

HOUSE BILL NO. 90

IN THE LEGISLATURE OF THE STATE OF ALASKA
TWENTY-SEVENTH LEGISLATURE - FIRST SESSION

BY REPRESENTATIVES NEUMAN AND FEIGE

Introduced: 1/18/11

Referred: Community and Regional Affairs, Finance

A BILL

FOR AN ACT ENTITLED

1 **"An Act relating to and increasing the amount of the municipal property tax exemption**
2 **on residences of certain seniors and others; and providing for an effective date."**

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

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

5 (e) The real property owned and occupied as the primary residence and
6 permanent place of abode by a resident **and whose gross household income does not**
7 **exceed 150 percent of the most recent federal poverty guidelines for Alaska set by**
8 **the United States Department of Health and Human Services and revised under**
9 **42 U.S.C. 9902(2) and** who is (1) 65 years of age or older; (2) a disabled veteran; or
10 (3) at least 60 years of age and the widow or widower of a person who qualified for an
11 exemption under (1) or (2) of this subsection is exempt from taxation on the first
12 **\$200,000** [\$150,000] of the assessed value of the real property. A municipality may by
13 ordinance approved by the voters grant the exemption under this subsection to the
14 widow or widower under 60 years of age of a person who qualified for an exemption

1 under (2) of this subsection **and whose gross household income does not exceed 150**
 2 **percent of the most recent federal poverty guidelines for Alaska set by the United**
 3 **States Department of Health and Human Services and revised under 42 U.S.C.**
 4 **9902(2)**. A municipality may, in case of hardship, provide for exemption beyond the
 5 first **\$200,000** [\$150,000] of assessed value in accordance with regulations of the
 6 department. Only one exemption may be granted for the same property, and, if two or
 7 more persons are eligible for an exemption for the same property, the parties shall
 8 decide between or among themselves who is to receive the benefit of the exemption.
 9 Real property may not be exempted under this subsection if the assessor determines,
 10 after notice and hearing to the parties, that the property was conveyed to the applicant
 11 primarily for the purpose of obtaining the exemption. The determination of the
 12 assessor may be appealed under AS 44.62.560 - 44.62.570.

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

14 (i) A municipality may by ordinance approved by the voters exempt from
 15 taxation the assessed value that exceeds **\$200,000** [\$150,000] of real property owned
 16 and occupied as a permanent place of abode by a resident **whose gross household**
 17 **income does not exceed 150 percent of the most recent federal poverty guidelines**
 18 **for Alaska set by the United States Department of Health and Human Services**
 19 **and revised under 42 U.S.C. 9902(2) and** who is

20 (1) 65 years of age or older;

21 (2) a disabled veteran, including a person who was disabled in the line
 22 of duty while serving in the Alaska Territorial Guard; or

23 (3) at least 60 years old and a widow or widower of a person who
 24 qualified for an exemption under (1) or (2) of this subsection.

25 * **Sec. 3.** This Act takes effect January 1, 2012.