

Introduced: 2/28/73  
Referred: Judiciary

1 IN THE HOUSE

BY THE JUDICIARY COMMITTEE

2 HOUSE BILL NO. 281

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 EIGHTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the annual assessment roll; and  
7 providing for an effective date."

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

9 \* Section 1. AS 29.53.100(b) is amended to read:

10 (b) The assessor may list real property by any description that  
11 may be made certain. Real property is assessed to the owner of record  
12 as shown in the records of the district recorder, who shall at least  
13 monthly provide the assessor a copy of each recorded change of owner-  
14 ship and the address of the new owner [PARTY RECORDING THE CHANGE OF  
15 OWNERSHIP]. Other persons having an interest in the property may be  
16 listed on the assessment records with the owner. The person in whose  
17 name property is listed as owner is conclusively presumed to be the  
18 legal owner of record. If the property owner is unknown, the property  
19 may be assessed to "unknown owner." No assessment is invalidated by  
20 a mistake, omission or error in the name of the owner, if the property  
21 is correctly described.

22 \* Sec. 2. This Act takes effect on the day after its passage and approval  
23 or on the day it becomes law without approval.