

FAILED INTRODUCTION ON 3-3-87

Introduced by: Skogstad
Date: March 3, 1987
Hearing: April 7, 1987
Vote:
Action:

KENAI PENINSULA BOROUGH

ORDINANCE 87-16

AMENDING THE BOROUGH CODE OF ORDINANCES CONCERNING THE BOARD OF EQUALIZATION.

WHEREAS, the number of appeals from property assessments has grown dramatically;

WHEREAS, the number of board of equalization hearings that must be held to accommodate all appeals, and the fact that these hearings coincide with other crucial fiscal hearings have led to the assembly being overly burdened during the months of May and June each fiscal year; and

WHEREAS, a board of equalization composed of non-assembly members would ease the burden of hearing numerous assessment appeals while also holding numerous budget hearings;

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

Section 1. That KPB 5.12.030 is amended to read as follows:

A. On or before April 1 of each year the assessor shall prepare an annual assessment roll as required by AS 29.45.160 [AS 29.53.100], and shall give notice of the assessment and of the dates of the board of equalization hearings, as required by AS 29.45.170 [AS 29.53.100 and 29.53.130].

B. Prior to the board of equalization hearings, the assessor shall provide administrative adjustment meetings at locations convenient for the people throughout the borough for the purpose of considering requests and questions concerning property valuations.

C. [B.] The borough tax assessor shall not alter the tax rolls by transferring from seller to buyer the record ownership of any tax parcel divided in violation of the subdivision ordinance. The legal description of each tax parcel shall coincide with the legal description and metes and bounds of that parcel as set forth in the official plat recorded with the district recorder, unless an official plat is not required for that parcel pursuant to an exemption contained in state statutes or the subdivision ordinance. The assessor shall transmit to the planning department every month a listing of all recorded divisions of land which are in

Kenai Peninsula Borough
Ordinance 87-16
Page 1 of 4 Pages

violation of the subdivision ordinance.

Section 2. That Kenai Peninsula Borough Code of Ordinances 5.12.040 and 5.12.050 are hereby repealed.

Section 3. That the Kenai Peninsula Borough Code of Ordinances is amended by adding new sections to read as follows:

5.12.040 Assessment--Appeal procedure--Record of Appeal. A. A person whose name appears on the assessment roll, or the agent or assigns of that person, may appeal to the board of equalization for relief from an alleged error in valuation by the assessor.

B. The appellant shall, within 30 days after the date of mailing of the notice of assessment, submit to the assessor a written notice of appeal, in the form of a petition, specifying the ground for the appeal. If notice of appeal is not submitted within this period, the right of appeal ceases, unless the appellant proves, and the board of equalization finds, that the appellant was unable to appeal within the time period given.

C. The form of the petition may be adopted or altered by resolution of the assembly. Copies of the petition shall be available to the public free of charge.

D. Upon receipt of a copy of the notice of appeal, the assessor shall promptly prepare and deliver to the borough clerk a record of the appeal, for the use of the board of equalization. The record shall include all the information shown on the assessment roll and all documents relating to the assessment being appealed.

5.12.045 Assessment--Board of Equalization--Composition--Authority. A. The board of equalization shall be composed of seven (7) regular members and three (3) alternates, all appointed by the borough assembly. All members shall be borough residents, but no member shall be a borough assembly member or borough employee.

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

C. Board members shall disqualify themselves from voting on appeals where the board member has or had a financial or professional relationship with the appellant or concerning the property at issue in the appeal.

D. A quorum of the board must be present to convene. All action of the board shall be taken by majority vote of the quorum.

E. A presiding officer shall be selected by the board at its first annual meeting.

F. The alternate members shall be named by the board's presiding officer, as the need arises, to serve as board members during the absence or disability, including disqualification, of regular members.

G. The board of equalization shall meet at the borough building on dates after the deadline for submitting appeals until all appeals are heard.

H. The board shall meet at least once in each first-class city in the borough when a sufficient number of appeals are to be heard within the area to warrant such a meeting.

I. Board of equalization members shall be compensated at the rate of \$100.00 per session attended in its entirety and shall be reimbursed for mileage to attend board hearings.

5.12.050 Assessment--Board of Equalization hearings--Procedure. A. The board may alter an assessment of property only pursuant to an appeal filed as to the particular parcel or item of property.

B. If an appellant fails to appear, the board of equalization may proceed with the hearing in the absence of the appellant.

C. The appellant bears the burden of proof.

D. The only grounds for adjustment by the board of an assessment are proof of unequal, excessive, improper or under valuation based on facts that are stated in a valid written appeal timely filed or proven at the appeal hearing. If a valuation is found to be too low, the board of equalization may raise the assessment.

E. The board may take the matters on appeal under advisement.

F. The board shall certify its decision on each appeal to the assessor within seven (7) working days of the appeal hearing.

Section 4. That this ordinance shall take effect immediately upon its enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH ON
THIS _____ DAY OF _____, 1987.

Jonathan W. Sewell, President

ATTEST:

Borough Clerk