## HAINES BOROUGH, ALASKA RESOLUTION No. 21-10-938 Adopted

## A Resolution of the Haines Borough Assembly authorizing the Issuance of an Amended 2021 Assessment Notice and Property Tax Bill for Real Property Account C-TNS-06-0200, which was Overbilled Due to a Manifest Clerical Error.

**WHEREAS**, the Haines Borough Planning and Zoning Department erred in permitting a trailer in the Townsite as a taxable improvement; and

**WHEREAS**, the Planning Commission later corrected that error, rescinded the permit and allowed a period of time for the trailer to be removed from the property; and

**WHEREAS**, the land owner has complied with the Planning Commission's request and removed the trailer; and

WHEREAS, a manifest clerical exists in the valuation of the improvement; and

**WHEREAS**, the owners of record for this parcel received a 2021 assessment notice with the improvement property valuation included; and

**WHEREAS**, the 2021 tax was calculated using an improvement value of \$9,800 when there should not have been an improvement; 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 an Amended 2021 assessment notice and tax bill eliminating the Improvement value and taxing the value of the land only in the amount of \$493.13.

Adopted by a duly-constituted quorum of the Haines Borough Assembly on this 26th day of October, 2021.

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