

Introduced by: Borough Assembly  
Requested by: Borough Assembly  
Drafted by: Borough Clerk  
Introduced: 12/04/2014  
Public Hearing: 12/18/2014  
Adopted: 12/18/2014

**KODIAK ISLAND BOROUGH  
ORDINANCE NO. FY2015-08**

**AN ORDINANCE OF THE ASSEMBLY OF THE KODIAK ISLAND  
BOROUGH AMENDING TITLE 3 *REVENUE AND FINANCE*, CHAPTER  
35 *REAL PROPERTY TAX*, SECTION 3.35.050 *BOARD OF  
EQUALIZATION* TO ADD AN ADDITIONAL ALTERNATE SEAT ON THE  
BOARD**

**WHEREAS**, the current composition of the Board of Equalization have posed challenges in the past in establishing a quorum; and

**WHEREAS**, increasing the number of alternates on the board would address the stated challenge.

**NOW, THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KODIAK ISLAND BOROUGH THAT:**

**Section 1:** This ordinance is of a general and permanent nature and shall become a part of the Kodiak Island Borough Code of Ordinances.

**Section 2:** Title 3 *Revenue and Finance*, Chapter 35 *Real Property Tax*, Section 3.35.050 *Board of Equalization* is hereby amended as follows:

**3.35.050 Board of equalization.**

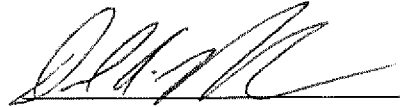
**A. Membership, Qualification, Duties, Terms.**

1. **Members.** The board of equalization shall be composed of five persons, not assembly members, appointed by the assembly. At least ~~one~~ two alternate members shall be appointed.
2. **Qualifications.** Members and alternate members should be appointed on the basis of their expertise in real and personal property appraisal, the real estate market, the personal property market, and other fields related to their functions as board members. Each member shall be a qualified voter of the borough and shall remain a resident of the borough while in office. Borough employees may be appointed to serve on the board of equalization unless they are employed by the finance or assessing departments.
3. **Duties.** The board may determine equalizations on properties brought before the board by appellants. It shall only hear appeals for relief from an alleged error in valuation on properties before the board by an appellant.
4. **Terms of Office.** Upon confirmation, members and alternate members shall serve for three years or until their successors are appointed and confirmed. Of the members initially appointed, two shall serve three-year terms, two shall serve two-year terms, and one shall serve a one-year term.

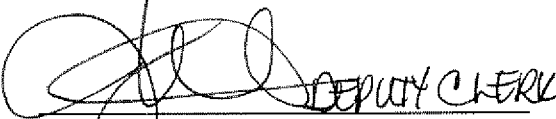
49 5. Hearing Dates. The board shall commence hearings on the first Monday in May, unless  
50 otherwise changed by resolution. Hearings will continue from day to day as established by  
51 the board and the borough clerk until all properly filed appeals have been heard.  
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53 **ADOPTED BY THE ASSEMBLY OF THE KODIAK ISLAND BOROUGH**  
54 **THIS EIGHTEENTH DAY OF DECEMBER, 2014**  
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57 KODIAK ISLAND BOROUGH

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60  
61 For Jerrol Friend, Borough Mayor  
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63 ATTEST:

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65 DEPUTY CLERK  
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67 for Nova M. Javier, MMC, Borough Clerk