

Introduced by: Johnson  
Date: 08/06/24  
Hearing: 09/03/24  
Action:  
Vote:

**KENAI PENINSULA BOROUGH  
ORDINANCE 2024-23**

**AN ORDINANCE AMENDING KPB 5.12.060 REGARDING REQUESTING A  
DIFFERENT BOARD OF EQUALIZATION HEARING DATE AND  
RECONSIDERATION BY THE BOARD**

**WHEREAS,** this ordinance will amend KPB code to clarify the process for an appellant to request a hearing date change; and

**WHEREAS,** this ordinance will amend KPB code to provide a mechanism for reconsideration of a final decision of the Board of Equalization;

**NOW, THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:**

**SECTION 1.** That the KPB 5.12.060 is hereby amended as follows:

**5.12.060. - Board of equalization procedure.**

A. All appeals must be heard and decided before June 1, unless the board finds a hearing after this date will not prejudice the appellant and the delay is administratively justified or the appellant has requested a later hearing date. An appellant requesting a change to the scheduled hearing date must submit the request in writing no less than five business days prior to the scheduled hearing date. The board must also find that the proposed hearing date will enable the assessor to substantially comply with the requirement that the assessment roll be certified by June 1. The meetings of the board may be scheduled either on weekends, during business hours, or during evening hours. In no event may an appeal hearing begin after [midnight] 10:00 p.m. AKST.

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O. The board may decide the appeal after the presentations, or it may defer a decision until no later than the last hearing date. The board may move to go into an adjudicative session for purposes of making a decision. Final board action shall be taken by motions, after reconvening in public, that set out specific findings of fact, and shall not be reconsidered, amended or rescinded by the board except as provided in this subsection P below. The motions available to the board are: motion to uphold the assessor's valuation, motion to reduce the assessment, motion to increase the

assessment, motion to dismiss the appeal, motion to defer the decision, or any other motion set out in Alaska statutes and regulations governing board of equalization appeals. Only one motion may be on the floor at a time, and the board shall vote on the motions until its findings are established. The vote must be taken and entered into the permanent record of the proceedings.

P. The board may only reconsider, amend, or rescind a final board action after granting a motion for reconsideration and providing all parties to the appeal an opportunity to respond to the motion for reconsideration. Within 10 calendar days of a final written decision of the board, a party may move the board to reconsider a final board action. The motion for reconsideration must be in writing and specifically state the grounds for reconsideration as specified below. Upon receipt of a motion for reconsideration the board chair must provide any other party to the appeal an opportunity to respond to the motion. If reconsideration is granted by the chair, the board may set the matter for a new hearing date and may reopen the appeal record with a revised evidence due date. Reconsideration does not change the discovery deadline under KPB 5.12.055(A). A motion for reconsideration may only be granted if, in reaching its previous decision, the board:

- (1) Overlooked, misapplied or failed to consider controlling law; or
- (2) Overlooked or misconceived some material fact; or
- (3) Find that reconsideration is necessary to correct a material defect in the appeal hearing process.

**SECTION 2.** That this ordinance shall be effective immediately.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS \* DAY OF \*, 2024.**

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Brent Johnson, Assembly President

ATTEST:

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Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent: