



11B3

Agenda Bill No.: 24-1364

Assembly Meeting Date: 02/27/24

Business Item Description:	Attachments:
Subject: Adding HBC Section 3.72.105 Exchange of Information	1. Ordinance 24-02-668 2. Request for Assembly Action from Property Tax Assessment Ad Hoc Advisory Board
Originator: Property Tax Assessment Ad Hoc Committee	
Originating Department:	
Date Submitted: 2/22/24	

Full Title/Motion:
Motion: Introduce Ordinance 24-02-668 and set it for its first public hearing 3-12-24 and second public hearing 3-26-24

Administrative Recommendation:

Fiscal Impact:			
Expenditure Required	Amount Budgeted	Appropriation Required	Projected Impact to Future Operating Budgets
\$	\$	\$	N/A

Comprehensive Plan Consistency Review:	
Comp Plan Goals/Objectives:	Consistent: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Summary Statement:
At the Committee of the Whole meeting on February 20, 2024, the Exchange of Information recommendations from the Property Tax Assessment Ad Hoc Advisory Board were discussed and item (D) was added to clarify that the Appellant and Assessor may continue to share information and negotiate until the appeal hearing.

Referral:	
Referred to:	Referral Date:
Recommendation:	Meeting Date:

Assembly Action:	
Meeting Date(s): 2/27/24	Public Hearing Date(s): 3/12/24 and 3/26/24
	Postponed to Date:

**An Ordinance of the Haines Borough Assembly Amending Haines
Borough Code Section 3.72.105 Exchange of Information**

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. Addition of Section 3.72.105. Section 3.72.105 shall be added as follows:

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

3.72.105 Exchange of Information.

- A. **Information to be presented to the board of equalization by the assessor's office shall be made available to the appellant at least 10 working days prior to the appeal hearing date scheduled for the appeal.**
- B. **The appellant shall be notified by email or first-class mail when the information is available and how to obtain it. A link to the information on the borough web site is permissible.**
- C. **The appellant must provide their information by first-class mail, email or by personally delivering it to the Haines Borough office at least five working days before the appeal hearing date scheduled for the appeal.**
- D. **Notwithstanding the above, the appellant and the assessor may continue to exchange information and negotiate directly until the appeal is heard.**

ADOPTED BY A DULY CONSTITUTED QUORUM OF THE HAINES BOROUGH ASSEMBLY THIS 26th DAY OF MARCH, 2024.

ATTEST:

Thomas C. Morphet, Mayor

Aleka Fullerton, MMC, Borough Clerk

Date Introduced: 02/27/24
Date of First Public Hearing: 03/12/24
Date of Second Public Hearing: 03/26/24



Haines Borough
**BOROUGH ASSEMBLY
ACTION REQUEST**

DATE: December 14, 2023

TO: Borough Assembly

FROM: Property Tax Assessment Advisory Board

ACTION:

Motion: Gilbert moved to “recommend HBC 3.72.XXX Exchange of Information to the Assembly for approval” and the motion carried unanimously.

RATIONALE:

The Property Tax Assessment Advisory Board was charged with reviewing existing code, policy and procedures of the property tax assessment process and to recommend changes and improvements to the process for both citizens and the borough administration. This proposed addition to code guarantees due process by requiring the exchange of information between the assessor's office and the appellant in a timely manner prior to the hearing date set for the appeal.

BOARD REQUEST:

The advisory board requests that the assembly pass a new section of borough code detailing requirements for the exchange of information between an appellant and the assessor's office as detailed in the attached draft document. This change will insure due process for appellants and insure appellants have ample time to consider their course of action.

SUBMITTED BY Paul Rogers
Paul Rogers, Chair
Property Tax Assessment Advisory Board

Proposed New Ordinance to Assembly

3.72.### Exchange of Information

- A. **Information to be presented to the board of equalization (BOE) by the assessor's office shall be made available to the appellant at least 10 working days prior to the BOE hearing date scheduled for the appeal.**
- B. **The appellant shall be notified by email or first-class mail when the information is available and how to obtain it. A link to the information on the borough web site is permissible.**
- C. **The appellant must provide their information by first-class mail, email or by personally delivering it to the Haines Borough office five working days before the appeal hearing date scheduled.**