

**A Resolution of the Borough Assembly correcting a manifest clerical error involving real property account C-HHY-03-0900 for tax years 1986-2011 and authorizing a refund in the amount of approximately \$6,866.**

**WHEREAS**, in 2013, a real property appeal was filed by Della Brouillette on a vacant 7.62 acre parcel of land located at approximately 3.5 mile Haines Highway, and the appeal questioned the assessed value and suggested the location of the land was not obvious to the appellant; and

**WHEREAS**, staff researched this and discovered a manifest clerical; and

**WHEREAS**, in 1986 an account was created with a property identification number of C-HHY-03-0900 for Lot 9, Section 29, Township 30 South, Range 59 East, Copper River Meridian containing 7.62 acres; and

**WHEREAS**, this parcel is part of the Haines Highway at approximately mile 3, very close to the end of the airport runway next to the Brouillette native allotment at mile 3, Haines Highway; and

**WHEREAS**, the land involved was originally owned by the Bureau of Land Management (BLM), and the State of Alaska worked with the BLM when the airport expansion in this area was in progress, and creation of this account was likely prompted when the late Susan Ella Brouillette was granted a Land Patent from the BLM on March 27, 1985 to guarantee the Brouillette family access to their native allotment; and

**WHEREAS**, it is quite likely if the details of the original Land Patent from BLM, (Book 12, Pg. 909) had been reviewed closely when first received by the Haines Borough assessor in 1986, account C-HHY-03-0900 would never have been created; and

**WHEREAS**, the following taxes were paid, totaling \$6,421.23:

1988 - \$111.89	2003 - \$43.50
1996 - \$161.40	2003 - \$350.70
1996 - \$160.10	2003 - \$149.10
1997 - \$401.70	2003 - \$310.60
1997 - \$398.30	2003 - \$143.80
1998 - \$346.80	2004 - \$170.80
1998 - \$344.00	2004 - \$666.10
1999 - \$415.00	2005 - \$911.70
1999 - \$401.50	2006 - \$1,064.90
2000 - \$1,079.90	2007 - \$994.30
2002 - \$128.10	2008 - \$302.60
2002 - \$183.10	2009 - \$244.60
2002 - \$367.10	2010 - \$254.40
2002 - \$354.60	2011 - \$225.90; and

**WHEREAS**, the amount of tax principal overpaid since Borough consolidation (2002) is approximately \$4,658, and the amount of principal plus interest, calculated at 8%, is approximately \$6,866; 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, 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 2002 through 2011 tax years in the amount of approximately \$6,866 to Della Brouillette 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 22<sup>nd</sup> day of October, 2013.



*Stephanie Scott*  
Stephanie Scott, Mayor

Attest:

*Michelle L. Webb*

Michelle L. Webb, Interim Borough Clerk