

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

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-EIGHTH LEGISLATURE - FIRST SESSION

BY THE SENATE COMMUNITY AND REGIONAL AFFAIRS COMMITTEE

Offered: 3/27/13

Referred: State Affairs

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 member of the armed forces of the United States who dies because

1        **of illness or injury suffered while serving on active duty service, or complications**  
2        **relating to the treatment of the illness or injury suffered while serving on active**  
3        **duty service of the United States.** A municipality may, in case of hardship, provide  
4        for exemption beyond the first \$150,000 of assessed value in accordance with  
5        regulations of the department. Only one exemption may be granted for the same  
6        property, and, if two or more persons are eligible for an exemption for the same  
7        property, the parties shall decide between or among themselves who is to receive the  
8        benefit of the exemption. Real property may not be exempted under this subsection if  
9        the assessor determines, after notice and hearing to the parties, that the property was  
10       conveyed to the applicant primarily for the purpose of obtaining the exemption. The  
11       determination of the assessor may be appealed under AS 44.62.560 - 44.62.570. **In**  
12       **this subsection, "widow or widower" means a person who has lost the person's**  
13       **spouse to death and has not remarried.**

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).