

4.45.250 Board of equalization.

- (a) The borough assembly sits as the board of equalization for the purpose of hearing an appeal from a determination of the assessor, or it may delegate this authority to one or more boards appointed by it. An appointed board may be composed of not less than three persons, who may be members of the borough assembly, borough residents, or a combination of members of the borough assembly and borough residents. The borough assembly shall, by ordinance, establish the qualifications for membership in any such appointed board.
- (b) The board may alter an assessment of a lot only pursuant to an appeal filed as to the particular lot.
- (c) 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.
- (d) The annual session of the board of equalization shall be convened as an organizational meeting on the third Monday of March of each year. Adjourned meetings shall be scheduled until all appeals duly filed have been heard, and the annual session shall adjourn sine die. [Ord. No. 787, §2, 1-21-91; Ord. No. 558, §19, 2-18-86; Ord. No. 329A, §9, 4-2-79; Ord. No. 188, §2, 3-3-75. Code 1974 §45.11.100.]

The Ketchikan Gateway Borough Code is current through Ordinance 2026, passed September 5, 2023.

Disclaimer: The borough clerk's office has the official version of the Ketchikan Gateway Borough Code. Users should contact the borough clerk's office for ordinances passed subsequent to the ordinance cited above.

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