



Haines Borough
**BOROUGH ASSEMBLY
ACTION REQUEST**

11C4A

DATE: December 14, 2023

TO: Borough Assembly

FROM: Property Tax Assessment Advisory Board

ACTION:

Motion: Humphrey moved to "recommend proposed amendment to HBC 3.72.110 to the Assembly for approval" and the motion carried unanimously.

RATIONALE:

The Property Tax Assessment Advisory Board was charged with reviewing existing code, policy and procedures of the property tax assessment process and to recommend changes to improve the process for both citizens and the borough administration. One of the most troublesome issues during 2023 was that assembly members served as the board of equalization which denied appellants the ability to seek relief from due process concerns and code violation because BOE (assembly) members are prohibited from having ex parte communication with appellants. The attached amendment provides for a citizen board of equalization and relieves elected officials of this duty.

BOARD REQUEST:

The advisory board requests that the assembly amend borough code 3.72.110 to update board of equalization membership and duties as detailed in the attached document.

SUBMITTED BY Paul Rogers
Paul Rogers, Chair
Property Tax Assessment Advisory Board

Amendment – Proposed to the Assembly

3.72.110 Board of Equalization Membership & Duties.

- A. The borough assembly [~~sits as~~] **shall appoint** the board of equalization (**BOE**) for the purpose of hearing an appeal from a determination of the assessor. [~~for 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 as 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 Charter Section 2.03.A.**
 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 if they provide a minimum of 48 hrs notice to the BOE coordinator and there is an alternate available.**
 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. 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. The board of equalization **BOE** may alter an assessment of a tract only pursuant to an appeal filed as to that particular tract.
- E. 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)