

**AN ORDINANCE OF THE HAINES BOROUGH AMENDING BOROUGH CODE SECTION 3.70.030 TO EXTEND THE APPLICATION DEADLINE FOR SENIOR AND DISABLED VETERANS PROPERTY TAX EXEMPTIONS AND TO REMOVE THE PROVISION FOR LATE APPLICATIONS.**

**BE IT ENACTED BY THE HAINES BOROUGH ASSEMBLY:**

Section 1. Classification. This ordinance is of a general and permanent nature and if adopted with or without amendment shall become a part of the Haines Borough Code.

Section 2. Severability. If any provision of this ordinance or any application thereof to any person or circumstance is held to be invalid, the remainder of this ordinance and the application to other persons or circumstances shall not be affected thereby.

Section 3. Effective Date. This ordinance is effective upon adoption.

Section 4. Amendment of Section 3.70.030. Section 3.70.030 of the Haines Borough Code is hereby amended to read as follows:

NOTE: **Bolded/UNDERLINED** ITEMS ARE ADDITIONS TO THE CURRENT LANGUAGE  
**STRIKETHROUGH** ITEMS ARE DELETIONS

**3.70.030 Required exemptions.**

A. The following property is exempt from general taxation:


1. Municipal, state or federally owned property, except that a private leasehold, contract or other interest in the property is taxable to the extent of the interest;
2. Household furniture and personal effects of members of a household;
3. Property used exclusively for nonprofit religious, charitable, cemetery, hospital or educational purposes;
4. Property of a nonbusiness organization or its auxiliary composed entirely of persons with 90 days or more of active service in the armed forces of the United States whose conditions of service and separation were other than dishonorable;
5. Money on deposit;
6. The first \$150,000 of the assessed value of real property owned and occupied as the primary residence and permanent place of abode by a:
  - a. Resident 65 years of age or older; or
  - b. Resident at least 60 years old who is the widow or widower of a person who qualified for an exemption under subsection (A)(6)(a) or (c) of this section; or
  - c. Disabled veteran whose disability has been rated as 50 percent or more, subject to AS 29.45.030(e) through (i).
  - d. To be eligible for an exemption under this subsection (6) for a year, the resident shall also meet all requirements for a permanent fund dividend under AS 43.23.005 for the same year or for the immediately preceding year.
  - e. An exemption may not be granted under this subsection except upon written application for the exemption on a form provided by the borough assessor. The claimant must file the application no later than March ~~1<sup>st</sup>~~ **31<sup>st</sup>** of the assessment year for which the exemption is sought. The claimant must file a separate application for each assessment year in which the exemption is sought. If an application is filed by the deadline, and approved by the assessor, the assessor shall allow an exemption in accordance with the provisions of this section. If the claimant has already paid taxes for that year prior to approval of a timely application, the exempted tax amount shall be refunded to the claimant. The assessor shall require proof, in the form the assessor considers necessary, of the right to and amount of an exemption claimed under this subsection, and shall require a disabled veteran claiming an exemption under subsection (A)(6)(c) of this section to provide evidence of disability rating. The assessor may require proof under this section at any time. ~~If an otherwise qualified~~

claimant is unable to comply with the March 1st application filing deadline, the claimant may submit an application to the assessor's office for review by the assembly. If the claimant has submitted a valid application, the assembly may, by resolution, waive the claimant's failure to file the application by the March 1st deadline, and authorize the assessor to accept the application as if timely filed. For purposes of this subsection, an inability to comply must be caused by a serious medical condition of the applicant or member of the applicant's family, or an extraordinary event beyond the claimant's control. No late applications can be submitted after November 1st of the qualifying year. This section does not create any private rights whatsoever, nor does it in any manner require the assembly to introduce or adopt any such resolution;

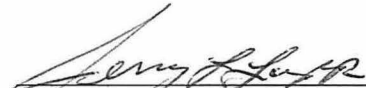
7. Real property or an interest in real property that is exempt from taxation under 43 U.S.C. 1620(d), as amended, subject to AS 29.45.030(m) and (n).

ADOPTED BY A DULY CONSTITUTED QUORUM OF THE HAINES BOROUGH ASSEMBLY THIS 10<sup>th</sup> DAY OF SEPTEMBER, 2013.

ATTEST:

  
Julie Cozzi, MMC, Borough Clerk



  
Jerry Lapp, Deputy Mayor

Date Introduced: 08/13/13  
Date of First Public Hearing: 08/27/13  
Date of Second Public Hearing: 09/10/13 - Adopted