

**An Ordinance of the Haines Borough Assembly Amending Haines
Borough Code Title 3 Property Tax Exemptions**

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. Amendment of Section 3.70.030. Section 3.70.030 shall be 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 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;~~

f. If an otherwise qualified claimant is unable to comply with the March 31st 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 31st 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. . 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 July 31 of the qualifying year.

Section 5. Amendment of Section 3.70.040(F). Section 3.70.040(F) shall be amended as follows:

3.70.040 Local exemptions and exclusions.

...


F. *Hardship Exemption.* That portion of the property tax levied on the residence of a qualified senior citizen or disabled veteran who applies for the exemption **described in section 3.70.030(A)(6) above** and meets the standards set forth in 3 AAC 135.040(b) and (c), which exceeds two percent of their gross household income....

...

6. If an otherwise qualified claimant is unable to comply ... No late applications can be submitted after ~~November 1st~~ **July 31** 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.

ADOPTED BY A DULY CONSTITUTED QUORUM OF THE HAINES BOROUGH ASSEMBLY THIS 24th DAY OF OCTOBER, 2023.

ATTEST:


Alekka Fullerton, MMC, Borough Clerk


Thomas C. Morphet, Mayor

