
		Total Assessed Value - Borough			\$110,300.00	\$110,300.00
		City Taxable Value	68 - WESTERN EMERGENCY SVS		0	0
		Taxable Value - Borough			\$60,300.00	\$60,300.00
		BOROUGH SENIOR Exempt Value				\$110,300.00
		Cap for Senior Exemption			0	\$150,000.00
		Exemption Value City			0	0
		OP Residential Boro Exemption			\$50,000.00	\$50,000.00
		Residential Exemption				\$50,000.00
Date	Exemption	Senior Citizen Exemption				\$110,300.00
		Senior Mandatory Exempt Value				\$110,300.00
		Senior Mandatory Imp				\$76,600.00
		Senior Mandatory Land				\$33,700.00
		Working Improvement Assessed Value			\$76,600.00	\$76,600.00
		Exemption Value Borough			\$50,000.00	\$110,300.00
		Year of Cadastre			2024.0000000000	2024.0000000000
		Effective date of value change			20240101.0000000000	20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR2024

TAR NUMBER68-24-009

PARCEL ID171-371-19

PRIMARY OWNERMAY, RUSSELL

	CURRENT VALUE	CORRECTED VALUE
TAG	68	68
CLASS CODE	110	110
LAND ASSESSED (VT4)	67,800	67,800
IMPROVEMENT ASSESSED (VT5)	421,600	421,600
KPB ASSESSED (VT 1001)	489,400	489,400
KPB TAXABLE (VT 1003)	439,400	139,400
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATIONSENIOR EXE APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
	KPB ASSESSED	\$0
DATE	KPB TAXABLE	(\$300,000)
SUBMITTED BY	CITY ASSESSED	\$0
VERIFIED BY	CITY TAXABLE	\$0
	KPB FLAT TAX	
	CITY FLAT TAX	

Site	Class	Value Type	Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres		9.17 Acres	9.17 Acres
		Improvement Market Value		\$421,600.00	\$421,600.00
		Land Market Value		\$67,800.00	\$67,800.00
	Assessed	TAG		68.00	68.00
		TAG.Id		68.00	68.00
		Improvements		\$421,600.00	\$421,600.00
		Land		\$67,800.00	\$67,800.00
		Parcel Assessed Value		\$489,400.00	\$489,400.00
		Personal Property Assessed Value		0	0
		Qualified for Exemption		\$489,400.00	\$489,400.00
		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
		Land Assessed Value		\$67,800.00	\$67,800.00
		Improvement Assessed Value		\$421,600.00	\$421,600.00
		Total Assessed Value - Borough		\$489,400.00	\$489,400.00
	Taxable	City Taxable Value	68 - WESTERN EMERGENCY SVS	0	0
		Taxable Value - Borough		\$439,400.00	\$139,400.00
		BOROUGH SENIOR Exempt Value		\$300,000.00	\$300,000.00
	Exemption	Cap for Senior Exemption		\$150,000.00	\$150,000.00
		Exemption Value City		0	0
		Op Residential Boro Exemption	68 - WESTERN EMERGENCY SVS	\$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		\$421,600.00	\$421,600.00
	Date	Exemption Value Borough		\$50,000.00	\$350,000.00
		Year of Cadastre		2024.000000000000	2024.000000000000
		Effective date of value change		20240101.000000000000	20240101.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

20-24-018

PARCEL ID

173-241-24

PRIMARY OWNER

JOHN & JANE REGAN LIVING TRUST

	CURRENT VALUE	CORRECTED VALUE
TAG	20	20
CLASS CODE	110	110
LAND ASSESSED (VT4)	156,200	156,200
IMPROVEMENT ASSESSED (VT5)	738,900	738,900
KPB ASSESSED (VT 1001)	895,100	895,100
KPB TAXABLE (VT 1003)	545,100	545,100
CITY ASSESSED (VT 1011)	895,100	895,100
CITY TAXABLE (VT 1013)	725,100	725,100

EXPLANATION

SENIOR HARDSHIP EXEMPTION APPROVED

		CHANGE SUMMARY
	KPB ASSESSED	\$0
DATE	KPB TAXABLE	\$0
SUBMITTED BY	CITY ASSESSED	\$0
VERIFIED BY	CITY TAXABLE	\$0
	KPB FLAT TAX	(\$4,079.53)
	CITY FLAT TAX	

Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres			1.71 Acres	1.71 Acres
		Improvement Market value			\$738,900.00	\$738,900.00
		Land Market value			\$156,200.00	\$156,200.00
	Assessed	TAG			20.00	20.00
		TAG.Id			20.00	20.00
		Improvements			\$738,900.00	\$738,900.00
		Land			\$156,200.00	\$156,200.00
		Parcel Assessed Value			\$895,100.00	\$895,100.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$895,100.00	\$895,100.00
		Total Assessed Value - City			\$20,000.00	\$20,000.00
		Total Borough Optional Exempt Value			\$20,000.00	\$20,000.00
		Total City Optional Exempt Value			\$150,000.00	\$150,000.00
		Total Mandatory Exempt Value			\$156,200.00	\$156,200.00
		Land Assessed Value			\$738,900.00	\$738,900.00
	Taxable	Improvement Assessed Value			\$895,100.00	\$895,100.00
		Total Assessed Value - Borough			\$725,100.00	\$725,100.00
		City Taxable Value	20 - HOMER CITY		\$545,100.00	\$545,100.00
		Taxable Value - Borough			\$300,000.00	\$300,000.00
	Exemption	BOROUGH SENIOR Exempt Value			\$150,000.00	\$150,000.00
		Cap for Senior Exemption			\$170,000.00	\$170,000.00
		Exemption Value City	20 - HOMER CITY		\$20,000.00	\$20,000.00
		OP 20k City Residential Exemption			\$50,000.00	\$50,000.00
		OP Residential Boro Exemption			\$150,000.00	\$150,000.00
		OP Senior Resident > 150k Exempt Value			\$50,000.00	\$50,000.00
		Residential Exemption			\$150,000.00	\$150,000.00
		Senior Citizen Exemption				
		Senior Hardship Credit Amount			\$4,079.53	
		Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Senior MandatoryImp			\$150,000.00	\$150,000.00
	Date	Working Improvement Assessed Value			\$738,900.00	\$738,900.00
		Exemption Value Borough			\$350,000.00	\$350,000.00
		Year of Cadastre			2024.000000000000	2024.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR2024

TAR NUMBER10-24-003

PARCEL ID192-120-12

PRIMARY OWNERCREGG, NOREEN

	CURRENT VALUE	CORRECTED VALUE
TAG	10	10
CLASS CODE	110	110
LAND ASSESSED (VT4)	32,200	32,200
IMPROVEMENT ASSESSED (VT5)	121,700	121,700
KPB ASSESSED (VT 1001)	153,900	153,900
KPB TAXABLE (VT 1003)	153,900	0
CITY ASSESSED (VT 1011)	153,900	153,900
CITY TAXABLE (VT 1013)	153,900	3,900

EXPLANATIONSENIOR EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBLE.

CHANGE SUMMARY		
	KPB ASSESSED	\$0
	KPB TAXABLE	(\$153,900)
	CITY ASSESSED	\$0
	CITY TAXABLE	(\$150,000)
	KPB FLAT TAX	
	CITY FLAT TAX	
DATE	08/07/24	
SUBMITTED BY	S NOTTER	
VERIFIED BY	C. FINLEY	

Size	Default - Default Value Group	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
		Appraised	Legal Acres			.17 Acres	
			Improvement Market value			\$121,700.00	\$121,700.00
			Land Market value			\$32,200.00	\$32,200.00
			TAG			10.00	10.00
			TAG:Id			10.00	10.00
		Assessed	Improvements				\$121,700.00
			Land				\$32,200.00
			Parcel Assessed Value				\$153,900.00
			Personal Property Assessed Value			0	0
			Qualified for Exemption			\$153,900.00	\$153,900.00
			Total Assessed Value - City			\$153,900.00	\$153,900.00
			Total Borough Optional Exempt Value				\$3,900.00
			Total City Optional Exempt Value			0	0
			Total Mandatory Exempt Value				\$150,000.00
			Land Assessed Value			\$32,200.00	\$32,200.00
			Improvement Assessed Value			\$121,700.00	\$121,700.00
			Total Assessed Value - Borough			\$153,900.00	\$153,900.00
		Taxable	City Taxable Value	10 - SELDOVIA CITY		\$153,900.00	\$3,900.00
			Taxable Value - Borough			\$153,900.00	0
		Exemption	BOROUGH SENIOR Exempt Value				\$153,900.00
			Cap for Senior Exemption				\$150,000.00
			Exemption Value City	10 - SELDOVIA CITY		0	\$150,000.00
			OP Senior Resident >150k Exempt Value				\$3,900.00
			Residential Exemption				\$50,000.00
			Senior Citizen Exemption				\$150,000.00
			Senior Mandatory Exempt Value				\$150,000.00
			Senior Mandatory Imp				\$150,000.00
			Senior Mandatory Land				\$121,700.00
			Working Improvement Assessed Value			\$121,700.00	\$28,300.00
			Exemption Value Borough			0	\$153,900.00
		Date	Year of Cadastre			2024.0000000000	2024.0000000000
			Effective date of value change			20240101.0000000000	20240101.0000000000