

Introduced by: Mayor
Date: 11/20/18
Action: Adopted
Vote: 9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH
RESOLUTION 2018-049**

**A RESOLUTION 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**

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, 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; and

WHEREAS, assembly approval is required for correcting any manifest clerical errors dating back more than five years;

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 errors in this case will result in a refund in the principal amount of \$1,186.34 and interest accrued of \$251.18 for a total refund of \$1,437.52;

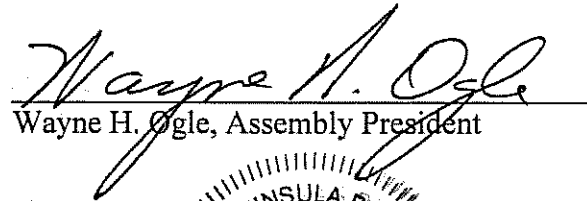
NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

SECTION 1. That the administration is authorized to correct manifest clerical errors which caused the KPB Parcel Identification Number 18550302 to be over-assessed.

SECTION 2. That the administration shall make appropriate corrections to the records and refund the taxpayer 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 as required by KPB 5.12.042(D).

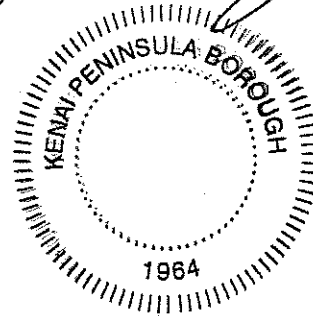
SECTION 3. That this resolution takes effect immediately upon its adoption.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS
20TH DAY OF NOVEMBER 2018.


Wayne H. Ogle, Assembly President

ATTEST:


John Blankenship, MMC, Borough Clerk



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