

Proposed Amendment

3.72.110 Board of Equalization Membership & Duties.

- A. The borough assembly [~~site as~~] **shall appoint** the board of equalization (**BOE**) 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~~] **make the appointments** by [~~April~~] **December 1st pursuant to HBC 2.60.030 or as soon possible after amendment of 3.72.110.**
 2. **The BOE shall comprise a pool of no fewer than five, and up to nine members, not assembly members, appointed by the assembly. Terms of office shall be for three years and shall be staggered so that approximately one-third of the terms shall expire each year.**
 3. **BOE members shall be selected based on experience relevant to property development, property management, construction, insurance, banking, or real estate by way of example only.**
 4. **BOE members shall be residents of Haines Borough as defined in HBC 2.60.020**
 5. **One BOE member shall be elected as the coordinator of the BOE and shall coordinate all BOE activities with the assessor including: Assignment of BOE Panel members and scheduling hearings. The coordinator shall also schedule training and perform any other BOE duties required by the assembly.**
 6. The [~~appointed board~~] **BOE hearing panel** [~~may~~] **shall** be composed of not less than [~~five~~] **three** [~~persons~~] **members and two alternates available for any BOE hearing.**
 7. **An appellant may request that a BOE member be excused for cause any reason.**
 8. **The three members of a BOE hearing panel shall choose a hearing chair at the beginning of each hearing session.**
 9. **Decisions of the BOE hearing panel are made by majority vote.**
 10. **Compensation for members shall be \$100.00 per meeting beginning January 1, 2024. Thereafter, compensation will be set pursuant to HBC 2.60.040. Board members may decline compensation by providing written notice to the municipal clerk.**
- B. The board of equalization **BOE hearing panel** shall **begin meetings** ~~meet~~ on the second Monday in May unless otherwise changed by resolution **of the assembly**. 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 BOE shall propose reasonable rules and regulations governing proceedings before the board pursuant to HBC 2.60.080.** The board of equalization **BOE** may alter an assessment of a tract only pursuant to an appeal filed as to that particular tract. **These rules shall be reviewed by the BOE annually after the conclusion of all appeals with recommended changes submitted to the assembly for approval by December 1 of the assessment year.**
- 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)