



Kenai Peninsula Borough

144 North Binkley Street
Soldotna, AK 99669

Meeting Agenda Policies and Procedures Committee

VACANT, Chair
Mike Tupper, Vice Chair
Bill Elam, Member

Tuesday, October 24, 2023

4:45 PM

Betty J. Glick Assembly Chambers
Meeting ID: 884 7373 9641 Passcode: 671108
[https://us06web.zoom.us/j/88473739641?](https://us06web.zoom.us/j/88473739641?pwd=dW1sY2RYV0F4dURjV25yVW9WUGw3QT09)
[pwd=dW1sY2RYV0F4dURjV25yVW9WUGw3QT09](https://us06web.zoom.us/j/88473739641?pwd=dW1sY2RYV0F4dURjV25yVW9WUGw3QT09)

Meeting ID: 884 7373 9641 Passcode: 671108

MAYOR'S REPORT

Mayor's Report Cover Memo

[KPB-5568](#) Mayor's Report to the Assembly

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

1. Assembly Requests/Responses- None.

2. Agreements and Contracts

a. [KPB-5569](#) Authorization to Award a Contract for ITB24-015 Homer Middle School Kitchen

Attachments: [Authorization to Award a Contract for ITB24-015 Homer Middle School Kitchen](#)

3. Other

a. [KPB-5570](#) Tax Adjustment Request Approval

Attachments: [Tax Adjustment Request](#)

b. [KPB-5571](#) Budget Revisions - September 2023

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

c. [KPB-5572](#) Revenue-Expenditure Report - September 2023

Attachments: [Revenue-Expenditure - September 2023](#)

d. [KPB-5573](#) Litigation Status Report - Quarter Ending 09/30/23

Attachments: [Litigation Status Report - Quarter Ending 09/30/23](#)

PUBLIC HEARINGS ON ORDINANCES

4. [2023-23](#) An Ordinance Amending KPB 20.30.280 and KPB 21.06 Regarding Floodplain Management to Adopt Required Changes to Remain Compliant with the National Flood Insurance Program (Mayor)

Attachments: [Ordinance 2023-23](#)
[Memo](#)
[Floodplain Amendment Guide](#)
[LAYDOWN Advisory Board Recommendations](#)

NEW BUSINESS

1. Resolutions

- c. [2023-068](#) LAYDOWN A Resolution Supporting the Cooper Landing Community Club Recreational Trails Program Grant Application (Ecklund)

Attachments: [LAYDOWN Resolution 2023-068](#)

- d. [2023-069](#) LAYDOWN A Resolution Requesting the Governor of the State of Alaska Designate By Proclamation The Area of the Upper Cook Inlet East Side Set Net Fishery as an Area Impacted by an Economic Disaster in 2023 and Supporting a Recovery Plan (Johnson)

Attachments: [LAYDOWN Resolution 2023-069](#)
[LAYDOWN Memo](#)

3. Other


- *a. [KPB-5562](#) Confirming Ben Hanson as Information Technology Director (Mayor)

Attachments: [Confirming Information Technology Director Ben Hanson](#)

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: October 24, 2023

Assembly Request / Response

None

Agreements and Contracts

- a. Authorization to Award a Contract for ITB24-015 Homer Middle School Kitchen

Other

- a. Tax Adjustment Request Approval
- b. Budget Revisions – September 2023
- c. Revenue-Expenditure Report – September 2023
- d. Litigation Status Report – Quarter Ending 09/30/23

Kenai Peninsula Borough

Purchasing & Contracting

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor

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

FROM: Carmen Vick, Project Manager *CV*

DATE: October 5, 2023

RE: Authorization to Award a Contract for ITB24-015 Homer Middle School Kitchen

The Purchasing and Contracting Office formally solicited and received bids for the ITB24-015 Homer Middle School Kitchen. Bid packets were released on August 10, 2023 and the Invitation to Bid was advertised in the Peninsula Clarion on August 9, 2023 and in the Anchorage Daily News on August 10, 2023.

The project consists of providing all labor and materials to construct a professional kitchen at Homer Middle School per contract documents.

On the due date of August 31, 2023, two (2) bids were received and reviewed to ensure that all the specifications and delivery schedules were met. The low bid of \$574,136.000 was submitted by Jay-Brant General Contractors, LLC, Homer, Alaska.

Your approval for this bid award is hereby requested. Funding for this project is in account number 400-78050-24862-43011.



Peter A. Micciche, Borough Mayor

10/11/2023

Date

FINANCE DEPARTMENT FUNDS VERIFIED

Acct. No. 400.78050.24862.43011

Amount \$574,136.00

By: *CV BH* Date: 10/6/2023

NOTES: NA

**KENAI PENINSULA BOROUGH
PURCHASING & CONTRACTING**

BID TAB FOR: ITB24-015 Homer Middle School Kitchen

CONTRACTOR	LOCATION	BASE BID
Jay-Brant General Contractors, LLC	Homer, Alaska	\$574,136.00
Orion Construction, Inc.	Soldotna, Alaska	\$585,448.00

DUE DATE: September 27, 2023

KPB OFFICIAL:


John Hedges, Purchasing & Contracting Director

Kenai Peninsula Borough
Assessing Department

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor
FROM: Adeena Wilcox, Borough Assessor
DATE: October 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.

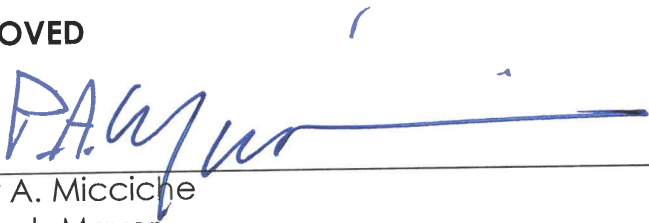
Borough code 5.12.119 (D) authorizes the mayor to approve tax adjustment requests prepared by the borough assessor.

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: October 11, 2023

Adeena Wilcox
Borough Assessor

APPROVED



Peter A. Micciche
Borough Mayor

OCTOBER TARS

	2023	2022	2021	2020	2019
TAG 10 (assessed)					
(taxable)					
TAG 11 (assessed)					
(taxable)					
TAG 20 (assessed)	\$0				
(taxable)	(\$768,000)				
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)					
(taxable)					
TAG 40 (assessed)					
(taxable)					
TAG 41 (assessed)					
(taxable)					
TAG 42 (assessed)					
(taxable)					
TAG 43 (assessed)					
(taxable)					
TAG 52 (assessed)					
(taxable)					
TAG 53 (assessed)	\$0				
(taxable)	(\$275,000)				
TAG 54 (assessed)					
(taxable)					
TAG 55 (assessed)	\$0				
(taxable)	(\$288,600)				
TAG 57 (assessed)					
(taxable)					
TAG 58 (assessed)	(\$103,500)	\$0			
(taxable)	(\$3,232,400)	(\$50,200)			
TAG 59 (assessed)					
(taxable)					
TAG 61 (assessed)					
(taxable)					
TAG 63 (assessed)					
(taxable)					
TAG 64 (assessed)					
(taxable)					
TAG 65 (assessed)					
(taxable)					
TAG 67 (assessed)	\$0				
(taxable)	(\$64,100)				
TAG 68 (assessed)	\$0				
(taxable)	(\$18,000)				
TAG 69 (assessed)					
(taxable)					
TAG 70 (assessed)	(\$46,700)				
(taxable)	(\$273,500)				
TAG 80 (assessed)					
(taxable)					
TAG 81 (assessed)	\$0				
(taxable)	(\$347,900)				
TOTAL ASSESSED	(\$150,200)	\$0	\$0	\$0	\$0
TOTAL TAXABLE	(\$5,267,500)	(\$50,200)	\$0	\$0	\$0
KPB FLAT TAX	(\$2,016)				

OCTOBER TARS CITY VALUES

	2023	2022	2021	2020	2019
TAG 10 (assessed)					
(taxable)					
Seldovia Flat Tax					
TAG 20 (assessed)	\$0				
(taxable)	(\$450,000)				
Homer Flat Tax	(\$268)				
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)					
(taxable)					
Disability Tax Credit					
TAG 40 (assessed)	(\$29,700)				
(taxable)	(\$29,700)				
TAG 41 (assessed)					
(taxable)					
TAG 70 (assessed)	(\$46,700)				
(taxable)	(\$154,000)				
Soldotna Flat Tax					
TAG 80 (assessed)					
(taxable)					
TOTAL ASSESSED	(\$76,400)	\$0	\$0	\$0	\$0
TOTAL TAXABLE	(\$633,700)	\$0	\$0	\$0	\$0
KPB FLAT TAX	(\$268)	\$0	\$0	\$0	\$0

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 20-23-019

PARCEL ID 32370

PRIMARY OWNER JACKINSKY SARA L

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

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

		CHANGE SUMMARY
DATE	<u>09/12/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>CLYDE JOHNSON</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$250)</u>
		CITY FLAT TAX <u>(\$50)</u>

Cadastral Values		Expand to Filter Values				
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Boat Personal Class 5 Count			1.00	
		Improvement Market value			\$100,000.00	
		TAG			20.00	
	Assessed	TAG.Id			20.00	
		Boat Assessed Value			\$100,000.00	
		Boat Personal Class 5			\$100,000.00	
		Personal Property Assessed Value			0	
		Total Assessed Value - City			0	
	Taxable	Total City Optional Exempt Value			0	
		Total Assessed Value - Borough			0	
		City Taxable Value	20 - HOMER CITY		0	
		Taxable Value - Borough			0	
		Exemption	Exemption Value City	20 - HOMER CITY		0
		OP PP Bor \$100K Exe Value			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
		OP PPV City \$100K Exemption	20 - HOMER CITY		\$100,000.00	
	Penalty Flag					
	Exemption Value Borough			\$1.00	\$1.00	
				0	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 # 00032370

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

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

X Made by a borough employee in the performance of
 typing, record keeping, filing, measuring, or other
 similar duties?
Identify & Describe:
 MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT
 WAS SOLD IN 2022. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2023.

Certified Value	Land	
	Improvements	
	Personal Property	
	Total	\$0

Adjusted Value	Land	
	Improvements	
	Personal Property	
	Total	\$0

Prepared by Clyde Johnson 9/12/2023

Approved by  9/12/23
 Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 20-23-020

PARCEL ID 96314

PRIMARY OWNER Q105 LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</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 DISASTER RELIEF GRANTED FOR FIRE ON 1/19/2023

FLAT TAX ADJUSTMENT, KPB FLAT TAX ADJUSTMENT \$473.97, CITY FLAT TAX ADJUSTMENT \$94.79

		CHANGE SUMMARY
DATE	<u>10/05/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>M.PAYFER</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$474)</u>
		CITY FLAT TAX <u>(\$95)</u>

PIN: 9631TAG: 20										
	Number of Days		Mill Rate		Yearly Tax		Daily Tax		Adjusted Yearly Tax	Difference Check
Original Taxable Value - KPB	19		FLAT		\$500.00		\$1.37		\$26.03	\$473.97
City Taxable Value	19		FLAT		\$100.00		\$0.27		\$5.21	\$94.79
Adjusted Taxable Value	346		FLAT		\$0.00		\$0.00		\$0.00	\$0.00
Adjusted Yearly Tax Due							Total Due	\$31.24	\$568.76	
							City Total	\$5.21	\$94.79	
							KPB Total	\$26.03	\$473.97	
Original Yearly Tax Due								\$600.00		
							Difference	\$568.76		

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 40-23-003

PARCEL ID 101232

PRIMARY OWNER MONTAVON MATTHEW

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>40</u>	<u>40</u>
BOAT CLASS/COUNT	<u>BC4-1</u>	<u>BC4-0</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u>\$29,700</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$29,700</u>	<u>\$0</u>

EXPLANATION MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT.

BOAT SOLD IN AUGUST 2022. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2023.

		CHANGE SUMMARY
DATE	<u>9/19/2023</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>(\$29,700)</u>
		CITY TAXABLE <u>(\$29,700)</u>
		KPB FLAT TAX <u>(\$150)</u>
		CITY FLAT TAX <u>\$0</u>

Cadastre Values		Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute
Default - Default Value Group		Boat Personal Class 4 Count		Previous Amount
	Appraised	Improvement Market Value		1.00
		TAG		\$29,700.00
		TAG.Id		40.00
	Assessed	Boat Assessed Value		40.00
		Boat Personal Class 4		\$29,700.00
		Personal Property Assessed Value		\$29,700.00
		Total Assessed Value - City		0
		Total City Optional Exempt Value		\$29,700.00
		Total Assessed Value - Borough		0
	Taxable	City Taxable Value	40 - SEWARD CITY	0
		Taxable Value - Borough		\$29,700.00
	Exemption	Exemption Value City	40 - SEWARD CITY	0
		OP PP Bor \$100K Exe Value		0
		OP PPV 100K Exemption		\$100,000.00
		OP PPV Borough \$100K Exemption		\$100,000.00
		OP PPV City \$100K Exemption		\$100,000.00
		OP PPV City \$100K Exemption	40 - SEWARD CITY	\$100,000.00
		Penalty Flag		\$1.00
		Exemption Value Borough		0
	Date	Year of Cadastre		2023.000000000000
		Effective date of value change		20230101.000000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00101232

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

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

X Made by a borough employee in the performance of
 typing, record keeping, filing, measuring, or other
 similar duties?
Identify & Describe:
 MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT
 WAS SOLD IN AUGUST 2022. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2023.

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

Prepared by Clyde Johnson 9/19/2023
 Date
 Approved by *Adeane Dwyer* 9/19/23
 Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 20-23-021

PARCEL ID 101484

PRIMARY OWNER CORCORAN LIAM P

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

EXPLANATION MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT
REMOVED FROM KPB IN SPRING 2022. BOAT ERRONEOUSLY LISTED ON BOAT STORAGE YARD
MONTHLY REPORT FOR 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2023.

	CHANGE SUMMARY
DATE <u>09/19/23</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>\$0</u>
	CITY TAXABLE <u>\$0</u>
	KPB FLAT TAX <u>(\$250)</u>
	CITY FLAT TAX <u>(\$50)</u>

Cadastre Values		Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute
Default - Default Value Group				
	Appraised	Boat Personal Class 5 Count		Previous Amount
		Improvement Market value		Amount
		TAG		1.00
		TAG.Id		\$276,250.00
	Assessed	Boat Assessed Value		20.00
		Boat Personal Class 5		20.00
		Personal Property Assessed Value		\$276,250.00
		Total Assessed Value - City		\$276,250.00
		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 Exe Value		0
		OP PPV 100K Exemption		\$100,000.00
		OP PPV Borough \$100K Exemption		\$100,000.00
		OP PPV City \$100K Exemption		\$100,000.00
		OP PPV City \$100K Exemption	20 - HOMER CITY	\$100,000.00
		Penalty Flag		\$1.00
		Exemption Value Borough		0
	Date	Year of Cadastre		0
		Effective date of value change		2023.0000000000
				20230101.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00101484

X _____ Typographical, computational or other similar error?

Identify & Describe:

MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT REMOVED FROM KPB IN SPRING 2022. BOAT ERRONEOUSLY LISTED ON BOAT STORAGE YARD MONTHLY REPORT FOR 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2023.

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

Identify & Describe:

MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT REMOVED FROM KPB IN SPRING 2022. BOAT ERRONEOUSLY LISTED ON BOAT STORAGE YARD MONTHLY REPORT FOR 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2023.

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

Identify & Describe:

MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BOAT REMOVED FROM KPB IN SPRING 2022. BOAT ERRONEOUSLY LISTED ON BOAT STORAGE YARD MONTHLY REPORT FOR 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2023.

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

Prepared by Clyde Johnson 9/19/2023

Approved by Adrian Dwyer 9/19/23
 Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 20-23-022

PARCEL ID 101656

PRIMARY OWNER JACOS INC

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

EXPLANATION MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BC 5

ASSET 92785 SHOULD HAVE BEEN RMVD FOR 2023. NO 2023 SITUS. LAST SITUS DATE WAS FEB

2022

	CHANGE SUMMARY
DATE <u>09/12/23</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>(\$50)</u>

Cadastral Values			Expand to Filter Values			
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Boat Class 4 Count			1.00	1.00
		Boat Class 5 Count			1.00	
		Improvement Market value			\$212,000.00	\$72,000.00
	Assessed	TAG			20.00	20.00
		TAG.Id			20.00	20.00
		Boat Assessed Value			\$212,000.00	\$72,000.00
	Boat Class 4				\$72,000.00	\$72,000.00
		Boat Class 5			\$140,000.00	
		Personal Property Assessed Value			0	0
		Taxable	Total Assessed Value - City			0
Total City Optional Exempt Value					0	0
Total Assessed Value - Borough					0	0
Exemption		City Taxable Value	20 - HOMER CITY		0	0
		Taxable Value - Borough			0	0
		Exemption Value City	20 - HOMER CITY		0	0
PPV		OP PP Bor \$100K Exe Value				
		OP PPV 100K Exemption			\$100,000.00	\$100,000.00
		OP PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00
		OP PPV City \$100K Exemption			\$100,000.00	\$100,000.00
Date	Penalty Flag			\$1.00	\$1.00	
	Exemption Value Borough			0	0	
	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 # 00101656

X _____ Typographical, computational or other similar error?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BC 5
ASSET 92785 SHOULD HAVE BEEN RMVD FROM ACCT FOR 2023. NO 2023 SITUS.
LAST SITUS DATE WAS FEB 2022.

X _____ Readily apparent from the assessment notice, tax
statement or other borough tax record?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BC 5
ASSET 92785 SHOULD HAVE BEEN RMVD FROM ACCT FOR 2023. NO 2023 SITUS.
LAST SITUS DATE WAS FEB 2022.

X _____ Made by a borough employee in the performance of
typing, record keeping, filing, measuring, or other
similar duties?
Identify & Describe:
MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT. BC 5
ASSET 92785 SHOULD HAVE BEEN RMVD FROM ACCT FOR 2023. NO 2023 SITUS.
LAST SITUS DATE WAS FEB 2022.

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

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

Prepared by Clyde Johnson 9/12/2023

Approved by  9/12/23
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 81-23-004

PARCEL ID 102046

PRIMARY OWNER BEILE ANDREW WARREN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>81</u>
BOAT CLASS/COUNT	<u>BC3-1</u>	<u>BC3-0</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT.

OWNER RELOCATED TO ANCHORAGE IN 2022 AND REMOVED BOAT FROM KPB AT THAT TIME.

ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2023.

		CHANGE SUMMARY
DATE	<u>10/2/0223</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>CLYDE JOHNSON</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$50)</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values				Expand to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount
Default - Default Value Group					
	Appraised	Boat Personal Class 3 Count			1.00
		Improvement Market value			\$8,775.00
		TAG			81.00
		TAG.Id			81.00
	Assessed	Boat Assessed Value			\$8,775.00
		Boat Personal Class 3			\$8,775.00
		Personal Property Assessed Value			0
		Total Assessed Value - City			0
	Taxable	Total City Optional Exempt Value			0
		Total Assessed Value - Borough			0
		City Taxable Value	81 - KACHEMAK EMERGENCY SERVICES		0
		Taxable Value - Borough			0
	Exemption	Exemption Value City	81 - KACHEMAK EMERGENCY SERVICES		0
		OP PP Bor \$100K Exe Value			0
		OP PPV 100K Exemption			\$100,000.00
		OP PPV Borough \$100K Exemption			\$100,000.00
		OP PPV City \$100K Exemption			\$100,000.00
		OP PPV City \$100K Exemption	81 - KACHEMAK EMERGENCY SERVICES		\$100,000.00
		Penalty Flag			\$1.00
		Exemption Value Borough			0
Date	Year of Cadastre	2023.0000000000			
		20230101.0000000000			
Effective date of value change					

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 # 00102046

X _____ Typographical, computational or other similar error?
Identify & Describe:
 MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT.
 OWNER RELOCATED TO ANCHORAGE IN 2022 AND REMOVED BOAT FROM KPB
 AT THAT TIME. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2023.

X _____ Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
 MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT.
 OWNER RELOCATED TO ANCHORAGE IN 2022 AND REMOVED BOAT FROM KPB
 AT THAT TIME. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2023.

X _____ Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
 MANIFEST CLERICAL ERROR. 2023 SUPPLEMENTAL ROLLOVER ACCOUNT.
 OWNER RELOCATED TO ANCHORAGE IN 2022 AND REMOVED BOAT FROM KPB
 AT THAT TIME. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2023.

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

Prepared by Clyde Johnson 10/2/2023
 Approved by *C. Johnson* 10/2/23
 Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 20-23-023

PARCEL ID 102525

PRIMARY OWNER ALASKA FJORD CHARTERS

	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 DISASTER RELIEF GRANTED FOR FIRE ON 6/20/2023

FLAT TAX ADJUSTMENT, KPB FLAT TAX ADJUSTMENT \$117.12, CITY FLAT TAX ADJUSTMENT \$23.42

	CHANGE SUMMARY
DATE <u>10/05/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY <u>M.PAYFER</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY <u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
	CITY TAXABLE <u>\$0</u>
	KPB FLAT TAX <u>(\$117)</u>
	CITY FLAT TAX <u>(\$23)</u>

PIN: 10252 TAG: 20							
	Number of Days	Mill Rate	Yearly Tax	Daily Tax	Adjusted Yearly Tax	Difference Check	
Original Taxable Value - KPB	171	FLAT	\$250.00	\$0.68	\$117.12	\$132.88	
City Taxable Value	171	FLAT	\$50.00	\$0.14	\$23.42	\$26.58	
Adjusted Taxable Value	194	FLAT	\$0.00	\$0.00	\$0.00	\$0.00	
Adjusted Yearly Tax Due					Total Due	\$140.54	\$159.46
					City Total	\$23.42	\$26.58
					KPB Total	\$117.12	\$132.88
Original Yearly Tax Due						\$300.00	
					Difference	\$159.46	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023TAR NUMBER 55-23-006PARCEL ID 012-400-31PRIMARY OWNER MCCAUGHEY BRIAN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>55</u>	<u>55</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>10,100</u>	<u>10,100</u>
IMPROVEMENT ASSESSED (VT5)	<u>278,500</u>	<u>278,500</u>
KPB ASSESSED (VT 1001)	<u>288,600</u>	<u>288,600</u>
KPB TAXABLE (VT 1003)	<u>288,600</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION 2023 SENIOR CITIZEN EXEMPTION APPROVED BY ORDINANCE 2023-18

	CHANGE SUMMARY
DATE	<u>09/12/23</u>
SUBMITTED BY	<u>SGUZMAN</u>
VERIFIED BY	<u>C. FINLEY</u>
KPB ASSESSED	<u>\$0</u>
KPB TAXABLE	<u>(\$288,600)</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	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group						
Appraised	Legal Acres	Improvement Market value			.93 Acres	\$278,500.00
		Land Market value				\$10,100.00
		TAG			55.00	55.00
		TAG.id			55.00	55.00
		Improvements				\$278,500.00
	Assessed	Land				\$10,100.00
		Parcel Assessed Value				\$288,600.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption				0
		Total Assessed Value - City			\$288,600.00	\$288,600.00
Total Borough Optional Exempt Value				0	\$138,600.00	
Total City Optional Exempt Value				0		
Total Mandatory Exempt Value					\$150,000.00	
Taxable	Land Assessed Value	Improvement Assessed Value			\$10,100.00	\$10,100.00
		Total Assessed Value - Borough			\$278,500.00	\$278,500.00
		City Taxable Value	55 - NIKISKI SN.		\$288,600.00	\$288,600.00
		Taxable Value - Borough			0	0
		BOROUGH SENIOR Exempt Value			\$288,600.00	\$288,600.00
	Exemption	Cap for Senior Exemption				\$150,000.00
		Exemption Value City	55 - NIKISKI SN.		0	0
		OP Senior Resident >150k Exempt Value				\$138,600.00
		Residential Exemption				\$50,000.00
		Senior Citizen Exemption				\$150,000.00
Date	Senior Mandatory Exempt Value	Senior Mandatory Imp			\$150,000.00	\$150,000.00
		Working Improvement Assessed Value				\$278,500.00
		Exemption Value Borough			0	\$288,600.00
		Year of Cadastre			2023.0000000000	2023.0000000000
		Effective date of value change			20230101.0000000000	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023TAR NUMBER 53-23-001PARCEL ID 017-180-32PRIMARY OWNER FREEMAN, MICHAEL

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>53</u>	<u>53</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>9,300</u>	<u>9,300</u>
IMPROVEMENT ASSESSED (VT5)	<u>137,500</u>	<u>137,500</u>
KPB ASSESSED (VT 1001)	<u>146,800</u>	<u>146,800</u>
KPB TAXABLE (VT 1003)	<u>146,800</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>09/13/23</u>
SUBMITTED BY	<u>SGUZMAN</u>
VERIFIED BY	<u>C. FINLEY</u>
KPB ASSESSED	<u>\$0</u>
KPB TAXABLE	<u>(\$146,800)</u>
CITY ASSESSED	<u>\$0</u>
CITY TAXABLE	<u>\$0</u>
KPB FLAT TAX	<u></u>
CITY FLAT TAX	<u></u>

Cadastral Values		Site	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Default - Default Value Group		Class	Legal Acres			1.06 Acres		
Appraised			Improvement Market Value			\$137,500.00	\$137,500.00	
			Land Market Value			\$9,300.00	\$9,300.00	
Assessed			TAG			53.00	53.00	
			TAG.Lid			53.00	53.00	
			Improvements			\$137,500.00	\$137,500.00	
			Land			\$9,300.00	\$9,300.00	
			Parcel Assessed Value			\$146,800.00	\$146,800.00	
			Personal Property Assessed Value			0	0	
Taxable			Qualified for Exemption			\$146,800.00	\$146,800.00	
			Total Assessed Value - City			0	0	
			Total City Optional Exempt Value			0	0	
			Total Mandatory Exempt Value			0	\$146,800.00	
Exemption			Land Assessed Value			\$9,300.00	\$9,300.00	
			Improvement Assessed Value			\$137,500.00	\$137,500.00	
			Total Assessed Value - Borough			\$146,800.00	\$146,800.00	
			City Taxable Value		53 - NIKISKI FIRE	0	0	
			Taxable Value - Borough			\$146,800.00	0	
			BOROUGH SENIOR Exempt Value				\$146,800.00	
			Cap for Senior Exemption				\$150,000.00	
			Exemption Value City		53 - NIKISKI FIRE	0	0	
			Residential Exemption				\$50,000.00	
			Senior Citizen Exemption				\$146,800.00	
Date			Senior Mandatory Exempt Value				\$146,800.00	
			Senior Mandatory Imp				\$137,500.00	
			Senior Mandatory Land				\$9,300.00	
			Working Improvement Assessed Value			\$137,500.00	\$137,500.00	
Effective date of value change			Exemption Value Borough			0	\$146,800.00	
			Year of Cadastre			2023.0000000000	2023.0000000000	
			Effective date of value change			20230101.0000000000	20230101.0000000000	

TAX ADJUSTMENT REQUESTROLL/YEAR 2023TAR NUMBER 53-23-002PARCEL ID 017-280-07PRIMARY OWNER TAYLOR TERRIE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>53</u>	<u>53</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>6,600</u>	<u>6,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>121,600</u>	<u>121,600</u>
KPB ASSESSED (VT 1001)	<u>128,200</u>	<u>128,200</u>
KPB TAXABLE (VT 1003)	<u>128,200</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 EXE APPROVED AFTER CONFIRMING PFD ELIGIBILITY

CHANGE SUMMARY

DATE	<u>09/28/23</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE	<u>(\$128,200)</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	
Site	Class	Value Type	Attribute	Secondary Attribute
Default - Default Value Group	Appraised	Legal Acres		Previous Amount
		Improvement Market Value		Amount
Assessed		Land Market Value		.43 Acres
		TAG		\$121,600.00
		TAG.Id		\$6,600.00
		Improvements		53.00
		Land		53.00
		Parcel Assessed Value		\$121,600.00
		Personal Property Assessed Value		\$6,600.00
		Qualified for Exemption		\$128,200.00
		Total Assessed Value - City		0
		Total City Optional Exempt Value		\$128,200.00
		Total Mandatory Exempt Value		0
		Total City Optional Exempt Value		\$128,200.00
Taxable		Land Assessed Value		\$6,600.00
		Improvement Assessed Value		\$121,600.00
		Total Assessed Value - Borough		\$128,200.00
		City Taxable Value	53 - NIKISKI FIRE	0
		Taxable Value - Borough		\$128,200.00
		BOROUGH SENIOR Exempt Value		0
		Cap for Senior Exemption		\$128,200.00
		Exemption Value City	53 - NIKISKI FIRE	\$150,000.00
		Residential Exemption		0
		Senior Citizen Exemption		\$50,000.00
		Senior Mandatory Exempt Value		\$128,200.00
		Senior Mandatory Imp		\$128,200.00
Exemption		Senior Mandatory Imp		\$121,600.00
		Senior Mandatory Imp		\$6,600.00
		Working Improvement Assessed Value		\$121,600.00
		Exemption Value Borough		0
		Year of Cadastre		\$128,200.00
		Effective date of value change		2023.0000000000
				20230101.0000000000
				20230101.0000000000
				20230101.0000000000
				20230101.0000000000
				20230101.0000000000
				20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023TAR NUMBER 30-23-008PARCEL ID 047-150-22PRIMARY OWNER MARTIN SHURR

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>23,900</u>	<u>23,900</u>
IMPROVEMENT ASSESSED (VT5)	<u>173,700</u>	<u>173,700</u>
KPB ASSESSED (VT 1001)	<u>197,600</u>	<u>197,600</u>
KPB TAXABLE (VT 1003)	<u>147,600</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>197,600</u>	<u>197,600</u>
CITY TAXABLE (VT 1013)	<u>197,600</u>	<u>47,600</u>

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBLE

		CHANGE SUMMARY
DATE	<u>09/13/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$147,600)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>(\$150,000)</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastral Values			Expand to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute
Default - Default Value Group	Appraised	Legal Acres		Amount
		Improvement Market Value		Amount
		Land Market Value		
		TAG		
		TAG.Id		
		Improvements		
		Land		
		Parcel Assessed Value		
		Personal Property Assessed Value		
		Qualified for Exemption		
		Total Assessed Value - City		
		Total Borough Optional Exempt Value		
		Total City Optional Exempt Value		
		Total Mandatory Exempt Value		
		Land Assessed Value		
		Improvement Assessed Value		
		Total Assessed Value - Borough		
		City Taxable Value	30 - KENAI CITY	
		Taxable Value - Borough		
		BOROUGH SENIOR Exempt Value		
		Cap for Senior Exemption		
		Exemption Value City		
		OP Residential Boro Exemption		
		OP Senior Resident >150k Exempt Value		
		Residential Exemption		
		Senior Citizen Exemption		
		Senior Mandatory Exempt Value		
		Senior Mandatory Imp		
		Working Improvement Assessed Value		
		Exemption Value Borough		
		Year of Cadastre		
		Effective date of value change		

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2023

TAR NUMBER058-23-038

PARCEL ID

05506029CO18

PRIMARY OWNER

ROVNER, SARAH, ARCTIC SUN VENTURES TRUST

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	140	140
LAND ASSESSED (VT4)	19,000	19,000
IMPROVEMENT ASSESSED (VT5)	194,300	194,300
KPB ASSESSED (VT 1001)	213,300	213,300
KPB TAXABLE (VT 1003)	213,300	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

2023 DISABLED VET EXEMPTION APPROVED BY ORDINANCE 2023-18

CHANGE SUMMARY

DATE

09/12/23

KPB ASSESSED

\$0

SUBMITTED BY

SGUZMAN

KPB TAXABLE

(\$213,300)

VERIFIED BY

C. FINLEY

CITY ASSESSED

\$0

CITY TAXABLE

\$0

KPB FLAT TAX

CITY FLAT TAX

Cadastral Values			Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount
Default - Default Value Group					
Appraised		Legal Acres			1.04 Acres
		Improvement Market value			\$194,300.00
		Land Market value			\$19,000.00
Assessed		TAG			58.00
		TAG.Id			58.00
		Improvements			58.00
		Land			\$194,300.00
		Parcel Assessed Value			\$19,000.00
		Personal Property Assessed Value			\$213,300.00
		Qualified for Exemption			0
		Total Assessed Value - City			0
		Total Borough Optional Exempt Value			0
		Total City Optional Exempt Value			0
Taxable		Total Mandatory Exempt Value			\$63,300.00
		Land Assessed Value			\$19,000.00
		Improvement Assessed Value			\$194,300.00
		Total Assessed Value - Borough			\$213,300.00
		City Taxable Value	58 - CENTRAL EMERGENCY SERVICES		0
Exemption		Taxable Value - Borough			\$213,300.00
		BOROUGH VETERAN Exempt Value			\$213,300.00
		Cap for Veteran Exemption			\$150,000.00
		Disabled Veteran Exemption			\$150,000.00
		Exemption Value City	58 - CENTRAL EMERGENCY SERVICES		0
		OP Disabled Veteran >\$150k Exempt Value			\$63,300.00
		Residential Exemption			\$50,000.00
		Veteran Mandatory Exempt Value			\$150,000.00
		Veteran MandatoryImp			\$150,000.00
		Working Improvement Assessed Value			\$194,300.00
Date		Exemption Value Borough		0	\$213,300.00
		Year of Cadastre		2023.000000000000	2023.000000000000
		Effective date of value change		20230101.000000000000	20230101.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023TAR NUMBER 058-23-039PARCEL ID 057-200-20PRIMARY OWNER DOROTHY MCKINNON

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>10,200</u>	<u>10,200</u>
IMPROVEMENT ASSESSED (VT5)	<u>213,800</u>	<u>213,800</u>
KPB ASSESSED (VT 1001)	<u>224,000</u>	<u>224,000</u>
KPB TAXABLE (VT 1003)	<u>224,000</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 EXE APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	<u>09/28/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$224,000)</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			Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute	Amount
Default - Default Value Group	Appraised	Legal Acres		.28 Acres	
		Improvement Market value		\$213,800.00	\$213,800.00
		Land Market value		\$10,200.00	\$10,200.00
	Assessed	TAG		58.00	58.00
		TAG.Id		58.00	58.00
		Improvements		\$213,800.00	\$213,800.00
		Land		\$10,200.00	\$10,200.00
		Parcel Assessed Value		\$224,000.00	\$224,000.00
		Personal Property Assessed Value		0	0
		Qualified for Exemption		0	0
		Total Assessed Value - City		\$224,000.00	\$224,000.00
		Total Borough Optional Exempt Value		0	0
		Total City Optional Exempt Value		0	0
	Taxable	Total Mandatory Exempt Value			\$150,000.00
		Land Assessed Value		\$10,200.00	\$10,200.00
		Improvement Assessed Value		\$213,800.00	\$213,800.00
		Total Assessed Value - Borough		\$224,000.00	\$224,000.00
		City Taxable Value	58 - CENTRAL EMERGENCY SERVICES	0	0
	Exemption's	Taxable Value - Borough		\$224,000.00	0
BOROUGH SENIOR Exempt Value			\$224,000.00	\$224,000.00	
Cap for Senior Exemption				\$150,000.00	
Exemption Value City		58 - CENTRAL EMERGENCY SERVICES	0	0	
OP Senior Resident >150k Exempt Value				\$74,000.00	
Date	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		\$213,800.00	\$213,800.00	
Effective date of value change	Exemption Value Borough		0	\$224,000.00	
	Year of Cadastre		2023.0000000000	2023.0000000000	
			20230101.0000000000	20230101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023TAR NUMBER 058-23-040PARCEL ID 058-160-32PRIMARY OWNER LAYTON ANTHONY

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>28,400</u>	<u>28,400</u>
IMPROVEMENT ASSESSED (VT5)	<u>297,600</u>	<u>297,600</u>
KPB ASSESSED (VT 1001)	<u>326,000</u>	<u>326,000</u>
KPB TAXABLE (VT 1003)	<u>276,000</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 2023 SENIOR CITIZEN EXE APPROVED AFTER CONFIRMING PFD ELIGIBLE

	CHANGE SUMMARY
DATE	<u>09/12/23</u>
SUBMITTED BY	<u>SGUZMAN</u>
VERIFIED BY	<u>C. FINLEY</u>
KPB ASSESSED	<u>\$0</u>
KPB TAXABLE	<u>(\$276,000)</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		
Site	Class	Value Type	Attribute	Previous Amount	Amount
Default - Default Value Group					
Appraised		Legal Acres		2.14 Acres	2.14 Acres
		Improvement Market value		\$297,600.00	\$297,600.00
Assessed		Land Market value		\$28,400.00	\$28,400.00
		TAG		58.00	58.00
		TAG.Id		58.00	58.00
		Improvements		\$297,600.00	\$297,600.00
		Land		\$28,400.00	\$28,400.00
		Parcel Assessed Value		\$326,000.00	\$326,000.00
		Personal Property Assessed Value		0	0
		Qualified for Exemption		\$326,000.00	\$326,000.00
		Total Assessed Value - City		0	0
		Total Borough Optional Exempt Value		\$50,000.00	\$176,000.00
Taxable		Total City Optional Exempt Value		0	0
		Total Mandatory Exempt Value			\$150,000.00
		Land Assessed Value		\$28,400.00	\$28,400.00
		Improvement Assessed Value		\$297,600.00	\$297,600.00
		Total Assessed Value - Borough		\$326,000.00	\$326,000.00
		City Taxable Value	58 - CENTRAL EMERGENCY SERVICES	0	0
		Taxable Value - Borough		\$276,000.00	0
		BOROUGH SENIOR Exempt Value			\$300,000.00
		Cap for Senior Exemption			\$150,000.00
		Disabled Resident \$500TAX CREDIT Borough		\$500.00	\$500.00
Exemption		Exemption Value City	58 - CENTRAL EMERGENCY SERVICES	0	0
		OP Residential Boro Exemption		\$50,000.00	\$26,000.00
		OP Senior Resident > 150k Exempt Value		\$150,000.00	\$150,000.00
		Residential Exemption		\$50,000.00	\$50,000.00
		Senior Citizen Exemption		\$150,000.00	\$150,000.00
		Senior Mandatory Exempt Value		\$150,000.00	\$150,000.00
		Senior Mandatory/Imp			\$150,000.00
		Working Improvement Assessed Value		\$297,600.00	\$297,600.00
		Exemption Value Borough		\$50,000.00	\$326,000.00
		Date		Year of Cadastre	2023.0000000000
		Effective date of value change	20230101.0000000000	20230101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2023

TAR NUMBER

70-23-006

PARCEL ID

060-141-12

PRIMARY OWNER

CARTER, LIEN

	CURRENT VALUE	CORRECTED VALUE
TAG	70	70
CLASS CODE	110	110
LAND ASSESSED (VT4)	30,600	30,600
IMPROVEMENT ASSESSED (VT5)	288,900	288,900
KPB ASSESSED (VT 1001)	319,500	319,500
KPB TAXABLE (VT 1003)	269,500	0
CITY ASSESSED (VT 1011)	319,500	319,500
CITY TAXABLE (VT 1013)	319,500	169,500

EXPLANATION

SENIOR CITIZEN EXE APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	09/13/23	KPB ASSESSED
		\$0
		KPB TAXABLE
		(\$269,500)
		CITY ASSESSED
SUBMITTED BY	SGUZMAN	\$0
		CITY TAXABLE
VERIFIED BY	C. FINLEY	(\$150,000)
		KPB FLAT TAX
		CITY FLAT TAX

Cadastre Values			Expand to Filter Values				
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group	Appraised	Legal Acres			.27 Acres	.27 Acres	
		Improvement Market value			\$288,900.00	\$288,900.00	
		Land Market value			\$30,600.00	\$30,600.00	
	Assessed	TAG				70.00	70.00
		TAG.Id				70.00	70.00
		Improvements				\$288,900.00	\$288,900.00
		Land				\$30,600.00	\$30,600.00
		Parcel Assessed Value				\$319,500.00	\$319,500.00
		Personal Property Assessed Value				0	0
		Qualified for Exemption				\$319,500.00	\$319,500.00
		Total Assessed Value - City				\$319,500.00	\$319,500.00
		Total Borough Optional Exempt Value				\$50,000.00	\$169,500.00
	Taxable	Total City Optional Exempt Value				0	0
Total Mandatory Exempt Value						\$150,000.00	
Land Assessed Value					\$30,600.00	\$30,600.00	
Improvement Assessed Value					\$288,900.00	\$288,900.00	
Total Assessed Value - Borough					\$319,500.00	\$319,500.00	
City Taxable Value			70 - SOLDOTNA CITY		\$319,500.00	\$169,500.00	
Taxable Value - Borough					\$269,500.00	0	
BOROUGH SENIOR Exempt Value						\$300,000.00	
Cap for Senior Exemption						\$150,000.00	
Exemption Value City			70 - SOLDOTNA CITY		0	\$150,000.00	
Exemption	OP Residential Boro Exemption				\$50,000.00	\$19,500.00	
	OP Senior Resident >150k Exempt Value					\$150,000.00	
	Residential Exemption				\$50,000.00	\$50,000.00	
	Senior Citizen Exemption					\$150,000.00	
	Senior Mandatory Exempt Value					\$150,000.00	
	Senior MandatoryImp					\$150,000.00	
	Working Improvement Assessed Value				\$288,900.00	\$288,900.00	
	Exemption Value Borough				\$50,000.00	\$319,500.00	
	Date		Year of Cadastre		2023.0000000000	2023.0000000000	
			Effective date of value change		20230101.0000000000	20230101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023TAR NUMBER 70-23-007PARCEL ID 060-341-58PRIMARY OWNER CITY OF SOLDOTNA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>70</u>	<u>70</u>
CLASS CODE	<u>651</u>	<u>651</u>
LAND ASSESSED (VT4)	<u>4,000</u>	<u>4,000</u>
IMPROVEMENT ASSESSED (VT5)	<u>42,700</u>	<u>0</u>
KPB ASSESSED (VT 1001)	<u>50,700</u>	<u>4,000</u>
KPB TAXABLE (VT 1003)	<u>4,000</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>50,700</u>	<u>4,000</u>
CITY TAXABLE (VT 1013)	<u>4,000</u>	<u>0</u>

EXPLANATION OVERRIDE VALUES NOT CORRECTED AFTER NEW LEASE PIN CREATED

		CHANGE SUMMARY
DATE	<u>10/04/23</u>	KPB ASSESSED <u>(\$46,700)</u>
SUBMITTED BY	<u>L. CRANE</u>	KPB TAXABLE <u>(\$4,000)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>(\$46,700)</u>
		CITY TAXABLE <u>(\$4,000)</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastre Values			Expand to Filter Values				
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group							
	Appraised	Legal Acres			.07 Acres	.07 Acres	
		Improvement Market value			\$42,700.00	0	
		Land Market value			\$4,000.00	\$4,000.00	
		Land Use Value			\$4,000.00		
		TAG			70.00	70.00	
		TAG.Id			70.00	70.00	
	Assessed	Improvements			\$42,700.00	0	
		Land			\$4,000.00	\$4,000.00	
		Parcel Assessed Value			\$50,700.00	\$4,000.00	
		Personal Property Assessed Value			0	0	
		Qualified for Exemption			\$46,700.00	\$4,000.00	
		Total Assessed Value - City			\$50,700.00	\$4,000.00	
		Total City Optional Exempt Value			0	0	
		Total Mandatory Exempt Value			\$46,700.00	\$4,000.00	
		Unqualified Land			\$4,000.00		
		Land Assessed Value			\$8,000.00	\$4,000.00	
		Improvement Assessed Value			\$42,700.00	0	
		Total Assessed Value - Borough			\$50,700.00	\$4,000.00	
	Taxable	City Taxable Value		70 - SOLDOTNA CITY	\$4,000.00	0	
		Taxable Value - Borough			\$4,000.00	0	
	Exemption	Exemption Value City		70 - SOLDOTNA CITY		\$46,700.00	\$4,000.00
		Government Exempt Value				\$46,700.00	\$4,000.00
Working Improvement Assessed Value					\$42,700.00		
Exemption Value Borough					\$46,700.00	\$4,000.00	
Date	Year of Cadastre				2023.0000000000	2023.0000000000	
	Effective date of value change				20230101.0000000000	20230101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023TAR NUMBER 058-23-041PARCEL ID 063-240-06PRIMARY OWNER DENNIS MASSEY

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>21,300</u>	<u>21,300</u>
IMPROVEMENT ASSESSED (VT5)	<u>246,400</u>	<u>246,400</u>
KPB ASSESSED (VT 1001)	<u>267,700</u>	<u>267,700</u>
KPB TAXABLE (VT 1003)	<u>267,700</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 ELIGIBLE

	CHANGE SUMMARY
DATE	<u>09/13/23</u>
SUBMITTED BY	<u>SGUZMAN</u>
VERIFIED BY	<u>C. FINLEY</u>
KPB ASSESSED	<u>\$0</u>
KPB TAXABLE	<u>(\$267,700)</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				
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group	Appraised	Legal Acres			.65 Acres	.65 Acres	
		Improvement Market value			\$246,400.00	\$246,400.00	
		Land Market value			\$21,300.00	\$21,300.00	
	Assessed	TAG				58.00	58.00
		TAG.Id				58.00	58.00
		Improvements				\$246,400.00	\$246,400.00
		Land				\$21,300.00	\$21,300.00
		Parcel Assessed Value				\$267,700.00	\$267,700.00
		Personal Property Assessed Value				0	0
		Qualified for Exemption				\$267,700.00	\$267,700.00
		Total Assessed Value - City				0	0
		Total Borough Optional Exempt Value					\$117,700.00
		Total City Optional Exempt Value				0	0
	Taxable	Total Mandatory Exempt Value				\$150,000.00	
		Land Assessed Value			\$21,300.00	\$21,300.00	
		Improvement Assessed Value			\$246,400.00	\$246,400.00	
	Exemption	Total Assessed Value - Borough			\$267,700.00	\$267,700.00	
		City Taxable Value			0	0	
		Taxable Value - Borough			\$267,700.00	0	
		BOROUGH SENIOR Exempt Value				\$267,700.00	
		Cap for Senior Exemption				\$150,000.00	
		Exemption Value City			0	0	
		OP Senior Resident >150k Exempt Value				\$117,700.00	
		Residential Exemption				\$50,000.00	
		Senior Citizen Exemption				\$150,000.00	
		Senior Mandatory Exempt Value				\$150,000.00	
Senior MandatoryImp				\$150,000.00			
Date	Working Improvement Assessed Value			\$246,400.00	\$246,400.00		
	Exemption Value Borough			0	\$267,700.00		
	Year of Cadastre			2023.0000000000	2023.0000000000		
	Effective date of value change			20230101.0000000000	20230101.0000000000		

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023TAR NUMBER 058-23-042PARCEL ID 063-420-05PRIMARY OWNER WAYNE HARMON

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>91,900</u>	<u>91,900</u>
IMPROVEMENT ASSESSED (VT5)	<u>218,700</u>	<u>218,700</u>
KPB ASSESSED (VT 1001)	<u>310,600</u>	<u>310,600</u>
KPB TAXABLE (VT 1003)	<u>310,600</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	<u>09/13/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$310,600)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastral Values		Expand to Filter Values		
Site	Class	Value Type	Attribute	Previous Amount
Default - Default Value Group				
Appraised		Legal Acres		.72 Acres
		Improvement Market Value		\$218,700.00
		Land Market Value		\$91,900.00
		TAG		58.00
Assessed		TAG.Ld		58.00
		Improvements		\$218,700.00
		Land		\$91,900.00
		Parcel Assessed Value		\$310,600.00
		Personal Property Assessed Value		0
		Qualified for Exemption		0
		Total Assessed Value - City		\$310,600.00
		Total Borough Optional Exempt Value		\$160,600.00
		Total City Optional Exempt Value		0
		Total Mandatory Exempt Value		\$150,000.00
		Land Assessed Value		\$91,900.00
		Improvement Assessed Value		\$218,700.00
		Total Assessed Value - Borough		\$310,600.00
		City Taxable Value		0
Taxable		Taxable Value - Borough	58 - CENTRAL EMERGENCY SERVICES	0
Exemption		BOROUGH SENIOR Exempt Value		\$300,000.00
		Cap for Senior Exemption		\$150,000.00
		Exemption Value City	58 - CENTRAL EMERGENCY SERVICES	0
		OP Residential Boro Exemption		\$10,600.00
		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		\$218,700.00
		Exemption Value Borough		0
Date		Year of Cadastre		2023.0000000000
		Effective date of value change		20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023TAR NUMBER 058-23-043PARCEL ID 063-430-16PRIMARY OWNER SNOW, DIANA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>207,900</u>	<u>207,900</u>
IMPROVEMENT ASSESSED (VT5)	<u>839,200</u>	<u>839,200</u>
KPB ASSESSED (VT 1001)	<u>1,047,100</u>	<u>1,047,100</u>
KPB TAXABLE (VT 1003)	<u>997,100</u>	<u>697,100</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>09/28/23</u>
SUBMITTED BY	<u>SGUZMAN</u>
VERIFIED BY	<u>C. FINLEY</u>
KPB ASSESSED	<u>\$0</u>
KPB TAXABLE	<u>(\$300,000)</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	Attribute	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group	Appraised	Legal Acres			.78 Acres	.78 Acres	
		Improvement Market value			\$839,200.00	\$839,200.00	
		Land Market value			\$207,900.00	\$207,900.00	
	Assessed	TAG				58.00	58.00
		TAG.Id				58.00	58.00
		Improvements				\$839,200.00	\$839,200.00
		Land				\$207,900.00	\$207,900.00
		Parcel Assessed Value				\$1,047,100.00	\$1,047,100.00
		Personal Property Assessed Value				0	0
		Qualified for Exemption				0	0
		Total Assessed Value - City				\$1,047,100.00	\$1,047,100.00
		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
	Taxable	Land Assessed Value				\$207,900.00	\$207,900.00
		Improvement Assessed Value				\$839,200.00	\$839,200.00
		Total Assessed Value - Borough				\$1,047,100.00	\$1,047,100.00
		City Taxable Value		58 - CENTRAL EMERGENCY SERVICES		0	0
		Taxable Value - Borough				\$987,100.00	\$987,100.00
		BOROUGH SENIOR Exempt Value				\$300,000.00	\$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				\$50,000.00	\$150,000.00
	Residential Exemption				\$50,000.00	\$150,000.00	
	Senior Citizen Exemption					\$150,000.00	
	Senior Mandatory Exempt Value					\$150,000.00	
	Senior Mandatory Imp					\$150,000.00	
	Working Improvement Assessed Value				\$839,200.00	\$839,200.00	
Date	Exemption Value Borough				\$50,000.00	\$350,000.00	
	Year of Cadastre				2023.000000000000	2023.000000000000	
	Effective date of value change				20230101.000000000000	20230101.000000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023TAR NUMBER 058-23-044PARCEL ID 063-580-08PRIMARY OWNER SMITH, LOYD

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>190</u>	<u>190</u>
LAND ASSESSED (VT4)	<u>49,900</u>	<u>49,900</u>
IMPROVEMENT ASSESSED (VT5)	<u>11,400</u>	<u>11,400</u>
KPB ASSESSED (VT 1001)	<u>61,300</u>	<u>61,300</u>
KPB TAXABLE (VT 1003)	<u>61,300</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
	KPB ASSESSED	<u>\$0</u>
DATE	KPB TAXABLE	<u>(\$61,300)</u>
SUBMITTED BY	CITY ASSESSED	<u>\$0</u>
VERIFIED BY	CITY TAXABLE	<u>\$0</u>
	KPB FLAT TAX	<u></u>
	CITY FLAT TAX	<u></u>

Cadastral Values		Value Type		Attribute	Expand to Filter Values	
Class	Value Type	Attribute	Previous Amount	Am	Am	Am
Default - Default Value Group						
Appraised	Legal Acres		4.34 Acres			
	Improvement Market value		\$11,400.00			
Assessed	Land Market value		\$49,900.00			
	TAG		58.00			
	TAG.Id		58.00			
	Improvements		\$11,400.00			
	Land		\$49,900.00			
	Parcel Assessed Value		\$61,300.00			
	Personal Property Assessed Value		0			
	Qualified for Exemption		\$61,300.00			
	Total Assessed Value - City		0			
	Total City Optional Exempt Value		0			
Total Mandatory Exempt Value			\$61,300.00			
Taxable	Land Assessed Value		\$49,900.00			
	Improvement Assessed Value		\$11,400.00			
	Total Assessed Value - Borough		\$61,300.00			
	City Taxable Value		0			
	Taxable Value - Borough		\$61,300.00			
	BOROUGH SENIOR Exempt Value		\$61,300.00			
	Cap for Senior Exemption		\$150,000.00			
	Exemption Value City		0			
	Residential Exemption		\$50,000.00			
	Senior Citizen Exemption		\$61,300.00			
Exemption	Senior Mandatory Exempt Value		\$61,300.00			
	Senior MandatoryImp		\$11,400.00			
	Senior MandatoryLand		\$49,900.00			
	Working Improvement Assessed Value		\$11,400.00			
	Exemption Value Borough		0			
	Year of Cadastre		2023.0000000000			
	Effective date of value change		20230101.0000000000			
			20230101.0000000000			
			20230101.0000000000			
			20230101.0000000000			

TAX ADJUSTMENT REQUESTROLL/YEAR 2023TAR NUMBER 058-23-045PARCEL ID 063-860-27PRIMARY OWNER NOBEL, CARL

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>29,100</u>	<u>29,100</u>
IMPROVEMENT ASSESSED (VT5)	<u>214,700</u>	<u>214,700</u>
KPB ASSESSED (VT 1001)	<u>243,800</u>	<u>243,800</u>
KPB TAXABLE (VT 1003)	<u>193,800</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 2023 SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBLE

	CHANGE SUMMARY
DATE	<u>09/12/23</u>
SUBMITTED BY	<u>SGUZMAN</u>
VERIFIED BY	<u>C. FINLEY</u>
KPB ASSESSED	<u>\$0</u>
KPB TAXABLE	<u>(\$193,800)</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				
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group	Appraised	Legal Acres			1.31 Acres	1.31 Acres	
		Improvement Market value			\$214,700.00	\$214,700.00	
		Land Market value			\$29,100.00	\$29,100.00	
	Assessed	TAG				58.00	58.00
		TAG.Id				58.00	58.00
		Improvements				\$214,700.00	\$214,700.00
		Land				\$29,100.00	\$29,100.00
		Parcel Assessed Value				\$243,800.00	\$243,800.00
		Personal Property Assessed Value				0	0
		Qualified for Exemption				0	0
		Total Assessed Value - City				\$243,800.00	\$243,800.00
		Total Borough Optional Exempt Value				\$50,000.00	\$93,800.00
		Total City Optional Exempt Value				0	0
	Taxable	Total Mandatory Exempt Value					\$150,000.00
		Land Assessed Value				\$29,100.00	\$29,100.00
		Improvement Assessed Value				\$214,700.00	\$214,700.00
		Total Assessed Value - Borough				\$243,800.00	\$243,800.00
		City Taxable Value		58 - CENTRAL EMERGENCY SERVICES		0	0
		Taxable Value - Borough				\$193,800.00	0
		BOROUGH SENIOR Exempt Value				\$243,800.00	\$243,800.00
		Cap for Senior Exemption				\$150,000.00	\$150,000.00
		Exemption Value City		58 - CENTRAL EMERGENCY SERVICES		0	0
		Exemption	OP Residential Boro Exemption				\$50,000.00
OP Senior Resident >150k Exempt Value					\$50,000.00	\$50,000.00	
Residential Exemption						\$150,000.00	
Senior Citizen Exemption						\$150,000.00	
Senior Mandatory Exempt Value						\$150,000.00	
Senior MandatoryImp						\$150,000.00	
Working Improvement Assessed Value					\$214,700.00	\$214,700.00	
Date	Exemption Value Borough				\$50,000.00	\$243,800.00	
	Year of Cadastre				2023.000000000000	2023.000000000000	
		Effective date of value change			20230101.000000000000	20230101.000000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023TAR NUMBER 058-23-046PARCEL ID 063-860-45PRIMARY OWNER KATZENBERGER, JESSE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>20,900</u>	<u>20,900</u>
IMPROVEMENT ASSESSED (VT5)	<u>190,700</u>	<u>87,200</u>
KPB ASSESSED (VT 1001)	<u>211,600</u>	<u>108,100</u>
KPB TAXABLE (VT 1003)	<u>211,600</u>	<u>108,100</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION INCORRECT STRUCTURE DETAILS INPUT ON PARCEL

		CHANGE SUMMARY
DATE	<u>10/05/23</u>	KPB ASSESSED <u>(\$103,500)</u>
SUBMITTED BY	<u>S.ROMAIN</u>	KPB TAXABLE <u>(\$103,500)</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	Attribute	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group	Appraised	Legal Acres			1.03 Acres	1.03 Acres	
		Improvement Market value				\$87,200.00	
		Land Market value				\$20,900.00	
		TAG			58.00	58.00	
	TAG.Id				58.00	58.00	
	Assessed	Improvements				\$190,700.00	\$87,200.00
		Land				\$20,900.00	\$20,900.00
		Parcel Assessed Value				\$211,600.00	\$108,100.00
		Personal Property Assessed Value				0	0
	Qualified for Exemption				0	0	
	Total Assessed Value - City					\$108,100.00	
		Total City Optional Exempt Value				0	0
		Land Assessed Value				\$20,900.00	\$20,900.00
		Improvement Assessed Value				\$190,700.00	\$87,200.00
	Total Assessed Value - Borough				\$211,600.00	\$108,100.00	
		City Taxable Value				0	0
	Taxable Value - Borough		58 - CENTRAL EMERGENCY SERVICES		\$211,600.00	\$108,100.00	
					0	0	
	Exemption	Exemption Value City		58 - CENTRAL EMERGENCY SERVICES		0	0
		Working Improvement Assessed Value				\$190,700.00	\$87,200.00
Date	Exemption Value Borough				0	0	
	Year of Cadastre				2023.000000000000	2023.000000000000	
	Effective date of value change				20230101.000000000000	20230101.000000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023TAR NUMBER 058-23-047PARCEL ID 065-161-05PRIMARY OWNER BRUCE RIGER

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>51,800</u>	<u>51,800</u>
IMPROVEMENT ASSESSED (VT5)	<u>66,800</u>	<u>66,800</u>
KPB ASSESSED (VT 1001)	<u>118,600</u>	<u>118,600</u>
KPB TAXABLE (VT 1003)	<u>68,600</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBLE

		CHANGE SUMMARY
DATE	<u>09/13/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$68,600)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastre Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group	Appraised	Legal Acres	4.66 Acres
		Improvement Market Value	\$66,800.00
	Assessed	Land Market Value	\$51,800.00
		TAG	58.00
		TAG.Ld	58.00
		Improvements	\$66,800.00
		Land	\$51,800.00
		Parcel Assessed Value	\$118,600.00
		Personal Property Assessed Value	0
		Qualified for Exemption	0
		Total Assessed Value - City	\$118,600.00
		Total Assessed Value - City	0
		Total Borough Optional Exempt Value	\$50,000.00
		Total City Optional Exempt Value	0
		Total Mandatory Exempt Value	\$118,600.00
		Land Assessed Value	\$51,800.00
		Improvement Assessed Value	\$66,800.00
		Total Assessed Value - Borough	\$118,600.00
		City Taxable Value	0
		City Taxable Value	0
		Taxable Value - Borough	\$68,600.00
		Taxable Value - Borough	0
		BOROUGH SENIOR Exempt Value	\$118,600.00
		Cap for Senior Exemption	\$150,000.00
		Exemption Value City	0
		OP Residential Baro Exemption	\$50,000.00
		Residential Exemption	\$50,000.00
		Senior Citizen Exemption	\$118,600.00
		Senior Mandatory Exempt Value	\$118,600.00
		Senior Mandatory/Imp	\$66,800.00
		Senior Mandatory/Land	\$51,800.00
		Working Improvement Assessed Value	\$66,800.00
		Exemption Value Borough	\$50,000.00
		Exemption Value Borough	\$118,600.00
		Year of Cadastre	2023.000000000000
		Effective date of value change	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023TAR NUMBER 058-23-048PARCEL ID 065-260-08PRIMARY OWNER WAYNE ANDERSON

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>183,200</u>	<u>183,200</u>
IMPROVEMENT ASSESSED (VT5)	<u>172,300</u>	<u>172,300</u>
KPB ASSESSED (VT 1001)	<u>355,500</u>	<u>355,500</u>
KPB TAXABLE (VT 1003)	<u>305,500</u>	<u>5,500</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBLE

CHANGE SUMMARY

DATE	<u>09/14/23</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	<u></u>
		CITY FLAT TAX	<u></u>

Cadastral Values		Expand to Filter Values	
Class	Value Type	Attribute	Previous Amount
Default - Default Value Group	Legal Acres		.59 Acres
	Appraised	Improvement Market value	\$172,300.00
		Land Market value	\$183,200.00
		TAG	58.00
		TAG.Id	58.00
	Assessed	Improvements	\$172,300.00
		Land	\$183,200.00
		Parcel Assessed Value	\$355,500.00
		Personal Property Assessed Value	0
		Qualified for Exemption	0
Total Assessed Value - City			\$355,500.00
Total Borough Optional Exempt Value			\$50,000.00
Total City Optional Exempt Value			0
Total Mandatory Exempt Value			\$150,000.00
Taxable		Land Assessed Value	\$183,200.00
		Improvement Assessed Value	\$172,300.00
		Total Assessed Value - Borough	\$355,500.00
		City Taxable Value	0
		Taxable Value - Borough	\$305,500.00
		BOROUGH SENIOR Exempt Value	\$300,000.00
	Exemption	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
Exemption		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	\$172,300.00
		Exemption Value Borough	\$50,000.00
		Year of Cadastre	2023.0000000000
	Date	Effective date of value change	20230101.0000000000
			20230101.0000000000
			20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023TAR NUMBER 058-23-049PARCEL ID 066-060-38PRIMARY OWNER LASHBROOK, RICHARD

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>190</u>	<u>190</u>
LAND ASSESSED (VT4)	<u>18,400</u>	<u>18,400</u>
IMPROVEMENT ASSESSED (VT5)	<u>21,900</u>	<u>21,900</u>
KPB ASSESSED (VT 1001)	<u>40,300</u>	<u>40,300</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBLE

		CHANGE SUMMARY
DATE	<u>09/14/23</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></u>
		CITY FLAT TAX <u></u>

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group	Appraised	Legal Acres	4.34 Acres
		Improvement Market value	\$21,900.00
	Assessed	Land Market value	\$18,400.00
		TAG	58.00
		TAG.Id	58.00
		Improvements	58.00
		Land	\$21,900.00
		Parcel Assessed Value	\$18,400.00
		Personal Property Assessed Value	\$40,300.00
		Qualified for Exemption	0
		Total Assessed Value - City	\$40,300.00
		Total Borough Optional Exempt Value	\$40,300.00
	Taxable	Total City Optional Exempt Value	0
		Total Mandatory Exempt Value	\$40,300.00
		Land Assessed Value	\$18,400.00
		Improvement Assessed Value	\$21,900.00
		Total Assessed Value - Borough	\$40,300.00
		City Taxable Value	0
		Taxable Value - Borough	0
		58 - CENTRAL EMERGENCY SERVICES	0
		BOROUGH SENIOR Exempt Value	\$40,300.00
		Cap for Senior Exemption	\$150,000.00
	Exemption	Exemption Value City	0
		QP Residential Boro Exemption	\$40,300.00
		Residential Exemption	\$50,000.00
		Senior Citizen Exemption	\$40,300.00
		Senior Mandatory Exempt Value	\$40,300.00
		Senior Mandatory/Imp	\$21,900.00
		Senior Mandatory/Land	\$18,400.00
		Working Improvement Assessed Value	\$21,900.00
		Exemption Value Borough	\$40,300.00
		Year of Cadastre	2023.000000000000
Date		Effective date of value change	2023.01.01.0000000000
			2023.01.01.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 TAR NUMBER 58-22-053

PARCEL ID 066-310-39

PRIMARY OWNER EDWARDS, GERALD

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>130</u>	<u>130</u>
LAND ASSESSED (VT4)	<u>13,200</u>	<u>13,200</u>
IMPROVEMENT ASSESSED (VT5)	<u>95,200</u>	<u>87,000</u>
KPB ASSESSED (VT 1001)	<u>100,200</u>	<u>100,200</u>
KPB TAXABLE (VT 1003)	<u>50,200</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION 2022 SENIOR EXEMPTION APPROVED BY ASSEMBLY ORD 2023-18

	CHANGE SUMMARY
DATE <u>09/12/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY <u>SGUZMAN</u>	KPB TAXABLE <u>(\$50,200)</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		Expand to Filter Values		
Site	Class	Value Type	Attribute	Previous Amount
Default - Default Value Group	Appraised	Legal Acres		1.10 Acres
		Improvement Market value		\$87,000.00
		Land Market value		\$13,200.00
		TAG		58.00
		TAG.Id		58.00
	Assessed	Improvement Value Omitted Property		\$71,700.00
		Improvements		\$87,000.00
		Land		\$13,200.00
		Parcel Assessed Value		\$100,200.00
		Personal Property Assessed Value		0
	Taxable	Qualified for Exemption		0
		Total Assessed Value - City		\$100,200.00
		Total Borough Optional Exempt Value		0
		Total City Optional Exempt Value		\$50,000.00
		Total Mandatory Exempt Value		0
	Exemption	Land Assessed Value		\$13,200.00
		Improvement Assessed Value		\$87,000.00
		Total Assessed Value - Borough		\$100,200.00
		City Taxable Value	58 - CENTRAL EMERGENCY SERVICES	0
		Taxable Value - Borough		\$50,200.00
	Exemption	BOROUGH SENIOR Exemption Value		0
		Cap for Senior Exemption		\$100,200.00
		Exemption Value City		\$150,000.00
		OP Residential Boro Exemption		0
		Residential Exemption		\$50,000.00
	Exemption	Senior Citizen Exemption		\$50,000.00
		Senior Mandatory Exempt Value		\$100,200.00
		Senior MandatoryImp		\$100,200.00
		Senior Mandatory/Land		\$87,000.00
		Working Improvement Assessed Value		\$87,000.00
Date	Exemption Value Borough	Exemption Value Borough		\$50,000.00
		Year of Cadastre		2022.0000000000
		Effective date of value change		20220101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023TAR NUMBER 058-23-050PARCEL ID 066-460-02PRIMARY OWNER Funny River Community Association

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>850</u>	<u>850</u>
LAND ASSESSED (VT4)	<u>42,000</u>	<u>42,000</u>
IMPROVEMENT ASSESSED (VT5)	<u>400,800</u>	<u>400,800</u>
KPB ASSESSED (VT 1001)	<u>442,800</u>	<u>442,800</u>
KPB TAXABLE (VT 1003)	<u>442,800</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 Ordinance 2023-22 approved by assembly on 10/10/23 to grant a late file exemption. NOTE:
NO LATE FEE OR INTEREST TO BE APPLIED.

		CHANGE SUMMARY
DATE	<u></u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>A Wilcox</u>	KPB TAXABLE <u>(\$442,800)</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			Expand to Filter Values				
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group	Appraised	Legal Acres			5.60 Acres	5.60 Acres	
		Improvement Market value			\$400,800.00	\$400,800.00	
		Land Market value			\$42,000.00	\$42,000.00	
	Assessed	TAG				58.00	58.00
		TAG.Ld				58.00	58.00
		Improvements				\$400,800.00	\$400,800.00
		Land				\$42,000.00	\$42,000.00
		Parcel Assessed Value				\$442,800.00	\$442,800.00
		Personal Property Assessed Value				0	0
		Qualified for Exemption				\$442,800.00	\$442,800.00
		Total Assessed Value - City				0	0
		Total Borough Optional Exempt Value					\$442,800.00
		Total City Optional Exempt Value				0	0
	Taxable	Land Assessed Value				\$42,000.00	\$42,000.00
		Improvement Assessed Value				\$400,800.00	\$400,800.00
		Total Assessed Value - Borough				\$442,800.00	\$442,800.00
		City Taxable Value		58 - CENTRAL EMERGENCY SERVICES		0	0
		Taxable Value - Borough				\$442,800.00	0
		Community Purpose Ex Flag				0	1.00
		Exemption Value City		58 - CENTRAL EMERGENCY SERVICES		0	0
	Exemption	OP Community Purpose Exempt Value					\$442,800.00
		Working Improvement Assessed Value				\$400,800.00	\$400,800.00
		Exemption Value Borough				0	\$442,800.00
Year of Cadastre					2023.000000000000	2023.000000000000	
Date	Effective date of value change				20230101.000000000000	20230101.000000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 67-23-003

PARCEL ID 125-400-06

PRIMARY OWNER ALASKA STATE DNR

	CURRENT VALUE	CORRECTED VALUE
TAG	67	67
CLASS CODE	653	653
LAND ASSESSED (VT4)	64,100	64,100
IMPROVEMENT ASSESSED (VT5)		0
KPB ASSESSED (VT 1001)	64,100	64,100
KPB TAXABLE (VT 1003)	64,100	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION GOVT EXEMPTION NOT APPLIED AFTER PARCEL SPLIT

		CHANGE SUMMARY
DATE	10/04/23	KPB ASSESSED \$0
SUBMITTED BY	L.CRANE	KPB TAXABLE (\$64,100)
VERIFIED BY	C. FINLEY	CITY ASSESSED \$0
		CITY TAXABLE \$0
		KPB FLAT TAX
		CITY FLAT TAX

Cadastre Values			Expand to Filter Values			
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres			2.31 Acres	2.31 Acres
		Land Market value			\$64,100.00	\$64,100.00
		TAG			67.00	67.00
	Assessed	TAG.Id			67.00	67.00
		Land			\$64,100.00	\$64,100.00
		Parcel Assessed Value			0	0
		Personal Property Assessed Value			\$64,100.00	\$64,100.00
		Qualified for Exemption			0	0
		Total Assessed Value - City			\$64,100.00	\$64,100.00
		Total City Optional Exempt Value			0	0
	Total Mandatory Exempt Value				0	0
	Taxable	Land Assessed Value			\$64,100.00	\$64,100.00
		Total Assessed Value - Borough			\$64,100.00	\$64,100.00
		City Taxable Value		67 - KPB ROAD MAINTENANCE	0	0
		Taxable Value - Borough			\$64,100.00	0
		Exemption Value City		67 - KPB ROAD MAINTENANCE	0	0
	Exemption	Government Exempt Value				\$64,100.00
		Exemption Value Borough				\$64,100.00
	Date	Year of Cadastre				2023.000000000000
Effective date of value change					20230101.000000000000	20230101.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 058-23-051

PARCEL ID 131-456-19

PRIMARY OWNER LONNIE C FORD REVOCABLE TRUST

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	27,000	27,000
IMPROVEMENT ASSESSED (VT5)	341,800	341,800
KPB ASSESSED (VT 1001)	368,800	368,800
KPB TAXABLE (VT 1003)	318,800	18,800
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBLE

		CHANGE SUMMARY
DATE	09/13/23	KPB ASSESSED \$0
SUBMITTED BY	SGUZMAN	KPB TAXABLE (\$300,000)
VERIFIED BY	C. FINLEY	CITY ASSESSED \$0
		CITY TAXABLE \$0
		KPB FLAT TAX
		CITY FLAT TAX

Cadastral Values		Expand to Filter Values		
Class	Value Type	Attribute	Secondary Attribute	Previous Amount
Default - Default Value Group	Legal Acres			1.31 Acres
	Appraised	Improvement Market value		
		Land Market value		\$341,800.00
		TAG		\$27,000.00
		TAG.Id		58.00
	Assessed	Improvements		58.00
		Land		\$341,800.00
		Parcel Assessed Value		\$27,000.00
		Personal Property Assessed Value		\$368,800.00
		Qualified for Exemption		0
		Total Assessed Value - City		\$368,800.00
		Total Borough Optional Exempt Value		\$50,000.00
		Total City Optional Exempt Value		0
		Total Mandatory Exempt Value		\$150,000.00
		Land Assessed Value		\$27,000.00
		Improvement Assessed Value		\$341,800.00
		Total Assessed Value - Borough		\$368,800.00
	Taxable	City Taxable Value		0
		Taxable Value - Borough		\$318,800.00
	Exemption	BOROUGH SENIOR Exempt Value		\$300,000.00
		Cap for Senior Exemption		\$150,000.00
		Exemption Value City		0
		OP Residential Boro Exemption		\$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		\$341,800.00
		Exemption Value Borough		\$50,000.00
Date	Year of Cadastre			2023.000000000000
	Effective date of value change			20230101.000000000000
				20230101.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023TAR NUMBER 058-23-052PARCEL ID 133-114-17PRIMARY OWNER PETER FURZER

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>100</u>	<u>100</u>
LAND ASSESSED (VT4)	<u>28,900</u>	<u>28,900</u>
IMPROVEMENT ASSESSED (VT5)	<u>0</u>	<u>0</u>
KPB ASSESSED (VT 1001)	<u>28,900</u>	<u>28,900</u>
KPB TAXABLE (VT 1003)	<u>28,900</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 ELIGIBLE

		CHANGE SUMMARY
DATE	<u>09/28/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$28,900)</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>

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2023

TAR NUMBER

058-23-053

PARCEL ID

137-270-10

PRIMARY OWNER

TOTILA LAUTERWALD

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	22,700	22,700
IMPROVEMENT ASSESSED (VT5)	43,000	43,000
KPB ASSESSED (VT 1001)	65,700	65,700
KPB TAXABLE (VT 1003)	15,700	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
	KPB ASSESSED	\$0
DATE	KPB TAXABLE	(\$15,700)
SUBMITTED BY	CITY ASSESSED	\$0
VERIFIED BY	CITY TAXABLE	\$0
	KPB FLAT TAX	
	CITY FLAT TAX	

Cadastral Values		Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute
Default - Default Value Group	Appraised	Legal Acres		Amount
		Improvement Market Value		2.24 Acres
		Land Market Value		\$43,000.00
	Assessed	TAG		\$22,700.00
		TAG.Id		58.00
		Improvements		58.00
		Parcel Assessed Value		\$43,000.00
		Personal Property Assessed Value		\$22,700.00
		Qualified for Exemption		\$65,700.00
		Total Assessed Value - City		0
		Total Borough Optional Exempt Value		\$65,700.00
		Total City Optional Exempt Value		0
		Total Mandatory Exempt Value		0
		Land Assessed Value		\$22,700.00
		Improvement Assessed Value		\$43,000.00
		Total Assessed Value - Borough		\$65,700.00
		City Taxable Value	58 - CENTRAL EMERGENCY SERVICES	0
Exemption	Taxable	Taxable Value - Borough		0
		BOROUGH SENIOR Exempt Value		\$15,700.00
		Cap for Senior Exemption		0
	Exemption	Exemption Value City		0
		OP Residential Burd Exemption	58 - CENTRAL EMERGENCY SERVICES	\$50,000.00
		Residential Exemption		\$50,000.00
		Senior Citizen Exemption		\$65,700.00
		Senior Mandatory Exempt Value		\$65,700.00
		Senior Mandatory/Imp		\$43,000.00
		Senior Mandatory/Land		\$22,700.00
		Working Improvement Assessed Value		\$43,000.00
		Exemption Value Borough		\$50,000.00
	Date	Year of Cadastre		2023.0000000000
		Effective date of value change		2023.0000000000
				2023.01.01.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023TAR NUMBER 058-23-054PARCEL ID 137-331-21PRIMARY OWNER KOENIG, DALE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>42,300</u>	<u>42,300</u>
IMPROVEMENT ASSESSED (VT5)	<u>133,900</u>	<u>133,900</u>
KPB ASSESSED (VT 1001)	<u>176,200</u>	<u>176,200</u>
KPB TAXABLE (VT 1003)	<u>126,200</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>09/13/23</u>
SUBMITTED BY	<u>SGUZMAN</u>
VERIFIED BY	<u>C. FINLEY</u>
KPB ASSESSED	<u>\$0</u>
KPB TAXABLE	<u>(\$126,200)</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	Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres		2.74 Acres	2.74 Acres
		Improvement Market value		\$133,900.00	\$133,900.00
		Land Market value		\$42,300.00	\$42,300.00
		TAG		58.00	58.00
	Assessed	TAG.Id		58.00	58.00
		Improvements		\$133,900.00	\$133,900.00
		Land		\$42,300.00	\$42,300.00
		Parcel Assessed Value		\$176,200.00	\$176,200.00
		Personal Property Assessed Value		0	0
		Qualified for Exemption		\$176,200.00	\$176,200.00
		Total Assessed Value - City		0	0
	Total Borough Optional Exempt Value			\$50,000.00	\$26,200.00
	Total City Optional Exempt Value			0	0
	Total Mandatory Exempt Value				\$150,000.00
	Taxable	Exemption	Land Assessed Value		\$42,300.00
Improvement Assessed Value				\$133,900.00	\$133,900.00
Total Assessed Value - Borough				\$176,200.00	\$176,200.00
City Taxable Value				0	0
58 - CENTRAL EMERGENCY SERVICES					
Exemption		Taxable Value - Borough		\$176,200.00	0
		BOROUGH SENIOR Exemption Value		\$176,200.00	\$176,200.00
		Cap for Senior Exemption		\$150,000.00	\$150,000.00
		Exemption Value City		0	0
		58 - CENTRAL EMERGENCY SERVICES			
	OP Residential Boro Exemption		\$50,000.00	\$50,000.00	
Date	OP Senior Resident >150k Exempt Value		\$50,000.00	\$26,200.00	
	Residential Exemption		\$50,000.00	\$150,000.00	
	Senior Citizen Exemption		\$150,000.00	\$150,000.00	
	Senior Mandatory Exempt Value		\$150,000.00	\$150,000.00	
	Senior Mandatory/Imp		\$133,900.00	\$133,900.00	
	Senior Mandatory/Land		\$16,100.00	\$16,100.00	
	Working Improvement Assessed Value		\$133,900.00	\$133,900.00	
Exemption Value Borough			\$50,000.00	\$176,200.00	
	Year of Cadastre		2023.000000000000	2023.000000000000	
	Effective date of value change		20230101.000000000000	20230101.000000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2023

TAR NUMBER

68-23-012

PARCEL ID

169-050-13

PRIMARY OWNER

ALASKA STATE DOT

	CURRENT VALUE	CORRECTED VALUE
TAG	68	68
CLASS CODE	105	105
LAND ASSESSED (VT4)	16,000	16,000
IMPROVEMENT ASSESSED (VT5)	2,000	2,000
KPB ASSESSED (VT 1001)	18,000	18,000
KPB TAXABLE (VT 1003)	18,000	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

GOVT EXEMPTION NOT APPLIED AFTER PARCEL SPLIT

		CHANGE SUMMARY
DATE	10/04/23	KPB ASSESSED \$0
SUBMITTED BY	L.CRANE	KPB TAXABLE (\$18,000)
VERIFIED BY	C. FINLEY	CITY ASSESSED \$0
		CITY TAXABLE \$0
		KPB FLAT TAX
		CITY FLAT TAX

Cadastral Values		Expand to Filter Values		
Site	Class	Value Type	Attribute	Amount
Default - Default Value Group	Appraised	Legal Acres	.25 Acres	.25 Acres
		Improvement Market Value	\$2,000.00	\$2,000.00
		Land Market Value	\$16,000.00	\$16,000.00
	Assessed	TAG	68.00	68.00
		TAG.Id	68.00	68.00
		Improvements	\$2,000.00	\$2,000.00
		Land	\$16,000.00	\$16,000.00
		Parcel Assessed Value	\$18,000.00	\$18,000.00
	Exemption	Personal Property Assessed Value	0	0
		Qualified for Exemption	0	0
		Total Assessed Value - City	\$18,000.00	\$18,000.00
		Total City Optional Exempt Value	0	0
	Taxable	Total Mandatory Exempt Value	\$18,000.00	\$18,000.00
		Land Assessed Value	\$16,000.00	\$16,000.00
		Improvement Assessed Value	\$2,000.00	\$2,000.00
		Total Assessed Value - Borough	\$18,000.00	\$18,000.00
Date	Exemption	City Taxable Value	0	0
		Taxable Value - Borough	\$18,000.00	0
	Exemption	Exemption Value City	0	0
		Government Exempt Value	\$18,000.00	\$18,000.00
	Working Improvement Assessed Value		\$2,000.00	\$2,000.00
Date	Exemption Value Borough		0	\$18,000.00
	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 # 16905013

X Typographical, computational or other similar error?
Identify & Describe:
 GOVT EXEMPTION NOT ADDED AFTER PARCEL SPLIT

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
 GOVT EXEMPTION NOT ADDED AFTER PARCEL SPLIT

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
 GOVT EXEMPTION NOT ADDED AFTER PARCEL SPLIT

Certified Value	Land	\$16,000
	Improvements	\$2,000
	Personal Property	
	Total	\$18,000

Adjusted Value	Land	\$16,000
	Improvements	\$2,000
	Personal Property	
	Total	\$18,000

Prepared by L. CRANE 10/4/2023

Approved by  10/5/23
 Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023TAR NUMBER 81-23-005PARCEL ID 172-200-58PRIMARY OWNER SEALEVEL INC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>81</u>
CLASS CODE	<u>350</u>	<u>350</u>
LAND ASSESSED (VT4)	<u>48,200</u>	<u>48,200</u>
IMPROVEMENT ASSESSED (VT5)	<u>152,700</u>	<u>152,700</u>
KPB ASSESSED (VT 1001)	<u>200,900</u>	<u>200,900</u>
KPB TAXABLE (VT 1003)	<u>200,900</u>	<u>200,900</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION DISASTER ABATEMENT, FIRE OCCURRED ON 7/6/2023

	CHANGE SUMMARY
DATE	<u>10/05/23</u>
SUBMITTED BY	<u>L. CRANE</u>
VERIFIED BY	<u>C. FINLEY</u>
KPB ASSESSED	<u>\$0</u>
KPB TAXABLE	<u>\$0</u>
CITY ASSESSED	<u>\$0</u>
CITY TAXABLE	<u>\$0</u>
KPB FLAT TAX	<u>(\$625.35)</u>
CITY FLAT TAX	<u></u>

Cadastral Values		Expand to Filter Values		
Class	Value Type	Attribute	Secondary Attribute	Previous Amount / Amount
Default - Default Value Group	Appraised	Legal Acres	1.50 Acres	1.50 Acres
		Improvement Market value		\$152,700.00
		Land Market value		\$48,200.00
		TAG		81.00
		TAG.Id		81.00
Assessed	Improvements			\$152,700.00
	Land			\$48,200.00
	Parcel Assessed Value			\$200,900.00
	Personal Property Assessed Value			0
	Qualified for Exemption			0
	Total Assessed Value - City			\$200,900.00
	Total City Optional Exempt Value			0
	Land Assessed Value			0
	Improvement Assessed Value			\$48,200.00
	Total Assessed Value - Borough			\$152,700.00
Taxable	City Taxable Value	81 - KACHEMAK EMERGENCY SERVICES		\$200,900.00
	Taxable Value - Borough			0
	Days at Disaster Value			\$200,900.00
Exemption		Disaster Relief Tax Credit Adjustment		176.00
	Exemption Value City	81 - KACHEMAK EMERGENCY SERVICES		\$54,472.88
	Taxable Value after Disaster			0
	Working Improvement Assessed Value			\$152,700.00
	Exemption Value Borough			0
	Year of Cadastre			2023.0000000000
Date		Effective date of value change		20230101.0000000000

PIN: 172-200-58						
TAG: 81		Number of Days	Mill Rate	Yearly Tax	Daily Tax	Adjusted Yearly Tax
Original Taxable Value		187	11.48	\$2,306.33	\$6.32	\$1,181.60
Adjusted Taxable Value		178	11.48	\$1,024.02	\$2.81	\$499.38
Yearly Tax Due					Total Due:	\$1,680.98
Yearly Adjusted Taxable Value					\$	146,427
Original Yearly Tax Due						\$2,306.33
					Difference	\$625.35

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 81-23-006

PARCEL ID 173-040-08

PRIMARY OWNER JERRY ROACH

	CURRENT VALUE	CORRECTED VALUE
TAG	81	81
CLASS CODE	110	110
LAND ASSESSED (VT4)	72,400	72,400
IMPROVEMENT ASSESSED (VT5)	275,500	275,500
KPB ASSESSED (VT 1001)	347,900	347,900
KPB TAXABLE (VT 1003)	347,900	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBLE

CHANGE SUMMARY	
KPB ASSESSED	\$0
KPB TAXABLE	(\$347,900)
CITY ASSESSED	\$0
CITY TAXABLE	\$0
KPB FLAT TAX	
CITY FLAT TAX	

DATE 09/14/23

SUBMITTED BY SGUZMAN

VERIFIED BY C. FINLEY

Cadastral Values			Expand to Filter Values			
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group						
Appraised		Legal Acres			5.00 Acres	5.00 Acres
		Improvement Market value			\$275,500.00	\$275,500.00
		Land Market value			\$72,400.00	\$72,400.00
		TAG			81.00	81.00
Assessed		TAG.Id			81.00	81.00
		Improvements			\$275,500.00	\$275,500.00
		Land			\$72,400.00	\$72,400.00
		Parcel Assessed Value			\$347,900.00	\$347,900.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$347,900.00	\$347,900.00
		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			\$197,900.00	\$197,900.00
		Total City Optional Exempt Value			0	0
Total Mandatory Exempt Value						
		Land Assessed Value			\$72,400.00	\$72,400.00
		Improvement Assessed Value			\$275,500.00	\$275,500.00
		Total Assessed Value - Borough			\$347,900.00	\$347,900.00
Taxable		City Taxable Value	81 - KACHEMAK EMERGENCY SERVICES		0	0
Taxable Value - Borough						
		BOROUGH SENIOR Exempt Value			\$347,900.00	0
Exemption		Cap for Senior Exemption			\$300,000.00	\$300,000.00
		Exemption Value City	81 - KACHEMAK EMERGENCY SERVICES		\$150,000.00	\$150,000.00
		OP Residential Boro Exemption			0	0
		OP Senior Resident >150k Exempt Value			\$47,900.00	\$47,900.00
		Residential Exemption			\$150,000.00	\$150,000.00
		Senior Citizen Exemption			\$50,000.00	\$50,000.00
		Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Senior MandatoryImp			\$150,000.00	\$150,000.00
		Working Improvement Assessed Value			\$275,500.00	\$275,500.00
Exemption Value Borough						
		Year of Cadastre			0	\$347,900.00
Date		Effective date of value change			2023.000000000000	2023.000000000000
					20230101.000000000000	20230101.000000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023TAR NUMBER 20-23-024PARCEL ID 175-103-48PRIMARY OWNER MACDOUGALL, MARIE & GEORGE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>52,900</u>	<u>52,900</u>
IMPROVEMENT ASSESSED (VT5)	<u>322,600</u>	<u>322,600</u>
KPB ASSESSED (VT 1001)	<u>375,500</u>	<u>375,500</u>
KPB TAXABLE (VT 1003)	<u>325,500</u>	<u>25,500</u>
CITY ASSESSED (VT 1011)	<u>375,500</u>	<u>375,500</u>
CITY TAXABLE (VT 1013)	<u>355,500</u>	<u>205,500</u>

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBLE

	CHANGE SUMMARY
DATE	<u>09/28/23</u>
SUBMITTED BY	<u>SGUZMAN</u>
VERIFIED BY	<u>C. FINLEY</u>
KPB ASSESSED	<u>\$0</u>
KPB TAXABLE	<u>(\$300,000)</u>
CITY ASSESSED	<u>\$0</u>
CITY TAXABLE	<u>(\$150,000)</u>
KPB FLAT TAX	<u></u>
CITY FLAT TAX	<u></u>

Cadastral Values		Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute
Default - Default Value Group				Previous Amount
Appraised		Legal Acres		.35 Acres
		Improvement Market Value		\$322,600.00
Assessed		Land Market Value		\$52,900.00
		TAG		20.00
		TAG.Id		20.00
		Improvements		\$322,600.00
		Land		\$52,900.00
		Parcel Assessed Value		\$375,500.00
		Personal Property Assessed Value		0
		Qualified for Exemption		0
		Total Assessed Value - City		\$375,500.00
		Total Borough Optional Exempt Value		\$50,000.00
Taxable		Total City Optional Exempt Value		\$20,000.00
		Total Mandatory Exempt Value		\$150,000.00
		Land Assessed Value		\$52,900.00
		Improvement Assessed Value		\$322,600.00
		Total Assessed Value - Borough		\$375,500.00
		City Taxable Value	20 - HOMER CITY	\$355,500.00
		Taxable Value - Borough		\$325,500.00
		BOROUGH SENIOR Exempt Value		\$25,500.00
		Cap for Senior Exemption		\$300,000.00
		Exemption Value City		\$150,000.00
Exemption		Op 20k City Residential Exemption	20 - HOMER CITY	\$20,000.00
		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 MandatoryYlim		\$150,000.00
		Working Improvement Assessed Value		\$322,600.00
		Exemption Value Borough		\$50,000.00
		Year of Cadastre		2023.0000000000
Date		Effective date of value change		20230101.0000000000
				20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 20-23-025

PARCEL ID 175-270-44

PRIMARY OWNER ROLLINS, STEPHEN

	CURRENT VALUE	CORRECTED VALUE
TAG	20	20
CLASS CODE	110	110
LAND ASSESSED (VT4)	53,900	53,900
IMPROVEMENT ASSESSED (VT5)	261,200	261,200
KPB ASSESSED (VT 1001)	315,100	315,100
KPB TAXABLE (VT 1003)	265,100	0
CITY ASSESSED (VT 1011)	315,100	315,100
CITY TAXABLE (VT 1013)	295,100	145,100

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED BY ORD 2023-18

		CHANGE SUMMARY
DATE	09/12/23	KPB ASSESSED \$0
SUBMITTED BY	SGUZMAN	KPB TAXABLE (\$265,100)
VERIFIED BY	C. FINLEY	CITY ASSESSED \$0
		CITY TAXABLE (\$150,000)
		KPB FLAT TAX
		CITY FLAT TAX

Cadastral Values			Expand to Filter Values		
Site	Class	Value Type	Attribute	Previous Amount	Amount
Default - Default Value Group					
Appraised		Legal Acres		.54 Acres	.54 Acres
		Improvement Market value		\$261,200.00	\$261,200.00
		Land Market value		\$53,900.00	\$53,900.00
		TAG		20.00	20.00
Assessed		TAG.Id		20.00	20.00
		Improvements		\$261,200.00	\$261,200.00
		Land		\$53,900.00	\$53,900.00
		Parcel Assessed Value		\$315,100.00	\$315,100.00
		Personal Property Assessed Value		0	0
		Qualified for Exemption		\$315,100.00	\$315,100.00
		Total Assessed Value - City		\$315,100.00	\$315,100.00
		Total Borough Optional Exempt Value		\$50,000.00	\$165,100.00
		Total City Optional Exempt Value		\$20,000.00	\$20,000.00
		Total Mandatory Exempt Value			\$150,000.00
Taxable		Land Assessed Value		\$53,900.00	\$53,900.00
		Improvement Assessed Value		\$261,200.00	\$261,200.00
		Total Assessed Value - Borough		\$315,100.00	\$315,100.00
		City Taxable Value	20 - HOMER CITY	\$295,100.00	\$145,100.00
		Taxable Value - Borough		\$265,100.00	0
		BOROUGH SENIOR Exempt Value		\$300,000.00	\$300,000.00
		Cap for Senior Exemption			\$150,000.00
		Exemption Value City	20 - HOMER CITY	\$20,000.00	\$170,000.00
		OP 20k City Residential Exemption		\$20,000.00	\$20,000.00
		OP Residential Boro Exemption		\$50,000.00	\$15,100.00
Exemption		OP Senior Resident >150k Exempt Value		\$150,000.00	\$150,000.00
		Residential Exemption		\$50,000.00	\$50,000.00
		Senior Citizen Exemption			\$150,000.00
		Senior Mandatory Exempt Value			\$150,000.00
		Senior MandatoryImp			\$150,000.00
		Working Improvement Assessed Value		\$261,200.00	\$261,200.00
		Exemption Value Borough		\$50,000.00	\$315,100.00
		Year of Cadastre		2023.0000000000	2023.0000000000
		Effective date of value change		20230101.0000000000	20230101.0000000000

TAX ADJUSTMENT REQUESTROLL/YEAR 2023TAR NUMBER 20-23-026PARCEL ID 175-300-34PRIMARY OWNER SANDERS DONALD AND MARY

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>46,400</u>	<u>46,400</u>
IMPROVEMENT ASSESSED (VT5)	<u>206,500</u>	<u>206,500</u>
KPB ASSESSED (VT 1001)	<u>252,900</u>	<u>252,900</u>
KPB TAXABLE (VT 1003)	<u>202,900</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>252,900</u>	<u>252,900</u>
CITY TAXABLE (VT 1013)	<u>232,900</u>	<u>82,900</u>

EXPLANATION SENIOR CITIZEN EXE APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	<u>09/13/23</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$202,900)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>(\$150,000)</u>
		KPB FLAT TAX _____
		CITY FLAT TAX _____

Cadastre Values			Expand to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute
Default - Default Value Group	Appraised	Legal Acres		Previous Amount
		Improvement Market Value		Amount
Assessed		Land Market Value		.21 Acres
		TAG		\$206,500.00
		TAG.Id		\$46,400.00
		Improvements		20.00
		Land		20.00
		Parcel Assessed Value		\$206,500.00
		Personal Property Assessed Value		\$46,400.00
		Qualified for Exemption		\$252,900.00
		Total Assessed Value - City		0
		Total Assessed Value - City		\$252,900.00
Taxable		Total Borough Optional Exempt Value		\$252,900.00
		Total City Optional Exempt Value		\$50,000.00
		Total Mandatory Exempt Value		\$20,000.00
		Land Assessed Value		\$150,000.00
		Improvement Assessed Value		\$46,400.00
		Total Assessed Value - Borough		\$206,500.00
		City Taxable Value	20 - HOMER CITY	\$252,900.00
		Taxable Value - Borough		\$202,900.00
		BOROUGH SENIOR Exempt Value		0
		Cap for Senior Exemption		\$252,900.00
Exemption		Exemption Value City		\$82,900.00
		OP 20k City Residential Exemption	20 - HOMER CITY	\$252,900.00
		OP Residential Boro Exemption		\$20,000.00
		OP Senior Resident > 150k Exempt Value		\$20,000.00
		Residential Exemption		\$50,000.00
		Senior Citizen Exemption		\$102,900.00
		Senior Mandatory Exempt Value		\$50,000.00
		Senior Mandatory Imp		\$150,000.00
		Working Improvement Assessed Value		\$150,000.00
		Exemption Value Borough		\$206,500.00
Date		Year of Cadastre		\$252,900.00
		Effective date of value change		\$252,900.00

Kenai Peninsula Borough

Finance Department

MEMORANDUM

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

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

THRU: Brandi Harbaugh, Finance Director *BH*

FROM: Sarah Hostetter, Payroll Accountant *SH*

DATE: October 3, 2023

RE: Budget Revisions – September 2023

Attached is a budget revision listing for September 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.

PLANNING - GEOGRAPHIC INFO SYSTEMS

To correct where the Feature Manipulation Engine Software was budgeted and to also cover an increase in costs.

100-11232-00000-43019 (Software Maintenance)		\$12,400.00
100-11232-00000-48120 (Office Machines)		\$2,600.00
100-11232-00000-48525 (Computer Software & Intellectual Property)	\$15,000.00	

SEWARD BEAR CREEK FLOOD SERVICE AREA

To purchase a chair for the new Program Manager.

259-21212-00000-42250 (Uniforms)		\$495.00
259-21212-00000-48720 (Minor Office Furniture)	\$495.00	

SOLID WASTE - LANDFILL

To replace the transmission in the Waste Handler at the Landfill.

290-32122-00000-43610 (Public Utilities)		\$180,000.00
290-32122-00000-48311 (Machinery & Equipment)	\$180,000.00	

SOLID WASTE - LANDFILL

To purchase new cabinets for the scale house.

290-32122-00000-42310 (Repair & Maintenance Supplies)		\$1,149.00
290-32122-00000-48720 (Minor Office Furniture)	\$1,149.00	

Kenai Peninsula Borough

Finance Department

MEMORANDUM

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

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

THRU: Brandi Harbaugh, Finance Director *BH*

FROM: Sarah Hostetter, Payroll Accountant *SH*

DATE: October 3, 2023

RE: Revenue-Expenditure Report – September 2023

Attached is the Revenue-Expenditure Report of the General Fund for the month of September 2023. Please note that 25.00% of the year has elapsed, 32.83% of budgeted revenues have been collected, and 17.79% of budgeted expenditures have been made.

KENAI PENINSULA BOROUGH
Revenue Report
For the Period
September 1 through September 30, 2023

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YEAR TO DATE RECEIPTS	MONTH TO DATE RECEIPTS	VARIANCE	% COLLECTED
31100	Real Property Tax	\$ 33,145,884	\$ 17,546,851	\$ 9,498,323	\$ (15,599,033)	52.94%
31200	Personal Property Tax	1,979,420	960,678	531,603	(1,018,742)	48.53%
31300	Oil Tax	6,752,054	6,727,188	1,327	(24,866)	99.63%
31400	Motor Vehicle Tax	642,580	49,380	49,380	(593,200)	7.68%
31510	Property Tax Penalty & Interest	740,288	28,038	7,793	(712,250)	3.79%
31610	Sales Tax	47,000,000	5,993,077	1,999,644	(41,006,923)	12.75%
33110	In Lieu Property Tax	3,100,000	-	-	(3,100,000)	0.00%
33117	Other Federal Revenue	207,870	43,350	-	(164,520)	20.85%
33220	Forestry Receipts	500,000	-	-	(500,000)	0.00%
34110	School Debt Reimbursement	1,796,919	692,567	692,567	(1,104,352)	38.54%
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	465,115	135,076	(337,407)	57.96%
39000	Other Local Revenue	286,715	83,252	31,501	(203,463)	29.04%
290	Solid Waste	1,027,000	67,111	5,455	(959,889)	6.53%
Total Revenues		\$ 99,486,252	\$ 32,656,607	\$ 12,952,669	\$ (66,829,645)	32.83%

KENAI PENINSULA BOROUGH
Expenditure Report
For the Period
September 1 through September 30, 2023

DESCRIPTION	REVISED BUDGET	YEAR TO DATE EXPENDED	MONTH TO DATE EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	% EXPENDED
Assembly:						
Administration	\$ 612,409	\$ 175,760	\$ 63,370	\$ 143,240	\$ 293,409	28.70%
Clerk	657,438	125,619	63,235	13,276	518,543	19.11%
Elections	194,788	36,695	11,829	65,289	92,804	18.84%
Records Management	527,184	89,692	35,637	40,370	397,122	17.01%
Mayor Administration	1,110,214	115,527	56,679	351	994,336	10.41%
Purch/Contracting/Cap Proj	779,658	148,637	65,980	17,602	613,419	19.06%
Human Resources:						
Administration	964,813	211,078	104,147	46,124	707,611	21.88%
Print/Mail	213,278	66,104	15,435	37,325	109,849	30.99%
Custodial Maintenance	133,652	30,638	14,117	86	102,928	22.92%
Information Technology	2,613,358	554,797	212,396	19,193	2,039,368	21.23%
Emergency Management	1,075,964	225,362	79,290	74,451	776,151	20.95%
Legal Administration	1,269,731	328,760	180,695	23,401	917,569	25.89%
Finance:						
Administration	622,704	155,074	68,958	1,965	465,665	24.90%
Services	1,369,001	352,180	111,795	43,359	973,462	25.73%
Property Tax	1,249,010	282,922	65,420	45,954	920,134	22.65%
Sales Tax	1,212,600	346,113	91,308	2,082	864,405	28.54%
Assessing:						
Administration	1,678,947	405,480	130,468	53,758	1,219,709	24.15%
Appraisal	1,934,563	344,047	162,161	67,621	1,522,895	17.78%
Resource Planning:						
Administration	1,913,617	343,245	176,062	77,504	1,492,868	17.94%
GIS	697,848	291,726	53,371	79,230	326,892	41.80%
River Center	872,246	198,732	107,756	40,580	632,934	22.78%
Senior Citizens Grant Program	843,878	-	-	824,349	19,529	0.00%
School District	63,702,766	9,563,135	-	-	54,139,632	15.01%
Solid Waste Operations	13,882,023	2,917,297	1,043,244	4,943,633	6,021,092	21.01%
Economic Development	652,679	66,344	58,344	186,570	399,764	10.16%
Non-Departmental	1,923,387	892,939	36,353	27,878	1,002,570	46.43%
Total Expenditures	\$ 102,707,755	\$ 18,267,901	\$ 3,008,051	\$ 6,875,193	\$ 77,564,661	17.79%



Legal Department

144 N. Binkley Street, Soldotna, Alaska 99669 • (907) 714-2120 • (907) 714-2379 Fax

Peter A. Micciche
Borough Mayor

LITIGATION STATUS REPORT

TO: Assembly President
President, Board of Education
Members, Kenai Peninsula Borough Assembly
Members, Kenai Peninsula Borough School District

THRU: Peter A. Micciche, Mayor *PM*

FROM: Sean Kelley, Borough Attorney *SK*

DATE: October 12, 2023

RE: Litigation Status Report – Quarter Ending 09/30/23

This report includes brief descriptions of pending non-routine court cases, as well as administrative appeals and code compliance enforcement actions set for hearing before the administrative hearing officer.

- A. The following is a summary of the non-routine litigation which name the Borough and/or School District as parties. This list does not include the real property tax foreclosures and numerous standard tax collection cases pursued by the Borough:
1. *Halstead v. Anderson and Kenai Peninsula School District*, Case No. 3KN-18-00744CI. The mediation held on June 27, 2023, before the Honorable Dana Fabe, was successful and the case was dismissed by the Court on August 30, 2023.
 2. *Kenai Peninsula Borough School District v. Fischer*, Case No. 3KN-19-00185CI. This is a subrogation case that was filed against a School District employee to recover substantial health care costs paid by the health care plan ("Plan"). The school district engaged the services of Jermain, Dunnagan & Owens to serve as counsel in this matter. The trial set for September 26, 2022, was vacated due to summary judgment entered in favor of plaintiff. Judgment was entered in favor of plaintiff on October 20, 2022. The defendant has appealed the judgment to the Alaska Supreme Court. Briefing in the Supreme Court has been completed and oral argument scheduled for November 7, 2023.

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October 12, 2023

Re: Litigation Status Report

3. *Furie Operating Alaska, LLC. v. State of Alaska, Department of Revenue, and State Assessment Review Board*, Case No. 3AN-21-06462CI. The owner of oil and gas production property appealed the State Assessment Review Board's decision upholding the tax assessment of the property performed by the State of Alaska, Department of Revenue pursuant to AS 43.56. The Borough engaged Dillon & Findley to act as lead counsel in this matter. This appeal has been consolidated with the taxpayer's 2022 tax assessment appeal. A non-jury trial was held the week of July 24, 2023. The matter is now under advisement and the parties await a decision from the judge.
4. *Martin v. KPBC*, Case No. 3KN-22-00644CI. This is a complaint for automobile-related personal injury.. The Borough has engaged Farley & Graves to act as lead counsel in this matter. Trial is set for the week of February 5, 2024. Discovery is ongoing.
5. *Moody v. Kenai Peninsula Borough*, Case No. 3AN-23-04282 CI. This is a wrongful termination case filed by a former temporary employee and volunteer with Kachemak Emergency Service Area. Trial is set for the week of April 8, 2024. Discovery is ongoing.
6. *Beachcomber, LLC, v. Kenai Peninsula Borough*, Case No. 3KN-23-00004CI. This is an appeal to the Kenai Superior Court of OAH's final decision in Case No. 2022-04 PCA, *Bilben, et al. v. KPBC, Beachcomber LLC, et al* (see below), which upheld the Borough Planning Commission's denial of Beachcomber, LLC's CLUP. Appellant has filed the Opening Brief and KPBC has responded. The Appellant's Reply Brief is due October 12, 2023. The matter may then be set for oral argument on the completion of briefing.
7. *ITMO: Building Setback Encroachment Permit, KPBC Resolution 2022-46, GL Holier Street*, Case No. 3KN-23-0046CI. This is an appeal to the Kenai Superior Court of OAH's remand decision after reconsideration in Case No. 2022-06 PCA, *Taylor* (see below). The Appellant's Opening Brief is currently due on October 30, 2023.
8. *Kenai Peninsula Borough v. David Yragui*, 3KN-23-00527CI. On July 14, 2023, the Borough filed suit in Kenai Superior Court seeking, on an expedited basis, a temporary restraining order and preliminary injunction to prohibit Defendant David Yragui from conducting unauthorized and unpermitted activities within Borough rights-of-way. The Borough also seeks declaratory relief, a permanent injunction, and potential damages and penalties.
9. *David Yragui v. Kenai Peninsula Borough, Board of Equalization*, 3KN-23-00501CI. On June 30, 2023, David Yragui filed an appeal of the decision of the Board of Equalization regarding his property tax assessments. The record on appeal has been prepared and filed with the court. The court's notice of briefing schedule has not yet been received.

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October 12, 2023

Re: Litigation Status Report

B. The following is a summary of open or recently resolved administrative appeals from Planning Commission decisions:

1. Case No. 2020-01 PCA, Beachcomber. Neighboring property owners appealed a Planning Commission's decision approving a modification of a conditional use material site permit. The Borough filed a notice of non-participation in the matter and is not a party to the appeal. This case is currently stayed.
2. Case No. 2022-06 PCA, Taylor. The Planning Commission conditionally approved a building setback encroachment permit. Neighboring property owners appealed to OAH. Following motion practice and initial OAH decisions, OAH ultimately, on reconsideration, remanded the matter to the Planning Commission. The Applicants for the building setback encroachment permit subsequently appealed the remand decision to the Kenai Superior Court, see 3KN-23-00446CI, above. The Applicants did not request a stay of the remand and the Planning Commission considered the matter on remand at its regularly-scheduled meeting on October 9, 2023.

Introduced by:	Mayor
Date:	09/19/23
Hearing:	10/24/23
Action:	
Vote:	

**KENAI PENINSULA BOROUGH
ORDINANCE 2023-23**

**AN ORDINANCE AMENDING KPB 20.30.280 AND KPB 21.06 REGARDING
FLOODPLAIN MANAGEMENT TO ADOPT REQUIRED CHANGES TO REMAIN
COMPLIANT WITH THE NATIONAL FLOOD INSURANCE PROGRAM**

WHEREAS, the Kenai Peninsula Borough has had an accredited floodplain management program under the National Flood Insurance Program (“NFIP”) since 1988, which makes federal disaster insurance, federal hazard mitigation grants, federally subsidized mortgages, and affordable individual homeowner flood insurance available within the Borough; and

WHEREAS, continued participation in the NFIP is predicated upon continued good standing in the NFIP; and

WHEREAS, as part of the 2022 Federal Emergency Management Agency (“FEMA”) Community Assistance Visit, FEMA officials reviewed KPB Chapter 21.06 to assess compliance with federal requirements and to provide required and recommended changes to the Chapter; and

WHEREAS, the proposed amendments increase flood safety, bring code pertaining to FEMA minimum regulations into compliance with federal standards and provide clarifications; and

WHEREAS, the proposed amendments address other portions of Borough Code for clerical purposes; and

WHEREAS, at the meeting of October 2, 2023, the Seward-Bear Creek Flood Service Area Board recommended approval by unanimous consent; and

WHEREAS, at the meeting of September 25, 2023, the Kenai Peninsula Borough Planning Commission recommended approval by unanimous consent; and

WHEREAS, the Borough’s best interest will be served by maintaining its good standing in the NFIP by amending its floodplain management ordinance.

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

SECTION 1. That KPB 20.30.280 is hereby amended as follows:

20.30.280. – Floodplain requirements.

- A. All subdivision plats which are within areas where the floodplain has been identified by the Federal Emergency Management Agency (FEMA), and which involve 50 lots or five acres whichever is lesser, shall include the base flood elevation source. If the base flood elevation is not provided from another authoritative source, it must be generated at the responsibility of the developer and noted on the final plat.
- B. Any area of the subdivision within the regulatory floodplain, floodway or Seward Mapped Flood Data Area (SMFDA) is to be shown and labeled on the plat.

...

- D. All subdivisions or replats within the Flood Insurance Rate Map (FIRM) area or SMFDA, as amended, as defined by KPB [21.06.020] 21.06.070, shall contain the following note:

...

- E. All subdivisions or replats that include any portion of the mapped floodway shall contain the following note:

FLOODWAY NOTICE:

Portions of this subdivision are within the floodway. Pursuant to KPB Chapter 21.06, all development (including fill) in the floodway is prohibited unless certification by an engineer [OR ARCHITECT] is provided demonstrating that encroachments shall not result in any increases in flood levels during the occurrence of the base flood discharge.

- [F] EACH PLAT WITHIN A CITY WHICH HAS MET THE REQUIREMENTS OF THIS SECTION SHALL CONTAIN THE FOLLOWING STATEMENT: "THE FIRST FINISHED AND HABITABLE FLOOR OF A BUILDING CONSTRUCTED WITHIN A FLOODPLAIN SHALL BE BUILT AT OR ABOVE THE 100-YEAR FLOOD LEVEL."

- [G]E. This section applies to all cities which adopt a resolution requesting participation in the FEMA floodplain program and which are subsequently recognized by the state as participants.

[H]G. A city may adopt an ordinance as part of its building code with greater restrictions than those set forth in KPB 20.30.280(A). A note shall be placed on the plat to indicate that the developer is responsible for contacting the city to determine the restrictions prior to any development.

SECTION 2. That KPB 21.06.010 is hereby amended as follows:

21.06.010. – [FINDINGS AND STATEMENT] Statutory authorization, findings, and statement.

The assembly adopts the following findings and statements establishing a floodplain management chapter:

A. Statutory Authorization. The State of Alaska has delegated the responsibility to local governmental units to adopt floodplain management regulations designed to promote the public health, safety, and general welfare of its citizenry.

[A.]B. Findings. The flood hazard areas of Kenai Peninsula Borough are subject to periodic inundation which results in loss of life and property, health, and safety hazards, disruption of commerce and governmental services, extraordinary public expenditures for flood protection and relief, and impairment of the tax base, all of which adversely affect the public health, safety, and general welfare.

C. These flood losses may be caused by the cumulative effect of obstructions in flood hazard areas, which increase flood heights and velocities and, when inadequately anchored, cause damage in other areas. Uses that are inadequately flood proofed, elevated, or otherwise protected from flood damage, also contribute to flood loss.

[B.]D. Statement of Purpose. It is the purpose of this chapter to promote the public health, safety, and general welfare, and to minimize public and private losses due to flood conditions in specific areas by provisions designed:

...

7. To ensure that potential buyers are notified that property is in an area of special flood hazard; [AND]

8. To ensure that those who occupy the areas of special flood hazard assume responsibility for their actions[.]; and

9. To allow participation in and, to maintain eligibility for, flood insurance and disaster relief.

[C.]E. Objectives. In order to accomplish its purposes, this chapter includes methods and provisions for:

...

SECTION 3. That KPB 21.06.030 is hereby amended as follows:

21.06.030. – General provisions.

...

C. *Basis for Establishing Flood Protection Elevation.* The Flood Protection Elevation (FPE) shall be the applicable elevation as determined by the planning department using the criteria below and will be the elevation to which structures and utilities must be raised as required in the building standards in KPB 21.06.050.

...

E. *Noncompliance—Enforcement and Penalties.* Structures and activities which are not permitted or allowed by this chapter are prohibited. No structure or land shall hereafter be constructed, located, extended, converted, or altered without full compliance with the terms of this chapter and other applicable regulations. Violation of the provisions of this chapter by failure to comply with any of its requirements (including violations of conditions and safeguards established in connection with conditions) shall be enforced by the remedies set forth in KPB 21.50. Each day a violation continues is a separate violation. Nothing herein contained shall prevent the Kenai Peninsula Borough from taking such other lawful action as is necessary to prevent or remedy any violation.

F. *Conflicts.* Unless otherwise preempted by applicable law, where this chapter and another rule, ordinance, statute, regulation, easement, covenant, or deed restriction conflict or overlap, whichever imposes the more stringent restriction will prevail. Notwithstanding, nothing in this chapter may be construed to require the borough to enforce a private covenant or deed restriction.

G. *Interpretation.* In the interpretation and application of this chapter, all provisions must be:

1. Considered as minimum requirements;
2. Liberally construed in favor of the governing body; and,
3. Deemed neither to limit nor repeal any other powers granted under state statutes.

SECTION 4. That KPB 21.06.040 is hereby amended as follows:

21.06.040. – Administration.

...

- [1. ELEVATION IN RELATION TO MEAN SEA LEVEL OF THE LOWEST FLOOR (INCLUDING BASEMENT) OF ALL STRUCTURES;
2. ELEVATION IN RELATION TO MEAN SEA LEVEL TO WHICH ANY STRUCTURE HAS BEEN FLOODPROOFED;
3. CERTIFICATION BY A REGISTERED PROFESSIONAL ENGINEER OR ARCHITECT THAT THE FLOODPROOFING METHODS FOR ANY NONRESIDENTIAL STRUCTURE MEET THE FLOODPROOFING CRITERIA IN KPB 21.06.050(B)(2);
4. DESCRIPTION OF THE EXTENT TO WHICH A WATERCOURSE WILL BE ALTERED OR RELOCATED AS A RESULT OF PROPOSED DEVELOPMENT.]

1. For A Zones (A, A1-30, AE, AH, AO).

- a. Proposed elevation in relation to mean sea level of the lowest floor (including basement) of all structures. In Zone AO, elevation of existing highest adjacent grade and proposed elevation of lowest floor of all structures;
- b. Proposed elevation in relation to mean sea level to which any non-residential structure will be floodproofed;
- c. Certification by a registered professional engineer or architect that the floodproofing methods for any non-residential structure meet the floodproofing criteria in KPB 21.06.050(B)(2); and
- d. Description of the extent to which any watercourse will be altered or relocated as a result of proposed development.

2. For V Zones (VE, VI-30 and V).

- a. Proposed elevation in relation to mean sea level of the bottom of the lowest structural member of the lowest floor (excluding pilings and columns) of all structures, and whether such structures contain a basement;
- b. Base Flood Elevation data for subdivision proposals or other development, including manufactured home parks or subdivisions, greater than 50 lots or 5 acres, whichever is the lesser.

...

4. *Information to be Obtained and Maintained.*

Obtain and maintain the following for public inspection and make available as needed:

- [A. WHERE BASE FLOOD ELEVATION DATA IS PROVIDED THROUGH THE FLOOD INSURANCE STUDY OR REQUIRED IN SUBSECTION (C)(2) OF THIS SECTION, RECORD THE ACTUAL ELEVATION AS SUBMITTED (IN RELATION TO MEAN SEA LEVEL) OF THE LOWEST FLOOR (INCLUDING BASEMENT) OF ALL NEW OR SUBSTANTIALLY IMPROVED STRUCTURES, AND WHETHER OR NOT THE STRUCTURE CONTAINS A BASEMENT;
- B. FOR ALL NEW OR SUBSTANTIALLY IMPROVED FLOODPROOFED STRUCTURES:
 - I. RECORD THE ACTUAL ELEVATION AS SUBMITTED (IN RELATION TO MEAN SEA LEVEL), AND
 - II. MAINTAIN THE FLOODPROOFING CERTIFICATIONS REQUIRED IN KPB 21.06.040(A)(3);
- C. MAINTAIN FOR PUBLIC INSPECTION ALL RECORDS PERTAINING TO THE PROVISIONS OF THIS CHAPTER IN PERPETUITY.]
- a. Certification required by KPB 21.06.050(B)(1) and KPB 21.06.050(A)(2) (lowest floor elevations for all structures, bottom of the lowest horizontal structural member (if applicable), and service facilities/mechanical equipment);
- b. Certification required by KPB 21.06.050(B)(2) (lowest floor elevations or floodproofing of non-residential structures and service facilities/mechanical equipment);
- c. Certification required by KPB 21.06.050(B)(1)(b) (engineered flood openings);
- d. Certification required by KPB 21.06.050(C) (floodway encroachments);
- e. Records of all variance actions, including justification for their issuance; and
- f. Improvement and damage calculations.

[5. *ALTERATION OF WATERCOURSES.*

- A. NOTIFY ADJACENT COMMUNITIES AND THE DEPARTMENT OF COMMUNITY AND REGIONAL AFFAIRS PRIOR TO ANY ALTERATION OR RELOCATION OF A WATERCOURSE, AND SUBMIT EVIDENCE OF SUCH NOTIFICATION TO THE FEDERAL INSURANCE ADMINISTRATION.
- B. REQUIRE THAT MAINTENANCE IS PROVIDED WITHIN THE ALTERED OR RELOCATED PORTION OF SAID WATERCOURSE SO THAT THE FLOOD-CARRYING CAPACITY IS NOT DIMINISHED.]

5. Notification to Other Entities.

- a. Whenever a watercourse is to be altered or relocated, notify adjacent communities and the State Coordinating Office prior to such alteration or relocation of a watercourse, and submit evidence of such notification to the Federal Insurance Administrator through appropriate notification means, and assure that the flood carrying capacity of the altered or relocated portion of said watercourse is maintained.
- b. Base Flood Elevations may increase or decrease resulting from physical changes affecting flooding conditions. As soon as practicable, but not later than six months after the date such information becomes available, the Floodplain Administrator must notify the Federal Insurance Administrator of the changes by submitting technical or scientific data in accordance with Volume 44 Code of Federal Regulations Section 65.3, to ensure that, upon confirmation of those physical changes affecting flooding conditions, risk premium rates and floodplain management requirements will be based upon current data.
- c. Notify the Federal Insurance Administrator in writing of acquisition by means of annexation, incorporation or otherwise, of additional areas of jurisdiction.

6. Remedial Actions. The Kenai Peninsula Borough must take actions on violations of this chapter pursuant to KPB 21.06.030(E) herein.

[6.]7. Fee Required. The planning department shall charge fees for permits and [EXCEPTIONS] variances. Fees shall be the amount listed in the most current Kenai Peninsula Borough Schedule of Rates, Charges and Fees to be paid by the applicant at the time that the floodplain development permit application is submitted.

SECTION 5. That KPB 21.06.050 is hereby amended as follows:

21.06.050. – Standards.

- A. *General Standards.* In all flood hazard areas, the following standards are required:

1. Alteration of Water Courses.

- a. The flood-carrying capacity within the altered or relocated portion of said watercourse must be maintained. Maintenance must be provided within the altered or relocated portion of said watercourse to ensure that the flood-carrying capacity is not diminished.

[1.]2. Anchoring.

- a. All new construction and substantial improvements shall be anchored to prevent flotation, collapse, or lateral movement of the structure resulting from hydrodynamic and hydrostatic loads, including the effects of buoyancy.

...

3. Storage of Materials and Equipment

- a. The storage or processing of materials that could be injurious to human, animal, or plant life if released due to damage from flooding is prohibited in special flood hazard areas.
- b. Storage of other material or equipment may be allowed if not subject to damage by floods and if firmly anchored to prevent flotation, or if readily removable from the area within the time available after flood warning.

[2.]4. Construction Materials and Methods.

...

[3.]5. Utilities.

...

[4.]6. Subdivision Proposals.

...

[5.]7. Review of Development Permits.

...

- B. *Specific Standards.* In all flood hazard areas, as set forth in KPB 21.06.030(B), the following provisions are required:

1. *Residential Construction.*

- a. New construction and substantial improvement of any residential structure shall have the lowest floor, including basement, elevated to or above the Flood Protection Elevation.

- b. Fully enclosed areas below the lowest floor, including crawlspaces, basements, and skirting, that are subject to flooding are prohibited, or shall be designed to automatically equalize hydrostatic flood forces on exterior walls by allowing for the entry and exit of floodwaters. Designs for meeting this requirement must either be certified by a registered professional engineer or architect or must meet or exceed the following minimum criteria:
 - i. A minimum of two openings located on separate walls and having a total net area of not less than 1 square inch for every square foot of enclosed space subject to flooding shall be provided.
 - ii. The bottom of all openings shall be no higher than 1 foot above grade.
 - iii. Openings may be equipped with screens, louvers, or other coverings or devices provided that they permit the automatic entry and exit of floodwaters.
 - iv. Enclosed areas below the Flood Protection Elevation must be unfinished and usable only for parking, access or storage of materials easily moved during a flood event.
 - v. Before a final floodplain development permit is issued by the planning department for a residential structure with enclosed areas below the [BASE FLOOD ELEVATION] Flood Protection Elevation, the owners shall sign a non-conversion agreement stating that the enclosed space shall remain in compliance with KPB 21.06.050(B)(1)(b)(iv). The non-conversion agreement shall be recorded, [BY THE KENAI PENINSULA BOROUGH] placing future buyers of properties on notice of the hazards of enclosed spaces below the Flood Protection Elevation and the requirements to keep the permitted structure compliant with KPB floodplain regulations.

...

- 2. *Nonresidential Construction.* [NEW CONSTRUCTION AND SUBSTANTIAL IMPROVEMENT OF ANY COMMERCIAL, INDUSTRIAL OR OTHER NONRESIDENTIAL STRUCTURE SHALL EITHER HAVE THE LOWEST FLOOR, INCLUDING BASEMENT, ELEVATED TO THE LEVEL OF THE FLOOD PROTECTION ELEVATION; OR, TOGETHER WITH ATTENDANT UTILITY AND SANITARY FACILITIES, SHALL]:

- a. New construction and substantial improvement of any commercial, industrial or other nonresidential structure, together with attendant utility and sanitary facilities, must have its lowest floor elevated to the Flood Protection Elevation to meet the standards in KPB 21.060.050(B)(1)(b); or
- b. Nonresidential structures that are not elevated must:
- [A.] i. Be floodproofed so that below the base flood level the structure is watertight with walls substantially impermeable to the passage of water; and
- [B.] ii. Have structural components capable of resisting hydrostatic and hydrodynamic loads and effects of buoyancy; and
- [C.] iii. Be certified by a registered professional engineer or architect that the standards of this subsection are satisfied. Such certifications shall be provided to the official as set forth in KPB 21.06.040(C)(4)(b); and
- iv. Before a final floodplain development permit is issued by the planning department for a nonresidential structure with enclosed areas below the flood protection elevation, the owners shall sign a non-conversion agreement stating that the enclosed space shall not be converted to a residential space. The non-conversion agreement shall be recorded, placing future buyers of properties on notice of the hazards of enclosed spaces below the Flood Protection Elevation and the requirements to keep the permitted structure compliant with KPB floodplain regulations.
- [D. NONRESIDENTIAL STRUCTURES THAT ARE ELEVATED, NOT FLOODPROOFED, MUST MEET THE SAME STANDARD FOR SPACE BELOW THE LOWEST FLOOR AS DESCRIBED IN KPB 21.06.050(B)(1)(B).]
- [E] c. Applicants floodproofing nonresidential buildings shall be notified that flood insurance premiums will be based on rates that are 1 foot below the floodproofed level (e.g. a building constructed to the base flood level will be rated as 1 foot below that level).
- [F. FOR ZONES AH, AO, AND AREAS OF THE SMFDA, DRAINAGE PATHS ARE REQUIRED AROUND STRUCTURES ON SLOPES TO DRAIN FLOODWATERS AWAY FROM PROPOSED STRUCTURES.]

3. Appurtenant Structures (Detached Garages and Storage Structures).
Appurtenant structures located in A Zones (A, AE, A1-30, AH, AO) used solely for parking of vehicles or storage may be constructed such that the floor is below the Flood Protection Elevation, provided the structure is designed and constructed in accordance with the following requirements:

- a. Use of the appurtenant structure must be limited to parking of vehicles or storage;
- b. The portions of the appurtenant structure located below the Flood Protection Elevation must be built using flood resistant materials;
- c. The appurtenant structure must be adequately anchored to prevent flotation, collapse and lateral movement;
- d. Any machinery or equipment servicing the appurtenant structure must be elevated or floodproofed to or above the Flood Protection Elevation;
- e. The appurtenant structure must comply with floodway encroachment provisions in KPB 21.06.050(C); and
- f. The appurtenant structure must be designed to allow for the automatic entry and exit of flood waters in accordance with KPB 21.06.050(B)(1)(b). Detached garages, storage structures and other appurtenant structures not meeting the above standards must be constructed in accordance with all applicable standards in KPB 21.06.050(B)(2). Upon completion of the structure, certification that the requirements of this section have been satisfied shall be provided to the Floodplain Administrator for verification.
- g. Before a final floodplain development permit is issued by the planning department for an appurtenant structure with enclosed areas below the flood protection elevation, the owners shall sign a non-conversion agreement stating that the enclosed space shall not be converted to a residential space. The non-conversion agreement shall be recorded, placing future buyers of properties on notice of the hazards of enclosed spaces below the Flood Protection Elevation and the requirements to keep the permitted structure compliant with KPB floodplain regulations.

[3.]4. *Manufactured Homes.* All manufactured homes to be placed or substantially improved within Zones A1-30, AH, and AE shall be elevated on a permanent foundation such that the lowest floor of the manufactured home is at or above the base flood elevation and be securely anchored to an adequately anchored foundation system in accordance with the provisions of subsection (A)[(1)](2) of this section.

[4.]5. *Recreational vehicles.*

...

[5.]6. *Before regulatory floodway.*

...

[6.]7. *Fuel storage tanks.*

...

[7.]8. *Logging or clearing.*

...

9. AH, AO, and SMFDA. Drainage paths are required around structures on slopes to drain floodwaters away from proposed structures.

C. *Floodways.*

...

1. All encroachments, including fill, new construction, substantial improvements, and other development are prohibited unless certification by a registered professional engineer [OR ARCHITECT] is provided demonstrating that encroachments shall not result in any increase in flood levels during the occurrence of the base flood discharge.

...

3. Encroachments within the adopted regulatory floodway that would result in an increase in base flood elevations may be permitted, provided that the Kenai Peninsula Borough first applies for and fulfills the requirements for a Conditional Letter of Map Revision (CLOMR), and receives approval from the Federal Insurance Administrator to revise the FIRM and FIS in accordance with KPB 21.06.040(C)(5)(b).

...

SECTION 6. That KPB 21.06.060 is hereby amended as follows:

21.06.060. – [EXCEPTIONS] Variance procedure.

The variance criteria set forth in this section are based on the general principle of zoning law that variances pertain to a piece of property and are not personal in nature. A variance may be granted for a parcel of property with physical characteristics so unusual that complying with the requirements of this chapter would create an exceptional hardship to the applicant or the surrounding property owners. The characteristics must be unique to the property and not be shared by adjacent parcels. The unique characteristic must pertain to the land itself, not to the structure, its inhabitants or the property owners.

It is the duty of the Kenai Peninsula Borough to help protect its citizens from flooding through regulating development in the Special Flood Hazard Area. This need is so compelling and the implications of the cost of insuring a structure built below the Base Flood Elevation are so serious that variances from the flood elevation or from other requirements in the flood ordinance are quite rare. The long-term goal of preventing and reducing flood loss and damage can only be met if variances are strictly limited. Therefore, the variance guidelines provided in this ordinance are more detailed and contain multiple provisions that must be met before a variance can be properly granted. The criteria are designed to screen out those situations in which alternatives other than a variance are more appropriate.

A. Appeal Board.

1. The Kenai Peninsula Borough Planning Commission shall hear and decide appeals and requests for [EXCEPTIONS] variances from the requirements of this chapter.

...

5. Upon consideration of the factors of subsection (A)(4) of this section and the purposes of this chapter, the planning commission may attach such conditions to the granting of [EXCEPTIONS] variances as it deems necessary to further the purposes of this chapter,
6. The planning department shall maintain the records of all appeal actions and report any [EXCEPTIONS] variances to the Federal Insurance Administration upon request.

B. Conditions for [EXCEPTIONS] Variances.

1. Generally, the only condition under which a[N EXCEPTION] variance from the elevation standard may be issued is for new construction and substantial improvements to be erected on a lot of ½ acre or less in size contiguous to and surrounded by lots with existing structures constructed below the base flood level, providing subparagraphs (a) through (k) of subsection (A)(4) of this section have been fully considered. As the lot size increases the technical justification required for issuing the [EXCEPTION] variance increases.
2. [EXCEPTIONS] Variances may be issued for the reconstruction, rehabilitation, or restoration of structures listed on the National Register of Historic Places or the State Inventory of Historic Places, without regard to the procedures set forth in this section.
3. [EXCEPTIONS] Variances shall not be issued within a designated floodway if any increase in flood levels during the base flood discharge would result.
4. [EXCEPTIONS] Variances shall only be issued upon a determination that the [EXCEPTION] variance is the minimum necessary, considering the flood hazard, to afford relief.
5. [EXCEPTIONS] Variances shall only be issued upon:
...
 - b. A determination that failure to grant the [exception] variance would result in exceptional hardship to the applicant;
 - c. A determination that the granting of a [exception] variance will not result in increased flood heights, additional threats to public safety, extraordinary public expense, create nuisances, cause fraud on or victimization of the public or conflict with existing local laws or ordinances.
6. [EXCEPTIONS] Variances, or variances as interpreted in the National Flood Insurance Program are based on the general zoning law principle that they pertain to a physical piece of property; they are not personal in nature and do not pertain to the structure, its inhabitants, or to economic or financial circumstances. They primarily address small lots in densely populated residential neighborhoods. As such, [EXCEPTIONS] variances from the flood elevations should be quite rare.

7. [EXCEPTIONS] Variances may be issued for nonresidential buildings in very limited circumstances to allow a lesser degree of floodproofing than watertight or dry-flood proofing where it can be determined that such action will have low damage potential, complies with all other [EXCEPTION] variance criteria except subsection (B)(1) of this section, and otherwise complies with KPB 21.06.060(A) and (B).
8. Any applicant to whom a[N EXCEPTION] variance is granted shall be given written notice that the structure will be permitted to be built with a lowest floor elevation below the base flood elevation and that the cost of flood insurance will be commensurate with the increased risk resulting from the reduced lowest floor elevation.

SECTION 7. That KPB 21.06.070 is hereby amended as follows:

21.06.070. – Definitions.

...

“Anchored” or “anchoring” means a system of ties, anchors and anchoring equipment that will withstand flood and wind forces. The system must work in saturated soil conditions.

“Alteration of watercourse” means any action that will change the location of the channel occupied by water within the banks of any portion of a riverine waterbody.

...

“Coastal high hazard area” means [THE AREA SUBJECT TO HIGH VELOCITY WATERS DUE TO WIND, TIDAL ACTION, STORM, TSUNAMI OR ANY SIMILAR FORCE, ACTING SINGLY OR IN ANY COMBINATION RESULTING IN A WAVE OR SERIES OF WAVES OF SUFFICIENT MAGNITUDE, VELOCITY OR FREQUENCY TO ENDANGER PROPERTY AND LIVES] an area of special flood hazard extending from offshore to the inland limit of a primary frontal dune along an open coast and any other area subject to high velocity wave action from storms or seismic sources. The area is designated on the FIRM as Zone V1-30, VE, or V.

...

[“EXCEPTION” MEANS A GRANT OF RELIEF FROM THE REQUIREMENTS OF THIS CHAPTER, WHICH PERMITS CONSTRUCTION IN A MANNER THAT WOULD OTHERWISE BE PROHIBITED BY THIS CHAPTER.]

[“FEDERAL EMERGENCY MANAGEMENT AGENCY” IS THE AGENCY RESPONSIBLE FOR ADMINISTRATION OF THE NATIONAL FLOOD INSURANCE PROGRAM.

“FLOOD HAZARD AREA” MEANS THE LAND AREA COVERED BY THE FLOOD, HAVING A 1 PERCENT CHANCE OF OCCURRING IN ANY GIVEN YEAR. SEE ALSO “100-YEAR OR 1-PERCENT ANNUAL EXCEEDANCE PROBABILITY FLOOD.”]

“Flood elevation study” means an examination, evaluation and determination of flood hazards and, if appropriate, corresponding water surface elevations, or an examination, evaluation and determination of mudslide (i.e., mudflow) and/or flood-related erosion hazards. Also known as a Flood Insurance Study (FIS).

...

“Functionally dependent use” means a use which cannot perform its intended purpose unless it is located or carried out in close proximity to water. The term includes only docking facilities, port facilities that are necessary for the loading and unloading of cargo or passengers, and ship building and ship repair facilities, and does not include long term storage or related manufacturing facilities.

“Historic structure” means any structure that is:

1. Listed individually in the National Register of Historic Places (a listing maintained by the Department of Interior) or preliminarily determined by the Secretary of the Interior as meeting the requirements for individual listing on the National Register;
2. Certified or preliminarily determined by the Secretary of the Interior as contributing to the historical significance of a registered historic district or a district preliminarily determined by the Secretary to qualify as a registered historic district;
3. Individually listed on a state inventory of historic places in states with historic preservation programs which have been approved by the Secretary of Interior; or
4. Individually listed on a local inventory of historic places in communities with historic preservation programs that have been certified either:
 - a. By an approved state program as determined by the Secretary of the Interior or
 - b. Directly by the Secretary of the Interior in states without approved programs.

...

“Recreational vehicle” means a vehicle that is:

1. Built on a single chassis;
2. 400 square feet or less when measured at the largest horizontal projection;
3. Designed to be self-propelled or permanently towable by a light duty truck; and
4. Designed primarily not for use as a permanent dwelling but as temporary living quarters for recreational, camping, travel, or seasonal use.

...

"Special Flood Hazard Area (SFHA)" means Flood hazard areas identified on the Flood Insurance Rate Map [AREAS OF HIGH RISK AS DEFINED IN THE CURRENT EFFECTIVE FIRM AND DFIRM] panels for the Kenai Peninsula Borough. These are the areas that will be inundated by the flood event having a 1-percent chance of being equaled or exceeded in any given year. See also "100-year or 1-percent annual exceedance probability flood.

...

"Variance" means a grant of relief from the requirements of this chapter, which permits construction in a manner that would otherwise be prohibited by this chapter.

SECTION 8. That KPB 21.50.055 is hereby amended as follows:

21.50.055. – Fines.

...

Code Chapter & Section	Violation Description	Daily Fine
...		
KPB 21.06.030([D]) <u>E</u>	Structure or activity prohibited by KPB 21.06	\$300.00
[KPB 21.06.045]	[FAILURE TO OBTAIN A DEVELOPMENT PERMIT/VIOLATION OF SMFDA PERMIT CONDITIONS/FLOODPLAIN MANAGEMENT]	[\$300.00]

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

Assembly President

ATTEST:

Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent:

Kenai Peninsula Borough

Planning Department – River Center

MEMORANDUM

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

THRU: Peter A. Micciche, Mayor *PM*
Robert Ruffner, Planning Director *RR*
Samantha Lopez, River Center Manager *SL*

FROM: Julie Hindman, Floodplain Administrator *JH*

DATE: September 7, 2023

RE: Ordinance 2023-23, Amending KPB 20.30.280 and KPB 21.06 Regarding Floodplain Management to Adopt Required Changes to Remain Compliant with the National Flood Insurance Program (Mayor)

Since 1988, the Borough has participated in the National Flood Insurance Program (“NFIP”), making federal disaster assistance, federal hazard mitigation grants, federal subsidized mortgages, and affordable individual homeowner flood insurance available within the Borough. The Federal Emergency Management Agency (“FEMA”) oversees the NFIP and provides participating communities with the minimum regulations and regulatory flood maps for each community to enforce.

Every five to eight years, FEMA visits the Borough to perform a Community Assistance Visit. This is a visit by FEMA staff that serves the dual purpose of providing technical assistance to the community and assuring that the community is adequately enforcing its floodplain management regulations. This visit includes: meeting with community staff and officials; reviewing current code; touring and inspecting structures in the floodplain; reviewing floodplain development permits; and documenting any unpermitted structures.

The proposed amendments to Borough Code reflected in this ordinance are a combination of FEMA-required changes and housekeeping amendments to ensure the Borough’s floodplain management code meets federal standards. The proposed amendments also address other portions of Borough Code for clerical purposes. These amendments are necessary to keep the Borough in good standing with the NFIP. Failure to adopt the required changes could result in sanctions, which could impact the Borough’s ability to participate in the NFIP.

Your consideration is appreciated.

KENAI PENINSULA BOROUGH
ORDINANCE 2023-23
AN ORDINANCE AMENDING KPB 20.30.280 AND KPB 21.06 REGARDING
FLOODPLAIN MANAGEMENT TO ADOPT REQUIRED CHANGES TO REMAIN
COMPLIANT WITH THE NATIONAL FLOOD INSURANCE PROGRAM
AMENDMENT GUIDE

SECTION 1. That KPB 20.30.280 is hereby amended as follows:

20.30.280. – Floodplain requirements.

- A. All subdivision plats which are within areas where the floodplain has been identified by the Federal Emergency Management Agency (FEMA), and which involve 50 lots or five acres whichever is lesser, shall include the base flood elevation source. If the base flood elevation is not provided from another authoritative source, it must be generated at the responsibility of the developer and noted on the final plat.
- B. Any area of the subdivision within the regulatory floodplain, floodway or Seward Mapped Flood Data Area (SMFDA) is to be shown and labeled on the plat.
- ...
- D. All subdivisions or replats within the Flood Insurance Rate Map (FIRM) area or SMFDA, as amended, as defined by KPB [21.06.020] 21.06.070, shall contain the following note:
...
- E. All subdivisions or replats that include any portion of the mapped floodway shall contain the following note:

FLOODWAY NOTICE:

Portions of this subdivision are within the floodway. Pursuant to KPB Chapter 21.06, all development (including fill) in the floodway is prohibited unless certification by an engineer **[OR ARCHITECT]** is provided demonstrating that encroachments shall not result in any increases in flood levels during the occurrence of the base flood discharge.

[F. EACH PLAT WITHIN A CITY WHICH HAS MET THE REQUIREMENTS OF THIS SECTION SHALL CONTAIN THE FOLLOWING STATEMENT: "THE FIRST FINISHED AND HABITABLE FLOOR OF A BUILDING CONSTRUCTED WITHIN A FLOODPLAIN SHALL BE BUILT AT OR ABOVE THE 100-YEAR FLOOD LEVEL."]

[G]E. This section applies to all cities which adopt a resolution requesting participation in the FEMA floodplain program and which are subsequently recognized by the state as participants.

[H]G. A city may adopt an ordinance as part of its building code with greater restrictions than those set forth in KPB 20.30.280(A). A note shall be placed on the plat to indicate that the developer is responsible for contacting the city to determine the restrictions prior to any development.

SECTION 2. That KPB 21.06.010 is hereby amended as follows:

21.06.010. – [FINDINGS AND STATEMENT] Statutory authorization, findings, and statement.

The assembly adopts the following findings and statements establishing a floodplain management chapter:

A. Statutory Authorization. The State of Alaska has delegated the responsibility to local governmental units to adopt floodplain management regulations designed to promote the public health, safety, and general welfare of its citizenry.

[A.]B. Findings. The flood hazard areas of Kenai Peninsula Borough are subject to periodic inundation which results in loss of life and property, health, and safety hazards, disruption of commerce and governmental services, extraordinary public expenditures for flood protection and relief, and impairment of the tax base, all of which adversely affect the public health, safety, and general welfare.

C. These flood losses may be caused by the cumulative effect of obstructions in flood hazard areas, which increase flood heights and velocities and, when inadequately anchored, cause damage in other areas. Uses that are inadequately flood proofed, elevated, or otherwise protected from flood damage, also contribute to flood loss.

[B.]D. Statement of Purpose. It is the purpose of this chapter to promote the public health, safety, and general welfare, and to minimize public and private losses due to flood conditions in specific areas by provisions designed:

...

7. To ensure that potential buyers are notified that property is in an area of special flood hazard; [AND]

8. To ensure that those who occupy the areas of special flood hazard assume responsibility for their actions[.]; and

9. To allow participation in and, to maintain eligibility for, flood insurance and disaster relief.

[C.]E. Objectives. In order to accomplish its purposes, this chapter includes methods and provisions for:

...

SECTION 3. That KPB 21.06.030 is hereby amended as follows:

21.06.030. – General provisions.

...

C. Basis for Establishing Flood Protection Elevation. The Flood Protection Elevation (FPE) shall be the applicable elevation as determined by the planning department using the criteria below and will be the elevation to which structures

and utilities must be raised as required in the building standards in KP
21.06.050.

...

- E. *Noncompliance—Enforcement and Penalties*. Structures and activities which are not permitted or allowed by this chapter are prohibited. No structure or land shall hereafter be constructed, located, extended, converted, or altered without full compliance with the terms of this chapter and other applicable regulations. Violation of the provisions of this chapter by failure to comply with any of its requirements (including violations of conditions and safeguards established in connection with conditions) shall be enforced by the remedies set forth in KP 21.50. Each day a violation continues is a separate violation. Nothing herein contained shall prevent the Kenai Peninsula Borough from taking such other lawful action as is necessary to prevent or remedy any violation.
- F. *Conflicts*. Unless otherwise preempted by applicable law, where this chapter and another rule, ordinance, statute, regulation, easement, covenant, or deed restriction conflict or overlap, whichever imposes the more stringent restriction will prevail. Notwithstanding, nothing in this chapter may be construed to require the borough to enforce a private covenant or deed restriction.
- G. *Interpretation*. In the interpretation and application of this chapter, all provisions must be:
 - 1. Considered as minimum requirements;
 - 2. Liberally construed in favor of the governing body; and,
 - 3. Deemed neither to limit nor repeal any other powers granted under state statutes.

SECTION 4. That KP 21.06.040 is hereby amended as follows:

21.06.040. – Administration.

...

- [1. ELEVATION IN RELATION TO MEAN SEA LEVEL OF THE LOWEST FLOOR (INCLUDING BASEMENT) OF ALL STRUCTURES;
- 2. ELEVATION IN RELATION TO MEAN SEA LEVEL TO WHICH ANY STRUCTURE HAS BEEN FLOODPROOFED;
- 3. CERTIFICATION BY A REGISTERED PROFESSIONAL ENGINEER OR ARCHITECT THAT THE FLOODPROOFING METHODS FOR ANY NONRESIDENTIAL STRUCTURE MEET THE FLOODPROOFING CRITERIA IN KP 21.06.050(B)(2);

4. DESCRIPTION OF THE EXTENT TO WHICH A WATERCOURSE WILL BE ALTERED OR RELOCATED AS A RESULT OF PROPOSED DEVELOPMENT.]

1. For A Zones (A, AI-30, AE, AH, AO).

- a. Proposed elevation in relation to mean sea level of the lowest floor (including basement) of all structures. In Zone AO, elevation of existing highest adjacent grade and proposed elevation of lowest floor of all structures;
- b. Proposed elevation in relation to mean sea level to which any non-residential structure will be floodproofed;
- c. Certification by a registered professional engineer or architect that the floodproofing methods for any non-residential structure meet the floodproofing criteria in KPB 21.06.050(B)(2); and
- d. Description of the extent to which any watercourse will be altered or relocated as a result of proposed development.

2. For V Zones (VE, VI-30 and V).

- a. Proposed elevation in relation to mean sea level of the bottom of the lowest structural member of the lowest floor (excluding pilings and columns) of all structures, and whether such structures contain a basement;
- b. Base Flood Elevation data for subdivision proposals or other development, including manufactured home parks or subdivisions, greater than 50 lots or 5 acres, whichever is the lesser.

...

4. *Information to be Obtained and Maintained.*

Obtain and maintain the following for public inspection and make available as needed:

[A. WHERE BASE FLOOD ELEVATION DATA IS PROVIDED THROUGH THE FLOOD INSURANCE STUDY OR REQUIRED IN SUBSECTION (C)(2) OF THIS SECTION, RECORD THE ACTUAL ELEVATION AS SUBMITTED (IN RELATION TO MEAN SEA LEVEL) OF THE LOWEST FLOOR (INCLUDING BASEMENT) OF ALL NEW OR SUBSTANTIALLY IMPROVED STRUCTURES, AND WHETHER OR NOT THE STRUCTURE CONTAINS A BASEMENT;

B. FOR ALL NEW OR SUBSTANTIALLY IMPROVED FLOODPROOFED STRUCTURES:

- I. RECORD THE ACTUAL ELEVATION AS SUBMITTED (IN RELATION TO MEAN SEA LEVEL), AND
- II. MAINTAIN THE FLOODPROOFING CERTIFICATIONS REQUIRED IN KPB 21.06.040(A)(3);
- C. MAINTAIN FOR PUBLIC INSPECTION ALL RECORDS PERTAINING TO THE PROVISIONS OF THIS CHAPTER IN PERPETUITY.]
- a. Certification required by KPB 21.06.050(B)(1) and KPB 21.06.050(A)(2) (lowest floor elevations for all structures, bottom of the lowest horizontal structural member (if applicable), and service facilities/mechanical equipment);
- b. Certification required by KPB 21.06.050(B)(2) (lowest floor elevations or floodproofing of non-residential structures and service facilities/mechanical equipment);
- c. Certification required by KPB 21.06.050(B)(1)(b) (engineered flood openings);
- d. Certification required by KPB 21.06.050(C) (floodway encroachments);
- e. Records of all variance actions, including justification for their issuance; and
- f. Improvement and damage calculations.

[5. *ALTERATION OF WATERCOURSES.*

- A. NOTIFY ADJACENT COMMUNITIES AND THE DEPARTMENT OF COMMUNITY AND REGIONAL AFFAIRS PRIOR TO ANY ALTERATION OR RELOCATION OF A WATERCOURSE, AND SUBMIT EVIDENCE OF SUCH NOTIFICATION TO THE FEDERAL INSURANCE ADMINISTRATION.
- B. REQUIRE THAT MAINTENANCE IS PROVIDED WITHIN THE ALTERED OR RELOCATED PORTION OF SAID WATERCOURSE SO THAT THE FLOOD-CARRYING CAPACITY IS NOT DIMINISHED.]

5. *Notification to Other Entities.*

- a. Whenever a watercourse is to be altered or relocated, notify adjacent communities and the State Coordinating Office prior to such alteration or relocation of a watercourse, and submit evidence of such notification to the Federal Insurance Administrator through appropriate notification

means, and assure that the flood carrying capacity of the altered or relocated portion of said watercourse is maintained.

- b. Base Flood Elevations may increase or decrease resulting from physical changes affecting flooding conditions. As soon as practicable, but not later than six months after the date such information becomes available, the Floodplain Administrator must notify the Federal Insurance Administrator of the changes by submitting technical or scientific data in accordance with Volume 44 Code of Federal Regulations Section 65.3, to ensure that, upon confirmation of those physical changes affecting flooding conditions, risk premium rates and floodplain management requirements will be based upon current data.
- c. Notify the Federal Insurance Administrator in writing of acquisition by means of annexation, incorporation or otherwise, of additional areas of jurisdiction.

6. Remedial Actions. The Kenai Peninsula Borough must take actions on violations of this chapter pursuant to KPB 21.06.030(E) herein.

[6.]7. Fee Required. The planning department shall charge fees for permits and [EXCEPTIONS] variances. Fees shall be the amount listed in the most current Kenai Peninsula Borough Schedule of Rates, Charges and Fees to be paid by the applicant at the time that the floodplain development permit application is submitted.

SECTION 5. That KPB 21.06.050 is hereby amended as follows:

21.06.050. – Standards.

A. *General Standards.* In all flood hazard areas, the following standards are required:

1. Alteration of Water Courses.

- a. The flood-carrying capacity within the altered or relocated portion of said watercourse must be maintained. Maintenance must be provided within the altered or relocated portion of said watercourse to ensure that the flood-carrying capacity is not diminished.

[1.]2. Anchoring.

- a. All new construction and substantial improvements shall be anchored to prevent flotation, collapse, or lateral movement of the structure resulting from hydrodynamic and hydrostatic loads, including the effects of

buoyancy.

...

3. *Storage of Materials and Equipment*

- a. *The storage or processing of materials that could be injurious to human, animal, or plant life if released due to damage from flooding is prohibited in special flood hazard areas.*
- b. *Storage of other material or equipment may be allowed if not subject to damage by floods and if firmly anchored to prevent flotation, or if readily removable from the area within the time available after flood warning.*

[2.]4. *Construction Materials and Methods.*

...

[3.]5. *Utilities.*

...

[4.]6. *Subdivision Proposals.*

...

[5.]7. *Review of Development Permits.*

...

B. *Specific Standards.* In all flood hazard areas, as set forth in KPB 21.06.030(B), the following provisions are required:

1. *Residential Construction.*

- a. New construction and substantial improvement of any residential structure shall have the lowest floor, including basement, elevated to or above the Flood Protection Elevation.
- b. Fully enclosed areas below the lowest floor, including crawlspaces, basements, and skirting, that are subject to flooding are prohibited, or shall be designed to automatically equalize hydrostatic flood forces on exterior walls by allowing for the entry and exit of floodwaters. Designs for meeting this requirement must either be certified by a registered professional engineer or architect or must meet or exceed the following minimum criteria:
 - i. A minimum of two openings located on separate walls and having a total net area of not less than 1 square inch for every square foot of enclosed space subject to flooding shall be provided.
 - ii. The bottom of all openings shall be no higher than 1 foot above grade.

- iii. Openings may be equipped with screens, louvers, or other coverings or devices provided that they permit the automatic entry and exit of floodwaters.
- iv. Enclosed areas below the Flood Protection Elevation must be unfinished and usable only for parking, access or storage of materials easily moved during a flood event.
- v. Before a final floodplain development permit is issued by the planning department for a residential structure with enclosed areas below the [BASE FLOOD ELEVATION] Flood Protection Elevation, the owners shall sign a non-conversion agreement stating that the enclosed space shall remain in compliance with KPB 21.06.050(B)(1)(b)(iv). The non-conversion agreement shall be recorded, [BY THE KENAI PENINSULA BOROUGH] placing future buyers of properties on notice of the hazards of enclosed spaces below the Flood Protection Elevation and the requirements to keep the permitted structure compliant with KPB floodplain regulations.

...

2. *Nonresidential Construction.* [NEW CONSTRUCTION AND SUBSTANTIAL IMPROVEMENT OF ANY COMMERCIAL, INDUSTRIAL OR OTHER NONRESIDENTIAL STRUCTURE SHALL EITHER HAVE THE LOWEST FLOOR, INCLUDING BASEMENT, ELEVATED TO THE LEVEL OF THE FLOOD PROTECTION ELEVATION; OR, TOGETHER WITH ATTENDANT UTILITY AND SANITARY FACILITIES, SHALL]:

- a. New construction and substantial improvement of any commercial, industrial or other nonresidential structure, together with attendant utility and sanitary facilities, must have its lowest floor elevated to the Flood Protection Elevation to meet the standards in KPB 21.060.050(B)(1)(b); or

b. Nonresidential structures that are not elevated must:

[A.] i. Be floodproofed so that below the base flood level the structure is watertight with walls substantially impermeable to the passage of water; and

[B.] ii. Have structural components capable of resisting hydrostatic and hydrodynamic loads and effects of buoyancy; and

[C.] iii. Be certified by a registered professional engineer or architect that the standards of this subsection are satisfied. Such certifications shall be provided to the official as set forth in KPB 21.06.040(C)(4)(b); and

iv. Before a final floodplain development permit is issued by the planning department for a nonresidential structure with enclosed areas below the flood protection elevation, the owners shall sign a non-conversion agreement stating that the enclosed space shall not be converted to a residential space. The non-conversion agreement shall be recorded, placing future buyers of properties on notice of the hazards of enclosed spaces below the Flood Protection Elevation and the requirements to keep the permitted structure compliant with KPB floodplain regulations.

[D. NONRESIDENTIAL STRUCTURES THAT ARE ELEVATED, NOT FLOODPROOFED, MUST MEET THE SAME STANDARD FOR SPACE BELOW THE LOWEST FLOOR AS DESCRIBED IN KPB 21.06.050(B)(1)(B).]

[E]c. Applicants floodproofing nonresidential buildings shall be notified that flood insurance premiums will be based on rates that are 1 foot below the floodproofed level (e.g. a building constructed to the base flood level will be rated as 1 foot below that level).

[F. FOR ZONES AH, AO, AND AREAS OF THE SMFDA, DRAINAGE PATHS ARE REQUIRED AROUND STRUCTURES ON SLOPES TO DRAIN FLOODWATERS AWAY FROM PROPOSED STRUCTURES.]

3. Appurtenant Structures (Detached Garages and Storage Structures). Appurtenant structures located in A Zones (A, AE, A1-30, AH, AO) used solely for parking of vehicles or storage may be constructed such that the floor is below the Flood Protection Elevation, provided the structure is designed and constructed in accordance with the following requirements:

- a. Use of the appurtenant structure must be limited to parking of vehicles or storage;
- b. The portions of the appurtenant structure located below the Flood Protection Elevation must be built using flood resistant materials;
- c. The appurtenant structure must be adequately anchored to prevent flotation, collapse and lateral movement;
- d. Any machinery or equipment servicing the appurtenant structure must be elevated or floodproofed to or above the Flood Protection Elevation;
- e. The appurtenant structure must comply with floodway encroachment provisions in KPB 21.06.050(C); and
- f. The appurtenant structure must be designed to allow for the automatic entry

and exit of flood waters in accordance with KPB 21.06.050(B)(1)(b). Detached garages, storage structures and other appurtenant structures not meeting the above standards must be constructed in accordance with all applicable standards in KPB 21.06.050(B)(2). Upon completion of the structure, certification that the requirements of this section have been satisfied shall be provided to the Floodplain Administrator for verification.

- g. Before a final floodplain development permit is issued by the planning department for an appurtenant structure with enclosed areas below the flood protection elevation, the owners shall sign a non-conversion agreement stating that the enclosed space shall not be converted to a residential space. The non-conversion agreement shall be recorded, placing future buyers of properties on notice of the hazards of enclosed spaces below the Flood Protection Elevation and the requirements to keep the permitted structure compliant with KPB floodplain regulations.

[3.]4. *Manufactured Homes.* All manufactured homes to be placed or substantially improved within Zones A1-30, AH, and AE shall be elevated on a permanent foundation such that the lowest floor of the manufactured home is at or above the base flood elevation and be securely anchored to an adequately anchored foundation system in accordance with the provisions of subsection (A)[(1)](2) of this section.

[4.]5. *Recreational vehicles.*

...

[5.]6. *Before regulatory floodway.*

...

[6.]7. *Fuel storage tanks.*

...

[7.]8. *Logging or clearing.*

...

9. *AH, AO, and SMFDA.* Drainage paths are required around structures on slopes to drain floodwaters away from proposed structures.

C. *Floodways.*

...

1. All encroachments, including fill, new construction, substantial improvements, and other development are prohibited unless certification by a registered professional engineer [OR ARCHITECT] is provided demonstrating that encroachments shall not result in any increase in flood levels during the occurrence of the base flood discharge.

...

3. Encroachments within the adopted regulatory floodway that would result in an increase in base flood elevations may be permitted, provided that the Kenai Peninsula Borough first applies for and fulfills the requirements for a Conditional Letter of Map Revision (CLOMR), and receives approval from the Federal Insurance Administrator to revise the FIRM and FIS in accordance with KPB 21.06.040(C)(5)(b).

...

SECTION 6. That KPB 21.06.060 is hereby amended as follows:

21.06.060. – [EXCEPTIONS] Variance procedure.

The variance criteria set forth in this section are based on the general principle of zoning law that variances pertain to a piece of property and are not personal in nature. A variance may be granted for a parcel of property with physical characteristics so unusual that complying with the requirements of this chapter would create an exceptional hardship to the applicant or the surrounding property owners. The characteristics must be unique to the property and not be shared by adjacent parcels. The unique characteristic must pertain to the land itself, not to the structure, its inhabitants or the property owners.

It is the duty of the Kenai Peninsula Borough to help protect its citizens from flooding through regulating development in the Special Flood Hazard Area. This need is so compelling and the implications of the cost of insuring a structure built below the Base Flood Elevation are so serious that variances from the flood elevation or from other requirements in the flood ordinance are quite rare. The long-term goal of preventing and reducing flood loss and damage can only be met if variances are strictly limited. Therefore, the variance guidelines provided in this ordinance are more detailed and contain multiple provisions that must be met before a variance can be properly granted. The criteria are designed to screen out those situations in which alternatives other than a variance are more appropriate.

A. Appeal Board.

1. The Kenai Peninsula Borough Planning Commission shall hear and decide appeals and requests for [EXCEPTIONS] variances from the requirements of this chapter.
- ...
5. Upon consideration of the factors of subsection (A)(4) of this section and the purposes of this chapter, the planning commission may attach such conditions to the granting of [EXCEPTIONS] variances as it deems necessary

to further the purposes of this chapter,

6. The planning department shall maintain the records of all appeal actions and report any [EXCEPTIONS] variances to the Federal Insurance Administration upon request.

B. *Conditions for [EXCEPTIONS] Variances.*

1. Generally, the only condition under which a [EXCEPTION] variance from the elevation standard may be issued is for new construction and substantial improvements to be erected on a lot of ½ acre or less in size contiguous to and surrounded by lots with existing structures constructed below the base flood level, providing subparagraphs (a) through (k) of subsection (A)(4) of this section have been fully considered. As the lot size increases the technical justification required for issuing the [EXCEPTION] variance increases.
2. [EXCEPTIONS] Variances may be issued for the reconstruction, rehabilitation, or restoration of structures listed on the National Register of Historic Places or the State Inventory of Historic Places, without regard to the procedures set forth in this section.
3. [EXCEPTIONS] Variances shall not be issued within a designated floodway if any increase in flood levels during the base flood discharge would result.
4. [EXCEPTIONS] Variances shall only be issued upon a determination that the [EXCEPTION] variance is the minimum necessary, considering the flood hazard, to afford relief.
5. [EXCEPTIONS] Variances shall only be issued upon:
...
 - b. A determination that failure to grant the [exception] variance would result in exceptional hardship to the applicant;
 - c. A determination that the granting of a [exception] variance will not result in increased flood heights, additional threats to public safety, extraordinary public expense, create nuisances, cause fraud on or victimization of the public or conflict with existing local laws or ordinances.
6. [EXCEPTIONS] Variances, or variances as interpreted in the National Flood Insurance Program are based on the general zoning law principle that they pertain to a physical piece of property; they are not personal in nature and do not pertain to the structure, its inhabitants, or to economic or financial circumstances. They primarily address small lots in densely populated

residential neighborhoods. As such, [EXCEPTIONS] variances from the flood elevations should be quite rare.

7. [EXCEPTIONS] Variances may be issued for nonresidential buildings in very limited circumstances to allow a lesser degree of floodproofing than watertight or dry-flood proofing where it can be determined that such action will have low damage potential, complies with all other [EXCEPTION] variance criteria except subsection (B)(1) of this section, and otherwise complies with KPB 21.06.060(A) and (B).
8. Any applicant to whom a [EXCEPTION] variance is granted shall be given written notice that the structure will be permitted to be built with a lowest floor elevation below the base flood elevation and that the cost of flood insurance will be commensurate with the increased risk resulting from the reduced lowest floor elevation.

SECTION 7. That KPB 21.06.070 is hereby amended as follows:

21.06.070. – Definitions.

...

“Anchored” or “anchoring” means a system of ties, anchors and anchoring equipment that will withstand flood and wind forces. The system must work in saturated soil conditions.

“Alteration of watercourse” means any action that will change the location of the channel occupied by water within the banks of any portion of a riverine waterbody.

...

“Coastal high hazard area” means [THE AREA SUBJECT TO HIGH VELOCITY WATERS DUE TO WIND, TIDAL ACTION, STORM, TSUNAMI OR ANY SIMILAR FORCE, ACTING SINGLY OR IN ANY COMBINATION RESULTING IN A WAVE OR SERIES OF WAVES OF SUFFICIENT MAGNITUDE, VELOCITY OR FREQUENCY TO ENDANGER PROPERTY AND LIVES] an area of special flood hazard extending from offshore to the inland limit of a primary frontal dune along an open coast and any other area subject to high velocity wave action from storms or seismic sources. The area is designated on the FIRM as Zone V1-30, VE, or V.

...

["EXCEPTION" MEANS A GRANT OF RELIEF FROM THE REQUIREMENTS OF THIS CHAPTER, WHICH PERMITS CONSTRUCTION IN A MANNER THAT WOULD OTHERWISE BE PROHIBITED BY THIS CHAPTER.]

["FEDERAL EMERGENCY MANAGEMENT AGENCY" IS THE AGENCY RESPONSIBLE FOR ADMINISTRATION OF THE NATIONAL FLOOD INSURANCE PROGRAM.

"FLOOD HAZARD AREA" MEANS THE LAND AREA COVERED BY THE FLOOD, HAVING A 1 PERCENT CHANCE OF OCCURRING IN ANY GIVEN YEAR. SEE ALSO "100-YEAR OR 1-PERCENT ANNUAL EXCEEDANCE PROBABILITY FLOOD.]

"Flood elevation study" means an examination, evaluation and determination of flood hazards and, if appropriate, corresponding water surface elevations, or an examination, evaluation and determination of mudslide (i.e., mudflow) and/or flood-related erosion hazards. Also known as a Flood Insurance Study (FIS).

...

"Functionally dependent use" means a use which cannot perform its intended purpose unless it is located or carried out in close proximity to water. The term includes only docking facilities, port facilities that are necessary for the loading and unloading of cargo or passengers, and ship building and ship repair facilities, and does not include long term storage or related manufacturing facilities.

"Historic structure" means any structure that is:

1. Listed individually in the National Register of Historic Places (a listing maintained by the Department of Interior) or preliminarily determined by the Secretary of the Interior as meeting the requirements for individual listing on the National Register;
2. Certified or preliminarily determined by the Secretary of the Interior as contributing to the historical significance of a registered historic district or a district preliminarily determined by the Secretary to qualify as a registered historic district;
3. Individually listed on a state inventory of historic places in states with historic preservation programs which have been approved by the Secretary of Interior; or
4. Individually listed on a local inventory of historic places in communities with historic preservation programs that have been certified either:
 - a. By an approved state program as determined by the Secretary of the Interior or
 - b. Directly by the Secretary of the Interior in states without approved programs.

...

“Recreational vehicle” means a vehicle that is:

1. Built on a single chassis;
2. 400 square feet or less when measured at the largest horizontal projection;
3. Designed to be self-propelled or permanently towable by a light duty truck; and
4. Designed primarily not for use as a permanent dwelling but as temporary living quarters for recreational, camping, travel, or seasonal use.

...

“Special Flood Hazard Area (SFHA)” means Flood hazard areas identified on the Flood Insurance Rate Map [AREAS OF HIGH RISK AS DEFINED IN THE CURRENT EFFECTIVE FIRM AND DFIRM] panels for the Kenai Peninsula Borough. These are the areas that will be inundated by the flood event having a 1-percent chance of being equaled or exceeded in any given year. See also "100-year or 1-percent annual exceedance probability flood.

...

"Variance" means a grant of relief from the requirements of this chapter, which permits construction in a manner that would otherwise be prohibited by this chapter.

SECTION 8. That KPB 21.50.055 is hereby amended as follows:

21.50.055. – Fines.

...

Code Chapter & Section	Violation Description	Daily Fine
...		
KPB 21.06.030([D]) <u>E</u>	Structure or activity prohibited by KPB 21.06	\$300.00
<u>[KPB 21.06.045]</u>	<u>[FAILURE TO OBTAIN A DEVELOPMENT PERMIT/VIOLATION OF SMFDA PERMIT CONDITIONS/FLOODPLAIN MANAGEMENT]</u>	<u>[\$300.00]</u>

Kenai Peninsula Borough
Office of the Borough Clerk

MEMORANDUM

TO: Assembly President
Kenai Peninsula Borough Assembly Members

FROM: Michele Turner, Borough Clerk (MT)

DATE: October 24, 2023

RE: Ordinance 2023-23: Amending KPB 20.30.280 and KPB 21.06 Regarding Floodplain Management to Adopt Required Changes to Remain Compliant with the National Flood Insurance Program (Mayor)

Per KPB 22.40.050(F), the borough clerk, or the clerk's designee in his or her absence, has the authority to revise pending resolutions and ordinances prior to assembly action, by filling in any blanks in the legislation stating advisory board recommendations made concerning the legislation. This serves as our memorandum to advise the assembly of same.

Conforming to the advisory boards' actions, the sixth and seventh Whereas clauses have been updated to read:

"WHEREAS, at the meeting of October 2, 2023, the Seward-Bear Creek Flood Service Area Board recommended approval by unanimous consent; and

WHEREAS, at the meeting of September 25, 2023, the Kenai Peninsula Borough Planning Commission recommended approval by unanimous consent; and"

Thank you.

LAYDOWN

Introduced by:

Ecklund

Date:

10/24/23

Action:

Vote:

KENAI PENINSULA BOROUGH RESOLUTION 2023-068

A RESOLUTION SUPPORTING THE COOPER LANDING COMMUNITY CLUB RECREATIONAL TRAILS PROGRAM GRANT APPLICATION

WHEREAS, the State of Alaska Division of Parks & Outdoor Recreation (DOPR) is Administering a Recreational Trails Program (RTP) to develop and repair recreational trails and trail-related facilities; and

WHEREAS, the Cooper Landing Trails Committee of the Cooper Landing Community Club and its partners are working on a RTP project proposal to purchase snow grooming equipment for its existing snow trails grooming program; and

WHEREAS, KPB Comprehensive Plan (2019) Goal 1 is, “Diversify and grow the Kenai Peninsula economy,” Focus Area Tourism and Recreation, Objectives A (outdoor recreation and tourism, resident health and quality of life), B (recreation trails, access, mobility), C (quality tourism destinations and resources), D (appeal of borough communities), and E (partnerships); and

WHEREAS, KPB Comprehensive Plan (2019) Goal 3 is, “Preserve and Improve Quality of Life...”, Focus Area Health, Objectives A (health and wellness of residents and communities) Strategy 1, and B (healthy, active seniors) Strategy 5, Focus Area Housing, Objective B (seniors remaining in their community);

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

SECTION 1. That the Kenai Peninsula Borough supports the Cooper Landing Trails Committee of the Cooper Landing Community Club in pursuing a RTP project proposal to purchase equipment for grooming snow trails for public use within the community and area of Cooper Landing.

SECTION 2. That this resolution is effective immediately upon adoption.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 24TH DAY OF OCTOBER, 2023.

Assembly President

ATTEST:

Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent:

LAYDOWN

Introduced by:

Johnson

Date:

10/24/23

Action:

Vote:

KENAI PENINSULA BOROUGH RESOLUTION 2023-069

A RESOLUTION REQUESTING THE GOVERNOR OF THE STATE OF ALASKA DESIGNATE BY PROCLAMATION THE AREA OF THE UPPER COOK INLET EAST SIDE SET NET FISHERY AS AN AREA IMPACTED BY AN ECONOMIC DISASTER IN 2023 AND SUPPORTING A RECOVERY PLAN

WHEREAS, commercial fishing in Cook Inlet was closed in 2023 for east side setnetters; and

WHEREAS, according to the Alaska Department of Fish and Game (ADF&G) Kenai River sockeye salmon escapement was 2,351,020. An estimated sport fishing harvest of 400,000 reduced the spawning escapement to approximately 1,950,000. The midpoint of the Sustainable Escapement Goal is 1,250,000. The actual spawning escapement is estimated to be 700,000 in excess of that management goal; and

WHEREAS, the upper end of the Biological Escapement Goal for the Kasilof River is 320,000 and in 2023 the Kasilof River sockeye salmon escapement was 932,896, therefore, the actual spawning escapement is estimated to be 632,896 in excess of the goal; and

WHEREAS, according to ADF&G 1,366,534 sockeye were harvested in 2023 by the commercial drift fishery, with a price per pound of \$1.57 and average sockeye weight of 5.5 pounds; and

WHEREAS, assuming east side setnetters (ESSN) would have harvested 45% of the 1,312,896 sockeye salmon that were in excess of ADF&G management goals in the two rivers and a conservative estimate of 20% of the sockeye salmon that were caught in the drift fishery, the loss to the east side setnet fishery is estimated to be 864,110 sockeye salmon; and

WHEREAS, at a 5.5 pound average that loss translates to 4,752,605 pounds and with a price of \$1.57 the loss in dollars would be \$7,461,589, and spread evenly over the 435 permits in the ESSN fishery, the loss is \$17,153 per permit; and

WHEREAS, the Upper Cook Inlet ESSN is a unique Alaska fishery, 86% of the participants are Alaskan residents 80% of which are Kenai Peninsula Borough residents; and

WHEREAS, AS 44.33.285 authorizes the governor, upon recommendation of the commissioner of commerce, community, and economic development, to designate by proclamation an area as an area impacted by an economic disaster; and

WHEREAS, AS 44.33.310(3) provides that an economic disaster occurs where the annual income to workers in the designated area dropped below the average annual income for the base period, which is, for a fisheries failure, the years during which a fishery produced at economically representative levels as determined by the Department of Fish and Game; and

WHEREAS, the Kenai Peninsula Borough is a political subdivision of the State of Alaska; and

WHEREAS, an economic disaster declaration by the Governor would allow the legislature to appropriate funds for assistance grants and the governor may recommend in the governor's budget that capital projects planned for the area be accelerated and other steps may be taken as provided in AS 44.33.285 - .310 to accelerate the recovery from this disaster; and

WHEREAS, the Kenai Peninsula Fishermen's Association has urged the Kenai Peninsula Borough to ask the Governor of the State of Alaska to declare an economic disaster for the Upper Cook Inlet ESSN salmon commercial fisheries for 2023 due to the complete fishery closure of the 2023 season;

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

SECTION 1. That the Kenai Peninsula Borough Assembly respectfully requests that Commissioner Julie Sande, Department of Commerce, Community and Economic Development, recommend to Governor Dunleavy to designate, by proclamation, the areas of the Kenai Peninsula Borough affected by the 2023 Upper Cook Inlet ESSN Fishery closure as area impacted by an economic disaster.

SECTION 2. That the Kenai Peninsula Borough Assembly respectfully requests that Governor Dunleavy designate by proclamation, as described in AS 44.33.285, the area of the Upper Cook Inlet ESSN Fishery as an area impacted by an economic disaster and that the State of Alaska implement a recovery plan that provides private assistance and takes other actions that benefit commercial fisheries participants and others that rely on this important fishery resource.

SECTION 3. The Assembly also respectfully requests that the State of Alaska urge the Federal Department of Commerce and all other applicable federal agencies to render private and public assistance to all affected persons and entities.

SECTION 4. That a copy of this resolution will be provided to Commissioner Julie Sande, Department of Commerce, Community and Economic Development, and to the Office of Governor Mike Dunleavy.

SECTION 5. That a copy of this resolution will be provided to State Senator Jesse Bjorkman and State Senator Gary Stevens, State Representative Ben Carpenter, State Representative Justin Ruffridge, State Representative Louise Stutes, and State Representative Sarah Vance.

SECTION 6. That this resolution is effective upon adoption.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 24TH DAY OF OCTOBER, 2023.

Assembly President

ATTEST:

Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent:

Kenai Peninsula Borough Assembly

MEMORANDUM

TO: Members, Kenai Peninsula Borough Assembly

FROM: Brent Johnson, Assembly President BJ

DATE: October 20, 2023

SUBJECT: LAYDOWN Resolution 2023-069, Requesting the Governor of the State of Alaska Designate by Proclamation Area of the Upper Cook Inlet East Side Set Net Fishery as an Area Impacted by an Economic Disaster in 2023 and Supporting a Recovery Plan (Johnson)

For the first time since the first Cook Inlet cannery was built on the banks of the Kasilof River in 1882, setnetting on the east side of Cook Inlet was closed for an entire season. The cultural and social loss is both emotional and painful. The economic loss is great and it is to this loss that the east side setnet fishery seeks government help.

Alaska Statutes 44.33.285 states: "The governor may, upon recommendation of the commissioner of commerce, community, and economic development, designate by proclamation an area as an area impacted by an economic disaster. When an area is so designated, the legislature may appropriate money for assistance grants and the governor may recommend in the governor's budget submission that capital projects planned for the area be accelerated and that new projects be funded for the area. The proclamation may provide that waivers of capital projects requirements, as authorized in AS 44.33.300, become effective only to the extent set out in the proclamation."


Your consideration is appreciated.

Kenai Peninsula Borough

Office of the Borough Mayor

MEMORANDUM

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

FROM: Peter A. Micciche, Mayor 

DATE: October 12, 2023

RE: Confirmation of Ben Hanson as Director of Information Technology

Pursuant to Chapter 2.20 of the Kenai Peninsula Borough Code, the name of Ben Hanson is submitted for confirmation as the Director of Information Technology.

KPB 2.20.030 states:

The assembly shall examine the qualifications of the executive for determining whether they comply with the requirements prescribed by statute or ordinance for the position occupied. If they comply, the assembly shall so find and shall confirm the appointment. If they find the executive not qualified, they shall deny confirmation and the mayor shall thereafter hire a qualified person. No more than 31 days shall pass after the mayor has submitted the name of a new executive officer before the assembly shall determine by majority vote whether or not the qualifications set by statute and ordinance have been met. Failure to consider the matter within this time shall be deemed to constitute a finding that the officer possesses the requisite qualifications.

Mr. Hanson's resume and job description are attached. Based on his qualifications, past experience, accomplishments, and proven performance, I strongly recommend confirmation.

**Ben Hanson**

Profile

Through my long career with the Kenai Peninsula Borough I have developed a unique combination of technology skills and management strengths. The borough's broad scope of services, and a culture of IT self sufficiency, necessitated near continuous exploration of new(to KPB) technologies. This persistent change, coupled with 12 years of working with KPB's large and diverse management team allowed me to grow and maintain my technical capacity, while also developing a capacity to understand an organization's business needs and how technology could be applied to support their mission.

Key Competencies

- Technology Strategy Development
- IT Operations Management
- Compliance and Risk Mitigation
- Cost-Efficient Resource Management
- Cross-Functional Collaboration
- Innovation and Digital Transformation
- Data Security and Privacy

Experience

TECHNOLOGY DIRECTOR, GERE TACTICAL INC – NOVEMBER 2022 TO JULY 2023

Managed business critical technology and communication contracts and implementation through a complex business leadership transition.

IT DIRECTOR, KENAI PENINSULA BOROUGH – OCTOBER 2010 TO OCTOBER 2022

Raised awareness of technology with all KPB departments, fostering a consistent understanding of technology impacts within KPB management culture.
Transformed KPB IT Development from a mainframe support group to a value-add development group, which embedded IT into all facets of KPB business administration. This effort has allowed IT to remain relevant as KPB business needs change over time.

Experience (cont'd)

IT/SYSTEM ADMIN, KENAI PENINSULA BOROUGH – FEBRUARY 2002 TO OCTOBER 2010

Transformed support culture to a “remote first” approach, and increased use of automation, allowing KPb’s IT Department to support an ever expanding environment with minimal staffing changes.

REMOTE SYSTEM ADMIN, SIEMENS BUSINESS SERVICES (ENTEX) – DECEMBER 1999 TO MAY 2001

As part of a large infrastructure team, provided outsourced remote technology support for a nation-wide insurance firm. Supported 900+ Windows servers in a full remote environment.



Position Description

Kenai Peninsula Borough

Director of Information Technology

Service Type: Administrative, Level 7

Definition: Under the general direction and supervision of the borough mayor and/or his designee, the Information Technology (IT) Director is responsible for the operation, management and administration of Information Technology department as set forth in KPB 2.35.

Minimum Qualifications: A Bachelor of Science degree in a related field and four years' experience in programming and analysis, or system/network administration and design. Relevant experience may be substituted for education on a year-for-year basis. Must have demonstrated the ability to supervise a subordinate staff. Working knowledge and understanding of client/server, database, email, network, security and telephony systems. Proficiency with local government business solutions development is desirable.

Essential Functions:

1. Supervises, directs and coordinates both IT Support and IT Application Development personnel.
2. Plans, develops and evaluates Borough-wide IT activities to ensure goals and objectives are accomplished.
3. Provides technical direction and assistance to all IT staff.
4. Manages technical support activities for the borough's IT services, ensuring timely and courteous support of borough computing users.
5. Ensures maintenance, operation and recoverability of borough technology resources.
6. Prepares and administers an annual operating budget for the IT department.
7. Confers with departments to identify information technology needs and recommends hardware and software solutions.

Position Description – Director of Information Technology
Essential Functions (continued)

8. Prepares and implements policies, procedures and standards relating to information technology systems.
9. Assists applications development staff to efficiently utilize technology resources.

Other Functions:

1. Other related duties as assigned.

Physical Demands: While performing the duties of this job, the employee is frequently required to use hands and fingers dexterously to operate office equipment, and to communicate orally; regularly required to sit and occasionally required to stand, walk, stoop, kneel, or crouch, and reach with hands and arms. The employee must occasionally transport up to 50 pounds. Specific vision abilities required include close vision and the ability to adjust focus. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Position Description Record:

Date Updated: 10.06.2022

Reason for Update: Revised

Date Updated: 10.2011

Reason for Update: Revised (mad)

Date Updated: 11.01.2011

Reason for Update: Adopted by Borough Assembly, Resolution 2011-105

Date Updated: 06.20.2023

Reason for Update: Chang from level 6 to 7
