

3.72.110 Board of equalization.

- 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. [~~or 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.**
 2. **The board of equalization 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 HBC 2.60.020**
 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, Scheduling hearings. The coordinator shall also schedule training, and perform any other BOE activities required by the assembly.**
 5. 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.**
 6. **An appellant may request that a BOE member be excused for cause.**
 7. **The three members of a BOE hearing panel shall choose a hearing chair at the beginning of each hearing session.**
 8. **Decisions of the hearing panel are made by majority vote.**
 9. **Compensation for members shall be \$100.00 per meeting. Board members may decline compensation by providing written notice to the municipal clerk.**
- B. The board of equalization shall meet on the second Monday in May unless otherwise changed by resolution. 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 establish reasonable rules and regulations governing proceedings before the board pursuant to HBC 2.60.080.** The board of equalization may alter an assessment of a tract only pursuant to an appeal filed as to that particular tract.
- D. 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)