

Introduced by: Martin
Date: Feb. 19, 1980
Hearing: March 18, 1980
Vote:
Action: Failed to be set for hearing 2/19

KENAI PENINSULA BOROUGH

ORDINANCE 80-16

AMENDING THE BOROUGH CODIFIED ORDINANCES TO PERMIT THE ASSEMBLY TO DELEGATE ITS RESPONSIBILITIES AS A BOARD OF EQUALIZATION.

WHEREAS, Alaska Statute 29.53.135 permits the Assembly to appoint a Board of Equalization from among knowledgeable members of the community and to delegate certain powers to that Board; and

WHEREAS, the Assembly finds that the equality of property valuation would be well served by appointing a Board of Equalization whose members are selected because of their particular expertise with the principles of property valuation and taxation; and

WHEREAS, the Assembly finds that Board of Equalization hearings tend to be exceedingly time consuming and interfere with the orderly flow of the Assembly's legislative process;

NOW THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

Section 1. That the Borough codified ordinances are amended by adding a new Chapter, to be numbered 2.60, which shall read as follows:

Chapter 2.60
Board of Equalization

A. 2.60.010 Board of Equalization--Established. There is established a separate Board of Equalization whose duties will be to hear, as the delegate of the Assembly, any appeal from determinations of the Borough Assessor regarding the valuation of property for taxation purposes.

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B. The Board of Equalization shall be composed of 7 persons who are not Assemblymembers, and who will be appointed by the Assembly upon recommendation of the Mayor.

C. The Assembly shall appoint alternate members in the manner set forth above. The alternate members shall be requested by the Board's presiding officer, as the need arises, to serve as members during the absence or disability of regular members.

D. Members and alternate members shall be appointed on the basis of their expertise in real and personal property appraisal, in the real estate market, in the personal property market and in other fields related to their functions as board members.

E. Members shall be reimbursed for per diem and necessary expenses in the same manner and at the same rates as Assemblymembers. In addition, when members are required to sit for any equalization session which occurs during normal working hours, then such members shall receive compensation of \$50.00 per daily session.

F. Upon confirmation, members and alternate members shall serve for two (2) years from the date of their appointment.

Section 2.60.020 Board of Equalization--Procedure.

A. The Board shall elect annually a member to serve as its chairman. The chairman may call meetings of the board and shall exercise such control over meetings as shall insure the fair and orderly resolution of appeals.

B. The Board shall also select the vice chairman who shall assume the duties of the chairman when the chairman is absent.

C. A quorum of the Board of Equalization shall consist of five (5) members. The granting of any appeal or part of an appeal shall require the concurring vote of at least four (4) board members. Any appeal, or part of an appeal, which is not granted affirmatively by the Board shall be considered as having been denied.

D. Appeals from determinations of the Board of Equalization, sitting as a delegate of the Assembly, shall be made directly to the Superior Court.

E. Vacancies in the commission are created under the following conditions and upon declaration of vacancy by the Assembly when a member:

1. fails to qualify or be confirmed by the Assembly or to take office within thirty (30) days after his appointment;
2. is physically absent from the Borough for a 90 day period unless excused by the commission;
3. resigns and his resignation is accepted by the Assembly;
4. is physically or mentally unable to perform the duties of his office;
5. is removed from office by the Assembly;
6. misses any regular meeting unless excused by the Board prior to that meeting;
7. is convicted of a felony or an offense involving a violation of his oath of office.

F. The Board of Equalization shall schedule its meetings and deliberations at such time as to resolve all pending appeals prior to May 30 of each year.

Section 2. That this ordinance takes effect immediately upon its enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH
ON THIS ____ DAY OF _____, 1980.

JoAnn Elson, Assembly President

ATTEST:

Borough Clerk

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