

Original sponsor: Brown

Offered: 3/24/81
Referred: Rules

1 IN THE HOUSE

BY THE COMMUNITY AND
REGIONAL AFFAIRS COMMITTEE

2 CS FOR HOUSE BILL NO. 87 (C&RA)

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 and from special assessments for fire
8 protection service and facilities; and providing for
9 an effective date."

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

11 * Section 1. AS 29.53.025 is amended by adding a new subsection to read:

12 (h) A municipality may by ordinance exempt land from a tax for
13 fire protection service and fire facilities and may levy the tax only
14 on improvements, including personal property affixed to the improve-
15 ments.

16 * Sec. 2. AS 29.63 is amended by adding a new section to read:

17 Sec. 29.63.066. OPTIONAL EXEMPTION. If an assessment under this
18 chapter is for a fire protection facility, a municipality may exempt
19 land and levy the assessment only on improvements, including personal
20 property affixed to the improvements.

21 * Sec. 3. This Act takes effect January 1, 1982.

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