

**An Ordinance of the Haines Borough amending Haines Borough Code Title 3
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 to Section 3.70.040(D). Section 3.70.040(D) of the Haines Borough Code is hereby 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.

1. In order to determine that a property qualifies for this exemption, the borough may consider various factors including, but not limited to:

- a. The property's availability to public use regardless of sex, race, creed, color, sexual orientation, or national origin;
- b. That the applicant organization is an exempt organization under Section 501(c)(3) or 501(c)(4) of the Internal Revenue Code, as amended from time to time;

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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

may retain the exemption for a period **up to** 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.

ADOPTED BY A DULY CONSTITUTED QUORUM OF THE HAINES BOROUGH ASSEMBLY THIS 28th DAY OF JUNE, 2022.

ATTEST:


Alekka Fullerton, CMC, Borough Clerk




Douglas Olerud, Mayor