

## 4.45.010 Definitions.

For the purposes of this chapter, the following words and phrases have the meanings respectively ascribed to them:

*Assessed Value or Full and True Value in Money.* Property shall be assessed at its full and true value in money, as of January 1st of the assessment year.

“Board of equalization” means the assembly of the borough, convened as a board, in accordance with law, for the purpose of equalizing the assessments of real and personal property in the borough.

“Boat” or “vessel” means property designed and constructed for the primary purpose of transporting goods and persons, or both, by water. Registration, licensing or documentation shall not be conclusive proof that the property is a boat or a vessel, but may be considered along with the actual use made of the property and all other relevant factors.

“Equalized value” means the assessed value, established by the board of equalization in accordance with law, for general tax purposes.

“Improvements” means all buildings, structures, fences, landscaping and additions erected in or upon land.

“Lien” or “tax lien” means liens for penalties and interest and costs as well as unpaid taxes.

“Motor vehicle” means all vehicles for which licensing by the state is required.

“Real property” means land and improvements, all possessory rights and privileges appurtenant to the property, and includes personal property affixed to the land or improvements. [Ord. No. 1543, §1, 12-21-09; Ord. No. 553, §1, 1-20-86; Ord. No. 2. Code 1974 §45.11.005. Code 1969 §69.05.005.]

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**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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