

Introduced: 1/19/87  
Referred: Transportation and  
Finance

5-0343A

1 IN THE SENATE BY BENNETT

2 SENATE BILL NO. 25 am

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIFTEENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act providing a special assessment for private  
7 airports open for public use; and providing for an  
8 effective date."

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

10 \* Section 1. AS 29.45 is amended by adding a new section to read:

11 Sec. 29.45.065. ASSESSMENT OF PRIVATE AIRPORTS OPEN FOR PUBLIC  
12 USE. (a) A municipality may provide by ordinance that airports  
13 located on private land and open and available for public use may be  
14 assessed at full and true value for airport use and not as if sub-  
15 divided or used for some other nonairport use. The assessor shall  
16 maintain records valuing the land at both full and true value and  
17 airport use value. If the land is sold, leased, or otherwise disposed  
18 of for uses incompatible with airport use by the public or if the  
19 owner converts the land to a use incompatible with airport use by the  
20 public, the owner is liable to pay an amount equal to the additional  
21 tax at the current mill levy together with eight percent interest from  
22 the time of the incompatibility, as if the land had not been assessed  
23 for airport use. Payment of the additional tax and interest shall be  
24 made to the municipality.

25 (b) To secure the assessment under this section, the owner of  
26 the airport shall show that the airport is on private land, is open  
27 and available for public use, and is of benefit to the public or  
28 municipality. The owner shall apply to the assessor before May 15 of  
29 each year that the assessment is desired on forms to be prescribed by

1 the municipality for use of the local assessor and shall include  
2 information reasonably required to determine the entitlement of the  
3 applicant. If the land is leased for airport purposes, the applicant  
4 shall furnish the assessor with a copy of the lease bearing the signa-  
5 ture of both the lessee and lessor for the period that the exemption  
6 is requested.

7 (c) In this section, "airport" means an area of land or water  
8 that is used for the landing, takeoff, movement, or parking of  
9 aircraft, and the appurtenant areas that are used for airport  
10 buildings or other airport facilities or right-of-way, together with  
11 airport buildings and facilities at the location.

12 \* Sec. 2. This Act takes effect immediately under AS 01.10.070(c).