



Haines Borough  
**BOROUGH ASSEMBLY  
ACTION REQUEST**

11C4B

DATE: December 29, 2023

TO: Borough Assembly

FROM: Property Tax Assessment Advisory Board

ACTION:

*Motion: Prior moved to “recommend proposed amendment of HBC 3.72.080 with changes to the Assembly for approval”*

*Amendment: Prior moved to “include the date of the properties’ last field inspection, most recent valuation, date and initials of inspector” and the amendment to the motion carried unanimously.*

*And the motion as amended 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 to improve the process for both citizens and the borough administration. The post card notice used in the past contains very little useful information for the property owner. By including more detailed information on the initial notice we may be able to reduce the time spent by staff answering questions of concerned property owners. Also, the property owner may be able to determine more quickly if there are omissions or errors on the assessment notice and be able to resolve these prior to an appeal. More information may reduce the number of appeals.

BOARD REQUEST:

The Property Tax Assessment Advisory Board requests that the assembly amend **3.72.080 Assessment Notice** as proposed by the Advisory Board.

SUBMITTED BY Paul Rogers

Paul Rogers, Chair  
Property Tax Assessment Advisory Board

## Amendment Proposed to Assembly

### 3.72.080 Assessment notice.

- A. The assessor shall give each person named in the assessment roll a notice of assessment, showing the assessed value of the person's property. ~~On the back of each notice shall be printed, for the information of the taxpayer, a brief summary of the dates when the taxes are payable, delinquent, and subject to penalty and interest; the dates when the board of equalization will meet; and any other particulars specified by the assembly.~~

**Included in such notice shall be the following information in a separate and clearly blocked area on the notice:**

1. **The current and previous six years' real property assessment data as data accrues or becomes available within the borough's system including:**
  - a. **Assessment year by chronological order starting with the current year.**
  - b. **Land or buildings or other value listed separately, then totally for each listed year including detail such as the number of bedrooms and baths, the square footage, and other basic structural information.**
  - c. **The difference expressed in a dollar amount and a percentage amount between the total valuation of each year and the total valuation of the preceding year.**
  - d. **The date the property was last field inspected and the date of the most recent valuation as well as the initials of the person(s) performing the field inspection or valuation.**
  - e. **Electronic link to additional information as it becomes available from the borough. This may be in the form of a static report.**
2. On each notice shall be printed, for the information of the taxpayer, a brief summary of the dates when the taxes are payable, delinquent, and subject to penalty and interest; the dates when the board of equalization will meet; and any other particulars specified by the assembly

## Amendment Proposed to Assembly

- B. Sufficient assessment notice is given if mailed by first class mail 30 days before **the deadline to appeal to** the board of equalization [~~hearings~~], to the address last known to the assessor. If the address is not known to the assessor, the notice may be addressed to the person at the post office nearest the property. Notice is effective on the date of mailing.
1. **All mailings shall be postmarked and mailed from Haines, Alaska.**
  2. **The deadline for the assessor's office to be ready to mail notices shall be March 1 unless a different date is approved by resolution of the assembly.**
  3. **Assessment notices may additionally be sent by email when an email address is on file with the assessor's office.**
- C. When all notices have been mailed, the assessor shall have published for two consecutive weeks a notice that the assessment roll has been completed. The notice shall state when and where the board of equalization hearings will be held.