

## 5.12.052. - Board of equalization.

- A. The board of equalization is established with five regular members selected from the public. It shall also include four alternate members who shall meet the same qualifications as a regular board member. Members of the public shall be appointed by the mayor and confirmed by the assembly on the basis of their expertise in real and personal property appraisal, the real estate market, the personal property market, and other fields related to their functions as board members. Additionally, each member shall be a resident of the Kenai Peninsula Borough. Assembly members may serve as members of the board of equalization, subject to appointment by the Assembly.
- B. The board shall select a chairperson and vice-chairperson at each first annual meeting.
- C. Term. Board members' terms shall be three years with the first board appointed so that expiration dates of terms shall be staggered.
- D. Vacancies. A vacancy is created under the following conditions and upon a declaration of vacancy by the board:
1. Fails to take office within 30 days after his or her appointment;
  2. Is physically absent from the borough for a 90-day period, unless excused by the board;
  3. Resigns and the resignation is accepted;
  4. Is physically or mentally unable to perform the duties of his or her office;
  5. Is removed from office;
  6. Misses three consecutive regular meetings unless excused;
  7. Is convicted of a felony or of an offense involving a violation of his or her oath of office;
  8. Changes his or her residency to a location outside of the borough for a period longer than 60 days.
- E. A vacancy on the board shall be filled by appointment as described in paragraph A of this section for the unexpired term, or for a three-year term if no unexpired term remains.
- F. The board shall be called as required for equalization matters.
- G. Board members shall be compensated at the rate of \$100.00 per session for each session except the board chair, who shall be compensated at the rate of \$150.00 per session for each session, subject to a maximum of \$100.00 per day or \$150.00 per day respectively. All requests for reimbursement shall be actual expenses incurred on authorized board business.

(Ord. No. 2016-28, § 2, 8-23-16; Ord. No. 2013-24, § 1, 8-6-13; Ord. No. 2012-17, § 2, 6-5-12; Ord. No. 2005-29, § 2, 8-2-05)