



# LAWS OF ALASKA

1987

**Source**

SB 25 am

**Chapter No.**

16

## AN ACT

Providing a special assessment for private airports open for public use; and providing for an effective date.

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

THE ACT FOLLOWS ON PAGE 1, LINE 10

Approved by the Governor: May 29, 1987  
Actual Effective Date: May 30, 1987

AN ACT

Providing a special assessment for private airports open for public use; and providing for an effective date.

\* Section 1. AS 29.45 is amended by adding a new section to read:

Sec. 29.45.065. ASSESSMENT OF PRIVATE AIRPORTS OPEN FOR PUBLIC USE. (a) A municipality may provide by ordinance that airports located on private land and open and available for public use may be assessed at full and true value for airport use and not as if subdivided or used for some other nonairport use. The assessor shall maintain records valuing the land at both full and true value and airport use value. If the land is sold, leased, or otherwise disposed of for uses incompatible with airport use by the public or if the owner converts the land to a use incompatible with airport use by the public, the owner is liable to pay an amount equal to the additional tax at the current mill levy together with eight percent interest from the time of the incompatibility, as if the land had not been assessed for airport use. Payment of the additional tax and interest shall be made to the municipality.

(b) To secure the assessment under this section, the owner of the airport shall show that the airport is on private land, is open and available for public use, and is of benefit to the public or municipality. The owner shall apply to the assessor before May 15 of each year that the assessment is desired on forms to be prescribed by

Chapter 16

1 the municipality for use of the local assessor and shall include  
2 information reasonably required to determine the entitlement of the  
3 applicant. If the land is leased for airport purposes, the applicant  
4 shall furnish the assessor with a copy of the lease bearing the signa-  
5 ture of both the lessee and lessor for the period that the exemption  
6 is requested.

7 (c) In this section, "airport" means an area of land or water  
8 that is used for the landing, takeoff, movement, or parking of  
9 aircraft, and the appurtenant areas that are used for airport  
10 buildings or other airport facilities or right-of-way, together with  
11 airport buildings and facilities at the location.

12 \* Sec. 2. This Act takes effect immediately under AS 01.10.070(c).  
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