

Introduced: 2/4/81
Referred: Community & Regional
Affairs

1 IN THE HOUSE

BY BROWN

2 HOUSE BILL NO. 87

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TWELFTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act allowing municipalities to exempt land from
7 property taxes for a fire service district; and pro-
8 viding for an effective date."

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

10 * Section 1. AS 29.13.100(22) is amended to read:

11 (22) AS 29.53.010 - 29.53.405 [AS 29.53.010 - 29.53.400]

12 (borough and city property taxes)

13 * Sec. 2. AS 29.13.100(36) is amended to read:

14 (36) AS 29.63.065 - 29.63.066 [AS 29.63.065] (exemption from
15 special assessment)

16 * Sec. 3. AS 29.53.405 is amended by adding a new subsection to read:

17 (b) If a tax under this section is for a fire service district, a
18 city may exempt land and levy the tax only on improvements, including
19 personal property affixed to the improvements. Notwithstanding AS 29.-
20 53.210(b), a real property tax levied on improvements under this sub-
21 section is not a lien upon the property assessed.

22 * Sec. 4. AS 29.63 is amended by adding a new section to read:

23 Sec. 29.63.066. OPTIONAL EXEMPTION. If an assessment under this
24 chapter is for a fire service district, a municipality may exempt land
25 and levy the assessment only on improvements, including personal prop-
26 erty affixed to the improvements. Notwithstanding AS 29.63.060(d), an
27 assessment levied on improvements under this section is not a lien upon
28 the property assessed.

29 * Sec. 5. This Act takes effect January 1, 1982.