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Affairs

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1 IN THE HOUSE

2

HOUSE BILL NO. 253

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

FOURTEENTH 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, 1986.