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**Haines Borough
Assembly Agenda Bill**

Agenda Bill No.: 23-1330
Assembly Meeting Date: 11/14/23

| Business Item Description: | Attachments: |
|---|--------------------------|
| Subject: Correct Manifest Clerical Error and Authorize Amended 2022 and 2023 Property Tax rolls | 1. Resolution 23-11-1071 |
| Originator: Assessor | |
| Originating Department: Lands Department | |
| Date Submitted: 11/9/23 | |

Full Title/Motion:
 Motion: Adopt Resolution 23-11-1071

Administrative Recommendation:

Fiscal Impact:

| Expenditure Required | Amount Budgeted | Appropriation Required | Projected Impact to Future Operating Budgets |
|----------------------|-----------------|------------------------|--|
| \$ | \$ | \$ | |

Comprehensive Plan Consistency Review:
 Comp Plan Goals/Objectives: _____
 Consistent: Yes No

Summary Statement:
 The Borough's property records for parcel C-COV-00-0100 going back to at least 2013 showed a parcel size of 0.617 acres. The owner of the parcel has provided a recorded plat which show the parcel size to be 0.386 acres. the assessed value for the parcel remained unchanged from 2013 through 2022 and was updated in 2023. The misstatement of the parcel size apparently resulted in an overpayment for the 2022 and 2023 tax years.
 Pursuant to both Alaska State law and borough code, the assembly may correct manifest clerical errors. Resolution 23-11-1071 corrects such error and allows for the borough to amend the property tax bill for the affected parcel.

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

Assembly Action:
 Meeting Date(s): 11/14/23 Public Hearing Date(s): _____
 Postponed to Date: _____

A Resolution of the Haines Borough Assembly authorizing the correction of the 2022 and 2023 property assessment rolls and resulting tax bills for Real Property account, C-COV-00-0100, which apparently had an incorrect assessed value due to a manifest clerical error.

WHEREAS, the Borough's property records for real property account C-COV-00-0100 going back at least to 2013 showed a parcel size of 0.617 acres; and

WHEREAS, the owner of record has provided a recorded plat which shows the parcel size to be 0.386 acres; and

WHEREAS, the Haines Borough Assessor assigned an assessed value for the parcel in 2013 of \$87,200 and that value is presumed to have been based on the 0.617 acre parcel size; and

WHEREAS, the 2013 assigned value of \$87,200 remained unchanged from 2013 through 2022 and was trended in 2023 to \$97,700; and

WHEREAS, assuming the 2022 and 2023 assessed values were based on a parcel size of 0.617 acres those values should be \$54,600 and \$61,100, respectively, assuming a parcel size of 0.386; and

WHEREAS, the 2022 and 2023 mill rates for real property account C-COV-00-0100 were 10.91 and 9.80, respectively; and

WHEREAS, the misstatement of the parcel size apparently resulted in an overpayment of tax in the amount of \$714.36 for the 2022 and 2023 tax years; and

WHEREAS, Haines Borough code 3.74.260(C) states "the Assembly may correct manifest clerical errors at any time"; and

WHEREAS, Haines Borough code 3.74.260(B) states "A claim for refund filed one year after the due date of the tax is forever barred.", and

NOW, THEREFORE, BE IT RESOLVED that the Haines Borough Assembly authorizes the refund of \$714.36 in tax including interest at eight percent per year for parcel **C-COV-00-0100**.

Adopted by a duly-constituted quorum of the Haines Borough Assembly on this 14th day of November, 2023.

Thomas C. Morphet, Mayor

Attest:

Alekka Fullerton, MMC, Borough Clerk