

4.45.300 Board of equalization – Rules.

No appeal may be heard in which the appellant has not complied with KGBC [4.45.230\(a\)](#) and [4.45.240\(b\)](#). The following rules shall govern the conduct of hearings and decisions of the board of equalization:

- (a) The only grounds for adjustment of assessment are proof 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.
- (b) If an appellant fails to appear, the board of equalization may proceed with the hearing in his absence.
- (c) The clerk of the board of equalization shall certify the decisions of the board to the assessor within seven days.
- (d) Except as to supplementary assessments, the assessor shall enter the changes and certify the final assessment roll by June 1.
- (e) All persons giving evidence shall do so under oath or affirmation. The presiding officer, the hearing officer, borough clerk, or notary public shall administer the oath or affirmation.
- (f) The hearing need not be conducted according to technical rules relating to evidence and witnesses. Relevant evidence shall be admitted if it is the sort of evidence on which responsible persons are accustomed to rely in the conduct of serious affairs, regardless of the existence of a common law or statutory rules which makes improper the admission of the evidence over objection in a civil action. The rules of privilege are effective in the same extent that they are recognized in a civil action. Irrelevant and unduly repetitious evidence shall be excluded.
- (g) The presiding officer or the hearing officer may limit the length of the hearing and expedite the proceedings; provided, however, that the appellant and assessor shall both have a reasonable opportunity to present all relevant, nonrepetitive evidence, and shall have a reasonable time for comment thereon. Provided, however, that any exhibits or documentary evidence to be offered by either the appellant or the assessor must be provided to the borough clerk five working days prior to the date of the board of equalization hearing. If a party seeks to introduce an exhibit or documentary evidence which has not been provided at least five working days prior to the board of equalization hearing, the opposing party may object. If there is an objection to such documentary evidence based upon timeliness, the presiding officer shall deny the request and offer the party seeking to introduce the document the choice of proceeding without the document being considered by the board of equalization or having a continuance to a subsequent session of the board of equalization in order to cure the timeliness objection. If the objection is based upon reasons other than timeliness, the presiding officer shall rule on admission of the evidence, and the hearing shall proceed. In either case, the clerk shall retain a copy of the offered evidence as part of the record of the proceedings.
- (h) The appellant bears the burden of proof.
- (i) In its deliberations the board is not bound by parliamentary rules, except its decisions shall be in the form of motions, with specific findings of fact therefor, and the vote shall be taken by “yes” and “no,” which shall be

permanently entered on the record of the proceedings. The weighted vote may not be used. A majority vote in the affirmative adopts any motion.

(j) The said motion, showing said recorded vote, shall be filed with the borough clerk as a public record, and written notice of the board's decision in each case shall be promptly mailed to the appellants by prepaid first-class United States mail. The service is complete upon mailing.

(k) A decision, once made, may not subsequently be reconsidered, amended or rescinded by the board, any parliamentary rules or ordinances to the contrary notwithstanding. [Ord. No. 1688A, §8, 11-4-13; Ord. No. 558, §§21, 22, 2-18-86; Ord. No. 329A, §13, 4-2-79; Ord. No. 295, §2, 5-1-78; Ord. No. 188, §7, 3-3-75. Code 1974 §45.11.105.]

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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