Submitted by: Chairman of the Assembly at the Request of the Mayor

Prepared by: Department of Finance For Reading: March 19, 2002

APPROVED

ANCHORAGE, ALASKA 'AR NO. 2002- 81

A RESOLUTION AUTHORIZING THE GRANTING OF TAX REFUND AS A RESULT OF MANIFEST CLERICAL ERROR ON REAL PROPERTY ACCOUNT 010-141-11-002

WHEREAS, Jonathan R. and Denise P. Seibel were the owners of record of Real Property Account Number 010-141-11-002 January 1, 2000, and

WHEREAS, during this period the property was listed as 1,947 square feet in area, and

WHEREAS, during this period the unit was actually 1,565 square feet in area, and

WHEREAS, this listing constitutes a manifest clerical error, and

WHEREAS, Alaska Statute 29.45.500 (c) allows a governing body to correct manifest clerical errors at any time, and

WHEREAS, the refund for the tax years involved totals \$455.92 plus interest at 8 percent per annum to the date of payment.

NOW THEREFORE, the Anchorage Assembly resolves:

Section 1. That the sum of \$455.92 for principal plus interest at 8 percent per annum to the date of payment is hereby refunded.

Section 2. This resolution shall take effect immediately upon passage and approval by the Anchorage Municipal Assembly.

PASSED AND APPROVED by the Anchorage Assembly this 19th day of March, 2002.

Chair

ATTEST:

MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

AM NO. <u>271-20</u>02

Meeting Date March 19, 2002

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30 31 32 From: Mayor

Subject: Tax Refund as a Result of Manifest Clerical Error on Real Property Account 010-141-11-002

Jonathan R. and Denise P. Seibel were the owners of record of Real Property Account Number 010-141-11-002 on January 1, 2000. For this tax year, the area of the condominium unit was listed on Municipal records as 1,947 squarefeet.. After further review, the Assessor agrees that the actual area should have been listed as 1,565 square feet. The original valuation for 2000 on this parcel constitutes a manifest clerical error.

Alaska Statute 29.45.500 (c) allows a "governing body to correct manifest clerical errors at any time."

If the Assembly passes this resolution, a refund of the taxes that are owed for is warranted. The applicable tax year, property value affected and adjustment is as follows:

<u>Year</u>	<u>Original Value</u>	Corrected Value	<u>Adjustmen</u> t	Mill Rate	Tax Difference
2000	\$186,300	\$160,600	\$25,700	.01774	\$455.92

Based on the revised value the tax refund is \$455.92. Interest at eight per cent per annum from the year of payment is estimated to be \$73.22.

The Administration recommends approval of AR______20

2002-81

CONCURRENCE

Harry J. Kieling

Municipal Manager

PREPARED BY

Kate Giard

Chief Fiscal Officer

RESPECTFULLY SUBMITTED:

George P. Wuerch

Mayor

AR 2002-81

Municipality of Anchorage MUNICIPAL CLERK'S OFFICE

Agenda Document Control Sheet

An 2002 - 81 (SEE REVERSE SIDE FOR FURTHER INFORMATION) SUBJECT OF AGENDA DOCUMENT DATE PREPARED 1 A Resolution Authorizing the Granting of Tax Refund as a March 4, 2002 Result of Manifest Clerical Error on Real Property Account 010-141-11-002 Indicate Documents Attached AO X AR X AM AIM DEPARTMENT NAME DIRECTOR'S NAME Kate Giard THE PERSON THE DOCUMENT WAS ACTUALLY PREPARED BY HIS/HER PHONE NUMBER 3 Rich Luboff 343-6610 4 COORDINATED WITH AND REVIEWED BY INITIALS DATE X Mayor Heritage Land Bank Merrill Field Airport Municipal Light & Power Port of Anchorage Solid Waste Services Water & Wastewater Utility X Municipal Manager Cultural & Recreational Services **Employee Relations** Χ Finance, Chief Fiscal Officer Health & Human Services Office of Management and Budget Management Information Services Police Planning, Development & Public Works **Development Services** Facility Management Planning Project Management & Engineering Street Maintenance Traffic Public Transportation Department Purchasing Municipal Attorney Municipal Clerk Other Special Instructions/Comments 9.B. astin ASSEMBLY HEARING DATE REQUESTED PUBLIC HEARING DATE REQUESTED 6