

HOUSE BILL NO. 27

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-FOURTH LEGISLATURE - FIRST SESSION

BY REPRESENTATIVES CHENAULT AND GRUENBERG, Lynn, Kerttula

Introduced: 1/10/05

Referred: Community and Regional Affairs, Finance

A BILL

FOR AN ACT ENTITLED

1 **"An Act relating to an optional exemption from municipal property taxes on certain**
2 **residences of law enforcement officers."**

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

4 *** Section 1.** AS 29.45.050 is amended by adding a new subsection to read:

5 (s) A municipality may by ordinance designate an area within its boundaries
6 as an eligible area for purposes of this subsection and exempt from taxation an amount
7 not to exceed \$10,000 of the assessed value of real property within the area that is
8 owned and occupied as a permanent place of abode by a law enforcement officer. The
9 ordinance must include a definition of "law enforcement officer." A municipality that
10 adopts an ordinance under this subsection may not request state funds to cover any
11 municipal budget shortfall caused by the ordinance. In this subsection, "eligible area"
12 means an area

13 (1) that meets the eligibility requirements under a federal program of
14 special assistance for urban development, neighborhood revitalization, or law

1 enforcement, without regard to whether an application for the federal assistance on
2 behalf of the area has been made or whether the area has actually received or is
3 receiving the federal assistance; or
4 (2) with a statistically higher occurrence of crime than the municipality
5 as a whole.