

**CS FOR HOUSE BILL NO. 27(CRA)**

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-FOURTH LEGISLATURE - FIRST SESSION

**BY THE HOUSE COMMUNITY AND REGIONAL AFFAIRS COMMITTEE**

**Offered: 3/22/05**

**Referred: Finance**

**Sponsor(s): REPRESENTATIVES CHENAULT AND GRUENBERG, Lynn, Kerttula**

**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 that is an eligible area and exempt from taxation an amount not to exceed \$150,000 of  
7 the assessed value of real property within the area that is owned and occupied as the  
8 primary permanent place of abode by a law enforcement officer. If two or more  
9 individuals are eligible for an exemption for the same property under this subsection,  
10 not more than two exemptions may be granted. A municipality that adopts an  
11 ordinance under this subsection may not request state funds to cover any loss of  
12 revenue to the municipality caused by the ordinance. The ordinance must include a  
13 definition of "law enforcement officer." The ordinance must also define "eligible  
14 area" to mean an area

- 1                   (1) that meets the eligibility requirements under a federal program of  
2 special assistance for urban development, neighborhood revitalization, or law  
3 enforcement, without regard to whether an application for the federal assistance on  
4 behalf of the area has been made or whether the area has actually received or is  
5 receiving the federal assistance;
- 6                   (2) with a statistically higher occurrence of crime than the municipality  
7 as a whole; or
- 8                   (3) that meets the requirements of (1) and (2) of this subsection.