

Submitted by: Assembly Chair
Croft
Prepared by: Assembly
Counsel
For reading: April 9, 2019

ANCHORAGE, ALASKA
AO No. 2019-45(S), As Amended

AN ORDINANCE OF THE ANCHORAGE ASSEMBLY AUTHORIZING ASSEMBLY MEMBERS TO BE DESIGNATED AS ADDITIONAL MEMBERS ON THE BOARD OF EQUALIZATION AT ANY TIME THE ASSEMBLY DETERMINES BY ORDINANCE THAT IT IS REASONABLE AND PRUDENT TO DO SO, BY AMENDING CERTAIN SECTIONS OF TITLE 12 OF THE ANCHORAGE MUNICIPAL CODE.

1 **WHEREAS**, the 2018 November Cook Inlet Earthquake caused destruction and
2 damage to many homes and buildings in the Municipality; and
3

4 **WHEREAS**, the Assembly passed and approved AO 2019-23(S), As Amended,
5 (the "Ordinance") on February 12, 2019, providing, among other things, property
6 owners some accommodation to the property assessment appeals process to the
7 Board of Equalization ("BOE"), as a result of the Earthquake; and
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9 **WHEREAS**, during discussion and deliberations on the Ordinance, Assembly
10 Members acknowledged and anticipated the potential for an increased number of
11 appeals of the tax assessed valuation to the Board, generally from property
12 owners with buildings, structures or other real property improvements that suffered
13 significant damage in the Earthquake; and
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15 **WHEREAS**, the Chair of the Board of Equalization informed the Assembly on
16 March 13, 2019 that there are 628 appeals to be scheduled for BOE hearings and
17 9 Board members available for hearings, and under those circumstances they
18 could be sitting to hear appeals daily through April and May, and possibly June;
19 and
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21 **WHEREAS**, the Chair of the BOE requested the Assembly act expeditiously to
22 recruit and appoint additional members, to fill the Board to the maximum of 15
23 seats authorized by Anchorage Municipal Code section 12.05.050; and
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25 **WHEREAS**, the Anchorage Municipal Charter section 5.07(d) states: "The
26 assembly by ordinance may create or designate itself to be a board of review,
27 adjustment, or equalization. The ordinance shall prescribe the rules of procedure,
28 including quorum and voting requirements."; and
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30 **WHEREAS**, the Assembly seeks to support timely processing of the unusually
31 high volume of unresolved appeals proceeding to hearings before the Board of
32 Equalization by exercising the authority granted in the Charter to designate
33 members of the body as members of the Board in order to provide additional
34 panelists; now, therefore

THE ANCHORAGE ASSEMBLY ORDAINS:

Section 1. Anchorage Municipal Code section 12.05.050 is hereby amended to read as follows (*the remainder of the section is not affected and therefore not set out*):

12.05.050 - Board of equalization.

A. Membership; duties; term of office.

1. Membership. The board of equalization consists of a pool of no less than six and up to **21 [15]** members, not including designated assembly members, appointed by the assembly. ~~[The assembly may by ordinance designate itself as additional members of the board of equalization upon a finding that under present circumstances it is reasonable and prudent to do so. If designated, the chair of the assembly shall forward to the assessor and the board chair the names of assembly members available to be seated.]~~ **Each assessment year the [THERE SHALL BE UP TO FIVE PANELS ESTABLISHED EACH YEAR. EACH PANEL HEARING APPEALS SHALL CONSIST OF THREE MEMBERS. THE]** Assessor, coordinating with the board chair, shall assign members to [A] specific panels **consisting of three members each**, and schedule the panels for a calendar of hearing dates. The assignment of members to panels and the establishment of a hearing calendar shall be done in consultation with the individual members. Additionally, members may be asked to take the place of regular assigned panel members in the event an assigned panel member is unable to attend a scheduled meeting.

a. Appointment of members. Members of the public interested in serving on the board of equalization may submit a statement of interest and qualifications to the chair of the assembly, through the municipal clerk's office. Appointment to the board requires majority vote of the assembly. All applications received by the clerk shall be forwarded to the assembly chair and to the chair of the board of equalization within ten days of receipt. Thereafter, so as to allow for timely appointments and/or re-appointments, the chair of the assembly and the chair of the board of equalization shall review all applications. The chair of the assembly shall make recommendations to the full assembly for the appointment or re-appointment of those seeking membership on the board of equalization. The chair's recommendations shall be made prior to the end of each calendar year so as to facilitate appointment or

re-appointment by the assembly in January of each year so as to allow for training of new board members which will allow for the timely and efficient performance of the duties and responsibilities of the board which commence with the issuance of annual real property assessments.

b. Designation of assembly members. The assembly may designate itself as additional members of the board of equalization upon a finding that under present circumstances it is reasonable and prudent to do so. A designation shall apply to a single assessment year. If designated, the chair of the assembly shall forward to the assessor and the board chair the names of assembly members available to be seated. After an assembly member completes the same training as provided for board members, the board chair may assign an assembly member to a panel. An assembly member shall not hear an appeal of valuation of property located within the member's assembly district.

(AO No. 49-75; AO No. 78-69; AO No. 86-30; AO No. 86-211(S-1); AO No. 87-44; AO No. 92-109; AO No. 94-26, § 1, 3-24-94; AO No. 95-148, § 3, 7-25-95; AO No. 2003-159(S), § 2, 12-16-03; AO No. 2007-160, § 1, 12-11-07)

Section 2. The Assembly finds it is reasonable and prudent to authorize its current members to be seated on the Board of Equalization, based on all information and testimony received, and hereby designates the Assembly as additional members for Board of Equalization proceedings for the 2019 tax assessment year.

Section 3. This ordinance shall be effective immediately after passage and approval by the Anchorage Assembly.

PASSED AND APPROVED by the Anchorage Assembly this 9th day of April, 2019.

Chair

ATTEST:

Municipal Clerk