

Adopted

**AN ORDINANCE OF THE HAINES BOROUGH AMENDING BOROUGH CODE TITLE 3, SECTION 3.72.100 TO CHANGE THE ASSESSMENT APPEAL DEADLINE TO BE IN COMPLIANCE WITH STATE LAW.**

BE IT ORDAINED BY THE HAINES BOROUGH ASSEMBLY:

Section 1. Classification. Section 4 of this ordinance is of a general and permanent nature and the adopted amendment shall become a part of the Haines Borough Code.

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. Amendment of Section 3.72.100. Section 3.72.100 of the Haines Borough Code of Ordinances is amended to read as follows:

NOTE: **Bolded**/UNDERLINED ITEMS ARE TO BE ADDED  
STRIKETHROUGH ITEMS ARE DELETED

**3.72.100 Appeal.**

A. A person who receives notice or whose name appears on the assessment roll or the agent or assigns of that person may appeal to the board of equalization for relief from any alleged error in valuation not adjusted by the assessor to the taxpayer's satisfaction.

B. The appellant shall, no later than ~~May 1<sup>st</sup>~~ **thirty days from the date of mailing of the assessment notices**, submit to the assessor a written appeal specifying grounds in the form that the board of equalization may require. Otherwise, the right of appeal ceases unless the board of equalization finds that the taxpayer was unable to comply.


C. The assessor shall notify an appellant by mail of the time and place of hearing.

D. Upon receipt of a copy of the notice of appeal, the assessor shall make a record of the appeal in such form as the board of equalization may direct. The record shall contain all the information shown on the assessment roll with respect to the subject matter of the appeal, and the assessor shall place the record before the board of equalization prior to the time for hearing the appeal.

ADOPTED BY A DULY CONSTITUTED QUORUM OF THE HAINES BOROUGH ASSEMBLY THIS 14<sup>th</sup> DAY OF MAY, 2013.

  
Stephanie Scott, Mayor

ATTEST:

  
Julie Cozzi, MMC, Borough Clerk



Date Introduced: 04/09/13  
Date of First Public Hearing: 04/23/13  
Date of Second Public Hearing: 05/14/13 - Adopted