

**HB**

**324**

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LEGAL SERVICES

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MEMORANDUM

May 11, 1998

**SUBJECT:** Deferral of certain municipal assessment payments (CSHB 324(L&C) am)

**TO:** Representative Scott Ogan  
Attn: Dave Stancliff

**FROM:** Tamara Brandt Cook  
Director

CSHB 324(L&C) am adds a provision authorizing a municipality to provide for deferral of payment of assessments on property that is the primary residence of a resident who is economically disadvantaged. You have asked about which municipal assessments could be affected by CSHB 324(L&C) am and whether the provision could be applied to municipal tax assessments.

The bill amends a chapter of the Municipal Code that deals with special assessment districts, sometimes referred to as local improvement districts. In statutory construction, a provision of law is read in context. (Bouse v. Fireman's Fund Ins. Co., 932 P.2d 222 (Alaska 1997)) The section being amended, AS 29.46.020, applies only to special assessment districts. It has no application to tax assessments, which are dealt with in a different chapter, AS 29.45. Nor does it apply to assessments in services areas, which are dealt with in AS 29.35.450 - 29.35.490.

TBC:glc  
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