

Introduced: 3/10/69  
Referred: Local Govern-  
ment

1 IN THE SENATE

BY ENGSTROM

2 SENATE BILL NO. 249

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SIXTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act providing for adjustment of local taxes on  
7 real and personal property damaged or destroyed during  
8 the assessment years; and providing for an effective  
9 date."

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

11 \* Section 1. AS 29.10 is amended by adding a new section to read:

12 Sec. 29.10.395. REDUCTION OF TAX ON PROPERTY DAMAGED OR DESTROYED  
13 DURING ASSESSMENT YEAR. All boroughs and cities, including home rule,  
14 shall enact ordinances for the relief of the taxpayer whose real or  
15 personal property is destroyed or damaged during the assessment year,  
16 provided that the destruction or damage is not caused by the willful  
17 act of the taxpayer.

18 \* Sec. 5. This Act takes effect on the day after its passage and approval  
19 or on the day it becomes law without approval.  
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