

4.45.290 Board of equalization – Procedure.

- (a) In conducting hearings, the board of equalization shall follow the procedures hereinafter set forth; provided, however, that failure to strictly adhere to such procedures shall not invalidate the board's action.
- (b) The presiding officer shall call the board to order at the time set for the first hearing. It is the duty of the presiding officer to determine that a quorum is present and that proper arrangements have been made to keep a record of the actions of the board. Hearings shall then 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, his appeal will be deferred and the next scheduled appellant heard. When the board has heard the appeals of all scheduled appellants who have appeared at the hearing, it shall take up the appeals of absent appellants. If any appellant has failed to appear, the board may proceed with the hearing in his absence upon whatever material has been previously filed by such absent appellant. If no material containing competent evidence has been filed by the appellant, the appeal shall be dismissed by the board.
 - (2) The assessor or his designee is called by the presiding officer to identify the subject property and submit certain known facts to generally familiarize the board with the subject property.
 - (3) The appellant then presents its case. The appellant may be represented by counsel, agent, or other representative. To overturn the assessment, the appellant must produce a preponderance of evidence which shows that the valuation appealed from is unequal, excessive, or otherwise improper.
 - (4) After the appellant has presented its case, the assessor presents his case showing the basis for the assessor's valuation. The assessor may rebut evidence presented by the appellant.
 - (5) At the conclusion of the assessor's case, the appellant may rebut any new evidence presented by the assessor. No new evidence other than as necessary to rebut additional evidence presented by the assessor may be presented.
 - (6) Both the assessor and the appellant may ask questions but must do so through the presiding officer unless otherwise allowed by the presiding officer.
 - (7) When the appellant and the assessor have completed their presentations, the presiding officer or the hearing officer shall close the hearing and no further evidence shall be offered or considered. The board shall then deliberate and decide the appeal, or it may defer decision until a time not later than one day following the last day scheduled for hearing appeals. [Ord. No. 1688A, §7, 11-4-13; Ord. No. 551, §1, 1-6-86; Ord. No. 329A, §11, 4-2-79; Ord. No. 188, §6, 3-3-75. Code 1974 §45.11.104.]

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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