

HOUSE BILL NO. 282

IN THE LEGISLATURE OF THE STATE OF ALASKA
TWENTY-FOURTH LEGISLATURE - FIRST SESSION

BY REPRESENTATIVE DAHLSTROM

Introduced: 4/21/05

Referred: Resources, Judiciary

A BILL

FOR AN ACT ENTITLED

1 **"An Act limiting the admissibility in other proceedings of the property assessments and**
2 **valuations prepared in returns, reports of investigations, and appeal materials**
3 **applicable to property subject to the oil and gas exploration, production, and pipeline**
4 **transportation property tax; amending Rule 26(b), Alaska Rules of Civil Procedure, and**
5 **Rule 402, Alaska Rules of Evidence; and providing for an effective date."**

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

7 *** Section 1.** AS 29.45.080 is amended by adding a new subsection to read:

8 (f) The provisions of AS 43.56.085, limiting the use of information in
9 assessments, returns, reports of investigations, and appeal materials applicable to
10 property subject to taxation under AS 43.56, apply as a limitation on the use of that
11 information in proceedings conducted by or affecting a municipality under this chapter
12 or when a municipality exercises authority under AS 43.56.060(g).

13 *** Sec. 2.** AS 43.56 is amended by adding a new section to read:

1 **Sec. 43.56.085. Use of information in assessments, returns, reports of**
 2 **investigations, and appeal materials.** Each of the following is not admissible as
 3 evidence in, and is not subject to discovery and use in, an administrative or judicial
 4 proceeding other than the proceeding for which the assessment or information is
 5 prepared:

6 (1) an assessment prepared under AS 43.56.060;

7 (2) information provided in a return submitted under AS 43.56.070
 8 that establishes values of property;

9 (3) information obtained in an investigation made under AS 43.56.080
 10 that establishes values of property; and

11 (4) information or appraisals prepared, for purposes of an appeal to the
 12 department filed under AS 43.56.110, an appeal to the board filed under AS 43.56.120
 13 and 43.56.130(a) - (g), or an appeal to the superior court under AS 43.56.130(i), by the
 14 department or a municipality or by a party objecting to an assessment, and the
 15 objecting party's opinion as to the full and true value of the property and the basis for
 16 that opinion.

17 * **Sec. 3.** The uncodified law of the State of Alaska is amended by adding a new section to
 18 read:

19 INDIRECT AMENDMENT OF RULE OF CIVIL PROCEDURE 26(b).
 20 AS 43.56.085, as enacted by sec. 2 of this Act, has the effect of amending Rule 26(b), Alaska
 21 Rules of Civil Procedure, by placing beyond discovery and use information in the form of
 22 property assessments, tax returns, reports of investigations, and appeal materials applicable to
 23 property that may be relevant to subject matter in an action other than the proceeding for
 24 which the assessment or other information was prepared.

25 * **Sec. 4.** The uncodified law of the State of Alaska is amended by adding a new section to
 26 read:

27 INDIRECT AMENDMENT OF EVIDENCE RULE 402. AS 43.56.085, as enacted
 28 by sec. 2 of this Act, has the effect of amending Rule 402, Alaska Rules of Evidence, by
 29 making inadmissible evidence in the form of property assessments, tax returns, reports of
 30 investigations, and appeal materials applicable to property that is relevant to subject matter in
 31 an action other than the proceeding for which the assessment or other information was

1 prepared.

2 * **Sec. 5.** The uncodified law of the State of Alaska is amended by adding a new section to
3 read:

4 **CONTINGENT EFFECT OF ACT.** This Act takes effect only if secs. 3 and 4 of this
5 Act receive the two-thirds majority vote of each house required by art. IV, sec. 15,
6 Constitution of the State of Alaska.

7 * **Sec. 6.** This Act takes effect immediately under AS 01.10.070(c).