

REPRESENTATIVE JULIE COULOMBE  
ALASKA STATE LEGISLATURE

SESSION  
Alaska State Capitol  
Juneau, AK 99801  
Phone: (907) 465-3879



DISTRICT  
1500 W Benson Blvd.  
Anchorage, AK 99503  
Rep.Julie.Coulombe@akleg.gov

**Sectional Analysis**

Version N  
2/4/2026

**“An Act relating to municipal exemptions from fees for landfills or dumping areas; and relating to optional municipal property tax exemptions”**

Section 1

Changes the location of the definition of deteriorated property from AS 29.45.050(o) to AS 29.35.050(d)

Section 2

A municipality may classify and exclude what types of property to exempt or partially exempt from property taxes. Voter approval is required if the exclusion exceeds \$75,000 for a property.

Section 3

Keeps AS 29.45.050 (i) senior property tax exemption, in place. Removes 2 subsections.

Section 4

Gives statutory authority to municipalities over property tax policy. A municipality may, by ordinance, choose to exempt or partially exempt property from taxes and may levy a flat tax on the exempted personal property.

Section 5

Repeals AS 29.45.050(b) through AS 29.45.050 (z). It does not, however, repeal AS 29.45.050(i), which is the senior tax exemption.