



AMENDMENT #4

OFFERED IN THE HOUSE
TO: CSSSHB 13(CRA)

BY REPRESENTATIVE COULOMBE

1 Page 1, lines 1 - 4; (title amendment):

2 Delete "for certain long-term rental units, certain mobile home parks, real
3 property rented to low-income families, real property owned and occupied as a
4 permanent place of abode, and real property owned by first-time homebuyers"

6 Page 1, line 6, through page 2, line 21:

7 Delete all material and insert:

8 **** Section 1.** AS 29.35.050(d) is amended to read:

9 (d) A municipality that owns or operates a landfill or dumping area for the
10 disposal of waste material may, by ordinance, partially or totally exempt from a fee for
11 the use of the landfill or dumping area the disposal of waste material generated from
12 the substantial rehabilitation, renovation, demolition, removal, or replacement of a
13 structure on deteriorated property. The exemption may apply to some or all types of
14 deteriorated property, as provided in the ordinance. An ordinance adopted under this
15 subsection must include specific eligibility requirements and require a written
16 application for the fee exemption. In this subsection, "deteriorated property" **means**
17 **real property that, either at the time of application for exemption or deferral or**
18 **at the time of completion of the project for which an exemption or deferral is**
19 **requested, is**

20 **(1) residential property located in a deteriorating or deteriorated**
21 **area with boundaries that have been determined by the municipality, if the**
22 **property is owned by an entity that owns at least two residential properties and**
23 **eight or more residential units among those properties in that deteriorating or**

1 deteriorated area; or

2 (2) commercial property not used for residential purposes or that
 3 is multi-unit residential property with at least eight residential units, and that
 4 meets one of the following requirements:

5 (A) within the last five years, has been the subject of an
 6 order by a government agency requiring environmental remediation of
 7 the property or requiring the property to be vacated, condemned, or
 8 demolished by reason of noncompliance with laws, ordinances, or
 9 regulations;

10 (B) has a structure on the property that is not less than 15
 11 years old and that has not undergone substantial rehabilitation,
 12 renovation, demolition, removal, or replacement, subject to any conditions
 13 prescribed in the ordinance; or

14 (C) is located in a deteriorating or deteriorated area with
 15 boundaries that have been determined by the municipality [HAS THE
 16 MEANING GIVEN IN AS 29.45.050].

17 * Sec. 2. AS 29.45.050(a) is amended to read:

18 (a) A municipality may classify and exclude or exempt or partially exempt
 19 real [RESIDENTIAL] property from taxation by ordinance [RATIFIED BY THE
 20 VOTERS AT AN ELECTION]. An exclusion or exemption authorized by this
 21 subsection

22 (1) may be applied with respect to taxes levied in a service area to fund the
 23 special services;

24 (2) must be approved by the voters if the exclusion or exemption exceeds
 25 \$75,000 for a property. [AN EXCLUSION OR EXEMPTION AUTHORIZED BY
 26 THIS SUBSECTION MAY NOT EXCEED THE ASSESSED VALUE OF \$75,000
 27 FOR ANY ONE RESIDENCE EXCEPT THAT A MUNICIPALITY MAY, BY
 28 ORDINANCE, ANNUALLY ADJUST THE MUNICIPALITY'S VOTER-
 29 AUTHORIZED EXEMPTION BY THE AMOUNT CALCULATED BY THE
 30 STATE ASSESSOR TO REFLECT THE INCREASE, IF ANY, IN THE ANNUAL
 31 AVERAGE COST OF LIVING, USING THE UNITED STATES DEPARTMENT

1 OF LABOR CONSUMER PRICE INDEX FOR URBAN ALASKA.]

2 * **Sec. 3.** AS 29.45.055(a) is amended to read:

3 (a) A municipality may by ordinance **classify as to type and totally exempt**
4 **some or all types of personal property from ad valorem taxes and** levy a flat tax
5 on **the exempted** personal property [THAT HAS BEEN TOTALLY EXEMPTED
6 FROM AD VALOREM TAXES UNDER AS 29.45.050(b)]. A municipality that
7 levies a flat tax may classify the property as to type based on any characteristic and tax
8 each item of property of the same type at a specific amount. A flat tax may be levied
9 on all or on only some types of personal property. The flat tax ordinance must include
10 a procedure under which the taxpayer may appeal the determination of ownership or
11 classification of property subject to the tax. The municipality may establish procedures
12 necessary to collect the tax.

13 * **Sec. 4.** AS 29.45.050(b), 29.45.050(c), 29.45.050(d), 29.45.050(e), 29.45.050(f),
14 29.45.050(g), 29.45.050(h), 29.45.050(i), 29.45.050(j), 29.45.050(k), 29.45.050(l),
15 29.45.050(m), 29.45.050(n), 29.45.050(o), 29.45.050(p), 29.45.050(q), 29.45.050(r),
16 29.45.050(s), 29.45.050(t), 29.45.050(u), 29.45.050(v), 29.45.050(w), 29.45.050(x),
17 29.45.050(y), and 29.45.050(z) are repealed."