

A Resolution of the Haines Borough Assembly correcting a manifest clerical error involving real property account C-MIS-02-0100 for tax year 2013 and authorizing a refund in the amount of approximately \$953.02.

WHEREAS, staff discovered a clerical error involving real property account C-MIS-02-0100 that overstated the square footage of the parcel as 38,000 square feet instead of the corrected square footage of 19,000; and

WHEREAS, the error has been traced back as far as January 1, 2003; and

WHEREAS, the Haines Borough Assessor has provided an assessment notice each year to the property owner which provided the total assessment for the property as well as the square footage the assessment was based on; and

WHEREAS, the property owner paid lawfully-imposed taxes on 38,000 square feet of property from tax years 2003 through 2013; and

WHEREAS, the property owner was given at least 30 days from the time of mailing the assessment notice in order to appeal the assessed value; and

WHEREAS, Alaska Statute 29.45.500(b) states that "a claim for refund filed one year after the due date of the tax is forever barred;" and

WHEREAS, although AS 29.45.500(b-c) and HBC 3.74.260(b-c) are sometimes interpreted as allowing a governing body the option of refunding more than one tax year, borough staff recommends limiting the refund to the 2013 tax year; and

WHEREAS, effective January 1, 2013, account C-MIS-02-0100 was taxed in error as a 38,000 Square foot parcel, with the amount paid in excess of the correct taxes due for a 19,000 SF parcel for 2013 equaled \$874.62; and

WHEREAS, prior to 2003, this property account was active with a legal description of Lot 1-4, Block 2, Mission Subdivision, 19,000 Square Feet; and

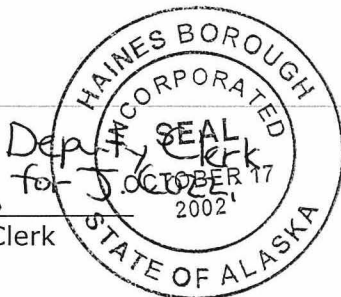
WHEREAS, Alaska Statute and Haines Borough code require that the Borough pay 8% interest when taxes billed in error are refunded and that amount is estimated to be \$75.00,

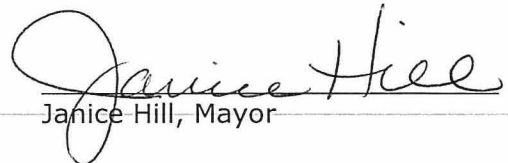
NOW THEREFORE BE IT RESOLVED that the Haines Borough Assembly authorizes the Borough Manager to make tax refunds for the 2013 tax year in the amount of approximately \$953.02 to Haines Elks Lodge, c/o Mike Luhr, with the final amount to be adjusted by the Chief Fiscal Officer to reflect the exact amount of interest due on the payment date.

Adopted by a duly-constituted quorum of the Haines Borough Assembly on this 12th day of November, 2014.

Attest:


Julie Cozzi, MMC, Borough Clerk




Janice Hill, Mayor