

Action Memorandum No. 2015-19

Subject:

Authorization to apply a credit adjustment on personal property taxes assessed to Bristol Bay Cellular

City Manager: Recommend Approval

Signature: Rose Doera

Fiscal Note: Yes No

Funds Available: Yes No

Other Attachments:

- Spreadsheet reflecting corrected tax amounts

Summary Statement:

The purpose of this Action Memorandum is to authorize a credit adjustment for overpayment of personal property taxes assessed to Bristol Bay Cellular due to a manifest clerical error.

Back in July 2015 Bristol Bay Cellular contacted the City to inquire about the assessed value on their 2015 personal property tax invoice which was the same amount as 2012. However 2015 was significantly higher than 2013 and 2014. Staff resolved that the property values for 2015 and 2012 did not reflect depreciation, which is calculated on electronic and data processing equipment. The customer was notified in writing that their request would have to go before the City Council who had the authority to correct a tax error.

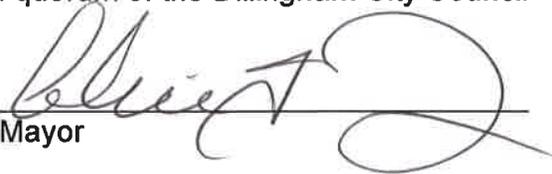
The City's Attorney advised that section 4.15.360 (C) of the City's code stated that the Council may correct manifest clerical errors at any time. If the city considers failure to take depreciation into account a manifest clerical error, then the difference between what was paid and what should have been paid can be returned.

The Finance and Budget Committee at their August 17 meeting moved to recommend the Council approve an adjustment for the years affected.

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Summary Statement continued:

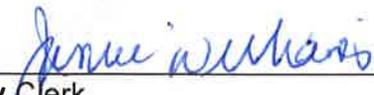
PASSED and APPROVED by a duly constituted quorum of the Dillingham City Council
on 9/10/15.



Mayor

ATTEST:

[SEAL]



City Clerk

Route to	Department Head	Date
X	Finance Director	9/14/15
X	City Clerk	9/14/15

