



Kenai Peninsula Borough

144 North Binkley Street
Soldotna, AK 99669

Meeting Agenda Policies and Procedures Committee

Lane Chesley, Chair
Mike Tupper, Vice Chair
Bill Elam, Member

Tuesday, September 5, 2023

3:30 PM

Betty J. Glick Assembly Chambers

Meeting ID: 884 7373 9641 Passcode: 671108

<https://us06web.zoom.us/j/88473739641?>

[pwd=dW1sY2RYV0F4dURjV25yVW9WUGw3QT09](https://us06web.zoom.us/j/88473739641?pwd=dW1sY2RYV0F4dURjV25yVW9WUGw3QT09)

Meeting ID: 884 7373 9641 Passcode: 671108

NEW BUSINESS

1. Resolutions

- *b. [2023-057](#) A Resolution Authorizing the Mayor to Execute the Fiscal Year 2024 Alaska Land Mobile Radio Communication System Membership Agreements (Mayor)

Attachments:

[Resolution 2023-057](#)

[Memo](#)

[Alaska Land Mobile Radio Fiscal Year 24 Agreement](#)

2. Ordinances for Introduction

- *d. [2023-20](#) An Ordinance Amending Borough Code KPB 19.30.070 to Update the Definition for Economic Development (Ecklund) (Hearing on 10/10/23)

Attachments:

[Ordinance 2023-20](#)

[Memo](#)

- *e. [2023-21](#) An Ordinance Amending Borough Code KPB 5.08.025 Regarding Loans from the Borough's General Fund to Borough Service Areas (Cox) (Hearing on 10/10/23)

Attachments:

[Ordinance 2023-21](#)

[Memo](#)

MAYOR'S REPORT

Mayor's Report Cover Memo

[KPB-5453](#) Mayor's Report to the Assembly

Attachments: [Mayor's Report to the Assembly](#)

1. Assembly Requests/Responses- None.

2. Agreements and Contracts

a. [KPB-5454](#) Authorization to Award a Contract for ITB24-006 Gravel Road Projects FY2024 North Region, Unit 5

Attachments: [ITB24-006 Gravel Road Projects FY2024 North Region, Unit 5](#)

b. [KPB-5455](#) Authorization to Award a Contract for ITB24-008 Gravel Road Projects FY2024 West Region, Units 4 & 6

Attachments: [ITB24-008 Gravel Road Projects FY2024 West Region, Units 4 & 6](#)

c. [KPB-5456](#) Authorization to Award a Contract for ITB24-009 Gravel Road Projects FY2024 Central Region, Units 1 & 2

Attachments: [ITB24-009 Gravel Road Projects FY2024 Central Region, Units 1 & 2](#)

d. [KPB-5457](#) Authorization to Award a Contract for ITB24-012 Gravel Road Projects FY2024 East Region, Unit 3

Attachments: [ITB24-012 Gravel Road Projects FY2024 East Region, Unit 3](#)

e. [KPB-5458](#) Authorization to Award a Contract for ITB24-013 CPL 2023 Material Excavation

Attachments: [ITB24-013 CPL 2023 Material Excavation](#)

f. [KPB-5459](#) Sole Source - H2O Moegy Inc.

Attachments: [Sole Source - H2O Moegy Inc.](#)

3. Other

a. [KPB-5460](#) Investment Report Quarter Ended 06/30/23

Attachments: [Investment Report Quarter Ended 06-30-23](#)

b. [KPB-5461](#) Capital Project Reports - June 30, 2023

Attachments: [Capital Project Reports - June 30, 2023](#)

c. [KPB-5462](#) Budget Revisions - July 2023

Attachments: [Budget Revisions - July 2023](#)

d. [KPB-5463](#) Revenue-Expenditure Report - July 2023

Attachments: [Revenue-Expenditure Report - July 2023](#)

e. [KPB-5464](#) Tax Adjustment Request Approval

Attachments: [Tax Adjustment Request Approval 08.11.23](#)

Introduced by: Mayor
Date: 09/05/23
Action:
Vote:

**KENAI PENINSULA BOROUGH
RESOLUTION 2023-057**

**A RESOLUTION AUTHORIZING THE MAYOR TO EXECUTE THE FISCAL
YEAR 2024 ALASKA LAND MOBILE RADIO COMMUNICATION
SYSTEM MEMBERSHIP AGREEMENTS**

WHEREAS, the Alaska Land Mobile Radio System (“ALMR”) is a statewide effort to develop and implement a communications system capable of providing interoperable radio services for first responders, mutual aid, and emergency and medical response personnel; and

WHEREAS, the ALMR membership agreement submitted for the mayor’s signature is for the period of July 1, 2023, through June 30, 2024, and would provide the Kenai Peninsula Borough (the “Borough”) with access to the Project 25 compliant system, existing radio infrastructure, radio interoperability, system management, and numerous other benefits; and

WHEREAS, pursuant to prior membership in ALMR, the Borough has purchased and placed into operation numerous ALMR radio communication devices and must be a member of ALMR to use this equipment; and

WHEREAS, the cost share for each department and service area for use of the system has been determined and wholly funded by the State of Alaska; and

WHEREAS, pursuant to Paragraph XI.A, nothing in the membership agreement binds the Borough to expend in any fiscal year any sum in excess of available appropriations; and

WHEREAS, the Borough has previously participated as a member in ALMR, and the best interests of the Borough would be served by renewing its membership for the current fiscal year;

NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

SECTION 1. That the Mayor is authorized to execute the accompanying ALMR Communications System Membership Agreement with the Office of Emergency Management, Western Emergency Service Area, Bear Creek Fire Service Area, Central Emergency Service Area, Kachemak Emergency Service Area and Nikiski Fire Service Area for the 2024 fiscal year.

SECTION 2. That this resolution shall be effective retroactively to July 1, 2023.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 5TH DAY SEPTEMBER, 2023.

Brent Johnson, Assembly President

ATTEST:

Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent:

Kenai Peninsula Borough

Office of Emergency Management

MEMORANDUM

TO: Brent Johnson, Assembly President
Members, Kenai Peninsula Borough Assembly

THRU: Peter A. Micciche, Mayor *PM*

FROM: Brenda Ahlberg, Emergency Manager *BA*

DATE: August 24, 2023

RE: Resolution 2023-057, Authorizing the Mayor to Execute the Fiscal Year 2024 Alaska Land Mobile Radio Communication System Membership Agreements (Mayor)

The Alaska Land Mobile Radio (“ALMR”) Communication System is a digital radio system administered by the State of Alaska that provides communications among many member public safety agencies and organizations. The Kenai Peninsula Borough and its service areas use this system to conduct routine operations on a daily basis, as well as during large-scale emergency events.

The Borough’s Office of Emergency Management (OEM) and its Fire/EMS Service Areas are members of the ALMR system and have previously executed agreements for continued membership and use of the system. This resolution authorizes the Mayor to execute the fiscal year 2024 agreements to allow continued utilization of Borough-owned communication equipment on the system.

Funding for the system continues to be funded by the State of Alaska at 100% for the term of these agreements. The cost to each service area and department, if that cost share were not in place, is identified as follows:

Bear Creek Fire	\$	607.90
Central Emergency Services		32,681.02
Kachemak Emergency Services		3,817.31
Nikiski Fire Department		183.47
Office of Emergency Management		439,953.12
Western Emergency Service Area		8,144.28
		<hr/>
	\$	485,387.10

Almost all radio communication equipment used by Borough agencies is compatible with the ALMR system, and continued membership is a requirement to utilize the benefits of the system. Each service area executes its own agreement, which are identical to the main Borough agreement that is attached for brevity.

Your consideration is appreciated.



Alaska Land Mobile Radio Communications System Membership Agreement

Access to the Alaska Land Mobile Radio (ALMR) Communications System provided through this Membership Agreement, and any amendment(s) thereto, is conditioned upon the approval of the terms and conditions of access as outlined in (the) ALMR Communications System Cooperative and Mutual Aid Agreement and approval by the Executive Council.

This Membership Agreement is for the period of July 1, 2023 to June 30, 2024, and entered into by and between (the Member aka User) Kenai Peninsula Borough, whose address is, 253 Wilson Lane, Soldotna, Alaska 99669, and the Alaska Land Mobile Radio (ALMR) Executive Council, whose designated representative is the ALMR Operations Management Office, 5900 E. Tudor Road, Suite 121, Anchorage, AK 99507-1245.

I. PURPOSE

ALMR is a multi-site, dedicated public safety wireless communications system providing portable and mobile coverage to its Member agencies. Member agency benefits and services include, but are not limited to, a Project 25 compliant system, multiple system redundancies with backup power, a wide range of talkgroups, auto affiliation and de-affiliation, electronic identification on all transmissions, microwave system connectivity, encryption availability, emergency alert availability, private calling availability, system security, radio interoperability, system management, review of user agency radio code plug and subscriber unit familiarization, operations management support including, but not limited to those products and services listed in the Operations Management Office (OMO) and System Management Office (SMO) Customer Support Plans.

Every effort will be made to keep the ALMR system operational 24/7. However, both the Member agency and ALMR acknowledge that there may be situations where planned and unplanned system outages may occur. ALMR will make every effort to avoid service disruptions, will promptly notify Member agencies of disruptions, and will make every effort to respond and restore interrupted service in a timely manner. However, acknowledging that service disruptions are likely, ALMR system infrastructure owners will not be liable for any resulting impact from such disruptions.

II. DEFINITIONS

- A.** Abuse of User Privileges: repeated violation of system guidelines, procedures, protocols, or violation of the Membership Agreement may result in termination of the Membership Agreement subject to the review and direction of the Executive Council. A decision by the Executive Council is final and non-appealable.
- B.** Alaska Federal Executive Association (AFEA): Federal government entities, agencies, and organizations, other than the Department of Defense, which operate on the shared ALMR system infrastructure.
- C.** Alaska Land Mobile Radio (ALMR) Communications System: a Motorola ASTRO 25™ Digital Trunking WAN SmartZone system, as established in the Cooperative and Mutual Aid Agreement.
- D.** Alaska Municipal League: a voluntary non-profit organization in Alaska that represents Member local governments.
- E.** Cooperative and Mutual Aid Agreement: the instrument that establishes ALMR and sets out the terms and conditions by which the System will be governed, managed, operated, and modified by the Parties signing the Agreement.
- F.** Department of Defense - Alaska: Alaskan Command (USNORTHERN COMMAND), US Air Force (PACIFIC AIR FORCE/USINDOPACOM) and US Army Installations operating under US Army Installation Management Command.
- G.** Department of Public Safety (DPS): a State of Alaska (SOA) department that oversees, through the Alaska Public Safety Communication Services (APSCS), the SOA Telecommunication System (SATS), ALMR contracts, and also provides communications technical support to state agencies.
- H.** Emergency Alarm: a Project 25 feature, when enabled, allows a Member to transmit an



Alaska Land Mobile Radio Communications System Membership Agreement

- emergency alarm to their dispatch center, or a dispatch center mutually agreed upon.
- I. Executive Council:** governing body made up of three primary members and two associate members representing the original four constituency groups: the State of Alaska, the Department of Defense, Federal Non-DOD agencies (represented by the Alaska Federal Executive Association), and local municipal/government (represented by the Alaska Municipal League and the Municipality of Anchorage).
 - J. Gateway:** a device that allows a disparate radio to communicate in real time, overcoming spectrum, formatting, and other technical challenges.
 - K. Information Assurance (IA):** protects and defends information and information systems by ensuring their availability, integrity, authentication, confidentiality, and non-repudiation. This includes providing for restoration of information systems by incorporating protection, detection, and reaction capabilities.
 - L. Local Governments:** those Alaska political subdivisions defined as municipalities in AS 29.71.800(13).
 - M. Member:** a public safety agency including, but not limited to a general government agency (local, state, tribal, or federal) its authorized employees and personnel (paid or volunteer), and its service provider, participating in and using the system under a Membership Agreement.
 - N. Membership Agreement:** the agreement entered into between the ALMR Operations Management Office, as the designated agent for the Executive Council, and a user agency, which sets forth the terms and conditions under which the system provides services to a user agency and the user agency's responsibilities, while operating on the system.
 - O. Municipality of Anchorage (MOA):** the MOA covers 1,951 square miles with a population of over 290,000. The MOA stretches from Portage, at the southern border, to the Knik River at the northern border, and encompasses the communities of Girdwood, Indian, Anchorage, Eagle River, Chugiak/Birchwood, and the native village of Eklutna.
 - P. Non-Proprietary Talkgroup –** a talkgroup assigned during a multi-agency operation, such as the Interoperability Zone, which is assigned by central dispatch. A non-proprietary talkgroup is not member-exclusive and is cooperatively shared by participating Members.
 - Q. Operations Manager:** represents the User Council interests and makes decisions on issues related to the day-to-day operation of the system and any urgent or emergency system operational or repair decisions; establishes policies, procedures, contracts, organizations, and agreements that provide the service levels as defined in the Service Level Agreement in coordination with the User Council.
 - R. Operations Management Office (OMO):** develops recommendations for policies, procedures, and guidelines; identifies technologies and standards; and coordinates intergovernmental resources to facilitate communications interoperability with emphasis on improving public safety and emergency response communications.
 - S. Party/Parties:** one or more Parties who have signed the Agreement (Cooperative and Mutual Aid Agreement). The Parties to the agreement are Department of Defense - Alaska, Alaska Federal Executive Association, and the State of Alaska, respectively or collectively.
 - T. P25 Standards:** the P25 suite of standards involves digital land mobile radio (LMR) services for local, state, and national (federal) public safety organizations and agencies. P25 is applicable to LMR equipment authorized or licensed, in the U.S., under the National Telecommunications and Information Administration (NTIA) or Federal Communications Commission (FCC) rules and regulations.
 - U. Proprietary Talkgroup:** an exclusive talkgroup assigned to a single, specific agency.
 - V. Radio –** either a Project 25 compliant control station, consolette, mobile or portable radio, which has a unique identification number and is assigned to ALMR.
 - W. Radio Programming:** fleetmapping, template programming and reprogramming, and assignment of talkgroups within ALMR.
 - X. State of Alaska (SOA):** the primary maintainer of the SATS (the State's telecommunications infrastructure system), and shared owner of the System.
 - Y. State of Alaska Telecommunications Systems (SATS):** the State of Alaska telecommunications system microwave network, which is managed by APSCS.



- Z.** System Management: the responsibility residing with the Operations Manager/System Manager on behalf of all ALMR Members that include, but are not limited to:
1. Assign radio use priorities.
 2. Assign radio identification numbers.
 3. Manage talkgroups to assure appropriate use of ALMR.
 4. Set standards for the selection and supervision of ALMR personnel.
 5. Enforce guidelines, procedures, and protocols governing the operation of radios on ALMR.
 6. Generate and use statistical data and reports concerning Member agency talkgroups, call duration, call types, busy signals, and other data analyses and reports; and
 7. Enforce termination of the Membership Agreement when a Member agency's conduct or action(s) cause systemic and/or continuous ALMR operational problems.
- AA.** System Management Office: the team of specialists responsible for management of maintenance and operations of the system.
- BB.** Talkgroup: the electronic equivalent of a channel on a trunked system; a unique group of radio users that can communicate with each other. (NOTE: Talkgroups differ from regular and conventional radio channels in which they are not restricted to a certain radio frequency and may use up to 21 separate frequencies that are assigned by a controller on a control channel.)
- CC.** Codeplug: the software programmed in a radio that controls the radio functions and communication capabilities.
- DD.** User: an agency, person, group, organization, or other entity which has an existing written Membership Agreement to operate on ALMR with one of the Parties to the Cooperative and Mutual Aid Agreement. The terms User and Member are synonymous and interchangeable.
- EE.** User Council: governing body responsible for recommending all operational and maintenance decisions affecting the System. Under the direction and supervision of the Executive Council, the User Council has the responsibility for management oversight and operation of the System. The User Council oversees the development of System operations plans, procedures, and policies.

III. ALMR COMMUNICATIONS SERVICES

Services provided are listed in the Operations Management Office and System Management Office Customer Support Plans at <http://www.alaskalandmobileradio.org>.

IV. GENERAL PROVISIONS

- A.** ALMR Mobile Radio Coverage: ALMR provides portable and mobile radio communication coverage to the Member subject to the Member's responsibilities and compliance with recommended optimal performance standards for equipment, antenna installation, and maintenance. If the Member agency detects possible ALMR network infrastructure malfunctions or radio communication coverage loss, the Member should first contact the ALMR Help Desk and provide specific information regarding, as requested. If the system is cleared as a probable cause, the agency should then contact its equipment service or maintenance provider for an evaluation of the problem. If the service provider determines the problem is not an equipment installation or maintenance problem, the Member should promptly notify the Help Desk. The Help Desk will immediately notify the System Manager, or designated on-call technician, who will promptly investigate and take appropriate corrective action to alleviate the coverage loss or network infrastructure malfunction and report the corrective action to the Member agency. Coverage is not guaranteed and will vary from location to location. The Member agency is encouraged to conduct its own radio communications coverage test to determine the expected coverage level in its geographic jurisdiction.
- B.** Private Calling Availability: an agency may choose to avail itself of Private Calling. Private calling permits properly programmed mobile and portable radios in a talkgroup to enter into one-on-one conversations. Only the initiating and target radio(s) are able to communicate with each other. Private calling can tie-up ALMR System resources. Consequently, a determination of the



need and potential impact on the system will be made by the System Management Office when such a request is received from Member agencies.

- C. Electronic and Infrastructure Maintenance:** ALMR provides complete monitoring, inspection, and maintenance programs for all Motorola P25 trunked ALMR radio frequency (RF) infrastructure in operation at its system sites through contracts and in accordance with the Service Level Agreement.
- D. System Redundancy and Security:** ALMR provides a system redundancy called fault tolerance. With fault tolerance, a single point of failure will generally not result in negative system wide performance. Many redundant and backup systems within ALMR are designed to eliminate complete system failure. Several levels of survivability are available.
- E. Performance Standards and Monitoring:** ALMR utilizes performance standards and diagnostic methods, which are monitored 24 hours a day. System management is maintained at the System Management Office and zone controllers on a daily basis. ALMR staff adhere to stringent quality standards of installation and maintenance through scheduled inspections of all sites, monitoring of Member satisfaction on a regular basis, tracking of Member problems and service requests, monitoring of scheduled and unscheduled System downtime, oversight of System traffic performance, drive testing within System, collection and analysis of empirical data, and planned system upgrades and enhancements.
- F. Upgrades and Enhancements:** upgrades are changes made to ALMR infrastructure to assure compliance or to improve upon previously existing features and operations of ALMR. Some upgrades may be provided to all Member agencies at no additional charge. Enhancements are modifications made to ALMR services or systems that add functions or features not originally part of ALMR or the services requested by the Member agencies. Such enhancements made to the infrastructure may also require an upgrade or replacement of user subscriber assets. To access such enhancements and features, it is solely the responsibility of the User to upgrade their subscriber assets. Also, if applicable, enhancements may necessitate an adjustment in all Member agencies fees.
- G. Gateway Use:** Gateways are options for members to use if they have a gateway device and obtain the required approval to use it on the system.
- H. Information Assurance:** as provided through the Department of Defense Information Assurance Risk Management Framework (DIARMF).
- I. OMO Standards Measurement and Trends:** as provided by the Operations Management Office Customer Support Plan and the Service Level Agreement.
- J. Service Level Agreement:** outlines the operations and maintenance services as required by the User Council for the sustainment and operations of the ALMR infrastructure. The performance metrics contained in the SLA describe the maintenance standards for ALMR system infrastructure owners.
- K. State-owned frequencies:** Subsequent to provisions of Federal Communications Commission (FCC) Regulation 47CFR90.421(b), the State Of Alaska grants specific and limited permission as a part of ALMR membership to utilize the frequencies listed in below under the terms and conditions of the State's FCC license(s). These frequencies are specifically set aside for public safety interoperability and used as part of the designated required interop zones for membership. Members shall immediately cease using any or all frequencies upon the request of the state, all channels will be named per state instructions.
- L. Interoperability Zone Conventional Channels:** State1, State2 and NSAR (National Search and Rescue, also called VSAR16 in the DHS NIFOG) are licensed to the State of Alaska, specifically the APSCS frequency manager. ALMR membership has authorization to use those three channels statewide for their intended purpose by the State. FCC call signs can be provided by contacting the APSCS office. VCall 10, VTAC 11-14, and 36 are authorized nationwide by the FCC for local interoperability use; rules are in the DHS NIFOG. Channels 8-16 in the three ALMR interop zones are the State of Alaska standard VHF interop channels as outlined in the TICP part of the SCIP.

V. MEMBERSHIP OBLIGATIONS



- A. Activation and Member Fees** – Not later than June 30 each year, the Parties (signatories) to the Cooperative and Mutual Aid Agreement will determine the cost share of individual Members, if applicable. Each Party to the Cooperative and Mutual Agreement will be responsible for communicating any associated costs to the Member agencies.
1. **State of Alaska** - For FY2024, cost share for your agency is calculated at N/A. The State of Alaska Department of Public Safety has funded your cost share in the amount of N/A. Your final cost share due is N/A.
 2. **Department of Defense** - For FY2024, cost share for your agency is calculated at N/A. Your final cost share due is N/A. You will coordinate directly with the State of Alaska Department of Public Safety to fulfill your cost share obligation.
 3. **Federal Non-DOD** - For FY2024, cost share for your agency is calculated at N/A. Your final cost share due is N/A. You will coordinate directly with the State of Alaska Department of Public Safety to fulfill your cost share obligation.
 4. **Municipalities/NGOs** - For FY2024, cost share for your agency is calculated at \$439,953.12. The State of Alaska Department of Public Safety has funded your cost share in the amount of \$439,953.12. Your final cost share due is \$.00.
- B. Funding Obligation:** Individual Member agencies operating on the System are responsible for requesting and obtaining sufficient funds to cover that Member's annual cost share and shared system infrastructure costs, as applicable. Use of the State of Alaska Infrastructure Operations and Maintenance contract, requires timely payment of invoices. By using this contract vehicle, member agencies will abide by payment timelines and penalties as detailed: Payment of invoices is NET 30 Days; non-payment after 45 days may incur a penalty.
NOTE: The DOD Member agency Contract Officer Representative (COR) will be responsible for assuring funds associated with their apportioned cost share, infrastructure and Operations Management cost liability are provided and in place, as required, to ensure timely execution of contracts providing mutual services for the ALMR Membership.
- C. Member Radio Equipment:** Member agencies may only use ALMR-approved radio equipment. Member agencies are responsible for acquiring and obtaining programming for their own equipment. A list of acceptable radio equipment is available on the ALMR website or from the System Management Office. This list will be updated as additional radios pass the acceptance test procedures (ATP). Member agencies are accountable for equipment used on the ALMR system and must report the lost, stolen, damaged, or destroyed equipment to the Help Desk immediately upon discovery. IAW the Asset Management Procedure 400-8, agencies should reconcile the annual subscriber audit report provided by the SMO against their records and forward any discrepancies via email or fax to the SMO.
- D. Radio Maintenance and Repair:** Each Member agency is responsible for proper maintenance and repair of its radio subscriber equipment. This ensures that the member agency's radios are in optimal operating order and will not have an adverse impact on other Members' use of ALMR.
- E. Personal Business:** No personal business may be conducted on ALMR by the Member, its employees, or authorized agents, including volunteers and the Member agency's service provider.
- F. Compliance with Federal, State and Local Laws:** Member agencies will comply with all current and future Federal, State, and local laws, rules, and regulations, as they relate to consolidated public safety and dispatching.
- G. Compliance with Guidelines, Procedures, and Protocols:** The Member agencies will comply with all guidelines, policies, procedures, and protocols governing the operation and use of the ALMR system as established by the User Council, approved by the Executive Council, and enacted by the Operations Management or System Management Offices. Member agencies will comply with all directives of the Executive Council, including but not limited to those listed in this Membership Agreement. Copies of policies and procedures are available to the Member agencies through the Operations Management Office or at <http://www.alaskalandmobileradio.org>.
- H. Member Agency POC:** Each Member agency will identify a central point of contact (POC) to serve as its liaison to the ALMR System Management Office. The POC will be responsible for authorization of codeplug modifications, coordination of new radios onto ALMR, providing



fleetmapping data for record keeping purposes, providing after-hour emergency telephone numbers for member-owned infrastructure as outlined in the ALMR Service Level Agreement, and attending meetings necessary for the safe and efficient operation of ALMR. Member agencies are responsible for notifying the ALMR Help Desk/OMO immediately upon changes to their POCs.

- I. Security: All management console or dispatch console operators shall complete the required ALMR IA Training prior to obtaining ALMR System user credentials. All system users shall comply with the timely application of security patches/updates when notified of their availability by the SMO. No agency shall allow the connection of unauthorized components to the System or to any port on the system at any time. Agencies shall ensure no non-standard, unapproved applications are loaded on ALMR computers, servers, or routers at any time. Agencies shall ensure no unauthorized personnel are allowed access to system management components (e.g., management consoles) at any time. Member agencies shall ensure encryption is used, whenever appropriate. Agencies shall comply will all Information Assurance controls, policies, procedures, and processes.
- J. Corrective Action: In order to protect the integrity, security, safety, and efficient operation of ALMR for all its Member agencies, Member agencies will take appropriate corrective action against any of its employees who violate ALMR guidelines, procedures, or protocols including those set out in this Membership Agreement.
- K. System Management: Member agencies will comply with System Management direction in order to ensure the safe and efficient operation of ALMR for all Members.
- L. Trained Personnel: Member agencies are responsible for providing training to their personnel and will not permit any employee or other personnel, including volunteers, to use ALMR until such individual(s) have received proper/appropriate radio use and security training.
- M. Contracting Responsibilities: DOD Member Agencies/Organizations: DOD Member agencies/organizations will nominate a Contracting Officer Representative (COR) through the ALMR Contract Functional Commander (ALCOM J6) to 673rd Contracting for appointment. DOD Member agencies/organizations will maintain a COR at all times. CORs will execute the contract administration related to requirements that agencies/organizations execute through the associated ALMR contracts from which they obtain services.

VI. DISPUTE RESOLUTION

If any issue of ALMR non-performance arises under this Membership Agreement, the parties to the Cooperative and Mutual Aid Agreement agree to resolve the issue at the lowest management level of each party. In the event the issue remains unresolved, the parties agree to immediately escalate the issue to upper-level management for their consideration. They will consider the details of the non-performance issue, assess whether there have been past issues of non-performance, determine how long the non-performance has been continuing, determine the seriousness of the non-performance, and negotiate, in good faith, a mutually agreeable solution. In the event all parties cannot agree on a solution, the non-performance issue shall be directed to the Executive Council who will consult with, and seek advice from, the User Council on resolution of the non-performance issue. A decision by the Executive Council is final and non-appealable.

VII. GOVERNANCE

- A. Executive Council: The Executive Council provides direction for the administration and operation of ALMR. The Executive Council is charged with responsibility to review and approve recommendations regarding future ALMR system features and enhancements, review and advise on customer service complaints, non-performance issues and potential Member agency termination due to of abuse of user privileges. The Executive Council takes advice from the User Council and other committees, working groups, and advisory panels set up by the Executive Council to assist them in making determinations on policy and direction. (Members of the Executive Council are listed at www.alaskalandmobileradio.org)



- B. User Council:** The User Council establishes policies and procedures regarding the operation of ALMR. The User Council is responsible for all operational and maintenance decisions affecting the system. Under the direction and supervision of the Executive Council, the User Council has the responsibility for management oversight and operations of the system. The User Council, through the OMO, oversees the development of System operations plans, procedures, and policies under the direction and guidance of the Executive Council. (Members of the User Council are listed at www.alaskalandmobileradio.org)

VIII. DURATION, CANCELLATION, & TERMINATION OF MEMBERSHIP

Agency membership on ALMR will remain in effect until canceled or terminated by the member agency upon one-year written notice. The Membership Agreement, between the Member agency and the Executive Council, may also be terminated for violation(s) of the terms and conditions of the Cooperative and Mutual Aid Agreement (inclusive of its appendices) upon one-year written notice to the Member agency. Termination for cause, or departure at the request of the agency, does not relieve the Member agency of their financial obligations, if applicable, for the inclusive term of the membership (as specified on page one). Termination is subject to review and approval by the Executive Council.

IX. TERMINATION ASSISTANCE

If this Membership Agreement is canceled or terminated for any reason, ALMR will provide reasonable assistance as requested by the Member agency to allow for the orderly transfer of services.

X. MISCELLANEOUS

- A. Waiver:** the failure of a signatory to insist upon strict adherence to any term of this Membership Agreement shall not be considered a waiver or deprive the signatory of the right thereafter to insist upon the strict adherence to that term of the Membership Agreement.
- B. Modification:** this Membership Agreement may not be modified, amended, extended, or augmented, except by written amendment signed by both the signatories to the Membership Agreement and approved by the Executive Council.
- C. Governing Law:** this Membership Agreement shall be governed by and construed in accordance with the laws of the State of Alaska, and any and all applicable Federal laws.
- D. Headings:** the headings given to the sections and paragraphs of this Membership Agreement are inserted only for convenience and are in no way to be construed as part of this Membership Agreement, or as a limitation of the scope of the particular sections or paragraphs to which the heading refers.
- E. Independent Contractor Relationship:** the relationship between ALMR and Member agencies is that of an independent contractor and client. No agent, employee, or servant of ALMR shall be deemed to be an employee, agent, or servant of the Member agencies. Member agencies will be solely and entirely responsible for its acts and the acts of its agents, employees, servants, subcontractors, and volunteers regarding compliance with this Membership Agreement.

XI. SPECIAL PROVISIONS

- A. Funding Obligation:** Per the Cooperative and Mutual Aid Agreement, Article 2, Section 11, and Article 9, Section 7, and as further noted in Article 11, Section 6, nothing contained in this Membership Agreement shall be construed as binding the Member agency to expend in any one fiscal year any sum in excess of available appropriations made by Congress, the Alaska Legislature, a city council, a borough assembly, or a board of directors for the purposes of this Membership Agreement for that fiscal year, or to be obligated to make an expenditure of money in excess of such appropriations.
- B. Liability:** the signatories to this Membership Agreement verify their represented agencies accept responsibility for any property damage, injury, or death, caused by the acts or omissions of their



respective employees acting within the scope of their employment under this Membership Agreement to the fullest extent permitted by law. Signatories shall not be held personally liable for financial or any other obligations, clauses, or responsibilities regarding this system or its effects.

XII. NOTICES

All notices given under this Membership Agreement, except for emergency service requests, will be made in writing. All notices will be sent to the Member agencies as follows: (fill in all gray fields, as applicable)

Agency Name Kenai Peninsula Borough
POC Name Brenda Ahlberg
Address 1 253 Wilson Lane
Address 2 _____
City Soldotna
Zip code 99669
Phone 907-262-2098
Cell 907-231-6505
Fax: 907-714-2395
Attention Brenda Ahlberg
E-mail bahlberg@kpb.us

Execution of this Membership Agreement may only be made by a duly authorized representative of the Member agency/local unit of government. By signing, agencies acknowledge understanding and acceptance of all terms and conditions of membership and agree to pay their cost share allotment, as listed on page 5. This Membership Agreement shall become effective as of the date of the last signature.

AUTHORIZED MEMBER SIGNATORY:

Agency Name Kenai Peninsula Borough
Representative Name Peter A. Micciche
Representative Title Borough Mayor
Signature _____
Date _____

AUTHORIZED PARTY SIGNATORY:

Entity Name State of Alaska
Representative Name Mr. Scott Stormo
Representative Title APSCS Manager
Signature _____
Date _____



**Alaska Land Mobile Radio Communications System
Membership Agreement**

Alaska Land Mobile Radio
Attention: Operations Management Office
5900 East Tudor Road, Suite 121
Anchorage, Alaska 99507-1245

Approval (under authority vested by the Executive Council)

Paul Fussey
Operations Manager

Signature

Date

Introduced by: Ecklund
Date: 09/05/23
Hearing: 10/10/23
Action:
Vote:

**KENAI PENINSULA BOROUGH
ORDINANCE 2023-20**

**AN ORDINANCE AMENDING BOROUGH CODE KPB 19.30.070 TO UPDATE THE
DEFINITION FOR ECONOMIC DEVELOPMENT**

WHEREAS, in 2022, the Alaska Legislature enacted House Bill 411 (HB 411) relating to municipal economic development;

WHEREAS, this ordinance updates Borough Code and uses the exact definition that HB 411 added to AS 29.71.800;

NOW, THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

SECTION 1. That KPB 19.30.070 is hereby amended to read as follows:

19.30.070. Definitions.

For purposes of this chapter, the following terms shall have the following meanings.

Adds to long-term tax base means an increase in the assessed valuation of taxable property in the borough.

Bank-ready business plan means a business plan typically required by banks for loan applicants containing, at a minimum:

- 1) a detailed description of the company and proposed project;
- 2) a detailed description of the product or service to be rendered;
- 3) a feasibility study including market opportunity, competition, trends, research and promotional strategies, management strategies including job creation, job descriptions, key personnel, and long- and short-term employment projections, detailed financial projections for the next five years;
- 4) resumes of all managerial and significant technical personnel;

- 5) financial statements of the company, including the current year and up to five previous years for any such years the company has been in business; and
- 6) an analysis of how this project qualifies for direct borough support under this chapter, and a detailed description of the requested borough support.

Economic development means an action intended to result in an outcome that causes an increase in, or avoids a decrease of, economic activity, gross domestic product, or the tax base. [PRIVATE SECTOR EXPANSION THAT CREATES PERMANENT JOBS, ADDS TO THE BOROUGH'S LONG-TERM TAX BASE, AND RESULTS IN ENHANCED ECONOMIC ACTIVITY AND QUALITY OF LIFE FOR BOROUGH RESIDENTS.]

[ENHANCED ECONOMIC ACTIVITY MEANS AN ACTIVITY WHICH INCREASES JOB OPPORTUNITIES AND OTHERWISE ENCOURAGES THE ECONOMIC GROWTH OF THE BOROUGH INCLUDING THE DEVELOPMENT OF ITS NATURAL RESOURCES THROUGH THE ESTABLISHMENT AND EXPANSION OF MANUFACTURING, INDUSTRIAL, EXPORT, SMALL BUSINESS, AND BUSINESS ENTERPRISES AND OTHER FACILITIES.

ENHANCED QUALITY OF LIFE MEANS AN IMPROVEMENT OF COMMUNITY CHARACTERISTICS AFFECTING LIFESTYLES WITHIN THE BOROUGH, BASED UPON COMMUNITY STANDARDS AS DETERMINED BY THE BOROUGH ASSEMBLY WITH INPUT FROM THE COMMUNITY AT LARGE.]

Permanent jobs means full-time equivalent jobs for five continuous years excluding construction jobs which are tied directly to the economic development project.

SECTION 2. That this ordinance shall be effective immediately upon enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY OF * 2023.

Brent Johnson, Assembly President

ATTEST:

Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent:

Kenai Peninsula Borough Assembly

MEMORANDUM

TO: Brent Johnson, Assembly President
Members, Kenai Peninsula Borough Assembly

FROM: Cindy Ecklund, Assembly Member *CE*

DATE: August 24, 2023

RE: Ordinance 2023-20, Amending Borough Code KPB 19.30.070 to Update the Definition for Economic Development (Ecklund)

House Bill 411, enacted in 2022 and signed into law, added a definition for “economic development” to Title 29 of the Alaska Statutes.

Per AS 29.71.800(9): “‘economic development’ means an action intended to result in an outcome that causes an increase in, or avoids a decrease of, economic activity, gross domestic product, or the tax base;”

This Ordinance will amend Borough Code to align with State Statutes by using the exact same definition that is found in AS 29.71.800.

Your consideration is appreciated.

Introduced by: Cox
Date: 09/05/23
Hearing: 10/10/23
Action:
Vote:

**KENAI PENINSULA BOROUGH
ORDINANCE 2023-21**

**AN ORDINANCE AMENDING BOROUGH CODE KPB 5.08.025 REGARDING LOANS
FROM THE BOROUGH’S GENERAL FUND TO BOROUGH SERVICE AREAS**

- WHEREAS,** current KPB 5.08.025 provides that loans from the general fund to service areas must be in accordance with specific loan terms and conditions “unless otherwise approved by ordinance”;
- WHEREAS,** since enacting KPB 5.08.025 none of the loans approved by the assembly have matched the specific terms and conditions set out in KPB 5.08.025; and
- WHEREAS,** this ordinance repeals the specific terms and conditions and replaces them with loan requirements that will be adhered to when setting the terms and conditions for the specific loan and set of circumstances being considered;

**NOW, THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KENAI
PENINSULA BOROUGH:**

SECTION 1. That KPB 5.08.025 is hereby amended to read as follows:

**5.08.025. Authorization and standards for lending money to service areas [FOR
LAND AND CAPITAL IMPROVEMENTS]from the borough general fund.**

Service areas may borrow money from the general fund [ONLY] in accordance with the [FOLLOWING] loan terms and conditions [UNLESS OTHERWISE] approved by ordinance. The following requirements will be specifically addressed within the ordinance:

1. Loans shall only be for the purpose of financing [THE] start-up costs, acquisitions [OF LAND] or [CAPITAL] improvements that the Assembly finds are in the best interest of the borough and service area after consideration of the service area board’s recommendation;
2. The term[S] of the loan [SHALL BE FOR NO MORE THAN FIVE YEARS] must be approved for a fixed period of time of not more than five years and allow early payoff;

3. The fixed or variable rate of interest [SHALL BE THE PRIME RATE IN EFFECT ON THE DATE OF ORDINANCE APPROVAL PLUS 2 PERCENT] must be established pursuant to a published indexed rate. The rate may not be less than the expected rate of return to be earned by existing borough general fund investment accounts over the same period of time as the loan;
4. The total amount borrowed by a service area pursuant to this section [MAY NOT EXCEED \$150,000 AT ANY TIME] must be stated in the title of the ordinance and fixed by the terms of the ordinance. This amount may be amended by ordinance;
5. [PAYMENTS SHALL BE PAID IN EQUAL ANNUAL INSTALLMENTS UPON ADOPTION OF EACH YEAR'S ANNUAL BUDGET UNTIL THE LOAN IS PAID IN FULL] The ordinance must provide the frequency and amount of installment payments, and whether the installments include required lump sum balloon payments; and
6. [ALL SUCH LOANS MUST BE APPROVED BY THE ASSEMBLY BY ORDINANCE, AND THE ASSEMBLY MAY ADD SUCH ADDITIONAL TERMS AND CONDITIONS AS IT FINDS IN THE BEST INTERESTS OF THE BOROUGH] The ordinance will state whether or not an increase in the service area mill levy will be needed for loan repayment. If the assembly determines that the loan will require an increase in the service area mill levy for repayment purposes, the loan must first be approved by the voters of the service area at a regular or special election before any funds can be distributed.

SECTION 2. That this ordinance shall be effective immediately.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY OF * 2023.

Brent Johnson, Assembly President

ATTEST:

Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent:

Kenai Peninsula Borough Assembly

MEMORANDUM

TO: Brent Johnson, Assembly President
Members, Kenai Peninsula Borough Assembly

FROM: Tyson Cox, Assembly Vice-President *TRC*

DATE: August 24, 2023

RE: Ordinance 2023-21, Amending Borough Code KPB 5.08.025 Regarding Loans from the Borough's General Fund to Borough Service Areas (Cox),

Current KPB 5.08.025 code provides that loans from the general fund to service areas must be in accordance with specific loan terms and conditions "unless otherwise approved by ordinance".

Since enacting KPB 5.08.025 none of the loans approved by the assembly have matched the specific terms and conditions set out in KPB 5.08.025.

This ordinance repeals the specific terms and conditions and replaces them with loan requirements that will be adhered to when setting the terms and conditions for the specific loan and set of circumstances being considered.


These changes will therefore provide necessary flexibility while also setting requirements to follow when the general fund is loaning money to a service area.

Your consideration is appreciated.

Kenai Peninsula Borough
Office of the Borough Mayor

MAYOR'S REPORT TO THE ASSEMBLY

TO: Brent Johnson, Assembly President
Members, Kenai Peninsula Borough Assembly

FROM: Peter A. Micciche, Kenai Peninsula Borough Mayor 

DATE: September 5, 2023

Assembly Request / Response

None

Agreements and Contracts

- a. Authorization to Award Contract for ITB24-006 Gravel Road Projects FY2024 North Region, Unit 5
- b. Authorization to Award Contract for ITB24-008 Gravel Road Projects FY2024 West Region, Units 4 & 6
- c. Authorization to Award Contract for ITB24-009 Gravel Road Projects FY2024 Central Region, Units 1 & 2
- d. Authorization to Award Contract for ITB24-012 Gravel Road Projects FY2024 East Region, Unit 3
- e. Authorization to Award Contract for ITB24-013 CPL 2023 Material Excavation
- f. Sole Source – H2O Moegy Inc.

Other

- a. Budget Revisions – Investment Report Quarter Ended 6/30/23
- b. Capital Project Reports – June 30, 2023
- c. Budget Revisions – July 2023
- d. Revenue-Expenditure Report – July 2023
- e. Tax Adjustment Request Approval

Kenai Peninsula Borough Purchasing & Contracting

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor

THRU: John Hedges, Purchasing & Contracting Director *JH*

FROM: Scott Griebel, Roads Director *SG*

DATE: August 15, 2023

RE: Authorization to Award a Contract for ITB24-006 Gravel Road Projects FY2024 North Region, Unit 5

The Purchasing and Contracting Office formally solicited and received bids for the ITB24-006 Gravel Road Projects FY2024 – North Region, Unit 5. Bid packets were released on July 12, 2023 and the Invitation to Bid was advertised in the Peninsula Clarion on July 12, 2023 and the Homer Daily News on July 13, 2023.

The project consists of the contractor providing all labor and materials to place gravel in the North Region, Unit 5. - Ral Street, 340 cubic yards KPB Type II; - Riley Avenue, 510 cubic yards KPB Type II; - Scenic View Loop, 1,500 cubic yards KPB Type I; - Scenic View Loop, 1,500 cubic yards of KPB Type II per the Scope of Work in ITB24-006.

On the due date of August 2, 2023, two (2) bids were received and reviewed to ensure that all the specifications and delivery schedules were met. The low bid of \$88,550.00 was submitted by Chumley's Inc., Nikiski, Alaska.

Your approval for this bid award is hereby requested. Funding for this project is in account number 434.33950.24GRV.43011.

P. Micciche

Peter A. Micciche, Borough Mayor

8/17/2023

Date

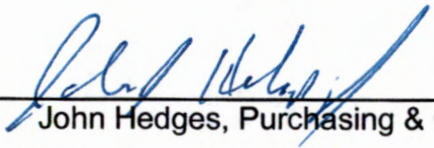
FINANCE DEPARTMENT FUNDS VERIFIED	
Acct. No.	434.33950.24GRV.43011
Amount	\$88,550.00
By: <i>CG BH</i>	Date: 8/16/2023
NOTES : NA	

**KENAI PENINSULA BOROUGH
PURCHASING & CONTRACTING**

BID TAB FOR: ITB24-006 Gravel Road Projects FY2024 - North Region, Unit 5

CONTRACTOR	LOCATION	BASE BID
Chumley's Inc.	Nikiski, Alaska	\$88,550.00
Foster Construction LLC	Soldotna, Alaska	\$156,200.00

DUE DATE: August 2, 2023

KPB OFFICIAL: 
John Hedges, Purchasing & Contracting Director

Kenai Peninsula Borough Purchasing & Contracting

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor

THRU: John Hedges, Purchasing & Contracting Director *JH*

FROM: Scott Griebel, Roads Director *SG*

DATE: August 15, 2023

RE: Authorization to Award a Contract for ITB24-008 Gravel Road Projects FY2024 West Region, Units 4 & 6

The Purchasing and Contracting Office formally solicited and received bids for the ITB24-008 Gravel Road Projects FY2024 – West Region, Units 4 & 6. Bid packets were released on July 12, 2023 and the Invitation to Bid was advertised in the Peninsula Clarion on July 12, 2023 and the Homer Daily News on July 13, 2023.

The project consists of the contractor providing all labor and materials to place gravel in the West Region, Units 4 & 6. - Tim Avenue, 850 cubic yards KPB Type II; - Green Lane, 400 cubic yards of KPB Type II; - Party Circle, 150 cubic yards of KPB Type II; - Blanch Street, 340 cubic yards of KPB Type II; - Horace Street, 475 cubic yards of KPB Type II; - Colsen Street, 300 cubic yards of KPB Type II; - Woody Street, 200 cubic yards of KPB Type II; - Helgeson Avenue E, 750 cubic yards of KPB Type II per the Scope of Work in ITB24-008.

On the due date of August 2, 2023, three (3) bids were received and reviewed to ensure that all the specifications and delivery schedules were met. The low bid of \$83,060.12 was submitted by Steam on Wheels, LLC, Soldotna, Alaska.

Your approval for this bid award is hereby requested. Funding for this project is in account number 434.33950.24GRV.43011.

P. Micciche

Peter A. Micciche, Borough Mayor

8/17/2023

Date

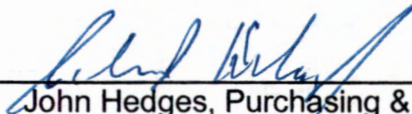
FINANCE DEPARTMENT FUNDS VERIFIED	
Acct. No.	434.33950.24GRV.43011
Amount	\$83,060.12
By: <i>CS BH</i>	Date: 8/16/2023
NOTES : NA	

**KENAI PENINSULA BOROUGH
PURCHASING & CONTRACTING**

BID TAB FOR: ITB24-008 Gravel Road Projects FY2024 - West Region, Units 4 & 6

CONTRACTOR	LOCATION	BASE BID
Steam on Wheels, LLC	Soldotna, Alaska	\$83,060.12
Chumley's Inc.	Nikiski, Alaska	\$90,332.55
Foster Construction, LLC	Soldotna, Alaska	\$90,332.55

DUE DATE: August 2, 2023

KPB OFFICIAL: 
John Hedges, Purchasing & Contracting Director

Kenai Peninsula Borough Purchasing & Contracting

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor

THRU: John Hedges, Purchasing & Contracting Director *JH*

FROM: Scott Griebel, Roads Director *SG*

DATE: August 15, 2023

RE: Authorization to Award a Contract for ITB24-009 Gravel Road Projects FY2024 Central Region, Units 1 & 2

The Purchasing and Contracting Office formally solicited and received bids for the ITB24-009 Gravel Road Projects FY2024 – Central Region, Units 1 & 2. Bid packets were released on July 12, 2023 and the Invitation to Bid was advertised in the Peninsula Clarion on July 12, 2023 and the Homer Daily News on July 13, 2023.

The project consists of the contractor providing all labor and materials to place gravel in the Central Region, Units 1 & 2. - A Private Road, 300 cubic yards KPB Type II; - Mockingjay Avenue, 160 cubic yards KPB Type II; - Doser Road, 150 cubic yards KPB Type II; - June Drive, 1,100 cubic yards KPB Type II; - Duncan Drive 950 cubic yards of KPB Type II; - Evergreen Drive, 1,220 cubic yards of KPB Type II per the Scope of Work in ITB24-009.

On the due date of August 2, 2023, three (3) bids were received and reviewed to ensure that all the specifications and delivery schedules were met. The low bid of \$92,257.60 was submitted by Steam on Wheels, LLC, Soldotna, Alaska.

Your approval for this bid award is hereby requested. Funding for this project is in account number 434.33950.24GRV.43011.

Alycia

8/17/2023

Peter A. Micciche, Borough Mayor

Date

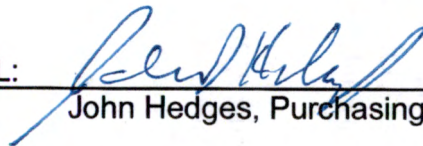
FINANCE DEPARTMENT FUNDS VERIFIED	
Acct. No.	434.33950.24GRV.43011
Amount	\$92,257.60
By: <i>CS BH</i>	Date: 8/16/2023
NOTES : NA	

**KENAI PENINSULA BOROUGH
PURCHASING & CONTRACTING**

BID TAB FOR: ITB24-009 Gravel Road Projects FY2024 - Central Region, Units 1 & 2

CONTRACTOR	LOCATION	BASE BID
Steam on Wheels, LLC	Soldotna, Alaska	\$92,257.60
Hammond Trucking Excavation, Inc.	Soldotna, Alaska	\$93,168.50
Chumley's Inc.	Nikiski, Alaska	\$139,680.00

DUE DATE: August 2, 2023

KPB OFFICIAL: 
John Hedges, Purchasing & Contracting Director

Kenai Peninsula Borough Purchasing & Contracting

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor

THRU: John Hedges, Purchasing & Contracting Director *JH*

FROM: Scott Griebel, Roads Director *SG*

DATE: August 15, 2023

RE: Authorization to Award a Contract for ITB24-012 Gravel Road Projects FY2024 East Region, Unit 3

The Purchasing and Contracting Office formally solicited and received bids for the ITB24-012 Gravel Road Projects FY2024 – East Region, Unit 3. Bid packets were released on July 12, 2023 and the Invitation to Bid was advertised in the Peninsula Clarion and Seward Journal on July 12, 2023 and in the Homer Daily News on July 13, 2023.

The project consists of the contractor providing all labor and materials to place gravel in the East Region, Unit 3. - Beach Drive, 1,000 cubic yards of KPB Type II per the Scope of Work in ITB24-012.

On the due date of August 2, 2023, one (1) bid was received and reviewed to ensure that all the specifications and delivery schedules were met. The low bid of \$37,500.00 was submitted by Metco Alaska, LLC, Seward, Alaska.

Your approval for this bid award is hereby requested. Funding for this project is in account number 434.33950.24GRV.43011.

P. Micciche

 Peter A. Micciche, Borough Mayor

8/17/2023

 Date


FINANCE DEPARTMENT FUNDS VERIFIED	
Acct. No.	<u>434.33950.24GRV.43011</u>
Amount	<u>\$37,500.00</u>
By: <i>CG BH</i>	Date: <u>8/16/2023</u>
NOTES: NA	

**KENAI PENINSULA BOROUGH
PURCHASING & CONTRACTING**

BID TAB FOR: ITB24-012 Gravel Road Projects FY2024 - East Region, Unit 3

CONTRACTOR	LOCATION	BASE BID
Metco Alaska, LLC	Seward, Alaska	\$37,500.00

DUE DATE: August 2, 2023

KPB OFFICIAL: 
John Hedges, Purchasing & Contracting Director

Kenai Peninsula Borough Purchasing & Contracting

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor

THRU: John Hedges, Purchasing & Contracting Director *JH*

FROM: Lee Frey, Solid Waste Director *LF*

DATE: August 23, 2023

RE: Authorization to Award a Contract for ITB24-013 CPL 2023 Material Excavation

The Purchasing and Contracting Office formally solicited and received bids for ITB24-013 CPL 2023 Material Excavation. Bid packets were released on August 1, 2023 and the Invitation to Bid was advertised in the Peninsula Clarion on August 2, 2023.

The project consists of providing all labor and materials for excavating a selected zone of the Construction & Demolition expansion area and stockpile material as directed by the Borough for the CPL 2023 Material Excavation project.

On the due date of August 17, 2023, three (3) bids were received and reviewed to ensure that all the specifications and delivery schedules were met. The low bid of \$62,550.00 was submitted by Foster Construction, LLC., Soldotna, Alaska.

Your approval for this bid award is hereby requested. Funding for this project is in account number 411-32122-24495-43011.



Peter A. Micciche, Borough Mayor

8/23/2023

Date

FINANCE DEPARTMENT FUNDS VERIFIED	
Acct. No.	411-32122-24495-43011
Amount	\$62,550.00
By: <i>CJ BH</i>	Date: 8/23/2023

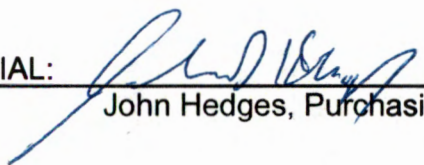
NOTES: NA

**KENAI PENINSULA BOROUGH
PURCHASING & CONTRACTING**

BID TAB FOR: ITB24-013 CPL 2023 MATERIAL EXTRACTION

CONTRACTOR	LOCATION	BASE BID
Foster Construction, LLC	Soldotna, Alaska	\$62,550.00
Clark Management Inc.	Anchor Point, Alaska	\$82,080.00
Andrews and Sons, LLC	Seward, Alaska	\$92,160.00

DUE DATE: August 17, 2023

KPB OFFICIAL: 
John Hedges, Purchasing & Contracting Director

Kenai Peninsula Borough Nikiski Fire Department

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor

Thru: John Hedges, Purchasing and Contracting Director *JH*

FROM: Trent Burnett, NFD Fire Chief *TB*

DATE: August 8, 2023

RE: Sole Source – H2O Moegy Inc.

Nikiski Fire Department (NFD) is requesting a sole source purchase request from **H2O Moegy Inc.**, for HydroFlow HS 40 and 160 Industrial HydroFLOW, both with surge protectors. HydroFlow West is the master distributor for products on the west coast. H2O Moegy Inc is HydroFlow's dealer for the Kenai Peninsula and Alaska Territory. We have attempted to get two more quotes from other dealers down in the lower 48 and they both directed us to contact H2O Moegy Inc for purchasing HydroFlow's for our location.

This equipment will provide environmentally friendly, chemical-free water conditioning, prevention removal of hard water, scale and bio-film, eradication of bacteria and algae and significant corrosion reduction inside the piping system at Nikiski Fire Station #3.

The Station has been using temporary loaner HydroFlow's until we can purchase new ones. NFD was originally told to budget \$10,000 for these HydroFlow's for FY24. (NFD will take the budgeted window replacement for Station#1 (\$5,000) to make up the difference.)

Your consideration and support of this request outlined above would be appreciated. Funding for this project is \$15,569.08 and in account number 206.51110.00000.43780.

Approved: *P. Micciche*
Peter A. Micciche, Mayor

8/9/2023
Date

NOTES: NA

FINANCE DEPARTMENT FUNDS VERIFIED	
Acct. No. <u>206.51110.00000.43780</u>	
Amount \$ <u>15,569.08</u>	
By: <u><i>CJH BT</i></u>	Date: <u>8/8/2023</u>

Kenai Peninsula Borough

Finance Department

MEMORANDUM

TO: Brent Johnson, Assembly President
Members of the Kenai Peninsula Borough Assembly

THRU: Peter A. Micciche, Borough Mayor *AM*
Brandi Harbaugh, Finance Director *BH*

FROM: Chad Friedersdorff, Financial Planning Manager *CF*

DATE: August 24, 2023

RE: Investment Report quarter ended 6/30/23

Attached is the Quarterly Investment Report of the Kenai Peninsula Borough for the quarter ending June 30, 2023.

Portfolio Statistics	Quarter Ended 3/31/2023	Quarter Ended 6/30/2023
Average Daily Balance	\$354,005,531	\$360,631,203
Earned Interest Yield	2.908%	3.191%
Duration in Years	1.79	1.81
Book Value	\$372,420,684	\$356,546,296
Market Value	\$364,355,019	\$348,022,274
Percent % of Market Value	102.21%	102.45%

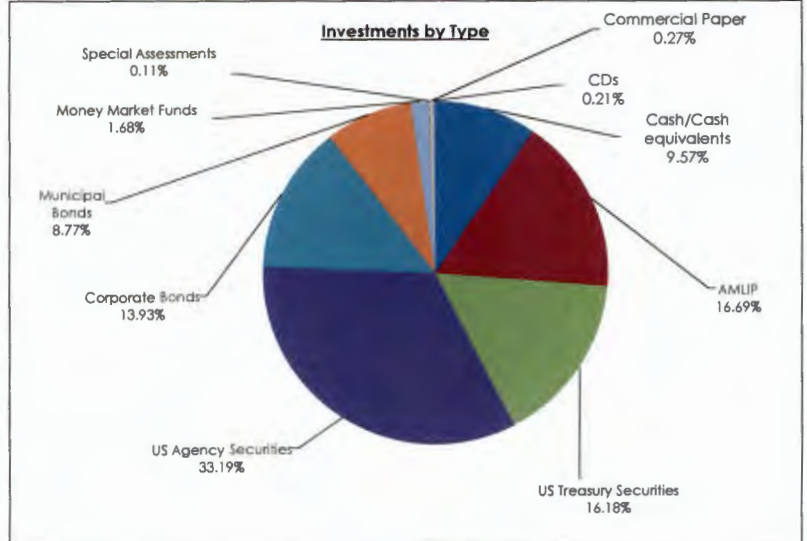
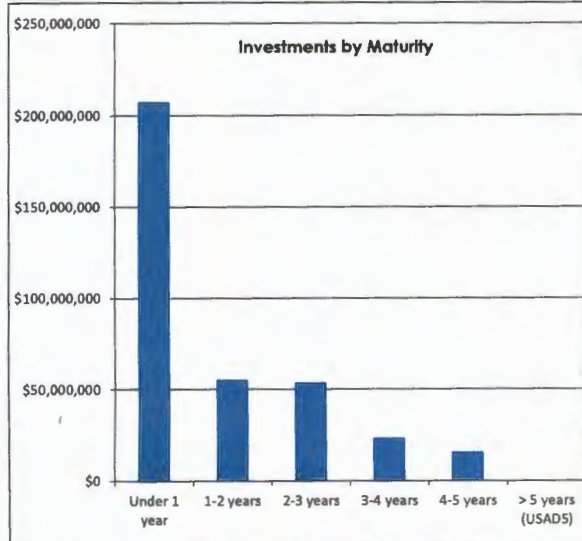
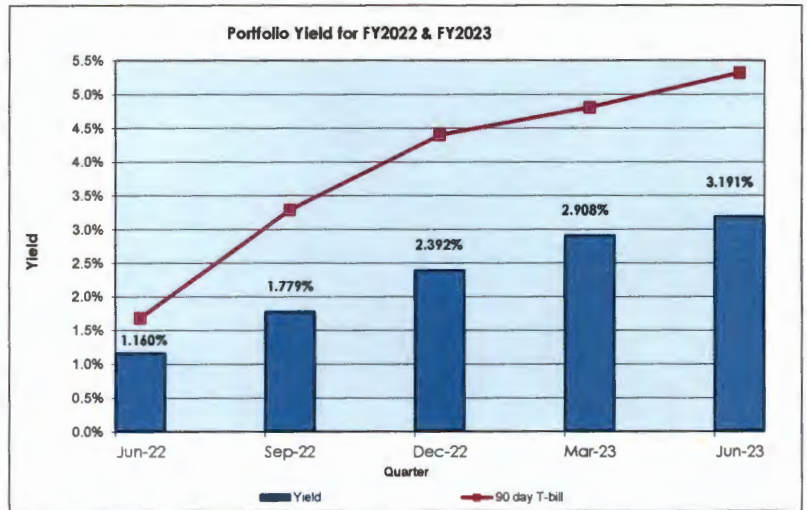
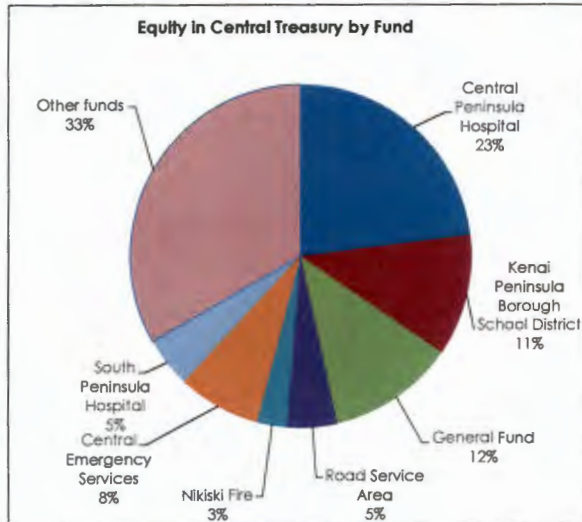
Investment Description	Yield Quarter Ended 3/31/2023	Yield Quarter Ended 6/30/2023	Market Value Quarter Ended 6/30/2023
Cash and Cash Equivalents	3.37%	3.74%	\$34,130,325
AMLIP	4.55%	4.90%	59,511,496
U.S. Treasury Securities	1.93%	2.48%	55,276,025
US Agencies	2.86%	3.13%	115,369,815
Corporate Bonds	2.70%	3.32%	48,187,138
Municipal Bonds	1.68%	1.68%	27,446,689
Money Market Mutual Funds	4.65%	4.96%	6,001,071
Special Assessments	5.45%	5.46%	408,902
CDs	0.39%	0.38%	731,273
Commercial Paper	4.81%	5.85%	959,540
Total			\$348,022,274

Major Categories:	Percentage of Portfolio	Book Value quarter ending 6/30/2023
Bond related funds	17.28%	\$61,618,829
Hospital service area funds & plant/equipment replacement funds (PREF)	19.33%	68,910,780
School District	11.46%	40,868,720
Capital Project fund restrictions	14.20%	50,637,650
Special Revenue funds restrictions	14.65%	52,221,875
Internal Service/Agency fund restrictions	5.32%	18,959,825
General Fund	17.76%	63,328,617
Total	100.00%	\$356,546,296

INVESTMENT PORTFOLIO
June 30, 2023

	Par Value	Purchase Price	Fair Value 6/30/2023
Investments by Borough Finance Director			
CORPORATE	19,000,000	19,020,067	18,696,050
CDs	738,000	738,000	731,273
COMMERCIAL PAPER	1,000,000	946,034	959,540
MUNICIPAL	7,125,000	6,945,658	6,944,010
AGENCY	77,750,000	77,111,579	76,770,898
US TREASURY	26,000,000	25,904,524	25,475,810
Total Investment by Borough Finance Director:	131,613,000	130,665,861	129,577,580
Investment with External Manager:			
CORPORATE	30,487,000	30,638,857.80	29,491,088.34
MUNICIPAL	21,646,176	22,168,907.47	20,502,678.98
AGENCY	41,345,888	41,231,717.73	38,598,917.83
US TREASURY	33,500,000	31,789,157.98	29,800,215.00
Total Security Investment with External Manager:	126,979,064	125,828,641	118,392,900
TOTAL SECURITY INVESTMENTS	258,592,064	256,494,502	247,970,481
CASH & CASH EQUIVALENTS	99,642,892	99,642,892	99,642,892
SPECIAL ASSESSMENTS	408,902	408,902	408,902
TOTAL PORTFOLIO	358,643,858	356,546,296	348,022,274

Security Portfolio - Purchase Price	\$ 257,028,719.25
Security Portfolio - Fair Value 6/30/23	248,504,697.50
Fair Value Adjustment -6/30/23	(8,524,021.75)
Fair Value Adjustment - 6/30/22	(8,511,074.28)
Change in Fair Value FY2023	\$ (12,947.47)



KENAI PENINSULA BOROUGH - LAND TRUST INVESTMENT FUND

Account Statement - Period Ending April 30, 2023



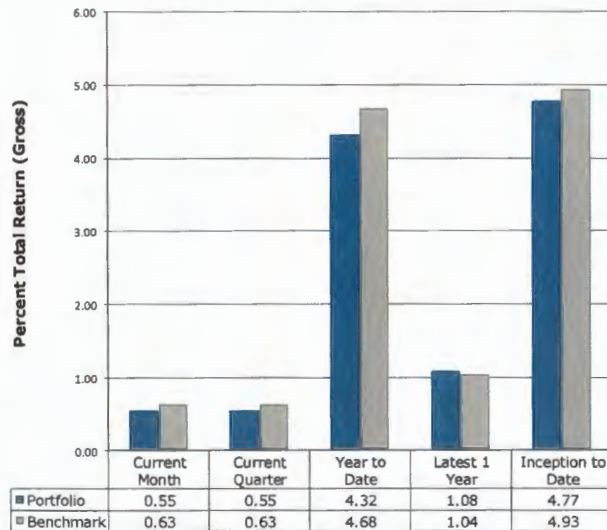
ALASKA PERMANENT
CAPITAL MANAGEMENT
Registered Investment Adviser

ACCOUNT ACTIVITY

Portfolio Value on 03-31-23	12,568,613
Contributions	84
Withdrawals	-1,571
Change in Market Value	58,765
Interest	547
Dividends	9,894
Portfolio Value on 04-30-23	12,636,331

INVESTMENT PERFORMANCE

Current Account Benchmark:
Equity Blend

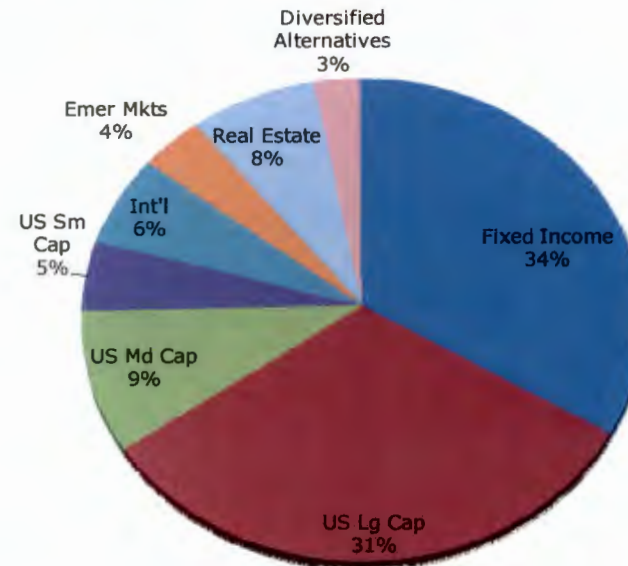


Performance is Annualized for Periods Greater than One Year

MANAGEMENT TEAM

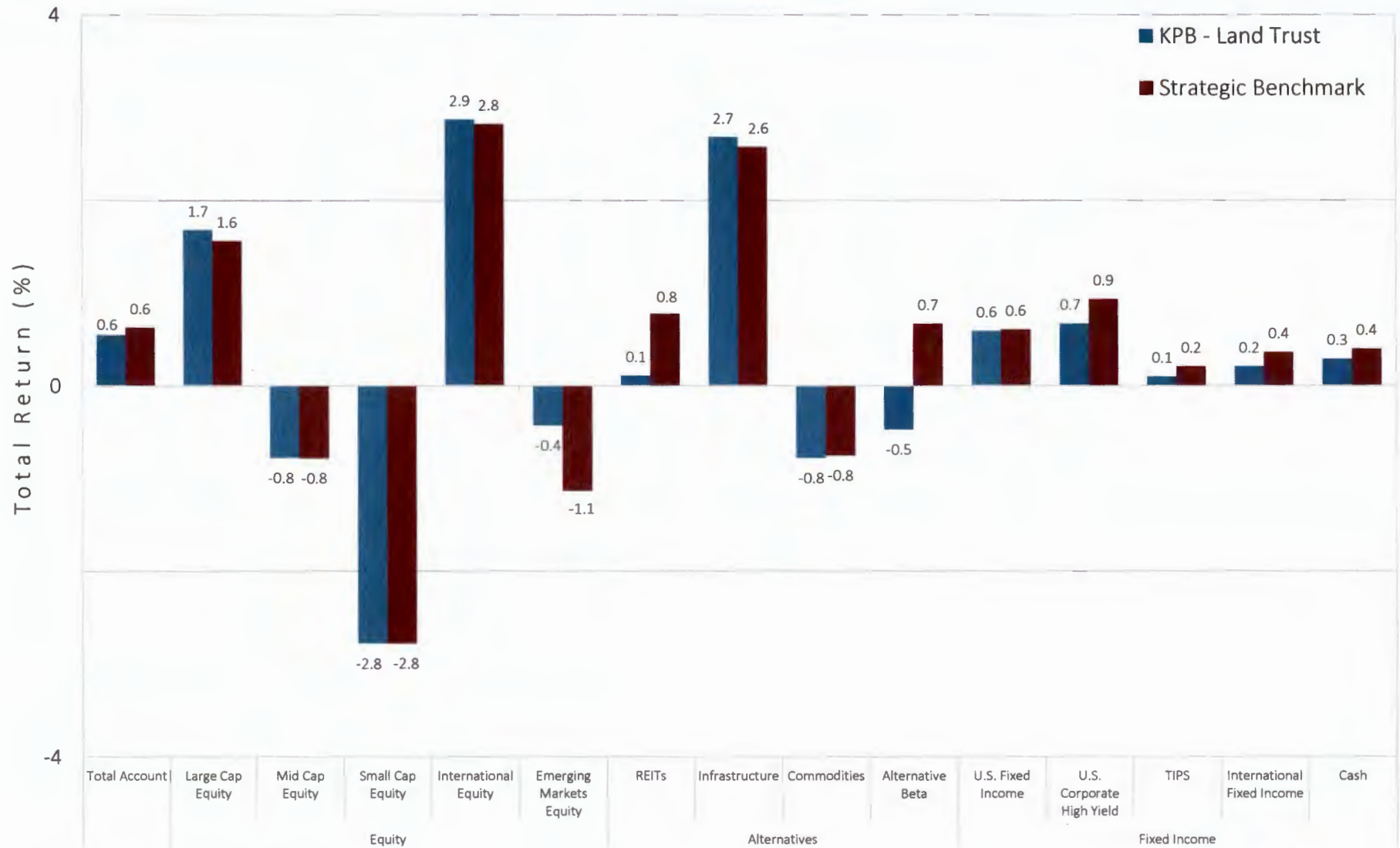
Client Relationship Manager:	Blake Phillips, CFA® Blake@apcm.net
Your Portfolio Manager:	Brandy Niclai, CFA®
Contact Phone Number:	907/272-7575

PORTFOLIO COMPOSITION



Asset Class Performance April 2023

Kenai Peninsula Borough Land Trust Investment Fund



Performance is gross of management fees and net of internal fund fees.

KENAI PENINSULA BOROUGH - LAND TRUST INVESTMENT FUND

Account Statement - Period Ending May 31, 2023



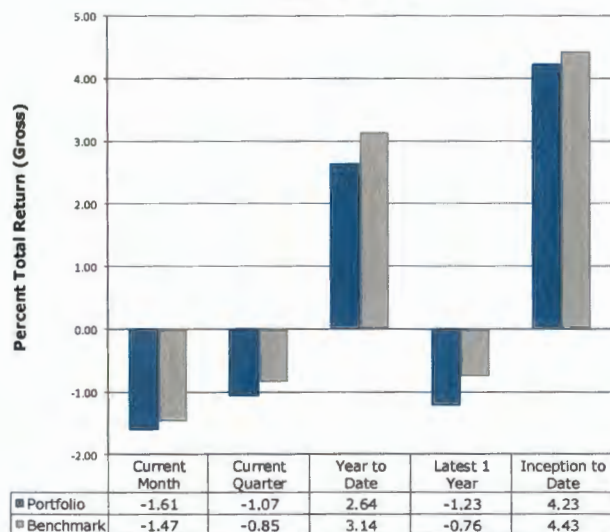
ALASKA PERMANENT
CAPITAL MANAGEMENT
Registered Investment Adviser

ACCOUNT ACTIVITY

Portfolio Value on 04-30-23	12,636,331
Contributions	0
Withdrawals	0
Change in Market Value	-213,531
Interest	673
Dividends	9,724
<hr/>	
Portfolio Value on 05-31-23	12,433,198

INVESTMENT PERFORMANCE

**Current Account Benchmark:
Equity Blend**

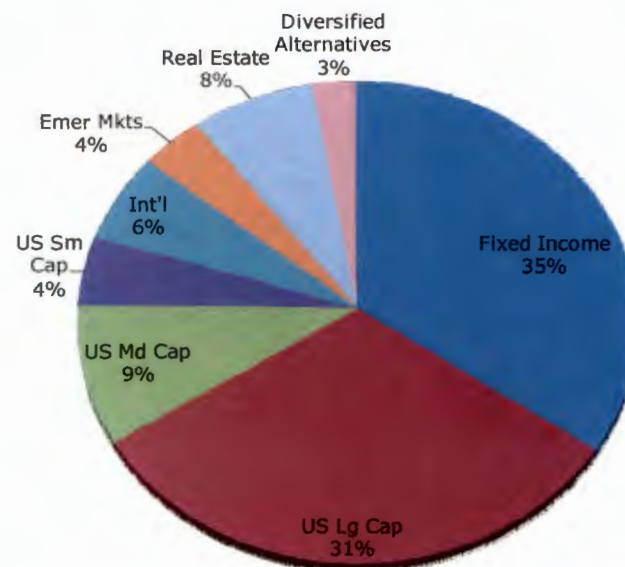


Performance is Annualized for Periods Greater than One Year

MANAGEMENT TEAM

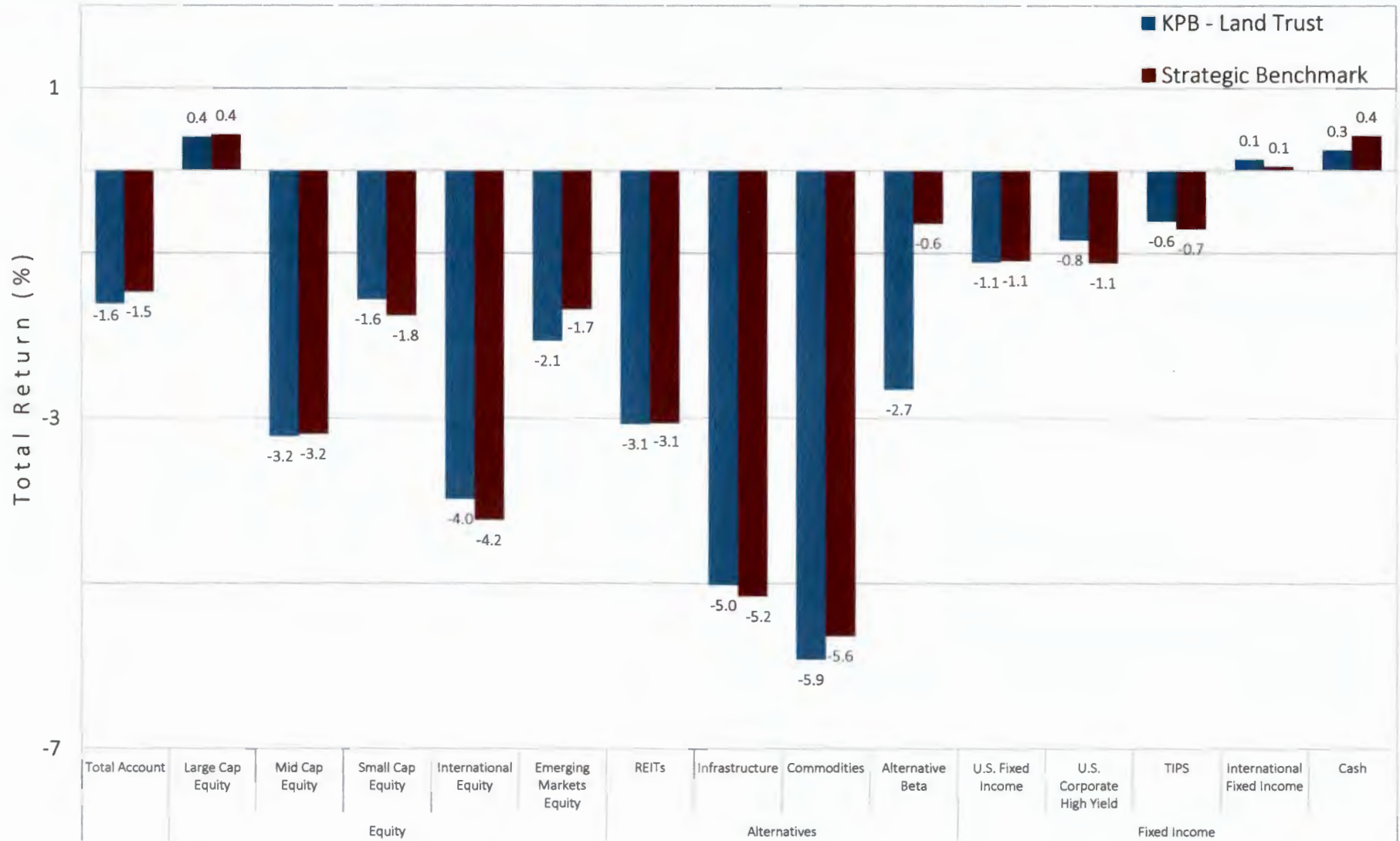
Client Relationship Manager:	Blake Phillips, CFA® Blake@apcm.net
Your Portfolio Manager:	Brandy Niclai, CFA®
Contact Phone Number:	907/272-7575

PORTFOLIO COMPOSITION



Asset Class Performance May 2023

Kenai Peninsula Borough Land Trust Investment Fund



Performance is gross of management fees and net of internal fund fees.

KENAI PENINSULA BOROUGH - LAND TRUST INVESTMENT FUND

Account Statement - Period Ending June 30, 2023



ACCOUNT ACTIVITY

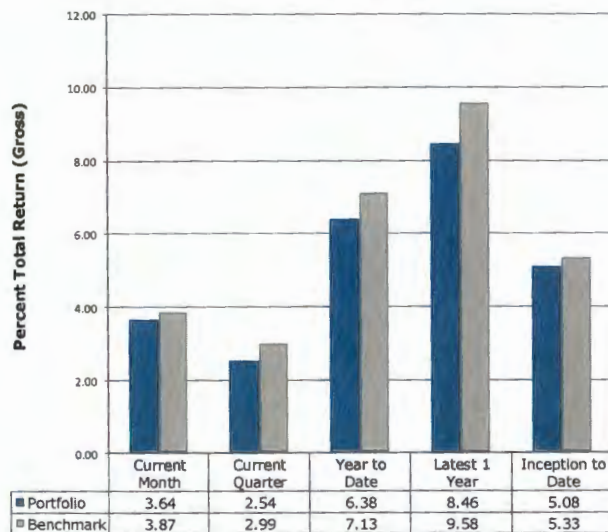
Portfolio Value on 05-31-23	12,433,198
Contributions	158
Withdrawals	-3,213
Change in Market Value	395,064
Interest	1,211
Dividends	56,731
<hr/>	
Portfolio Value on 06-30-23	12,883,150

MANAGEMENT TEAM

Client Relationship Manager:	Blake Phillips, CFA® Blake@apcm.net
Your Portfolio Manager:	Brandy Niclai, CFA®
Contact Phone Number:	907/272-7575

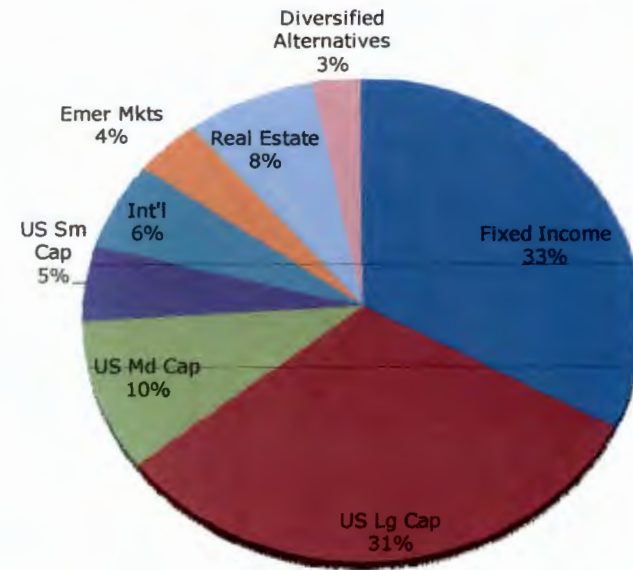
INVESTMENT PERFORMANCE

Current Account Benchmark:
Equity Blend



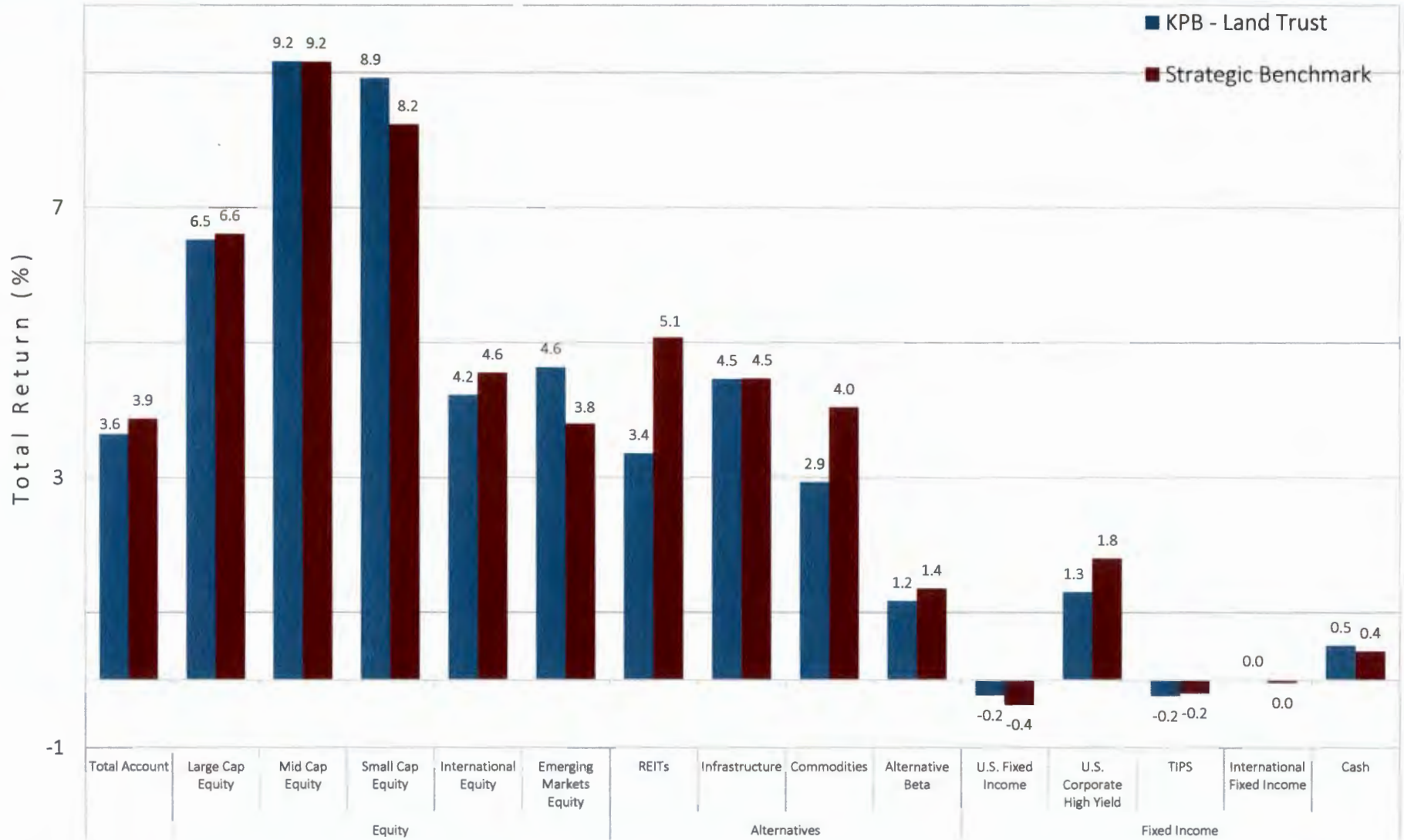
Performance is Annualized for Periods Greater than One Year

PORTFOLIO COMPOSITION



Asset Class Performance June 2023

Kenai Peninsula Borough Land Trust Investment Fund



Performance is gross of management fees and net of internal fund fees.

Kenai Peninsula Borough
Finance Department

MEMORANDUM

TO: Brent Johnson, Assembly President
Members of the Kenai Peninsula Borough Assembly

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

THRU: Brandi Harbaugh, Finance Director *BH*

FROM: Sarah Hostetter, Payroll Accountant *SH*

DATE: August 9, 2023

RE: Capital Project Reports – June 30, 2023

Attached are the quarterly project reports for the Borough's capital project funds:

Fund 400 - Borough and Grant Funded School Capital Projects Fund
Fund 401 - Bond Funded Capital Projects Fund
Fund 407 - General Government Capital Projects Fund
Fund 411 - Solid Waste Capital Projects Fund
Fund 434 - Road Service Area Capital Projects Fund
Fund 441 - Nikiski Fire Service Area Capital Projects Fund
Fund 442 - Bear Creek Fire Service Area Capital Projects Fund
Fund 443 - Central Emergency Service Area Capital Projects Fund
Fund 444 - Western Emergency Service Area Capital Projects Fund
Fund 446 - Kachemak Emergency Service Area Capital Projects Fund
Fund 455 - Communication Center 911 Capital Projects Fund
Fund 459 - North Peninsula Recreation Service Area Capital Projects Fund
Fund 490 - Central Peninsula Hospital Capital Projects Fund
Fund 491 - South Peninsula Hospital Capital Projects Fund

School Revenue Projects - Fund 400

Balances through June 30, 2023

Project	Year	Site Number	Project Description	Authorized Amount	FY23 Budget	Expend FY23	Total LTD Expenditures	Unexpended Balance
13DSG	2013	78050	A/W Design Improvements	\$ 200,000	\$ 107,382	\$ -	\$ 92,618	\$ 107,382
14000	2014	78050	A/W Auditorium Lighting	75,000	9,322	1,761	67,439	7,561
17727	2017	78050	A/W Bleacher Replacement	100,000	22,675	22,675	100,000	-
17780	2017	78050	A/W Playground Upgrades	75,000	7,421	7,421	75,000	-
17782	2017	78050	A/W ADA Upgrades	75,000	3,256	3,256	75,000	-
17802	2017	78050	A/W Asphalt/Sidewalk Repair	75,000	734	734	75,000	-
17860	2017	78050	A/W Generator/Hardware	100,000	695	-	99,305	695
18728	2018	78050	A/W Doors/Entries	100,000	629	629	100,000	-
18759	2018	78050	A/W Water Quality Improvements	125,000	19,159	19,143	124,984	16
18802	2018	78050	A/W Asphalt/Sidewalk Repair	150,000	97,876	54,786	106,910	43,090
18851	2018	78010	A/W Portables/Outbuildings	75,000	2,312	2,007	74,695	305
18860	2018	78050	A/W Generator/Hardware	75,000	1,905	-	73,095	1,905
19714	2019	78050	A/W Window/Siding Replacement	150,000	56,505	1,837	95,332	54,668
19782	2019	78050	A/W ADA Upgrades	75,000	6,446	-	68,554	6,446
19802	2019	78050	A/W Asphalt/Sidewalk Repair	150,000	150,000	71,610	71,610	78,390
19803	2019	78050	A/W Elevator Upgrades	50,000	50,000	-	-	50,000
19860	2019	78050	A/W Generator/Hardware	50,000	4,275	-	45,725	4,275
1980I	2019	72010	Homer High Boiler Replacement	425,000	2,854	-	422,146	2,854
KSELO	2019	71065	KSELO New School Construction	13,010,000	12,940,743	139,316	208,574	12,801,426
20728	2020	78050	A/W Doors/Entries	100,000	38,386	31,824	93,438	6,562
20756	2020	78050	A/W Asbestos Removal/Repair	75,000	43,675	-	31,325	43,675
20758	2020	78050	A/W Electrical/Lighting	125,000	193	193	125,000	-
20759	2020	78050	A/W Water Quality Improvements	100,000	18,739	18,519	99,780	220
20780	2020	78050	A/W Playground Upgrades	75,000	38,068	14,981	51,913	23,087
20782	2020	78050	A/W ADA Upgrades	75,000	75,000	56,159	56,159	18,841
20801	2020	78050	A/W HVAC/DDC/Boiler Upgrades	1,225,000	97,282	19,733	1,147,451	77,549
20803	2020	78050	A/W Elevator Upgrades	50,000	50,000	-	-	50,000
20856	2020	78050	A/W Security/Safety	100,000	1,460	497	99,037	963
20CON	2020	7(1/2)010	Chapman Remodel/Homer HS DDC	1,000,000	71,533	8,454	936,921	63,079
21714	2021	78050	A/W Window/Siding Replacement	100,000	100,000	-	-	100,000
21755	2021	78050	A/W Flooring Upgrades	175,000	66,312	66,312	175,000	-
21756	2021	78050	A/W Asbestos Removal/Repair	75,000	75,000	349	349	74,651
21758	2021	78050	A/W Electrical/Lighting	125,000	346	346	125,000	-
21759	2021	78050	A/W Water Quality Improvements	50,000	42,287	13,583	21,296	28,704
21801	2021	78050	A/W HVAC/DDC/Boiler Upgrades	75,000	65,828	46,992	56,164	18,836
21802	2021	78050	A/W Asphalt/Sidewalk Repair	100,000	100,000	51,252	51,252	48,748
21803	2021	78050	A/W Elevator Upgrades	75,000	75,000	-	-	75,000
21851	2021	78010	A/W Portables/Outbuildings	75,000	55,367	48,072	67,705	7,295
21855	2021	78050	A/W Locker Replacement	75,000	53,164	53,164	75,000	-
21856	2021	78050	A/W Security/Safety	100,000	63,141	63,141	100,000	-
21860	2021	78050	A/W Generator/Hardware	50,000	1,897	1,657	49,760	240
21ADA	2021	78050	A/W ADA Upgrades	75,000	75,000	-	-	75,000
21DRS	2021	78050	A/W Doors/Entries	100,000	100,000	-	-	100,000
22000	2022	78050	A/W Auditorium Lighting	300,000	300,000	4,329	4,329	295,671
22714	2022	78050	A/W Building Envelope Upgrades	200,000	200,000	-	-	200,000
22755	2022	78050	A/W Flooring Upgrades	125,000	125,000	125,000	125,000	-
22758	2022	78050	A/W Electrical/Lighting	150,000	18,535	13,475	144,940	5,060
22801	2022	78050	A/W HVAC/DDC/Boiler Upgrades	850,000	363,800	190,819	677,019	172,981
22851	2022	78010	A/W Portables/Outbuildings	150,000	150,000	118,210	118,210	31,790
22856	2022	78050	A/W Security/Safety	175,000	171,984	4,920	7,936	167,064
22DSG	2022	78050	A/W Assessment/Design	300,000	273,095	117,167	144,071	155,929
HHSRF	2022	72010	Homer High Roof Phase 2 & 3	1,690,000	1,491,051	185,386	384,335	1,305,665
SLF03	2022	72010	Homer High Roof Replace - ARPA	2,203,341	2,192,832	1,387,125	1,397,634	805,707
SLF04	2022	72051	West Homer El Siding - ARPA	700,000	682,256	83,108	100,852	599,148
23714	2023	78050	A/W Building Envelope Upgrades	155,000	155,000	-	-	155,000
23727	2023	78050	A/W Bleacher Replacement	60,000	60,000	58,808	58,808	1,192
23755	2023	78050	A/W Flooring Upgrades	100,000	100,000	59,399	59,399	40,601
23758	2023	78050	A/W Electrical/Lighting	65,000	65,000	65,000	65,000	-
23759	2023	78050	A/W Water Quality Improvements	40,000	40,000	3,750	3,750	36,250
23780	2023	78050	A/W Playground Upgrades	25,000	25,000	-	-	25,000
23801	2023	78050	A/W HVAC/DDC/Boiler Upgrades	400,000	400,000	-	-	400,000
23802	2023	78050	A/W Asphalt/Sidewalk Repair	155,000	155,000	150,955	150,955	4,045
23803	2023	78050	A/W Elevator Upgrades	50,000	50,000	-	-	50,000
23851	2023	78010	A/W Portables/Outbuildings	350,000	350,000	136,841	136,841	213,159
23855	2023	78050	A/W Locker Replacement	250,000	250,000	168,031	168,031	81,969
23856	2023	78050	A/W Security/Safety	150,000	150,000	-	-	150,000
23860	2023	78050	A/W Generator/Hardware	50,000	50,000	6,646	6,646	43,354
23861	2023	78050	A/W Auditorium Lighting	300,000	300,000	-	-	300,000
23DSG	2023	78050	A/W Assessment/Design	100,000	100,000	7,447	7,447	92,553
23HWI	2023	72051	Homer El Water Infiltration	110,000	110,000	-	-	110,000
SLF07	2023	78050	School Projects - Undefined	615,000	615,000	-	-	615,000

Project Totals \$ 29,128,341 \$ 23,735,420 \$ 3,706,819 \$ 9,099,740 \$ 20,028,601

Beginning Fund Balance 7/1/22 \$ 4,973,763

Funds Provided:		
FY23 Transfer from General Fund		\$ 5,250,000
Miscellaneous Revenue - Auction Proceeds		7,938
13DSG Local Contribution - KPBSD Design		107,382
KESLO AK Dept of Education & Early Development		9,940,743
SLF03/04 US Dept of Treasury - APRA Funds		2,875,087
SLF07 Environmental Protection Agency		615,000
Total Funds Provided		<u>18,796,150</u>

Funds applied - current year expenditures (3,706,819)

Funds obligated to existing projects (20,028,601)

Projects completed, cancelled or other funding source identified 476*

Funds available for appropriation and for future capital expansion plans \$ 34,969

School Bond Projects - Fund 401

Balances through June 30, 2023

Project	Year Appropriated	Project Description	Authorized Amount	FY23 Budget	Expend FY23	Total LTD Expenditures	Unexpended Balance
11SCH	2011	FY11 School Roof Replacements	\$ 16,894,646	\$ 22,649	\$ (6)	\$ 16,871,991	\$ 22,655 *
14SCH	2014	FY14 School Roofs/Homer Field	61	61	-	-	61
22SCH	2021	FY22 Homer High School Roof	1,473,484	497,310	-	976,174	497,310
23SCH	2023	FY23 School Bonds	34,087,915	34,087,915	321,690	321,690	33,766,225
Project Totals			\$ 52,456,106	\$ 34,607,934	\$ 321,684	\$ 18,169,855	\$ 34,286,251

	Bonds	Interest	Local - GF	Total
Beginning Fund Balance 7/1/22	\$ 457,132	\$ 178,801	\$ 40,239	\$ 676,172
Funds Provided:				
22SCH FY22 Homer High School Roof	-	20,699	-	20,699
23SCH FY23 School Bonds	34,087,915	586,974	-	34,674,889
Total Funds Provided	34,087,915	607,673	-	34,695,588
Funds applied - current year expenditures:				
11SCH FY11 School Roof Replacements	-	6	-	6
23SCH FY23 School Bonds	(321,690)	-	-	(321,690)
Total Funds Applied - current year expenditures	(321,690)	6	-	(321,684)
Funds obligated to existing projects:				
11SCH FY11 School Roof Replacements	-	(22,655)	-	(22,655)
14SCH FY14 School Roofs/Homer Field	(61)	-	-	(61)
22SCH FY22 Homer High School Roof	(457,071)	-	(40,239)	(497,310)
23SCH FY23 School Bonds	(33,766,225)	-	-	(33,766,225)
Total funds obligated to existing projects	(34,223,357)	(22,655)	(40,239)	(34,286,251)
Projects completed or cancelled	-	22,655	-	22,655 *
Funds avail. for approp. and for future capital expansion plans	\$ -	\$ 786,481	\$ -	\$ 786,481

Resolution 2023-003 authorized the issuance of bonds, not to exceed 65,550,000, for the financing of certain educational capital improvements. 23SCH is Phase I of the issuance, and projects include:

- 23S01 Soldotna Elementary Replacement
- 23S02 Soldotna Prep Renovation
- 23S03 Seward High Track/Field Replacement
- 23S04 Kenai High Field Concession
- 23S05 Kenai Middle Security/Food Service Renovation
- 23S06 North Star El Roof Replacement
- 23S07 Parent Student Drop Off Improvement
- 23S08 Nikiski Track/Field Replacement
- 23S09 Maintenance Shop
- 23S10 Soldotna Siding Project
- 23S11 Mountain View El Roof

General Government Projects - Fund 407

Balances through June 30, 2023

Project	Year Appropriated	Project Description	Authorized Amount	FY23 Budget	Expend FY23	Total LTD Expenditures	Unexpended Balance	
14MAN	2014	Manatron Software Upgrade	\$ 75,000	\$ 73,800	\$ -	\$ 1,200	\$ 73,800	
15SOF	2015	Tax Software Upgrade	75,000	64,364	-	10,636	64,364	
19407	2019	Card Entry Security System	150,000	5,560	-	144,440	5,560	
22471	2022	OEM-ERC Server Room A/C Unit	28,000	28,000	27,092	27,092	909	
22472	2022	OEM-Radio Communications	125,000	125,000	14,315	14,315	110,685	
22473	2022	Poppy Ln Building Entry Remodel	155,000	54,521	36,266	136,746	18,254	
22474	2022	B/W Access Cntrl Improvements	180,000	79,019	68,432	169,414	10,586	
22SIR	2022	Siren Warning System Replacement	700,000	700,000	9,760	9,760	690,240	
23436	2023	River Center Boiler/Mechanical Sys	460,000	460,000	10,013	10,013	449,987	
23471	2023	ERC Power Supply	75,000	75,000	1,427	1,427	73,573	
23472	2023	BAB Roof Replacement	1,044,274	1,044,274	83,535	83,535	960,739	
23473	2023	BAB Chiller Replacement	190,000	190,000	10,506	10,506	179,494	
23474	2023	HR Portable Foundation	10,000	10,000	2,251	2,251	7,749	
23VOT	2023	ADA Voting Equipment Upgrade	269,572	269,572	-	-	269,572	
Project Totals			<u>\$ 3,536,846</u>	<u>\$ 3,179,109</u>	<u>\$ 263,598</u>	<u>\$ 621,336</u>	<u>\$ 2,915,510</u>	
Beginning Fund Balance 7/1/22							\$ 1,708,169	
Funds Provided:								
FY23 Transfer from General Fund						\$ 1,374,274		
22472	FY23 Transfer from General Fund - PILT						112,500	
23VOT	FY23 Transfer from General Fund						269,572	
Total Funds Provided							<u>1,756,346</u>	
Funds applied - current year expenditures							(263,598)	
Funds obligated to existing projects							(2,915,510)	
Projects completed or cancelled							<u>-</u>	
Funds available for appropriation and for future capital expansion plans							<u>\$ 285,406</u>	

Solid Waste Projects - Fund 411

Balances through June 30, 2023

Project	Year Appropriated	Project Description	Authorized Amount	FY23 Budget	Expend FY23	Total LTD Expenditures	Unexpended Balance
17SWB	2017	SW CPL Equip/Plan/Design/Construction	\$ 5,999,365	\$ 497,442	\$ 492,028	\$ 5,993,951	\$ 5,414
18CDE	2018	FY18 C&D Cell Expansion	350,000	3,527	3,380	349,853	147
18GAS	2018	Landfill Gas to Energy Project	100,000	29,400	-	70,600	29,400
19HLC	2019	FY19 SW-Homer Landfill Closure - Phase 2	2,702,000	771,082	-	1,930,918	771,082 *
21DMP	2021	Dumpster Replacement	104,000	8,000	-	96,000	8,000
22DEM	2022	Demolition of Obsolete Facilities	20,000	19,280	15,924	16,644	3,356 *
22FIR	2022	CPL Building Fire Detection System	40,000	40,000	-	-	40,000
22LIT	2022	AW Facility Lighting	90,000	90,000	54,571	54,571	35,429
22SUR	2022	Transfer Site Surveillance	100,000	100,000	-	-	100,000
22WEL	2022	Monitoring Well Decommissioning	60,000	1,819	-	58,181	1,819 *
SLF02	2022	Leachate Improvements - ARPA Funds	5,160,000	4,953,025	4,189,835	4,396,809	763,191
HOMMF	2022	Homer Monofill Cut/Fill Project	326,446	321,147	190,228	195,527	130,919
23491	2023	SWD Master Plan	300,000	300,000	351	351	299,649
23492	2023	CPL Gas/Leachate Materials	150,000	150,000	-	-	150,000
23493	2023	CPL Gas Collection Design	100,000	100,000	-	-	100,000
23494	2023	CPL Overhead Door Replacement	88,777	88,777	88,648	88,648	129 *
23495	2023	CPL Used Oil Burner Replacement	11,620	11,620	11,620	11,620	- *
23496	2023	CPL Rotary Brush Cutter	10,899	10,899	10,899	10,899	- *
23497	2023	Leachate Liners	457,648	457,648	399,640	399,640	58,008
LEACH	2023	Leachate Improvements - EPA Grant	4,217,481	4,217,481	840,000	840,000	3,377,481
Project Totals			\$ 20,388,236	\$ 12,171,148	\$ 6,297,124	\$ 14,514,212	\$ 5,874,024

	Capt Proj Fund	Closure/Post	17SWB Bond	Total
Beginning Fund Balance 7/1/22	\$ 994,307	\$ 9,266,866	\$ 609,291	\$ 10,870,463
Funds Provided:				
FY23 Transfer from Operating Fund	1,250,000			
LEACH FY23 Transfer from General Fund	840,000			
LEACH Environmental Protection Agency	3,360,000			
SLF02 US Dept. of Treasury - ARPA Funds	4,953,025			
FY23 Interest Earnings	158,719			
FY23 Transfer for Closure/Post		765,450		
FY23 Interest Earnings on 17SWB Bond Proceeds			22,195	11,349,390
Funds applied - current year expenditures	(5,675,096)	(66,324)	(622,028)	(6,363,447)
Funds obligated to existing projects	(5,097,528)	(771,082)	(5,414)	(5,874,024)
Projects completed or cancelled	5,305	771,082	-	776,387 *
Funds available for approp. and future capital expansion plans	\$ 788,733			788,733
Closure/post closure liability		\$ 9,965,992		9,965,992
Funds restricted for SWD bond			\$ 4,044	4,044
Ending fund balance				\$ 10,758,768

Road Service Area Projects - Fund 434

Balances through June 30, 2023

Project	Year Appropriated	Project Description	Authorized Amount	FY23 Budget	Expend FY23	Total LTD Expenditures	Unexpended Balance	
Grant Funded Projects								
14JAC	2014	Jacobs Ladder Repair	\$ 100,000	\$ 16,427	\$ -	\$ 83,573	\$ 16,427	
16NRD	2016	North Road Extension	7,023,591	906,559	354,099	6,471,131	552,460	
21SAL	2021	Fish Passage/Old Exit Glacier	385,000	354,845	22,669	52,824	332,176	
SLF05	2022	Bridge Improvements - ARPA	500,000	500,000	-	-	500,000	
Service Area Funded - FY CIP Projects								
2019 Road CIP Projects (\$2,023,124)								
19CIP	2019	B/W FY19 Local Funds	133,506	133,506	-	-	133,506 *	
S7HLR	2019	Hulter Road	803,220	21,894	78	781,404	21,816 *	
		Projects completed prior to FY23	1,086,398	-	-	1,086,398	-	
			2,023,124					
2020 Road CIP Projects (\$2,188,876)								
20CIP	2020	B/W FY20 Local Funds	132,509	132,509	-	-	132,509 *	
20WRT	2020	Warranty Funds	20,000	20,000	-	-	20,000 *	
S7WAL	2020	Walters St/Wilderness Ln	917,124	837,691	828,120	907,552	9,571	
		Projects completed prior to FY23	1,119,243	-	-	1,119,243	-	
			2,188,876					
2021 Road CIP Projects (\$2,852,400)								
21CIP	2021	B/W FY21 Local Funds	162,406	162,406	-	-	162,406	
21GRV	2021	FY21 Borough Gravel Projects	300,000	15,139	-	284,861	15,139	
C2MRR	2021	Moose River Dr/River Ridge Rd	105,706	101,218	5,912	10,400	95,306	
E2FER	2021	Ferrin Road	431,944	409,831	398,655	420,767	11,177 *	
S7MAN	2021	Mansfield Ave	886,617	834,934	828,225	879,908	6,709	
		Projects completed prior to FY23	965,728	-	-	965,728	-	
			2,852,400					
2022 Road CIP Projects (\$3,831,000)								
22CIP	2022	B/W FY22 Local Funds	45,379	45,379	-	-	45,379	
22GRV	2022	FY22 Borough Gravel Projects	300,000	23,157	5,510	282,353	17,647	
S8BSR	2022	Basargin Road	1,075,522	1,045,860	34,342	64,004	1,011,518	
N3DUK	2022	Duke Street	349,221	318,252	5,970	36,938	312,283	
W7AND	2022	St Andrews Road	285,734	255,333	1,983	32,384	253,350	
C5SPO	2022	Sports Lake/Hakala/Cotman	709,045	678,118	91,955	122,882	586,163	
N3POL	2022	Poolside Ave	483,114	458,482	12,041	36,673	446,441	
W6SKY	2022	Skyline Dr	373,048	347,802	332,628	357,873	15,175 *	
W1CHN	2022	Chinulna Ct	209,938	200,950	197,565	206,553	3,385 *	
			3,831,000					
2023 Road CIP Projects (\$2,565,550)								
23CIP	2023	B/W FY23 Local Funds	638,190	638,190	-	-	638,190	
23GRV	2023	FY23 Borough Gravel Projects	300,000	300,000	222,014	222,014	77,986	
23BRG	2023	Bridges Projects	300,000	300,000	-	-	300,000	
C5PAR	2023	Parkway/Sylvan/Northern Lights	408,160	408,160	23,787	23,787	384,373	
N3LIS	2023	Lisburn Ave	453,700	453,700	29,694	29,694	424,006	
W6GOO	2023	Goodrich/Center/Retirement	75,750	75,750	-	-	75,750	
W1GRI	2023	Griffing CT/Way/Territorial	313,250	313,250	25,944	25,944	287,306	
N4MCG	2023	McGahan Dr	76,500	76,500	-	-	76,500	
			2,565,550					
Service Area Funded - Other Projects								
22431	2022	Inspector Vehicles	80,000	80,000	79,820	79,820	180 *	
DRAIN	2023	Eastway Drainage Improvements	300,000	300,000	692	692	299,308	
Project Totals			\$21,849,541	\$ 10,765,843	\$ 3,501,703	\$ 14,585,401	\$ 7,264,140	
Beginning Fund Balance 7/1/22							\$ 11,140,703	
Funds Provided:								
FY23 Transfer from Operating Fund						\$ 2,600,000		
FY23 Interest Earnings						186,991		
14JAC	DCCED Boro Wide Improvement						16,427	
16NRD	US Dept. of Transportation						906,559	
21SAL	US Dept. of Commerce						130,788	
SLF05	US Dept. of Treasury - ARPA Funds						500,000	
Total Funds Provided							4,340,766	
Funds applied - current year expenditures							(3,501,703)	
Funds obligated to existing projects							(7,264,140)	
Projects completed or cancelled by Service Area Board Action							337,748 *	
Funds available for appropriation and for future capital expansion plans							<u>\$ 5,053,374</u>	

Nikiski Fire Service Area Projects - Fund 441

Balances through June 30, 2023

Project	Year Appropriated	Project Description	Authorized Amount	FY23 Budget	Expend FY23	Total LTD Expenditures	Unexpended Balance
19411	2019	NFSA Fire ST 3 New Construction	\$ 4,729,000	\$ 12,692	\$ 12,690	\$ 4,728,998	\$ 2 *
21412	2021	NFSA Station 2 Lighting	82,986	8,522	5,034	79,498	3,488 *
22411	2022	FY22 SCBA/Radio Communications	300,000	207,851	206,117	298,266	1,734
22413	2022	Response Vehicle/Plow	75,000	75,000	59,287	59,287	15,713
23411	2023	FY23 SCBA/Radio Communications	300,000	300,000	166,566	166,566	133,434
23412	2023	Lighting Upgrade St 2 Phase 2	60,000	60,000	59,974	59,974	26 *
23413	2023	Snow Machines (2)	29,630	29,630	28,697	28,697	933 *
21VAC	2023	Vaccine/Testing/Recovery - Signage	37,370	37,370	-	-	37,370
Project Totals			\$ 5,613,986	\$ 731,065	\$ 538,365	\$ 5,421,286	\$ 192,700

Beginning Fund Balance 7/1/22

\$ 747,751

Funds Provided:

	FY23 Transfer from Operating Fund	\$ 337,000	
	FY23 Interest Earnings	14,166	
22411	FY23 Transfer from General Fund - PILT	92,066	
23411	FY23 Transfer from General Fund - PILT	175,000	
	Total Funds Provided		618,232
	Funds applied - current year expenditures		(538,365)
	Funds obligated to existing projects		(192,700)
	Projects completed or cancelled by Service Area Board Action		4,449 *
	Funds available for appropriation and for future capital expansion plans		\$ 639,367

Bear Creek Fire Service Area Projects - Fund 442

Balances through June 30, 2023

Project	Year Appropriated	Project Description	Authorized Amount	FY23 Budget	Expend FY23	Total LTD Expenditures	Unexpended Balance	
14421	2014	Dispatch/Communication Equip	\$ 25,000	\$ 1,342	\$ -	\$ 23,658	\$ 1,342 *	
20421	2020	Turnout Gear	10,820	10,820	302	302	10,518	
21421	2021	Heavy Rescue Engine	400,000	54,275	50,500	396,225	3,775	
22421	2022	FY22 SCBA/Radio Communications	192,500	90,427	-	102,073	90,427	
23421	2023	FY23 SCBA/Radio Communications	192,500	192,500	-	-	192,500	
23422	2023	Ambulance	250,000	250,000	-	-	250,000	
Project Totals			\$ 1,070,820	\$ 599,365	\$ 50,802	\$ 522,257	\$ 548,563	
Beginning Fund Balance 7/1/22							\$ 446,668	
Funds Provided:								
FY23 Transfer from Operating Fund						\$ 290,000		
FY23 Interest Earnings						12,067		
22421	FY23 Transfer from General Fund - PILT						83,135	
23421	FY23 Transfer from General Fund - PILT						175,000	
Total Funds Provided							560,201	
Funds applied - current year expenditures							(50,802)	
Funds obligated to existing projects							(548,563)	
Projects completed or cancelled by Service Area Board Action							1,342 *	
Funds available for appropriation and for future capital expansion plans							<u>\$ 408,847</u>	

Central Emergency Service Area Projects - Fund 443

Balances through June 30, 2023

Project	Year Appropriated	Project Description	Authorized Amount	FY23 Budget	Expend FY23	Total LTD Expenditures	Unexpended Balance
16CES	2016	Emergency Response Vehicles	\$ 2,785,629	\$ 7,710	\$ 5,571	\$ 2,783,490	\$ 2,139
19461	2019	SCBA Compressor	450,000	145,701	-	304,299	145,701
19469	2019	Training Site Phase 2 Expansion	150,000	7,036	973	143,936	6,064
20461	2020	Station 1 Land Acquisition	900,000	859,456	839,932	880,476	19,524
20CES	2020	Emergency Response Vehicles	1,611,196	864	-	1,610,331	864
21461	2021	Staff Vehicle	60,000	60,000	59,545	59,545	455 *
22461	2022	FY22 SCBA/Radio Communications	192,500	184,627	184,627	192,500	- *
22463	2022	Utility Vehicle	60,000	60,000	59,281	59,281	719 *
22464	2022	FY22 Station 1 Relocation	1,000,000	1,000,000	51,839	51,839	948,161
22465	2022	Ambulance	280,000	238,925	237,347	278,422	1,578 *
J026C	2022	Vehicle Maintenance	100,995	100,995	99,960	99,960	1,035 *
23461	2023	FY23 SCBA/Radio Communications	575,000	575,000	294,192	294,192	280,808
23462	2023	Stations 5 & 6 Interior LED Lighting	125,000	125,000	-	-	125,000
23463	2023	Station 5 Air & Ceiling Reels	49,600	49,600	43,326	43,326	6,274 *
23464	2023	FY23 Station 1 Relocation	250,000	250,000	-	-	250,000
23465	2023	Security Doors	175,000	175,000	-	-	175,000
23466	2023	Stations 4 & 6 Bay Floor Resurface	200,000	200,000	-	-	200,000
23467	2023	Interior/Flooring Updates	50,000	50,000	-	-	50,000
23469	2023	Training Site Phase 3	100,000	100,000	623	623	99,377
21VAC	2023	Vaccine/Testing/Recovery - Signage	40,400	40,400	742	742	39,658
23CES	2023	Station 1 New Construction	16,498,201	16,498,201	194,144	194,144	16,304,057
Project Totals			\$ 25,653,520	\$ 20,728,515	\$ 2,072,102	\$ 6,997,108	\$ 18,656,413

	Capt Proj Fund	16/20CES Bond	23CES Bond	Total
Beginning Fund Balance 7/1/22	\$ 2,980,410	\$ 24,043	\$ -	\$ 3,004,453
Funds Provided:				
FY23 Transfer from Operating Fund	1,140,000			
FY23 Interest Earnings	41,030			
22461 FY23 Transfer from General Fund - PILT	167,914			
23461 FY23 Transfer from General Fund - PILT	175,000			
FY23 Interest Earnings on Bond Proceeds		790	284,091	
Bond Proceeds - 23CES			16,498,201	18,307,026
Funds applied - current year expenditures	(1,872,387)	(5,571)	(194,144)	(2,072,102)
Funds obligated to existing projects	(2,349,353)	(3,003)	(16,304,057)	(18,656,413)
Projects completed or cancelled by Service Area Board Action	10,061	-	-	10,061 *
Funds avail. for approp. and for future capital expansion plans	<u>\$ 292,676</u>			292,676
Funds restricted for 16CES bond		<u>\$ 16,258</u>		16,258
Funds restricted for 20CES bond			<u>\$ 284,091</u>	284,091
Ending fund balance				<u>\$ 593,025</u>

Western Emergency Service Area Projects - Fund 444

Balances through June 30, 2023

Project	Year Appropriated	Project Description	Authorized Amount	FY23 Budget	Expend FY23	Total LTD Expenditures	Unexpended Balance
19441	2019	Emergency Water Fill Site FY19	\$ 100,000	\$ 4,235	\$ 47	\$ 95,811	\$ 4,189 *
21441	2021	Emergency Water Fill Site FY21	125,000	9,950	7,078	122,128	2,872 *
22441	2022	FY22 SCBA/Radio Communications	459,000	38,810	38,810	459,000	0 *
22442	2022	Cardiac Monitor/Defibrillator	138,750	138,750	131,846	131,846	6,904 *
22443	2022	Command/Utility Vehicle	59,678	3,139	1,378	57,917	1,760 *
22FIL	2022	Emergency Water Fill Site FY22	34,981	20,148	13,432	28,264	6,717 *
23441	2023	FY23 SCBA/Radio Communications	220,000	220,000	194,483	194,483	25,517
23442	2023	Heavy Duty Truck Lift	68,250	68,250	68,188	68,188	62 *
23443	2023	Command Vehicle	60,000	60,000	-	-	60,000
23WLD	2023	Land Acquisition/LTIF Loan	736,679	736,679	736,679	736,679	- *
Project Totals			<u>\$ 2,002,337</u>	<u>\$ 1,299,962</u>	<u>\$ 1,191,941</u>	<u>\$ 1,894,317</u>	<u>\$ 108,020</u>

Beginning Fund Balance 7/1/22		\$ 218,283
Funds Provided:		
FY23 Transfer from Operating Fund	\$ 165,000	
FY23 Interest Earnings	(2,146)	
23441 FY23 Transfer from General Fund - PILT	175,000	
23WLD FY23 Transfer - LTIF	736,679	
Total Funds Provided		1,074,533
Funds applied - current year expenditures		(1,191,941)
Funds obligated to existing projects		(108,020)
Projects completed or cancelled by Service Area Board Action		<u>22,504 *</u>
Funds available for appropriation and for future capital expansion plans		<u>\$ 15,358</u>

Kachemak Emergency Service Area Projects - Fund 446

Balances through June 30, 2023

Project	Year Appropriated	Project Description	Authorized Amount	FY23 Budget	Expend FY23	Total LTD Expenditures	Unexpended Balance
17482	2017	ST 2 Water Tank/Generator	\$ 25,000	\$ 6,962	\$ -	\$ 18,038	\$ 6,962
22485	2022	FY22 SCBA/Radio Communications	273,000	19,979	19,823	272,844	156 *
23481	2023	Ambulance/Medic 2	282,959	282,959	-	-	282,959
23482	2023	Powerlift Systems	99,763	99,763	99,763	99,763	- *
23483	2023	Lucas Devices	38,899	38,899	38,899	38,899	- *
23484	2023	E-Draulic Tools	18,280	18,280	18,280	18,280	- *
23485	2023	FY23 SCBA/Radio Communications	273,805	273,805	176,550	176,550	97,255
23486	2023	Snow Machine / SnowBalance	30,000	30,000	-	-	30,000
21VAC	2023	Vaccine/Testing/Recovery - Signage	10,100	10,100	-	-	10,100
Project Totals			\$1,051,805	\$ 780,746	\$ 353,314	\$ 624,373	\$ 427,432

Beginning Fund Balance 7/1/22	\$ 166,468
Funds Provided:	
FY23 Transfer from Operating Fund	\$ 491,305
FY23 Interest Earnings	7,625
23485 FY23 Transfer from General Fund - PILT	175,000
Total Funds Provided	673,930
Funds applied - current year expenditures	(353,314)
Funds obligated to existing projects	(427,432)
Projects completed or cancelled by Service Area Board Action	156 *
Funds available for appropriation and for future capital expansion plans	<u>\$ 59,809</u>

Communication Center 911 Projects - Fund 455

Balances through June 30, 2023

Project	Year Appropriated	Project Description	Authorized Amount	FY23 Budget	Expend FY23	Total LTD Expenditures	Unexpended Balance
23431	2023	ERC Uninterruptible Power	\$ 75,000	\$ 75,000	\$ 1,427	\$ 1,427	\$ 73,573
23432	2023	Router/Switch Replacement	18,000	18,000	-	-	18,000
23433	2023	Workstation Equipment	12,950	12,950	12,270	12,270	680 *
23434	2023	Distribution Switches	28,000	28,000	-	-	28,000
23435	2023	Dell Host Servers	13,000	13,000	11,578	11,578	1,422 *
Totals			\$ 146,950	\$ 146,950	\$ 25,275	\$ 25,275	\$ 121,675

Beginning Fund Balance 7/1/22	\$ 10,889
Funds Provided:	
FY23 Transfer from Operating Fund	\$ 624,000
Total Funds Provided	624,000
Funds applied - current year expenditures	(25,275)
Funds obligated to existing projects	(121,675)
Projects completed or cancelled	2,103 *
Funds available for appropriation and for future capital expansion plans	<u>\$ 490,041</u>

North Peninsula Recreation Projects - Fund 459

Balances through June 30, 2023

Project	Year Appropriated	Project Description	Authorized Amount	FY23 Budget	Expend FY23	Total LTD Expenditures	Unexpended Balance
23451	2023	Truck/Plow	\$ 65,000	\$ 65,000	\$ -	\$ -	\$ 65,000
23452	2023	Asphalt Resurfacing	62,000	62,000	-	-	62,000
23453	2023	Pool Sidewalks	150,000	150,000	12,815	12,815	137,185
23454	2023	Pool Boilers Replacement	817,950	817,950	33,102	33,102	784,848
23455	2023	Trail Groomer	26,000	26,000	-	-	26,000
Project Totals			\$ 1,120,950	\$ 1,120,950	\$ 45,917	\$ 45,917	\$ 1,075,033

Beginning Fund Balance 7/1/22	\$ 406,854
Funds Provided:	
FY23 Transfer from Operating Fund	\$ 1,041,950
FY23 Interest Earnings	<u>18,656</u>
Total Funds Provided	1,060,606
Funds applied - current year expenditures	(45,917)
Funds obligated to existing projects	(1,075,033)
Projects completed or cancelled by Service Area Board Action	<u>-</u>
Funds available for appropriation and for future capital expansion plans	<u><u>\$ 346,511</u></u>

Central Peninsula Hospital Projects - Fund 490

Balances through June 30, 2023

Project	Year Appropriated	Project Description	Authorized Amount	FY23 Budget	Expend FY23	Total LTD Expenditures	Unexpended Balance
Funds Provided by Bond Proceeds							
14CPH	2014	CPH Specialty Clinic	\$ 41,249,563	\$ 93,027	\$ 12,054	\$41,168,590	\$ 80,974
18CPH	2018	CPH OB/Cath Lab	29,140,645	7,444	(15,935)	29,117,266	23,379
Funds Provided by Hospital Plant Replacement Fund							
17OBL	2017	CPH OB/Cardiac Cath Lab	10,215,000	680,210	113,314	9,648,104	566,896
21PRK	2021	CPH Parking Lot	1,386,174	-	-	1,386,174	- *
22LAB	2021	FY22 Hot Lab Upgrade	868,034	630,567	630,567	868,034	- *
22SFT	2022	Software Workday ERP	4,881,993	4,881,993	2,125,118	2,125,118	2,756,875
23SUR	2023	Surgery Center Purchase	9,747,927	9,747,927	9,747,927	9,747,927	- *
Total Funds Provided by Hospital Plant Replacement Fund			27,099,128	15,940,697	12,616,926	23,775,357	3,323,771
Funds Provided by the Kenai Health Center Maint. Fund							
23HTL	2023	KHCTR Security Improvement	10,000	10,000	-	-	10,000
Project Totals			\$ 97,499,336	\$ 16,051,169	\$ 12,613,045	\$94,061,212	\$ 3,438,124

	Capt Proj Fund	KHCTR	CPH Bonds	Total
Beginning Fund Balance 7/1/22	\$ 752,460	\$ 887,826	\$ 926,567	\$ 2,566,852
Funds Provided:				
17OBL		31,124		
22LAB		680,210		
22SFT		630,567		
23SUR		4,881,993		
		9,747,927		
			31,779	
			19,478	
			8,792	
			34,303	16,066,173
Funds applied - current year expenditures	(12,616,926)	-	3,881	(12,613,045)
Funds obligated to existing projects	(3,323,771)	(10,000)	(104,353)	(3,438,124)
Projects completed or cancelled	-	-	-	- *
Funds available for approp. and future capital projects	\$ 783,584			783,584
Funds restricted For Kenai Health Center Maintenance		\$ 937,874		937,874
Funds restricted for CPH bonds			\$ 860,398	860,398
Ending fund balance				\$ 2,581,857

South Peninsula Hospital Projects - Fund 491

Balances through June 30, 2023

Project	Year	Appropriate	Project Description	Authorized Amount	FY23 Budget	Expend FY23	Total LTD Expenditures	Unexpended Balance
Funds Provided by Local Funds								
17SPM	2017		Homer Medical Center Remodel	\$ 3,007,999	\$ 1,478	\$ -	\$ 3,006,520	\$ 1,478
18SHJ	2018		Elevator Upgrade	83,000	4,788	-	78,212	4,788
19SHE	2019		Access Control/Security Cameras	95,000	6,416	6,416	95,000	-
21SHC	2021		Roof Replacement	325,000	231,464	172,610	266,146	58,854
21SHD	2021		Nuclear Medicine System	303,673	303,673	-	-	303,673
21SHG	2021		SPH Wi-Fi System	172,500	38,653	35,270	169,117	3,383
21SHU	2021		Homer Medical Clinic Lobby Remodel	30,500	30,500	-	-	30,500
21SHZ	2021		Various Minor Hospital Equip/Software	150,882	18,658	-	132,224	18,658
22PFT	2022		Pulmonary Function Equipment	86,930	86,930	86,921	86,921	9
22SEC	2022		Security Upgrade	105,000	101,926	31,503	34,577	70,423
22SHB	2022		A/C Unit - Long Term Care/Rehab	1,450,000	1,327,053	102,731	225,677	1,224,323
22SHC	2022		MRI Chiller Replacement	170,000	82,267	28,108	115,841	54,159
22SHG	2022		Incident Management Software	81,760	24,443	10,605	67,923	13,838
22SHJ	2022		Anesthesia Machine	60,000	60,000	58,310	58,310	1,690
22SHY	2022		Hot Water System Replacement	389,500	389,500	719	719	388,781
23SHA	2023		Imaging Nuc Med System Part 2	625,000	625,000	-	-	625,000
23SHC	2023		Infant Security System	231,625	231,625	-	-	231,625
23SHD	2023		Pre-Op PACU Monitor Replacement	168,579	168,579	155,018	155,018	13,561
23SHE	2023		Chemistry Analyzer	165,000	165,000	164,984	164,984	17
23SHF	2023		Lobby Door Replacement	110,000	110,000	37,146	37,146	72,854
23SHG	2023		OR Suite Surgical Light Replacement	97,573	97,573	80,501	80,501	17,072
23SHH	2023		Mammography Software	88,500	88,500	-	-	88,500
23SHK	2023		Network Switch Refresh	66,000	66,000	65,993	65,993	7
23SHL	2023		Minor Hospital Equipment	60,652	60,652	46,735	46,735	13,917
23SPH	2023		Pre Design Master Plan/Nuc Med/Pharm	659,783	659,783	253,704	253,704	406,079
Total Funds Provided by Local Funds				8,784,456	4,980,461	1,337,273	5,141,268	3,643,188
Funds Provided by Hospital Plant Replacement Fund								
21MRF	2021		Homer Medical Clinic Roof	298,528	-	-	298,528	-
21SHA	2021		Nuclear Medicine Renovations	36,547	36,547	36,547	36,547	-
21SHB	2021		Remodel Kachemak Prof Building	500,000	456,871	2,182	45,311	454,689
22SHQ	2022		SPH Roof Replacement	578,695	578,695	578,695	578,695	-
22SHR	2022		Flooring for Long Term Care	103,199	103,199	103,199	103,199	-
22SHW	2022		Bayor Power Injector Software	11,161	11,161	11,161	11,161	-
22SPR	2022		203 W Pioneer Av Bldg Repairs	147,500	146,432	57,814	58,882	88,618
23DES	2023		Design for Infrastructure Deferred Maint	250,000	250,000	-	-	250,000
22SHB	2023		A/C Unit - Long Term Care/Rehab	627,416	627,416	-	-	627,416
23SHM	2023		Ultrasound Software/Hardware	65,000	65,000	43,321	43,321	21,679
23SHN	2023		Anesthesia Machine	64,593	64,593	64,593	64,593	-
23SHO	2023		MRI AI	-	-	-	-	-
23SHP	2023		Hospital Vehicles	41,317	41,317	41,317	41,317	-
23SHQ	2023		Minor Hospital Equipment	107,608	107,608	50,777	50,777	56,831
23SHR	2023		SPH Annunciator Switch	613,020	613,020	-	-	613,020
Total Funds Provided by Hospital Plant Replacement Fund				3,444,583	3,101,858	989,604	1,332,330	2,112,254
Funds Provided by South Peninsula Hospital, Inc.								
22SPR	2022		203 W Pioneer Av Bldg Repairs	227,500	227,500	-	-	227,500
Project Totals				\$ 12,456,539	\$ 8,309,819	\$ 2,326,878	\$ 6,473,598	\$ 5,982,941
						Capl Proj Fund	17SPH/M Bond	Total
Beginning Fund Balance 7/1/22						\$ 2,779,281	\$ 23,254	\$ 2,802,535
Funds Provided:								
FY23 Transfer from Operating Fund						3,012,929		
FY23 Interest Earnings						96,628		
21SHA	SPH Local Contribution - Nuclear Medicine Reno					36,547		
21SHB	SPH Local Contribution - Kachemak Prof Bldg Reno					456,871		
22SHB	SPH Local Contribution - A/C Unit - Long Term Care/Rehab					627,416		
22SHQ	SPH Local Contribution - Roof Replacement					578,695		
22SHR	SPH Local Contribution - Flooring Long Term Care					103,199		
22SHW	SPH Local Contribution - Bayer Power Injector Software					11,161		
22SPR	SPH Local Contribution - 203 W Pioneer Av Repairs					146,432		
22SPR	SPH Inc. Contribution - 203 W Pioneer Av Repairs					227,500		
23DES	SPH Local Contribution - Design for Infrastructure Deferred Maint					250,000		
23SHM	SPH Local Contribution - Ultrasound Software/Hardware					65,000		
23SHN	SPH Local Contribution - Anesthesia Machine					64,593		
23SHP	SPH Local Contribution - Hospital Vehicles					41,317		
23SHQ	SPH Local Contribution - Minor Hospital Equipment					107,608		
23SHR	SPH Local Contribution - SPH Annunciator Switch					613,020		6,438,915
Funds applied - current year expenditures						(2,326,878)	-	(2,326,878)
Funds obligated to existing projects						(5,981,463)	(1,478)	(5,982,941)
Projects completed or cancelled						295,676	-	295,676
Funds available for approp. and future capital expansion plans						\$ 1,205,532		1,205,532
Funds restricted for 17SPH Bond							\$ 21,775	21,775
Ending fund balance								\$ 1,227,307

MEMORANDUM

TO: Brent Johnson, Assembly President
Members of the Kenai Peninsula Borough Assembly

THRU: Peter A. Micciche, Borough Mayor *AM*

THRU: Brandi Harbaugh, Finance Director *BH*

FROM: Sarah Hostetter, Payroll Accountant *SH*

DATE: August 14, 2023

RE: Budget Revisions – July 2023

Attached is a budget revision listing for July 2023. The attached list contains budget revisions between major expenditure categories (i.e., maintenance & operations and capital outlay). Other minor transfers were processed between object codes within major expenditure categories.

ASSESSING - ADMINISTRATION

Mass mailing quotes came in higher than expected.

100-11510-00000-48120 (Office Machines)		\$10,000.00
100-11510-00000-43011 (Contract Services)	\$10,000.00	

CLERK'S OFFICE - ASSEMBLY

To replace the broken microphone at station 7.

100-11110-00000-43215 (Travel Out of State)		\$2,750.00
100-11110-00000-48710 (Minor Office Equipment)	\$2,750.00	

CLERK'S OFFICE - ELECTIONS

To replace a failed UPS for the election server rack.

100-11130-00000-43410 (Printing)		\$1,300.00
100-11130-00000-48710 (Minor Office Equipment)	\$1,300.00	

RISK MANAGEMENT

To temporarily use work comp reserve funds to cover additional insurance premiums in FY24. Other over budgeted premiums will be used to offset the deficit.

700-11236-00000-43530 (Disability Insurance)		\$747.00
700-11238-00000-43529 (Other Misc Coverage)		\$5,676.99
700-11236-00000-43999 (Work Comp Claim Reserve)		\$324,947.67
700-11238-00000-43528 (Aviation Liability)		\$2,466.05
700-11237-00000-43511 (Fire & Extended Coverage)	\$295,371.54	
700-11238-00000-43515 (CGL Excess Liability)	\$25,445.59	
700-11236-00000-43508 (Workmen's Compensation)	\$13,020.58	

SOLID WASTE - HOMER TRANSFER

Moving funds for repairs on the F250 truck.

290-32310-00000-42360 (Motor Vehicle Repair Supplies)		\$4,100.00
290-32310-00000-43750 (Vehicle Maintenance)	\$4,100.00	

SOLID WASTE - LANDFILL

Moving funds to cover FY24 Vehicle Maintenance.

290-32122-00000-42360 (Motor Vehicle Repair Supplies)		\$5,000.00
290-32122-00000-43750 (Vehicle Maintenance)	\$5,000.00	

MEMORANDUM

TO: Brent Johnson, Assembly President
Members of the Kenai Peninsula Borough Assembly

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

THRU: Brandi Harbaugh, Finance Director *BH*

FROM: Sarah Hostetter, Payroll Accountant *SH*

DATE: August 14, 2023

RE: Revenue-Expenditure Report – July 2023

Attached is the Revenue-Expenditure Report of the General Fund for the month of July 2023. Please note that 8.33% of the year has elapsed, 10.76% of budgeted revenues have been collected, and 2.46% of budgeted expenditures have been made.

KENAI PENINSULA BOROUGH
Revenue Report
For the Period
July 1 through July 31, 2023

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YEAR TO DATE RECEIPTS	MONTH TO DATE RECEIPTS	VARIANCE	% COLLECTED
31100	Real Property Tax	\$ 33,145,884	\$ 3,656,318	\$ 3,656,318	\$ (29,489,566)	11.03%
31200	Personal Property Tax	1,979,420	136,937	136,937	(1,842,483)	6.92%
31300	Oil Tax	6,752,054	6,695,218	6,695,218	(56,836)	99.16%
31400	Motor Vehicle Tax	642,580	-	-	(642,580)	0.00%
31510	Property Tax Penalty & Interest	740,288	12,524	12,524	(727,764)	1.69%
31610	Sales Tax	47,000,000	21,950	21,950	(46,978,050)	0.05%
33110	In Lieu Property Tax	3,100,000	-	-	(3,100,000)	0.00%
33117	Other Federal Revenue	140,000	-	-	(140,000)	0.00%
33220	Forestry Receipts	500,000	-	-	(500,000)	0.00%
34110	School Debt Reimbursement	1,796,919	-	-	(1,796,919)	0.00%
34221	Electricity & Phone Revenue	155,000	-	-	(155,000)	0.00%
34222	Fish Tax Revenue Sharing	500,000	-	-	(500,000)	0.00%
34210	Revenue Sharing	850,000	-	-	(850,000)	0.00%
37350	Interest on Investments	802,522	134,431	134,431	(668,091)	16.75%
39000	Other Local Revenue	286,715	38,406	38,406	(248,309)	13.40%
290	Solid Waste	1,027,000	3,992	3,992	(1,023,008)	0.39%
Total Revenues		\$ 99,418,382	\$ 10,699,776	\$ 10,699,776	\$ (88,718,606)	10.76%

KENAI PENINSULA BOROUGH
Expenditure Report
For the Period
July 1 through July 31, 2023

DESCRIPTION	REVISED BUDGET	YEAR TO DATE EXPENDED	MONTH TO DATE EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	% EXPENDED
Assembly:						
Administration	\$ 612,409	\$ 54,240	\$ 54,240	\$ 216,604	\$ 341,565	8.86%
Clerk	657,438	25,891	25,891	25,029	606,518	3.94%
Elections	194,788	228	228	30,500	164,060	0.12%
Records Management	527,184	19,228	19,228	41,986	465,970	3.65%
Mayor Administration	1,110,214	23,587	23,587	627	1,086,000	2.12%
Purch/Contracting/Cap Proj	779,658	39,262	39,262	18,875	721,521	5.04%
Human Resources:						
Administration	964,813	45,770	45,770	25,789	893,255	4.74%
Print/Mail	213,278	14,029	14,029	37,118	162,131	6.58%
Custodial Maintenance	133,652	5,719	5,719	57	127,876	4.28%
Information Technology	2,613,358	167,996	167,996	22,069	2,423,293	6.43%
Emergency Management	1,075,964	51,017	51,017	15,314	1,009,633	4.74%
Legal Administration	1,267,731	37,436	37,436	104,887	1,125,407	2.95%
Finance:						
Administration	622,704	36,329	36,329	262	586,114	5.83%
Services	1,369,001	93,947	93,947	10,167	1,264,887	6.86%
Property Tax	1,249,010	164,489	164,489	34,312	1,050,209	13.17%
Sales Tax	1,212,600	103,025	103,025	6,127	1,103,448	8.50%
Assessing:						
Administration	1,678,947	175,932	175,932	54,933	1,448,082	10.48%
Appraisal	1,934,563	62,634	62,634	65,860	1,806,068	3.24%
Resource Planning:						
Administration	1,591,916	47,082	47,082	124,016	1,420,818	2.96%
GIS	697,848	129,731	129,731	78,006	490,111	18.59%
River Center	847,726	29,873	29,873	45,299	772,554	3.52%
Senior Citizens Grant Program	843,878	-	-	-	843,878	0.00%
School District	63,702,766	999,375	999,375	-	62,703,391	1.57%
Solid Waste Operations	12,583,404	149,394	149,394	4,369,442	8,064,568	1.19%
Economic Development	652,679	-	-	66,835	585,844	0.00%
Non-Departmental	1,334,167	149	149	27,878	1,306,140	0.01%
Total Expenditures	\$ 100,471,695	\$ 2,476,361	\$ 2,476,361	\$ 5,421,992	\$ 92,573,342	2.46%

Kenai Peninsula Borough
Assessing Department

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor
FROM: Adeena Wilcox, Borough Assessor *dw*
DATE: August 11, 2023
RE: Tax Adjustment Request Approval

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

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

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

DATED: August 11, 2023

Adeena Wilcox
Borough Assessor

APPROVED

P.A. Micciche

Peter A. Micciche
Borough Mayor

AUGUST TARS

	2023	2022	2021	2020	2019
TAG 10 (assessed)					
(taxable)					
TAG 11 (assessed)					
(taxable)					
TAG 20 (assessed)					
(taxable)					
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)	\$32,258	\$12,314	\$14,922		
(taxable)	(\$355,815)	\$0	\$0		
TAG 40 (assessed)					
(taxable)					
TAG 41 (assessed)					
(taxable)					
TAG 42 (assessed)					
(taxable)					
TAG 43 (assessed)					
(taxable)					
TAG 52 (assessed)					
(taxable)					
TAG 53 (assessed)					
(taxable)					
TAG 54 (assessed)					
(taxable)					
TAG 55 (assessed)	\$0				
(taxable)	(\$300,000)				
TAG 57 (assessed)	\$0				
(taxable)	(\$217,000)				
TAG 58 (assessed)	(\$3,242,450)				
(taxable)	(\$5,161,707)				
TAG 59 (assessed)					
(taxable)					
TAG 61 (assessed)					
(taxable)					
TAG 63 (assessed)					
(taxable)					
TAG 64 (assessed)					
(taxable)					
TAG 65 (assessed)					
(taxable)					
TAG 67 (assessed)					
(taxable)					
TAG 68 (assessed)	(\$259,300)				
(taxable)	(\$1,402,828)				
TAG 69 (assessed)					
(taxable)					
TAG 70 (assessed)	(\$5,300)				
(taxable)	(\$176,900)				
TAG 80 (assessed)					
(taxable)					
TAG 81 (assessed)	\$0				
(taxable)	(\$418,500)				
TOTAL ASSESSED	(\$3,474,792)	\$12,314	\$14,922	\$0	\$0
TOTAL TAXABLE	(\$8,032,750)	\$0	\$0	\$0	\$0
KPB FLAT TAX	(\$47,754)				

AUGUST TARS CITY VALUES

	2023	2022	2021	2020	2019
TAG 10 (assessed)					
(taxable)					
Seldovia Flat Tax					
TAG 20 (assessed)					
(taxable)					
Homer Flat Tax					
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)	\$32,258	\$12,314	\$14,922		
(taxable)	(\$241,442)	\$12,314	\$14,922		
Disability Tax Credit					
TAG 40 (assessed)	(\$76,000)				
(taxable)	(\$76,000)				
TAG 41 (assessed)					
(taxable)					
TAG 70 (assessed)	(\$5,300)				
(taxable)	(\$149,100)				
Soldotna Flat Tax					
TAG 80 (assessed)					
(taxable)					
TOTAL ASSESSED	(\$49,042)	\$12,314	\$14,922	\$0	\$0
TOTAL TAXABLE	(\$466,542)	\$12,314	\$14,922	\$0	\$0
KPB FLAT TAX	\$0	\$0	\$0	\$0	\$0

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 30-23-005
 PARCEL ID 75288
 PRIMARY OWNER THREE BEARS ALASKA INC

	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>\$285,228</u>	<u>\$285,228</u>
KPB TAXABLE (VT 1003)	<u>\$280,452</u>	<u>\$276,837</u>
CITY ASSESSED (VT 1011)	<u>\$285,228</u>	<u>\$285,228</u>
CITY TAXABLE (V 1013)	<u>\$285,228</u>	<u>\$285,228</u>

EXPLANATION MAIN ROLL EXT 2023. PIN 102539 IS A DUPLICATE ACCOUNT FOR PIN 102509 (58).
RECD DUPLICATE FILINGS ON DIFF DATES FOR SAME LOCATION NEW FOR 2023. DF PIN 102539.
TARS FOR PINS 75288, 100935 & 102509, \$100K CONTIG ADJUSTMENTS ONLY

		CHANGE SUMMARY
DATE	<u>07/25/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>(\$3,615)</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	Amount
Default - Default Value Group	Appraised	Improvement Market Value	\$285,228.00
		TAG	30.00
	Assessed	TAG:Id	30.00
		Furniture, Fixtures & Equipment	\$263,575.00
		Personal Property Assessed Value	\$285,228.00
		Supplies	\$21,653.00
		Total Assessed Value - City	\$285,228.00
		Total Borough Optional Exempt Value	\$4,776.00
		Total City Optional Exempt Value	0
		Total Assessed Value - Borough	\$285,228.00
	Taxable	City Taxable Value	\$285,228.00
	Exemption	Taxable Value - Borough	\$280,452.00
		Exemption Value City	0
		OP PP Bor \$100K Exe Value	\$4,776.00
		OP PPV 100K Borough Contig Exemption	\$4,776.00
		OP PPV Borough \$100K Exemption	\$4,776.00
		PP Boro Contig Flag	1.00
		PP Contiguous Boro Parcel Group	2006928.00
		PP Contiguous Boro Parcel Sequence In Group	4.00
		Exemption Value Borough	\$4,776.00
	Data	Year of Cadastre	2023.0000000000
		Effective date of value change	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 40-23-001
 PARCEL ID 91636
 PRIMARY OWNER ALEXANDER JASON D

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>40</u>	<u>40</u>
BOAT CLASS/COUNT	<u>BC5-1</u>	<u>BC5-1</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2023.
KPB FLAT TAX PORTION ONLY. CITY OF SEWARD AD VALOREM PORTION REMAINS.

		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>\$0</u>
DATE	<u>07/17/23</u>	
SUBMITTED BY	<u>C. JOHNSON</u>	
VERIFIED BY	<u>C. FINLEY</u>	

Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Percent
Default - Default Value Group	Boat Personal Class 5 Count			1.00	1.00
Appraised	Improvement Market Value			\$11,520.00	\$11,520.00
	TAG			40.00	40.00
Assessed	Boat Assessed Value			\$11,520.00	\$11,520.00
	Boat Personal Class 5			\$11,520.00	\$11,520.00
	Personal Property Assessed Value			0	0
	Total City Optional Exempt Value			\$11,520.00	\$11,520.00
	Total Assessed Value - Borough			0	0
Taxable	City Taxable Value	40 - SEWARD CITY		\$11,520.00	\$11,520.00
Exemption	Taxable Value - Borough	40 - SEWARD CITY		0	0
	Exemption Value City			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	40 - SEWARD CITY		\$100,000.00	\$100,000.00
	Vessel Repair TAX CREDIT \$250			250.00	250.00
	Exemption Value Borough			0	0
Date	Year of Cadastre			2023.0000000000	2023.0000000000
	Effective date of value change			20230101.0000000000	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 30-23-004
 PARCEL ID 92248
 PRIMARY OWNER ALASKA KING'S INN HOTEL LLC

	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>\$65,774</u>	<u>\$98,032</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$0</u>
CITY ASSESSED (VT 1011)	<u>\$65,774</u>	<u>\$98,032</u>
CITY TAXABLE (V 1013)	<u>\$65,774</u>	<u>\$98,032</u>

EXPLANATION MAIN ROLL FILER 2021-2023. AUDIT RESULTS 2021-2023 UNRPRTD ASSETS FOUND.
AV INCR 2021, 2022 & 2023, CITY OF KENAI TAG 30 ONLY.

		CHANGE SUMMARY
		KPB ASSESSED <u>\$32,258</u>
DATE	<u>07/25/23</u>	KPB TAXABLE <u>\$0</u>
SUBMITTED BY	<u>M PAYFER</u>	CITY ASSESSED <u>\$32,258</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY TAXABLE <u>\$32,258</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Attribute		Secondary Attribute		Expand to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Current Amount	
Default - Default Value Group	Appraised	Improvement Market Value			\$95,774.00	\$95,032.00	
		TAG			30.00	30.00	
		TAG.Id			30.00	30.00	
	Assessed	Furniture, Fixtures & Equipment			\$55,774.00	\$86,032.00	
		Personal Property Assessed Value			\$65,774.00	\$95,032.00	
		Supplies			\$10,000.00	\$10,000.00	
		Total Assessed Value - City			\$65,774.00	\$95,032.00	
		Total Borough Optional Exempt Value			\$65,774.00	\$95,032.00	
		Total City Optional Exempt Value			0	0	
		Total Assessed Value - Borough			\$65,774.00	\$95,032.00	
	Taxable	City Taxable Value	30 - KENAI CITY		\$65,774.00	\$95,032.00	
		Taxable Value - Borough			0	0	
	Exemption	Exemption Value City	30 - KENAI CITY		0	0	
		Op PP Bor \$100K Exe Value			\$65,774.00	\$95,032.00	
		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			\$65,774.00	\$95,032.00	
	Data	Year of Cadastre			2023.0000000000	2023.0000000000	
		Effective date of value change			2023101.0000000000	2023101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 30-21-010
 PARCEL ID 92248
 PRIMARY OWNER ALASKA KING'S INN HOTEL LLC

	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>\$71,097</u>	<u>\$86,019</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$0</u>
CITY ASSESSED (VT 1011)	<u>\$71,097</u>	<u>\$86,019</u>
CITY TAXABLE (V 1013)	<u>\$71,097</u>	<u>\$86,019</u>

EXPLANATION MAIN ROLL FILER 2021-2023. AUDIT RESULTS 2021-2023 UNRPRTD ASSETS FOUND.
AV INCR 2021, 2022 & 2023, CITY OF KENAI TAG 30 ONLY.

		CHANGE SUMMARY
DATE	<u>07/25/23</u>	KPB ASSESSED <u>\$14,922</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$14,922</u>
		CITY TAXABLE <u>\$14,922</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group	Appraised	Improvement Market value	Previous Amount
		Attribute	Secondary Attribute
		TAG	30.00
		TAG.Ld	30.00
	Assessed	Furniture, Fixtures & Equipment	\$61,097.00
		Personal Property Assessed Value	\$86,019.00
		Supplies	\$10,000.00
		Total Assessed Value - City	\$71,097.00
		Total Borough Optional Exempt Value	\$71,097.00
		Total City Optional Exempt Value	0
		Total Assessed Value - Borough	\$71,097.00
	Taxable	City Taxable Value	\$71,097.00
		Taxable Value - Borough	0
	Exemption	Exemption Value City	0
		OP PP Bar \$100K Exe Value	\$71,097.00
		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	\$71,097.00
	Date	Year of Cadastre	2021.0000000000
		Effective date of value change	2021.01.01.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 TAR NUMBER 30-22-012
 PARCEL ID 92248
 PRIMARY OWNER ALASKA KING'S INN HOTEL LLC

	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>\$65,889</u>	<u>\$78,203</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$0</u>
CITY ASSESSED (VT 1011)	<u>\$65,889</u>	<u>\$78,203</u>
CITY TAXABLE (V 1013)	<u>\$65,889</u>	<u>\$78,203</u>

EXPLANATION MAIN ROLL FILER 2021-2023. AUDIT RESULTS 2021-2023 UNRPRTD ASSETS FOUND.
AV INCR 2021, 2022 & 2023, CITY OF KENAI TAG 30 ONLY.

		CHANGE SUMMARY
DATE	<u>07/25/23</u>	KPB ASSESSED <u>\$12,314</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$12,314</u>
		CITY TAXABLE <u>\$12,314</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Expend to Filer Values
Default - Default Value Group	Appraised	Improvement Market value		\$65,889.00	\$78,203.00
	TAG			30.00	30.00
	TAG.Id			30.00	30.00
Assessed	Furniture, Fixtures & Equipment			\$55,889.00	\$68,203.00
	Personal Property Assessed Value			\$65,889.00	\$78,203.00
	Supplies			\$10,000.00	\$10,000.00
	Total Assessed Value - City			\$65,889.00	\$78,203.00
	Total Borough Optional Exempt Value			0	0
	Total City Optional Exempt Value			\$65,889.00	\$78,203.00
Taxable	City Taxable Value	30 - KENAI CITY		\$65,889.00	\$78,203.00
	Taxable Value - Borough			0	0
Exemption	Exemption Value City	30 - KENAI CITY		0	0
	OP PP Bor \$100K Exe Value			\$65,889.00	\$78,203.00
	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			\$65,889.00	\$78,203.00
Date	Year of Cadastre			2022.0000000000	2022.0000000000
	Effective date of value change			20220101.0000000000	20220101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 41-23-001

PARCEL ID 96213

PRIMARY OWNER SIERRA GALE FISHERIES INC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>41</u>	<u>41</u>
BOAT CLASS/COUNT	<u>BC5-1</u>	<u>BC5-1</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2023.

KPB FLAT TAX PORTION ONLY. CITY OF SEWARD AD VALOREM PORTION REMAINS.

		CHANGE SUMMARY
	KPB ASSESSED	<u>\$0</u>
DATE	KPB TAXABLE	<u>\$0</u>
SUBMITTED BY	CITY ASSESSED	<u>\$0</u>
VERIFIED BY	CITY TAXABLE	<u>\$0</u>
	KPB FLAT TAX	<u>(\$250)</u>
	CITY FLAT TAX	<u>\$0</u>

Cadastral Value		Value Type		Amount	
CHES	Value Type	Amount	Amount	Previous Amount	Amount
Default - Default Value Group					
Appraised	Boat Personal Class 5 Count		1.00		1.00
	Improvement Market Value			\$44,800.00	\$44,800.00
	TAG			41.00	41.00
Assessed	Boat Assessed Value				
	Boat Personal Class 5			\$44,800.00	\$44,800.00
	Personal Property Assessed Value				
	Total Assessed Value - City			\$44,800.00	\$44,800.00
	Total City Optional Exempt Value			0	0
	Total Assessed Value - Borough			\$44,800.00	\$44,800.00
Taxable	City Taxable Value			0	0
	Taxable Value - Borough	41 - SEWARD SPECIAL		\$44,800.00	\$44,800.00
Exemption	Exemption Value City			0	0
	OP PP Bor \$100K Exa 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
	Vessel Repair TAX CREDIT \$250	41 - SEWARD SPECIAL			750.00
	Exemption Value Borough			0	0
Date	Year of Cadastra			2023.0000000000	2023.0000000000
	Effective date of value change			20230101.0000000000	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 20-23-007
 PARCEL ID 98724
 PRIMARY OWNER RHODA JE-ANNE INC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC5-1</u>	<u>BC5-1</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2023.
KPB FLAT TAX PORTION ONLY. CITY OF HOMER PORTION REMAINS.

		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>\$0</u>
DATE	<u>07/17/23</u>	
SUBMITTED BY	<u>C. JOHNSON</u>	
VERIFIED BY	<u>C. FINLEY</u>	

Confidence Values		Expand to Filter Values	
Site	Value Type	Pre-2023 Amount	Amount
Class	Attribute	Secondary Attribute	
Default - Default Value Group	Boat Class 5 Count	1.00	1.00
Appraised	Improvement Market Value	\$850,250.00	\$850,250.00
	TAG	20.00	20.00
Assessed	Boat Assessed Value	\$850,250.00	\$850,250.00
	Boat Class 5	\$850,250.00	\$850,250.00
	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
Taxable	City Taxable Value	0	0
	Taxable Value - Borough	0	0
Exemption	Exemption Value City	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	\$100,000.00	\$100,000.00
	Vessel Repair TAX CREDIT \$255		250.00
	Exemption Value Borough	0	0
Date	Year of Cadastre	2023.0000000000	2023.0000000000
	Effective date of value change	20230101.0000000000	20230101.0000000000

Cadastre Values		Expand to Filter Values	
Site	Amount	Amount	Amount
Default - Default Value Group	1.00	1.00	1.00
Class	Value Type	Previous Amount	Amount
Appraised	Boat Class 4 Count	1.00	1.00
Assessed	Boat Class 5 Count	1.00	1.00
	Improvement Market Value	\$183,200.00	\$183,200.00
	TAG	20.00	20.00
	TAG.Id	20.00	20.00
	Boat Assessed Value	\$183,200.00	\$183,200.00
	Boat Class 4	\$100,800.00	\$100,800.00
	Boat Class 5	\$82,400.00	\$82,400.00
	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
Taxable	City Taxable Value	0	0
	Taxable Value - Borough	0	0
Exemption	Exemption Value City	0	0
	OP PP Bor \$100K Exa 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
	Vessel Repair Tax Credit \$150		150.00
	Vessel Repair Tax Credit \$250		250.00
	Exemption Value Borough	0	0
Date	Year of Cadastre	2023,0000000000	2023,0000000000
	Effective date of value change	20230101,0000000000	20230101,0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 41-23-002
 PARCEL ID 99773
 PRIMARY OWNER SMITH GREGORY SCOTT

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>41</u>	<u>41</u>
BOAT CLASS/COUNT	<u>BC7-1</u>	<u>BC7-1</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2023.
KPB FLAT TAX PORTION ONLY. CITY OF SEWARD AD VALOREM PORTION REMAINS.

		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>(\$1,000)</u>
		CITY FLAT TAX <u>\$0</u>
DATE	<u>07/17/23</u>	
SUBMITTED BY	<u>C. JOHNSON</u>	
VERIFIED BY	<u>C. FINLEY</u>	

Cadastral Values		Value Type		Attribute		Secondary Attribute		Previous Amount		Expand to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount					
	Default - Default Value Group	Boat Personal Class 7 Count			1.00	1.00					
	Appraised	Improvement Market Value			\$125,625.00	\$125,625.00					
		TAG			41.00	41.00					
	Assessed	Boat Assessed Value			41.00	41.00					
		Boat Personal Class 7			\$125,625.00	\$125,625.00					
		Personal Property Assessed Value			\$125,625.00	\$125,625.00					
		Total Assessed Value - City			0	0					
		Total City Optional Exempt Value			\$125,625.00	\$125,625.00					
	Taxable	Total Assessed Value - Borough			0	0					
		City Taxable Value		41 - SEWARD SPECIAL	0	0					
		Taxable Value - Borough			\$125,625.00	\$125,625.00					
	Exemption	Exemption Value City		41 - SEWARD SPECIAL	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			\$100,000.00	\$100,000.00					
		Vessel Repair TAX CREDIT \$1,800		41 - SEWARD SPECIAL	0	0					
		Exemption Value Borough			0	0					
	Date	Year of Cadastre			2023.0000000000	2023.0000000000					
		Effective date of value change			20230101.0000000000	20230101.0000000000					
						1000.00					

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 68-23-002
 PARCEL ID 100935
 PRIMARY OWNER THREE BEARS ALASKA INC

	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>\$515,404</u>	<u>\$515,404</u>
KPB TAXABLE (VT 1003)	<u>\$506,769</u>	<u>\$500,241</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION MAIN ROLL EXT 2023. PIN 102539 IS A DUPLICATE ACCOUNT FOR PIN 102509 (58).
RECD DUPLICATE FILINGS ON DIFF DATES FOR SAME LOCATION NEW FOR 2023. DF PIN 102539.
TARS FOR PINS 75288, 100935 & 102509, \$100K CONTIG ADJUSTMENTS ONLY

		CHANGE SUMMARY
		KPB ASSESSED <u>\$0</u>
DATE	<u>07/25/23</u>	KPB TAXABLE <u>(\$6,528)</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>

Cadastre Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group	Appraised	Improvement Market Value	\$515,404.00
		TAG	68.00
		TAG.1d	68.00
	Assessed	Furniture, Fixtures & Equipment	\$509,427.00
		Personal Property Assessed Value	\$515,404.00
		Supplies	\$5,977.00
		Total Assessed Value - City	0
		Total Borough Optional Exempt Value	\$8,635.00
		Total City Optional Exempt Value	0
		Total Assessed Value - Borough	\$515,404.00
	Taxable	City Taxable Value	0
		Taxable Value - Borough	\$506,769.00
	Exemption	Exemption Value City	0
		68 - WESTERN EMERGENCY SVS	0
		OP PP Bor \$100K Exe Value	\$8,635.00
		OP PPV 100K Borough Contig Exemption	\$8,635.00
		OP PPV Borough \$100K Exemption	\$8,635.00
		PP Bor Contig Flag	1.00
		PP Contiguous Boro Parcel Group	3004628.00
		PP Contiguous Boro Parcel Sequence in Group	3.00
		Exemption Value Borough	\$8,635.00
	Date	Year of Cadastre	2023.0000000000
		Effective date of value change	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 20-23-009
 PARCEL ID 101772
 PRIMARY OWNER NORTHWEST TUG LEASING LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC7-1</u>	<u>BC7-1</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2023.
KPB FLAT TAX PORTION ONLY. CITY OF HOMER PORTION REMAINS.

		CHANGE SUMMARY
		KPB ASSESSED <u>\$0</u>
DATE	<u>07/17/23</u>	KPB TAXABLE <u>\$0</u>
SUBMITTED BY	<u>C. JOHNSON</u>	CITY ASSESSED <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$1,000)</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Attribute		Secondary Attributes		Expand to Filter Values	
Class	Value Type	Amount	Previous Amount	Amount	Previous Amount	Amount	Previous Amount
Default - Default Value Group	Boat Class 7 Count		1.00		1.00		1.00
Appraised	Improvement Market Value		\$107,397.00		\$107,397.00		\$107,397.00
	TAG		20.00		20.00		20.00
	TAG.Id		20.00		20.00		20.00
Assessed	Boat Assessed Value		\$107,397.00		\$107,397.00		\$107,397.00
	Boat Class 7		\$107,397.00		\$107,397.00		\$107,397.00
	Personal Property Assessed Value		0		0		0
	Total Assessed Value - City		0		0		0
	Total City Optional Exempt Value		0		0		0
	Total Assessed Value - Borough		0		0		0
Taxable	City Taxable Value		0		0		0
	Taxable Value - Borough		0		0		0
Exemption	Exemption Value City		0		0		0
	PP Boro Contig Flag		1.00		1.00		1.00
	PP City Contig Flag		1.00		1.00		1.00
	PP Contiguous Boro Parcel Group		2006940.00		2006940.00		2006940.00
	PP Contiguous Boro Parcel Sequence in Group		2.00		2.00		2.00
	PP Contiguous City Parcel Group		2005881.00		2005881.00		2005881.00
	PP Contiguous City Parcel Sequence in Group		1.00		1.00		1.00
	Vessel Repair TAX CREDIT \$1,000		0		0		0
	Exemption Value Borough		0		0		0
Date	Year of Cadastre		2023.0000000000		2023.0000000000		2023.0000000000
	Effective date of value change		20230101.0000000000		20230101.0000000000		20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 41-23-003
 PARCEL ID 101773
 PRIMARY OWNER NORTHWEST TUG LEASING LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>41</u>	<u>41</u>
BOAT CLASS/COUNT	<u>BC6-1</u>	<u>BC6-1</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2023.
KPB FLAT TAX PORTION ONLY. CITY OF SEWARD AD VALOREM PORTION REMAINS.

		CHANGE SUMMARY
	KPB ASSESSED	<u>\$0</u>
DATE <u>07/17/23</u>	KPB TAXABLE	<u>\$0</u>
SUBMITTED BY <u>C. JOHNSON</u>	CITY ASSESSED	<u>\$0</u>
VERIFIED BY <u>C. FINLEY</u>	CITY TAXABLE	<u>\$0</u>
	KPB FLAT TAX	<u>(\$500)</u>
	CITY FLAT TAX	<u>\$0</u>

Cadastral Value Group		Expand to Filter Values	
Site	Value Type	Previous Amount	Amount
Default - Default Value Group			
Class	Value Type	3.00	3.00
Appraised	Boat Class 6 Count	\$5,171,489.00	\$5,171,489.00
	Improvement Market Value	41.00	41.00
	TAG	41.00	41.00
Assessed	Boat Assessed Value	\$5,171,489.00	\$5,171,489.00
	Boat Class 6	\$5,171,489.00	\$5,171,489.00
	Personal Property Assessed Value	0	0
	Total Assessed Value - City	0	0
	Total City Optional Exempt Value	0	0
Taxable	Total Assessed Value - Borough	\$5,171,489.00	\$5,171,489.00
	City Taxable Value	0	0
	Taxable Value - Borough	\$5,171,489.00	\$5,171,489.00
Exemption	Exemption Value City	0	0
	PP Boro Contig Flag	1.00	1.00
PP Contiguous Boro Parcel Group			
	PP Contiguous Boro Parcel Sequence in Group	2006840.00	2006840.00
	Vessel Repair TAX CREDIT 4500	3.00	3.00
	Exemption Value Borough	0	0
Date	Year of Cadastral	2023.0000000000	2023.0000000000
	Effective date of value change	20230101.0000000000	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 20-23-010

PARCEL ID 101838

PRIMARY OWNER NORTON SOUND ECONOMIC DEVELOPMENT CORP

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC6-2</u>	<u>BC6-2</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR TWO
VESSELS - PAUL C JOHNSON AND EGAVIK. KPB FLAT TAX PORTION ONLY. CITY OF HOMER FLAT
TAX PORTION REMAINS.

		CHANGE SUMMARY
	KPB ASSESSED	<u>\$0</u>
DATE	KPB TAXABLE	<u>\$0</u>
	CITY ASSESSED	<u>\$0</u>
SUBMITTED BY	CITY TAXABLE	<u>\$0</u>
	KPB FLAT TAX	<u>(\$1,000)</u>
VERIFIED BY	CITY FLAT TAX	<u>\$0</u>

Category	Value	Attributes	Secondary Attribute	Previous Amount	Expand to Filter Values
Cadastral Values					
Sites					
Default - Default Value Group					
Vehicle Type					
Boat Class 6 Count				2.00	
Improvement Market Value				\$2,451,392.00	\$2,451,392.00
TAG				20.00	20.00
TAG.Id				20.00	20.00
Boat Assessed Value				\$2,451,392.00	\$2,451,392.00
Boat Class 6				0	0
Personal Property Assessed Value				0	0
Total Assessed Value - City				0	0
Total City Optional Exempt Value				0	0
Total Assessed Value - Borough		20 - HOMER CITY		0	0
City Taxable Value		20 - HOMER CITY		0	0
Taxable Value - Borough		20 - HOMER CITY		0	0
Exemption Value City				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				\$100,000.00	\$100,000.00
Vessel Repair TAX CREDIT \$500					
Exemption Value Borough				0	0
Year of Cadastre				2023.0000000000	2023.0000000000
Effective date of value change				20230101.0000000000	20230101.0000000000
Date					

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 20-23-011
 PARCEL ID 101893
 PRIMARY OWNER BOWLIN SHANE C

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC5-1</u>	<u>BC5-1</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2023.
KPB FLAT TAX PORTION ONLY. CITY OF HOMER PORTION REMAINS.

	CHANGE SUMMARY
DATE <u>07/17/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY <u>C. JOHNSON</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY <u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
	CITY TAXABLE <u>\$0</u>
	KPB FLAT TAX <u>(\$250)</u>
	CITY FLAT TAX <u>\$0</u>

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 20-23-012
 PARCEL ID 102234
 PRIMARY OWNER ENDURANCE FISHERIES INC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC5-1</u>	<u>BC5-1</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2023.
KPB FLAT TAX PORTION ONLY. CITY OF HOMER PORTION REMAINS.

	CHANGE SUMMARY
DATE <u>07/17/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY <u>C. JOHNSON</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY <u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
	CITY TAXABLE <u>\$0</u>
	KPB FLAT TAX <u>(\$250)</u>
	CITY FLAT TAX <u>\$0</u>

Cadastre Values		Primary Attributes		Secondary Attributes		Expand to Filter Values	
Class	Value Type	Abc/bc/a	Abc/bc/a	Abc/bc/a	Abc/bc/a	Abc/bc/a	Abc/bc/a
Appraised	Boat Personal Class 5 Count						1.00
	Improvement Market Value						\$285,200.00
Assessed	TAG						20.00
	Boat Assessed Value						20.00
	Boat Personal Class 5						\$285,200.00
	Personal Property Assessed Value						\$285,200.00
	Total Assessed Value - City						\$285,200.00
	Total City Optional Exempt Value						0
	Total Assessed Value - Borough						0
Taxable	City Taxable Value			20 - HOMER CITY			0
	Taxable Value - Borough						0
Exemption	Exemption Value City			20 - HOMER CITY			0
	OP PP Bor \$100K Exa 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
	Vessel Repair TAX CREDIT \$250						250.00
	Exemption Value Borough						0
Date	Year of Cadastre						2023-0000000000
	Effective date of value change						20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 20-23-013
 PARCEL ID 102304
 PRIMARY OWNER WIDMANN NATHAN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC5-1</u>	<u>BC5-1</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2023.
KPB FLAT TAX PORTION ONLY. CITY OF HOMER PORTION REMAINS.

		CHANGE SUMMARY
		KPB ASSESSED <u>\$0</u>
DATE	<u>07/17/23</u>	KPB TAXABLE <u>\$0</u>
SUBMITTED BY	<u>C. JOHNSON</u>	CITY ASSESSED <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$250)</u>
		CITY FLAT TAX <u>\$0</u>

Cadastre Value	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Boat Personal Class B Count			1.00	1.00
		Improvement Market Value			\$522,500.00	\$522,500.00
		TAG			20.00	20.00
	Assessed	Boat Assessed Value			20.00	20.00
		Boat Personal Class B			\$522,500.00	\$522,500.00
		Personal Property Assessed Value			\$522,500.00	\$522,500.00
		Total Assessed Value - City			0	0
		Total City Optional Exempt Value			0	0
		Total Assessed Value - Borough			0	0
	Taxable	City Taxable Value		20 - HOMER CITY	0	0
	Exemption	Taxable Value - Borough		20 - HOMER CITY	0	0
		Exemption Value City			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			\$100,000.00	\$100,000.00
		Vessel Repair TAX CREDIT \$250				
		Exemption Value Borough			0	0
	Date	Year of Cadastre			2023.0000000000	2023.0000000000
		Effective date of value change			20230101.0000000000	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 20-23-014
 PARCEL ID 102324
 PRIMARY OWNER OLIVER JOHN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC4-1</u>	<u>BC4-1</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2023.
KPB FLAT TAX PORTION ONLY. CITY OF HOMER PORTION REMAINS.

		CHANGE SUMMARY
DATE <u>07/17/23</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY <u>C. JOHNSON</u>	KPB TAXABLE	<u>\$0</u>
VERIFIED BY <u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
	CITY TAXABLE	<u>\$0</u>
	KPB FLAT TAX	<u>(\$150)</u>
	CITY FLAT TAX	<u>\$0</u>

Class	Value Type:	Attribute	Secondary Attribute	Previous Amount	Amount
Appraised	Boat Personal Class 4 Count			1.00	1.00
	Improvement Market Value			\$102,000.00	\$102,000.00
Assessed	TAG			20.00	20.00
	Boat Assessed Value			20.00	20.00
Taxable	Boat Personal Class 4			\$102,000.00	\$102,000.00
	Personal Property Assessed Value			\$102,000.00	\$102,000.00
Exemption	Total Assessed Value - City			0	0
	Total City Optional Exempt Value			0	0
Exemption	Total Assessed Value - Borough	20 - HOMER CITY		0	0
	City Taxable Value	20 - HOMER CITY		0	0
Exemption	Exemption Value City			0	0
	OP PP Bor \$100K Exe Value			0	0
Exemption	OP PPV 100K Exemption			\$100,000.00	\$100,000.00
	OP PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00
Exemption	OP PPV City \$100K Exemption	20 - HOMER CITY		\$100,000.00	\$100,000.00
	Vessel Repair TAX CREDIT \$150				150.00
Date	Exemption Value Borough			0	0
	Year of Cadastre			2023.0000000000	2023.0000000000
	Effective date of value change			20230101.0000000000	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 40-23-002
 PARCEL ID 102362
 PRIMARY OWNER MCCULLOUGH EVERTT & KRISTY

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>40</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC3-1</u>	<u>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>\$76,000</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$76,000</u>	<u>\$0</u>

EXPLANATION MANIFEST CLERICAL ERROR. ACCOUNT WAS INCORRECTLY CREATED IN TAG
40. SHOULD HAVE BEEN CREATED IN TAG 20 PER OWNER NOTIFICATION AND APPRAISER SITUS.

		CHANGE SUMMARY
DATE	<u>07/19/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>C. JOHNSON</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>(\$76,000)</u>
		CITY TAXABLE <u>(\$76,000)</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Expand to Filter Values	
Site	Value Type	Attribute	Amount
Class	Value Type	Attribute	Amount
Default - Default Value Group	Boat Personal Class 3 Count		1.00
Appraised	Improvement Market Value		\$76,000.00
	TAG		40.00
	TAG.Id		20.00
Assessed	Boat Assessed Value		\$76,000.00
	Boat Personal Class 3		\$76,000.00
	Personal Property Assessed Value		0
	Total Assessed Value - City		\$76,000.00
	Total City Optional Exempt Value		0
	Total Assessed Value - Borough		0
Taxable	City Taxable Value	20 - HOMER CITY	0
	City Taxable Value	40 - SEWARD CITY	\$76,000.00
Exemption	Taxable Value - Borough		0
	Exemption Value City	20 - HOMER CITY	0
	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	20 - HOMER CITY	\$100,000.00
	OP PPV City \$100K Exemption	40 - SEWARD CITY	\$100,000.00
	Exemption Value Borough		0
Date	Year of Cadastre		2023.0000000000
	Effective date of value change		20230101.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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

Parcel ID / Acct # _____ 00102362

- X **Typographical, computational or other similar error?**
Identify & Describe:
MANIFEST CLERICAL ERROR. ACCOUNT WAS INCORRECTLY CREATED IN TAG 40. SHOULD HAVE BEEN CREATED IN TAG 20 PER OWNER NOTIFICATION AND APPRAISER SITUS.
- X **Readily apparent from the assessment notice, tax statement or other borough tax record?**
Identify & Describe:
MANIFEST CLERICAL ERROR. ACCOUNT WAS INCORRECTLY CREATED IN TAG 40. SHOULD HAVE BEEN CREATED IN TAG 20 PER OWNER NOTIFICATION AND APPRAISER SITUS.
- X **Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?**
Identify & Describe:
MANIFEST CLERICAL ERROR. ACCOUNT WAS INCORRECTLY CREATED IN TAG 40. SHOULD HAVE BEEN CREATED IN TAG 20 PER OWNER NOTIFICATION AND APPRAISER SITUS.

Certified Value	Land	
	Improvements	
	Personal Property	
	Total	\$0

Adjusted Value	Land	
	Improvements	
	Personal Property	
	Total	\$0

Prepared by	Clyde Johnson	7/19/2023
		Date
Approved by	<i>Adrian Dwyer</i>	7/19/23
	Department Director	Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 20-23-015
 PARCEL ID 102433
 PRIMARY OWNER HAUNTED BY WATERS LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC4-1</u>	<u>BC4-1</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2023.
KPB FLAT TAX PORTION ONLY. CITY OF HOMER PORTION REMAINS.

		CHANGE SUMMARY
		KPB ASSESSED <u>\$0</u>
DATE	<u>07/17/23</u>	KPB TAXABLE <u>\$0</u>
SUBMITTED BY	<u>C. JOHNSON</u>	CITY ASSESSED <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$150)</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Expand to Filter Value				
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			\$498,750.00	\$498,750.00
	Assessed	TAG			20.00	20.00
		TAG.Ld			20.00	20.00
		Boat Assessed Value			\$498,750.00	\$498,750.00
	Taxable	Boat Class 4			0	0
		Personal Property Assessed Value			0	0
		Total Assessed Value - City			0	0
		Total City Optional Exempt Value			0	0
		Total Assessed Value - Borough		20 - HOMER CITY		0
	Exemption	City Taxable Value			0	0
		Taxable Value - Borough			0	0
		Exemption Value City		20 - HOMER CITY		0
		OP PP Bor \$100K Exe Value			0	0
		OP PPV 100K Exemption			\$100,000.00	\$100,000.00
Date	OP PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00	
	OP PPV City \$100K Exemption		20 - HOMER CITY	\$100,000.00	\$100,000.00	
	Vessel Repair Tax Credit \$150				150.00	
		Exemption Value Borough		0	0	
		Year of Cadastre		2023.0000000000	2023.0000000000	
		Effective date of value change		20230101.0000000000	20230101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 20-23-016
 PARCEL ID 102434
 PRIMARY OWNER BILOFF CHET

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC4-1</u>	<u>BC4-1</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2023.
KPB FLAT TAX PORTION ONLY. CITY OF HOMER PORTION REMAINS.

		CHANGE SUMMARY
		KPB ASSESSED <u>\$0</u>
DATE	<u>07/17/23</u>	KPB TAXABLE <u>\$0</u>
SUBMITTED BY	<u>C. JOHNSON</u>	CITY ASSESSED <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$150)</u>
		CITY FLAT TAX <u>\$0</u>

Cadastre Values		Value Type		Attribute		Secondary Amount		Expand to Filter Values	
Site	Class	Value Type	Attribute	Secondary Amount	Amount	Secondary Amount	Amount	Secondary Amount	Amount
	Default - Default Value Group	Boat Personal Class 4 Count			1.00				1.00
	Appraised	Improvement Market Value							\$67,500.00
	Assessed	TAG			20.00				20.00
		TAG.id			20.00				20.00
		Boat Assessed Value							\$67,500.00
		Boat Personal Class 4							\$67,500.00
		Personal Property Assessed Value							\$67,500.00
		Total Assessed Value - City			0				0
		Total City Optional Exempt Value			0				0
		Total Assessed Value - Borough			0				0
	Taxable	City Taxable Value		20 - HOMER CITY	0				0
	Exemption	Taxable Value - Borough		20 - HOMER CITY	0				0
		Exemption Value City			0				0
		OP PP Bor \$100K Exa 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		20 - HOMER CITY	\$100,000.00				\$100,000.00
		Vessel Repair TAX CREDIT \$150							150.00
		Exemption Value Borough			0				0
	Date	Year of Cadastre			2023				2023
		Effective date of value change			2023101.0000000000				2023101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 20-23-017
 PARCEL ID 102440
 PRIMARY OWNER ANDERSON DUANE & TERESA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC4-1</u>	<u>BC4-1</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2023.
KPB FLAT TAX PORTION ONLY. CITY OF HOMER PORTION REMAINS.

		CHANGE SUMMARY
		KPB ASSESSED <u>\$0</u>
DATE	<u>07/17/23</u>	KPB TAXABLE <u>\$0</u>
SUBMITTED BY	<u>C. JOHNSON</u>	CITY ASSESSED <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$150)</u>
		CITY FLAT TAX <u>\$0</u>

Class	Value Type	Attribute	Exempt/ly Amount	Previous Amount	Amount
Appraised	Boat Personal Class 4 Count			1.00	1.00
	Improvement Market Value			\$13,500.00	\$13,500.00
	TAG			20.00	20.00
	TAG Id			20.00	20.00
Assessed	Boat Assessed Value			\$13,500.00	\$13,500.00
	Boat Personal Class 4			\$13,500.00	\$13,500.00
	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
Taxable	City Taxable Value	20 - HOMER CITY		0	0
Exemption	Taxable Value - Borough	20 - HOMER CITY		0	0
	Exemption Value City			0	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			\$100,000.00	\$100,000.00
	Op PPV City \$100K Exemption			\$100,000.00	\$100,000.00
	Vessel Repair TAX CREDIT \$150				150.00
	Exemption Value Borough			0	0
Date	Year of Cadastre			2023.0000000000	2023.0000000000
	Effective date of value change			20230101.0000000000	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 41-23-004

PARCEL ID 102468

PRIMARY OWNER SMITH ANTHONY R

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>41</u>	<u>41</u>
BOAT CLASS/COUNT	<u>BC6-1</u>	<u>BC6-1</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2023.

KPB FLAT TAX PORTION ONLY. CITY OF SEWARD AD VALOREM PORTION REMAINS.

		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>(\$500)</u>
	CITY FLAT TAX	<u>\$0</u>
DATE	<u>07/17/23</u>	
SUBMITTED BY	<u>C. JOHNSON</u>	
VERIFIED BY	<u>C. FINLEY</u>	

Cadastre Values		Attributes		Expand to Filter Values		
Site	Class	Value Type	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group	Appraised	Boat Personal Class 5 Count		1.00		
		Improvement Market Value		\$237,800.00	\$237,800.00	
	Assessed	TAG		41.00	41.00	41.00
		TAG.Id		41.00	41.00	41.00
	Taxable	Boat Assessed Value			\$237,800.00	\$237,800.00
		Boat Personal Class 6			\$237,800.00	\$237,800.00
		Personal Property Assessed Value			0	0
		Total Assessed Value - City			\$237,800.00	\$237,800.00
		Total City Optional Exempt Value			0	0
	Exemption	Total Assessed Value - Borough			\$237,800.00	\$237,800.00
		City Taxable Value			0	0
		Taxable Value - Borough			0	0
		Exemption Value City			0	0
		OP PP Bor \$100k Exe Value			\$100,000.00	\$100,000.00
	Date	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	
		Vessel Repair TAX CREDIT § 900		0	1000.00	
		Exemption Value Borough		0	0	
		Year of Cadastre		2023.0000000000	2023.0000000000	
		Effective date of value change		20230101.0000000000	20230101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 57-23-001
 PARCEL ID 102499
 PRIMARY OWNER VESEL KEVIN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>57</u>	<u>57</u>
BOAT CLASS/COUNT	<u>BC4-1</u>	<u>BC4-1</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 VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2023.
KPB FLAT TAX PORTION ONLY.

		CHANGE SUMMARY
DATE <u>07/17/23</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY <u>C. JOHNSON</u>	KPB TAXABLE	<u>\$0</u>
VERIFIED BY <u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
	CITY TAXABLE	<u>\$0</u>
	KPB FLAT TAX	<u>(\$150)</u>
	CITY FLAT TAX	<u>\$0</u>

Cadastral Value		Value Type		Attribute		Secondary Attribute		Expand to Filter Values	
Class	Appraised	Assessed	Taxable	Exemption	Date	Previous Amount	Amount		
Default - Default Value Group	Boat Personal Class 4 Count	Boat Assessed Value				\$150,000.00	1.00		\$150,000.00
	Improvement Market Value	Boat Personal Class 4				\$7.00			\$7.00
	TAG	Personal Property Assessed Value				\$150,000.00			\$150,000.00
	TAG.Id	Total Assessed Value - City				\$150,000.00			\$150,000.00
	Total Assessed Value	Total City Optional Exempt Value				0			0
	Total Assessed Value - Borough	Total Assessed Value - Borough				0			0
	City Taxable Value	City Taxable Value	57 - BEAR CREEK FIRE			0			0
	Exemption Value City	Exemption Value - Borough	57 - BEAR CREEK FIRE			0			0
	OP PP Bar \$100K Exa Value	OP PP Bar \$100K Exa Value				0			0
	OP PPV 100K Exemption	OP PPV 100K Exemption				\$100,000.00			\$100,000.00
	OP PPV Borough \$100K Exemption	OP PPV Borough \$100K Exemption				\$100,000.00			\$100,000.00
	OP PPV City \$100K Exemption	OP PPV City \$100K Exemption				\$100,000.00			\$100,000.00
	Vessel Repair TAX CREDIT \$150	Vessel Repair TAX CREDIT \$150							150.00
	Exemption Value Borough	Exemption Value Borough				0			0
	Year of Cadastre	Year of Cadastre				2023.0000000000			2023.0000000000
	Effective date of value change	Effective date of value change				20230101.0000000000			20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 058-23-012
 PARCEL ID 102509
 PRIMARY OWNER THREE BEARS ALASKA INC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u></u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$2,598,475</u>	<u>\$2,598,475</u>
KPB TAXABLE (VT 1003)	<u>\$2,554,945</u>	<u>\$2,522,029</u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION MAIN ROLL EXT 2023. PIN 102539 IS A DUPLICATE ACCOUNT FOR PIN 102509 (58).
RECD DUPLICATE FILINGS ON DIFF DATES FOR SAME LOCATION NEW FOR 2023. DF PIN 102539.
TARS FOR PINS 75288, 100935 & 102509, \$100K CONTIG ADJUSTMENTS ONLY

		CHANGE SUMMARY
DATE	<u>07/25/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>(\$32,916)</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		Attribute		Expand to Filter Values	
Site	Class	Value Type	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Improvement Market Value		\$2,598,475.00	\$2,598,475.00
		TAG		58.00	58.00
		TAG.id		58.00	58.00
	Assessed	Furniture, Fixtures & Equipment		\$2,576,071.00	\$2,576,071.00
		Personal Property Assessed Value		\$2,598,475.00	\$2,598,475.00
		Supplies		\$22,404.00	\$22,404.00
		Total Assessed Value - City		0	0
		Total Borough Optional Exempt Value		\$43,530.00	\$76,446.00
		Total City Optional Exempt Value		0	0
		Total Assessed Value - Borough		\$2,598,475.00	\$2,598,475.00
	Taxable	City Taxable Value	58 - CENTRAL EMERGENCY SERVICES	0	0
		Taxable Value - Borough		\$2,554,945.00	\$2,522,029.00
	Exemption	Exemption Value City	58 - CENTRAL EMERGENCY SERVICES	0	0
		Op PP Bor \$100K Exe Value		\$43,530.00	\$76,446.00
		Op PPV 100K Borough Contig Exemption		\$43,530.00	\$76,446.00
		Op PPV Borough \$100K Exemption		\$43,530.00	\$76,446.00
		PP Bor Contig Flag		1.00	1.00
		pp Contiguous Barn Parcel Group		2006928.00	2006928.00
		pp Contiguous Barn Parcel Sequence in Group		1.00	1.00
		Exemption Value Borough		\$43,530.00	\$76,446.00
	Date	Year of Cadastre		2023.0000000000	2023.0000000000
		Effective date of value change		20230101.0000000000	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 058-23-013
 PARCEL ID 102539
 PRIMARY OWNER THREE BEARS ALASKA INC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u></u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$2,570,350</u>	<u>\$0</u>
KPB TAXABLE (VT 1003)	<u>\$2,527,291</u>	<u>\$0</u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION MAIN ROLL EXT 2023. PIN 102539 IS A DUPLICATE ACCOUNT FOR PIN 102509 (58).
RECD DUPLICATE FILINGS ON DIFF DATES FOR SAME LOCATION NEW FOR 2023.
PIN 102539 WILL BE DF FOR 2023.

		CHANGE SUMMARY
		KPB ASSESSED <u>(\$2,570,350)</u>
DATE	<u>07/25/23</u>	KPB TAXABLE <u>(\$2,527,291)</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		Value Type		Attribute		Secondary Attributes		Expand to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attributes	Previous Amount	Amount			
Default - Irefault Value Group	Appraised	Improvement Market Value			\$2,570,350.00				
		TAG			58.00				
	Assessed	Furniture, Fixtures & Equipment			58.00				
		Personal Property Assessed Value			\$2,547,946.00				
		Supplies			\$22,404.00				
		Total Assessed Value - City			0				
		Total City Optional Exempt Value			0				
		Total Assessed Value - Borough			\$2,570,350.00				
	Taxable	City Taxable Value		58 - CENTRAL EMERGENCY SERVICES	0				
		Taxable Value - Borough			\$2,570,350.00				
	Exemption	Exemption Value City		58 - CENTRAL EMERGENCY SERVICES	0				
		PP Boro Contig Flag			1.00	1.00			
		Exemption Value Borough			0				
	Date	Year of Calculation			2023.0000000000				
		Effective date of value change			20230101.0000000000				

MANIFEST CLERICAL ERROR - CHECKLIST

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

Parcel ID / Acct # 00102539

X **Typographical, computational or other similar error?**
Identify & Describe:
RECD DUPLICATE FILINGS ON DIFF DATES FOR SAME LOCATION NEW FOR 2023.

X **Readily apparent from the assessment notice, tax statement or other borough tax record?**
Identify & Describe:
RECD DUPLICATE FILINGS ON DIFF DATES FOR SAME LOCATION NEW FOR 2023.

X **Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?**
Identify & Describe:
RECD DUPLICATE FILINGS ON DIFF DATES FOR SAME LOCATION NEW FOR 2023.

Certified Value	Land	
	Improvements	
	Personal Property	\$2,527,291
	Total	\$2,527,291

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

Prepared by M PAYFER 7/25/2023
Date

Approved by  8/1/23
Date
 Department Director

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 55-23-002
 PARCEL ID 012-431-03
 PRIMARY OWNER DENNY DOOLITTLE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>55</u>	<u>55</u>
CLASS CODE	<u>112</u>	<u>112</u>
LAND ASSESSED (VT4)	<u>24,500</u>	<u>24,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>888,100</u>	<u>888,100</u>
KPB ASSESSED (VT 1001)	<u>912,600</u>	<u>912,600</u>
KPB TAXABLE (VT 1003)	<u>562,600</u>	<u>562,600</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION 2023 SENIOR HARDSHIP EXEMPTION APPROVED

		CHANGE SUMMARY
DATE	<u>07/13/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$4,708.23)</u>
		CITY FLAT TAX <u></u>

Cadastral Values		Expand to Filter Values	
Class	Value Type	Attribute	Amount
Appraised	Legal Acres		.92 Acres
	Improvement Market Value		\$888,100.00
	Land Market Value		\$24,500.00
	TAG		55.00
	TAG.Id		55.00
	Improvements		\$888,100.00
	Land		\$24,500.00
	Parcel Assessed Value		\$912,600.00
	Personal Property Assessed Value		0
	Qualified for Exemption		\$912,600.00
Assessed	Total Assessed Value - City		0
	Total Borough Optional Exempt Value		\$200,000.00
	Total City Optional Exempt Value		0
	Total Mandatory Exempt Value		\$150,000.00
	Land Assessed Value		\$24,500.00
	Improvement Assessed Value		\$888,100.00
	Total Assessed Value - Borough		\$912,600.00
	City Taxable Value		0
	Taxable Value - Borough		\$862,600.00
	BOROUGH SENIOR Exempt Value		\$300,000.00
Taxable	Cap for Senior Exemption		\$150,000.00
	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 Hardship Credit Amount		\$4,708.23
	Senior Mandatory Exempt Value		\$150,000.00
	Senior Mandatory Imp		\$150,000.00
	Working Improvement Assessed Value		\$888,100.00
Data	Exemption Value Borough		\$350,000.00
	Year of Cadastre		2023.0000000000
	Effective date of value change		20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 55-23-003
 PARCEL ID 013-102-54
 PRIMARY OWNER HALVERSON, DAVID

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>55</u>	<u>55</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>71,600</u>	<u>71,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>457,200</u>	<u>457,200</u>
KPB ASSESSED (VT 1001)	<u>528,800</u>	<u>528,800</u>
KPB TAXABLE (VT 1003)	<u>478,800</u>	<u>178,800</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	<u>07/14/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$300,000)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX _____
		CITY FLAT TAX _____

Customer Values		Expand to Filter Values	
File	Amount	Previous Amount	Amount
Default - Default Value Group			
Class	Value Type	Attribute	Secondary Attribute
Appraised	Legal Acres		6.33 Acres
	Improvement Market Value		\$457,200.00
	Land Market Value		\$71,600.00
	TAG		55.00
	TAG.Id		55.00
Assessed	Improvements		\$457,200.00
	Land		\$71,600.00
	Parcel Assessed Value		\$528,800.00
	Personal Property Assessed Value		0
	Qualified for Exemption		\$528,800.00
	Total Assessed Value - City		0
	Total Borough Optional Exempt Value		\$50,000.00
	Total City Optional Exempt Value		0
	Total Mandatory Exempt Value		\$150,000.00
	Land Assessed Value		\$71,600.00
	Improvement Assessed Value		\$457,200.00
	Total Assessed Value - Borough		\$528,800.00
Taxable	City Taxable Value	55 - NIKISKI SN.	0
Exemption	Taxable Value - Borough		\$178,800.00
	BOROUGH SENIOR Exempt Value		\$300,000.00
	Cap for Senior Exemption		\$150,000.00
	Exemption Value City	55 - NIKISKI SN.	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		\$457,200.00
	Exemption Value Borough		\$50,000.00
Date	Year of Cadastre		2023,0000000000
	Effective date of value change		20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 30-23-006
 PARCEL ID 049-130-28
 PRIMARY OWNER GRIZZLEY FISH FAMILY REVOCABLE LIVING TRUST

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
CLASS CODE	<u>112</u>	<u>112</u>
LAND ASSESSED (VT4)	<u>22,300</u>	<u>22,300</u>
IMPROVEMENT ASSESSED (VT5)	<u>215,300</u>	<u>215,300</u>
KPB ASSESSED (VT 1001)	<u>237,600</u>	<u>237,600</u>
KPB TAXABLE (VT 1003)	<u>187,600</u>	<u>63,900</u>
CITY ASSESSED (VT 1011)	<u>237,600</u>	<u>237,600</u>
CITY TAXABLE (VT 1013)	<u>237,600</u>	<u>113,900</u>

EXPLANATION SENIOR VARIABLE EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	<u>07/27/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$123,700)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>(\$123,700)</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastre Values		Expand to Filter Values	
Site	Class	Value Type	Attributes
Default - Default Value Group	Appraised	Legal Acres	Secondary Attribute
		Improvement Market Value	Previous Amount
		Land Market Value	51 Acres
		TAG	\$215,300.00
		TAG.1d	\$22,300.00
			30.00
			30.00
	Assessed	Improvements	\$111,900.00
		Land	\$11,800.00
		Parcel Assessed Value	\$237,600.00
		Personal Property Assessed Value	0
		Qualified for Exemption	\$123,700.00
		Total Assessed Value - City	\$237,600.00
		Total Borough Optional Exempt Value	\$50,000.00
		Total City Optional Exempt Value	0
		Total Mandatory Exempt Value	\$123,700.00
		Unqualified Improvements	\$103,400.00
		Unqualified Land	\$10,500.00
		Land Assessed Value	\$22,300.00
		Improvement Assessed Value	\$215,300.00
		Total Assessed Value - Borough	\$237,600.00
	Taxable	CITY Taxable Value	\$113,900.00
		Taxable Value - Borough	\$187,600.00
	Exemption	BOROUGH SENIOR Exempt Value	\$123,700.00
		Cap for Senior Exemption	\$150,000.00
		Exemption Value City	\$123,700.00
		OP Residential Boro Exemption	\$50,000.00
		Residential Exemption	\$50,000.00
		Senior Citizen Exemption	\$123,700.00
		Senior Mandatory Exempt Value	\$123,700.00
		Senior Mandatory/Imp	\$111,900.00
		Senior Mandatory/Land	\$11,800.00
		Working Improvement Assessed Value	\$215,300.00
		Exemption Value Borough	\$50,000.00
	Date	Year of Cadastre	2023-0000000000
		Effective date of value change	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 30-23-007
 PARCEL ID 049-160-28
 PRIMARY OWNER WOOD, JENNIFER

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>17,100</u>	<u>17,100</u>
IMPROVEMENT ASSESSED (VT5)	<u>261,400</u>	<u>261,400</u>
KPB ASSESSED (VT 1001)	<u>278,500</u>	<u>278,500</u>
KPB TAXABLE (VT 1003)	<u>228,500</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>278,500</u>	<u>278,500</u>
CITY TAXABLE (VT 1013)	<u>278,500</u>	<u>128,500</u>

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
	KPB ASSESSED	<u>\$0</u>
DATE	KPB TAXABLE	<u>(\$228,500)</u>
SUBMITTED BY	CITY ASSESSED	<u>\$0</u>
VERIFIED BY	CITY TAXABLE	<u>(\$150,000)</u>
	KPB FLAT TAX	<u></u>
	CITY FLAT TAX	<u></u>

Cadastral Values		Expand to Filter Values	
Site	Value Type	Amount	Amount
Class	Value Type	Attribute	Attribute
Default - Default Value Group	Legal Acres	.30 Acres	.30 Acres
	Appraised	Improvement Market Value	\$261,400.00
		Land Market Value	\$17,100.00
		TAG	36.00
Assessed	TAG.Id	30.00	30.00
	Improvements	\$261,400.00	\$261,400.00
	Land	\$17,100.00	\$17,100.00
	Parcel Assessed Value	\$278,500.00	\$278,500.00
	Personal Property Assessed Value	0	0
	Qualified for Exemption	\$278,500.00	\$278,500.00
	Total Assessed Value - City	\$278,500.00	\$278,500.00
	Total Borough Optional Exempt Value	\$50,000.00	\$128,500.00
	Total City Optional Exempt Value	0	0
	Total Mandatory Exempt Value	\$17,100.00	\$150,000.00
	Land Assessed Value	\$261,400.00	\$261,400.00
	Improvement Assessed Value	\$278,500.00	\$278,500.00
	Total Assessed Value - Borough	\$278,500.00	\$278,500.00
Taxable	City Taxable Value	30 - KENAL CITY	\$128,500.00
Exemption	Taxable Value - Borough		0
	BOROUGH SENIOR Exempt Value		\$278,500.00
	Cap for Senior Exemption		\$150,000.00
	Exemption Value City	30 - KENAL CITY	\$150,000.00
	OP Residential Burd Exemption		\$59,000.00
	OP Senior Resident > 150k Exempt Value		\$128,500.00
	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		\$261,400.00
	Exemption Value Borough		\$50,000.00
Data	Year of Cadastre	2023.0000000000	2023.0000000000
	Effective date of value change	2023101.0000000000	2023101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 058-23-014
 PARCEL ID 055-081-53
 PRIMARY OWNER ROSEMARIE MEZA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>17,700</u>	<u>17,700</u>
IMPROVEMENT ASSESSED (VT5)	<u>158,000</u>	<u>158,000</u>
KPB ASSESSED (VT 1001)	<u>175,700</u>	<u>175,700</u>
KPB TAXABLE (VT 1003)	<u>175,700</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	<u>07/21/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$175,700)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastre Values		Expand to Filter Values	
Class	Value Type	Attribute	Amount
Default - Default Value Group	Legal Acres	Previous Amount	.46 Acres
Appraised	Improvement Market Value		\$158,000.00
	Land Market Value		\$17,700.00
	TAG		58.00
	TAG Id		58.00
Assessed	Improvements		\$158,000.00
	Land		\$17,700.00
	Parcel Assessed Value		\$175,700.00
	Personal Property Assessed Value		0
	Qualified for Exemption		0
	Total Assessed Value - City		\$175,700.00
	Total Borough Optional Exempt Value		\$25,700.00
	Total City Optional Exempt Value		0
	Total Mandatory Exempt Value		\$150,000.00
	Land Assessed Value		\$17,700.00
	Improvement Assessed Value		\$158,000.00
	Total Assessed Value - Borough		\$175,700.00
Taxable	City Taxable Value		0
Exemption	Taxable Value - Borough		\$175,700.00
	BOROUGH SENIOR Exempt Value		\$175,700.00
	Cap for Senior Exemption		\$150,000.00
	Exemption Value City		0
	OP Senior Resident >150K Exempt Value		\$25,700.00
	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		\$158,000.00
	Exemption Value Borough		0
Deto	Year of Cadastre	2023.0000000000	2023.0000000000
	Effective date of value change	20230101.0000000000	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023

TAR NUMBER 058-23-015

PARCEL ID 055-270-07

PRIMARY OWNER GEASE, DENNIS

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>224,700</u>	<u>224,700</u>
IMPROVEMENT ASSESSED (VT5)	<u>773,700</u>	<u>773,700</u>
KPB ASSESSED (VT 1001)	<u>998,400</u>	<u>998,400</u>
KPB TAXABLE (VT 1003)	<u>648,400</u>	<u>648,400</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION 2023 SENIOR HARDSHIP EXEMPTION APPROVED

		CHANGE SUMMARY
DATE	<u>07/13/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$4,392.91)</u>
		CITY FLAT TAX <u></u>

Cadastre Values		Filter Values	
Site	Class	Attribute	Amount
Default - Default Value Group			
	Appraised	Legal Acres	1.94 Acres
		Improvement Market Value	\$773,700.00
		Land Market Value	\$224,700.00
		TAG	58.00
		TAG:ld	58.00
	Assessed	Improvements	\$773,700.00
		Land	\$224,700.00
		Parcel Assessed Value	\$998,400.00
		Personal Property Assessed Value	0
		Qualified for Exemption	0
		Total Assessed Value - City	\$998,400.00
		Total Borough Optional Exempt Value	0
		Total City Optional Exempt Value	0
		Total Mandatory Exempt Value	\$150,000.00
		Land Assessed Value	\$224,700.00
		Improvement Assessed Value	\$773,700.00
		Total Assessed Value - Borough	\$998,400.00
		City Taxable Value	0
	Taxable	Taxable Value - Borough	\$648,400.00
		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 Hardship Credit Amount	\$6,822.93
		Senior Mandatory Exempt Value	\$150,000.00
		Senior MandatoryImp	\$150,000.00
		Working Improvement Assessed Value	\$773,700.00
		Exemption Value Borough	\$350,000.00
	Date	Year of Cadastre	2023.0000000000
		Effective date of value change	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 058-23-016
 PARCEL ID 055-550-44
 PRIMARY OWNER CORR, TOMMYE JO

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>112</u>	<u>112</u>
LAND ASSESSED (VT4)	<u>2,512,900</u>	<u>2,512,900</u>
IMPROVEMENT ASSESSED (VT5)	<u>160,700</u>	<u>160,700</u>
KPB ASSESSED (VT 1001)	<u>2,673,600</u>	<u>2,673,600</u>
KPB TAXABLE (VT 1003)	<u>2,323,600</u>	<u>2,323,600</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION 2023 SENIOR HARDSHIP EXEMPTION APPROVED

		CHANGE SUMMARY
DATE	<u>07/13/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$17,907.66)</u>
		CITY FLAT TAX <u></u>

Cadastre Values		Attributes		Expand to Filter Values	
Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Appraised	Legal Acres	147.48 Acres		147.48 Acres	
	Improvement Market Value	\$160,700.00		\$160,700.00	
	Land Market Value	\$2,512,900.00		\$2,512,900.00	
	TAG	58.00		58.00	
Assessed	TAG.Id	58.00		58.00	
	Improvements	\$126,400.00		\$126,400.00	
	Parcel Assessed Value	\$2,487,800.00		\$2,487,800.00	
	Personal Property Assessed Value	\$2,673,600.00		\$2,673,600.00	
	Qualified for Exemption	0		0	
	Total Assessed Value - City	\$2,614,200.00		\$2,614,200.00	
	Total Borough Optional Exempt Value	0		0	
	Total Mandatory Exempt Value	0		0	
	Total City Optional Exempt Value	\$150,000.00		\$150,000.00	
	Unqualified Improvements	\$34,300.00		\$34,300.00	
	Unqualified Land	\$25,100.00		\$25,100.00	
	Land Assessed Value	\$2,512,900.00		\$2,512,900.00	
	Improvement Assessed Value	\$160,700.00		\$160,700.00	
Total Assessed Value - Borough	\$2,673,600.00		\$2,673,600.00		
City Taxable Value	0		0		
Taxable	Taxable Value - Borough	\$2,323,600.00		\$2,323,600.00	
Exemption	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	
	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			\$17,607.68	
	Senior Mandatory Exempt Value	\$150,000.00		\$150,000.00	
	Senior MandatoryImp	\$126,400.00		\$126,400.00	
	Senior MandatoryLand	\$23,600.00		\$23,600.00	
	Working Improvement Assessed Value	\$160,700.00		\$160,700.00	
	Exemption Value Borough	\$350,000.00		\$350,000.00	
Date	Year of Cadastre	2023.0000000000		2023.0000000000	
	Effective date of value change	20230101.0000000000		20230101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 058-23-017
 PARCEL ID 057-083-02
 PRIMARY OWNER ROBINSON, JACKIE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>130</u>	<u>130</u>
LAND ASSESSED (VT4)	<u>8,700</u>	<u>8,700</u>
IMPROVEMENT ASSESSED (VT5)	<u>28,400</u>	<u>28,400</u>
KPB ASSESSED (VT 1001)	<u>37,100</u>	<u>37,100</u>
KPB TAXABLE (VT 1003)	<u>37,100</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
		KPB ASSESSED <u>\$0</u>
DATE	<u>07/07/23</u>	KPB TAXABLE <u>(\$37,100)</u>
SUBMITTED BY	<u>SGUZMAN</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>

City#	City	Value Type	Attribut	Previous Amount	Amount
Default - Default Value Group		Legal Acres		.25 Acres	
Appraised		Improvement Market Value		\$28,400.00	\$28,400.00
		Land Market Value		\$8,700.00	\$8,700.00
		TAG		58.00	58.00
		TAG.Id		58.00	58.00
Assessed		Improvements		\$28,400.00	\$28,400.00
		Land		\$8,700.00	\$8,700.00
		Parcel Assessed Value		\$37,100.00	\$37,100.00
		Personal Property Assessed Value		0	0
		Qualified for Exemption		0	0
		Total Assessed Value - City		\$37,100.00	\$37,100.00
		Total City Optional Exempt Value		0	0
		Total Mandatory Exempt Value		\$37,100.00	\$37,100.00
		Land Assessed Value		\$8,700.00	\$8,700.00
		Improvement Assessed Value		\$28,400.00	\$28,400.00
		Total Assessed Value - Borough		\$37,100.00	\$37,100.00
		City Taxable Value		0	0
Taxable		Taxable Value - Borough		\$37,100.00	0
Exemption		BOROUGH SENIOR Exempt Value		\$37,100.00	\$37,100.00
		Cap for Senior Exemption		\$150,000.00	\$150,000.00
		Exemption Value City		0	0
		Residential Exemption		\$50,000.00	\$50,000.00
		Senior Citizen Exemption		\$37,100.00	\$37,100.00
		Senior Mandatory Exempt Value		\$37,100.00	\$37,100.00
		Senior MandatoryImp		\$28,400.00	\$28,400.00
		Senior MandatoryLand		\$8,700.00	\$8,700.00
		Working Improvement Assessed Value		\$28,400.00	\$28,400.00
		Exemption Value Borough		0	\$37,100.00
Date		Year of Cadastre		2023.0000000000	2023.0000000000
		Effective date of value change		20230101.0000000000	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 058-23-018
 PARCEL ID 058-022-08
 PRIMARY OWNER HICKS, STEPHEN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>117,500</u>	<u>117,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>337,800</u>	<u>337,800</u>
KPB ASSESSED (VT 1001)	<u>455,300</u>	<u>455,300</u>
KPB TAXABLE (VT 1003)	<u>405,300</u>	<u>105,300</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
	KPB ASSESSED	<u>\$0</u>
DATE <u>07/27/23</u>	KPB TAXABLE	<u>(\$300,000)</u>
SUBMITTED BY <u>SGUZMAN</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>

Site	Class	Value Type	Attribut	Secondary Attributs	Previous Amount	Amount
Default - Default Value Group						
	Appraised	Legal Acres		.98 Acres		.98 Acres
		Improvement Market Value			\$337,800.00	\$337,800.00
		Land Market Value			\$117,500.00	\$117,500.00
		TAG			\$9.00	\$9.00
		TAG.Id			\$8.00	\$8.00
	Assessed	Improvements			\$337,800.00	\$337,800.00
		Land			\$117,500.00	\$117,500.00
		Parcel Assessed Value			\$455,300.00	\$455,300.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			0	0
		Total Assessed Value - City			\$455,300.00	\$455,300.00
		Total Borough Optional Exempt Value			\$50,000.00	\$50,000.00
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value			\$117,500.00	\$117,500.00
		Land Assessed Value			\$337,800.00	\$337,800.00
		Improvement Assessed Value			\$455,300.00	\$455,300.00
		Total Assessed Value - Borough			0	0
	Taxable	City Taxable Value			\$405,300.00	\$405,300.00
	Exemption	Taxable Value - Borough			\$300,000.00	\$300,000.00
		BOROUGH SENIOR Exempt Value			\$150,000.00	\$150,000.00
		Cap for Senior Exemption			0	0
		Exemption Value City			\$50,000.00	\$50,000.00
		OP Residential Boro Exemption			\$50,000.00	\$50,000.00
		OP Senior Resident >150k Exempt Value			\$150,000.00	\$150,000.00
		Residential Exemption			\$150,000.00	\$150,000.00
		Senior Citizen Exemption			\$150,000.00	\$150,000.00
		Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Senior MandatoryImp			\$337,800.00	\$337,800.00
		Working Improvement Assessed Value			\$50,000.00	\$50,000.00
		Exemption Value Borough			2023.0000000000	2023.0000000000
	Date	Year of Cadastre			20230101.0000000000	20230101.0000000000
		Effective date of value change				

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 058-23-019
 PARCEL ID 058-060-07
 PRIMARY OWNER ROBINSON, ARTHUR

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>94,500</u>	<u>94,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>231,300</u>	<u>231,300</u>
KPB ASSESSED (VT 1001)	<u>325,800</u>	<u>325,800</u>
KPB TAXABLE (VT 1003)	<u>275,800</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	<u>07/07/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$275,800)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX _____
		CITY FLAT TAX _____

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group	Appraised	Legal Acres	.64 Acres
		Improvement Market Value	\$231,300.00
		Land Market Value	\$94,500.00
		TAG	58.00
		TAG.Id	58.00
	Assessed	Improvements	\$231,300.00
		Land	\$94,500.00
		Parcel Assessed Value	\$325,800.00
		Personal Property Assessed Value	0
		Qualified for Exemption	\$325,800.00
		Total Assessed Value - City	0
		Total Borough Optional Exempt Value	\$175,800.00
		Total City Optional Exempt Value	0
		Total Mandatory Exempt Value	\$150,000.00
		Land Assessed Value	\$94,500.00
		Improvement Assessed Value	\$231,300.00
		Total Assessed Value - Borough	\$325,800.00
		City Taxable Value	0
	Taxable	Taxable Value - Borough	\$275,800.00
	Exemption	BOROUGH SENIOR Exempt Value	\$300,000.00
		Cap for Senior Exemption	\$150,000.00
		Exemption Value City	0
		OP Residential Boro Exemption	\$25,800.00
		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 MandatoryImp	\$150,000.00
		Working Improvement Assessed Value	\$231,300.00
		Exemption Value Borough	\$50,000.00
	Date	Year of Cadastre	2023.0000000000
		Effective date of value change	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 058-23-020
 PARCEL ID 058-230-10
 PRIMARY OWNER MADISON, WILLIS

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>287,600</u>	<u>287,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>973,200</u>	<u>973,200</u>
KPB ASSESSED (VT 1001)	<u>1,260,800</u>	<u>1,260,800</u>
KPB TAXABLE (VT 1003)	<u>910,800</u>	<u>910,800</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION 2023 SENIOR HARDSHIP EXEMPTION APPROVED

		CHANGE SUMMARY
	KPB ASSESSED	<u>\$0</u>
DATE	KPB TAXABLE	<u>\$0</u>
	CITY ASSESSED	<u>\$0</u>
SUBMITTED BY	CITY TAXABLE	<u>\$0</u>
	KPB FLAT TAX	<u>(\$3,858.24)</u>
VERIFIED BY	CITY FLAT TAX	<u></u>

Cadastral Values		Expand to Filter Values	
Class	Value Type	Attribute	Secondary Attribute
Appraised	Legal Acres	Previous Amount	Amount
	Improvement Market value	1.10 Acres	1.10 Acres
	Land Market value	\$973,200.00	\$973,200.00
	TAG	\$287,600.00	\$287,600.00
	TAG.Id	58.00	58.00
Assessed	Improvements	58.00	58.00
	Parcel Assessed Value	\$973,200.00	\$973,200.00
	Personal Property Assessed Value	\$287,600.00	\$287,600.00
	Qualified for Exemption	\$1,260,800.00	\$1,260,800.00
	Total Assessed Value - City	0	0
	Total Borough Optional Exempt Value	0	0
	Total City Optional Exempt Value	0	0
	Total Mandatory Exempt Value	\$200,000.00	\$200,000.00
	Land Assessed Value	\$150,000.00	\$150,000.00
	Improvement Assessed Value	\$287,600.00	\$287,600.00
	Total Assessed Value - Borough	\$973,200.00	\$973,200.00
	City Taxable Value	\$1,260,800.00	\$1,260,800.00
Taxable	Taxable Value - Borough	0	0
Exemption	BOROUGH SENIOR Exempt Value	\$910,800.00	\$910,800.00
	Cap for Senior Exemption	\$300,000.00	\$300,000.00
	Exemption Value City	\$150,000.00	\$150,000.00
	OP Residential Boro Exemption	0	0
	OP Senior Resident >150K Exempt Value	\$50,000.00	\$50,000.00
	Residential Exemption	\$150,000.00	\$150,000.00
	Senior Citizen Exemption	\$50,000.00	\$50,000.00
	Senior Hardship Credit Amount	\$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	\$973,200.00	\$973,200.00
	Exemption Value Borough	\$350,000.00	\$350,000.00
Date	Year of Cadastre	2023,0000000000	2023,0000000000
	Effective date of value change	20230101,0000000000	20230101,0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 058-23-021
 PARCEL ID 058-230-11
 PRIMARY OWNER WELLS, RICHARD

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>274,400</u>	<u>274,400</u>
IMPROVEMENT ASSESSED (VT5)	<u>498,900</u>	<u>498,900</u>
KPB ASSESSED (VT 1001)	<u>773,300</u>	<u>773,300</u>
KPB TAXABLE (VT 1003)	<u>423,300</u>	<u>423,300</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION 2023 SENIOR HARDSHIP EXEMPTION APPROVED

		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>(\$1,262.02)</u>
		CITY FLAT TAX <u></u>
DATE	<u>07/13/23</u>	
SUBMITTED BY	<u>SGUZMAN</u>	
VERIFIED BY	<u>C. FINLEY</u>	

Cadastral Values		Expand to Filter Values	
Size	Value Type	Excess/Deficit Attribute	Amount
	Legal Acres	95 Acres	
Appraised	Improvement Market Value	\$498,900.00	\$498,900.00
	Land Market Value	\$274,400.00	\$274,400.00
	TAG	58.00	58.00
	TAG.Id	58.00	58.00
Assessed	Improvements	\$498,900.00	\$498,900.00
	Land	\$274,400.00	\$274,400.00
	Parcel Assessed Value	\$773,300.00	\$773,300.00
	Personal Property Assessed Value	0	0
	Qualified for Exemption	0	0
	Total Assessed Value - City	\$773,300.00	\$773,300.00
	Total Borough Optional Exempt Value	0	0
	Total City Optional Exempt Value	0	0
	Total Mandatory Exempt Value	\$200,000.00	\$200,000.00
	Land Assessed Value	\$150,000.00	\$150,000.00
	Improvement Assessed Value	\$274,400.00	\$274,400.00
	Land Assessed Value	\$498,900.00	\$498,900.00
	Improvement Assessed Value	\$773,300.00	\$773,300.00
Taxable	City Taxable Value	0	0
	Taxable Value - Borough	\$423,300.00	\$423,300.00
Exemption	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
	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		\$1,262.02
	Senior Mandatory Exempt Value	\$150,000.00	\$150,000.00
	Senior Mandatory Imp	\$150,000.00	\$150,000.00
	Working Improvement Assessed Value	\$498,900.00	\$498,900.00
	Exemption Value Borough	\$350,000.00	\$350,000.00
Date	Year of Cadastre	2023.0000000000	2023.0000000000
	Effective date of value change	20230101.0000000000	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 70-23-003
 PARCEL ID 060-061-11
 PRIMARY OWNER GRODIN, CANDACE, GRODIN FAMILY TRUST

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>70</u>	<u>70</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>25,800</u>	<u>25,800</u>
IMPROVEMENT ASSESSED (VT5)	<u>118,000</u>	<u>118,000</u>
KPB ASSESSED (VT 1001)	<u>143,800</u>	<u>143,800</u>
KPB TAXABLE (VT 1003)	<u>143,800</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>143,800</u>	<u>143,800</u>
CITY TAXABLE (VT 1013)	<u>143,800</u>	<u>0</u>

EXPLANATION SENIOR EXEMPTION APPROVED AFTER PFD APPROVED

		CHANGE SUMMARY
DATE	<u>07/14/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$143,800)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>(\$143,800)</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

File	Cadastre Values	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
		Appraised	Legal Acres			.21 Acres		
			Improvement Market Value			\$118,000.00	\$118,000.00	
			Land Market Value			\$25,800.00	\$25,800.00	
			TAG			70.00	70.00	
		Assessed	TAG:Id			70.00	70.00	
			Improvements			\$118,000.00	\$118,000.00	
			Land			\$25,800.00	\$25,800.00	
			Parcel Assessed Value			\$143,800.00	\$143,800.00	
			Personal Property Assessed Value			0	0	
			Qualified for Exemption			\$143,800.00	\$143,800.00	
			Total Assessed Value - City			\$143,800.00	\$143,800.00	
			Total Borough Optional Exempt Value			\$70,000.00		
			Total City Optional Exempt Value			0	\$143,800.00	
			Total Mandatory Exempt Value			\$25,800.00	\$25,800.00	
			Land Assessed Value			\$118,000.00	\$118,000.00	
			Improvement Assessed Value			\$143,800.00	\$143,800.00	
		Taxable	City Taxable Value	70 - SOLDOTKA CITY		\$143,800.00	0	
		Exemption	Taxable Value - Borough			\$93,800.00	0	
			BOROUGH SENIOR Exempt Value			\$143,800.00	\$143,800.00	
			Cap for Senior Exemption			0	\$150,000.00	
			Exemption Value City	70 - SOLDOTKA CITY		\$50,000.00	\$143,800.00	
			OP Residential Boro Exemption			\$50,000.00	\$50,000.00	
			Residential Exemption			\$50,000.00	\$50,000.00	
			Senior Citizen Exemption			\$143,800.00	\$143,800.00	
			Senior Mandatory Exempt Value			\$143,800.00	\$143,800.00	
			Senior Mandatory Imp			\$118,000.00	\$118,000.00	
			Senior Mandatory Land			\$25,800.00	\$25,800.00	
			Working Improvement Assessed Value			\$118,000.00	\$118,000.00	
			Exemption Value Borough			\$50,000.00	\$143,800.00	
		Date	Year of Cadastre			2023.0000000000	2023.0000000000	
			Effective date of value change			20230101.0000000000	20230101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 058-23-022
 PARCEL ID 063-030-18
 PRIMARY OWNER LJILJANA JOVANOVIC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>36,200</u>	<u>36,200</u>
IMPROVEMENT ASSESSED (VT5)	<u>291,900</u>	<u>291,900</u>
KPB ASSESSED (VT 1001)	<u>328,100</u>	<u>328,100</u>
KPB TAXABLE (VT 1003)	<u>278,100</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	<u>07/27/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$278,100)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastral Values		Attributes		Secondary Attribute		Expand to Filter Values	
Site	Class	Value Type	Amount	Previous Amount	Amount	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres	2.12 Acres	2.12 Acres			
		Improvement Market Value	\$291,900.00	\$291,900.00			\$291,900.00
		Land Market Value	\$36,200.00	\$36,200.00			\$36,200.00
		TAG	58.00	58.00			58.00
		TAG.1d	58.00	58.00			58.00
	Assessed	Improvements	\$291,900.00	\$291,900.00			\$291,900.00
		Land	\$36,200.00	\$36,200.00			\$36,200.00
		Parcel Assessed Value	\$328,100.00	\$328,100.00			\$328,100.00
		Personal Property Assessed Value	0	0			0
		Qualified for Exemption	0	0			0
		Total Assessed Value - City	\$328,100.00	\$328,100.00			\$328,100.00
		Total Borough Optional Exempt Value	\$50,000.00	\$50,000.00			\$178,100.00
		Total City Optional Exempt Value	0	0			0
		Total Mandatory Exempt Value	\$150,000.00	\$150,000.00			\$150,000.00
		Land Assessed Value	\$36,200.00	\$36,200.00			\$36,200.00
		Improvement Assessed Value	\$291,900.00	\$291,900.00			\$291,900.00
		Total Assessed Value - Borough	\$328,100.00	\$328,100.00			\$328,100.00
	Taxable	City Taxable Value	0	0			0
		Taxable Value - Borough	\$778,100.00	\$778,100.00			0
	Exemption	BOROUGH SENIOR Exempt Value	\$300,000.00	\$300,000.00			\$300,000.00
		Cap for Senior Exemption	\$150,000.00	\$150,000.00			\$150,000.00
		Exemption Value City	0	0			0
		OP Residential Boro Exemption	\$28,100.00	\$28,100.00			\$28,100.00
		OP Senior Resident >150k Exempt Value	\$150,000.00	\$150,000.00			\$150,000.00
		Residential Exemption	\$50,000.00	\$50,000.00			\$50,000.00
		Senior Citizen Exemption	\$150,000.00	\$150,000.00			\$150,000.00
		Senior Mandatory Exempt Value	\$150,000.00	\$150,000.00			\$150,000.00
		Senior Mandatory Imp	\$150,000.00	\$150,000.00			\$150,000.00
		Working Improvement Assessed Value	\$291,900.00	\$291,900.00			\$291,900.00
		Exemption Value Borough	\$50,000.00	\$50,000.00			\$728,100.00
	Date	Year of Cadastre	2023.000000000000	2023.000000000000			2023.000000000000
		Effective date of value change	2023101.000000000000	2023101.000000000000			2023101.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023

TAR NUMBER 058-23-023

PARCEL ID 063-150-79

PRIMARY OWNER David C Bradshaw

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>41,200</u>	<u>41,200</u>
IMPROVEMENT ASSESSED (VT5)	<u>762,900</u>	<u>90,800</u>
KPB ASSESSED (VT 1001)	<u>804,100</u>	<u>132,000</u>
KPB TAXABLE (VT 1003)	<u>804,100</u>	<u>132,000</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION Cerical input error

		CHANGE SUMMARY
DATE	<u>08/01/23</u>	KPB ASSESSED <u>(\$672,100)</u>
SUBMITTED BY	<u>Bill Anderson</u>	KPB TAXABLE <u>(\$672,100)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cedare Valley		Attribute		Expand to Filter Values	
SSn	Class	Value Type	Amount	Amount	Amount
Default - Default Value Group		Legal Acres	Previous Amount	Secondary Attribute	Amount
	Appraised	Improvement Market Value	3.06 Acres		3.06 Acres
		Land Market Value	\$762,900.00		\$96,830.00
		TAG	\$41,200.00		\$41,200.00
		TAG Id	58.00		58.00
	Assesrd	Improvements	58.00		58.00
		Land	\$762,900.00		\$96,830.00
		Parcel Assessed Value	\$41,200.00		\$41,200.00
		Personal Property Assessed Value	\$804,100.00		\$132,000.00
		Qualified for Exemption	0		0
		Total Assessed Value - City	\$804,100.00		\$132,000.00
		Total City Optional Exempt Value	0		0
		Land Assessed Value	\$41,200.00		\$41,200.00
		Improvement Assessed Value	\$762,900.00		\$90,500.00
		Total Assessed Value - Borough	\$804,100.00		\$132,000.00
	Taxable	City Taxable Value	0		0
		Taxable Value - Borough	\$804,100.00		\$132,000.00
	Exemption	Exemption Value City	0		0
		Working Improvement Assessed Value	\$762,900.00		\$90,800.00
		Exemption Value Borough	0		0
	Date	Year of Cedare	2023.0000000000		2023.0000000000
		Effective date of value change	20230101.0000000000		20230101.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

The assessor 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 # 063-150-79

Yes **Typographical, computational or other similar error?**
Identify & Describe:
Salvage value on Manufactured Home intended to be \$1,500. During CAMA input the Salvage Value was multiplied against the square footage of said MH, which is 938 square feet.

Yes **Readily apparent from the assessment notice, tax statement or other borough tax record?**
Identify & Describe:
Increase in assessed value from \$54,500 for 2022, to \$804,100 for 2023

Yes **Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?**
Identify & Describe:
Instead of Salvage value of \$1,500 for the whole unit (1), square footage was entered which resulted in \$1,500 x 938.

Certified Value	Land	\$41,200
	Improvements	\$762,900
	Personal Property	
	Total	\$804,100

Adjusted Value	Land	\$41,200
	Improvements	\$90,800
	Personal Property	
	Total	\$132,000

Prepared by Bill Anderson 8/1/2023
Date

Approved by _____
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 058-23-024
 PARCEL ID 063-181-20
 PRIMARY OWNER ZUSPAN, DARWIN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>159,600</u>	<u>159,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>561,100</u>	<u>561,100</u>
KPB ASSESSED (VT 1001)	<u>720,700</u>	<u>720,700</u>
KPB TAXABLE (VT 1003)	<u>370,700</u>	<u>370,700</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION 2023 SENIOR HARDSHIP EXEMPTION APPROVED

		CHANGE SUMMARY
DATE	<u>07/13/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$1,818.80)</u>
		CITY FLAT TAX <u></u>

Cadastre Values		Attribute		Secondary Attribute		Expand to Filter Values	
Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount		
Appraised	Legal Acres			3.28 Acres			
	Improvement Market Value			\$561,100.00			\$561,100.00
	Land Market Value			\$159,600.00			\$159,600.00
Assessed	TAG			58.00			58.00
	TAG.Id			58.00			58.00
	Improvements			\$561,100.00			\$561,100.00
	Land			\$159,600.00			\$159,600.00
	Parcel Assessed Value			\$720,700.00			\$720,700.00
	Personal Property Assessed Value			0			0
	Qualified for Exemption			\$720,700.00			\$720,700.00
	Total Assessed Value - City			0			0
	Total Borough Optional Exempt Value			\$200,000.00			\$200,000.00
	Total City Optional Exempt Value			0			0
	Total Mandatory Exempt Value			\$150,000.00			\$150,000.00
	Land Assessed Value			\$159,600.00			\$159,600.00
	Improvement Assessed Value			\$561,100.00			\$561,100.00
	Total Assessed Value - Borough			\$720,700.00			\$720,700.00
Taxable	City Taxable Value		58 - CENTRAL EMERGENCY SERVICES	0			0
	Taxable Value - Borough			\$370,700.00			\$370,700.00
Exemption	BOROUGH SENIOR Exempt Value			\$300,000.00			\$300,000.00
	Csp for Senior Exemption			\$150,000.00			\$150,000.00
	Exemption Value City		59 - CENTRAL EMERGENCY SERVICES	0			0
	OP Residential Boro Exemption			\$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 Hardship Credit Amount						\$0.00
	Senior Mandatory Exempt Value			\$150,000.00			\$150,000.00
	Senior Mandatory Imp			\$150,000.00			\$150,000.00
	Working Improvement Assessed Value			\$561,100.00			\$561,100.00
	Exemption Value Borough			\$350,000.00			\$350,000.00
Date	Year of Cadastre			2023.0000000000		2023.0000000000	2023.0000000000
	Effective date of value change			20230101.0000000000		20230101.0000000000	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 058-23-025
 PARCEL ID 065-165-10
 PRIMARY OWNER UNDERWOOD, JAMES

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>36,800</u>	<u>36,800</u>
IMPROVEMENT ASSESSED (VT5)	<u>125,400</u>	<u>125,400</u>
KPB ASSESSED (VT 1001)	<u>162,200</u>	<u>162,200</u>
KPB TAXABLE (VT 1003)	<u>162,200</u>	<u>112,200</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION APPLIED 50K LATE- AFTER PROPERTY OWNER ALLOWED APPRAISERS TO COME TO INSPECT

		CHANGE SUMMARY
DATE	<u>07/13/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$50,000)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastre Values		Attributes		Secondary Attribute		Proprietary Attributes		Expend to Filter Values	
Site	Default Value Group	Class	Value Type	Attributes	Secondary Attribute	Proprietary Attributes	Proprietary Attributes	Expend to Filter Values	Expend to Filter Values
		Appraised	Legal Acres			2.35 Acres			
			Improvement Market Value			\$125,400.00		\$125,400.00	
			Land Market Value			\$36,800.00		\$36,800.00	
			TAG			58.00		58.00	
			TAG.Ld			58.00		58.00	
		Assessed	Improvements			\$125,400.00		\$125,400.00	
			Land			\$36,800.00		\$36,800.00	
			Parcel Assessed Value			\$162,200.00		\$162,200.00	
			Personal Property Assessed Value			0		0	
			Qualified for Exemption			\$162,200.00		\$162,200.00	
			Total Assessed Value - City			0		0	
			Total Borough Optional Exempt Value					\$10,000.00	
			Total City Optional Exempt Value			0		0	
			Land Assessed Value			\$36,800.00		\$36,800.00	
			Improvement Assessed Value			\$125,400.00		\$125,400.00	
			Total Assessed Value - Borough			\$162,200.00		\$162,200.00	
		Taxable	City Taxable Value			0		0	
			Taxable Value - Borough					\$117,200.00	
		Exemption	Exemption Value City			0		0	
			OP Residential Boro Exemption					\$50,000.00	
			Residential Exemption					\$50,000.00	
			Working Improvement Assessed Value			\$125,400.00		\$125,400.00	
			Exemption Value Borough			0		\$50,000.00	
		Date	Year of Cadastre			2023.0000000000		2023.0000000000	
			Effective date of value change			20230101.0000000000		20230101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023

TAR NUMBER 058-23-026

PARCEL ID 065-220-04

PRIMARY OWNER MARY CORNELL

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>112</u>	<u>112</u>
LAND ASSESSED (VT4)	<u>98,000</u>	<u>98,000</u>
IMPROVEMENT ASSESSED (VT5)	<u>290,800</u>	<u>290,800</u>
KPB ASSESSED (VT 1001)	<u>388,800</u>	<u>388,800</u>
KPB TAXABLE (VT 1003)	<u>338,800</u>	<u>38,800</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR CITIZEN EXE APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	<u>07/21/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$300,000)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastral Values		Attributes		Expand to Filter Values	
Site	Class	Value Type	Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres		.89 Acres	
		Improvement Market Value		\$290,800.00	\$290,800.00
		Land Market Value		\$98,000.00	\$98,000.00
		TAG		58.00	58.00
		TAG.Id		58.00	58.00
	Assessed	Improvements		\$290,800.00	\$290,800.00
		Land		\$98,000.00	\$98,000.00
		Parcel Assessed Value		\$388,800.00	\$388,800.00
		Personal Property Assessed Value		0	0
		Qualified for Exemption		\$388,800.00	\$388,800.00
		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	\$150,000.00
		Land Assessed Value		\$98,000.00	\$98,000.00
		Improvement Assessed Value		\$290,800.00	\$290,800.00
		Total Assessed Value - Borough		\$388,800.00	\$388,800.00
		City Taxable Value		0	0
	Taxable	Taxable Value - Borough	58 - CENTRAL EMERGENCY SERVICES	\$338,800.00	\$338,800.00
	Exemption	BOROUGH SENIOR Exempt Value		\$50,000.00	\$500,000.00
		Cap for Senior Exemption		\$150,000.00	\$150,000.00
		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
		OP Senior Resident >150K Exempt Value		\$150,000.00	\$150,000.00
		Senior Citizen Exemptions		\$50,000.00	\$50,000.00
		Senior Mandatory Exempt Value		\$150,000.00	\$150,000.00
		Senior Mandatory/Imp		\$150,000.00	\$150,000.00
		Working Improvement Assessed Value		\$290,800.00	\$290,800.00
		Exemption Value Borough		\$50,000.00	\$350,800.00
	Date	Year of Cadastre		2023.0000000000	2023.0000000000
		Effective date of value change		2023101.0000000000	2023101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023

TAR NUMBER 058-23-027

PARCEL ID 066-220-21

PRIMARY OWNER ALASKA MENTAL HEALTH TRUST/ BRYAN & SHANLYNN CORY

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>620</u>	<u>620</u>
LAND ASSESSED (VT4)	<u>144,200</u>	<u>144,200</u>
IMPROVEMENT ASSESSED (VT5)	<u>15,000</u>	<u>15,000</u>
KPB ASSESSED (VT 1001)	<u>159,200</u>	<u>159,200</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>159,200</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 - EXEMPTION WAS NOT ENDED WHEN A NEW REAL ESTATE CONTRACT BUYER WAS ADDED TO TITLE.

		CHANGE SUMMARY
DATE	<u>08/08/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>\$159,200</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX _____
		CITY FLAT TAX _____

Cadastral Values	Class	Value Type	Attributes	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group		Legal Acres			2.06 Acres	2.06 Acres
	Appraised	Improvement Market value			\$15,000.00	\$15,000.00
		Land Market value			\$144,200.00	\$144,200.00
		TAG			58.00	58.00
		TAG.1d			58.00	58.00
	Assessed	Improvements			\$15,000.00	\$15,000.00
		Land			\$144,200.00	\$144,200.00
		Parcel Assessed Value			\$159,200.00	\$159,200.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			0	0
		Total Assessed Value - City			\$159,200.00	\$159,200.00
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value			\$159,200.00	\$159,200.00
		Land Assessed Value			\$144,200.00	\$144,200.00
		Improvement Assessed Value			\$15,000.00	\$15,000.00
		Total Assessed Value - Borough			\$159,200.00	\$159,200.00
	Taxable	City Taxable Value			0	0
		Taxable Value - Borough	58 - CENTRAL EMERGENCY SERVICES		0	\$159,200.00
	Exemption	Exemption Value City			0	0
		Mental Health Trust Exempt Value	58 - CENTRAL EMERGENCY SERVICES		\$159,200.00	\$159,200.00
		Working Improvement Assessed Value			\$15,000.00	\$15,000.00
		Exemption Value Borough			\$159,200.00	0
	Date	Year of Cadastre			2023.000000000000	2023.000000000000
		Effective date of value change			20230101.0000000000	20230101.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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

Parcel ID / Acct # 06622021

YES Typographical, computational or other similar error?
Identify & Describe:
YES, EXEMPTION WAS NOT REMOVED WHEN THE REAL ESTATE CONTRACT BUYER WAS ADDED TO TITLE

YES Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
YES, NO TAX BILLS OR ASSESSEMENT NOTICES WERE CREATED OR MAILED DUE TO EXEMPTION STATUS

YES Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
TITLE EXAMINER DID NOT REMOVE EXEMPTION WHEN ADDING THE REAL ESTATE CONTRACT BUYER

Certified Value	Land	\$144,200
	Improvements	\$15,000
	Personal Property	_____
	Total	\$159,200

Adjusted Value	Land	\$144,200
	Improvements	\$15,000
	Personal Property	_____
	Total	\$159,200

Prepared by SGUZMAN 8/8/2023
Date

Approved by *Adrian Dwyer* 8/8/23
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 058-23-028
 PARCEL ID 066-360-08
 PRIMARY OWNER LASTINGER, GEORGE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>19,500</u>	<u>19,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>263,300</u>	<u>263,300</u>
KPB ASSESSED (VT 1001)	<u>282,800</u>	<u>282,800</u>
KPB TAXABLE (VT 1003)	<u>232,800</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	<u>07/27/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$232,800)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX _____
		CITY FLAT TAX _____

Cadastral Values		Expand to Filter Values	
Class	Value Type	Secondary Attribute	Amount
Appraised	Legal Acres	2.22 Acres	2.22 Acres
	Improvement Market Value		\$263,300.00
	Land Market Value		\$19,500.00
	TAG	58.00	58.00
Assessed	TAG.Id	58.00	58.00
	Improvements		\$263,300.00
	Land		\$19,500.00
	Personal Property Assessed Value		\$282,800.00
	Qualified for Exemption		0
	Total Assessed Value - City		\$282,800.00
Total Borough Optional Exempt Value		\$50,000.00	\$132,800.00
Total City Optional Exempt Value		0	0
Total Mandatory Exempt Value			\$150,000.00
Land Assessed Value			\$19,500.00
Improvement Assessed Value			\$263,300.00
Total Assessed Value - Borough			\$282,800.00
City Taxable Value			0
Taxable	Taxable Value - Borough	\$232,800.00	0
Exemption	BOROUGH SENIOR Exempt Value		\$262,800.00
	Cap for Senior Exemption		\$150,000.00
	Disabled Resident \$50TAX CREDIT Borough		\$500.00
	Exemption Value City		0
	OP Residential Boro Exemption		\$50,000.00
	OP Senior Resident >150k Exempt Value		\$50,000.00
	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		\$263,300.00
	Exemption Value Borough	\$50,000.00	\$263,300.00
	Date	Year of Cadastre	2023.0000000000
	Effective date of value change	20230101.0000000000	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 57-23-002
 PARCEL ID 125-020-96
 PRIMARY OWNER LEWIS, MICHAEL

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>57</u>	<u>57</u>
CLASS CODE	<u>190</u>	<u>190</u>
LAND ASSESSED (VT4)	<u>81,500</u>	<u>81,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>135,500</u>	<u>135,500</u>
KPB ASSESSED (VT 1001)	<u>217,000</u>	<u>217,000</u>
KPB TAXABLE (VT 1003)	<u>217,000</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	<u>08/08/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$217,000)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastral Values		Expand to Filter Values	
Clear	Value Type	Attribute	Secondary Attribute
Appraised	Legal Acres	Amount	Amount
	Improvement Market Value	1.67 Acres	1.67 Acres
	Land Market Value	\$135,500.00	\$135,500.00
	TAG	\$81,500.00	\$81,500.00
	TAG.Id	57.00	57.00
Assessed	Improvements	57.00	57.00
	Land	\$135,500.00	\$135,500.00
	Parcel Assessed Value	\$81,500.00	\$81,500.00
	Personal Property Assessed Value	\$217,000.00	\$217,000.00
	Qualified for Exemption	0	0
	Total Assessed Value - City	\$217,000.00	\$217,000.00
	Total Borough Optional Exempt Value	0	\$67,000.00
	Total City Optional Exempt Value	0	\$150,000.00
	Land Assessed Value	\$81,500.00	\$81,500.00
	Improvement Assessed Value	\$135,500.00	\$135,500.00
	Total Assessed Value - Borough	\$217,000.00	\$217,000.00
Taxable	City Taxable Value	0	0
	Taxable Value - Borough	0	0
Exemption	BOROUGH SENIOR Exempt Value	\$217,000.00	\$217,000.00
	Cap for Senior Exemption	0	\$150,000.00
	Exemption Value City	0	0
	Op Senior Resident >150K Exempt Value	\$67,000.00	\$67,000.00
	Residential Exemption	\$50,000.00	\$50,000.00
	Senior Citizen Exemption	\$150,000.00	\$150,000.00
	Senior Mandatory Exempt Value	\$135,500.00	\$135,500.00
	Senior MandatoryImp	\$14,500.00	\$14,500.00
	Senior MandatoryLand	\$135,500.00	\$135,500.00
	Working Improvement Assessed Value	0	\$217,000.00
	Exemption Value Borough	2023.0000000000	2023.0000000000
Date	Year of Cadastre	20230101.0000000000	20230101.0000000000
	Effective date of value change		

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 058-23-029
 PARCEL ID 131-031-70
 PRIMARY OWNER DESANNOY, MICHAEL

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>14,500</u>	<u>14,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>310,600</u>	<u>310,600</u>
KPB ASSESSED (VT 1001)	<u>325,100</u>	<u>325,100</u>
KPB TAXABLE (VT 1003)	<u>275,100</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	<u>07/27/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$275,100)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX _____
		CITY FLAT TAX _____

Cadastral Values		Attributes		Secondary Attributes		Expand to Filter Values	
Site	Class	Value Type	Amount	Previous Amount	Amount		
Default - Default Value Group	Appraised	Legal Acres	.92 Acres		.92 Acres		
		Improvement Market Value	\$310,600.00	\$310,600.00	\$310,600.00		
		Land Market Value	\$14,500.00	\$14,500.00	\$14,500.00		
		TAG	\$9.00	\$9.00	\$9.00		
		TAG.Id	\$9.00	\$9.00	\$9.00		
	Assessed	Improvements	\$310,600.00	\$310,600.00	\$310,600.00		
		Land	\$14,500.00	\$14,500.00	\$14,500.00		
		Parcel Assessed Value	\$325,100.00	\$325,100.00	\$325,100.00		
		Personal Property Assessed Value	0	0	0		
		Qualified for Exemption	\$325,100.00	\$325,100.00	\$325,100.00		
		Total Assessed Value - City	0	0	0		
		Total Borough Optional Exempt Value	\$50,000.00	\$50,000.00	\$50,000.00		\$175,100.00
		Total City Optional Exempt Value	0	0	0		0
		Total Mandatory Exempt Value	\$150,000.00	\$150,000.00	\$150,000.00		\$150,000.00
		Land Assessed Value	\$14,500.00	\$14,500.00	\$14,500.00		
		Improvement Assessed Value	\$310,600.00	\$310,600.00	\$310,600.00		
		Total Assessed Value - Borough	\$325,100.00	\$325,100.00	\$325,100.00		
	Taxable	City Taxable Value	0	0	0		
		Taxable Value - Borough	\$275,100.00	\$275,100.00	\$275,100.00		0
	Exemption	BOROUGH SENIOR Exempt Value					\$300,000.00
		Cap for Senior Exemption					\$150,000.00
		Exemption Value City	0	0	0		0
		OP Residential Boro Exemption					\$25,100.00
		OP Senior Resident >150k Exempt Value					\$150,000.00
		Residential Exemption	\$50,000.00	\$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	\$310,600.00	\$310,600.00	\$310,600.00		
		Exemption Value Borough	\$50,000.00	\$50,000.00	\$50,000.00		\$325,100.00
	Date	Year of Cadastre	2023.0000000000	2023.0000000000	2023.0000000000		2023.0000000000
		Effective date of value change	20230101.0000000000	20230101.0000000000	20230101.0000000000		20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023

TAR NUMBER 058-23-030

PARCEL ID 131-560-42

PRIMARY OWNER Burke Barbara H Revocable Trust

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>27,800</u>	<u>27,800</u>
IMPROVEMENT ASSESSED (VT5)	<u>273,600</u>	<u>150,200</u>
KPB ASSESSED (VT 1001)	<u>301,400</u>	<u>178,000</u>
KPB TAXABLE (VT 1003)	<u>301,400</u>	<u>178,000</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION Improvements assigned to incorrect Parcel during Split process

CHANGE SUMMARY

DATE	<u>08/07/23</u>	KPB ASSESSED	<u>(\$123,400)</u>
SUBMITTED BY	<u>Bill Anderson</u>	KPB TAXABLE	<u>(\$123,400)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>\$0</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cadastral Value		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group		Legal Acres	1.79 Acres
	Appraised	Improvement Market Value	\$150,200.00
		Land Market Value	\$27,800.00
		TAG	\$8.00
		TAG.id	\$8.00
	Assessed	Improvements	\$150,200.00
		Land	\$27,800.00
		Parcel Assessed Value	\$178,000.00
		Personal Property Assessed Value	0
		Qualified for Exemption	\$178,000.00
		Total Assessed Value - City	0
		Total City Optional Exempt Value	0
		Land Assessed Value	\$27,800.00
		Improvement Assessed Value	\$150,200.00
		Total Assessed Value - Borough	\$178,000.00
		City Taxable Value	0
		Taxable Value - Borough	\$178,000.00
		Exemption Value City	0
		Working Improvement Assessed Value	\$150,200.00
		Exemption Value Borough	0
		Year of Cadastre	2023.0000000000
		Effective date of value change	20230101.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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

Parcel ID / Acct # 131-560-42


 x Typographical, computational or other similar error?
Identify & Describe:
Improvements recorded on incorrect Parcel during Split process

 x Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
Large value change

 x Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
During Split process improvements were incorrectly assigned

Certified Value	Land	\$27,800
	Improvements	\$273,600
	Personal Property	
	Total	\$301,400

Adjusted Value	Land	\$27,800
	Improvements	\$150,200
	Personal Property	
	Total	\$178,000

Prepared by	Bill Anderson	8/7/2023
		Date
Approved by		8/7/23
	Department Director	Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 058-23-031
 PARCEL ID 131-560-43
 PRIMARY OWNER O'Connor Edwin T

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>29,000</u>	<u>29,000</u>
IMPROVEMENT ASSESSED (VT5)	<u>150,200</u>	<u>273,600</u>
KPB ASSESSED (VT 1001)	<u>179,200</u>	<u>302,600</u>
KPB TAXABLE (VT 1003)	<u>179,200</u>	<u>302,600</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION Improvements assigned to incorrect Parcel during Split process.

		CHANGE SUMMARY
DATE	<u>08/07/23</u>	KPB ASSESSED <u>\$123,400</u>
SUBMITTED BY	<u>Bill Anderson</u>	KPB TAXABLE <u>\$123,400</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX _____
		CITY FLAT TAX _____

Cadastre Value		Expand to Filter Values	
Class	Value Type	Attribute	Secondary Attribute
	Legal Acres	Amount	Amount
Default - Default Value Group		2.00 Acres	2.00 Acres
Appraised	Improvement Market Value	\$150,200.00	\$273,600.00
	Land Market Value	\$29,000.00	\$29,000.00
	TAG	\$8.00	\$8.00
	TAG Id	\$8.00	\$8.00
Assessed	Improvements	\$150,200.00	\$273,600.00
	Land	\$29,000.00	\$29,000.00
	Parcel Assessed Value	\$179,200.00	\$302,600.00
	Personal Property Assessed Value	0	0
	Qualified for Exemption	0	0
	Total Assessed Value - City	0	0
	Total City Optional Exempt Value	0	0
	Land Assessed Value	\$29,000.00	\$29,000.00
	Improvement Assessed Value	\$150,200.00	\$273,600.00
	Total Assessed Value - Borough	\$179,200.00	\$302,600.00
Taxable	City Taxable Value	0	0
	Taxable Value - Borough	\$179,200.00	\$302,600.00
Exemption	Exemption Value City	0	0
	Working Improvement Assessed Value	\$150,200.00	\$273,600.00
	Exemption Value Borough	0	0
Date	Year of Cadastre	2023.0000000000	2023.0000000000
	Effective date of value change	20230101.0000000000	20230101.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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

Parcel ID / Acct # 131-560-43

 x **Typographical, computational or other similar error?**
Identify & Describe:
Improvements recorded on incorrect Parcel during Split process

 x **Readily apparent from the assessment notice, tax statement or other borough tax record?**
Identify & Describe:
Large value change.

 x **Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?**
Identify & Describe:
During Split process improvements were incorrectly assigned.

Certified Value	Land	\$29,000
	Improvements	\$150,200
	Personal Property	
	Total	\$179,200

Adjusted Value	Land	\$29,000
	Improvements	\$273,600
	Personal Property	
	Total	\$302,600

Prepared by	Bill Anderson	8/7/2023
		Date
Approved by		8/7/23
	Department Director	Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 058-23-032
 PARCEL ID 133-010-41
 PRIMARY OWNER OSMAR, DEAN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>292,000</u>	<u>292,000</u>
IMPROVEMENT ASSESSED (VT5)	<u>542,200</u>	<u>542,200</u>
KPB ASSESSED (VT 1001)	<u>834,200</u>	<u>834,200</u>
KPB TAXABLE (VT 1003)	<u>484,200</u>	<u>484,200</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION 2023 SENIOR HARDSHIP EXEMPTION APPROVED

		CHANGE SUMMARY
DATE	<u>07/13/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$3,455.34)</u>
		CITY FLAT TAX <u></u>

Cadastral Values		Expand to Filter Values	
Class	Value Type	Attribute	Secondary Attribute
Appraised	Legal Acres	45.33 Acres	45.33 Acres
Appraised	Improvement Market Value	\$542,200.00	\$542,200.00
Appraised	Land Market Value	\$292,000.00	\$292,000.00
Assessed	TAG	58.00	58.00
Assessed	TAG.Id	58.00	58.00
Assessed	Improvements	\$542,200.00	\$542,200.00
Assessed	Land	\$292,000.00	\$292,000.00
Assessed	Parcel Assessed Value	\$834,200.00	\$834,200.00
Assessed	Personal Property Assessed Value	0	0
Assessed	Qualified for Exemption	0	0
Assessed	Total Assessed Value - City	\$834,200.00	\$834,200.00
Assessed	Total Borough Optional Exempt Value	0	0
Assessed	Total City Optional Exempt Value	\$200,000.00	\$200,000.00
Assessed	Total Mandatory Exempt Value	0	0
Assessed	Land Assessed Value	\$150,000.00	\$150,000.00
Assessed	Improvement Assessed Value	\$292,000.00	\$292,000.00
Assessed	Total Assessed Value - Borough	\$542,200.00	\$542,200.00
Assessed	City Taxable Value	\$834,200.00	\$834,200.00
Assessed	Taxable Value - Borough	0	0
Assessed	BOROUGH SENIOR Exempt Value	\$484,200.00	\$484,200.00
Assessed	Cap for Senior Exemption	\$300,000.00	\$300,000.00
Assessed	Exemption Value City	\$150,000.00	\$150,000.00
Assessed	OP Residential Boro Exemption	0	0
Assessed	OP Senior Resident >150k Exempt Value	\$50,000.00	\$50,000.00
Assessed	Residential Exemption	\$150,000.00	\$150,000.00
Assessed	Senior Citizen Exemption	\$50,000.00	\$50,000.00
Assessed	Senior Handicap Credit Amount	\$150,000.00	\$150,000.00
Assessed	Senior Mandatory Exempt Value	\$150,000.00	\$150,000.00
Assessed	Senior Mandatory Imp	\$150,000.00	\$150,000.00
Assessed	Working Improvement Assessed Value	\$42,200.00	\$42,200.00
Assessed	Exemption Value Borough	\$350,000.00	\$350,000.00
Date	Year of Cadastra	2023.0000000000	2023.0000000000
Date	Effective date of value change	2023101.0000000000	2023101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 058-23-033
 PARCEL ID 133-281-04
 PRIMARY OWNER PORTER WALL

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>22,300</u>	<u>22,300</u>
IMPROVEMENT ASSESSED (VT5)	<u>119,600</u>	<u>119,600</u>
KPB ASSESSED (VT 1001)	<u>141,900</u>	<u>141,900</u>
KPB TAXABLE (VT 1003)	<u>91,900</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	<u>07/28/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$91,900)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Class	Value Type	Amount	Secondary Attribute	Amount	Expand to Filter Values
Appraised	Legal Acres	1.84 Acres			1.84 Acres
	Improvement Market Value	\$119,600.00			\$119,600.00
	Land Market Value	\$22,300.00			\$22,300.00
Assessed	TAG	58.00			58.00
	TAG.Id	58.00			58.00
	Improvements	\$85,600.00			\$85,600.00
	Land	\$16,700.00			\$16,700.00
	Parcel Assessed Value	\$141,900.00			\$141,900.00
	Personal Property Assessed Value	0			0
	Qualified for Exemption	0			0
	Total Assessed Value - City	\$103,300.00			\$103,300.00
	Total Borough Optional Exempt Value	\$50,000.00			\$50,000.00
	Total City Optional Exempt Value	0			0
	Total Mandatory Exemption	\$33,000.00			\$33,000.00
	Unqualified Improvements	\$5,600.00			\$5,600.00
	Land Assessed Value	\$22,300.00			\$22,300.00
	Improvement Assessed Value	\$119,600.00			\$119,600.00
	Total Assessed Value - Borough	\$141,900.00			\$141,900.00
	City Taxable Value	0			0
Taxable	Taxable Value - Borough	\$91,900.00			\$91,900.00
Exemption	BOROUGH SENIOR Exempt Value	\$103,300.00			\$103,300.00
	Cap for Senior Exemption	\$150,000.00			\$150,000.00
	Exemption Value City	0			0
	OP Residential Base Exemption	\$55,000.00			\$55,000.00
	Residential Exemption	\$50,000.00			\$50,000.00
	Senior Citizen Exemption	\$103,300.00			\$103,300.00
	Senior Mandatory Exempt Value	\$85,600.00			\$85,600.00
	Senior Mandatory/Imp	\$16,700.00			\$16,700.00
	Senior Mandatory/Land	\$119,600.00			\$119,600.00
	Working Improvement Assessed Value	\$50,000.00			\$50,000.00
	Exemption Value Borough	\$141,900.00			\$141,900.00
Date	Year of Cedeastre	2023.0000000000			2023.0000000000
	Effective date of value change	20230101.0000000000			20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 058-23-034
 PARCEL ID 133-450-02
 PRIMARY OWNER FAY, GREGORY

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>31,100</u>	<u>31,100</u>
IMPROVEMENT ASSESSED (VT5)	<u>41,000</u>	<u>41,000</u>
KPB ASSESSED (VT 1001)	<u>72,100</u>	<u>72,100</u>
KPB TAXABLE (VT 1003)	<u>72,100</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	<u>07/07/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$72,100)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastre Values	Class	Value Type	Attribute	Secondary Attributes	Previous Amount	Amount
58	Default - Default Value Group				4.54 Acres	4.54 Acres
	Appraised	Legal Acres			\$41,000.00	\$41,000.00
		Improvement Market Value			\$31,100.00	\$31,100.00
		Land Market Value			58.00	58.00
		TAG			58.00	58.00
	Assessed	TAG.Id			\$41,000.00	\$41,000.00
		Improvements			\$31,100.00	\$31,100.00
		Land			\$72,100.00	\$72,100.00
		Parcel Assessed Value			0	0
		Personal Property Assessed Value			\$72,100.00	\$72,100.00
		Qualified for Exemption			0	0
		Total Assessed Value - City			0	0
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value			\$72,100.00	\$72,100.00
		Land Assessed Value			\$31,100.00	\$31,100.00
		Improvement Assessed Value			\$41,000.00	\$41,000.00
		Total Assessed Value - Borough			\$72,100.00	\$72,100.00
	Taxable	City Taxable Value			0	0
		Taxable Value - Borough	58 - CENTRAL EMERGENCY SERVICES		\$72,100.00	0
	Exemption	BOROUGH SENIOR Exempt Value			\$72,100.00	\$72,100.00
		Cap for Senior Exemption			\$150,000.00	\$150,000.00
		Exemption Value City			0	0
		Residential Exemption			\$50,000.00	\$50,000.00
		Senior Citizen Exemption			\$72,100.00	\$72,100.00
		Senior Mandatory Exempt Value			\$72,100.00	\$72,100.00
		Senior Mandatory Imp			\$41,000.00	\$41,000.00
		Senior Mandatory Land			\$31,100.00	\$31,100.00
		Working Improvement Assessed Value			\$41,000.00	\$41,000.00
		Exemption Value Borough			0	\$72,100.00
	Date	Year of Cadastre			2023,0000000000	2023,0000000000
		Effective date of value change			20230101.0000000000	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 68-23-003
 PARCEL ID 157-063-64
 PRIMARY OWNER CLAYTON, ROBERT

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>29,000</u>	<u>29,000</u>
IMPROVEMENT ASSESSED (VT5)	<u>99,400</u>	<u>99,400</u>
KPB ASSESSED (VT 1001)	<u>128,400</u>	<u>128,400</u>
KPB TAXABLE (VT 1003)	<u>128,400</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION 2023 SENIOR CITIZEN EXEMPTION APPROVED AFTER PFD APPROVED.

		CHANGE SUMMARY
		KPB ASSESSED <u>\$0</u>
DATE	<u>07/14/23</u>	KPB TAXABLE <u>(\$128,400)</u>
SUBMITTED BY	<u>SGUZMAN</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>

Cadastre Value	Class	Value Type	Address	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres			3.02 Acres	3.02 Acres
		Improvement Market Value			\$99,400.00	\$99,400.00
		Land Market Value			\$29,000.00	\$29,000.00
		TAG			68.00	68.00
		TAG.Id			68.00	68.00
	Assessed	Improvements			\$99,400.00	\$99,400.00
		Land			\$29,000.00	\$29,000.00
		Parcel Assessed Value			\$128,400.00	\$128,400.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			0	0
		Total Assessed Value - City			\$128,400.00	\$128,400.00
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value			\$128,400.00	\$128,400.00
		Land Assessed Value			\$29,000.00	\$29,000.00
		Improvement Assessed Value			\$99,400.00	\$99,400.00
		Total Assessed Value - Borough			\$128,400.00	\$128,400.00
	Taxable	City Taxable Value			0	0
		Taxable Value - Borough			\$128,400.00	\$128,400.00
	Exemption	Borough Senior Exempt Value			\$128,400.00	\$128,400.00
		Cap for Senior Exemption			\$150,000.00	\$150,000.00
		Exemption Value City			0	0
		Residential Exemption			\$50,000.00	\$50,000.00
		Senior Citizen Exemption			\$128,400.00	\$128,400.00
		Senior Mandatory Exempt Value			\$128,400.00	\$128,400.00
		Senior Mandatory Imp			\$99,400.00	\$99,400.00
		Senior Mandatory Land			\$29,000.00	\$29,000.00
		Working Improvement Assessed Value			\$99,400.00	\$99,400.00
		Exemption Value Borough			0	\$128,400.00
	Date	Year of Cadastre			2023,0000000000	2023,0000000000
		Effective date of value change			20230101,0000000000	20230101,0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 68-23-004
 PARCEL ID 159-140-29
 PRIMARY OWNER COX, SHIRLEY

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>38,500</u>	<u>38,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>293,200</u>	<u>293,200</u>
KPB ASSESSED (VT 1001)	<u>331,700</u>	<u>331,700</u>
KPB TAXABLE (VT 1003)	<u>331,700</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	<u>07/11/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$331,700)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastre Values		Attribute		Expand to Filter Values	
Site	Class	Value Type	Amount	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres	4.00 Acres	4.00 Acres	
		Improvement Market Value	\$293,200.00	\$293,200.00	
		Land Market Value	\$40,000.00	\$40,000.00	
		Land Use Value	\$1,100.00	\$1,100.00	
		TAG	68.00	68.00	
		TAG.Id	68.00	68.00	
	Assessed	Agricultural Qualified Improvements	\$30,400.00	\$30,400.00	
		Land	\$293,200.00	\$293,200.00	
		Parcel Assessed Value	\$10,700.00	\$10,700.00	
		Personal Property Assessed Value	0	0	
		Qualified for Exemption	0	0	
		Total Assessed Value - City	\$303,900.00	\$303,900.00	
		Total Borough Optional Exempt Value	\$153,900.00	\$153,900.00	
		Total City Optional Exempt Value	0	0	
		Total Mandatory Exempt Value	\$150,000.00	\$150,000.00	
		Land Assessed Value	\$10,700.00	\$10,700.00	
		Improvement Assessed Value	\$293,200.00	\$293,200.00	
		Total Assessed Value - Borough	\$303,900.00	\$303,900.00	
		City Taxable Value	0	0	
	Exemption	Taxable Value - Borough	\$303,900.00	\$303,900.00	
		Agricultural Deferment Value Loss	\$29,300.00	\$29,300.00	
		Agricultural Deferred Assmt Flag	1.00	1.00	
		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	
		CP Residential Boro Exemption	\$3,900.00	\$3,900.00	
		OP Senior Resident > 100k 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	\$293,200.00	\$293,200.00	
		Working Improvement Assessed Value	0	0	
		Exemption Value Borough	\$303,900.00	\$303,900.00	
	Date	Year of Cadastre	2023.0000000000	2023.0000000000	
		Effective date of value change	20230101.0000000000	20230101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 68-23-005
 PARCEL ID 159-190-45
 PRIMARY OWNER ALISON SALE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>59,900</u>	<u>59,900</u>
IMPROVEMENT ASSESSED (VT5)	<u>552,400</u>	<u>552,400</u>
KPB ASSESSED (VT 1001)	<u>612,300</u>	<u>612,300</u>
KPB TAXABLE (VT 1003)	<u>562,300</u>	<u>262,300</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	<u>07/28/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$300,000)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX _____
		CITY FLAT TAX _____

Cadastral Value		Expand to Filter Values	
Site	Value Type	Attribute	Amount
Default - Default Value Group	Legal Acres	Previous Amount	10.23 Acres
	Improvement Market Value		\$552,400.00
	Land Market Value		\$59,900.00
	TAG		68.00
	TAG.Id		68.00
	Improvements		\$552,400.00
	Land		\$59,900.00
	Parcel Assessed Value		\$612,300.00
	Personal Property Assessed Value		0
	Qualified for Exemption		0
Total Assessed Value - City		\$612,300.00	
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		\$59,900.00	\$59,900.00
Improvement Assessed Value		\$552,400.00	\$552,400.00
Total Assessed Value - Borough		\$612,300.00	\$612,300.00
City Taxable Value		0	0
Taxable Value - Borough		\$552,300.00	\$262,300.00
BOROUGH SENIOR Exempt Value			\$300,000.00
Cap for Senior Exemption			\$150,000.00
Exemption Value City		0	0
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		\$552,400.00	\$552,400.00
Exemption Value Borough		\$50,000.00	\$550,000.00
Year of Cadastre		2023,0000000000	2023,0000000000
Effective date of value change		20230101,0000000000	20230101,0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 68-23-006
 PARCEL ID 159-301-26
 PRIMARY OWNER DELLA ZAPPA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>26,900</u>	<u>26,900</u>
IMPROVEMENT ASSESSED (VT5)	<u>217,600</u>	<u>217,600</u>
KPB ASSESSED (VT 1001)	<u>244,500</u>	<u>244,500</u>
KPB TAXABLE (VT 1003)	<u>194,500</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	<u>07/28/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$194,500)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastral Values		Expand to Filter Values	
Size	Value Type	Amount	Amount
Class	Attributes	Secondary Attribute	Previous Amount
Default - Default Value Group			
Appraised	Legal Acres		4.71 Acres
	Improvement Market Value		\$217,600.00
	Land Market Value		\$26,900.00
	TAG		68.00
	TAG.1d		68.00
Assessed	Improvements		\$217,600.00
	Land		\$26,900.00
	Percent Assessed Value		\$244,500.00
	Personal Property Assessed Value		0
	Qualified for Exemption		0
	Total Assessed Value - City		\$244,500.00
	Total Borough Optional Exempt Value		\$50,000.00
	Total City Optional Exempt Value		0
	Total Mandatory Exempt Value		\$150,000.00
	Land Assessed Value		\$26,900.00
	Improvement Assessed Value		\$217,600.00
	Total Assessed Value - Borough		\$244,500.00
Taxable	City Taxable Value	68 - WESTERN EMERGENCY SVS	0
	Taxable Value - Borough		\$194,500.00
Exemption	BOROUGH SENIOR Exempt Value		\$244,500.00
	Cap for Senior Exemption		\$150,000.00
	Exemption Value City		0
	Op Residential Burd Exemption		\$50,000.00
	Op Senior Resident > 150k Exempt Value		\$50,000.00
	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		\$217,600.00
	Exemption Value Borough		\$50,000.00
Date	Year of Cadastre		2023.0000000000
	Effective date of value change		20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 68-23-007
 PARCEL ID 159-430-66
 PRIMARY OWNER BEAUMER, KEVIN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>18,100</u>	<u>18,100</u>
IMPROVEMENT ASSESSED (VT5)	<u>101,800</u>	<u>101,800</u>
KPB ASSESSED (VT 1001)	<u>119,900</u>	<u>119,900</u>
KPB TAXABLE (VT 1003)	<u>119,900</u>	<u>69,900</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- EXEMPTION APPROVED BUT NOT INPUT

		CHANGE SUMMARY
DATE	<u>08/04/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$50,000)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Case	Value Type	Address	Exemption Attributes	Previous Amount	Amount
Cadastre Values					
File					
Default - Default Value Group					
	Legal Acres			.98 Acres	
Appraised	Improvement Market Value			\$101,800.00	\$101,800.00
	Land Market Value			\$18,100.00	\$18,100.00
Assessed	TAG			66.00	66.00
	TAG.Lid			66.00	66.00
	Improvements			\$101,800.00	\$101,800.00
	Land			\$18,100.00	\$18,100.00
	Parcel Assessed Value			\$119,900.00	\$119,900.00
	Personal Property Assessed Value			0	0
	Qualified for Exemption			\$119,900.00	\$119,900.00
	Total Assessed Value - City			0	0
	Total Borough Optional Exempt Value			\$50,000.00	\$50,000.00
	Total City Optional Exempt Value			0	0
	Land Assessed Value			\$18,100.00	\$18,100.00
	Improvement Assessed Value			\$101,800.00	\$101,800.00
	Total Assessed Value - Borough			\$119,900.00	\$119,900.00
Taxable	City Taxable Value		66 - WESTERN EMERGENCY SVS	0	0
	Taxable Value - Borough			\$119,900.00	\$65,900.00
Exemption	Exemption Value City		66 - WESTERN EMERGENCY SVS	0	0
	OP Residential Boro Exemption			\$90,000.00	\$90,000.00
	Residential Exemption			\$50,000.00	\$50,000.00
	Working Improvement Assessed Value			\$101,800.00	\$101,800.00
	Exemption Value Borough			0	\$50,000.00
Date	Year of Cadastre			2023.0000000000	2023.0000000000
	Effective date of value change			2023.01.0000000000	2023.01.0000000000

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 # 15943066

YES Typographical, computational or other similar error?

Identify & Describe:

YES, EXEMPTION APPROVED BUT NOT INPUT

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

Identify & Describe:

YES, EXEMPTION DID NOT APPEAR ON ASSESSMENT OR TAX NOTICES

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

Identify & Describe:

YES, EXEMPTION EXAMINER DID NOT ENTER THE EXEMPTION AFTER IT WAS APPROVED

Certified Value	Land	<u>\$18,100</u>
	Improvements	<u>\$101,800</u>
	Personal Property	<u> </u>
	Total	<u>\$119,900</u>

Adjusted Value	Land	<u>\$18,100</u>
	Improvements	<u>\$101,800</u>
	Personal Property	<u> </u>
	Total	<u>\$119,900</u>

Prepared by SGUZMAN 8/4/2023

Date

Approved by *Adena I...* 8/4/23

Department Director

Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 68-23-008
 PARCEL ID 165-500-21
 PRIMARY OWNER BARRON LISIA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
CLASS CODE	<u>112</u>	<u>112</u>
LAND ASSESSED (VT4)	<u>43,900</u>	<u>43,900</u>
IMPROVEMENT ASSESSED (VT5)	<u>723,500</u>	<u>723,500</u>
KPB ASSESSED (VT 1001)	<u>767,400</u>	<u>767,400</u>
KPB TAXABLE (VT 1003)	<u>417,400</u>	<u>417,400</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION 2023 SENIOR HARDSHIP EXEMPTION APPROVED

		CHANGE SUMMARY
DATE	<u>07/13/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$3,700.96)</u>
		CITY FLAT TAX <u></u>

Confidence Values		Expand to Filter Values	
Site	Amount	Previous Amount	Amount
Default - Default Value Group	1.17 Acres	1.17 Acres	1.17 Acres
Appraised	Improvement Market Value	\$723,500.00	\$723,500.00
	Land Market Value	\$43,900.00	\$43,900.00
Assessed	TAG	68.00	68.00
	TAG.Id	68.00	68.00
	Improvements	\$723,500.00	\$723,500.00
	Land	\$43,900.00	\$43,900.00
	Parcel Assessed Value	\$767,400.00	\$767,400.00
	Personal Property Assessed Value	0	0
	Qualified for Exemption	\$767,400.00	\$767,400.00
	Total Assessed Value - City	0	0
	Total Borough Optional Exempt Value	\$200,000.00	\$200,000.00
	Total City Optional Exempt Value	0	0
	Total Mandatory Exempt Value	\$150,000.00	\$150,000.00
	Land Assessed Value	\$43,900.00	\$43,900.00
	Improvement Assessed Value	\$723,500.00	\$723,500.00
	Total Assessed Value - Borough	\$767,400.00	\$767,400.00
Taxable	City Taxable Value	0	0
	Taxable Value - Borough	\$417,400.00	\$417,400.00
Exemption	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
	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	\$5,750.00	\$5,750.00
	Senior Mandatory Exempt Value	\$150,000.00	\$150,000.00
	Senior Mandatory Imp	\$150,000.00	\$150,000.00
	Working Improvement Assessed Value	\$723,500.00	\$723,500.00
	Exemption Value Borough	\$550,000.00	\$550,000.00
Date	Year of Cadastre	2023.0000000000	2023.0000000000
	Effective date of value change	20230101.0000000000	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 68-23-009
 PARCEL ID 169-104-16
 PRIMARY OWNER ORIAN, JUDITH

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>19,700</u>	<u>19,700</u>
IMPROVEMENT ASSESSED (VT5)	<u>162,700</u>	<u>162,700</u>
KPB ASSESSED (VT 1001)	<u>182,400</u>	<u>182,400</u>
KPB TAXABLE (VT 1003)	<u>132,400</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	<u>08/08/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$132,400)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group			
	Appraised	Legal Acres	2.28 Acres
		Improvement Market Value	\$162,700.00
		Land Market Value	\$19,700.00
		TAG	68.00
	Assessed	Improvements	68.00
		Land	\$162,700.00
		Parcel Assessed Value	\$19,700.00
		Personal Property Assessed Value	\$182,400.00
		Qualified for Exemption	0
		Total Assessed Value - City	\$182,400.00
		Total Borough Optional Exempt Value	\$50,000.00
		Total City Optional Exempt Value	0
		Total Mandatory Exempt Value	\$150,000.00
		Land Assessed Value	\$19,700.00
		Improvement Assessed Value	\$162,700.00
		Total Assessed Value - Borough	\$182,400.00
		City Taxable Value	0
	Taxable	Taxable Value - Borough	\$132,400.00
	Exemption	BOROUGH SENIOR Exempt Value	\$162,400.00
		Cap for Senior Exemption	\$150,000.00
		Exemption Value City	0
		OP Residential Prop Exemption	\$50,000.00
		OP Senior Resident >150k Exempt Value	\$32,400.00
		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	\$162,700.00
		Exemption Value Borough	\$50,000.00
		Year of Cadastre	2023.000000000000
		Effective date of value change	20230101.0000000000
			20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023

TAR NUMBER 68-23-010

PARCEL ID 169-251-35

PRIMARY OWNER Stalcup, Shawn & Karena

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
CLASS CODE	<u>190</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>26,700</u>	<u>26,700</u>
IMPROVEMENT ASSESSED (VT5)	<u>315,400</u>	<u>113,500</u>
KPB ASSESSED (VT 1001)	<u>342,100</u>	<u>140,200</u>
KPB TAXABLE (VT 1003)	<u>342,100</u>	<u>140,200</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION Data Input error. Home under construction should have been at 30% complete and was input as 100%.

		CHANGE SUMMARY
DATE	<u>08/08/23</u>	KPB ASSESSED <u>(\$201,900)</u>
SUBMITTED BY	<u>SROMAIN</u>	KPB TAXABLE <u>(\$201,900)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cedarside Value		Attribute		Expand to Filter Values	
Class	Value Type	Previous Amount	Amount	Secondary Attributes	Amount
Default - Default Value Group	Legal Acres	1.00 Acres	1.00 Acres		
Appraised	Improvement Market Value	\$315,400.00	\$113,500.00		
	Land Market Value	\$26,700.00	\$26,700.00		
	TAG	68.00	68.00		
	TAG Id	68.00	68.00		
Assessed	Improvements	\$315,400.00	\$113,500.00		
	Land	\$26,700.00	\$26,700.00		
	Parcel Assessed Value	\$342,100.00	\$140,200.00		
	Personal Property Assessed Value	0	0		
	Qualified for Exemption	\$342,100.00	\$140,200.00		
	Total Assessed Value - City	0	0		
	Total City Optional Exempt Value	0	0		
	Land Assessed Value	\$26,700.00	\$26,700.00		
	Improvement Assessed Value	\$315,400.00	\$113,500.00		
	Total Assessed Value - Borough	\$342,100.00	\$140,200.00		
Taxable	City Taxable Value	0	0		
Exemption	Taxable Value - Borough	\$342,100.00	\$140,200.00		
	Exemption Value City	0	0		
	Working Improvement Assessed Value	\$315,400.00	\$113,500.00		
Date	Year of Cedarside	2023.0000000000	2023.0000000000		
	Effective date of value change	20230101.0000000000	20230101.0000000000		

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 81-23-002
 PARCEL ID 173-024-15
 PRIMARY OWNER ORLOWSKI, DAVID

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>81</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>59,500</u>	<u>59,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>238,000</u>	<u>238,000</u>
KPB ASSESSED (VT 1001)	<u>297,500</u>	<u>297,500</u>
KPB TAXABLE (VT 1003)	<u>297,500</u>	<u>98,100</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR EXEMPTION & 50K APPROVED AFTER CONFIRMING PFD ELIGIBLE

		CHANGE SUMMARY
DATE	<u>07/07/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$199,400)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX _____
		CITY FLAT TAX _____

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group	Appraised	Legal Area	1.30 Acres
		Improvement Market Value	\$238,000.00
	Assessed	Land Market Value	\$59,500.00
		TAG	81.00
		TAG.Id	81.00
		Improvements	\$119,600.00
		Land	\$29,800.00
		Parcel Assessed Value	\$297,500.00
		Personal Property Assessed Value	0
		Qualified for Exemption	\$149,400.00
Total Assessed Value - City	0		
Total Borough Optional Exempt Value			\$59,500.00
Total City Optional Exempt Value			0
Total Mandatory Exempt Value			\$118,400.00
Unqualified Improvements			\$29,700.00
Unqualified Land			\$59,500.00
Land Assessed Value			\$238,000.00
Improvement Assessed Value			\$297,500.00
Total Assessed Value - Borough			0
City Taxable Value			\$297,500.00
Taxable			0
Taxable Value - Borough			\$98,100.00
BOROUGH SENIOR Exempt Value			\$149,400.00
Cap for Senior Exemption			\$150,000.00
Exemption Value City			0
OP Residential Ruro Exemption			\$50,000.00
Residential Exemption			\$50,000.00
Senior Citizen Exemption			\$149,400.00
Senior Mandatory Exempt Value			\$149,400.00
Senior Mandatory/Imp			\$119,600.00
Senior Mandatory/Land			\$29,800.00
Working Improvement Assessed Value			\$238,000.00
Exemption Value Borough			0
Year of Cadastre			2023.000000000000
Effective date of value change			20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023

TAR NUMBER 81-23-003

PARCEL ID 173-500-49

PRIMARY OWNER WELLS, WILLIAM

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>81</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>29,600</u>	<u>29,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>239,500</u>	<u>239,500</u>
KPB ASSESSED (VT 1001)	<u>269,100</u>	<u>269,100</u>
KPB TAXABLE (VT 1003)	<u>219,100</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

CHANGE SUMMARY

	KPB ASSESSED	<u>\$0</u>
DATE <u>08/08/23</u>	KPB TAXABLE	<u>(\$219,100)</u>
SUBMITTED BY <u>SGUZMAN</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>

Cadastre Values		Expand to Filter Values	
File	Class	Value Type	Amount
Default - Default Value Group	Appraised	Legal Acres	2.11 Acres
		Improvement Market Value	\$239,500.00
		Land Market Value	\$29,600.00
		TAG	81.00
		TAG.Id	81.00
	Assessed	Improvements	\$239,500.00
		Land	\$29,600.00
		Parcel Assessed Value	\$269,100.00
		Personal Property Assessed Value	0
		Qualified for Exemption	\$269,100.00
		Total Assessed Value - City	\$269,100.00
		Total Borough Optional Exempt Value	\$50,000.00
		Total City Optional Exempt Value	0
		Total Mandatory Exempt Value	\$150,000.00
		Land Assessed Value	\$29,600.00
		Improvement Assessed Value	\$239,500.00
		Total Assessed Value - Borough	\$269,100.00
	Taxable	City Taxable Value	0
		Taxable Value - Borough	\$219,100.00
	Exemption	BOROUGH SENIOR Exempt Value	\$269,100.00
		Cap for Senior Exemption	\$150,000.00
		Exemption Value City	0
		OP Residential Boro Exemption	\$50,000.00
		OP Senior Resident > 150k Exempt Value	\$50,000.00
		Residential Exemption	\$50,000.00
		Senior Citizen Exemption	\$130,000.00
		Senior Mandatory Exempt Value	\$130,000.00
		Senior Mandatory/Imp	\$130,000.00
		Working Improvement Assessed Value	\$239,500.00
		Exemption Value Borough	\$50,000.00
	Date	Year of Cadastre	2023.0000000000
		Effective date of value change	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 68-23-011
 PARCEL ID 185-514-56
 PRIMARY OWNER NELSON, BRIDGETTE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>34,300</u>	<u>34,300</u>
IMPROVEMENT ASSESSED (VT5)	<u>172,100</u>	<u>114,700</u>
KPB ASSESSED (VT 1001)	<u>206,400</u>	<u>149,000</u>
KPB TAXABLE (VT 1003)	<u>206,400</u>	<u>149,000</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION INCORRECT INFORMATION INPUT INTO PROVAL SYSTEM

		CHANGE SUMMARY
DATE	<u>07/20/23</u>	KPB ASSESSED <u>(\$57,400)</u>
SUBMITTED BY	<u>LCRANE</u>	KPB TAXABLE <u>(\$57,400)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastral Value	Claim	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres			27.04 Acres	27.04 Acres
		Improvement Market Value			\$172,100.00	\$114,700.00
		Land Market Value			\$34,300.00	\$34,300.00
		TAG			68.00	68.00
		TAG.Ld			68.00	68.00
	Assessed	Improvements			\$172,100.00	\$114,700.00
		Land			\$34,300.00	\$34,300.00
		Parcel Assessed Value			\$206,400.00	\$149,069.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$206,400.00	\$149,000.00
		Total Assessed Value - City			0	0
		Total City Optional Exempt Value			0	0
		Land Assessed Value			\$34,300.00	\$34,300.00
		Improvement Assessed Value			\$172,100.00	\$114,700.00
		Total Assessed Value - Borough			\$206,400.00	\$149,000.00
Taxable		City Taxable Value	68 - WESTERN EMERGENCY SVS		0	0
Exemption		Taxable Value - Borough	68 - WESTERN EMERGENCY SVS		0	0
		Exemption Value City			\$172,100.00	\$114,700.00
		Working Improvement Assessed Value			0	0
		Exemption Value Borough			0	0
Date		Year of Cadastre			2023.0000000000	2023.0000000000
		Effective date of value change			20231011.0000000000	20231011.0000000000

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 # 185-514-56

 X Typographical, computational or other similar error?
Identify & Describe:
INCORRECT INFORMATION INPUT INTO PROVAL SYSTEM

 X Readily apparent from the assessment notice, tax
statement or other borough tax record?
Identify & Describe:
INCORRECT INFORMATION INPUT INTO PROVAL SYSTEM

 X Made by a borough employee in the performance of
typing, record keeping, filing, measuring, or other
similar duties?
Identify & Describe:
INCORRECT INFORMATION INPUT INTO PROVAL SYSTEM

Certified Value	Land	<u>\$34,300</u>
	Improvements	<u>\$172,100</u>
	Personal Property	<u> </u>
	Total	<u>\$206,400</u>

Adjusted Value	Land	<u>\$34,300</u>
	Improvements	<u>\$114,700</u>
	Personal Property	<u> </u>
	Total	<u>\$149,000</u>

Prepared by LCRANE 7/20/2023
Date

Approved by  7/24/23
Date
Department Director

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 70-23-004
 PARCEL ID 800-091-02
 PRIMARY OWNER MANSON ROBERT

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>70</u>	<u>70</u>
CLASS CODE	<u>131</u>	<u>131</u>
LAND ASSESSED (VT4)	<u>0</u>	<u>0</u>
IMPROVEMENT ASSESSED (VT5)	<u>5,300</u>	<u>0</u>
KPB ASSESSED (VT 1001)	<u>5,300</u>	<u>0</u>
KPB TAXABLE (VT 1003)	<u>5,300</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>5,300</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>5,300</u>	<u>0</u>

EXPLANATION MANIFEST CLERICAL ERROR. OWNER DECEASED IN 2022. ACCOUNT SHOULD
HAVE BEEN CLOSED FOR 2023.

		CHANGE SUMMARY
DATE	<u>07/19/23</u>	KPB ASSESSED <u>(\$5,300)</u>
SUBMITTED BY	<u>C. JOHNSON</u>	KPB TAXABLE <u>(\$5,300)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>(\$5,300)</u>
		CITY TAXABLE <u>(\$5,300)</u>
		KPB FLAT TAX _____
		CITY FLAT TAX _____

Cadastral Values		Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Expand to Filter Values
Id	Default - Default Value Group	Appraised	Land Market value			\$5,300.00	Amount
		Assessed	Land Market value			0	
			TAG			70.00	
			TAG.Id			70.00	
			Improvements			\$5,300.00	
			Land			0	
			Parcel Assessed Value			\$5,300.00	
			Personal Property Assessed Value			0	
			Qualified for Exemption			\$5,300.00	
			Total Assessed Value - City			\$5,300.00	
			Total City Optional Exempt value			0	
			Land Assessed Value			0	
			Improvement Assessed value			\$5,300.00	
			Total Assessed Value - Borough		70 - SOLDOTRA CITY	\$5,300.00	
		Taxable	City Taxable Value			\$5,300.00	
			Taxable Value - Borough			\$5,300.00	
		Exemption	Exemption Value City		70 - SOLDOTRA CITY	0	
			Working Improvement Assessed Value			\$5,300.00	
			Exemption Value Borough			0	
		Date	Year of Cadastre			2023.0000000000	
			Effective date of value change			20230101.0000000000	

MANIFEST CLERICAL ERROR - CHECKLIST

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

Parcel ID / Acct # 80009102

X Typographical, computational or other similar error?
Identify & Describe:
MANIFEST CLERICAL ERROR. OWNER DECEASED IN 2022. ACCOUNT SHOULD HAVE BEEN CLOSED.

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
MANIFEST CLERICAL ERROR. OWNER DECEASED IN 2022. ACCOUNT SHOULD HAVE BEEN CLOSED.

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
MANIFEST CLERICAL ERROR. OWNER DECEASED IN 2022. ACCOUNT SHOULD HAVE BEEN CLOSED.

Certified Value	Land	
	Improvements	\$5,300
	Personal Property	
	Total	\$5,300

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

Prepared by Clyde Johnson 7/19/2023
Date

Approved by *C. Johnson* 7/19/23
Date
Department Director

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 70-23-005
 PARCEL ID 800-190-37
 PRIMARY OWNER JASON HACHTEL

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>70</u>	<u>70</u>
CLASS CODE	<u>131</u>	<u>131</u>
LAND ASSESSED (VT4)	<u>0</u>	<u>0</u>
IMPROVEMENT ASSESSED (VT5)	<u>27,800</u>	<u>27,800</u>
KPB ASSESSED (VT 1001)	<u>27,800</u>	<u>27,800</u>
KPB TAXABLE (VT 1003)	<u>27,800</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>27,800</u>	<u>27,800</u>
CITY TAXABLE (VT 1013)	<u>27,800</u>	<u>27,800</u>

EXPLANATION MANIFEST CLERICAL ERROR - EXEMPTION APPLICATION APPROVED BUT FAILED TO INPUT INTO COMPUTER PROPERLY

CHANGE SUMMARY

DATE	<u>07/26/23</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE	<u>(\$27,800)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>\$0</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cadastral Values		Secondary Address#		Expand to Filter Values	
Site	Value Type	Amount	Previous Amount	Amount	Previous Amount
Default - Default Value Group	Improvement Market Value		\$27,800.00	\$27,800.00	
	TAG		70.00	70.00	
	Improvements		70.00	70.00	
Assessed	Parcel Assessed Value		\$27,800.00	\$27,800.00	
	Personal Property Assessed Value		\$27,800.00	\$27,800.00	
	Qualified for Exemption		0	0	
	Total Assessed Value - City		\$27,800.00	\$27,800.00	
	Total Borough Optional Exempt Value		\$27,800.00	\$27,800.00	
	Total City Optional Exempt Value		0	0	
	Improvement Assessed Value		\$27,800.00	\$27,800.00	
	Total Assessed Value - Borough		\$27,800.00	\$27,800.00	
Taxable	City Taxable Value		\$27,800.00	\$27,800.00	
	Taxable Value - Borough		\$27,800.00	0	
Exemption	Exemption Value City		0	0	
	OP Residential Boro Exemption		\$27,800.00	\$27,800.00	
	Residential Exemption		\$27,800.00	\$50,000.00	
	Working Improvement Assessed Value		\$27,800.00	\$27,800.00	
	Exemption Value Borough		0	\$27,800.00	
Date	Year of Cadastre		2023,0000000000	2023,0000000000	
	Effective date of value change		20230101,0000000000	20230101,0000000000	

MANIFEST CLERICAL ERROR - CHECKLIST

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

Parcel ID / Acct # 80019037

YES Typographical, computational or other similar error?
Identify & Describe:
YES, FAILED TO PROPERTY INPUT THE SOK INTO AUMENTUM

YES Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
YES, EXEMPTION DID NOT APPEAR ON TAX OR ASSESSMENT NOTICES

YES Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
YES, EXEMPTION EXAMINER DID NOT ENTER THE EXEMPTION INTO AUMENTUM PROPERLY

Certified Value	Land	
	Improvements	\$27,800
	Personal Property	
	Total	\$27,800

Adjusted Value	Land	
	Improvements	\$27,800
	Personal Property	
	Total	\$27,800

Prepared by SGUZMAN 7/26/2023

Approved by  7/31/23
 Department Director Date

