

# Kenai Peninsula Borough Assembly

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## MEMORANDUM

**TO:** Members, KPB Assembly

**FROM:** Brent Johnson, Assembly President BJ

**DATE:** July 25, 2024

**SUBJECT:** Ordinance 2024- 23 , Amending KPB 5.12.060 Regarding Appellants Requesting a Board of Equalization Hearing Date Change and Reconsideration by the Board (Johnson)

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A constituent who appealed his tax assessment contacted me recently regarding his tax appeal. The short of it is that the individual missed his hearing date but claimed that was due to not knowing that the hearing date had been rescheduled. The Board of Equalization (BOE) therefore had to enter a decision without the appellant being present. After discussing the individual's concern with the legal department, I realized that code currently prohibits the BOE from reconsidering, amending, or rescinding a final decision of the BOE.

This Ordinance amends code to provide a mechanism for reconsideration while also protecting the importance of finality in the process. Similar to the Alaska court system process, the proposed amendments will allow a party to request reconsideration within 10 days of the board's final decision. If the BOE does not grant reconsideration, any party may still appeal to Superior Court within 30 days of the final decision. This Ordinance does not change any appeal rights of the parties. Rather, it provides a tool for the BOE to reconsider a decision when appropriate and pursuant to the criteria provided in the Ordinance.

There may be a proposed amendment prior to public hearing. The amendment would be to delete the language regarding a "motion to increase the assessment". In early May, the Alaska Legislature enacted Senate Bill 179. Included in SB 179 is a prohibition against raising an assessment on appeal. Last I checked, SB 179 had not yet been signed into law by Governor Dunleavy but my intent would be to bring this amendment forward if SB 179 is signed into law prior to public hearing.

Your consideration is appreciated.