

Introduced by: Mayor  
Date: 04/17/18  
Action: Adopted  
Vote: 9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH  
RESOLUTION 2018-019**

**A RESOLUTION APPROVING THE CORRECTION OF MANIFEST CLERICAL  
ERRORS ON CERTAIN BUSINESS PERSONAL PROPERTY ACCOUNTS AND  
APPROVAL OF 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 made by a borough employee in the performance of typing, record keeping, filing, measuring or other similar duties; and
- WHEREAS,** AT&T Mobility, LLC, is assessed tax on twelve Business Personal Property accounts; and
- WHEREAS,** pursuant to borough code the first \$100,000 of the assessed value of business personal property is exempt from borough tax; and
- WHEREAS,** it was recently discovered by the borough that several typographical errors made during data entry for the 2017 tax assessment resulted in certain assets of AT&T Mobility, LLC being over-assessed; and
- WHEREAS,** the typographical errors occurred on eight of the twelve accounts for AT&T Mobility, LLC.; and
- WHEREAS,** due to the need to change the assessed value on eight of the effected accounts and the effect the changes will have on the overall distribution of the exempted tax, it is necessary to adjust all twelve of the Business Personal Property accounts for AT&T Mobility, LLC.; and
- WHEREAS,** the typographical errors that resulted in an over-assessment of certain business personal property was a manifest clerical error; 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,** assembly approval is required for correcting any manifest clerical errors which result in a tax refund in excess of \$10,000; and
- WHEREAS,** correcting the manifest clerical errors in this case will result in a refund, including the over-assessed city tax and interest accrued, of \$32,162.74;

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

**SECTION 1.** That the manifest clerical error which caused the Business Personal Property of AT&T Mobility, LLC to be over-assessed is corrected.

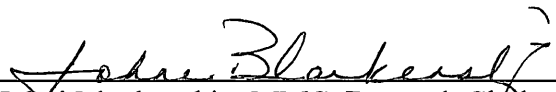
**SECTION 2.** That the administration shall make appropriate corrections to the records and refunds to AT&T Mobility, LLC for the difference in the business personal property taxes paid and the actual amount that should have been assessed if not for the manifest clerical error.

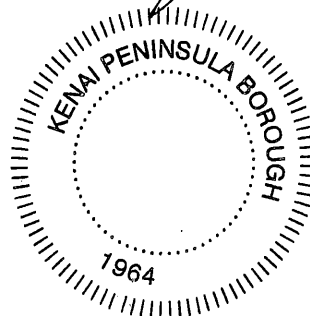
**SECTION 3.** That this resolution takes effect immediately upon its adoption.

**ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 17TH DAY OF APRIL, 2018.**

  
Wayne H. Ogle, Assembly President

ATTEST:

  
Johni Blankenship, MMC, Borough Clerk



Yes: Bagley, Blakeley, Carpenter, Cooper, Dunne, Fischer, Hibbert, Smalley, Ogle  
No: None  
Absent: None