

A Resolution of the Borough Assembly correcting a manifest clerical error involving real property account C-SEC-26-0200 for tax years 1998-2012 and authorizing a refund in the amount of approximately \$7,850.

WHEREAS, staff discovered a clerical error involving real property account C-SEC-26-0200 that began January 1, 1998; and

WHEREAS, prior to 1998, this property account was active with a legal description of T30S R59E SEC 26 NE portion of SE 1/4 of NW 1/4 4.32 acres; and

WHEREAS, in September 1997, Plat 97-23 Skyline Estates Subdivision was recorded, thereby changing account CSEC-26-0200 with the development of Lots 5 through 9 that were a part of the new plat and since that time the property has been taxed correctly; and

WHEREAS, effective January 1, 1998 account C-SEC-26-0200 should have been deleted and no longer taxed, but the following taxes were paid:

1998 - \$410.90	2006 - \$629.65
1999 - \$410.90	2007 - \$629.65
2000 - \$490.30	2008 - \$556.13
2001 - \$490.30	2009 - \$556.13
2002 - \$479.58	2010 - \$578.43
2003 - \$479.58	2011 - \$578.43
2004 - \$458.54	2012 - \$554.28; and
2005 - \$512.49	

WHEREAS, the amount of tax principal overpaid since 1998 is approximately \$7,815, and the amount of principal plus interest, calculated at 8%, since 1998 is approximately \$12,465; and

WHEREAS, the amount of principal plus interest calculated at 8% since Borough consolidation (2003) is approximately \$7,850; and

WHEREAS, the length of time covered by any refund decision beyond one year is at the discretion of the Assembly; however, once a decision to refund taxes for a particular time frame is allowed, however, interest at the rate of 8% must be refunded in addition to the amount of the tax overpayment,

NOW THEREFORE BE IT RESOLVED that the Haines Borough Assembly authorizes the Manager to make tax refunds for the 2003 through 2012 tax years in the amount of approximately \$7,850 to Highland Estates, Inc., c/o Roger Schnabel, with the final amount to be adjusted by the Chief Fiscal Officer to reflect the exact amount of interest due on the payment date.

Adopted by a duly-constituted quorum of the Haines Borough Assembly on this 23rd day of July, 2013.

Attest:


Julie Cozzi, MMC, Borough Clerk


Stephanie Scott, Mayor

