

Kenai Peninsula Borough

Assessing Department

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor *PAM*
FROM: Adeena Wilcox, Borough Assessor *AW*
DATE: September 16, 2024
RE: Tax Adjustment Request Approval

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

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

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

DATED: September 16, 2024

Adeena Wilcox
Borough Assessor

APPROVED

PAM

Peter A. Micciche
Borough Mayor

SEPTEMBER TARS

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

SEPTEMBER TARS CITY VALUES

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

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

53-24-001

PARCEL ID

64568

PRIMARY OWNER

ELLEGE RONALD G

	CURRENT VALUE	CORRECTED VALUE
TAG	53	53
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. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.

OWNER HAD EMAILED KPB DURING APPEAL PERIOD THAT BOAT DESTROYED IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

		CHANGE SUMMARY
DATE	09/12/24	KPB ASSESSED \$0
SUBMITTED BY	C. JOHNSON	KPB TAXABLE \$0
VERIFIED BY	C. FINLEY	CITY ASSESSED \$0
		CITY TAXABLE \$0
		KPB FLAT TAX (\$50)
		CITY FLAT TAX \$0

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

MANIFEST CLERICAL ERROR - CHECKLIST

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

Parcel ID / Acct # 00064568

X Typographical, computational or other similar error?

Identify & Describe:

MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.

OWNER HAD EMAILED KPB DURING APPEAL PERIOD THAT BOAT DESTROYED IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

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

Identify & Describe:

MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.

OWNER HAD EMAILED KPB DURING APPEAL PERIOD THAT BOAT DESTROYED IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

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

Identify & Describe:

MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.

OWNER HAD EMAILED KPB DURING APPEAL PERIOD THAT BOAT DESTROYED IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

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

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

Prepared by Clyde Johnson 9/12/2024

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

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

55-24-004

PARCEL ID

79524

PRIMARY OWNER

EMERSON JAMES L

	CURRENT VALUE	CORRECTED VALUE
TAG	55	55
BOAT CLASS/COUNT	BC1 - 1, BC3 - 1	BC1 - 0, 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. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.

OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT AK7415F SOLD IN 2023. BOAT AK7006L

1

		CHANGE SUMMARY
DATE SUBMITTED BY VERIFIED BY	09/12/24 C. JOHNSON C. FINLEY	KPB ASSESSED \$0
		KPB TAXABLE \$0
		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 1 Count			1.00		
		Boat Personal Class 3 Count			1.00		
		Improvement Market value				\$3,000.00	
		TAG				55.00	
	Assessed	TAG.id				55.00	
		Boat Assessed Value					\$3,000.00
		Boat Personal Class 1					\$960.00
		Boat Personal Class 3					\$2,040.00
	Taxable	Personal Property Assessed Value				0	
		Total Assessed Value - City				0	
		Total City Optional Exempt Value				0	
		Total Assessed Value - Borough				0	
	Exemption	City Taxable Value		55 - NIKISKI SN.		0	
		Taxable Value - Borough				0	
		Exemption Value City		55 - NIKISKI SN.		0	
		OP PP Bor \$100K Exe Value				0	
	Penalty Flag	OP PP Kenal Boat Exemption Value				\$960.00	
		OP PPV 100K Exemption					\$100,000.00
		OP PPV Borough \$100K Exemption					\$100,000.00
		OP PPV City \$100K Exemption					\$109,000.00
Date	OP PPV City \$100K Exemption		55 - NIKISKI SN.		\$100,000.00		
	Penalty Flag				\$1.00	\$1.00	
	Exemption Value Borough				0	0	
	Year of Cadastre					2024.000000000000	20240101.000000000000

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Parcel ID / Acct # 00079524

X Typographical, computational or other similar error?

Identify & Describe:

MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT AK7415F SOLD IN 2023. BOAT AK7006L LESS THAN 20FT. NOT TAXABLE. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

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

Identify & Describe:

MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT AK7415F SOLD IN 2023. BOAT AK7006L LESS THAN 20FT. NOT TAXABLE. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

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

Identify & Describe:

MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT AK7415F SOLD IN 2023. BOAT AK7006L LESS THAN 20FT. NOT TAXABLE. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

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

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

Prepared by Clyde Johnson 9/12/2024

Approved by  9/12/24
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

20-24-019

PARCEL ID

80603

PRIMARY OWNER

KROLL RICHARD

	CURRENT VALUE	CORRECTED VALUE
TAG	20	20
BOAT CLASS/COUNT	ACF2 - 1, BC3 - 1	ACF2 - 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. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.

OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT WS6474JA HAD BEEN JUNKED IN 2023.

BOAT SHOULD HAVE BEEN RMVD FROM ACCT FOR 2024. AIRCRAFT REMAINS ON ACCOUNT.

		CHANGE SUMMARY
DATE SUBMITTED BY VERIFIED BY	09/12/24 C. JOHNSON C. FINLEY	KPB ASSESSED \$0
		KPB TAXABLE \$0
		CITY ASSESSED \$0
		CITY TAXABLE \$0
		KPB FLAT TAX (\$50)
		CITY FLAT TAX (\$10)

Cadastral Values		Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute
Default - Default Value Group		Aircraft Fixed Class 2 Count		Previous Amount
		Boat Personal Class 3 Count		Amount
Appraised		Improvement Market Value		1.00
		TAG		1.00
		TAG.Id		20.00
Assessed		Boat Assessed Value		20.00
		Boat Personal Class 3		20.00
		Personal Property Assessed Value		0
		Total Assessed Value - City		0
		Total City Optional Exempt Value		0
		Total Assessed Value - Borough		0
		City Taxable Value	20 - HOMER CITY	0
Taxable		Taxable Value - Borough		0
Exemption		Exemption Value City	20 - HOMER CITY	0
		OP PP Bor \$100K Exe Value		0
		OP PPV 100K Exemption		0
		OP PPV Borough \$100K Exemption		\$100,000.00
		OP PPV City \$100K Exemption		\$100,000.00
		Penalty Flag		\$1.00
		Exemption Value Borough		0
		Year of Cadastre		2024.0000000000
		Effective date of value change		20240101.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00080603

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

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

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

Prepared by Clyde Johnson 9/12/2024

Approved by  9/12/24
Department Director Date

TAX ADJUSTMENT REQUEST

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

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>10</u>	<u>10</u>
BOAT CLASS/COUNT	<u>ACF1 - 1</u>	<u>ACF1 - 0</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.

OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT AIRCRAFT HAD BEEN DEREGISTERED AND

RMVD FROM KPB IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

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

Cadastral Values				Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group						
	Appraised	Aircraft Fixed Class 1 Count			1.00	
		Improvement Market value			\$17,500.00	
		TAG			10.00	
		TAG.Id			10.00	
	Assessed	Aircraft Assessed Value			\$17,500.00	
		Aircraft Fixed Class 1			\$17,500.00	
		Personal Property Assessed Value			0	
		Total Assessed Value - City			0	
		Total City Optional Exempt Value			0	
		Total Assessed Value - Borough			0	
Taxable		City Taxable Value	10 - SELDOVIA CITY		0	
		Taxable Value - Borough			0	0
Exemption		Exemption Value City	10 - SELDOVIA CITY		0	
		OP PP Bor \$100K Exe Value			0	0
		OP PPV 100K Exemption			\$100,000.00	\$100,000.00
		OP PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00
		OP PPV City \$100K Exemption			\$109,008.00	\$109,008.00
		Penalty Flag			\$100,000.00	
		Exemption Value Borough	10 - SELDOVIA CITY		\$1.00	\$1.00
Date:		Year of Cadastre			0	0
		Effective date of value change			2024.000000000000	2024.000000000000
					20240101.000000000000	

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Parcel ID / Acct # 00081006

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

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

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

Prepared by Clyde Johnson 9/12/2024
Approved by *Adrian Dwyer* 9/12/24
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

20-24-020

PARCEL ID

81348

PRIMARY OWNER

BUCKWALTER DANIEL E

	CURRENT VALUE	CORRECTED VALUE
TAG	20	20
BOAT CLASS/COUNT	ACF2 - 1	ACF2 - 0
PLANE CLASS/COUNT		
KPB ASSESSED (VT 1001)		
KPB TAXABLE (VT 1003)		
CITY ASSESSED (VT 1011)		
CITY TAXABLE (V 1013)		

EXPLANATION

MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.

OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT AIRCRAFT HAD BEEN DESTROYED IN HANGER

FIRE ON 12/19/23. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

		CHANGE SUMMARY
DATE SUBMITTED BY VERIFIED BY	09/12/24 C. JOHNSON C. FINLEY	KPB ASSESSED \$0
		KPB TAXABLE \$0
		CITY ASSESSED \$0
		CITY TAXABLE \$0
		KPB FLAT TAX (\$100)
		CITY FLAT TAX (\$100)

Cadastral Values		Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute
Default - Default Value Group		Aircraft Fixed Class 2 Coast		Amount
	Appraised	Improvement Market value		Previous Amount
		TAG		1.00
		TAG.Id		\$26,800.00
	Assessed	Aircraft Assessed Value		20.00
		Aircraft Fixed Class 2		20.00
		Personal Property Assessed Value		\$26,800.00
		Total Assessed Value - City		\$26,800.00
		Total City Optional Exempt Value		0
		Total Assessed Value - Borough		0
	Taxable	City Taxable Value	20 - HOMER CITY	0
	Exemption	Taxable Value - Borough		0
		Exemption Value City	20 - HOMER CITY	0
		Op PP Bor \$100K Exe Value		0
		Op PPV 100K Exemption		\$100,000.00
		Op PPV Borough \$100K Exemption		\$100,000.00
		Op PPV City \$100K Exemption		\$100,000.00
		Op PPV City \$100K Exemption	20 - HOMER CITY	\$100,000.00
		Penalty Flag		\$100,000.00
		Exemption Value Borough		\$1.00
	Date	Year of Cadastre		0
		Effective date of value change		2024.000000000000
				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 # 00081348

X Typographical, computational or other similar error?

Identify & Describe:

MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT AIRCRAFT HAD BEEN DESTROYED IN HANGER FIRE 12/19/23. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

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

Identify & Describe:

MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT AIRCRAFT HAD BEEN DESTROYED IN HANGER FIRE 12/19/23. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

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


Identify & Describe:

MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT AIRCRAFT HAD BEEN DESTROYED IN HANGER FIRE 12/19/23. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

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

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

Prepared by Clyde Johnson 9/12/2024

Approved by  9/12/24
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 68-24-010

PARCEL ID 93891

PRIMARY OWNER HOTTMANN MARK H

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
BOAT CLASS/COUNT	<u>ACF1- 1, BC3 - 1</u>	<u>ACF1 - 0, BC3 - 1</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.

OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT AIRCRAFT HAD BEEN SOLD AND RMVD

FROM KPB IN 2023. AIRCRAFT SHOULD HAVE BEEN RMVD FOR 2024. BOAT REMAINS ON ACCOUNT.

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

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

MANIFEST CLERICAL ERROR - CHECKLIST

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

Parcel ID / Acct # 00093891

X Typographical, computational or other similar error?

Identify & Describe:

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

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

Identify & Describe:

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

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

Identify & Describe:

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

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

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

Prepared by Clyde Johnson 9/12/2024

Approved by  9/12/24
Department Director Date

TAX ADJUSTMENT REQUEST

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

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
BOAT CLASS/COUNT	<u>BC3 - 1</u>	<u>BC3 - 0</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.

OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT HAD BEEN SOLD IN 2023.

ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

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

Cadastra Values			Expand to Filter Values			
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Boat Personal Class 3 Count			1.00	
		Improvement Market value			\$840.00	
	Assessed	TAG			58.00	
		TAG.Id			58.00	
		Boat Assessed Value			\$840.00	
		Boat Personal Class 3			\$840.00	
	Taxable	Personal Property Assessed Value			0	
		Total Assessed Value - City			0	
		Total City Optional Exempt Value			0	
		Total Assessed Value - Borough			0	
	Taxable	City Taxable Value	58 - CENTRAL EMERGENCY SERVICES		0	
		Taxable Value - Borough			0	0
	Exemption	Exemption Value City	58 - CENTRAL EMERGENCY SERVICES		0	
		OP PP Bor \$100K Exe Value			0	0
		OP PPV 100K Exemption			\$100,000.00	\$100,000.00
		OP PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00
		OP PPV City \$100K Exemption			\$100,000.00	\$100,000.00
		OP PPV City \$100K Exemption			\$100,000.00	\$100,000.00
		Penalty Flag			\$1.00	\$1.00
		Exemption Value Borough			0	0
Date	Year of Cadastre			2024.0000000000		
	Effective date of value change			20240101.0000000000		

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00094520

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

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

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

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

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

Prepared by Clyde Johnson 9/12/2024

Approved by Adego Owoye 9/12/24
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

20-24-021

PARCEL ID

96387

PRIMARY OWNER

JACKSON DEAN R

	CURRENT VALUE	CORRECTED VALUE
TAG	20	20
BOAT CLASS/COUNT	BC3-1, BC4-2	BC3-1, BC4-1
PLANE CLASS/COUNT		
KPB ASSESSED (VT 1001)		
KPB TAXABLE (VT 1003)		
CITY ASSESSED (VT 1011)		
CITY TAXABLE (V 1013)		

EXPLANATION

MANIFEST CLERICAL ERROR. BOAT OWNER HAD NOTIFIED FINANCE - DAC THAT
BOAT AK0015H SOLD IN 2023. ASSESSING NOT INFORMED BY DAC OF THE DALE. ACCOUNT SUPP
ROLLOVER FOR 2024. BOAT AK0015H SHOULD HAVE BEEN RMVD FOR 2024

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

Cadastral Values		Expand to Filter Values			
Site	Class	Value Type	Attribute	Secondary Attribute	Amount
Default - Default Value Group		Boat Personal Class 3 Count			1.00
		Boat Personal Class 4 Count			1.00
		Improvement Market value			\$78,550.00
		TAG			20.00
		TAG.Ld			20.00
Assessed		Boat Assessed Value			\$79,275.00
		Boat Personal Class 3			\$5,400.00
		Boat Personal Class 4			\$73,875.00
		Personal Property Assessed Value			0
		Total Assessed Value - City			0
Taxable		Total City Optional Exempt Value			0
		Total Assessed Value - Borough			0
		City Taxable Value	20 - HOMER CITY		0
		Taxable Value - Borough			0
		Exemption Value City	20 - HOMER CITY		0
Exemption		OP PP Bor \$100K Exc Value			0
		OP PPV 100K Exemption			\$100,000.00
		OP PPV Borough \$100K Exemption			\$100,000.00
		OP PPV City \$100K Exemption	20 - HOMER CITY		\$100,000.00
		Penalty Flag			\$1.00
Date		Exemption Value Borough			0
		Year of Cadastre			2024.0000000000
		Effective date of value change			20240101.0000000000
					20240101.0000000000
					20240101.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00096387

X Typographical, computational or other similar error?

Identify & Describe:

MANIFEST CLERICAL ERROR. BOAT OWNER HAD NOTIFIED FINANCE - DAC THAT BOAT AK0015H SOLD IN 2023. ASSESSING NOT INFORMED BY DAC OF THE SALE. ACCOUNT SUPP ROLLOVER FOR 2024. BOAT AK0015H SHOULD HAVE BEEN RMVD FOR 2024.

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

Identify & Describe:

MANIFEST CLERICAL ERROR. BOAT OWNER HAD NOTIFIED FINANCE - DAC THAT BOAT AK0015H SOLD IN 2023. ASSESSING NOT INFORMED BY DAC OF THE SALE. ACCOUNT SUPP ROLLOVER FOR 2024. BOAT AK0015H SHOULD HAVE BEEN RMVD FOR 2024.

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

Identify & Describe:

MANIFEST CLERICAL ERROR. BOAT OWNER HAD NOTIFIED FINANCE - DAC THAT BOAT AK0015H SOLD IN 2023. ASSESSING NOT INFORMED BY DAC OF THE SALE. ACCOUNT SUPP ROLLOVER FOR 2024. BOAT AK0015H SHOULD HAVE BEEN RMVD FOR 2024.

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

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

Prepared by Clyde Johnson 9/12/2024

Date

Approved by

Deborah Dwyer 9/12/24

Department Director

Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 20-24-022

PARCEL ID 96650

PRIMARY OWNER SEREBREKOFF NIKITA S

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC4 - 1, BC5 - 1</u>	<u>BC4 - 1, BC5 - 0</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER
HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT SNIPER CDOC 622152 HAD BEEN SOLD IN 2023.
BOAT SNIPER CDOC 622152 SHOULD HAVE BEEN RMVD FROM ACCT FOR 2024.

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

Cadastre Values			Expand to Filter Values				
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group		Boat Personal Class 4 Count			1.00	1.00	
		Boat Personal Class 5 Count			1.00		
	Appraised	Improvement Market value			\$147,100.00	\$130,000.00	
		TAG			20.00	20.00	
		TAG.1d			20.00	20.00	
Assessed		Boat Assessed Value			\$147,100.00	\$130,000.00	
		Boat Personal Class 4			\$130,000.00	\$130,000.00	
		Boat Personal Class 5			\$17,100.00		
Taxable		Personal Property Assessed Value			0	0	
		Total Assessed Value - City			0	0	
		Total City Optional Exempt Value			0	0	
		Total Assessed Value - Borough			0	0	
		City Taxable Value	20 - HOMER CITY		0	0	
		Taxable Value - Borough			0	0	
	Exemption		Exemption Value City	20 - HOMER CITY		0	0
			OP PP Bor \$100K Exe Value				
			OP PPV 100K Exemption			\$100,000.00	\$100,000.00
			OP PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00
Date		OP PPV City \$100K Exemption	20 - HOMER CITY		\$1.00	\$1.00	
		Penalty Flag					
		Exemption Value Borough			0	0	
		Year of Cadastre			2024.0000000000	2024.0000000000	
		Effective date of value change			20240101.0000000000	20240101.0000000000	

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00096650

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

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

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

Prepared by Clyde Johnson 9/12/2024

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

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 20-24-023

PARCEL ID 96986

PRIMARY OWNER AMERICAN TOWER CORPORATION

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

EXPLANATION MAIN ROLL FILER. ASSET ON PIN 96986 NOTED AS DISPOSED, NOT DELETED

IN ERROR. DF PIN 96986. CONTIG RECALUATION FOR 96987-96991 & 96993, REDUCE VALUE.

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

Cadastral Values			Expand to Filter Values			
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Improvement Market Value			\$8,424.00	
		TAG			20.00	
		TAG:Id			20.00	
	Assessed	Furniture, Fixtures & Equipment			\$8,424.00	
		Personal Property Assessed Value			\$8,424.00	
		Total Assessed Value - City			\$8,424.00	
		Total Borough Optional Exempt Value			\$1,999.00	
		Total City Optional Exempt Value			\$8,424.00	
		Total Assessed Value - Borough			\$8,424.00	
		City Taxable Value	20 - HOMER CITY		0	
	Taxable	Taxable Value - Borough			\$6,425.00	
	Exemption	Exemption Value City	20 - HOMER CITY		\$8,424.00	
		OP PP Bor \$100K Exe Value			\$1,999.00	
		OP PP Homer \$100K Exe Value			\$8,424.00	
		OP PPV 100K Borough Contig Exemption			\$1,999.00	
		OP PPV 100K City Contig Exemption	20 - HOMER CITY		\$100,000.00	
		OP PPV Borough \$100K Exemption			\$1,999.00	
		OP PPV City \$100K Exemption	20 - HOMER CITY		\$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
	PP Contiguous Boro Parcel Group			5340.00		
	PP Contiguous Boro Parcel Sequence in Group			7.00		
	PP Contiguous City Parcel Group			5340.00		
	PP Contiguous City Parcel Sequence in Group			1.00		
	Exemption Value Borough			\$1,999.00		
Date	Year of Cadastre				2024.0000000000	
	Effective date of value change				20240101.0000000000	

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00096986

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

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

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

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

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

Prepared by M PAYFER 9/11/2024

Date

Approved by


A. WILCOX
Department Director

Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 30-24-007

PARCEL ID 96987

PRIMARY OWNER AMERICAN TOWER CORPORATION

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

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

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

Cadastral Values				Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Improvement Market value			\$32,627.00	\$32,627.00
		TAG			30.00	30.00
		TAG.Id			30.00	30.00
	Assessed	Furniture, Fixtures & Equipment			\$32,627.00	\$32,627.00
		Personal Property Assessed Value			\$32,627.00	\$32,627.00
		Total Assessed Value - City			\$32,627.00	\$32,627.00
		Total Borough Optional Exempt Value			\$7,757.00	\$7,915.00
		Total City Optional Exempt Value			\$32,627.00	\$32,627.00
		Total Assessed Value - Borough			\$32,627.00	\$32,627.00
	Taxable	City Taxable Value	30 - KENAI CITY		0	0
		Taxable Value - Borough			\$24,870.00	\$24,712.00
	Exemption	Exemption Value City	30 - KENAI CITY		\$32,627.00	\$32,627.00
		OP PP Bor \$100K Exe Value			\$7,757.00 *	\$7,915.00 *
		OP PP Kenai \$100K Exe Value			\$32,627.00	\$32,627.00 *
		OP PPV 100K Borough Contig Exemption			\$7,757.00	
		OP PPV 100K City Contig Exemption	30 - KENAI CITY		\$100,000.00	
		OP PPV Borough \$100K Exemption			\$7,757.00	
		OP PPV City \$100K Exemption	30 - KENAI CITY		\$100,000.00	
		Penalty Flag			\$1.00	\$1.00
		PP Bor Contig Flag			1.00	1.00
		PP City Contig Flag			1.00	1.00
		PP Contiguous Boro Parcel Group			\$340.00	
		PP Contiguous Boro Parcel Sequence in Group			5.00	
		PP Contiguous City Parcel Group			\$340.00	
		PP Contiguous City Parcel Sequence in Group			2.00	
Date		Exemption Value Borough			\$7,757.00	\$7,915.00
	Year of Cadastre				2024.000000000000	2024.000000000000
	Effective date of value change				20240101.000000000000	20240101.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 41-24-005

PARCEL ID 96988

PRIMARY OWNER AMERICAN TOWER CORPORATION

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>41</u>	<u>41</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$60,797</u>	<u>\$60,797</u>
KPB TAXABLE (VT 1003)	<u>\$46,342</u>	<u>\$46,047</u>
CITY ASSESSED (VT 1011)	<u>\$60,797</u>	<u>\$60,797</u>
CITY TAXABLE (V 1013)	<u>\$60,797</u>	<u>\$60,797</u>

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

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

Cadastral Values		Expand to Filter Values			
Site	Class	Value Type	Attribute	Secondary Attribute	Amount
Default - Default Value Group	Appraised	Improvement Market Value			
		TAG			\$60,797.00
		TAG.1d			41.00
	Assessed	Furniture, Fixtures & Equipment			41.00
		Personal Property Assessed Value			\$60,797.00
		Total Assessed Value - City			\$60,797.00
		Total Borough Optional Exempt Value			\$14,455.00
		Total City Optional Exempt Value			0
	Taxable	Total Assessed Value - Borough	41 - SEWARD SPECIAL		\$60,797.00
		City Taxable Value			\$60,797.00
	Exemption	Taxable Value - Borough			\$46,342.00
		Exemption Value City	41 - SEWARD SPECIAL		0
		OP PP Bor \$100K Exe Value			\$14,455.00
		OP PPV 100K Borough Contig Exemption			\$14,455.00
		OP PPV Borough \$100K Exemption			\$14,455.00
	Penalty Flag				\$1.00
	PP Boro Contig Flag				1.00
	PP Contiguous Boro Parcel Group				5340.00
	PP Contiguous Boro Parcel Sequence In Group				3.00
	Exemption Value Borough				\$14,455.00
	Year of Cadastre				2024.000000000000
	Effective date of value change				20240101.0000000000
					2024.000000000000
					20240101.0000000000
					20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 58-24-031

PARCEL ID 96989

PRIMARY OWNER AMERICAN TOWER CORPORATION

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

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

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

Cadastral Values			Expand to Filter Values	
Site	Class	Value Type	Attribute	Previous Amount
Default - Default Value Group	Appraised	Improvement Market Value		\$199,690.00
		TAG		58.00
		TAG.Id		58.00
	Assessed	Furniture, Fixtures & Equipment		58.00
		Personal Property Assessed Value		\$199,690.00
		Personal Property Assessed Value		\$199,690.00
		Total Assessed Value - City		0
		Total Borough Optional Exempt Value		\$47,476.00
		Total City Optional Exempt Value		0
		Total Assessed Value - Borough		\$199,690.00
Taxable		City Taxable Value	58 - CENTRAL EMERGENCY SERVICES	0
		Taxable Value - Borough		\$152,214.00
	Exemption	Exemption Value City	58 - CENTRAL EMERGENCY SERVICES	0
		OP PP Bor \$100K Exe Value		\$47,476.00
		OP PPV 100K Borough Contig Exemption		\$47,476.00
		OP PPV Borough \$100K Exemption		\$47,476.00
		Penalty Flag		\$1.00
		PP Bor Contig Flag		1.00
		PP Contiguous Baro Parcel Group		5340.00
		PP Contiguous Baro Parcel Sequence in Group		1.00
Date		Exemption Value Borough		\$47,476.00
		Year of Cadastre		\$48,446.00
		Effective date of value change	2024.000000000000 20240101.0000000000 20240101.0000000000	2024.000000000000 20240101.0000000000 20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 68-24-011

PARCEL ID 96990

PRIMARY OWNER AMERICAN TOWER CORPORATION

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

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

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

Cadastral Values			Expand to Filter Values		
Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Improvement Market value		\$70,418.00	\$70,418.00
		TAG		68.00	68.00
Assessed		TAG:ld		68.00	68.00
		Furniture, fixtures & Equipment			
		Personal Property Assessed Value		\$70,418.00	\$70,418.00
		Total Assessed Value - City		\$70,418.00	\$70,418.00
		Total Borough Optional Exempt Value		0	0
		Total City Optional Exempt Value		\$16,742.00	\$17,084.00
		Total Assessed Value - Borough		0	0
Taxable		City Taxable Value	68 - WESTERN EMERGENCY SVS	\$70,418.00	\$70,418.00
		Taxable Value - Borough		0	0
Exemption		Exemption Value City	68 - WESTERN EMERGENCY SVS	\$53,676.00	\$53,324.00
		Exemption Value Borough		0	0
		OP PP for \$100K Exe Value		\$16,742.00	\$17,084.00 *
		OP PPV 100K Borough Contig Exemption		\$16,742.00	
		OP PPV Borough \$100K Exemption		\$16,742.00	
		Penalty Flag		\$1.00	\$1.00
		pp Boro Contig Flag		1.00	1.00
		pp Contiguous Boro Parcel Group		5340.00	
		pp Contiguous Boro Parcel Sequence In Group		2.00	
		Exemption Value Borough		\$16,742.00	\$17,084.00
Date		Year of Cadastre		2024.0000000000	2024.0000000000
		Effective date of value change		20240101.0000000000	20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 67-24-002

PARCEL ID 96991

PRIMARY OWNER AMERICAN TOWER CORPORATION

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

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

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

Cadastral Values				Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Improvement Market value			\$37,431.00	\$37,431.00
	Assessed	TAG			67.00	67.00
		TAG.Id			67.00	67.00
		Furniture, Fixtures & Equipment				
		Personal Property Assessed Value			\$37,431.00	\$37,431.00
		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			\$8,900.00	\$8,900.00
		Total City Optional Exempt Value			0	0
		Total Assessed Value - Borough			\$37,431.00	\$37,431.00
	Taxable	City Taxable Value	67 - KPB ROAD MAINTENANCE		0	0
		Taxable Value - Borough			\$28,531.00	\$28,531.00
	Exemption	Exemption Value City	67 - KPB ROAD MAINTENANCE		0	0
		OP PP Bur \$100K Exc Value			\$8,900.00	\$8,900.00 *
		OP PPV 100K Borough Contig Exemption			\$8,900.00	
		OP PPV Borough \$100K Exemption			\$8,900.00	
	Penalty Flag			\$1.00	\$1.00	
	PP Boro Contig Flag			1.00	1.00	
	PP Contiguous Boro Parcel Group			5346.00		
	PP Contiguous Boro Parcel Sequence in Group			4.00		
	Exemption Value Borough			\$8,900.00	\$8,900.00	
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 81-24-005

PARCEL ID 96993

PRIMARY OWNER AMERICAN TOWER CORPORATION

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

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

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

Cadastral Values			Expand to Filter Values		
Site	Class	Value Type	Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Improvement Market value		\$11,232.00	\$11,232.00
		TAG		81.00	81.00
	Assessed	TAG.Id		81.00	81.00
		Furniture, Fixtures & Equipment		\$11,232.00	\$11,232.00
		Personal Property Assessed Value		\$11,232.00	\$11,232.00
		Total Assessed Value - City		0	0
	Total Borough Optional Exempt Value			\$2,671.00	\$2,725.00
	Taxable	Total City Optional Exempt Value		0	0
		Total Assessed Value - Borough		\$11,232.00	\$11,232.00
		City Taxable Value	81 - KACHEMAK EMERGENCY SERVICES	0	0
Taxable Value - Borough			\$9,561.00	\$9,567.00	
Exemption	Exemption Value City	81 - KACHEMAK EMERGENCY SERVICES	0	0	
	OP PP Bor \$100K Exe Value		\$2,671.00	\$2,725.00 *	
	OP PPV 100K Borough Contig Exemption		\$2,671.00		
	OP PPV Borough \$100K Exemption		\$2,671.00		
	Penalty Flag			\$1.00	\$1.00
	PP Boro Contig Flag			1.00	1.00
	PP Contiguous Boro Parcel Group			5340.00	
	PP Contiguous Boro Parcel Sequence In Group			6.00	
Date	Exemption Value Borough			\$2,671.00	\$2,725.00
	Year of Cadastre			2024.0000000000	2024.0000000000
	Effective date of value change			20240101.0000000000	20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

40-24-005

PARCEL ID

97883

PRIMARY OWNER

SALDIVAR DAVID

	CURRENT VALUE	CORRECTED VALUE
TAG	40	40
BOAT CLASS/COUNT	BC4 - 1	BC4 - 0
PLANE CLASS/COUNT		
KPB ASSESSED (VT 1001)		
KPB TAXABLE (VT 1003)		
CITY ASSESSED (VT 1011)	\$8,250	\$0
CITY TAXABLE (V 1013)	\$8,250	\$0

EXPLANATION MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.

OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT HAD BEEN SOLD IN 2023.

ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

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

Cadastral Values		Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute
Default - Default Value Group				
	Appraised	Boat Class 4 Count		Previous Amount
		Improvement Market Value		Amount
		TAG		1.00
		TAG.Id		\$8,250.00
	Assessed	Boat Assessed Value		40.00
		Boat Class 4		40.00
		Personal Property Assessed Value		\$8,250.00
		Total Assessed Value - City		\$8,250.00
		Total City Optional Exempt Value		0
		Total Assessed Value - Borough		\$8,250.00
	Taxable	City Taxable Value	40 - SEWARD CITY	0
		Taxable Value - Borough		\$8,250.00
	Exemption	Exemption Value City	40 - SEWARD CITY	0
		OP PP Bor \$100K Exe Value		0
		OP PPV 100K Exemption		\$100,000.00
		OP PPV Borough \$100K Exemption		\$100,000.00
		OP PPV City \$100K Exemption		\$100,000.00
		OP PPV City \$100K Exemption	40 - SEWARD CITY	\$109,465.00
		Penalty Flag		\$100,000.00
		Exemption Value Borough		\$1.00
	Date	Year of Cadastre		0
		Effective date of value change	2024.0000000000	20240101.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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

Parcel ID / Acct # 00097883

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

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

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

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

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

Prepared by Clyde Johnson 9/12/2024

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

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

58-24-032

PARCEL ID

99914

PRIMARY OWNER

CARSON SCOTT GLENN

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
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. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.

OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT HAD BEEN SOLD IN 2023.

ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

		CHANGE SUMMARY	
		KPB ASSESSED	\$0
		KPB TAXABLE	\$0
DATE	09/12/24	CITY ASSESSED	\$0
SUBMITTED BY	C. JOHNSON	CITY TAXABLE	\$0
VERIFIED BY	C. FINLEY	KPB FLAT TAX	(\$50)
		CITY FLAT TAX	

Cadastral Values		Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute
Default - Default Value Group				
	Appraised	Boat Personal Class 3 Count		Previous Amount
		Improvement Market Value		1.00
		TAG		\$5,040.00
		TAG.Id		58.00
	Assessed	Boat Assessed Value		58.00
		Boat Personal Class 3		58.00
		Personal Property Assessed Value		\$5,040.00
		Total Assessed Value - City		\$5,040.00
		Total City Optional Exempt Value		0
		Total Assessed Value - Borough		0
	Taxable	City Taxable Value	58 - CENTRAL EMERGENCY SERVICES	0
		Taxable Value - Borough		0
	Exemption	Exemption Value City	58 - CENTRAL EMERGENCY SERVICES	0
		OP PP Bor \$100K Exe Value		0
		OP PPV 100K Exemption		\$100,000.00
		OP PPV Borough \$100K Exemption		\$100,000.00
		OP PPV City \$100K Exemption		\$100,000.00
		OP PPV City \$100K Exemption		\$100,000.00
		Penalty Flag		\$100,000.00
		Exemption Value Borough		\$1.00
		Year of Cadastre		0
		Effective date of value change		2024.000000000000
				20240101.000000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00099914

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

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

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

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

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

Prepared by Clyde Johnson 9/12/2024

Date

Approved by Adele Dwyer
Department Director

9/12/24
Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

53-24-002

PARCEL ID

100357

PRIMARY OWNER

JOHNSON WARREN E

	CURRENT VALUE	CORRECTED VALUE
TAG	53	53
BOAT CLASS/COUNT		
PLANE CLASS/COUNT	ACF 2 - 1	ACF 2 - 0
KPB ASSESSED (VT 1001)		
KPB TAXABLE (VT 1003)		
CITY ASSESSED (VT 1011)		
CITY TAXABLE (V 1013)		

EXPLANATION

MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.

AIRCRAFT WAS SOLD SEPTEMBER 2023. ACCOUNT SHOULD HAVE BEEN DEACTIVATED FOR

2024

		CHANGE SUMMARY
DATE	09/10/24	KPB ASSESSED \$0
SUBMITTED BY	C. JOHNSON	KPB TAXABLE \$0
VERIFIED BY	C. FINLEY	CITY ASSESSED \$0
		CITY TAXABLE \$0
		KPB FLAT TAX (\$100)
		CITY FLAT TAX \$0

Cadastre Values		Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute
Default - Default Value Group		Aircraft Fixed Class 2 Count		
	Appraised	Improvement Market Value		
		TAG		
		TAG.Ld		
	Assessed	Aircraft Assessed Value		
		Aircraft Fixed Class 2		
		Personal Property Assessed Value		
		Total Assessed Value - City		
		Total City Optional Exempt Value		
		Total Assessed Value - Borough		
	Taxable	City Taxable Value	53 - NIKISKI FIRE	
		Taxable Value - Borough		
	Exemption	Exemption Value City	53 - NIKISKI FIRE	
		OP PP Bor \$100K Exe Value		
		OP PPV 100K Exemption		
		OP PPV Borough \$100K Exemption		
		OP PPV City \$100K Exemption		
		OP PPV City \$100K Exemption	53 - NIKISKI FIRE	
		Penalty Flag		
		Exemption Value Borough		
	Date	Year of Cadastre		
		Effective date of value change		

Previous Amount	Amount
1.00	
\$18,000.00	
53.00	
53.00	
\$18,000.00	
\$18,000.00	
0	
0	
0	
0	
0	
0	
0	
0	
0	
\$100,000.00	
\$100,000.00	
\$100,000.00	
\$100,000.00	
\$100,000.00	
\$1.00	
0	
2024.000000000000	
20240101.000000000000	

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00100357

- X Typographical, computational or other similar error?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.
AIRCRAFT WAS SOLD SEPTEMBER 2023. ACCOUNT SHOULD HAVE BEEN
DEACTIVATED FOR 2024.
- X Readily apparent from the assessment notice, tax
statement or other borough tax record?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.
AIRCRAFT WAS SOLD SEPTEMBER 2023. ACCOUNT SHOULD HAVE BEEN
DEACTIVATED FOR 2024.
- X Made by a borough employee in the performance of
typing, record keeping, filing, measuring, or other
similar duties?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.
AIRCRAFT WAS SOLD SEPTEMBER 2023. ACCOUNT SHOULD HAVE BEEN
DEACTIVATED FOR 2024.

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

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

Prepared by	<u>Clyde Johnson</u>	<u>9/10/2024</u>
Approved by	<u>Cadey O'WY</u>	<u>9/10/24</u>
	Department Director	Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

10-24-005

PARCEL ID

102416

PRIMARY OWNER

MIDDLETON MICHAEL

	CURRENT VALUE	CORRECTED VALUE
TAG	10	10
BOAT CLASS/COUNT	BC5 - 1	BC5 - 0
PLANE CLASS/COUNT		
KPB ASSESSED (VT 1001)		
KPB TAXABLE (VT 1003)		
CITY ASSESSED (VT 1011)		
CITY TAXABLE (V 1013)		

EXPLANATION

MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.

OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT HAD BEEN RMVD FROM KPB

IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

CHANGE SUMMARY		
	KPB ASSESSED	\$0
	KPB TAXABLE	\$0
	CITY ASSESSED	\$0
	CITY TAXABLE	\$0
	KPB FLAT TAX	(\$250)
	CITY FLAT TAX	(\$150)
DATE	09/12/24	
SUBMITTED BY	C. JOHNSON	
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	Boat Personal Class 5 Count			1.00	
		Improvement Market Value			\$22,500.00	
		TAG			10.00	
		TAG.Id			10.00	
	Assessed	Boat Assessed Value			\$22,500.00	
		Boat Personal Class 5			\$22,500.00	
		Personal Property Assessed Value			0	
		Total Assessed Value - City			0	
		Total City Optional Exempt Value			0	
		Total Assessed Value - Borough			0	
Taxable		City Taxable Value	10 - SELDOVIA CITY		0	
		Taxable Value - Borough			0	0
Exemption		Exemption Value City	10 - SELDOVIA CITY		0	
		OP PP Bor \$100K Exe Value			0	0
		OP PPV 100K Exemption			\$100,000.00	\$100,000.00
		OP PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00
		OP PPV City \$100K Exemption			\$100,000.00	\$100,000.00
		Penalty Flag			\$1.00	\$1.00
		Exemption Value Borough			0	0
Date		Year of Cadastre			2024.000000000000	
		Effective date of value change			20240101.0000000000	

MANIFEST CLERICAL ERROR - CHECKLIST

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

Parcel ID / Acct # 00102416

X Typographical, computational or other similar error?

Identify & Describe:

MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.

OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT HAD BEEN

RMVD FROM KPB IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

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

Identify & Describe:

MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.

OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT HAD BEEN

RMVD FROM KPB IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

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

Identify & Describe:

MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.

OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT HAD BEEN

RMVD FROM KPB IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

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

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

Prepared by Clyde Johnson 9/12/2024

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

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

55-24-005

PARCEL ID

012-320-19

PRIMARY OWNER

LEE, DAVID

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

EXPLANATION

SENIOR CITIZEN EXEMPTION APPROVED BY KPB ORD 2024-22

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

Cadastra Values		Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute
Default - Default Value Group	Appraised	Legal Acres		1.28 Acres
		Improvement Market Value		\$56,500.00
		Land Market Value		\$19,600.00
		TAG		55.00
		TAG.Id		55.00
	Assessed	Improvements		\$56,500.00
		Land		\$19,600.00
		Parcel Assessed Value		\$76,100.00
		Personal Property Assessed Value		0
		Qualified for Exemption		0
	Taxable	Total Assessed Value - City		\$76,100.00
		Total City Optional Exempt Value		0
		Total Mandatory Exempt Value		\$76,100.00
		Land Assessed Value		\$19,600.00
		Improvement Assessed Value		\$56,500.00
Exemption	Taxable	Total Assessed Value - Borough		\$76,100.00
		City Taxable Value	55 - NIKISKI SN.	0
		Taxable Value - Borough		\$76,100.00
		BOROUGH SENIOR Exempt Value		\$150,000.00
		Cap for Senior Exemption		0
	Exemption	Exemption Value City	55 - NIKISKI SN.	0
		Residential Exemption		\$50,000.00
		Senior Citizen Exemption		\$76,100.00
		Senior Mandatory Exempt Value		\$76,100.00
		Senior MandatoryImp		\$56,500.00
	Exemption Value Borough	Senior MandatoryLand		\$19,600.00
		Working Improvement Assessed Value		\$56,500.00
		Exemption Value Borough		0
	Date	Year of Cadastre		2024.0000000000
		Effective date of value change		20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

53-24-003

PARCEL ID

017-080-68

PRIMARY OWNER

ROHN, CHRISTINE

	CURRENT VALUE	CORRECTED VALUE
TAG	53	53
CLASS CODE	110	110
LAND ASSESSED (VT4)	31,100	31,100
IMPROVEMENT ASSESSED (VT5)	152,100	152,100
KPB ASSESSED (VT 1001)	183,200	183,200
KPB TAXABLE (VT 1003)	183,200	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

2024 SENIOR CITIZEN EXEMPTION AND 50K EXEMPTION APPROVED AFTER
CONFIRMING 2023 AND 2024 PFD ELIGIBILITY

		CHANGE SUMMARY
	KPB ASSESSED	\$0
DATE	KPB TAXABLE	(\$183,200)
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			1.73 Acres	1.73 Acres
		Improvement Market value			\$152,100.00	\$152,100.00
		Land Market value			\$31,100.00	\$31,100.00
		TAG			53.00	53.00
	Assessed	TAG.id			53.00	53.00
		Improvements			\$152,100.00	\$152,100.00
		Land			\$31,100.00	\$31,100.00
		Parcel Assessed Value			\$183,200.00	\$183,200.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$183,200.00	\$183,200.00
		Total Assessed Value - City			0	0
	Total Borough Optional Exempt Value				\$33,200.00	\$33,200.00
	Total City Optional Exempt Value				0	0
	Total Mandatory Exempt Value				\$150,000.00	\$150,000.00
	Taxable	Land Assessed Value			\$31,100.00	\$31,100.00
		Improvement Assessed Value			\$152,100.00	\$152,100.00
		Total Assessed Value - Borough			\$183,200.00	\$183,200.00
City Taxable Value			53 - NIKISKI FIRE	0	0	
Exemption	Taxable Value - Borough			\$183,200.00	0	
	BOROUGH SENIOR Exempt Value			\$183,200.00	\$183,200.00	
	Cap for Senior Exemption			\$150,000.00	\$150,000.00	
	Exemption Value City		53 - NIKISKI FIRE	0	0	
	OP Senior Resident > 150k Exempt Value			\$33,200.00	\$33,200.00	
Senior	Residential Exemption			\$50,000.00	\$50,000.00	
	Senior CRZen Exemption			\$150,000.00	\$150,000.00	
	Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00	
Senior Mandatory/Imp	Senior Mandatory/Imp			\$150,000.00	\$150,000.00	
	Working Improvement Assessed Value			\$152,100.00	\$152,100.00	
	Exemption Value Borough			0	\$183,200.00	
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

30-24-008

PARCEL ID

049-380-29

PRIMARY OWNER

SWANSON, AARON

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

EXPLANATION

DISASTER RELIEF ABATEMENT, STRUCTURE FIRE 6/3/2024 TOTAL LOSS

CALCULATED REDUCTION IS \$424.14

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

Cadastre Values		Expand to Filter Values		
Class	Value Type	Attribute	Secondary Attribute	Amount
Default - Default Value Group	Legal Acres		.33 Acres	.33 Acres
	Improvement Market value		\$174,800.00	\$174,800.00
	Land Market value		\$19,800.00	\$19,800.00
	TAG		30.00	30.00
Assessed	TAG.Ld		30.00	30.00
	Improvements		\$174,800.00	\$174,800.00
	Land		\$19,800.00	\$19,800.00
	Parcel Assessed Value		\$194,600.00	\$194,600.00
	Personal Property Assessed Value		0	0
	Qualified for Exemption		\$194,600.00	\$194,600.00
	Total Assessed Value - City		\$194,600.00	\$194,600.00
	Total City Optional Exempt Value		0	0
	Land Assessed Value		\$19,800.00	\$19,800.00
	Improvement Assessed Value		\$174,800.00	\$174,800.00
Taxable	Total Assessed Value - Borough		\$194,600.00	\$194,600.00
	City Taxable Value	30 - KENAI CITY	\$194,600.00	\$194,600.00
	Taxable Value - Borough			21.00
	Days at Disaster Value			\$96,499.02
Exemption	Disaster Relief Tax Credit Adjustment			0
	Exemption Value City	30 - KENAI CITY		\$23,990.00
	Taxable Value after Disaster			0
	Working Improvement Assessed Value		\$174,800.00	\$174,800.00
Date	Exemption Value Borough		0	0
	Year of Cadastre		2024.000000000000	2024.000000000000
	Effective date of value change		20240101.0000000000	20240101.0000000000

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

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

Original Yearly Tax Due

\$1,685.24

Difference \$425.30

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

58-24-033

PARCEL ID

055-370-49

PRIMARY OWNER

PERRICONE ANTHONY

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	243,600	243,600
IMPROVEMENT ASSESSED (VT5)	780,600	780,600
KPB ASSESSED (VT 1001)	1,024,200	1,024,200
KPB TAXABLE (VT 1003)	974,200	674,200
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBLE

		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		1.89 Acres	1.89 Acres	
		Improvement Market value		\$780,600.00	\$780,600.00	
	Assessed	Land Market value		\$243,600.00	\$243,600.00	
		TAG		58.00	58.00	
		TAG.Id		58.00	58.00	
		Improvements		\$780,600.00	\$780,600.00	
		Land		\$243,600.00	\$243,600.00	
		Parcel Assessed Value		\$1,024,200.00	\$1,024,200.00	
		Personal Property Assessed Value		0	0	
		Qualified for Exemption		0	0	
		Total Assessed Value - City		\$1,024,200.00	\$1,024,200.00	
		Total Borough Optional Exempt Value		0	0	
		Total City Optional Exempt Value		\$50,000.00	\$200,000.00	
		Total Mandatory Exempt Value		0	\$150,600.00	
		Taxable	Land Assessed Value		\$243,600.00	\$243,600.00
			Improvement Assessed Value		\$780,600.00	\$780,600.00
			Total Assessed Value - Borough		\$1,024,200.00	\$1,024,200.00
City Taxable Value			0	0		
Taxable Value - Borough	58 - CENTRAL EMERGENCY SERVICES		\$974,200.00	\$674,200.00		
BOROUGH SENIOR Exempt Value			\$300,000.00	\$300,000.00		
Cap for Senior Exemption			0	\$150,000.00		
Exemption Value City			0	0		
OP Residential Boro Exemption			\$50,000.00	\$50,000.00		
OP Senior Resident > 150k Exempt Value			\$50,000.00	\$150,000.00		
Exemption	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		\$780,600.00	\$780,600.00		
	Exemption Value Borough		\$50,000.00	\$350,000.00		
Date	Year of Cadastre		2024.0000000000	2024.0000000000		
	Effective date of value change		20240101.0000000000	20240101.0000000000		

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

58-24-034

PARCEL ID

065-550-11

PRIMARY OWNER

SCHUTT, MICHAEL

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

EXPLANATION

SENIOR EXE APPROVED AFTER CONFIRMING PER ELIGIBLE

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

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

57-24-003

PARCEL ID

125-020-89

PRIMARY OWNER

SWEAT, HOWARD

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

EXPLANATION

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

		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	

Cadastral Values		Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Default - Default Value Group	Class	Legal Acres			1.66 Acres	1.66 Acres	
	Appraised	Improvement Market Value			\$248,100.00	\$248,100.00	
Assessed		Land Market Value			\$109,800.00	\$109,800.00	
		TAG			57.00	57.00	
		TAG.Lid			57.00	57.00	
		Improvements			\$248,100.00	\$248,100.00	
		Land			\$109,800.00	\$109,800.00	
		Parcel Assessed Value			\$357,900.00	\$357,900.00	
		Personal Property Assessed Value			0	0	
		Qualified for Exemption			\$357,900.00	\$357,900.00	
		Total Assessed Value - City			0	0	
		Total Borough Optional Exempt Value			\$50,000.00	\$200,000.00	
Taxable		Total City Optional Exempt Value			0	0	
		Total Mandatory Exempt Value				\$150,000.00	
		Land Assessed Value			\$109,800.00	\$109,800.00	
		Improvement Assessed Value			\$248,100.00	\$248,100.00	
		Total Assessed Value - Borough			\$357,900.00	\$357,900.00	
		City Taxable Value		57 - BEAR CREEK FIRE	0	0	
		Taxable Value - Borough			\$307,900.00	\$7,900.00	
		BOROUGH SENIOR Exempt Value				\$300,000.00	
		Cap for Senior Exemption				\$150,000.00	
		Exemption Value City		57 - BEAR CREEK FIRE	0	0	
Exemption		OP Residential Boro Exemption			\$50,000.00	\$50,000.00	
		OP Senior Resident > 150k Exempt Value				\$150,000.00	
		Residential Exemption			\$50,000.00	\$50,000.00	
		Senior Citizen Exemption				\$150,000.00	
		Senior Mandatory Exempt Value				\$150,000.00	
		Senior Mandatory/Imp				\$150,000.00	
		Working Improvement Assessed Value			\$248,100.00	\$248,100.00	
		Exemption Value Borough			\$50,000.00	\$350,000.00	
		Year of Cadastre			2024.000000000000	2024.000000000000	
		Effective date of value change			20240101.0000000000	20240101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 57-23-004

PARCEL ID 125-020-89

PRIMARY OWNER SWEATT, HOWARD

	CURRENT VALUE	CORRECTED VALUE
TAG	57	57
CLASS CODE	110	110
LAND ASSESSED (VT4)	81,300	81,300
IMPROVEMENT ASSESSED (VT5)	260,600	260,600
KPB ASSESSED (VT 1001)	341,900	341,900
KPB TAXABLE (VT 1003)	291,900	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED FOR 2023 AFTER CONFIRMING THE

2023 PFD WAS APPROVED

		CHANGE SUMMARY
	KPB ASSESSED	\$0
DATE 09/10/24	KPB TAXABLE	(\$291,900)
SUBMITTED BY S NOTTER	CITY ASSESSED	\$0
VERIFIED BY C. FINLEY	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			1.66 Acres	1.66 Acres
		Improvement Market Value			\$260,600.00	\$260,600.00
		Land Market Value			\$81,300.00	\$81,300.00
		TAG			57.00	57.00
Assessed		TAG.Id			57.00	57.00
		Improvements			\$260,600.00	\$260,600.00
		Land			\$81,300.00	\$81,300.00
		Parcel Assessed Value			\$341,900.00	\$341,900.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			0	0
		Total Assessed Value - City			\$341,900.00	\$341,900.00
		Total Borough Optional Exempt Value			\$50,000.00	\$191,900.00
Taxable		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Land Assessed Value			\$81,300.00	\$81,300.00
		Improvement Assessed Value			\$260,600.00	\$260,600.00
		Total Assessed Value - Borough			\$341,900.00	\$341,900.00
		City Taxable Value		57 - BEAR CREEK FIRE	0	0
		Taxable Value - Borough			\$291,900.00	0
		BOROUGH SENIOR Exempt Value			\$300,000.00	\$300,000.00
		Cap for Senior Exemption			\$150,000.00	\$150,000.00
		Exemption Value City		57 - BEAR CREEK FIRE	0	0
Exemption		OP Residential Boro Exemption			\$50,000.00	\$41,900.00
		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			\$260,600.00	\$260,600.00
		Exemption Value Borough			\$50,000.00	\$341,900.00
		Year of Cadastre			2023.000000000000	2023.000000000000
		Effective date of value change			20230101.000000000000	20230101.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR2024TAR NUMBER58-24-035

PARCEL ID131-041-95

PRIMARY OWNERROSIN, VALERIE

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

EXPLANATIONAPPROVED 2024 DISABLED RESIDENT EXE AFTER RECEIVING A DECISION

FROM SOCIAL SECURITY THAT HER DISABILITY WAS APPROVED.

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

Cadastral Values				Expand to Filter Values		
Site	Class	Value Type	Attribute	Previous Amount	Amount	
Default - Default Value Group						
Appraised		Legal Acres		.94 Acres		
		Improvement Market value			\$207,300.00	
		Land Market Value			\$18,000.00	
Assessed		TAG		58.00	58.00	
		TAG.Ld		58.00	58.00	
		Improvements			\$207,300.00	
		Land			\$18,000.00	
		Parcel Assessed Value			\$225,300.00	
		Personal Property Assessed Value			0	
		Qualified for Exemption			0	
		Total Assessed Value - City			\$225,300.00	
		Total Borough Optional Exempt Value			0	
		Total City Optional Exempt Value			\$50,000.00	
Taxable		Land Assessed Value		0	\$18,000.00	
		Improvement Assessed Value			\$207,300.00	
		Total Assessed Value - Borough			\$225,300.00	
		City Taxable Value		58 - CENTRAL EMERGENCY SERVICES	0	
		Taxable Value - Borough			\$175,300.00	
Exemption		Disabled Resident \$500TAX CREDIT Borough				\$508.90
		Exemption Value City		58 - CENTRAL EMERGENCY SERVICES	0	0
		OP Residential Boro Exemption			\$50,000.00	\$50,000.00
		Residential Exemption			\$50,000.00	\$50,000.00
		Working Improvement Assessed Value			\$207,300.00	\$207,300.00
		Exemption Value Borough			\$50,000.00	\$50,000.00
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

68-24-012

PARCEL ID

165-022-01

PRIMARY OWNER

HOOPS, RICK

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

EXPLANATION

OWNER REPURCHASED PROPERTY VIA CLERKS DEED KN24-1226

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

Cadastral Values		Expand to Filter Values	
Class	Value Type	Attribute	Secondary Attribute
Default - Default Value Group	Legal Acres	40.00 Acres	40.00 Acres
	Land Market value	\$41,300.00	\$41,300.00
Appraised	TAG	68.00	68.00
	TAG.Ld	68.00	68.00
Assessed	Land	\$41,300.00	\$41,300.00
	Parcel Assessed Value	\$41,300.00	\$41,300.00
	Personal Property Assessed Value	0	0
	Qualified for Exemption	\$41,300.00	\$41,300.00
	Total Assessed Value - City	\$41,300.00	\$41,300.00
	Total City Optional Exempt Value	0	0
Total Mandatory Exempt Value		\$41,300.00	0
Taxable	Land Assessed Value	\$41,300.00	\$41,300.00
	City Taxable Value	\$41,300.00	\$41,300.00
Exemption	Taxable Value - Borough	0	0
	Clerks Dred	\$41,300.00	\$41,300.00
Date	Exemption Value City	0	0
	Exemption Value Borough	\$41,300.00	0
Year of Cadastre		2024.000000000000	2024.000000000000
Effective date of value change		20240101.000000000000	20240101.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2024

TAR NUMBER

81-24-006

PARCEL ID

172-390-06

PRIMARY OWNER

KUHN, PATRICK

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

EXPLANATION

DISABLED VETERAN EXEMPTION APPROVED BY ORD 2024-18

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

Class		Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group						
Appraised		Legal Acres			1.97 Acres	1.97 Acres
		Improvement Market value			\$488,300.00	\$488,300.00
		Land Market value			\$74,800.00	\$74,800.00
		TAG			81.00	81.00
Assessed		TAG.Ld			81.00	81.00
		Improvements			\$488,300.00	\$488,300.00
		Land			\$74,800.00	\$74,800.00
		Parcel Assessed Value			\$563,100.00	\$563,100.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$563,100.00	\$563,100.00
		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			\$50,000.00	\$413,100.00
	Total City Optional Exempt Value			0	0	
	Total Mandatory Exempt Value				\$150,000.00	
Taxable		Land Assessed Value			\$74,800.00	\$74,800.00
		Improvement Assessed Value			\$488,300.00	\$488,300.00
		Total Assessed Value - Borough			\$563,100.00	\$563,100.00
		City Taxable Value		81 - KACHEMAK EMERGENCY SERVICES	0	0
		Taxable Value - Borough			\$513,100.00	0
		BOROUGH VETERAN Exempt Value			\$563,100.00	\$563,100.00
		Cap for Veteran Exemption			\$150,000.00	\$150,000.00
		Disabled Veteran Exemption			\$150,000.00	\$150,000.00
		Exemption Value City		81 - KACHEMAK EMERGENCY SERVICES	0	0
		OP Disabled Veteran >\$150k Exempt Value			\$413,100.00	\$413,100.00
Exemption		OP Residential Hero Exemption			\$50,000.00	\$50,000.00
		Residential Exemption			\$50,000.00	\$50,000.00
		Veteran Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Veteran Mandatory Imp			\$150,000.00	\$150,000.00
		Working Improvement Assessed Value			\$488,300.00	\$488,300.00
		Exemption Value Borough			\$50,000.00	\$563,100.00
Date		Year of Cadastre			2024.0000000000	2024.0000000000
		Effective date of value change			20240101.0000000000	20240101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR2024TAR NUMBER80-24-002

PARCEL ID174-280-38

PRIMARY OWNERDUANE LAFLEUR

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

EXPLANATIONSENIOR EXE AND 50K APPROVED AFTER CONFIRMING PFD ELIGIBLE

		CHANGE SUMMARY
	KPB ASSESSED	\$0
DATE	KPB TAXABLE	(\$181,700)
SUBMITTED BY	CITY ASSESSED	\$0
VERIFIED BY	CITY TAXABLE	(\$150,000)
	KPB FLAT TAX	
	CITY FLAT TAX	

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