

HOUSE BILL NO. 338

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-NINTH LEGISLATURE - SECOND SESSION

BY REPRESENTATIVE SEATON

Introduced: 2/24/16

Referred: Community and Regional Affairs

A BILL

FOR AN ACT ENTITLED

1 **"An Act relating to the municipal property tax exemption on the residence of a senior, a**
2 **disabled veteran, and a widow or widower of a senior or disabled veteran; and**
3 **providing for an effective 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;
8 (2)] a disabled veteran; or (2) [(3)] at least 60 years of age and the widow or widower
9 of a person who qualified for an exemption under (1) [OR (2)] of this subsection is
10 exempt from taxation on the first \$150,000 of the assessed value of the real property.
11 A municipality may by ordinance [APPROVED BY THE VOTERS] grant the
12 exemption under this subsection to the widow or widower under 60 years of age of a
13 person who qualified for an exemption under (1) [(2)] of this subsection or to a
14 resident who is the widow or widower of a person who dies from a service-connected

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

14 * **Sec. 2.** AS 29.45.050(i) is amended to read:

15 (i) A municipality may by ordinance [APPROVED BY THE VOTERS]
 16 exempt from taxation

17 (1) the assessed value that exceeds \$150,000 of real property owned
 18 and occupied as a permanent place of abode by a resident who is

19 (A) [(1) 65 YEARS OF AGE OR OLDER; (2)] a disabled
 20 veteran, including a person who was disabled in the line of duty while serving
 21 in the Alaska Territorial Guard; or

22 (B) [(3)] at least 60 years old and a widow or widower of a
 23 person who qualified for an exemption under (A) [(1) OR (2)] of this
 24 paragraph; or

25 (2) all or part of the assessed value of real property owned and
 26 occupied as a permanent place of abode by a resident who is

27 (A) 65 years of age or older; or

28 (B) 60 years of age or older and a widow or widower of a
 29 person who qualified for an exemption under (A) of this paragraph
 30 [SUBSECTION].

31 * **Sec. 3.** This Act takes effect January 1, 2017.