

Introduced by: Drathman, Navarre  
Date: 07/19/94  
Hearing: 08/16/94  
Action: Defeated  
Vote: 2 yes, 5 no  
Reconsideration Noticed: 08/16/94  
Action: Reconsideration Failed  
Vote: 4 Yes, 5 No

**KENAI PENINSULA BOROUGH  
ORDINANCE 94-29**

**AN ORDINANCE AMENDING KPB 5.12.060 REGARDING  
BOARD OF EQUALIZATION**

**WHEREAS,** the Borough Assembly previously enacted Chapter 5.12 of the Borough Code to provide for real property and personal property taxes; and

**WHEREAS,** the Borough Assembly sits as the Board of Equalization and hears appeals based upon assessed valuations of property; and

**WHEREAS,** the only evidence that may be considered by the Board of Equalization is that which appears in the written appeal, admitted documents and exhibits, and evidence presented at the BOE hearing; and

**WHEREAS,** quite often individual members of the Board are familiar with the property that is the subject of the appeal in that the property is located within the member's district; and

**WHEREAS,** the Board of Equalization should not only be as fair as possible, but also be perceived as being as fair as possible, and to remove any question of politics or consideration of evidence not in the record;

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

**SECTION 1.** That KPB 5.12.060(B) be amended to read as follows:

**5.12.060. Board of equalization procedure.**

B. A quorum of the full assembly must be present in order for the board of equalization to convene and take action. Actions of the board shall be by the majority of [MEMBERS PRESENT] the members voting on the appeal. ~~All members present shall vote on each appeal except no member may vote on an appeal in which the property is located within the~~

~~district the member represents.~~

**SECTION 2.** That this ordinance takes effect upon enactment.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH ON THIS  
\_\_\_\_ DAY OF \_\_\_\_\_, 1994.**

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Betty J. Glick, Assembly President

ATTEST:

\_\_\_\_\_  
Gaye J. Vaughan, Borough Clerk