

Introduced by: Popp
Date: 09/12/00
Hearing: 10/10/00
Action: Failed
Vote: 1 Yes, 8 No

**KENAI PENINSULA BOROUGH
ORDINANCE 2000-41**

**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 assembly to appoint 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) shall be 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 nine regular members, including three assembly members and six members of the public. It shall also include three alternate members, with one from the assembly. All members shall be appointed 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.
- B. The board shall select a presiding officer at its first annual meeting.
- C. A quorum shall be required to convene a meeting of the board and consist 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.
- D. The board shall be called as required for equalization matters.
- E. The board may not act except upon concurrence of a majority of the members present.
- F. The borough clerk shall be the board of equalization's clerk, and shall record in the minutes of the meetings all proceedings before the board, and the names of all persons appealing assessments. All changes, revisions, corrections, and orders relating to claims or adjustments, and all final decisions shall be recorded in the appeal record to be kept by the clerk.
- 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 this ordinance shall take effect immediately upon its enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY OF *, 2000.

William Popp, Assembly President

ATTEST:

Linda S. Murphy, Borough Clerk