

Kenai Peninsula Borough

Assessing Department

MEMORANDUM

TO: Peter Ribbens, Assembly President
Members, KPB Assembly

THRU: Peter A. Micciche, Mayor *PM*

FROM: Adeena Wilcox, Borough Assessor *aw*
Brandi Harbaugh, Finance Director *BH*

DATE: March 20, 2025

RE: Resolution 2025- 016, Approving the Correction of Manifest Clerical Errors on Real Property Accounts and Approval of a Refund in Excess of \$10,000 (Mayor)

During a yearly audit of real property accounts it has been determined that two parcels received a corrected assessment notice but the amount on the roll at time of certification had an input in error. This tax error is considered a manifest clerical error which the Assembly can correct at any time pursuant to AS 29.45.500(C) and KPB 5.12.042.

Pursuant to KPB 5.12.042 (A)(4), Assembly approval is required for correcting any manifest clerical error in excess of \$10,000. Simple rate of interest at 8% is to be included as required by KPB 5.12.042(D).

The Assessing Department has implemented an additional audit procedure to avoid this issue in the future.

The resolution, if adopted, will approve the correction of the manifest clerical errors and allow the administration to refund the taxpayer the difference in real property taxes paid and the actual amount that should have been assessed on KPB Parcel Identification Numbers 04901311 and 04945011LH01 owned by Cook Inlet Natural Gas Storage Alaska LLC.

Your consideration is appreciated.