

**An Ordinance of the Haines Borough amending Haines Borough Code Section 3.70.040 regarding Community Purpose Exemptions.**

BE IT ENACTED BY THE HAINES BOROUGH ASSEMBLY:

- Section 1. Classification. 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 3.70.040(D)(5)(c). Haines Borough Code 3.70.040(D)(5)(c) is amended, as follows:

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

**3.70.040 Local exemptions and exclusions.**

...

D. Community Purpose Exemption. The borough exempts from taxation the real property of an organization not organized for business or profit-making purposes and used exclusively for community purposes, provided that income derived from rental of that property does not exceed the actual cost to the owner of the use by the renter.

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5. An exemption may be granted under this subsection upon written application on a form provided by the borough assessor. The assessor shall require proof as necessary, and may require additional proof under this section at any time. If the applicant fails to respond to a request for additional proof, the failure may be considered in determining whether to grant the exemption.

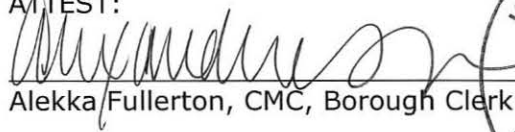
a. The claimant must file the application no later than March 31st of the assessment year for which the exemption is sought with a January 1st tax day. Once approved, claimants retain the exemption for a period of three years and must submit annual validation statements to the assessor no later than March 31st of each year in which the exemption remains valid. The claimant must file a separate application by March 31st in the year in which an exemption expires. ~~Subsequent applications in which there are no substantive changes can be approved by the assessor.~~

b. For the calendar year in which the ordinance codified in this section is passed claimants will have until 60 days after the adoption of the ordinance codified in this section to file an application. Organizations that have an exemption granted under the prior standard will retain their exemption for tax year 2015 but will be required to submit an application beginning with tax year 2016.


c. Upon receipt of an application the borough assessor shall evaluate the request and recommend within 30 borough business days that the borough assembly grant or deny the exemption and specify his reasons for recommending or not recommending the exemption. The assessor shall then **generate a report including all information collected by the assessor relating to the applicant's governing structure and board members, its financial structure, IRS tax status, use of the property and operating bylaws.** The assessor shall then forward **the report with evaluation of each** the application to the assembly for action **denial or approval within 30 borough business days.**

ADOPTED BY A DULY CONSTITUTED QUORUM OF THE HAINES BOROUGH ASSEMBLY THIS 28<sup>th</sup> DAY OF MAY, 2019.

ATTEST:

  
Alekka Fullerton, CMC, Borough Clerk



  
Janice Hill, Mayor

Date Introduced: 04/23/19  
Date of First Public Hearing: 05/14/19  
Date of Second Public Hearing: 05/28/19