

Introduced: 4/6/83  
Referred: Community and  
Regional Affairs

1 IN THE HOUSE

BY KOPONEN, DAVIS AND MCBRIDE

2

HOUSE BILL NO. 329

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

THIRTEENTH 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 fire protection facilities;  
9 and providing for 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  
12 read:

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

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

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

22 \* Sec. 3. This Act takes effect January 1, 1984.