

Introduced by: Mayor
Date: 09/20/11
Action: Adopted
Vote: 8 Yes, 0 No, 1 Absent

**KENAI PENINSULA BOROUGH
RESOLUTION 2011-096**

**A RESOLUTION APPROVING THE CORRECTION OF A MANIFEST CLERICAL
ERROR ON REAL PROPERTY PARCELS 17110133 AND 17110135**

WHEREAS, Kristen Domela held a leasehold grazing interest in parcels 17110133 and 17110135 which expired in 2009; and

WHEREAS, prior to 2005 Ms. Domela was assessed a taxable value on parcels 17110133 and 17110135 based solely on her leasehold interest; and

WHEREAS, in 2005 the assessing department converted to a new software system and the notation in the old system designating the leasehold interest for parcels 17110133 and 17110135 was inadvertently dropped and not carried forward into the new system causing Ms. Domela's interest in parcels 17110133 and 17110135 to be taxed based on fee simple ownership; and

WHEREAS, a manifest clerical error is a typographical, computational or other similar error readily apparent from the assessment notice, tax statement or other borough tax record and made by a borough employee in the performance of typing, record keeping, filing, measuring or other similar duties; and

WHEREAS, the failure to properly keep records of Ms. Domela's interest in parcels 17110133 and 17110135 was a manifest clerical error; and

WHEREAS, pursuant to AS 29.45.500(c) and KPB 5.12.042 the assembly may correct manifest clerical errors at any time;

NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

SECTION 1. That the manifest clerical error which caused Ms. Domela's interest in parcels 17110133 and 17110135 to be taxed based on a fee simple ownership instead of a grazing lease interest is corrected.

SECTION 2. That the administration shall make appropriate corrections to the records and refunds to Ms. Domela for the difference in the real property taxes owed for the applicable years based on the difference of her leasehold interest assessment and the fee simple interest assessed.


SECTION 3. That this resolution takes effect immediately upon its adoption.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS
20TH DAY OF SEPTEMBER, 2011.

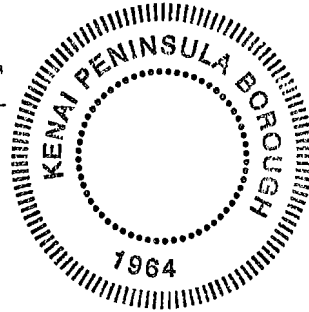


Gary Knopp, Assembly President

ATTEST:



John Blankenship, Borough Clerk



Yes: Haggerty, Johnson, McClure, Murphy, Smalley, Smith, Tauriainen, Pierce
No: None
Absent: Knopp