

**SENATE BILL NO. 337**

IN THE LEGISLATURE OF THE STATE OF ALASKA  
TWENTY-SECOND LEGISLATURE - SECOND SESSION

**BY THE SENATE FINANCE COMMITTEE**

**Introduced: 2/20/02**  
**Referred: Finance**

**A BILL**

**FOR AN ACT ENTITLED**

1 **"An Act relating to eligibility for an exemption from municipal property taxes for**  
2 **certain seniors and disabled veterans."**

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

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

5 (f) **To be eligible for an exemption under (e) of this section for a year, a**  
6 **municipality may by ordinance require that an individual also be eligible for a**  
7 **permanent fund dividend under AS 43.23.005 for that same year or, if the**  
8 **individual does not apply for the permanent fund dividend, that the individual**  
9 **would have been eligible for the permanent fund dividend had the individual**  
10 **applied.** An exemption may not be granted under (e) of this section except upon  
11 written application for the exemption. Each municipality shall, by ordinance, establish  
12 procedures and deadlines for filing the application. The governing body of the  
13 municipality for good cause shown may waive the claimant's failure to make timely  
14 application for exemption and authorize the assessor to accept the application as if

1           timely filed. If an application is filed within the required time and is approved by the  
2           assessor, the assessor shall allow an exemption in accordance with the provisions of  
3           (e) of this section. If [A FAILURE TO TIMELY FILE HAS BEEN WAIVED AS  
4           PROVIDED IN THIS SUBSECTION AND] the application for exemption is  
5           approved **after taxes have been paid**, the amount of tax that the claimant has already  
6           paid for the property exempted shall be refunded to the claimant. The assessor shall  
7           require proof in the form the assessor considers necessary of the right to and amount  
8           of an exemption claimed under (e) of this section, and shall require a disabled veteran  
9           claiming an exemption under (e) of this section to provide evidence of the disability  
10          rating. The assessor may require proof under this subsection at any time.