

CLERK'S OFFICE
APPROVED

Submitted by: Chairman of the Assembly at the Request of the Mayor
Prepared by: Department of Finance
For Reading: June 11, 2002

1 Date: 6-11-02

2 ANCHORAGE, ALASKA
3 AR NO. 2002-197
4
5

6 A RESOLUTION AUTHORIZING THE GRANTING OF TAX REFUND AS A RESULT OF
7 MANIFEST CLERICAL ERROR ON REAL PROPERTY ACCOUNTS 041-091-42
8 AND 041-091-44
9

10 WHEREAS, Ian W. Moore and Jennifer A. Joliff were the owners of record of Real Property
11 Account Numbers 041-091-42 and 041-091-44 during the period beginning January 1, 1999
12 through January 1, 2000, and
13

14 WHEREAS, during this period the property was taxed based upon mill rate for tax
15 district 43, and
16

17 WHEREAS, during this period the property was receiving services which should have
18 placed it in tax district 16, and
19

20 WHEREAS, this incorrect listing constitutes a manifest clerical error, and
21

22 WHEREAS, Alaska Statute 29.45.500 (c) allows a governing body to correct manifest
23 clerical errors at any time, and
24

25 WHEREAS, the refund for the tax year involved totals \$279.60 plus interest at 8 percent
26 per annum to the date of payment.
27

28 NOW THEREFORE, the Anchorage Assembly resolves:
29

30 Section 1. That the sum of \$279.60 for principal plus interest at 8 percent per annum to
31 the date of payment is hereby refunded.
32

33 Section 2. This resolution shall take effect immediately upon passage and approval by
34 the Anchorage Municipal Assembly.
35

36 PASSED AND APPROVED by the Anchorage Assembly this 11th day of June,
37 2002.
38

39 
40 Chair

41 ATTEST:

42 
43 Municipal Clerk
44

MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

AM NO. 547-2002

Meeting Date June 11, 2002

From: Mayor

Subject: Tax Refund as a Result of Manifest Clerical Error on Real Property Accounts 041-091-42 and 041-091-44

Ian W. Moore and Jennifer A. Joliff were the owners of record of Real Property Accounts 041-091-42 and 041-091-44 during the period beginning January 1, 1999 through January 1, 2000. In 1998 these two parcels were listed as receiving services that placed them in tax district 43. In fact, these parcels were receiving services that should have placed them in tax district 15. This incorrect listing 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 were over-paid from 1999 through 2000 is warranted. The applicable tax years, property values affected and value adjustments are as follows:

Parcel 041-091-42

Year	Value	Original Mill Rate	Original Tax	Corrected Mill Rate	Corrected Tax	Tax Difference
2000	\$46,500	.01385	\$644.03	.01235	\$574.28	\$69.75
1999	\$46,700	.01396	\$651.93	.01246	\$581.88	\$70.05

Parcel 041-091-44

Year	Value	Original Mill Rate	Original Tax	Corrected Mill Rate	Corrected Tax	Tax Difference
2000	\$46,500	.01385	\$644.03	.01235	\$574.28	\$69.75
1999	\$46,700	.01396	\$651.93	.01246	\$581.88	\$70.05

Based on the revised mill rates the tax refund is \$279.60. Interest at eight per cent per annum from the year of payment is estimated to be \$56.16.

The Administration recommends approval of AR 2002-197

CONCURRENCE

Harry J. Kieling, Jr.
Municipal Manager

PREPARED BY:

Kate Ward
Chief F


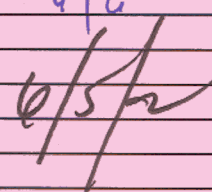
RESPECTFULLY SUBMITTED

George P. Wuerch
Mayor

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

Apr 2002 - 197

(SEE REVERSE SIDE FOR FURTHER INFORMATION)

1	SUBJECT OF AGENDA DOCUMENT Tax Refund as a Result of Manifest Clerical Error on Real Property Accounts 041-091-42 and 041-091-44	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	<i>mm</i>	<i>4/6</i>
	Cultural & Recreational Services		
	Employee Relations		
X	Finance, Chief Fiscal Officer ✓		
	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 <div style="text-align: center; margin-top: 20px;"> <i>addendum</i> <i>after</i> </div>		
6	ASSEMBLY HEARING DATE REQUESTED JUN 11 2002	7	PUBLIC HEARING DATE REQUESTED

2002 JUN -6 AM 11:39
 CLERK'S OFFICE
 M.O.A.