

1 IN THE SENATE BY SENATOR KILCHER

2 SENATE BILL NO. 312

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 THIRD LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the assessment of real
7 and personal property in the unorganized
8 borough; and providing for an effective date."

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

10 * Section 1. AS 07.05 is amended by adding new sections to
11 read:

12 Sec. 07.05.200. BOROUGH ASSESSOR. The local affairs
13 agency shall be assessor for the assembly of the unorganized
14 borough.

15 Sec. 07.05.210. BOROUGH ASSESSMENT ROLL. The local
16 affairs agency shall establish a borough assessment roll for
17 all taxable real and personal property within the borough in
18 the manner provided for first class cities in AS 29.10.378 -
19 29.10.399. The agency shall incorporate into the borough
20 assessment roll the assessment rolls maintained by cities in
21 the borough which are taxing real and personal property.
22 Returns made pursuant to AS 29.10.384 shall be in the form
23 and include additional information as the assembly may by
24 ordinance prescribe, and shall be signed and verified by the
25 person liable or his authorized agent or representative.

26 Sec. 07.05.220. NOTICE OF ASSESSMENT. (a) The local
27 affairs agency shall give to every person named in the assess-
28 ment roll a notice of assessment showing the assessed value
29 of his property. On the back of each assessment notice shall

1 be printed a brief summary, for the information of the tax-
2 payer, of the time and place of equalization hearings pro-
3 vided for in sec. 230 of this chapter, and any other parti-
4 culars which may be prescribed by ordinance of the assembly.

5 (b) The assessment notice shall be directed to the
6 person to whom it is to be given, and is sufficiently given
7 if it is mailed by first class mail addressed to, or is
8 delivered at, his address as last known to the assessor. If
9 the address is not known to the assessor, the notice may be
10 addressed to the person at the post office nearest to the
11 place where the property is situated. The date on which the
12 notice is mailed or is delivered is the date on which the
13 notice is given for purposes of secs. 200 - 230 of this
14 chapter.

15 (c) When all assessment notices have been mailed, the
16 assessor shall have published in each newspaper of general
17 circulation published in the borough, at least once each week
18 for two successive weeks, a notice that the assessment roll
19 has been completed. If no newspaper of general circulation
20 is published in the borough, the assessor shall have the
21 notice posted at two public places in each city of the
22 borough for a period of two weeks. The notice shall state
23 when and where equalization hearings will be held.

24 Sec. 07.05.230. EQUALIZATION HEARINGS. Appeals of
25 property assessments made by the borough assessor shall be
26 taken to the council of the city which is nearest to the
27 place where the property is situated. The council shall sit
28 as a board of equalization for hearing the appeals. Correc-
29 tions shall be made, and hearings shall be held, in the

1 manner provided for first class cities in AS 29.10.405 -
2 29.10.444.

3 * Sec. 3. This Act takes effect July 1, 1964.
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