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**KODIAK ISLAND BOROUGH  
ORDINANCE NO. FY2024-09**

**AN ORDINANCE OF THE ASSEMBLY OF THE KODIAK ISLAND BOROUGH AMENDING KODIAK ISLAND BOROUGH CODE TITLE 3 REVENUE AND FINANCE, CHAPTER 3.35 REAL PROPERTY TAX, SECTION 3.35.030 REAL AND PERSONAL PROPERTY EXEMPTED FROM TAXATION AND 3.35.050 and 3.35.055 REGARDING BOARD OF EQUALIZATION**

**WHEREAS,** Kodiak Island Borough Code 3.35.030 regarding Real and Personal Property Exempted from Taxation currently provides for the Borough Assessor's determination of exemption status to be appealed directly to the superior court; and

**WHEREAS,** a recent Superior Court decision ruled that Alaska Statutes 29.45.200 provides the right to appeal the Borough Assessor's determination of exemption status to either the superior court or the Board of Equalization, and that a local ordinance cannot preclude the right to appeal to the Board of Equalization granted in the statutes; and

**WHEREAS,** AS 29.45.200 provides that the governing body sits as the Board of Equalization to hear appeals from a determination of the assessor, and permits the governing body to delegate that role to one or more boards; and

**WHEREAS,** the Assembly desires to designate the Assembly as the Board of Equalization for appeals from the Borough Assessor's determination of exemption status, leaving the appointed Board of Equalization as the body to hear appeals from the Borough Assessor's determination of valuation.

**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:** That section 3.35.030 of the Kodiak Island Borough Code of Ordinances is amended to read as follows:

3.35.030 Real and personal property exempted from taxation.

....

G. Administrative Review **and Appeal** for All Exemptions Except Community Purpose.

1. If the assessor, after review of the application for exemption, determines that the property does not qualify for the exemption, the assessor will notify the applicant in writing denying the exemption and providing the reasons for the assessor's decision.

2. The owner of record may, **within 30 days of the date of mailing of the notice under (G)(1) of this section, either** request ~~a formal review meeting with~~ **reconsideration by** the assessor

44 ~~within 30 days of the date of the assessor's letter denying the exemption~~ **under this subsection**  
45 **(G)(2) or appeal the determination under subsection H.**

46 a. ~~The assessor will notify the owner of record with the date of the meeting.~~

47 ~~b.~~ The owner of record may present additional documentation and other evidence supporting  
48 their claim of exemption **with their request for reconsideration** ~~at the review meeting~~ for  
49 consideration by the assessor.

50 ~~e.~~ **b. Upon receipt of a timely request for reconsideration, the** ~~The~~ assessor shall grant or  
51 deny the reconsideration. If reconsideration is granted, the assessor shall issue a new  
52 written final decision providing the reasons for the assessor's determination, within 30 days  
53 of the meeting, ~~, will issue a letter with their final determination.~~

54 c. **A timely request for reconsideration suspends the time for appeal, and a new 30-**  
55 **day time limit for appeals under subsection H shall begin from the date of mailing of the**  
56 **assessor's decision on the reconsideration request.**

57 ~~d. The assessor's final determination after a review meeting is a final administrative decision on~~  
58 ~~the exemption and can be appealed as provided in subsection H of this section.~~

59 3. Community purpose exemptions are reviewed in accordance with subsection (I)(7) of this  
60 section.

61 H. ~~Judicial~~ Review of the Assessor's Denial of an Exemption ~~u~~**U**nder AS 29.45.030.

62 1. ~~Having exhausted the administrative review,~~ **After an assessor's determination denying**  
63 **an exemption application in whole or in part,** only the owner of record may appeal a decision  
64 by the assessor to deny an exemption under this section. ~~, and must~~ **An appeal may** be made  
65 **either to the Assembly, sitting as a Board of Equalization under KIBC 3.35.055,(A)-(E) or to**  
66 **the Superior Court, Third Judicial District, State of Alaska, in accordance with Alaska Rule of**  
67 **Appellate Procedure 602 and AS29.45.200(c).**

68 2. An appeal of the assessor's denial of an application for exemption under this code must be  
69 filed within 30 days of **date of mailing of the assessor's determination under (G)(1) or (G)(2)**  
70 **of this section denial.**

71 ~~3. For purposes of computing time, the date that the assessor's written denial was mailed shall~~  
72 ~~be deemed the date of the denial.~~

73

74 **Section 3:** That section 3.35.050 Board of Equalization **-Valuation Appeals** of the Kodiak Island  
75 Borough Code of Ordinances is amended to read as follows:

76 A. *Membership – Qualification – Duties – Terms.*

77 1. *Members.* The board of equalization **for hearing valuation appeals** shall be composed of five  
78 persons, not assembly members, appointed by the assembly. At least two alternate members  
79 shall be appointed.

80 2. *Qualifications.* Members and alternate members should be appointed on the basis of their  
81 expertise in real and personal property appraisal, the real estate market, the personal property  
82 market, and other fields related to their functions as board members. Each member shall be a  
83 qualified voter of the borough and shall remain a resident of the borough while in office. Borough  
84 employees may **not** be appointed to serve on the board of equalization. ~~unless they are employed~~  
85 ~~by the finance or assessing departments.~~

86 3. *Duties.* The board may determine equalizations on properties brought before the board by  
87 appellants. It shall only hear appeals for relief from an alleged error in valuation on properties  
88 before the board by an appellant.

89 4. *Terms of Office.* Upon confirmation, members and alternate members shall serve for three  
90 years or until their successors are appointed and confirmed. Of the members initially appointed,  
91 two shall serve three-year terms, two shall serve two-year terms, and one shall serve a one-year  
92 term.

93 5. *Hearing Dates.* The board shall commence hearings on the first Monday in May, unless  
94 otherwise changed by resolution. Hearings will continue from day to day as established by the  
95 board and the borough clerk until all properly filed appeals have been heard.

96 B. *Chairperson.* The board annually shall elect a member to serve as its chairperson. The  
97 chairperson may call meetings of the board, shall exercise such control over meetings as to  
98 ensure the fair and orderly resolution of appeals, shall make rulings on the admissibility of  
99 evidence, and shall conduct the proceedings of the board in conformity with this chapter. A vice-  
100 chairperson shall also be selected to serve in the chairperson's absence. If both are absent, the  
101 members present shall select a person to preside.

102 C. *Appeals to the Board.*

103 1. A person whose name appears on the assessment roll, or the authorized representative of  
104 that person, may appeal to the board for relief for an alleged error in valuation not adjusted by the  
105 assessor to the taxpayer's satisfaction. The authorized representative shall be named by the  
106 property owner in writing to the assessor and board of equalization at the time of filing or no later  
107 than three days in advance of hearing. The time requirement for providing a representative in  
108 writing may be waived at the determination of the board during the hearing if good cause is shown  
109 that may include, but not limited to, the following: stranded from Kodiak due to inclement weather,  
110 serious medical condition, serious family emergency, or death in the family.

111 2. The appellant shall, within 30 calendar days after the date of mailing of notice of assessment,  
112 submit to the assessor a written appeal specifying grounds for such appeal. The board shall  
113 prescribe the form in which written notices of appeal shall be made. Otherwise, the right of appeal  
114 ceases unless the board of equalization finds that the taxpayer was unable to comply within the  
115 30-day appeal period and grants a hearing to the appellant.

116 3. The assessor shall notify the appellant by mail, and email if provided, of the time and place for  
117 the hearing and assign a docket number of appeal.

118 4. If parties to whom notice was mailed as provided herein fail to appear, the board may proceed  
119 with the hearing in their absence. All parties, their authorized representatives, and witnesses must  
120 appear in person at the hearing.

121 5. The assessor shall prepare for use by the board of equalization a summary of assessment  
122 data relating to each assessment that is appealed. This summary shall be provided to the board  
123 and ~~made available to~~ the appellant at least 10 calendar days before the hearing. Summary of  
124 assessment data for late-filed appeals granted by the board will be provided as soon as  
125 practicable.

126 6. A city in the borough may appeal an assessment to the borough board of equalization in the  
127 same manner as a taxpayer. Within five days after receipt of the appeal, the assessor shall notify  
128 the person whose property assessment is being appealed by the city.

129 7. A property owner who seeks to appeal the assessor's valuation, after the 30-day filing period  
130 has closed, shall file a letter with the assessor stating the reasons why the property owner was  
131 unable to comply with the 30-day appeal period. The deadline to file a late-file request is on April  
132 15th of the current assessment year. Should April 15th fall on a Saturday or Sunday, late filers  
133 shall have until 4:30 p.m. on the first Monday following to file their request.

134 On the next business day following the deadline to file a late-file request or as soon as is  
135 practicable, the board shall consider each letter and shall only consider reasons the appellant  
136 was unable to comply with the 30-day appeal period. It shall not consider evidence regarding  
137 property valuation. The appellant may not make an oral presentation at the hearing. The  
138 determination shall be based on the letter and supporting documents. The board shall interpret  
139 the term "unable to comply" as meaning that a property owner must demonstrate compelling  
140 reasons or circumstances which would prevent a reasonable person under the circumstances  
141 from filing an appeal in a timely manner during the 30-day appeal period.

142 If the late-file request is granted, the property owner shall have five calendar days from the  
143 decision of the board to file an appeal and submit to the assessor's office all documentary  
144 evidence in their possession which they wish to be considered and which is relevant to the  
145 resolution of the appeal. If the late-file request is denied, the assessor shall notify the property  
146 owner of the board's decision in writing.

147 D. *Quorum and Voting.*

148 1. *Quorum.* A quorum shall consist of four members.

149 2. *Voting.* The granting of any appeal or part thereof shall require the concurring vote of at least  
150 three board members. Any appeal or part thereof which is not granted by the board shall be  
151 considered denied.

152 E. *Hearings – Procedures.*

153 1. *Record.* The clerk is the ex officio clerk of the board and shall prepare the board's minutes.  
154 The clerk shall keep electronic recordings of the board's hearings per the borough retention  
155 schedule. The board of equalization summary certification will constitute the board's minutes.

156 2. *Counsel.* All parties may be represented by counsel during hearings before the board. On  
157 procedural matters, the borough attorney may offer legal counsel to the board in the course of its  
158 proceedings. Upon the recommendation of the borough attorney, the board may retain legal  
159 counsel from another attorney for a particular matter.

160 3. *Appeal Number.* Every appeal shall be assigned an appeal number which, along with the name  
161 of the appellant, shall be read into the record before hearings on the appeal may commence.

162 4. *Burden of Proof.* The burden of proof rests with the appellant, who must convince the board  
163 by clear and convincing evidence that the assessment was unequal, excessive, improper, or  
164 undervalued based on the facts stated in a written appeal or proven at the appeal hearing in  
165 accordance with subsections (E)(5) and (7) of this section. If the valuation is found to be too low,  
166 the board may raise the assessment. The borough shall make available to the appellant all  
167 reasonably pertinent documents requested for presentation of the appeal, including but not limited  
168 to documents presented or requested by the board of equalization for presentation of the appeal  
169 in accordance with subsection (C)(5) of this section.

170 5. *Rules of Evidence.* Evidence shall only be presented by the appellant and the assessor or their  
171 authorized representative. The board shall not be restricted by the formal rules of evidence;  
172 however, the **board chairperson** may exclude evidence irrelevant to the issues appealed.  
173 Hearsay evidence may be considered, provided there are adequate guarantees of its  
174 trustworthiness and that it is more probative on the point for which it is offered than any other  
175 evidence which the proponent can procure by reasonable efforts. The appellant must submit to  
176 the assessor's office by April 15th all documentary evidence in their possession which they wish  
177 to be considered and which is relevant to the resolution of the appeal. Should April 15th fall on a  
178 Saturday or Sunday, appellants shall have until 4:30 p.m. on the first Monday following to submit  
179 their evidence.

180 This evidence includes but is not limited to purchase and closing documents, appraisal reports,  
181 brokers' opinion of value, engineers' reports, estimates to repair, rent rolls, leases, and income  
182 and expense information. The board of equalization may in its discretion decline to accept  
183 documents offered at the hearing which should have been provided by April 15th. In exercising  
184 this discretion, the board shall consider the relevance and probative value of the documents which  
185 are under consideration, accepting those documents which in all fairness are necessary to a fair  
186 resolution of the appeal. Prior to the board meeting, the appellant and assessor may agree to an  
187 extension of time for the production of evidence.

188 6. *Order of Presentation.* The order of presentation is as follows:

189 a. The appellant shall present evidence and argument not to exceed five minutes.

190 b. Following the appellant, the assessor shall present the borough's evidence and argument not  
191 to exceed five minutes.

192 c. The appellant may make a rebuttal presentation directed solely to the issues raised by the  
193 assessor not to exceed two minutes.

194 d. The assessor may address the rebuttal by the appellant not to exceed two minutes.

195 Each party shall be allowed a total of five minutes to present evidence and make oral argument.  
196 The time limits allotted include presentations from either the appellant's or assessor's authorized  
197 representatives, counsels, or witnesses. Additional time may be permitted by the board depending  
198 on the complexity of the case. The members of the board may ask questions, through the  
199 chairperson, of either the appellant or the assessor, authorized representatives, counsels, or  
200 witnesses at any time during the hearing. After both the appellant and the assessor have made

201 their presentations, each may question the other through the chairperson. The chairperson may  
202 end the questioning and call for a motion from the other members.

203 7. *Witnesses, Exhibits and Other Evidence.* The appellant and the assessor may offer the oral  
204 testimony of witnesses and documentary evidence during the hearing. At the request of the  
205 appellant, evidence submitted pursuant to subsection (E)(5) of this section relating to the  
206 assessed valuation of property used in an income-producing commercial enterprise shall be  
207 confidential. The assessor and the appellant may stipulate to facts to be presented to the board,  
208 provided the assessor has received credible and reliable evidence to establish the facts.

209 The only exhibits that shall be admitted into the record at the hearing are those exhibits provided  
210 pursuant to subsection (E)(5) of this section. However, at the hearing, parties may use  
211 demonstrative or illustrative exhibits; provided, that all such exhibits are duplicates of exhibits or  
212 information provided to the board pursuant to subsection (E)(5) of this section. Additionally,  
213 witnesses may write on a board while orally testifying to illustrate their testimony. The limitation  
214 on the use of exhibits in this section shall not preclude the parties from presenting oral testimony  
215 at the hearing.

216 8. *Decisions.*

217 a. The assessor may recommend changes to the existing value during the hearing.

218 b. After the appellant and assessor have presented their cases, the hearing shall be closed by  
219 the chairperson, and no further evidence shall be offered or considered in deliberations unless a  
220 member of the board of equalization asks for additional information from either party. Both parties  
221 shall be given an equal opportunity to respond to any such requests for additional information.

222 c. The board may decide the appeal after the presentations, or it may defer a decision no later  
223 than 30 days after the hearing date. Final board action shall be taken by motions that set out  
224 specific findings of fact at the meeting and shall not be reconsidered, amended, or rescinded by  
225 the board. Only one motion may be on the floor at a time, and the board shall vote on the motions  
226 until its findings are established. The vote must be taken and entered in the permanent record of  
227 the proceedings. The motions available for the board are:

228 i. Motion to uphold the assessor's valuation.

229 ii. Motion to reduce the assessment.

230 iii. Motion to increase the assessment.

231 iv. Motion to dismiss the appeal.

232 v. Motion to defer the decision.

233 vi. Or any other motion set out in Alaska Statutes and regulations governing board of equalization  
234 appeals.

235 d. No later than 30 days following the hearing, the board shall render a written decision which  
236 includes findings of fact based on evidence presented at the hearing clearly stating the grounds

237 upon which the panel relied to reach its decision and advising all parties of their right to appeal  
238 the decision to superior court.

239 9. *Certification.* The board shall certify its actions to the assessor within seven days following its  
240 adjournment.

241 F. *Further Appeals.* Any appeal of a decision of the board of equalization on a valuation appeal  
242 shall be made to the Superior Court, Third Judicial District, State of Alaska. No appeal of a board's  
243 decision to the superior court may be taken unless the action is filed, and the borough attorney is  
244 served with notice of such appeal within 30 days of the date of the mailing of following the  
245 board's written decision.

246

### 247 3.35.055 Board of Equalization-Exemption Appeals

248 A. The board of equalization for hearing appeals from the assessor's denial of exemptions  
249 shall be the Assembly sitting as a board of equalization. The mayor will serve as the  
250 chairperson. In the absence of the mayor, the deputy presiding officer shall serve as the  
251 chairperson.

#### 252 B. Exemption appeals to the Board of Equalization

253 1. A person whose name appears on the assessment roll, or the authorized representative  
254 of that person, may appeal to the board from the assessor's determination denying an  
255 exemption under KIBC 3.30.030(G). The authorized representative shall be named by the  
256 property owner in writing to the assessor and board of equalization at the time of filing or  
257 no later than three days in advance of hearing. The time requirement for providing a  
258 representative in writing may be waived at the determination of the board during the  
259 hearing if good cause is shown that may include, but not limited to, the following: stranded  
260 from Kodiak due to inclement weather, serious medical condition, serious family  
261 emergency, or death in the family.

262 2. The appellant shall, within 30 calendar days after the date of mailing of assessor's  
263 determination, submit to the assessor a written appeal specifying grounds for such appeal.  
264 The board shall prescribe the form in which written notices of appeal shall be made.

265 3. The assessor shall notify the appellant by mail, and email if provided, of the time and  
266 place for the hearing and assign a number for the appeal.

267 4. If parties to whom notice was mailed as provided herein fail to appear, the board may  
268 proceed with the hearing in their absence. All parties, their authorized representatives, and  
269 witnesses must appear in person at the hearing.

270 5. The assessor shall prepare for use by the board of equalization a summary of  
271 assessment and exemption data relating to each property exemption that is appealed. This  
272 summary shall be provided to the board and the appellant at least 10 calendar days before  
273 the hearing.

274 C. *Quorum and Voting for the Assembly siting as a board of equalization.*

275 1. *Quorum.* A quorum shall consist of four members.

276 2. *Voting.* The granting of any appeal or part thereof shall require the concurring vote of  
277 at least four board members. Any appeal or part thereof which is not granted by the board  
278 shall be considered denied. The chairperson may take part in the discussion. The  
279 chairperson may not vote except in the case where only six members are present and there  
280 is a three/three tie vote, provided, however, that if the deputy presiding officer serves as  
281 the chairperson, the deputy presiding officer shall vote in the same manner as any other  
282 board member.

283 D. *Hearings – Procedures for the Assembly sitting as a board of equalization.*

284 1. *Record.* The clerk is the ex officio clerk of the board and shall prepare the board's  
285 minutes. The clerk shall keep electronic recordings of the board's hearings per the  
286 borough retention schedule. The board of equalization summary certification will  
287 constitute the board's minutes.

288 2. *Counsel.* All parties may be represented by counsel during hearings before the board.  
289 On procedural matters, the borough attorney may offer legal counsel to the board in the  
290 course of its proceedings. Upon the recommendation of the borough attorney, the board  
291 may retain legal counsel from another attorney for a particular matter.

292 3. *Appeal Number.* Every appeal shall be assigned an appeal number which, along with  
293 the name of the appellant, shall be read into the record before hearings on the appeal may  
294 commence.

295 4. *Burden of Proof.* The burden of proof rests with the appellant.

296 5. *Rules of Evidence.* Evidence shall only be presented by the appellant and the assessor  
297 or their authorized representative. The board shall not be restricted by the formal rules of  
298 evidence; however, the board may exclude evidence irrelevant to the issues appealed.  
299 Hearsay evidence may be considered, provided there are adequate guarantees of its  
300 trustworthiness and that it is more probative on the point for which it is offered than any  
301 other evidence which the proponent can procure by reasonable efforts. The appellant must  
302 submit to the assessor's office, within ten (10) days of filing their request for appeal, all  
303 documentary evidence in their possession which they wish to be considered and which is  
304 relevant to the resolution of the appeal.

305 The board of equalization may in its discretion decline to accept documents offered at the  
306 hearing which should have been provided by the deadline in this subsection. In exercising  
307 this discretion, the board shall consider the relevance and probative value of the  
308 documents which are under consideration, accepting those documents which in all  
309 fairness are necessary to a fair resolution of the appeal. Prior to the board meeting, the  
310 appellant and assessor may agree to an extension of time for the production of evidence.

311 6. *Order of Presentation.* The order of presentation is as follows:



- 312 a. The appellant shall present evidence and argument not to exceed five minutes.
- 313 b. Following the appellant, the assessor shall present the borough's evidence and  
314 argument not to exceed five minutes.
- 315 c. The appellant may make a rebuttal presentation directed solely to the issues raised by  
316 the assessor not to exceed two minutes.
- 317 d. The assessor may address the rebuttal by the appellant not to exceed two minutes.

318 Each party shall be allowed a total of five minutes to present evidence and make oral  
319 argument. The time limits allotted include presentations from either the appellant's or  
320 assessor's authorized representatives, counsels, or witnesses. Additional time may be  
321 permitted by the board depending on the complexity of the case. The members of the board  
322 may ask questions, through the chairperson, of either the appellant or the assessor,  
323 authorized representatives, counsels, or witnesses at any time during the hearing. After  
324 both the appellant and the assessor have made their presentations, each may question the  
325 other through the chairperson. The chairperson may end the questioning and call for a  
326 motion from the other members.

327 *7. Witnesses, Exhibits and Other Evidence.* The appellant and the assessor may offer the  
328 oral testimony of witnesses and documentary evidence during the hearing. At the request  
329 of the appellant, evidence submitted pursuant to subsection (D)(5) of this section relating  
330 proprietary financial records, shall be confidential. The assessor and the appellant may  
331 stipulate to facts to be presented to the board, provided the assessor has received credible  
332 and reliable evidence to establish the facts.

333 The only exhibits that shall be admitted into the record at the hearing are those exhibits  
334 provided pursuant to subsection (D)(5) of this section. However, at the hearing, parties  
335 may use demonstrative or illustrative exhibits; provided, that all such exhibits are  
336 duplicates of exhibits or information provided to the board pursuant to subsection (D)(5) of  
337 this section. Additionally, witnesses may write on a board while orally testifying to  
338 illustrate their testimony. The limitation on the use of exhibits in this section shall not  
339 preclude the parties from presenting oral testimony at the hearing.

340 *8. Decisions.*

341 a. The assessor may recommend changes to the assessor's determination during the  
342 hearing.

343 b. After the appellant and assessor have presented their cases, the hearing shall be closed  
344 by the chairperson, and no further evidence shall be offered or considered in deliberations  
345 unless a member of the board of equalization asks for additional information from either  
346 party. Both parties shall be given an equal opportunity to respond to any such requests  
347 for additional information.

348 c. The board may decide the appeal after the presentations, or it may defer a decision no  
349 later than 30 days after the hearing date. Final board action shall be taken by motions that  
350 set out specific findings of fact at the meeting and shall not be reconsidered, amended, or  
351 rescinded by the board. Only one motion may be on the floor at a time, and the board shall

352 vote on the motions until its findings are established. The vote must be taken and entered  
353 in the permanent record of the proceedings. The motions available for the board are:

354 i. Motion to uphold the assessor's determination.

355 ii. Motion to reverse the assessor's determination.

356 iii. Motion to modify the assessor's determination.

357 iv. Motion to dismiss the appeal.

358 v. Motion to defer the decision.

359 vi. Or any other motion set out in Alaska Statutes and regulations governing board of  
360 equalization appeals.

361 d. No later than 30 days following the hearing, the board shall render a written decision  
362 which includes findings of fact based on evidence presented at the hearing clearly stating  
363 the grounds upon which the panel relied to reach its decision and advising all parties of  
364 their right to appeal the decision to superior court.

365 ~~F. E.~~ *Further Appeals.* Any appeal of a decision of the ~~board~~ **assembly sitting as the board of**  
366 **equalization on an exemption appeal** shall be made to the Superior Court, Third Judicial  
367 District, State of Alaska. No appeal of a board's decision to the superior court may be taken unless  
368 the action is filed, and the borough attorney is served with notice of such appeal within 30 days  
369 **of the date of the mailing of following** the board's written decision.

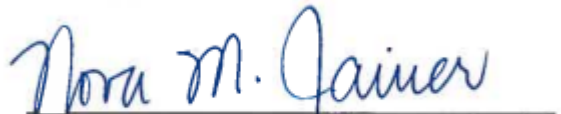
370 **Effective Date:** This ordinance takes effect upon adoption. (Note: KIBC 2.30.070 states an  
371 ordinance takes effect upon adoption or at a later date specified in the ordinance.)

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**ADOPTED BY THE ASSEMBLY OF THE KODIAK ISLAND BOROUGH  
THIS SECOND DAY OF NOVEMBER, 2023**

KODIAK ISLAND BOROUGH

ATTEST:



Scott Arndt, Mayor

Nova M. Javier, MMC Borough Clerk

376  
377 Introduced by: Mayor and Assembly  
378 First reading: 10/19/2023  
379 Second reading/public hearing: 11/02/2023  
380

381 VOTES:

382 Ayes: Ames, Griffin, LeDoux, Sharratt, Smiley, Turner, & Whiteside  
383 Noes: None