

3.12.120 Board of equalization—Composition and procedure.

- A. The city council sits as the board of equalization for the purpose of hearing an appeal from a determination of the assessor, or it may delegate this authority to one or more boards appointed by it. An appointed board may be composed of not less than three persons, who shall be members of the city council, city residents, or a combination of city council members and residents. Qualifications for membership shall be established by ordinance.
- B. The board may alter an assessment of a lot only pursuant to an appeal filed as to the particular lot.
- C. Notwithstanding other provisions in this section, a determination of the assessor as to whether property is taxable under law may be appealed directly to the superior court.
- D. Hearing.
1. An appeal before the board of equalization shall be conducted in accordance with the procedures adopted by the board, in addition to the following rules:
- a. Failure of Appellant to Appear. If an appellant fails to appear in person, the board of equalization may proceed with the hearing.
- b. Oath to Be Administered. Anyone testifying before the board shall be administered an oath prior to giving testimony.
- c. Record. The city clerk shall be ex officio clerk of the board and shall keep verbatim stenographic records or electronic recordings of the board's proceedings, showing the vote of each member on every question and all of the evidence presented.
- d. Counsel. All parties may be represented by counsel during hearings before the board. The city attorney may offer legal counsel to the board in the course of its proceedings.
- e. **Burden of Proof.** The burden of proof rests with the appellant. The only grounds for adjustment of an assessment are unequal, excessive, improper or under valuation based on the facts that are stated in a valid written appeal or provided at the appeal hearing. If the valuation is found to be too low, the board of equalization may raise the assessment. The city shall make available to the appellant all reasonably pertinent documents requested for presentation of the appeal.
- f. Rules of Evidence. The hearing of an ordinary routine appeal shall be conducted informally. The board shall not be restricted by the formal rules of evidence; however, the chair may exclude evidence irrelevant to the issues appealed. Hearsay evidence may be considered, provided there are adequate guarantees of its trustworthiness and that it is more probative on the point for which it is offered than any other evidence which the proponent can procure by reasonable efforts.
- g. Ordinary Routine Appeal. In a hearing for an ordinary routine appeal, each side shall have a total of no more than thirty minutes to present their case. Each side shall be responsible for dividing their thirty minutes between oral presentation, argument, testimony (including witness testimony), and rebuttal. The board may expand or limit the length of the hearing depending on its complexity, or take other action to expedite the proceedings.
- h. Complex Appeal. In the event of a complex appeal, the chair may elevate the appeal to include a more formal hearing. If an appeal is determined by the chair to be complex, then the appeal process will follow the procedures outlined in Sections 3.12.125 and 3.12.126.
- i. Order of Presentation. The appellant shall present argument first. Following the appellant, the assessor shall present the city's argument. The appellant may, at the discretion of the chair, make rebuttal presentations directed solely to the issues raised by the assessor. The members of the board may ask questions through the chair of either the appellant or the assessor at any time during the hearing.
- j. Witnesses and Exhibits. The appellant and the assessor may offer oral testimony of witnesses and documentary evidence during the hearing. All testimony before the board shall be under oath.

- k. Board to Issue Findings. Upon presentation of all testimony, the board may conclude the hearing and determine whether the assessment is proper. The board shall issue findings of fact and conclusions of law clearly stating the grounds upon which the board relied to reach its decision.
- l. Certification. The board of equalization shall certify its actions to the assessor within seven days. Except as to supplementary assessments, the assessor shall enter the changes and certify the final assessment roll by June 1st.
- m. Additional Rules and Procedures. Other procedures and rules of operation may be adopted by the board of equalization.
- n. Appeal of Board Decision. The appellant or the assessor may appeal a decision of the board to the superior court within thirty calendar days in accordance with the Alaska Rules of Appellate Procedure. (Ord. 08-07 § 3: Ord. 98-08 § 1)