



## **KENAI PENINSULA BOROUGH**

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**DAVE CAREY**  
**BOROUGH MAYOR**

### **MEMORANDUM**

**TO:** Milli Martin, Assembly President  
Members, Kenai Peninsula Borough Assembly

**THRU:** *DR Carey* David R. Carey, Borough Mayor

**FROM:** *SH* Shane Horan, Director of Assessing  
*SB* Scott Bloom, Assistant Borough Attorney

**DATE:** March 26, 2009

**SUBJECT:** Ordinance 2009- 21, amending KPB 5.12.050(B) regarding refund of filing fees for the Board of Equalization

Amending KPB 5.12.050(B) to provide for a refund of filing fees to taxpayers that participate in their appeal hearings before the Board of Equalization (BOE) encourages open access to government while continuing to discourage frivolous appeals. KPB 5.12.050(B) requires taxpayers appealing their property valuations to file a filing fee before their appeal is heard by the BOE. The required filing fee helps reduce frivolous appeals and also defrays some of the costs associated with the BOE hearings. Filing fees are currently only refunded if the taxpayer timely withdraws the appeal or if the assessor's last recommended valuation is found to be excessive, overvalued, or undervalued by the BOE.

The proposed amendment is intended to ensure that the filing fee is not an impediment to the process. Under the proposed amendment a taxpayer who fully participates in the appeal process will be refunded. Yet, at the same time, collecting a fee up front should discourage property owners from filing frivolous appeals.

Thank you for your consideration.