

# Citizen Substitute

HAINES BOROUGH, ALASKA  
ORDINANCE No. 23-10-662

**An Ordinance of the Haines Borough setting the date that determines delinquency for certain tax payments to ~~December 1, 2023~~ FEBRUARY 1, 2024 in order to provide a grace period for penalties and interest on certain delinquent tax payments.**

**WHEREAS**, for each tax year, the Haines Borough assessor is required to assess property at its full and true value as of January 1;

**WHEREAS**, the Haines Borough made such an assessment~~S~~ for the 2023 tax year;

**WHEREAS**, the **ASSESSED** value of many assessed properties generally increased **IS IN QUESTION**;

**WHEREAS, MANY PROPERTY OWNERS BELIEVE THEIR ASSESSMENTS WERE IN EXCESS OF FULL AND TRUE MARKET VALUE;**

**WHEREAS**, the Haines Borough received ~~221~~ **227** appeals of 2023 property tax assessments, a number significantly higher than previous years, the last of which were resolved as of October 23, 2023;

**WHEREAS, THE ADOPTION OF A HYBRID ASSESSMENT METHODOLOGY (THE MARS SYSTEM) USED BY THE CONTRACT ASSESSOR WAS NOT PROPERLY EVALUATED OR ADOPTED IN ACCORDANCE WITH STATE AND BOROUGH LAW;**

**WHEREAS, THE SUBSEQUENT APPLICATION OF THE HYBRID ASSESSMENT METHODOLOGY CAUSED MUCH CONFUSION AND MANY LEGAL CHALLENGES, AND;**

**WHEREAS**, due to the high volume of residents affected by assessment appeals and the length of time needed to address and resolve all appeals, the Haines Borough wishes to provide an extension of the date determining delinquency for the application of penalties and interest on certain delinquent tax payments;

**NOW THEREFORE BE IT ENACTED**, by the Haines Borough Assembly, the the following is hereby adopted by ordinance:

**Section 1.** Classification. This ordinance is a noncode ordinance.

**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.** Purpose. This ordinance provides a grace period for determining the delinquency of tax payments as follows:

Taxes due and payable on November 1, 2023, in accordance with HBC 3.74.030.A. shall, for the purposes of HBC 3.74.030.B and HBC 3.74.040, not be deemed delinquent if paid by ~~December 1, 2023~~ **FEBRUARY 1, 2024**. For determining the delinquency of such taxes, and the imposition of penalty and interest in accordance with HBC 3.74.040, the "appropriate due date" shall, notwithstanding HBC 3.74.030.A., be ~~December 1, 2023~~ **FEBRUARY 1, 2024**. No interest shall accrue, nor any penalty be imposed except upon such taxes unpaid after ~~December 1, 2023~~ **FEBRUARY 1, 2024**, and any interest on such unpaid taxes imposed by HBC 3.74.040.A shall be calculated from ~~December 1, 2023~~

**FEBRUARY 1, 2024** until paid in full.

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**Section 5.** All penalty and interest upon taxes due and payable on November 1, 2023, that was imposed or accrued prior to the effective date of this ordinance shall be waived and discharged, and penalty and interest upon such unpaid taxes, if any, shall be imposed in accordance with Section 4 of this ordinance.

ADOPTED BY A DULY CONSTITUTED QUORUM OF THE HAINES BOROUGH ASSEMBLY THIS \_  
DAY OF \_\_\_\_\_, 2023.

ATTEST:

\_\_\_\_\_  
Tom Morphet, Mayor

\_\_\_\_\_  
Aleka Fullerton, MMC, Borough Clerk

Date Introduced: 10/30/23  
Date of First Public Hearing: 11/07/23  
Date of Second Public Hearing: 11/08/23