

An Ordinance of the Haines Borough amending Haines Borough Code Title 3 Revenue and Finance Appeals.

BE IT ENACTED BY THE HAINES BOROUGH ASSEMBLY:

Section 1. Classification. This ordinance is of a general and permanent nature and the adopted 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. Amend Section 3.70.030(A)(6)(e). Section 3.70.030(A)(6)(e) of the Haines Borough Code is hereby amended as follows:

NOTE: **Bolded/UNDERLINED** ITEMS ARE TO BE ADDED
~~STRIKETHROUGH~~ ITEMS ARE DELETED

3.70.030 Required exemptions.

A. The following property is exempt from general taxation:

...

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:

...

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 31st 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. **The Assembly may, for good cause shown, waive the claimant's failure to make timely application for exemption and authorize the assessor to accept the application as if timely filed.** If the claimant has already paid taxes for that year prior to approval of a timely ~~their~~ 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. **No late applications can be submitted after November 1st of the qualifying year.**

Section 5. Amend Section 3.70.040(D)(7). Section 3.70.040(D)(7) of the Haines Borough Code is hereby amended as follows:

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~~STRIKETHROUGH~~ ITEMS ARE DELETED

3.70.040 Local exemptions and exclusions.

...

D. *Community Purpose Exemption.* The borough exempts from taxation the real property of an organization not organized for business or profit-making purposes and used exclusively for community purposes; provided, that income derived from rental of that property does not exceed the actual cost to the owner of the use by the renter.

...

7. A person may appeal the denial or approval of an exemption granted under this subsection to superior court **within 30 days after final decision, a following the procedures set out in AS 44.62.560-570.**

Section 6. Amend Section 3.72.110(D). Section 3.72.110(D) of the Haines Borough Code is hereby amended as follows:

NOTE: **Bolded/UNDERLINED** ITEMS ARE TO BE ADDED
~~STRIKETHROUGH~~ ITEMS ARE DELETED

3.72.110 Board of equalization.

...

D. Notwithstanding other provisions in this section, a determination of the assessor as to whether property is taxable under law may be appealed directly to the superior court **within 30 days after final decision, a following the procedures set out in AS 44.62.560-570.**

Section 7. Amend Section 3.82.050(F). Section 3.82.050(F) of the Haines Borough Code is hereby amended as follows:

NOTE: **Bolded/UNDERLINED** ITEMS ARE TO BE ADDED
~~STRIKETHROUGH~~ ITEMS ARE DELETED

3.82.050 Registration.

...

F. Any appeal from the borough's failure to issue or renew a certificate of registration, or the borough's suspension or revocation of a certificate, **may be made to the Borough Assembly by filing a notice of appeal with the Borough Clerk** ~~must be filed~~ within 30 days of the date of mailing of the borough's notification to the distributor or marijuana cultivation facility.

Section 8. Amend Section 3.90.120. Section 3.90.120 of the Haines Borough Code is hereby amended as follows:

NOTE: **Bolded/UNDERLINED** ITEMS ARE TO BE ADDED
~~STRIKETHROUGH~~ ITEMS ARE DELETED

3.90.120 Appeal.

A decision of the assembly on an objection may be appealed **by filing a notice of appeal with the Borough Clerk** within 30 days after confirmation of the assessment roll. If no appeal is filed within that time, the assessment procedure is considered valid in all respects as to each person who had the right to appeal the assembly's decision, but did not do so.

ADOPTED BY A DULY CONSTITUTED QUORUM OF THE HAINES BOROUGH ASSEMBLY THIS
12th DAY OF JULY, 2022.

ATTEST:


Alekka Fullerton, CMC, Borough Clerk




Douglas Olerud, Mayor