

3.72.110 Board of equalization.

- A. The borough assembly 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 a board appointed by it.
1. The assembly, if it chooses to appoint a board, shall do so by April 1st.
 2. The appointed board may be composed of not less than five persons.
- B. The board of equalization shall meet on the second Monday in May unless otherwise changed by resolution. The board shall adjourn over and continue its session as business requires.
- C. The board of equalization is governed in its proceedings by the same rules governing the assembly. The board of equalization may alter an assessment of a tract only pursuant to an appeal filed as to that particular tract.
- D. 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 within 30 days after final decision, following the procedures set out in AS [44.62.560](#) through [44.62.570](#). (Ord. 22-06-620 § 6)

The Haines Borough Code is current through Ordinance 23-04-641, passed May 25, 2023.

Disclaimer: The borough clerk's office has the official version of the Haines Borough Code. Users should contact the borough clerk's office for ordinances passed subsequent to the ordinance cited above.

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