

Introduced: 1/19/87
Referred: Community & Regional
Affairs and Finance

1 IN THE HOUSE

BY TAYLOR AND GRUENBERG

2

HOUSE BILL NO. 37

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

FIFTEENTH LEGISLATURE - FIRST SESSION

5

A BILL

6 For an Act entitled: "An Act relating to certain municipal property tax
7 procedures; and providing for an effective date."

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

9 * Section 1. AS 29.45.010 is amended by adding a new subsection to
10 read:

11 (d) All municipal bodies shall make procedures, restrictions,
12 conditions, formulas, or other methods used to assess a property tax
13 available to the public on request under reasonable rules during
14 regular business hours.

15 * Sec 2. AS 29.45.210(b) is amended to read:

16 (b) The assessor [APPELLANT] bears the burden of proof. The
17 only grounds for adjustment of assessment are proof of unequal, exces-
18 sive, improper, or under valuation based on facts that are stated in a
19 valid written appeal or proven at the appeal hearing, If a valuation
20 is found to be too low, the board of equalization may raise the as-
21 sessment.

22 * Sec. 3. This Act takes effect January 1, 1988.