

4.28.060 Procedures.

In the conduct of its hearings, the board shall follow the procedures outlined in this chapter or as set forth in code or *state* statute; provided, however, that failure to adhere strictly to this procedure shall not affect the validity of the board's action.

- A. The *Presiding Officer* shall call the board to order at the time set for the first meeting and shall direct an explanation of board procedures, duties, etc. The *Presiding Officer* shall then conduct *elections* at which the board shall *elect* a chair and deputy chair. It is then the duty of the chair to call meetings of the board, determine that a quorum is present, arrange to keep a record of the actions of the board, exercise control over meetings so as to ensure the fair and orderly resolution of appeals, make rulings on the admissibility of evidence, and conduct the proceedings of the board in conformity with this chapter.
- B. The appellant and the Assessor may offer oral testimony of witnesses and documentary evidence during the hearing.
- C. The hearing shall proceed in the following manner:
 1. Appeals shall be heard in the order scheduled by the Assessor. If an appellant is not present at the time scheduled, the next appellant will be heard.
 2. After being called by the chair, the appellant shall present the appeal. The appellant may be represented by counsel, an agent or other representative, and may call witnesses and submit exhibits. The appellant's presentation must contain evidence which, if not contradicted, would prove an unequal, excessive, improper or under valuation.
 3. At the conclusion of the appellant's presentation, the chair, members of the board and the Assessor and the Assessor's representative may question the appellant. Questions are intended to inform and clarify and shall not be argumentative.
 4. The Assessor and the Assessor's representative may then make a presentation and shall answer questions of the chair, members of the board and appellant.
 5. 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.
 6. If an appellant has refused or failed to provide the Assessor or the Assessor's agent full access to *property* or records, the appellant shall be precluded from offering evidence on the issue or issues affected by that access and that issue or issues shall be decided in favor of the Assessor.
 7. 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 shall then deliberate and may do so in executive session. The board may then decide the appeal or it may defer decision until a time no later than one day following the last day scheduled for hearing appeals. The board shall issue its findings and conclusions in written form.

8. When the board has heard the appeals of all appellants who have appeared at the hearing, it shall take up the appeals of absent appellants. The appeals of absent appellants shall be considered on the date scheduled, upon material previously filed. If the material does not prove an unequal, excessive, improper or under valuation, the appeal shall be dismissed. This ends the appeal.

9. An appellant or the Assessor may appeal a determination of the Board of Equalization to the superior court not later than 30 days from the date that the order appealed from is mailed or delivered to the appellant, and as provided by the rules of court applicable to appeals from the decisions of administrative agencies. Appeals to the superior court are heard on the record established at the hearing before the Board of Equalization. (Ord. 2016-40 § 25, 2016; Ord. 2015-66 § 3, 2015. 2004 Code § 3.24.002(F).)

The Fairbanks North Star Borough Code is current through Ordinance 2023-57, and legislation passed through November 9, 2023.

Disclaimer: The Borough Clerk's Office has the official version of the Fairbanks North Star Borough Code. Users should contact the Borough Clerk's Office for ordinances passed subsequent to the ordinance cited above.

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