



LAWS OF ALASKA

2002

Source

HCS C'SSB 4(CRA)

Chapter No.

54

AN ACT

Relating to an optional exemption from municipal property taxes on residential property owned and occupied by certain volunteers who provide fire fighting or emergency medical services; and providing for an effective date.

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

THE ACT FOLLOWS ON PAGE 1

Approved by the Governor: June 19, 2002

Actual Effective Date: January 1, 2003

AN ACT

1 Relating to an optional exemption from municipal property taxes on residential property
2 owned and occupied by certain volunteers who provide fire fighting or emergency medical
3 services; and providing for an effective date.

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

6 (q) A municipality may by ordinance exempt from taxation an amount not to
7 exceed \$10,000 of the assessed value of real property owned and occupied as a
8 permanent place of abode by a resident who provides in the municipality volunteer (1)
9 fire fighting services and is certified as a fire fighter by the Department of Public
10 Safety, or (2) emergency medical services and is certified under AS 18.08.082. If two
11 or more individuals are eligible for an exemption for the same property, not more than
12 two exemptions may be granted.

13 * **Sec. 2.** This Act takes effect January 1, 2003.