

Introduced: 1/21/87
Referred: Community & Regional Affairs
and Judiciary

5-0416A

1 IN THE SENATE

BY JONES

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SENATE BILL NO. 77

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IN THE LEGISLATURE OF THE STATE OF ALASKA

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FIFTEENTH LEGISLATURE - FIRST SESSION

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A BILL

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For an Act entitled: "An Act relating to certain municipal property tax
procedures; 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 29.45.010 is amended by adding a new subsection to
read:

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

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

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

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