

CS FOR HOUSE BILL NO. 164(MLV)

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-EIGHTH LEGISLATURE - FIRST SESSION

BY THE HOUSE SPECIAL COMMITTEE ON MILITARY AND VETERANS' AFFAIRS

Offered: 3/25/13

Referred: Community and Regional Affairs

Sponsor(s): REPRESENTATIVES MILLETT, Lynn, Reinbold

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 the widow or widower of a person who was killed while in the military**
4 **service of 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 the widow or**

1 **widower of a person who was killed while in the military service of the United**
2 **States.** A municipality may, in case of hardship, provide for exemption beyond the
3 first \$150,000 of assessed value in accordance with regulations of the department.
4 Only one exemption may be granted for the same property, and, if two or more
5 persons are eligible for an exemption for the same property, the parties shall decide
6 between or among themselves who is to receive the benefit of the exemption. Real
7 property may not be exempted under this subsection if the assessor determines, after
8 notice and hearing to the parties, that the property was conveyed to the applicant
9 primarily for the purpose of obtaining the exemption. The determination of the
10 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, 2013.

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