



Kenai Peninsula Borough
Assessing Department

MEMORANDUM

TO: Wayne Ogle, Assembly President
Kenai Peninsula Borough Assembly Members

THRU: Charlie Pierce, Borough Mayor 

FROM: Tom Anderson, Director of Assessing 

DATE: August 5, 2018

RE: Resolution 2018-019, Approving the Correction of Manifest Clerical Errors on Certain Business Personal Property Accounts and Approval of Refund in Excess of \$10,000 (Mayor)

AT&T Mobility, LLC is assessed tax on twelve business personal property accounts. 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. This clerical error in data entry 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 which results in a tax refund in excess of \$10,000. This resolution if adopted will approve the correction of the manifest clerical error and allow the administration to refund 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.

Your consideration is appreciated.