Haines Borough Lands Department P.O. Box 1209
Haines, Alaska 99827
Phone (907) 766-2231 (ext. 33)
Fax (907) 766-2716



Memorandum (Supplement)

To: Haines Borough Assembly Members

CC: Dave Sosa, Borough Manager

From: Dean Olsen

Assessor

Soboleff-McRae Veterans Village (SMVV), Community Purpose Tax Exemption (HBC

Dean Ilsen 6-24-15

3.70.040)

Date: 8/24/2015

Re:

This supplemental memo revises the Assessor's recommendation of the Community Purpose Tax Exemption application received from Haines Assisted Living, Inc. (HAL), for level two (the SMVV Apartments), of the Soboleff-McRae Veterans Village located on the corner of 3rd Avenue and Dalton Street. (1)

Upon review of Haines Borough Code, the CPE application, and further discussion of the "intent" of the CPE with Haines Borough Manager, Davie Sosa, the Assessor recommends the Community Purpose Tax Exemption be granted to **Level two of SMVV**, under Haines Assisted Living as **all** of the apartments housing seniors utilizes long-term residential housing with <u>at least one</u> of the following:

- (a) Housing for low income residents
- (b) Housing with access to care for Senior Citizens (age 65 & older)
- (c) Housing with access to care for US military Veterans with a service related disability of 50% or higher as determined by the Veteran's Administration
- (d) Housing with access to care for members of the community with long term illness, injury, or disability.

Note that level one of the SMVV is already exempt from real property tax as a required exemption under HBC 3.70.030 (A) (3), and AS 29.45.030 (C) (3).