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STATE OF ALASKA

DEPT. OF COMMUNITY & REGIONAL AFFAIRS

OFFICE OF THE COMMISSIONER

January 31, 1984

BILL SHEFFIELD, GOVERNOR

POUCH B
JUNEAU, ALASKA 99811
PHONE: (907) 465-4700

225 CORDOVA STREET - BLDG B
ANCHORAGE, ALASKA 99501
PHONE: (907) 264-2294

POSITION PAPER

RE: HB 255
SPONSOR: Representative Malone

PROGRAM EFFECTS:

This bill allows municipalities to totally or partially exempt residential property from taxation.

COMMENTS:

Although the exemption created by this bill would be a local option, it would allow a dramatic shifting of the tax burden.

Currently the taxation section of the municipal code is relatively restrictive and requires all municipalities to comply. This insures an equitable distribution of the cost of local government and insulates local governing bodies from special interest pressures in the area of local taxation.

It is the position of this Department that if optional exemptions are to be expanded, that they should be expanded to include all property and not just specific classes.

Approved: *Emil Notti*
Emil Notti, Commissioner

STATE OF ALASKA 1984 LEGISLATIVE SESSION
FISCAL NOTE

Revision Date: 12/29/83

Bill/Resolution No.: HB 255

Title: Exemption of Residential
property

ANALYSIS:

Assumptions: The four municipalities which currently employ the \$10,000 residential exemption, and which receive substantially high revenues through the taxation of oil and gas property, would opt for \$100 exemption of their residential property.

Positions:

Other Expenditures:

Funding:

Section Cost Analysis:

Computations: Attached

Economic Impact: Revenues lost through the operation of the residential exemption would be supplanted to some extent by higher municipal taxes on oil and gas properties. The State forgives the oil companies for payments made to municipalities. Therefore as the oil companies' local tax bills increase, the tax they pay to the State decreases proportionately.

Impact on Local Government:

See Position Paper.

Attachments **Computations**

Attachment

	% of revenues generated from oil & gas property		Estimated residential revenues		Loss of revenues to state
North Slope Borough	91%	X	\$ 482,000	=	\$ 438,600
Fairbanks North Star	21%	X	10,721,000	=	2,251,400
Kenai Peninsula	10%	X	2,419,000	=	241,900
City of Valdez	94%	X	312,900	=	294,000
					<u>\$3,225,900</u>

STATE OF ALASKA 1984 LEGISLATIVE SESSION
FISCAL NOTE

Revision Date: _____

REQUEST

Bill/Resolution No.: HB 255
 Title: Exemption of Residential Property
 Sponsor: Rep. Malone
 Requestor: House C & RA
 Date of Request: _____

FISCAL DETAIL

Agency Affected: C & RA
 Program Category Affected: development
 BRU, Program or Subprogram(s) Affected: State Assessor

EXPENDITURES/REVENUES: (Thousands of Dollars)

	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89
OPERATING						
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 SUPPLIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS						
800 MISCELLANEOUS						
TOTAL OPERATING						
CAPITAL						
REVENUE	(3,226.0)	(3,420.0)	(3,625.0)	(3,843.0)		

FUNDING: (Thousands of Dollars)

GENERAL FUND						
FEDERAL FUNDS						
OTHER						
TOTAL						

POSITIONS:

FULL-TIME						
PART-TIME						
TEMPORARY						

SOURCE OF FUNDS TO OFFSET FISCAL IMPACT OF BILL:

ANALYSIS: Attach a separate page for analysis

Prepared By: Michael Worley, State Assessor Phone: 465-4730
 Division: MRAD Date: 1/24/84
 Approved by Commissioner: *Ann Hobb* Date: 2/1/84
 Agency: C & RA

Distribution (by Agency preparing fiscal note):

- Legislative Finance
- Legislative Sponsor
- Requestor
- Office of Management and Budget
- Impacted Agency(ies)

12/1/83

tioned in this section, is not subject to valuation by first class cities for the purposes of AS 14.17.010 et seq., to the extent that it is exempt from taxation. 1962 Op. Att'y Gen., No. 18.

Exclusive employment of occupants of properties sought to be taxed was such as to bring these properties within the exemptions provided in subsections (b)(1) and (b)(2) for residences of ministers owned by religious organizations, or property used for "solely charitable purposes" or "religious education." North Pac. Union Conference Ass'n of Seventh Day Adventists v. Harmon, 5 Alaska L.J. No. 11, p. 228 (Nov., 1967).

The providing of recreational facilities, such as accommodations for campers, is a charitable use of the property. Matanuska-Susitna Borough v. King's Lake Camp, Sup. Ct. Op. No. 472 (File No. 857), 439 P.2d 441 (1968).

Ordinance exempting from local taxation any class of real or personal property.—A home rule city has the power to enact an ordinance exempting from local taxation any class of real or personal property, if such an exemption is not prohibited by the city's home rule charter. 1969 Op. Att'y Gen., No. 1.

Electric cooperative operating under arrangement with federal agency is not exempt.—A nonprofit cooperative is not an agency of the United States government simply by virtue of an "arrangement" with the Rural Electrification Administration pursuant to 7 USC §§ 901—915, and therefore immune from local taxation. City of Anchorage v. Chugach Elec. Ass'n, 17 Alaska 481, 252 F.2d 412 (9th Cir. 1958).

There is no statutory authority exempting the property of Chugach Electric Association from taxation by the city of Anchorage and the Anchorage independent school district. City of Anchorage v. Chugach Elec. Ass'n, 17 Alaska 481, 252 F.2d 412 (9th Cir. 1958).

Exemption of property on federal land inapplicable to Railroad Reserve. — The doctrine that property located upon federally owned land is immune from local taxation is inapposite where it is not shown that the Railroad Reserve is "federal property" or under the exclusive jurisdiction of the federal government. City of Anchorage v. Chugach Elec. Ass'n, 17 Alaska 481, 252 F.2d 412 (9th Cir. 1958).

Sec. 29.53.025. Optional exemptions and exclusions. (a) Municipalities may exclude or exempt or partially exempt residential property from taxation by ordinance ratified by the voters at a regular or special election.

(b) Municipalities may by ordinance

(1) classify boats and vessels for purposes of taxation and may establish the assessed valuation of boats and vessels on the basis of their registered or certificated net tonnage; a tax based upon a tonnage valuation shall not exceed \$5 a year for a boat or vessel of less than five net tons and shall not exceed \$15 a year for a boat or vessel of more than five net tons;

(2) classify and exempt from taxation

(A) the household furniture over \$500 in value and the effects of the head of a family or a householder; and

(B) the property of an organization not organized for business or profit-making purposes and used exclusively for community purposes, provided that income derived from rental of such property does not exceed the actual cost to the owner of the use by the renter; and

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(C) historic sites, buildings and monuments.

(c) The provisions of (a) of this section notwithstanding,

(1) a home rule or first or second class borough may, by ordinance adopted without weighted voting, adjust its property tax structure in whole or in part to the property tax structure of a city within it, including but not limited to, excluding personal property from taxation, establishing exemptions, and extending the redemption period;

(2) a home rule or first class city shall have the same power to grant exemptions or exclude property from borough taxes that it has as to city taxes, provided that the exemptions or exclusions have been adopted as to city taxes and further provided that the city appropriate to the borough sufficient money to equal revenues lost by the borough because of the exemptions or exclusions, the amount to be determined annually by the assembly without weighted voting.

(d) Exemptions or exclusions from property tax which have been granted by home rule municipalities in addition to exemptions authorized or required by law, and which are in effect on September 10, 1972 and not later withdrawn, are not affected by this Act. (§ 2 ch 118 SLA 1972)

City may not exempt property without express authority.—The authority of a municipal corporation to allow exemptions of particular property from taxation, unless expressly conferred by law, has very generally been denied. *Valentine v. City of Juneau*, 36 F.2d 904 (9th Cir. 1929).

Ordinance exempting from local taxation any class of real or personal property.—A home rule city has the power to enact an ordinance exempting from local taxation any class of real or personal property, if such an exemption is not prohibited by the city's home rule charter. 1969 Op. Att'y Gen., No. 1.

Valuation of full and true value not precluded. — The fact that first

class cities may choose the tonnage valuation of ships for the purposes of taxation does not preclude them from making a valuation of full and true value for the purposes of taxation. It necessarily follows that boats and vessels should be valued at full and true value for the purpose of AS 14.17.010 et seq. 1962 Op. Att'y Gen., No. 18.

Rules applicable to second class cities.—The rules applicable to boats and vessels in first class cities apply equally to those under the jurisdiction of second class cities. 1962 Op. Att'y Gen., No. 18.

Sec. 29.53.030. Mining claims. The assessed value of an unimproved unpatented mining claim which is not producing, and a non-producing patented mining claim upon which the improvements originally required for patent have become useless and valueless through depreciation, removal or otherwise, is fixed at \$200 for each 20 acres or fraction of 20 acres. If the surface ground of a claim has a separate and independent value for nonmining uses, the real and personal property is assessed at its full and true value. (§ 2 ch 118 SLA 1972)

Sec. 29.53.025. Optional exemptions and exclusions. (a) Municipalities may exclude or exempt or partially exempt residential property from taxation by ordinance ratified by the voters at a regular or special election. An exclusion or exemption authorized by this section may not exceed \$10,000 for any one residence.

(b) Municipalities may by ordinance

(1) classify boats and vessels for purposes of taxation and may establish the assessed valuation of boats and vessels on the basis of their registered or certificated net tonnage; a tax based upon a tonnage valuation shall not exceed \$5 a year for a boat or vessel of less than five net tons and shall not exceed \$15 a year for a boat or vessel of more than five net tons;

(2) classify and exempt from taxation

(A) the household furniture over \$500 in value and the effects of the head of a family or a householder; and

(B) the property of an organization not organized for business or profit-making purposes and used exclusively for community purposes, provided that income derived from rental of such property does not exceed the actual cost to the owner of the use by the renter; and

(C) historic sites, buildings and monuments;

(D) land of a nonprofit organization used for agricultural purposes if rights to subdivide the land are conveyed to the state and the conveyance includes a covenant restricting use of the land to agricultural purposes only; rights conveyed to the state under this subparagraph may be conveyed by the state only in accordance with AS 38.05.069(c).

(c) The provisions of (a) of this section notwithstanding,

(1) a home rule or first or second class borough may, by ordinance, adjust its property tax structure in whole or in part to the property tax structure of a city within it, including but not limited to, excluding personal property from taxation, establishing exemptions, and extending the redemption period;

(2) a home rule or first class city shall have the same power to grant exemptions or exclude property from borough taxes that it has as to city taxes, provided that the exemptions or exclusions have been adopted as to city taxes and further provided that the city appropriate to the borough sufficient money to equal revenues lost by the borough because of the exemptions or exclusions, the amount to be determined annually by the assembly without weighted voting;

(3) a home rule or general law city within an organized borough may, by ordinance, adjust its property tax structure in whole or in part to the property tax structure of the borough, including but not limited to exempting or partially exempting property from taxation.

(d) Exemptions or exclusions from property tax which have been granted by home rule municipalities in addition to exemptions authorized or required by law, and which are in effect on September 10, 1972 and not later withdrawn, are not affected by this Act.

(e) Municipalities may by ordinance classify and exempt or partially exempt from taxation privately owned land, wet land and water areas for which a scenic, conservation, or public recreation use easement is granted to a governmental body. To be eligible for a tax exemption, or partial exemption, the easement must be in perpetuity. However, the easement is automatically terminated before an eminent domain taking of fee simple title or less than fee simple title to the property so that the property owner is compensated at a rate which does not reflect the easement grant.

(f) A municipality may by ordinance exempt from taxation all or any part of the increase in assessed value of improvements to real property if an increase in assessed value is directly attributable to alteration of the natural features of the land or new maintenance, repair or renovation of an existing structure and if the alteration, maintenance, repair or renovation, when completed, enhances the exterior appearance or aesthetic quality of the land or structure. No exemption may be allowed under this subsection for the construction of an improvement to a structure if the principal purpose of the improvement is to increase the amount of space for occupancy or nonresidential use within the structure or for the alteration of land as a consequence of construction activity. An exemption provided in this subsection may continue for up to four years from the date the improvement is completed or from the date of approval for the exemption by the local assessor, whichever is later.

(g) A municipality may by ordinance exempt from taxation all or any part of the increase in assessed value of improvements to a single family dwelling if the principal purpose of the improvement is to increase the amount of space for occupancy. An exemption provided in this subsection may continue for up to two years from the date the improvement is completed or from the date of approval of an application for the exemption by the local assessor, whichever is later. (§ 2 ch 118 SLA 1972; am § 2 ch 1 FSSLA 1973; am § 1 ch 33 SLA 1975; am § 1 ch 111 SLA 1976; am § 1 ch 262 SLA 1976; am § 1 ch 95 SLA 1977; am § 31 ch 94 SLA 1980)

Effect of amendments. — The 1973 amendment added the second sentence of subsection (a).

The 1975 amendment added subsection (e).

The first 1976 amendment added paragraph (3) of subsection (c).

The second 1976 amendment added

city may not exempt property without express authority.—The authority of a municipal corporation to allow exemptions of particular property from taxation, unless expressly conferred by law, has very generally been denied. *Valentine v. City of Juneau*, 36 F.2d 904 (9th Cir. 1929).

Ordinance exempting from local taxation any class of real or personal property.—A home rule city has the power to enact an ordinance exempting from local taxation any class of real or personal property, if such an exemption is not prohibited by the city's home rule charter. 1969 Op. Att'y Gen., No. 1.

Valuation of full and true value not precluded. — The fact that first

paragraph (2)(D) of subsection (b).

The 1977 amendment added subsections (f) and (g).

The 1980 amendment deleted "adopted without weighted voting" near the beginning of paragraph (1) of subsection (e).

class cities may choose the tonnage valuation of ships for the purposes of taxation does not preclude them from making a valuation of full and true value for the purposes of taxation. It necessarily follows that boats and vessels should be valued at full and true value for the purpose of AS 14.17.010 et seq. 1962 Op. Att'y Gen., No. 18.

Rules applicable to second class cities.—The rules applicable to boats and vessels in first class cities apply equally to those under the jurisdiction of second class cities. 1962 Op. Att'y Gen., No. 18.

Alaska State Legislature



POUCH V
JUNEAU, ALASKA 99811

P. O. BOX 9
KENAI, ALASKA 99611

REPRESENTATIVE HUGH MALONE

HOUSE BILL NO. 255
by Malone

BILL TITLE: "An Act relating to the exemption of residential property from the property tax.

BILL ANALYSIS: The purpose of this Legislation is to give local governments the authority to exclude or exempt or partially exempt residential property from taxation; pending ratification of ordinances by the voters. In essence, this bill is a step toward increasing the control and flexibility local governments should have over their taxing structure and policies.

It should be noted this bill imposes no obligation on the state to compensate for reduced revenues, if local voters wish to reduce or abolish their property taxes.

STATE OF ALASKA

BILL SHEFFIELD, GOVERNOR

DEPT. OF COMMUNITY & REGIONAL AFFAIRS

OFFICE OF THE COMMISSIONER

March 24, 1983

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*Royce
Kauf-*

BILL ANALYSIS

RE: HB 255

SPONSOR: Representative Malone

Program Effects of Bill

This bill would expand the Residential Property Tax Exemption currently found in AS 29.53.025.

Currently municipalities may exempt up to \$10,000 of value on residential property. This bill would allow unlimited exemption of residential property as an option.

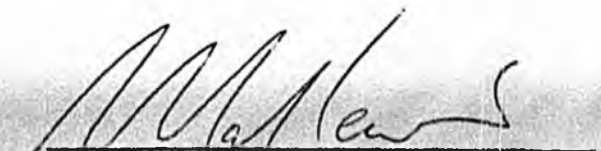
COMMENTS

Although the exemption created by this bill would be a local option, it would allow a tremendous shifting of tax burden.

Currently the taxation section of the municipal code is quite restrictive and requires all municipalities to comply. This insures an equitable distribution of the cost of local government and insulates local governing bodies from special interest pressure, at least in the area of local taxes.

It is the position of this Department that if optional exemptions are to be extended, that they should be expanded to include all property and not just specific classes.

Additionally, we feel that exempting residential property from local taxation may have a substantial impact upon citizen interest in local government.


Mark Lewis, Commissioner

STATE OF ALASKA
FISCAL NOTE

Revision Date _____, 1983

I. REQUEST

Bill/Resolution No.: HB 255
 Title: Exemption Of Residential Property
 Sponsor: Representative Malone
 Requestor: House Community & Regional Affairs

II. FISCAL DETAIL

Agency Affected: Community & Regional Affairs
 Program Category Affected: development
 BRU, Program of Subprogram(s) Affected: _____
 State Assessor _____

EXPENDITURES/REVENUES: (Thousands of Dollars)

	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88
OPERATING						
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC						
TOTAL OPERATING	-0-	-0-	-0-	-0-	-0-	-0-
CAPITAL						
REVENUE	-0-	-0-	-0-	-0-	-0-	-0-

FUNDING: (Thousands of Dollars)

GENERAL FUND	-0-	-0-	-0-	-0-	-0-	-0-
FEDERAL FUNDS						
OTHER (Specify Source)						

POSITIONS:

FULL-TIME						
PART-TIME						
TEMPORARY	-0-	-0-	-0-	-0-	-0-	-0-

III. SOURCE OF FUNDS TO OFFSET FISCAL IMPACT OF BILL:

Sponsor did not indicate.

IV. ANALYSIS: Attach a separate page for any Analysis

Prepared By: Terry L. Earley
 Division: Local Government Assistance Division

Phone: 465-4730
 Date: 3/24/83

Approved by Commissioner: [Signature]
 Department: Community & Regional Affairs

Date: 3-30-83

Distribution:

Original to Legislative Finance
 Copy to Office of Management and Budget (for Legislature introduced bills)
 Copy to Department (for Governor introduced bills)
 Copy to Sponsor
 Copy to Requestor (if different from Sponsor)

3/8/83

STATE OF ALASKA
FISCAL NOTE

Revision Date _____, 1983

I. REQUEST

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 Sponsor: Representative Malone
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II. FISCAL DETAIL

Agency Affected: Community & Regional Affairs
 Program Category Affected: development
 BRU, Program of Subprogram(s) Affected: State Assessor

EXPENDITURES/REVENUES: (Thousands of Dollars)

	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88
OPERATING						
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC						
TOTAL OPERATING	-0-	-0-	-0-	-0-	-0-	-0-
CAPITAL						
REVENUE	-0-	-0-	-0-	-0-	-0-	-0-

FUNDING: (Thousands of Dollars)

GENERAL FUND	-0-	-0-	-0-	-0-	-0-	-0-
FEDERAL FUNDS						
OTHER (Specify Source)						

POSITIONS:

FULL-TIME						
PART-TIME						
TEMPORARY						
	-0-	-0-	-0-	-0-	-0-	-0-

III. SOURCE OF FUNDS TO OFFSET FISCAL IMPACT OF BILL:

Sponsor did not indicate.

IV. ANALYSIS: Attach a separate page for any Analysis

Prepared By: Terry L. Earley
 Division: Local Government Assistance Division

Phone: 465-4730
 Date: 3/24/83

Approved by Commissioner: [Signature]
 Department: Community & Regional Affairs

Date: 3-30-83

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3/8/83

DEPT. OF COMMUNITY & REGIONAL AFFAIRS

OFFICE OF THE COMMISSIONER

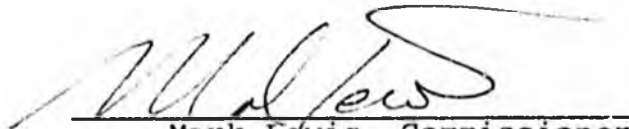
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PHONE: (907) 465-4700

March 24, 1983

ANALYSIS

This bill would not create additional direct costs to state government; but could reduce local government revenues substantially.

The attached page from ALASKA TAXABLE 1982 shows municipal revenues from local sources. Based on that information it is easy to see that at optional removal of residential property from tax rolls would cause a shift of tax burden.



Mark Lewis, Commissioner

ESTIMATED 1982 PROPERTY AND SALES TAX REVENUE RECAP

TABLE XI - B

REVENUES

MUNICIPALITY	RESIDENTIAL PROPERTY REVENUE	VACANT PROPERTY REVENUE	COMMERCIAL PROPERTY REVENUE	PERSONAL PROPERTY REVENUE	OIL & GAS PROPERTY REVENUE	SALES TAX	TOTAL REVENUE
BOROUGHES							
Anchorage, Municipality of	42,199,566	6,058,976	5,077,588	6,237,662	384,099	-0-	59,957,891
Bristol Bay	43,280	18,168	156,918	183,811	-0-	300,000	702,177
Fairbanks	10,114,427	3,663,021	3,339,506	-0-	4,577,690	200,000	21,894,644
Haines	136,451	47,448	101,084	-0-	-0-	175,000	459,983
Juneau, City & Borough	8,503,660	1,010,141	4,248,387	1,421,041	-0-	4,477,400	19,660,529
Kenai Peninsula	2,282,101	2,597,172	880,692	832,261	1,441,224	6,929,637	14,963,087
Ketchikan Gateway	1,071,409	600,054	185,718	295,491	-0-	4,318,210	6,470,882
Kodiak	938,187	171,988	632,370	479,344	-0-	3,726,417	5,948,306
Matanuska-Susitna	2,150,870	3,096,452	695,953	377,860	11,794	-0-	6,332,929
North Slope	454,423	60,056	4,490,181	2,384,202	126,801,624	4,536,826	138,727,312
Sitka, City & Borough	397,256	64,596	490,127	181,299	-0-	2,610,593	3,743,871
TOTAL BOROUGHES	68,291,630	17,388,072	20,298,524	12,392,971	133,216,431	27,274,083	285,264,724
CITIES							
Cordova	21,909	2,156	22,709	-0-	-0-	1,084,240	1,131,014
Craig	61,150	12,809	44,216	5,441	-0-	2,327,000	2,450,696
Dillingham	36,456	8,143	48,166	64,237	-0-	524,768	681,770
Nenana	21,713	12,723	6,239	35,538	-0-	82,939	159,152
Nome	305,245	72,352	231,431	81,706	-0-	681,678	1,372,412
Pelican	4,713	476	8,052	14,679	-0-	65,013	92,933
Petersburg	50,134	10,428	54,795	18,844	-0-	961,605	1,095,806
Skagway	48,083	10,806	75,820	-0-	-0-	355,194	489,903
Unalaska	56,876	57,162	457,584	371,956	-0-	1,096,023	2,039,601
Valdez	295,248	101,056	237,275	-0-	10,871,602	-0-	11,505,181
Wrangell	188,507	85,605	68,548	41,880	-0-	57,946	442,566
Yakutat	18,868	38,438	41,429	-0-	28,218	809,020	935,973
TOTAL CITIES	1,108,902	412,314	1,296,264	634,281	10,899,820	8,045,426	22,397,007

CHAPTER 113

AN ACT RELATING TO WAGES, HOURS AND WORKING ARRANGEMENTS.

(H.B. 683 am S.)

Be it enacted by the Legislature of the State of Alaska:

Secs. 1—3. Permanent laws. See Table of Disposition of Acts.

Sec. 4. This Act is applicable to organized boroughs and political subdivisions of the state, home rule or otherwise, unless the legislative body of the political subdivision, by ordinance or resolution, rejects having its provisions apply.

Approved June 7, 1972
Effective September 5, 1972

CHAPTER 118

AN ACT TO REVISE AND CODIFY THE LAW RELATING TO CITIES AND BOROUGHES.

(F.C.C.S. S.C.S. C.S.H.B. 208)

Be it enacted by the Legislature of the State of Alaska:

Secs. 1, 2. Permanent laws. See Table of Disposition of Acts.

Sec. 3. A right or liability of a home rule or general law city or borough existing on September 10, 1972 is not affected by the enactment of this Act. Except for those provisions of ordinances in conflict with the provisions of AS 29.28.040, existing ordinances remain in force and effect for a period of 180 days from September 10, 1972, unless earlier superseded, in order to permit amendment of the ordinances to comply with the provisions of this Act. On September 10, 1972, the provisions of AS 29.28.040 supersede any conflicting provisions of ordinances of general law cities and boroughs.

Secs. 4—16. Permanent laws. See Table of Disposition of Acts.

Sec. 17. Secs. 10—16 of this Act take effect upon the condition and at the time that the Supreme Court of the State of Alaska finds that sec. 4, art. X of the Constitution of the State of Alaska as it relates to representation of cities on borough assemblies is in violation of the Constitution of the United States or an amendment to the Constitution of the State of Alaska relating to assembly rep-

resentation and consistent with the provisions of secs. 6—12 of this Act becomes effective, whichever occurs earlier.

Editor's note.—The Alaska constitutional amendment referred to in § 17, ch. 118, SLA 1972 (i.e., the one proposed in 1972 SJR 52) was approved by the voters August 22, 1972.

Secs. 18, 19. Permanent laws. See Table of Disposition of Acts.

Sec. 20. The terms of elected officials who are incumbents on September 10, 1972 are not affected by this Act. Their terms expire as provided before enactment of this Act.

Approved June 12, 1972
Effective September 10, 1972

CHAPTER 119

AN ACT RELATING TO CRIMINAL RESPONSIBILITY; AND CHANGING RULES 12(b) AND 23(a), RULES OF CRIMINAL PROCEDURE.

(H.B. 341 am S.)

Be it enacted by the Legislature of the State of Alaska:

Secs. 1—6. Permanent laws. See Table of Disposition of Acts.

Sec. 7. In sec. 1 of this Act, AS 12.45.085 has the effect of changing Rule 12(b). Rules of Criminal Procedure, in that it adds to the defenses which must be raised before trial, and AS 12.45.083(d) changes Rule 23(a) of the Rules of Criminal Procedure in that the defendant may, without the consent of the state, waive a jury trial if his defense is based on mental disease or defect excluding responsibility.

Approved June 12, 1972
Effective September 10, 1972

CHAPTER 125

AN ACT APPROPRIATING TO THE DEPARTMENT OF ADMINISTRATION; AND PROVIDING FOR AN EFFECTIVE DATE.

(H.B. 764 am)

Be it enacted by the Legislature of the State of Alaska:

Section 1. The sum of \$112,200 is appropriated from the general fund to the Department of Administration for estimated additional costs resulting from the Juneau Community College Building fire of February 22, 1972 for the period ending June 30, 1972.