

Introduced by: Glick
Date: 08/16/94
Hearing: 09/20/94
Action: Enacted
Vote: Unanimous

**KENAI PENINSULA BOROUGH
ORDINANCE 94-45**

AN ORDINANCE AMENDING THE REAL PROPERTY TAX CODE

WHEREAS, it has been brought to the Borough Assembly's attention that the current practice of dismissing Board of Equalization appeals because the appellant fails to appear may be found to violate the appellant's due process rights;

WHEREAS, it is the Assembly's desire to insure that Borough citizens receive all constitutional rights due them;

WHEREAS, the Board of Equalization could, without assuming any additional burden, consider any evidence presented and then render a decision rather than simply dismissing for failure to appear;

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

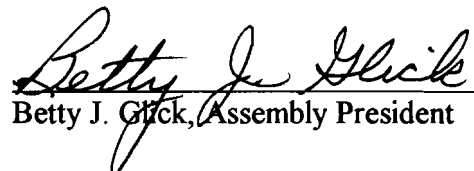
SECTION 1. That KP.B 5.12.060(F) shall be amended to read as follows:

5.12.060. Board of Equalization procedure.

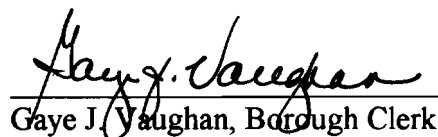
F. If the appellant or representative is not present when called, the board shall [DISMISS THE APPEAL] consider any evidence presented to it pursuant to KP.B 5.12.055 and thereafter proceed according to the remaining applicable provisions of this chapter.

SECTION 2. That this ordinance shall take effect immediately upon its enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH ON THIS 20th DAY OF SEPTEMBER, 1994.


Betty J. Glick, Assembly President

ATTEST:


Gaye J. Vaughan, Borough Clerk