

CLERK'S OFFICE
APPROVED

Date: 5-13-03

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

Prepared by: Finance Department

Date: May 13, 2003

ANCHORAGE, ALASKA

AR No. 2003- 124

A RESOLUTION AUTHORIZING THE GRANTING OF TAX REFUND AS A RESULT OF
MANIFEST CLERICAL ERROR ON REAL PROPERTY PARCEL NO. 050-041-05-000.

WHEREAS, Annie Nelson-Wheeler and David E. Wheeler are the owner's of Real Property
Parcel No. 050-041-05-000 for the tax years 1991-2001, and

WHEREAS, during this period a mobile home on the property was assessed as both real and
personal property, and

WHEREAS, during this period, the mobile home should have been correctly assessed only as
personal property, and

WHEREAS, this 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

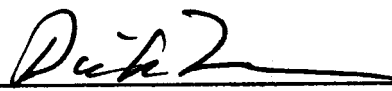
WHEREAS, the refund of taxes and penalties for the tax years involved totals \$878.42 including
interest at 8 percent per annum to date of payment.

NOW THEREFORE, the Anchorage Assembly resolves:


Section 1. That the sum of \$878.42 including interest at 8 percent per annum to the date of
payment is hereby refunded.

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

PASSED AND APPROVED by the Assembly this 13th day of May, 2003.


Chairman

ATTEST:


Municipal Clerk

AM 434 -2003



MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

AM No. 434-2003

Meeting Date: May 13, 2003

From: Mayor

Subject: Tax Revision Resulting from a Manifest Clerical Error on Real Property Parcel No. 050-041-05-000

THE ADMINISTRATION RECOMMENDS APPROVAL OF ASSEMBLY RESOLUTION NO.AR 2003-124 AUTHORIZING TAX REFUND DUE TO MANIFEST CLERICAL ERROR.

Annie Nelson-Wheeler and David E. Wheeler have owned this property since March 1991. During an inspection by one of the Property Appraisal staff in 2002, it was discovered that a mobile home on the property has been assessed both as real and personal property. It was concluded that the mobile home was correctly assessed only as personal property, and the real property valuation of the mobile home was overstated and in error for 1991-2001. Reduction in property value after correcting this error for 1991-2001 indicate the owners paid excess taxes and penalties that should be refunded with interest.

Taxes with interest to be refunded are

<i>Year</i>	<i>Tax Refund</i>	<i>Interest</i>	<i>Total</i>
1991	\$48.93	\$44.56	\$93.49
1992	\$52.86	\$44.54	\$97.40
1993	\$50.02	\$37.55	\$87.57
1994	\$53.38	\$35.80	\$89.18
1995	\$53.50	\$31.60	\$85.10
1996	\$55.33	\$28.24	\$83.57
1997	\$54.56	\$23.49	\$78.05
1998	\$53.57	\$20.68	\$74.25
1999	\$53.38	\$14.26	\$67.64
2000	\$53.09	\$10.62	\$63.71
2001	\$52.67	\$5.79	\$58.46
TOTAL	\$581.29	\$297.13	\$878.42

Prepared by: Mark W. Webb, Deputy Assessor, Appraisal Division

Concur: Kate Giard, Chief Fiscal Officer

Concur: Harry J. Kieling Jr., Municipal Manager

Respectfully submitted: George P. Wuerch, Mayor

AR 2003- 124

Content Information

A 2003-124

Content ID : 000508

Type: AM_OtherServices - Other Services Memorandum

Title: Nelson-Wheeler Manifest Clerical Error

Author: webbmw

Initiating Dept: Finance

Description: Nelson-Wheeler Tax Parcel ID 050-041-05

Keywords: Nelson-Wheeler

Date Prepared: 1/8/03 1:40 PM

Director Name: Kate Giard

Workflow History

<u>Workflow Name</u>	<u>Action Date</u>	<u>Action</u>	<u>User</u>	<u>Security Group</u>	<u>Content ID</u>	<u>Revision</u>
OtherServicesAMWorkflow	1/8/03 1:45 PM	Checkin	webbmw	Public	000508	0
OtherServicesAMWorkflow	1/12/03 2:01 PM	Reject	giardkh	Public	000508	0
OtherServicesAMWorkflow	1/13/03 10:07 AM	Checkin	webbmw	Public	000508	0
OtherServicesAMWorkflow	4/3/03 11:13 AM	Checkin	webbmw	Public	000508	0
OtherServicesAMWorkflow	4/4/03 10:01 AM	Reject	giardkh	Public	000508	0
OtherServicesAMWorkflow	4/7/03 8:09 AM	Checkin	webbmw	Public	000508	0
OtherServicesAMWorkflow	4/7/03 1:48 PM	Reject	giardkh	Public	000508	0
OtherServicesAMWorkflow	4/7/03 1:54 PM	Checkin	webbmw	Public	000508	0
OtherServicesAMWorkflow	4/7/03 4:25 PM	Reject	giardkh	Public	000508	0
OtherServicesAMWorkflow	4/14/03 4:41 PM	Checkin	webbmw	Public	000508	0
Finance_SubWorkflow	4/21/03 11:02 AM	Approve	giardkh	Public	000508	0
MuniManager_SubWorkflow	5/1/03 3:29 PM	Approve	kielinghj	Public	000508	0
MuniMgrCoord_SubWorkflow	5/1/03 3:38 PM	Approve	katkusja	Public	000508	0

RESOLUTIONS FOR ACTION - OTHER