

**Effect of amendments.** — The 2021 amendment, effective January 1, 2022, in (r), inserted “or mobile intensive care paramedic services” following “(2) emergency medical services” and “or licensed” following “is certified”.

The 2022 amendment, effective October 9, 2022, in the third sentence of (a), substituted “\$75,000” for “\$50,000” and “United States Department of Labor Consumer Price Index for Urban Alaska” for “U.S. Department of Labor CPI-U for Anchorage”, and made a stylistic change; and in (m), in the fourth sentence deleted “not” following “A municipality may”, inserted “an elected service area” following “is supervised by”, and added “unless the elected service area board objects to the exemption or deferral by resolution adopted not later than 60 days after the effective date of the municipal ordinance enacting the tax exemption or deferral” at the end, and deleted the last sentence, related to economic development property.

The 2024 amendment (m), deleted the same as otherwise provided by the municipality before that is a school portion of the amount levied on the district's required 14.17.410(b)(2).”; regarding farming, as defined in added (z).

**Editor's note** repealed § 2, ch. 102, SLA 2002, as directed the July

The delayed resolution 2, ch. 66, SLA 2002, October 26, 2023, was

## NOTES TO DECISIONS

**City may not exempt property without express authority.** — The authority of a municipal corporation to allow exemptions of particular property from taxation, unless expressly conferred by law, has very generally been denied. *Valentine v. Juneau*, 36 F.2d 904, 5 Alaska Fed. 467 (9th Cir. Alaska 1929) (Decided under former, similar law)

**Ordinance definition of “residential property” reasonable.** — Definition of “residential property” imposed by an ordinance, that residential property meant the owner's primary residence, was a narrow but reasonable interpretation of subsection (a) of this section. *Stanek v. Kenai Peninsula Borough*, 81 P.3d 268 (Alaska 2003).

**Scope of exemption.** Commission of on the arguments ties Service Association, knowing the and addressing Anchorage Water arguments, RC Municipality of Alaska, 208 P.3d 614 (Alaska 2003).

**Quoted in C** P.3d 614 (Alaska 2003).  
**Cited in Cit;** & Regional Affairs