

Introduced by:
Date:
Action:
Vote:

Mayor
04/01/25

**KENAI PENINSULA BOROUGH
RESOLUTION 2025-016**

**A RESOLUTION APPROVING THE CORRECTION OF MANIFEST
CLERICAL ERRORS ON REAL PROPERTY ACCOUNTS AND
APPROVAL OF A REFUND IN EXCESS OF \$10,000**

WHEREAS, 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

WHEREAS, the KPB has determined that two real property parcels had incorrect value changes after the 2024 assessment notices were mailed; and

WHEREAS, Assembly approval is required for correcting any manifest clerical error which may result in a refund in excess of \$10,000, excluding interest; and

WHEREAS, pursuant to AS 29.45.500(c) and KPB 5.12.042, the Assembly may correct manifest clerical errors at any time; and

WHEREAS, correcting the manifest clerical error on KPB Parcel Identification Number 04901311 (owned by Cook Inlet Natural Gas Storage Alaska LLC) in the principal amount of \$11,049.30 and accrued interest of \$147.32 for a total refund of \$11,196.62; and

WHEREAS, correcting the manifest clerical error on KPB Parcel Number 04945011LH01 (owned by Cook Inlet Natural Gas Storage Alaska LLC) in the principal amount of \$11,632.12, and accrued interest of \$155.09 for a total refund of \$11,787.21;

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

SECTION 1. That the administration is authorized to correct the manifest clerical errors which caused KPB Parcel Identification Numbers 04901311 and 04945011LH01 to be over-assessed.

SECTION 2. That after appropriate corrections to the records are made the taxpayer will be refunded the difference in the real property taxes paid and the actual amount that should have been assessed if not for the manifest clerical errors, and the simple rate of interest at 8 percent per annum will be included as required by KPB 5.12.042(D).

SECTION 3. That this resolution is effective retroactively to February 28, 2025.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 1ST DAY APRIL 2025.

Peter Ribbens, Assembly President

ATTEST:

Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent: