



HAINES BOROUGH, ALASKA  
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**MEMO**

TO: Haines Borough Assembly  
Mayor Tom Morphet

DATE: October 28, 2023

RE: Property Tax Penalty & Interest Ordinance 23-10-662

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In order to more fully inform the Assembly and the public, here is some background from my conversations with our attorney regarding the drafting of Ordinance 23-10-662.

- 1) First, should the proposal be a resolution or an ordinance? A resolution is likely precluded by the Charter and Code. Borough Attorney Charles Cacciola determined a non-code ordinance to be the best vehicle to address this issue.
- 2) In order to comply with HBC 2.12.030(B)(3) which requires publication of the full text or a summary of the ordinance "at least seven days" before the public hearings, we have placed ads in the Juneau Empire and the Chilkat Valley News.
- 3) The Mayor wanted the topic taken up as quickly as possible. The Assembly can take up the delinquency extension in three special meetings. The earliest dates for those meetings would be October 30, November 7, and November 8.
- 4) Code has a provision for "emergency ordinances". Mr. Cacciola has advised that this proposed ordinance is not a provision that can be done by emergency ordinance. Charter Section 18.09(c) defines emergency as "*an unforeseen occurrence or condition which results or apparently will result in an insufficiency of services or facilities substantial enough to endanger the public health, safety or welfare.*"
- 5) By virtue of extending the date when penalty and interest would begin to accrue, the Ordinance becomes retroactive to November 1.