

Introduced by: Glick  
Date: Feb. 17, 1987  
Vote: 15 Yes, 1 No  
Action: Adopted

KENAI PENINSULA BOROUGH

RESOLUTION 87-21

URGING THE LEGISLATURE TO RETAIN THE PRESENT BURDEN OF PROOF IN REAL PROPERTY ASSESSMENT PROCEDURES BY OPPOSING THE ENACTMENT OF HB37 and SB77.

WHEREAS, in judicial proceedings, the burden of proof is on the person who petitions for relief or files the complaint; and

WHEREAS, the same system is used in most, if not all, jurisdictions that levy property taxes; and

WHEREAS, the system has proved to be a fair and adequate means of dealing with challenges to assessments of real property; and

WHEREAS, the judicial system has dealt with appeals to court of assessments and assessment procedures and has approved the burden of proof being placed on the property owners to show inequity and has recognized the appropriateness of such public policy; and

WHEREAS, shifting the burden of proof to the municipalities may induce many property owners to file appeals where there is no basis for an appeal as the property owner has no burden to anything and nothing to loose; and

WHEREAS, the increase of frivolous appeals will unnecessarily increase the cost of assessing procedures and could overwhelm boards of equalization; and

WHEREAS, the statutory basis for an adjustment of an assessment (unequal, excessive, improper, or under evaluation) are not elements that the assessor would ever prove in an hearing; and

WHEREAS, if the burden of proof in assessment appeals is shifted to the assessor, a persuasive argument can be made that a similar shift should be made for the state assessment of oil and gas properties and for numerous other appeals of state administrative decisions;

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

Section 1. That the assembly opposes the enactment of HB37 and SB77.

Section 2. That upon adoption, copies of this resolution be sent to Senators Binkley, Fischer, Kerttula and Szymanski; and

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Representatives Cato, Navarre, Swackhammer, Wallis and Zawacki.

Section 3. That this resolution takes effect immediately upon its adoption.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH ON THIS 17th DAY OF February, 1987.

  
Jonathan W. Sewall, Assembly President

ATTEST:

  
Borough Clerk