

Introduced by: Mayor, Superman
Date: 04/07/09
Hearing: 05/05/09
Action: Enacted
Vote: 9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2009-21**

**AN ORDINANCE AMENDING KPB 5.12.050(B) TO PROVIDE FOR VALUATION AND
FLAT TAX APPEAL FILING FEES TO BE REFUNDED TO APPELLANTS WHO
PARTICIPATE IN PERSON OR TELEPHONICALLY IN
BOARD OF EQUALIZATION HEARINGS**

WHEREAS, in 2005 KPB 5.12.050(B) was amended to impose filing fees for appealing assessment determinations to the Board of Equalization (BOE); and

WHEREAS, filing fees were imposed to discourage frivolous appeals and help offset costs incurred for such appeals; and

WHEREAS, presently, KPB 5.12.050(B) filing fees are refunded only if the assessor's most recent recommended valuation is determined by the BOE to be excessive, undervalued, or overvalued, or if the appeal is withdrawn before evidence is due to the clerk; and

WHEREAS, providing for filing fees to be refunded if the appellant is present or participates telephonically in the appellant's hearing before the BOE will continue to discourage frivolous appeals while at the same time encourage more open access to government;

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

SECTION 1. That KPB 5.12.050(B) is hereby amended as follows:

SECTION 2. 5.12.050. Valuation and flat tax procedure.

* * *

- B. An appellant must, within 30 days after the mailing of the notice of assessment, submit to the assessor, by delivery to the borough clerk, a written appeal. The appeal must state the name of the owner, a legal description of the property, and the grounds for the appeal. If the party making the request is an assign of the record owner, documentation of the assignment must bear a stamp reflecting the recording district and the book and page number or serial number of the recorded assignment. If the party making the request is an agent of the property owner, the property owner's signature granting the authority must be notarized and attached to the request. It must be submitted

to the borough clerk within 30 days after the mailing of the notice of assessment, or the right to appeal ceases unless the board of equalization finds that the taxpayer was unable to comply. No appeal application may be accepted unless a filing fee of \$30.00 for a property whose assessed value is less than \$100,000.00, \$100.00 for property whose total assessed value is at least \$100,000.00 but less than \$500,000.00, \$200.00 for property whose total assessed value is at least \$500,000.00 and less than \$2,000,000.00, and \$1,000.00 for property whose total value is \$2,000,000.00 or greater, is received by the clerk at the time of filing. [IF THE ASSESSOR'S MOST RECENT RECOMMENDED VALUE, PRESENTED TO THE TAXPAYER PRIOR TO THE DATE THE ASSESSOR'S EVIDENCE IS DUE, WAS DETERMINED BY THE BOE TO BE EXCESSIVE, UNDERVALUED, OR OVERVALUED, OR] If the appeal is withdrawn before evidence is due, or if the appellant or agent of the appellant is present for the appellant's hearing before the BOE or participates telephonically pursuant to KPB 5.12.060(T) then the filing fee shall be fully refunded within 30 days after the hearing date. For purposes of this section, the appeal is submitted on the date it is received in the office of the clerk or, if delivered by first class mail, the date it is postmarked by the U.S. Postal Service. Appeal forms shall be available from the borough assessor's office, borough clerk's office, or city offices within the borough. The borough clerk will provide to the assessor each appeal within two days of receipt. An application to proceed with an appeal as an indigent may be filed with the borough clerk's office in accordance with the procedures and schedule described in KPB 21.20.250(B).

SECTION 3. That this ordinance takes effect on January 1, 2010.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 5TH DAY OF MAY, 2009.


 Milli Martin, Assembly President

ATTEST:


 Johni Blankenship, Borough Clerk



Yes: Fischer, Knopp, Long, Pierce, Small, ~~Smith, Spague~~, Superman, Martin
 No: None
 Absent: None