

Kenai Peninsula Borough
Assessing Department

MEMORANDUM

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

THRU: Charlie Pierce, Mayor *CP*

FROM: Denis Mueller, Acting Director of Assessing *DM*

DATE: November 8, 2018

RE: Resolution 2018- 049, Approving the Correction of Manifest Clerical Errors on a Real Property Account and Approval of a Refund of Taxes Dating Back More than Five Years (Mayor)

The borough has determined that a real property parcel has been taxed for over five years as having a structure on it when in fact the structure sits on the adjacent parcel. 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 dating back more than five years with interest paid at the simple rate of 8 percent per annum.

This resolution if adopted will approve the correction of the manifest clerical errors and allow the administration to refund the taxpayer for the difference in the real property taxes paid and the actual amount that should have been assessed on KPB Parcel Identification Number 18550302.

Your consideration is appreciated.