

Offered: 3/18/85
Referred: Rules

Original sponsors: Koponen, Davis,
Larson, et al

1 IN THE HOUSE
2
3 CS FOR HOUSE BILL NO. 253 (C&RA) am S
4 IN THE LEGISLATURE OF THE STATE OF ALASKA
5 FOURTEENTH LEGISLATURE - FIRST SESSION
6 A BILL
7 For an Act entitled: "An Act allowing municipalities to exempt land from
8 property taxes and from special assessments for fire
9 protection service and fire protection facilities;
10 and providing for an effective date."
11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:
12 * Section 1. AS 29.53.025 is amended by adding a new subsection to
13 read:
14 (h) A municipality may by ordinance partially or wholly exempt
15 land from a tax for fire protection service and fire protection facil-
16 ities and may levy the tax only on improvements, including personal
17 property affixed to the improvements.
18 * Sec. 2. AS 29.63 is amended by adding a new section to read:
19 Sec. 29.63.066. OPTIONAL EXEMPTION. If an assessment under this
20 chapter is for a fire protection facility, a municipality may
21 partially or wholly exempt land and levy the assessment only on
22 improvements, including personal property affixed to the improvements.
* Sec. 3. This Act takes effect January 1, 1986.