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Bullard  
4/4/13

**CS FOR SENATE BILL NO. 73( )**

**IN THE LEGISLATURE OF THE STATE OF ALASKA**

**TWENTY-EIGHTH LEGISLATURE - FIRST SESSION**

**BY**

**Offered:**

**Referred:**

**Sponsor(s): SENATOR MEYER**

**A BILL**

**FOR AN ACT ENTITLED**

1 **"An Act relating to a municipal property tax exemption for real property that is the**  
2 **primary residence of certain widows and widowers; and providing for an effective**  
3 **date."**

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

5 **\* Section 1. AS 29.45.030(e) is amended to read:**

6 (e) The real property owned and occupied as the primary residence and  
7 permanent place of abode by a resident who is (1) 65 years of age or older; (2) a  
8 disabled veteran; or (3) at least 60 years of age and the widow or widower of a person  
9 who qualified for an exemption under (1) or (2) of this subsection is exempt from  
10 taxation on the first \$150,000 of the assessed value of the real property. A  
11 municipality may by ordinance approved by the voters grant the exemption under this  
12 subsection to the widow or widower under 60 years of age of a person who qualified  
13 for an exemption under (2) of this subsection or to a resident who is the widow or  
14 widower of a person who dies from a service-connected cause sustained while

1 serving as a member of the United States armed forces or as a member of the  
2 National Guard. A municipality may, in case of hardship, provide for exemption  
3 beyond the first \$150,000 of assessed value in accordance with regulations of the  
4 department. Only one exemption may be granted for the same property, and, if two or  
5 more persons are eligible for an exemption for the same property, the parties shall  
6 decide between or among themselves who is to receive the benefit of the exemption.  
7 Real property may not be exempted under this subsection if the assessor determines,  
8 after notice and hearing to the parties, that the property was conveyed to the applicant  
9 primarily for the purpose of obtaining the exemption. The determination of the  
10 assessor may be appealed under AS 44.62.560 - 44.62.570. In this subsection,  
11 "widow or widower" means a person whose spouse has died and who has not  
12 remarried. A municipality shall determine the eligibility requirements and  
13 application procedure for an optional exemption provided under this subsection.

14 \* Sec. 2. The uncodified law of the State of Alaska is amended by adding a new section to  
15 read:

16 RETROACTIVITY. Section 1 of this Act is retroactive to January 1, 2013.

17 \* Sec. 3. This Act takes effect immediately under AS 01.10.070(c).