

BOARD OF EQUALIZATION PROCEDURES

The Board of Equalization hearings will be conducted in compliance with the Kenai Peninsula Borough Code of Ordinances and other applicable law. All evidence to be considered must be submitted to the Borough Clerk pursuant to KPB 5.12.055.

If the appellant is not present when his or her case is called, the material presented by the appellant and the assessor will nonetheless be considered and a decision made as provided by the Kenai Peninsula Borough ordinances.

If the appellant is present, the presiding officer shall present a summary of assessment data.

All parties presenting evidence shall do so under oath, administered by the Borough Clerk.

Each side shall have a total of no more than 15 minutes to present their case. Each side shall be responsible for dividing their 15 minutes between oral presentation, argument, testimony (including witness testimony), and rebuttal. The board may expand or limit the length of the hearing depending on its complexity, or take other action to expedite the proceedings.

If either the appellant or the assessor should desire more than the 15 minutes allowed by ordinance to present their evidence, testimony, witnesses, rebuttal, etc., the request must be made before the appellant begins presentation of his or her case. If a request is made for more time, the requesting party bears the burden of establishing why the extra time should be granted and explain the nature of the complexity. *Would a reasonable person believe that this case is so complex that it will require more than 15 minutes per side?* The opposing party is allowed to support or argue the request. If the board grants the request for extra time, both parties will be afforded the same additional time.

If the appellant wishes to reserve some of their time for rebuttal, sur-rebuttal and closing arguments, this must also be done before beginning their presentation. The appellant will then present his or her case. At this time the appellant may call the assessor or appropriate appraiser or any other witnesses the appellant intends to present as a witness. The scope of direct questioning is limited to the issues in dispute.

Cross-examination will not be permitted during presentation of the case. If a witness testifies during presentation of either the appellant's or the assessor's case, unless excused by the board with the concurrence of the appellant and the assessor, the witness must remain available in the assembly chambers to be called to testify during rebuttal by the appellant and the assessor.

New tangible evidence will normally not be admitted unless unopposed by the other party. If either party contends something is new, that party should raise any objections promptly. If an appellant has refused or failed to provide the assessor or the assessor's agent full access to the property or records related to the assessment of the property, upon notice from the assessor to the appellant and the clerk, the appellant shall be precluded from offering evidence on the issue or issues affected by that lack of access. Before a ruling is issued on the admissibility of such evidence, the appellant shall be provided with a reasonable opportunity by the board chair to present its case as to why this sanction should not be imposed, and the assessor shall have a reasonable opportunity to respond.

After the appellant's opening presentation, the assessor shall begin his or her opening presentation. If the assessor desires to reserve time for rebuttal and/or closing argument, the request must be made before the presentation begins.

Upon recognition by the presiding officer, board members may question the appellant and his or her witnesses at the conclusion of each step of the appellant's presentation. Likewise, upon recognition by the presiding officer, board members may question the assessor, the appraiser(s), or the assessor's witnesses at the conclusion of each step of the assessor's presentation. This time for questions and answers is not charged against the allotted time of either party.

If the appellant or the assessor has reserved a portion of their 15 minutes, each may then present rebuttal evidence, with the appellant proceeding first. The appellant and assessor may call and cross-examine each other's witnesses during rebuttal. The scope of cross-examination is limited to the issues raised in direct questioning.

The presiding officer shall close the hearing after presentation of any allowed rebuttals. At that time, at its discretion, the Board shall either decide the case, defer the decision to a later hearing, or make any other appropriate motion allowed by law.

Each appeal shall be conducted in the following order:

- 1) Summary of Assessment Data (read into the record by the chairperson)
- 2) Appellant's Opening Presentation
- 3) Assessor's Opening Presentation
- 4) Rebuttal by the Appellant
- 5) Rebuttal and Closing by the Assessor
- 6) Sur-Rebuttal and Closing by the Appellant