

Introduced: 3/28/83  
Referred: Community and Regional  
Affairs

1 IN THE SENATE

BY FERGUSON

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SENATE BILL NO. 213

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IN THE LEGISLATURE OF THE STATE OF ALASKA

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THIRTEENTH LEGISLATURE - FIRST SESSION

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A BILL

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For an Act entitled: "An Act relating to certain property tax assessments  
and appeals; and providing for an effective date."

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

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\* Section 1. AS 29.53.120 is amended by adding new subsections to read:

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(c) If an error is found in the preparation of the assessment  
rolls and are adjusted as provided for in AS 44.47.080(19), the state  
assessor shall mail a corrected notice to the affected local  
government unit allowing 50 days for appeal to the state assessment  
review board.

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(d) the department shall provide by regulation for notice of  
appeals and procedures for interested persons or municipalities to  
follow to exercise their right of appeal under this section.

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\* Sec. 2. AS 43.56.120(a) is amended to read:

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(a) After a ruling by the department on an appeal made under  
section 110 of this chapter or the department of community and  
regional affairs under AS 44.47.080, the owner or municipality may  
further appeal to the board. The appeal must be filed in writing  
within 50 days of the effective date of the notice of assessment.

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\* Sec. 3. AS 44.47.080 is amended by adding a new section to read:

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(19) review and correct manifest errors of the assessment  
rolls of local units of government consistent with AS 44.56 and  
AS 29.53.

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\* Sec. 4. This Act takes effect immediately in accordance with AS 01.-

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10.070(c).