

3.72.020 Full and true value.

The assessor shall assess property at its full and true value as of January 1st of the assessment year. The full and true value is the estimated price that the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general price levels.

The Haines Borough Code is current through Ordinance 23-04-641, passed May 25, 2023.

Disclaimer: The borough clerk's office has the official version of the Haines Borough Code. Users should contact the borough clerk's office for ordinances passed subsequent to the ordinance cited above.

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