

SENATE BILL NO. 183

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-SEVENTH LEGISLATURE - SECOND SESSION

BY SENATORS DAVIS, Meyer, Wielechowski, Wagoner, Ellis, Menard, Paskvan, Egan, McGuire

Introduced: 1/30/12

Referred: Community and Regional Affairs, Finance

A BILL

FOR AN ACT ENTITLED

1 "An Act authorizing municipalities to exempt from tax, by ordinance approved by the
2 voters in the municipality, the real property that is the primary residence of a resident
3 who is the widow or widower of a person who was killed while in the military service of
4 the United States; and providing for an effective date."

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

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

7 (e) The real property owned and occupied as the primary residence and
8 permanent place of abode by a resident who is (1) 65 years of age or older; (2) a
9 disabled veteran; or (3) at least 60 years of age and the widow or widower of a person
10 who qualified for an exemption under (1) or (2) of this subsection is exempt from
11 taxation on the first \$150,000 of the assessed value of the real property. A
12 municipality may by ordinance approved by the voters grant the exemption under this
13 subsection to the widow or widower under 60 years of age of a person who qualified
14 for an exemption under (2) of this subsection or to a resident who is at least 60 years

1 **of age and the widow or widower of a person who was killed while in the military**
2 **service of the United States.** 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.

11 * **Sec. 2.** The uncodified law of the State of Alaska is amended by adding a new section to
12 read:

13 RETROACTIVITY. Section 1 of this Act is retroactive to January 1, 2012.

14 * **Sec. 3.** This Act takes effect immediately under AS 01.10.070(c).