

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.

(Ord. No. 99-58, § 1, 1-18-00)