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

Prepared by: Department of Finance For Reading: June 25, 2002

CLERK'S OFFICE **APPROVED** 6-25-02

ANCHORAGE, ALASKA AR NO. 2002-205

A RESOLUTION AUTHORIZING THE GRANTING OF TAX REFUND AS A RESULT OF MANIFEST CLERICAL ERROR ON REAL PROPERTY ACCOUNT 012-563-52

WHEREAS, Edward B and Sheryl Deveau were the owners of record of Real Property Account Number 012-563-52 during the period beginning December 31, 1996 through January 1, 2001, and

WHEREAS, during this period the size of the residence on this parcel was listed as 3,272 square feet, the number of bathrooms was indicated to be 2, the quality rating was B, and the deck size was shown as 0 square feet, and

WHEREAS, during this period the actual size of the residence on this parcel was 2,889 square feet, the number of bathrooms was 3, the quality was A-, and the deck size was 416 square feet, and

WHEREAS, the previously listed information 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 \$1,003 plus interest at 8 percent per annum to the date of payment.

NOW THEREFORE, the Anchorage Assembly resolves:

Section 1. That the sum of \$1,003. 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 25 day of June 2002.

ATTEST:

41

#### MUNICIPALITY OF ANCHORAGE

### ASSEMBLY MEMORANDUM

## AM NO. 566-2002

Meeting Date June 25, 2002

From: Mayor

 Subject: Tax Refund as a Result of Manifest Clerical Error on Real Property Account 012-563-52

Edward B. and Sheryl Deveau were the owners of record of Real Property Account Number 012-563-52 from December 31,1996 through January 1, 2001. During this period of time, several items in the Assessor's record differed from those items that were on the property. The size of the residence was listed as 3,272 square feet, the number of bathrooms was indicated to be 2, the quality rating was B, and the deck size was shown as 0 square feet. Upon further review the size of the residence was actually 2,889 square feet, there were 3 bathrooms, the quality rating was A-, and the deck was 416 square feet in area. The original valuations for 1997, 1998, 1999, 2000 and 2001 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 1997, 1998, 1999, 2000 and 2001 is warranted. The applicable tax year, property values affected and adjustments are as follows:

<u>Year</u>	Original Value	Corrected Value	<u>Adjustment</u>	Mill Rate	Tax Difference
2001	\$271,400	\$259,800	\$11,600	.01800	\$208.80
2000	\$257,800	\$246,900	\$10,900	.0177 <b>4</b>	\$193.37
1999	\$256,300	\$245,200	\$11,100	.01816	\$201.58
1998	\$260,200	\$248,900	\$11,300	.018 <del>49</del>	\$208.94
1997	\$238,300	\$228,100	\$10,200	.01867	\$190.43

Based on the revised value the tax refund is \$1,003.11 Interest at eight per cent per annum from the year of payment is estimated to be \$239.95.

The Administration recommends approval of AR 2002-205

Harry Kieling

CONCURRENC

Municipal Mahager

PREPARED BY:

Chief Figural Office

Chief Fiscal Officer

RESPECTFULLY SUBMITTED

George P Wuerch

Mayor

# Municipality of Anchorage MUNICIPAL CLERK'S OFFICE

# **Agenda Document Control Sheet**

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	Agenda Doc	ument Con	itroi Sneet		AR 2002 - 2	15	
(SEE I	REVERSE SIDE FOR FURTHER INFORMATION)				//	_	
4	SUBJECT OF AGENDA DOCUMENT		DATE PREPARED				
1	Tax Refund as a Result of Manifest Clerical Error	1					
	Property Account 012-563-52 71,003.11	1+					
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	DEPARTMENT NAME		DIRECTOR'S NAME				
2	Finance		Kate Giard				
-	THE PERSON THE DOCUMENT WAS ACTUALLY PREPARED BY		HIS/HER PHONE NUMBER				
3			343-6897				
	Marty McGee						
4	COORDINATED WITH AND REVIEWED BY	INIT	IITIALS		DATE		
Χ	Mayor					_	
	Heritage Land Bank						
	Merrill Field Airport						
	Municipal Light & Power						
	Port of Anchorage						
	Solid Waste Services						
	Water & Wastewater Utility				1		
Χ	Municipal Manager	ALV	)	4	117		
	Cultural & Recreational Services				. /		
	Employee Relations /			1	1		
X	Finance, Chief Fiscal Officer	-		(11)	5/100		
	Fire	V		-	1		
	Health & Human Services				-		
	Office of Management and Budget						
	Management Information Services						
	Police						
	Planning, Development & Public Works						
	Development Services						
	Facility Management						
	Planning						
	Project Management & Engineering						
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	Traffic						
	Public Transportation Department						
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