

4.45.280 Notice of hearing of appeal.

The said board of equalization shall direct the borough assessor to mail to each appellant notice of the sitting at which the appeal is to be heard, at the appellant's last known address as the same is shown on the assessor's records. Such notice is complete upon mailing. Such notices shall be mailed not later than 10 days prior to the date of hearing of said appeals. All such notices shall contain at least the following information: physical location of the hearing room, the day of the month and year, and the time of day. All such notices shall also notify the appellant that the appellant has the burden of proof, that the only grounds for adjustment are proof of unequal, excessive, improper or under valuation based on facts that are stated in a valid written appeal timely filed or proved at the hearing; that appellant may be present at the hearing, may be but need not be represented by counsel, may present any relevant evidence, and will be given an opportunity to cross-examine all witnesses testifying against him. [Ord. No. 1688A, §6, 11-4-13; Ord. No. 886, §1, 9-21-92; Ord. No. 188, §5, 3-3-75. Code 1974 §45.11.103.]

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.

[Borough Website: www.kgbak.us](http://www.kgbak.us)

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