

## BOARD OF EQUALIZATION MOTIONS

### **MOTION TO UPHOLD ASSESSOR'S VALUATION:**

I move that the borough assessor's valuation on the property described as [tax parcel number] be upheld.

SECOND...

The appellant, [name], has not presented sufficient evidence to prove an unequal, excessive, improper or under valuation for the following reasons: \_\_\_\_\_

### **MOTION TO REDUCE OR INCREASE ASSESSMENT:**

I move that the assessor's valuation of the property described as [tax parcel number], be [reduced/increased] to \$[recommended dollar amount].

SECOND...

as the valuation of the borough assessor is [excessive/unequal/improper/undervalued] for the following reasons: \_\_\_\_\_

### **MOTION TO DEFER A DECISION:**

I move that the board defer its decision on the valuation appeal of the property described as [tax parcel number], owned by [appellant's name], until the final hearing date [or set a date].

SECOND...

### **MOTION TO DISMISS THE APPEAL:**

I move that the board dismiss the appeal of the property described as [legal description or tax parcel number], owned by [appellant's name] for the following reasons:

SECOND...

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### **MOTION TO ADJOURN INTO ADJUDICATIVE SESSION:**

I move to adjourn the hearing and deliberate in adjudicative session. Deputy Borough Attorney Walker Steinhage and Borough Clerk Michele Turner are to be included in the adjudicative session.

SECOND...

### **MOTION TO CONDUCT APPEAL HEARINGS AFTER JUNE 1:**

I move the 20\_\_ tax assessment appeal hearings be scheduled for hearing and decision after June 1, 20\_\_.

SECOND...

This will not prejudice the appellants and the delay is administratively justified in light of the number of appeals and the notice requirements of the Kenai Peninsula Borough code.

Conducting hearings after June 1 will still enable the borough assessor to substantially comply with the requirement that the 20\_\_ assessment roll be certified by June 1, 20\_\_.