## HAINES BOROUGH, ALASKA RESOLUTION No. 19-09-825

## Adopted

A Resolution of the Haines Borough Assembly authorizing the issuance of amended 2019 property tax bills for five parcels which were overbilled due to a manifest clerical error.

**WHEREAS**, borough staff discovered a manifest clerical error involving five real property accounts outside the Townsite that were overbilled 2019 property taxes in an amount totaling \$4,250.83 as follows: 4-MBR-07-0110, 4-MBR-07-0220, 4-MBR-07-02B0, 4-MBR-07-0330, & 4-MBR-07-0430; and

**WHEREAS**, the record owners of each parcel received 2019 assessment notices with property valuation per HBC 3.72.080 and AS 29.45.170; and

**WHEREAS**, the record property owners timely appealed the 2019 assessed values which were reduced due to recognition of deed restrictions for a conservation easement; and

WHEREAS, due to the appeal, the Assessor adjusted the 2019 property value; and

**WHEREAS**, the 2019 tax was incorrectly calculated using the unadjusted value rather than the adjusted 2019 value reduced for the conservation easement; and

**WHEREAS**, this is correctable by the assembly "at any time" as a manifest clerical error pursuant to HBC 3.74.260 and AS 29.45.500";

**NOW, THEREFORE, BE IT RESOLVED** that the Haines Borough Assembly authorizes the borough manager to issue amended 2019 tax bills for the five affected parcels, recognizing the reduced value of the properties.

Adopted by a duly-constituted quorum of the Haines Borough Assembly on this 10th day of September, 2019.

Attest:

Fullerton, CMC, Borough Clark

CORPORA CANICE HILL, Mayor
SEAL TO
OCTOBER 17

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