

Introduced by: Mayor  
Date: 09/21/99  
Hearing: 01/18/00  
Action: Amended by Substitute  
Action: Enacted  
Vote: 9 Yes, 0 No

**KENAI PENINSULA BOROUGH  
ORDINANCE 99-58  
(MAYOR ) SUBSTITUTE**

**AN ORDINANCE ENACTING KPB 5.12.042 CLARIFYING THE  
ADMINISTRATION'S AUTHORITY TO CORRECT ERRORS IN  
ASSESSMENTS AND TO REFUND OVERPAID TAXES**

**WHEREAS,** KPB 5.12.040 currently provides general authorization for the assessor to correct clerical errors after the roll is certified on June each year, but does not provide guidance on the scope of the administration's authority;

**WHEREAS,** Alaska Statute 29.45.500(b) provides that a municipality shall refund taxes overpaid due to taxpayer error, but only when a claim is filed within one year of the tax due date; and

**WHEREAS,** Alaska Statute 29.45.500(c) provides that the governing body may correct manifest clerical errors at any time, which has been construed by the court to refer to errors made by the municipality rather than the taxpayer;

**WHEREAS,** the Borough's best interests are served by clarifying the scope of the administration's authority to make such corrections, and to refund overpaid taxes;

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

**SECTION 1.** That KPB 5.12.042 shall be enacted to read as follows:

**KPB 5.12.042. Correction - Manifest Clerical Errors.**

A. Claims based on a manifest clerical error made by the borough:

1. The assembly may correct manifest clerical errors made by the borough in an assessment notice, tax statement or other borough tax record at any time. 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.

2. If the borough determines that a manifest clerical error occurred, then the borough administration shall take reasonable steps to correct the error, notify the taxpayer, and may issue a refund subject to the provisions of this section. Tax adjustment requests ("TAR") must be approved by the mayor as provided in KPB 5.12.119.

3. If the borough administration determines that there is not a manifest clerical error, and the taxpayer requests further consideration, then the taxpayer must file a claim with the administration describing the manifest clerical error and stating the relief sought. The administration shall present the claim to the assembly for action.

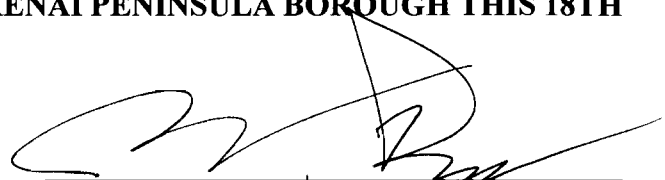
4. The borough administration shall obtain assembly approval for correcting any manifest clerical error dating back more than five years or which may result in a tax refund in excess of \$10,000.00, excluding interest. Interest shall be paid at the simple rate of eight percent (8%) per annum. Interest shall accrue once per month, from the date the tax to be refunded was paid, beginning 30 days after the date of the payment.

B. Claims based on errors made by the taxpayer:

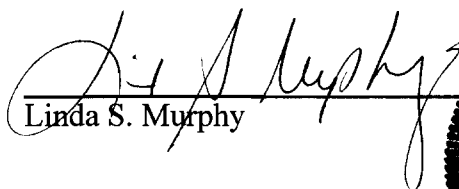
If, in payment of taxes legally imposed, a remittance by a taxpayer through error or otherwise exceeds the amount due, and the administration, on audit of the account in question, is satisfied that this is the case, then the administration shall take reasonable steps to notify the taxpayer and shall refund the excess remittance with interest at eight percent (8%) calculated in the same manner as described above. However, a claim for refund filed under this section more than one year after the due date of the tax is forever barred.

**SECTION 2.** That this ordinance shall take effect immediately upon its enactment.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 18TH DAY OF JANUARY, 2000.**

  
William Popp, Assembly President

ATTEST:

  
Linda S. Murphy

