

1 IN THE HOUSE

BY LOCAL GOVERNMENT COMMITTEE

2 HOUSE CONCURRENT RESOLUTION NO. 14

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SECOND LEGISLATURE - FIRST SESSION

5 Relating to the establishment of  
6 uniform assessment procedures.

7 BE IT RESOLVED BY THE HOUSE IN SECOND LEGISLATURE, FIRST SESSION  
8 ASSEMBLED, THE SENATE CONCURRING:

9 WHEREAS, Section 3, Article IX of the state constitution  
10 provides that "Standards for appraisal of all property assessed  
11 by the state or its political subdivisions shall be prescribed by  
12 law"; and

13 WHEREAS, there is now no provision in the law to assure a  
14 uniform, equalized, and realistic assessment of property through-  
15 out the state; and

16 WHEREAS, fairness in the collection of taxes and the distri-  
17 bution of state funds to political subdivisions, especially for  
18 school purposes, demands uniform, equalized, and realistic  
19 assessment on a statewide basis; and

20 WHEREAS, in order to prescribe standards the legislature must  
21 have information as to existing practices in Alaska and in other  
22 states, as to recent practices and theory, and as to assessment  
23 problems peculiar to Alaska;

24 BE IT RESOLVED by the House in Second Legislature, First  
25 Session assembled, the Senate concurring, that the Local Affairs  
26 Agency prepare for the Second Session of the Second Legislature  
27 a study of assessment problems and procedures in Alaska, initiate  
28 and cooperate with the local units of government in the prepara-  
29 tion of a manual for assessors to enable them to assess uniformly

1 throughout the state, and prepare a report recommending any  
2 legislation necessary to establish uniform, equalized, and  
3 realistic assessment throughout Alaska; and be it

4 FURTHER RESOLVED, that the Local Affairs Agency is authorized  
5 to inspect the records of equalization, and of any other person  
6 or agency charged with any duty pertaining to the assessment of  
7 property; and that all persons in all levels of government and  
8 private persons who have assessment functions give the Local  
9 Affairs Agency full cooperation; and be it

10 FURTHER RESOLVED, that the director of the Local Affairs  
11 Agency is authorized to employ a person skilled in assessment  
12 matters and to hold any hearings which are in his opinion  
13 necessary to the preparation of the study, the manual, or the  
14 report.

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