

HOUSE BILL NO. 164

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-EIGHTH LEGISLATURE - FIRST SESSION

BY REPRESENTATIVES MILLETT, Lynn, Reinbold

Introduced: 3/13/13

Referred: House Special Committee on Military and Veterans' Affairs, Community and Regional Affairs

A BILL

FOR AN ACT ENTITLED

1 **"An Act authorizing municipalities to exempt from taxation, by ordinance approved by**
2 **the voters in the municipality, the real property that is the primary residence of a**
3 **resident who is at least 60 years of age and the widow or widower of a person who was**
4 **killed while in the military service of the United States; and providing for an effective**
5 **date."**

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

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

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

1 subsection to the widow or widower under 60 years of age of a person who qualified
2 for an exemption under (2) of this subsection **or to a resident who is at least 60 years**
3 **of age and the widow or widower of a person who was killed while in the military**
4 **service of the United States.** A municipality may, in case of hardship, provide for
5 exemption beyond the first \$150,000 of assessed value in accordance with regulations
6 of the department. Only one exemption may be granted for the same property, and, if
7 two or more persons are eligible for an exemption for the same property, the parties
8 shall decide between or among themselves who is to receive the benefit of the
9 exemption. Real property may not be exempted under this subsection if the assessor
10 determines, after notice and hearing to the parties, that the property was conveyed to
11 the applicant primarily for the purpose of obtaining the exemption. The determination
12 of the assessor may be appealed under AS 44.62.560 - 44.62.570.

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

15 **RETROACTIVITY.** Section 1 of this Act is retroactive to January 1, 2013.

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