

Presented by: The Manager
Introduced: 12/19/2005
Drafted by: J.W. Hartle

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2005-51(c)(am)

An Ordinance Creating a New Board of Equalization Panel.

BE IT ENACTED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF JUNEAU, ALASKA:

Section 1. Classification. This ordinance is of a general and permanent nature and shall become a part of the City and Borough code.

Section 2. Amendment of Section. CBJ 15.05.010 Definitions, is amended as follows:

15.05.010 Definitions.

The following words, terms and phrases when used in this title, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Assessor means the duly appointed City and Borough assessor or his or her authorized representative.

Landed-cost means actual cost to the taxpayer, including costs of shipping and transporting to taxpayers place of business.

Mobile home means house trailers, trailers, trailer coaches, and similar property, designed and equipped for human habitation and capable of being drawn by a motor vehicle, used or intended to be used for residential office, or commercial purposes.

Motor vehicle means any vehicle operated by self-contained power capable of operating on a road or highway and carrying persons or property.

Property means taxable property as defined herein unless otherwise indicated.

Taxable property means all real property within the City and Borough, and all personal property which has a tax situs within the City and Borough, except that which is specifically exempted from levy of taxation by the City and Borough.

Section 3. Amendment of Section. CBJ 15.05.120 Notice of assessment and equalization hearing, is amended to read as follows:

15.05.120 Notice of assessment and equalization hearing.

(a) The assessor shall give to every person named in the assessment roll a notice of assessment, showing the assessed value of his or her property that is subject to ad valorem tax. On the back of each assessment notice shall be printed a brief summary for the information of the taxpayer of the dates when the taxes are payable, delinquent, and subject to interest and penalty, dates when the board of equalization will meet, and any other particulars as appropriate.

(b) The assessment notice shall be directed to the person named in the assessment roll, and is sufficiently given if it is mailed by first class mail, 30 days prior to the hearing, addressed to, or is delivered at, the person's address as last known to the assessor. If the address is not known to the assessor, the notice may be addressed to the person at the post office nearest to the place where the property is situated. The date on which the notice is mailed or is delivered is the date on which the notice is given for purposes of this title.

(c) When all valuation notices have been mailed, the assessor shall have published in a newspaper of general circulation published in the City and Borough, at least once each week for two successive weeks, a notice that the assessment rolls have been completed. The notice shall state when and where the equalization hearings will be held.

Section 4. New Section. CBJ 15.05.185 Board of equalization, is added to read:

15.05.185 Board of equalization.

(a) Membership; duties; term of office; term limits.

(1) Membership. The board of equalization shall comprise a pool of no less than six, and up to nine, members, not assembly members, appointed by the assembly. There shall be up to three panels established each year. Each panel hearing appeals shall consist of three members. The board chair shall assign members to a specific panel and schedule the panels for a calendar of hearing dates. The assignment of members to panels and the establishment of a hearing calendar shall be done in consultation with the individual members. Additionally, members may be asked to take the place of regular assigned panel members in the event an assigned panel member is unable to attend a scheduled meeting.

(2) Qualifications of members. Members shall be appointed on the basis of their general business expertise and their knowledge or experience with quasi-judicial proceedings. General business expertise may include, but is not limited to, real and personal property appraisal, the real estate market, the personal property market, and other similar fields.

(3) **Duties.** The board, acting in panels, shall only hear appeals for relief from an alleged error in valuation on properties brought before the board by an appellant. A panel hearing a case must first make a determination that an error in valuation has occurred. Following the determination of an error in valuation the panel may alter an assessment of property only if there is sufficient evidence of value in the record. Lacking sufficient evidence on the record the case shall be remanded to the assessor for reconsideration. A hearing by the board may be conducted only pursuant to an appeal filed by the owner of the property as to the particular property.

(4) **Term of office.** Terms of office shall be for three years and shall be staggered so that approximately one-third of the terms shall expire each year.

(5) **Term limits.** No member of the board of equalization who has served for three consecutive terms or nine years shall again be eligible for appointment until one full year has intervened, provided, however, that this restriction shall not apply if there are no other qualified applicants at the time reappointment is considered by the assembly human resources committee.

(b) **Chair.** The board annually shall elect a member to serve as its chair. The chair shall coordinate all board activities with the assessor including assignment of panel members, scheduling of meetings, and other such board activities.

(c) **Presiding officer.** Each panel shall elect its own presiding officer to act as the chair for the panel and shall exercise such control over meetings as to ensure the fair and orderly resolution of appeals. In the absence of the elected presiding officer the panel shall appoint a temporary presiding officer at the beginning of a regular meeting. The presiding officer shall make rulings on the admissibility of evidence and shall conduct the proceedings of the panel in conformity with this chapter and with other applicable federal, state and municipal law.

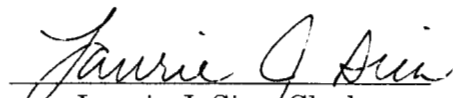
(d) **Report to the assembly.** The board, through its chair, shall submit an independent report to the assembly each year by September 15 identifying, at a minimum, the number of cases appealed, the number of cases scheduled to be heard by the board, the number of cases actually heard, the percentage of cases where an error of valuation was determined to exist, the number of cases remanded to the assessor for reconsideration, the number of cases resulting in the board altering a property assessment, and the net change to taxable property caused by board action. The report shall also include any comments and recommendations the board wishes to offer concerning changes to property assessment and appeals processes.

Section 5. Effective Date. This ordinance shall be effective 30 days after its adoption.

Adopted this 30th day of January, 2006.


Bruce Botelho, Mayor

Attest:


Laurie J. Sica, Clerk