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CBJ BOARDS, COMMITTEES, COMMISSIONS & TASK FORCES

Board of Equalization Fact Sheet

Title: Board of Equalization

Type of Board/Commission/Committee: Appeal

Affiliated Department: Finance

Status: Active

Governing Legislation:

-CBJ Code Section 15.05

-Date Created: January 30, 2006

-Sunset Date: N/A

To reference the general rules of procedure and informational booklet for all boards, please see the documents available on the [General Board Information page](#).

Description: The Board of Equalization (BOE), acting in panels, shall only hear appeals for relief from an alleged error in valuation on properties brought before the board by an appellant. A panel hearing a case must first make a determination that an error in valuation has occurred. Following the determination of an error in valuation the panel may alter an assessment of property only if there is sufficient evidence of value in the record. Lacking sufficient evidence on the record the case shall be remanded to the assessor for reconsideration. A hearing by the board may be conducted only pursuant to an appeal filed by the owner of the property as to the particular property.

Membership: 15.05.185 Board of equalization. (a) Membership; duties; term of office; term limits. (1) Membership. The board of equalization shall comprise a pool of no less than six, and up to nine, members, not assembly members, appointed by the assembly. There shall be up to three panels established each year. Each panel hearing appeals shall consist of three members. The board chair shall assign members to a specific panel 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. (2) Qualifications of members. Members shall be appointed on the basis of their general business expertise and their knowledge or experience with quasi-judicial proceedings. General business expertise may include, but is not limited to, real and personal property appraisal, the real estate market, the personal property market, and other similar fields.

Officers: Board Chair + Presiding Officers (1 per panel)

Quorum: 3

Term Limits: None.

Annual Appointment Period (Annual Reports Due): December

Meetings: In accordance with CBJ Code Section 15.05

Special Facts: 15.05.185 Board of equalization... (d) Report to the assembly. The board, through its chair, shall submit an independent report to the assembly each year by September 15 identifying, at a minimum, the number of cases appealed, the number of cases scheduled to be heard by the board, the number of cases actually heard, the percentage of cases where an error of valuation was determined to exist, the number of cases remanded to the assessor for reconsideration, the number of cases resulting in the board altering a property assessment, and the net change to taxable property caused by board action. The report shall also include any comments and recommendations the board wishes to offer concerning changes to property assessment and appeals processes. (Serial No. 2005-51(c)(am), § 4, 1-30-2006)

Staff Contact: Municipal Clerk Laurie Sica - 586-0216 - Laurie_Sica@ci.juneau.ak.us

Website: <http://www.juneau.org/clerk/boards/BOE/2006-BOE.php>

[Back to List](#)