



Haines Borough
Administrative Policy

Board of Equalization Hearing Procedures

This administrative policy has been created to administer and enforce Haines Borough Code. Haines Borough Code supersedes this administrative policy.

Policy adopted by the Haines Borough Assembly May 14, 2024.
Effective Date: **May 13, 2024**

1. **The Board of Equalization shall consist of no fewer than five nor more than nine members configured into hearing panels of four voting members (the hearing panel will be not less than five members including four panelists and one alternate) (HBC 3.72.110(A) and HBC 3.72.115(B)).**
2. **Four panelists shall constitute a quorum and, as a quasi-judicial board, all actions require a super majority vote of at least three panelists (HBC 3.72(C)).**
3. **Alternates shall not participate in hearings nor vote on business before the panel unless they become a panelist due to illness or other request of an original panelist (HBC 3.72.115(D)).**
4. **An appellant may request a panelist be excused from the hearing panel 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 (HBC 3.72.115(G)).**
5. **The Presiding Officer of the BOE shall identify the hearing panelists and the dates/times they will serve and will provide such information to the assessor as soon as possible after the close of the appeal period.**
6. **The assessor shall notify an appellant by mail of the time and place of hearing (HBC 3.72.100(C)). Such notice shall also include the names of the hearing panelists assigned to their hearing.**
7. **Per HBC 3.72.105, at least 10 business days prior to the hearing date, the following exchange of information shall occur:**
 - a. **The Assessor’s office shall provide the documents, photographs and other materials to be presented to the board of equalization by emailing the link on the meeting page of the borough**

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Ad Hoc A1

website. If no email was provided on the appeal form, the information shall be provided by first-class mail.

b. The Appellant shall provide the documents, photographs and other materials to be presented to the board of equalization by first class mail, email or by personal delivery.

c. Documents not previously exchanged with the other party, may be admitted over objection of the other party, at the discretion of the board, only if there is a good faith reason for its failure to be included.

8. **Burden of Proof. The assessment by the borough is presumed to be correct. Therefore,** Appeals will be heard as listed on the meeting agenda, unless changed by Board decision. the appellant bears the burden of proof. The only grounds for adjustment of assessment are proof by *preponderance of the evidence* of unequal, excessive, improper, or under valuation based on facts **presented during the appeal hearing.**

If the assessment is found to be incorrect prior to the filing of an appeal, the Assessor shall issue a corrected notice per HBC 3.72.090 and shall mail a corrected notice allowing 30 days for appeal to the BOE.

After an appeal is filed and the appellant has proven that there is an error in the assessment, the assessor loses the burden of proof advantage and each (the assessor and the appellant) must carry the burden of persuading the Board of Equalization that their value is the full and true value of the property based upon the record established before the board. The Board may render a decision that partially favors the appellant and/or the assessor when the facts warrant. If a valuation is found to be too low, the board of equalization may raise the assessment.

9. Prior to each case the Chair will ask the Board **panelists** whether any member has a conflict of interest or is required to make a disclosure statement.
10. The Board will determine whether the staff report was available to the Appellant **at least ten business days** prior to the hearing, **whether the appellant's information was provided to the Assessor at least ten business days prior to the hearing** and whether the parties have exchanged all documentary evidence intended to be submitted to the Board. **Documents that were not previously copied and exchanged with the other party will be**

Ad Hoc A2

AD Hoc C5

Commented [PR1]: This makes more sense here than in #10.

Ad Hoc B

Ad Hoc B1

Ad Hoc B2

Borough
Code

Commented [PR2]: Ok, I did not use the word compromise, but there clearly may be times when both parties have some valid points and the end result is that the valuation needs to be adjusted between that of the assessor and the appellant. We should avoid the winner take all approach when it is not warranted.

Ad Hoc C2

Commented [PR3]: Based on other code, I see your point. I was anticipating the change in law currently before the Alaska legislature.

Ad Hoc C5

~~admitted over objection of the other party only if there is a good faith reason for its failure to be included.~~

11. After being called by the chair, the Appellant shall have ~~15 minutes~~ **sufficient time** to present the appeal ~~unless the Board allows for additional time.~~ The appellant may be represented by counsel, an agent or other representative, and may call witnesses and submit exhibits. ~~Any additional time is also allotted to the Assessor.~~

Ad Hoc C6

12. After conclusion of the appellant's presentation, the Chair, the ~~Board~~ **hearing panelists** and the Assessor may ask questions intended to inform and clarify. *Questions are not to be argumentative.*

Ad Hoc C7

13. The Assessor and/or the assessor's representative may then make a presentation and shall answer questions ~~of the chair, members of the Board,~~ **from the chair, hearing panelists** and the appellant.

Ad Hoc C8

14. At the conclusion of the assessor's presentation, the appellant shall have an opportunity to rebut the Assessor's presentation, **except that new evidence shall not be presented.** When the appellant and the Assessor have completed their presentations, the chair shall close the hearing and no further evidence or argument shall be considered. The ~~Board~~ **hearing panel** shall then deliberate and may do so in executive session.

Ad Hoc C9

15. Following the ~~board~~ **hearing panel's** deliberations, its decision shall be announced in public session in the form of a motion and a roll call vote shall be recorded.

Ad Hoc C10

16. The granting of any appeal or part thereof shall require the concurring vote of **at least three panelists** ~~four Board members~~, and each panelist ~~Board member~~ will give a written statement for the record explaining their decision.

Ad Hoc C11

17. The Borough Clerk, or designee shall be the ex officio clerk of the Board of Equalization, and shall make a recording of all proceedings before the Board, shall mail a copy of the decision of the Board to the appellant at the address on the appellant's appeal form, and shall record the date of mailing in the record.

Ad Hoc C1

Date: _____

Annette Kreitzer
Haines Borough Manager

Adopted by Haines Borough Assembly on May 14, 2024.

Thomas C. Morphet
Haines Borough Mayor

Attest:

Alekka Fullerton
Haines Borough Clerk

