

Date: 10/10/00
Hearing: 11/21/00
Action: Amended & Postponed to 12/12/00
Action: Enacted as Amended
Date: 12/12/00
Vote: 7 Yes, 0 No, 2 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2000-49**

**AN ORDINANCE AMENDING KPB CHAPTER 5.12, REAL PROPERTY AND
PERSONAL PROPERTY TAXES**

WHEREAS, the Kenai Peninsula Borough Assembly sits as the Board of Equalization and hears appeals of property owners concerning alleged errors in valuation of real property; and

WHEREAS, the Board of Equalization has heard appeals on May 3, 2000, June 20, 2000, June 21, 2000, August 1, 2000, August 2, 2000, September 12, 2000, and September 13, 2000; and

WHEREAS, during these hearings a number of issues arose which justify amending KPB Chapter 5.12 to clarify the Board of Equalization procedures;

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

SECTION 1. That KPB 5.12.050(D) be amended as follows:

After the time for filing valuation appeals has expired and after consultation with the assessor, and at the direction of the chair of the board of equalization, the borough clerk shall schedule meetings of the board of equalization. The clerk on behalf of the assessor shall schedule meeting of the board of equalization. The clerk on behalf of the assessor shall notify each appellant by mail of the time and place of hearing and board of equalization procedures at least [10] 15 days before the evidence or documents required by KPB 5.12.055(A) and (B) must be provided to the borough clerk. A party can request a continuance of hearing only for good cause and the continuance must be requested no later than 15 days prior to the hearing date unless the reason for the continuance is a serious condition or event that prevented a timely request or that arose after the deadline. For the purposes of this section, a serious condition or event may include a serious medical condition, a serious family emergency requiring the presence of the party, a death in the family, or other similar serious condition or event. Additionally, a continuance shall not be granted if it will cause substantial prejudice to the other party. The chair of the board of equalization is given the discretion to determine whether to grant a request for a continuance.

A continuance, however, does not extend the deadline for any party to file any documents or evidence under KPB 5.12.055 (A) or (B), if the application was not filed with the borough clerk before the original deadline for filing such documents or evidence. If the application for a continuance was filed before the original deadline for filing documents and the application is denied, the application for a continuance will not extend the original deadline for filing documents. A hearing shall be scheduled for all notice of appeal unless the notice is clearly not based on one or more of the grounds stated in KPB 5.12.050(C) as determined by the BOE chair. When a hearing is not scheduled, the borough clerk shall notify the person who submitted the notice that a hearing will not be scheduled.

SECTION 2. That KPB 5.12.055(A) be amended as follows:

Upon receipt of a written appeal, the assessor shall provide documents or evidence relating to each assessment that is appealed, including a summary of assessment data, to the borough clerk, for the board of equalization, no later than [10] 15 days before the board hearing on the appealed assessment. Pages shall be marked as assessor's exhibits and numbered. The borough clerk shall mail a copy of the documents or evidence to the appellant by first class mail within one business day of receipt.

SECTION 3. That KPB 5.12.055(B) be amended as follows:

The appellant shall provide a copy of any documents or evidence relating to the assessment being appealed to the borough clerk, for the board of equalization, no later than [10] 15 days before the board hearing on the appealed assessment. Pages shall be marked as appellant's exhibits and numbered. The clerk shall provide a copy of the appellant's documents to the assessor.

SECTION 4. That KPB 5.12.055(C) be amended as follows:

The appellant's case may be made by written presentation, if the appellant so elects, the pages shall be marked as appellant's brief and numbered. The written presentation, along with any documents and evidence referred to in 5.12.055(B), must be provided to the borough clerk, for the board of equalization, no later than [10] 15 days before the board hearing on the appealed assessment. The clerk shall provide a copy of appellant's filings to the assessor upon receipt.

SECTION 5. That KPB 5.12.060(N) be amended as follows:

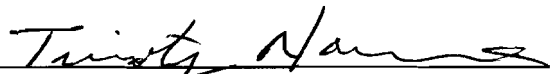
After the appellant and assessor have presented their cases, the hearing shall be closed by the presiding officer, and no further evidence shall be offered or considered in deliberations unless a member of the board of equalization asks for additional information from either party. Both parties shall be given an equal opportunity to respond to any such requests for additional information.

SECTION 6. That KPB 5.12.060 (T) be added as follows:

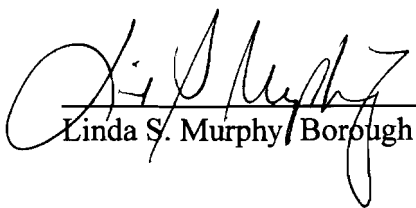
All parties or their agents and witnesses must appear in person at the BOE hearing unless good cause, such as a serious medical condition that prevents travel, or where the reasonable travel expenses clearly outweigh the potential benefit of the appeal is shown. Telephonic participation may be denied if it would cause substantial prejudice to the other party. Any request for telephonic participation must be delivered to the borough clerk at 144 North Binkley Street, Soldotna, Alaska, no later than 15 days before the hearing, unless good cause is shown for filing a late request. Good cause for filing a later request may include a serious medical condition, a serious family emergency requiring the presence of the party, a death in the family, or other similar serious condition or event that either prevented the party from filing a timely request for telephonic participation or that arose after the deadline for filing the request. If telephonic participation is approved, then the party requesting telephonic participation shall be responsible for arranging the telephone call and for payment of associated telephone charges. The chair of the board of equalization is given the discretion to determine whether to grant a request for telephonic participation.

SECTION 7. That this ordinance shall take effective immediately upon its enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 12TH DAY OF DECEMBER, 2000.


Timothy Navarre, Assembly President

ATTEST:


Linda S. Murphy, Borough Clerk

