

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

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

**TWENTY-EIGHTH LEGISLATURE - FIRST SESSION**

**BY THE SENATE STATE AFFAIRS COMMITTEE**

**Offered: 4/9/13**

**Referred: Rules**

**Sponsor(s): SENATORS MEYER, Wielechowski, McGuire, Bishop, Fairclough, Giessel, Stedman, Egan, Dunleavy, Micciche, Kelly**

**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 uncoded 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).