

CLERK'S OFFICE
APPROVED

Date: 4-16-02

Submitted by: Chairman of the Assembly at the
Request of the Mayor
Prepared by: Department of Finance
For Reading: April 16, 2002

ANCHORAGE, ALASKA
AR NO. 2002- 104

A RESOLUTION AUTHORIZING THE GRANTING OF TAX REFUND AS A RESULT OF
MANIFEST CLERICAL ERROR ON REAL PROPERTY ACCOUNT 012-512-73

WHEREAS, Stonegate Townhouse Homeowners Association was the owner of record of Real Property Account Number 012-512-73 during the period beginning April 29, 1998 through January 1, 2000, and

WHEREAS, during this period the property was assessed based upon the assumption that this parcel could be sold as a separate entity, and

WHEREAS, during this period this property is a common area to Stonegate Townhouses and its value is contained within that of the individual units, and

WHEREAS, this incorrect assumption 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 \$3,007.75 plus interest at 8 percent per annum to the date of payment.

NOW THEREFORE, the Anchorage Assembly resolves:

Section 1. That the sum of \$3,007.75 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 16th day of April, 2002.

Dick
Chair

ATTEST

Suz Meyer
Municipal Clerk



MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

AM No. 357-2002

Meeting Date: April 16, 2002

From: Mayor

Subject: Tax Refund as a Result of Manifest Clerical Error on Real Property Account 012-512-73

Stonegate Townhouse Homeowners Association was the owner of record of Real Property Account Number 012-512-73 April 29, 1998 through January 1, 2000. Although Wilson and Cange Development Company was the owner of record on January 1, 1998, the Homeowners Association paid the taxes in that year. The Municipal Assessor estimated this property to be marketable as a separate entity. After further review, the Assessor agrees that the value of this lot is included within the amenity value of the condominiums within the project and that the parcel serves as a common area. The original valuations for 1998, 1999 and 2000 on this parcel constitute 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 paid for 1998, 1999, and 2000 is warranted. The applicable tax year, property values affected and adjustments are as follows

Year	Original Value	Corrected Value	Adjustment	Mill Rate	Tax Difference
2000	\$55,300	\$0	\$55,300	.01774	\$ 981.02
1999	\$55,300	\$0	\$55,300	.01816	\$1,004.24
1998	\$55,300	\$0	\$55,300	.01849	\$1,022.49

Based on the revised value the tax refund is \$3,007.75. Interest at eight per cent per annum from the year of payment is estimated to be \$727.90

THE ADMINISTRATION RECOMMENDS APPROVAL OF AR 2002- 104

Concurrence

Harry J. Kielling, Jr.
Municipal Manager

Respectfully Submitted

George P. Wuerch
Mayor

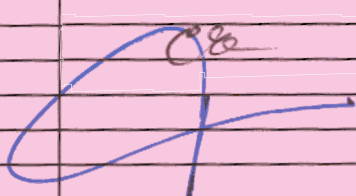
Prepared by:

Kate Giard
Chief Fiscal Officer

Municipality of Anchorage
MUNICIPAL CLERK'S OFFICE
Agenda Document Control Sheet

Apr 2002 - 104

(SEE REVERSE SIDE FOR FURTHER INFORMATION)

1	SUBJECT OF AGENDA DOCUMENT Tax Refund as a Result of Manifest Clerical Error on Real Property Account 012-512-73	DATE PREPARED	
		Indicate Documents Attached <input type="checkbox"/> AO <input checked="" type="checkbox"/> AR <input checked="" type="checkbox"/> AM <input type="checkbox"/> AIM	
2	DEPARTMENT NAME Finance	DIRECTOR'S NAME Kate Giard	
3	THE PERSON THE DOCUMENT WAS ACTUALLY PREPARED BY Marty McGee	HIS/HER PHONE NUMBER 343-6897	
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		4/5/02
	Cultural & Recreational Services		
	Employee Relations		
X	Finance, Chief Fiscal Officer		4/6/02
	Fire		
	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		
5	Special Instructions/Comments		
	<i>G.B. Retina</i>		
6	ASSEMBLY HEARING DATE REQUESTED <i>4/16/02</i>	7	PUBLIC HEARING DATE REQUESTED —

2002 APR -8 AM 7:54
 CLERK'S OFFICE
 M.O.A.