

## Substitute Amendments – Proposed to the Assembly

**Amendment to Chapter 3.72.** Chapter 3.72 of the Haines Borough Code is hereby amended by repeal of Section 3.72.110 and by the addition of a new Section 3.72.110 as follows:

### 3.72.110 Board of Equalization Membership & Duties.

- A. *Board of Equalization Established.* There shall be a board of equalization consisting of no fewer than five nor more than nine members that shall hear appeals from determinations of the assessor.
- B. The board of equalization may alter an assessment of a tract only pursuant to an appeal filed as to that particular tract.
- C. *Appointment and Term.* Members shall be appointed by the assembly and, except as provided in this subsection, shall serve a term of three years, which shall terminate on November 30<sup>th</sup> of the year the member's term expires. By December 1, 2024, the assembly shall appoint three members who shall serve one-year terms, three members who shall serve two-year terms, and three members who shall serve three-year terms. By December 1 of each subsequent year, the assembly shall appoint three members who shall succeed the members whose term expires that year. Should a member cease to hold office prior to the expiration of the appointed term, the assembly shall, by December 1, appoint a member to shall serve the balance of that term.
- D. *Qualifications.* A member shall be a qualified voter of the Haines Borough and a resident for at least one year immediately preceding the date of appointment. A member who no longer resides in Haines Borough shall forfeit the office. Assembly members shall not be qualified to serve on the board of equalization. The assembly shall consider personal and professional experience in property development, property management, construction, insurance, banking, real estate, and other relevant fields when appointing members to the board.
- E. *Presiding Officer.* In December of each year, the board of equalization shall elect a member who shall serve as presiding officer. The presiding officer's term shall continue until a successor presiding officer is elected and qualified. The presiding officer's term shall immediately terminate if the officer ceases to be a member of the board of equalization. The presiding officer shall coordinate with the assessor and borough clerk to set and publish agenda for meetings and hearings of the board and hearing panels. The presiding officer shall designate members to serve on hearing panels as panelists and alternates. The presiding officer shall perform other duties reasonably necessary to administer the business of the board and other such duties as may be assigned by the assembly.
- F. *Rules and Regulations.* ~~The board of equalization and hearing panels are covered in proceeding by the same rules governing the assembly.~~ The board may **adopt RECOMMEND A BOROUGH POLICY ESTABLISHING** reasonable rules and regulations governing proceedings before the board and hearing panels. ~~These rules~~ **THIS POLICY** shall be reviewed by the board annually after the conclusion of all appeals with recommended changes submitted to the assembly for approval by December 1 of the assessment year.
- G. *Quorum and Acts of the Board.* A majority of the **full board** shall be a quorum for the transaction of business of the board of equalization. In the absence of a quorum, any number less than a quorum may recess a meeting to a later time or date. In the presence of a quorum, no action shall be taken except upon an affirmative vote of a majority of the quorum present at a properly noticed meeting.

**Amendment to Chapter 3.72.** Chapter 3.72 of the Haines Borough Code is hereby amended by the addition of a new Section 3.72.115 as follows:

**3.72.115 Hearing Panels of the Board of Equalization.**

- A. Notwithstanding HBC 3.72.110.F., a duly constituted hearing panel shall be empowered to hear appeals from determinations of the assessor on behalf of the board of equalization. A hearing panel's decisions on an appeal shall be considered decisions of the board of equalization for the purpose of this chapter. **After the appeal has been completed, the panel shall certify its actions to the assessor within seven days. An appellant or the assessor may appeal a determination of the panel to the superior court as provided by rules of court applicable to appeals from the decisions of administrative agencies. Appeals are heard on the record established at the hearing before the panel.**
- B. A hearing panel shall be composed of not less than **five four** members. For each hearing panel, the presiding officer shall designate at least three members as panelists and **two one** member as **AN alternates**.
- C. Three panelists shall constitute a quorum for the transacting of business of the hearing panel. In the absence of a quorum, any number of panelists less than a quorum may recess a hearing to a later time or date. In the presence of a quorum, no action shall be taken except upon an affirmative vote of a majority of the panelists present at a properly noticed hearing.
- D. Panelists shall participate in hearings and shall be entitled to vote on business before the panel. Alternates shall not participate in hearings nor vote on business before the panel. A panelist may be replaced by an alternate **by the presiding officer due to illness or other request from a panelist. Upon such occurrence, the alternate shall be considered a panelist for the remainder of the appeal. Appellants may request replacement by an alternate pursuant to section (G) below. Once the alternate becomes a panelist, the original panelist may become an alternate for that panel.**
- E. Hearing panels shall commence hearing appeals on the second Monday in May of each year unless a different date is established by resolution of the assembly. The hearing panel shall adjourn over and continue its session as business requires.
- F. The panelists shall choose a hearing chair **at the beginning of each hearing session for each panel.**
- G. An appellant may request that a panelist be excused from the panel hearing the appellant's appeal by providing a written request for excusal of the member, without stating any reason for the requested excusal, to the presiding officer not less than 48 hours prior to the time set for the hearing. The presiding officer **shall** grant the request if an alternate is available to serve as a panelist. **No more than one request may be made for any appeal.**

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](#).

**Commented [CC1]:** This should be added as a new subsection E in Section 3.72.100.