

4.28.070 Rules.

The following rules apply in the conduct of hearings and decisions of the board:

- A. All persons giving evidence shall do so under oath. The *Borough Clerk* or a notary public shall administer the oath.
- B. Formal rules of evidence do not apply; however, all evidence must be relevant to the matter being heard.
- C. The chair may limit the time of the hearing and otherwise expedite the proceedings; provided, however, that the appellant and Assessor shall have full opportunity to present all relevant, nonrepetitive evidence desired, and shall have reasonable time for comment thereon.
- D. The appellant bears the burden of proof. The only grounds for adjustment of assessment are proof by preponderance of the evidence of unequal, excessive, improper, or under valuation based on facts that are stated in a valid written appeal or proven at the appeal hearing. If a valuation is found to be too low, the Board of Equalization may raise the assessment. If the board finds the valuation too high, the board may lower the assessment.
- E. Following the board's deliberations, its decision shall be announced in public session in the form of a motion, and a roll call vote shall be recorded. If no motion is made, the appeal fails and Assessor's assessment is upheld. A written decision shall follow the oral motion within the time prescribed in this title and shall contain specific findings of fact and conclusions. (Ord. 2016-40 § 25, 2016; Ord. 2015-66 § 3, 2015. 2004 Code § 3.24.002(G).)

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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