



LAWS OF ALASKA

1984

Source

CSSB 213(C&RA)

Chapter No.

14

AN ACT

Relating to certain property tax assessments and appeals; and providing for an effective date.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

THE ACT FOLLOWS ON PAGE 1, LINE 9.

Approved by the Governor: March 14, 1984
Actual Effective Date: March 15, 1984

AN ACT

Relating to certain property tax assessments and appeals;
and providing for an effective date.

* Section 1. AS 29.53 is amended by adding a new section to read:

Sec. 29.53.103. TAXATION RECORDS. (a) Municipal records dealing with assessment, valuation or taxation may be inspected by the State Assessor or his designee.

(b) If a municipality's assessment and valuation has been done by a private contractor, records concerning the municipality's valuation and assessment shall be made available to the State Assessor or his designee on request.

* Sec. 2. AS 29.53 is amended by adding a new section to read:

Sec. 29.53.105. ERRORS IN TAXATION PROCEDURES. (a) If a municipality receives a notice from the State Assessor that major errors have been found in its assessment, valuation or taxation procedures, the municipality shall correct its procedures before the beginning of the next fiscal year or file an appeal under (b) of this section.

(b) A municipality may appeal a notice from the State Assessor that it has made a major error in assessment, valuation or taxation procedures by filing an appeal with the commissioner of community and regional affairs within 30 days after receipt of notice of error.

(c) The commissioner, after consulting with the Alaska Association of Assessing Officers, shall render a decision within 60 days

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1 after the receipt of a request under (b) of this section. If the
2 commissioner determines that a major error has been made in assess-
3 ment, valuation or taxation procedures the commissioner shall notify
4 the municipality of changes that must be made and the municipality
5 shall correct its procedures before the beginning of the next fiscal
6 year.

7 (d) If errors in its assessment, valuation or taxation proce-
8 dures have resulted in a loss of revenue to the state, the municipal-
9 ity shall reimburse the state for the amount of revenues lost.

10 * Sec. 3. AS 44.47.050 is amended by adding a new paragraph to read:

11 (20) advise and assist municipalities on procedures of
12 assessment, valuation and taxation, and notify municipalities of major
13 errors in those procedures.

14 * Sec. 4. This Act takes effect immediately in accordance with AS 01.-
15 10.070(c).