



LAWS OF ALASKA

2001

Source

HB 118

Chapter No.

23

AN ACT

Relating to a mandatory exemption from municipal taxes on certain residences; 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: May 9, 2001

Actual Effective Date: January 1, 2002

AN ACT

1 Relating to a mandatory exemption from municipal taxes on certain residences; and providing
2 for an effective date.

3 _____

4 * Section 1. AS 29.45.030(f) is amended to read:

5 (f) An exemption may not be granted under (e) of this section except upon
6 written application for the exemption. Each municipality shall, by ordinance,
7 establish procedures and deadlines for filing the application [ON A FORM
8 APPROVED BY THE STATE ASSESSOR FOR USE BY LOCAL ASSESSORS.
9 THE CLAIMANT MUST FILE THE APPLICATION NO LATER THAN
10 JANUARY 15, OR A DATE PROVIDED BY ORDINANCE THAT IS NOT LATER
11 THAN MARCH 31, OF THE ASSESSMENT YEAR FOR WHICH THE
12 EXEMPTION IS SOUGHT]. The governing body of the municipality for good cause
13 shown may waive [DURING A YEAR] the claimant's failure to make timely
14 application for exemption [FOR THAT YEAR] and authorize the assessor to accept

Chapter 23

1 the application as if timely filed. [THE CLAIMANT MUST FILE A SEPARATE
2 APPLICATION FOR EACH ASSESSMENT YEAR IN WHICH THE EXEMPTION
3 IS SOUGHT.] If an application is filed within the required time and is approved by
4 the assessor, the assessor shall allow an exemption in accordance with the provisions
5 of (e) of this section. If a failure to timely file [BY JANUARY 15, OR A DATE
6 PROVIDED BY ORDINANCE THAT IS NOT LATER THAN MARCH 31, OF
7 THE ASSESSMENT YEAR] has been waived as provided in this subsection and the
8 application for exemption is approved, the amount of tax that the claimant has already
9 paid [FOR THE ASSESSMENT YEAR] for the property exempted shall be refunded
10 to the claimant. The assessor shall require proof in the form the assessor considers
11 necessary of the right to and amount of an exemption claimed under (e) of this section,
12 and shall require a disabled veteran claiming an exemption under (e) of this section to
13 provide evidence of the disability rating. The assessor may require proof under this
14 subsection [SECTION] at any time.

15 * **Sec. 2.** This Act takes effect January 1, 2002.