

Introduced by: Sprague  
Date: 07/09/02  
Hearing: 08/06/02  
Action: Failed as Amended  
Vote: 4 Yes, 5 No

**KENAI PENINSULA BOROUGH  
ORDINANCE 2002-29**

**AN ORDINANCE AMENDING CHAPTER 5.12 OF THE KENAI PENINSULA  
BOROUGH CODE TO PROVIDE FOR AN APPOINTED BOARD OF EQUALIZATION**

**WHEREAS,** the board of equalization hears appeals from determinations of the assessor other than determinations that the property is taxable under law; and

**WHEREAS,** pursuant to AS 29.45.200 and KPB 5.12.050(A), the assembly currently sits as the board of equalization; and

**WHEREAS,** serving on this board requires a certain amount of expertise in property valuation issues and requires increasing amounts of time and attention from board members; and

**WHEREAS,** Alaska Statutes authorize the mayor to appoint and the assembly to confirm a board to serve as the board of equalization which may be composed of not less than three persons and which may include members of the assembly, municipal residents, or a combination of both groups; and

**WHEREAS,** the assembly finds that the borough's best interests would be served by appointing a board;

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

**SECTION 1.** KPB 5.12.050(A) is amended as follows:

A. A property owner or agent or assign of the property owner may appeal to the [BOROUGH ASSEMBLY SITTING AS A] board of equalization for relief from an alleged error in valuation not adjusted by the assessor to the property owner's satisfaction, or, in the case of property subject to a flat tax, an alleged error in ownership or classification of property.

**SECTION 2.** KPB 5.12.052 shall be enacted to read as follows:

**5.12.052. Board of equalization.**

A. The board of equalization is established with five regular members selected from the public. It shall also include two alternate members who shall

meet the same qualifications as a regular board member. Members shall be appointed by the mayor and confirmed by the assembly 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. Additionally, each member shall be a resident of the Kenai Peninsula Borough.

B. The board shall select a chairperson and vice-chairperson at each first annual meeting.

C. Term. Board members' terms shall be three years with the first board appointed so that expiration dates of terms shall be staggered.

D. Vacancies. A vacancy is created under the following conditions and upon a declaration of vacancy by the board:

1. Fails to take office within 30 days after his or her appointment;
2. Is physically absent from the borough for a 90-day period, unless excused by the board;
3. Resigns and the resignation is accepted;
4. Is physically or mentally unable to perform the duties of his or her office;
5. Is removed from office;
6. Misses three consecutive regular meetings unless excused;
7. Is convicted of a felony or of an offense involving a violation of his or her oath of office;
8. Changes his or her residency to a location outside of the borough for a period longer than 60 days.

E. A vacancy on the board shall be filled by mayoral appointment and assembly confirmation of a person qualified to serve under this section for the unexpired term, or for a three-year term if no unexpired term remains.

F. The board shall be called as required for equalization matters.

G. Board members shall be compensated at the rate of \$100 per session for each session, subject to a maximum of \$100 per day. All requests for reimbursement shall be actual expenses incurred on authorized board business.

**SECTION 3.** That KPB 5.12.060 (B) and (C) are amended as follows:

**5.12.060. Board of equalization procedure.**

B. A quorum of the [FULL ASSEMBLY] board 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. A quorum consists of five members. The presiding officer shall select the alternate member to fill a vacancy or

substitute in the absence of a regular board member. If membership of the board changes while an appeal is pending the new member may participate only by making an oral or written statement on the record that the member has reviewed the record and proceedings thus far and feels qualified to render an informed and impartial decision.

C. The chairperson [PRESIDENT OF THE ASSEMBLY] shall preside over the board hearing. In the absence of the chairperson [PRESIDENT], the vice-chairperson [PRESIDENT] shall preside. If both are absent, the members present shall select a person to preside. The borough clerk shall attend the hearings to record the proceedings, record votes, administer the oaths to witnesses, and prepare the decision forms. The borough attorney or designee shall attend the hearing to advise the board.

**SECTION 4.** That KPB 22.30.110(B) is amended as follows:

**22.30.110. Compensation—Allowances—Benefits—Waiver.**

B. When sitting as a member of the board of adjustment [OR THE BOARD OF EQUALIZATION], assembly members shall be compensated at the rate of \$100.00 per session for each session, subject to a maximum payment of \$100.00 per day. This is in addition to allowances for expenses provided elsewhere in this code.

**SECTION 5.** That this ordinance shall automatically expire on August 6, 2003, unless the assembly by ordinance has altered or extended that date.

**SECTION 6.** That this ordinance shall take effect immediately upon its enactment.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS \* DAY OF \* 2002.**

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Timothy Navarre, Assembly President

ATTEST:

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Linda S. Murphy, Borough Clerk