



## SENATOR JESSE KIEHL

### **SB 242 Property Tax Fairness**

#### **Sponsor Statement**

Alaskans deserve transparency and fairness when it comes to property taxes. SB 242 puts some baseline requirements in place for Alaska municipalities, while preserving the important principle of local control.

The bill has the State set baseline standards for assessors to use so Alaskans know what the rules are for figuring property values. It also lets municipalities adopt their own by ordinance if state or national standards don't fit.

It also changes the default for who hears tax appeals to an appointed Board of Equalization instead of local elected officials. It's important to keep those separate because Alaskans can't talk freely about problems with the assessment process with an elected official who will later sit as a quasi-judge over their appeal. Citizens shouldn't lose access to their representatives when they disagree with city hall. Because some municipalities may be unable to fill appointed seats, the bill lets them opt out of this change by passing an ordinance.

SB 242 stops a municipality from raising the assessed value during an appeal process. Government's bite at the apple comes when it sends you a notice of assessed value. Raising that value when a citizen disagrees can chill taxpayers from exercising their rights.

The bill also levels the playing field for citizens with a recent appraisal in hand by requiring any Board of Equalization that doesn't agree with a fee appraisal to explain its findings on the record.

Finally, SB 242 ensures assessors have the experience and credentials to do the job well.

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