

HOUSE BILL NO. 304
IN THE LEGISLATURE OF THE STATE OF ALASKA
SEVENTEENTH LEGISLATURE - FIRST SESSION

BY REPRESENTATIVE DONLEY

Introduced: 4/26/91

Referred: Community & Regional Affairs, Resources, Finance

A BILL

FOR AN ACT ENTITLED

1 "An Act relating to an optional exemption from municipal taxes."

2 **BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

3 * **Section 1.** AS 29.45.050 is amended by adding a new subsection to read:

4 (o) A municipality may by ordinance exempt or partially exempt from taxation for a
5 period of not more than five years, real property from which all improvements are completely
6 removed if the removal (1) occurs after June 1, 1991; (2) includes a residence or commercial
7 structure that has been in place more than 30 years; and (3) is not, within 30 days after the
8 exemption is applied for, disapproved by the local historical district commission or entity desig-
9 nated to serve as the commission under AS 29.55.010 or, if no local commission exists and no
10 designation has been made, by the Department of Natural Resources. An exemption under this
11 subsection may be granted only upon application for the exemption by the owner of the property.
12 At the time of filing the application, the owner must provide notice of the application to the local
13 historical district commission or entity designated to serve as the commission under
14 AS 29.55.010, or if no local commission exists and no designation has been made, the

1 Department of Natural Resources. An exemption under this subsection may remain in effect only
2 until a new improvement is constructed on the property, the property is used for a commercial
3 purpose, or a mobile home, trailer, or vehicle used as a residence is placed on the property.