



LAWS OF ALASKA

1985

Source

CSHB 253 (C&RA) am S

Chapter No.

103

AN ACT

Allowing municipalities to exempt land from property taxes and from special assessments for fire protection service and fire protection facilities; and providing for an effective date.

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

THE ACT FOLLOWS ON PAGE 1, LINE 11

Approved by the Governor: June 7, 1985
Actual Effective Date: January 1, 1986

AN ACT

Allowing municipalities to exempt land from property taxes and from special assessments for fire protection service and fire protection facilities; and providing for an effective date.

* Section 1. AS 29.53.025 is amended by adding a new subsection to read:

(h) A municipality may by ordinance partially or wholly exempt land from a tax for fire protection service and fire protection facilities and may levy the tax only on improvements, including personal property affixed to the improvements.

* Sec. 2. AS 29.63 is amended by adding a new section to read:

Sec. 29.63.066. OPTIONAL EXEMPTION. If an assessment under this chapter is for a fire protection facility, a municipality may partially or wholly exempt land and levy the assessment only on improvements, including personal property affixed to the improvements.

* Sec. 3. This Act takes effect January 1, 1986.