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ALASKA STATE LEGISLATURE

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Sectional Analysis – HB 347 (CR&A)

Version 33-LS1430\A

2/20/2024

“An Act relating to assessment of property, boards of equalization, and certification of assessors; and providing for an effective date.”

Section 1: Requires local assessors to use published standards. Default standards will be adopted by the state, or a local governing body can adopt alternate standards by ordinance.

Section 2: Requires the Department of Commerce, Community, and Economic Development to adopt the default assessment standards—based on those published by the International Association of Assessing Officers—by regulation.

Section 3: Requires a local assessor to have or be supervised by someone who has a level 3 certification from the Alaska Association of Assessing Officers.

Section 4: Says a local governing body must appoint a Board of Equalization unless it adopts an ordinance to set itself as the Board of Equalization.

Section 5: Prohibits local government from raising the assessed value of the property during the appeals process, unless requested by the appellant. Sec. 5 also requires a Board of Equalization to make specific findings on the record if it disagrees with a fee appraisal.

Section 6: Lets the Department of Commerce, Community, and Economic Development adopt regulations setting the default assessment standards.

Section 7: Sets an immediate effective date for the department to put out regulations.

Section 8: Sets a January 1, 2025 effective date for all other changes in the bill.