



KENAI PENINSULA BOROUGH

144 North Binkley Street • Soldotna, Alaska 99669-7520

Toll-free within the Borough: 1-800-478-4441

PHONE: (907) 262-4441 • **FAX:** (907) 262-1892

www.borough.kenai.ak.us

**DAVID R. CAREY
BOROUGH MAYOR**

MEMORANDUM

TO: Gary Knopp, Assembly President
Members, Kenai Peninsula Borough Assembly

THRU: David R. Carey, Mayor *DR Carey*

FROM: Tom Anderson, Director of Assessing *TCA*

DATE: September 8, 2011

SUBJECT: Resolution 2011-*0916* approving the correction of a manifest clerical error on parcels 17110133 and 17110135

Until 2009 Kristen Domela held a leasehold grazing interest on parcels 17110133 and 17110135. The underlying parcels were owned by the State of Alaska Department of Natural Resources. While the state-owned underlying parcels are exempt from municipal taxation, the private leasehold interests are taxable pursuant to AS 29.45.030(a)(1)(A). Until 2005 Ms. Domela was properly assessed based solely on her leasehold interest. However, in 2005 the assessing department converted to a new software system, and notations were dropped in the conversion process that caused Ms. Domela to be assessed based on fee simple ownership from 2005 forward. This clerical error in recordkeeping is considered a manifest clerical error which the assembly can correct at any time pursuant to AS 29.45.500(c) and KPB 5.12.042. This resolution if adopted will approve the correction of the manifest clerical error and allow the administration to refund Ms. Domela based on the difference in the assessed value for the parcels as fee simple ownership versus a leasehold interest.

Your consideration is appreciated.