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IN THE SENATE BY THE JUDICIARY COMMITTEE

CS FOR SENATE BILL NO. 58

IN THE LEGISLATURE OF THE STATE OF ALASKA

SECOND LEGISLATURE - FIRST SESSION

A BILL

For an Act entitled: "An Act providing that ad valorem property taxes be prorated, amending Ch. 135, SLA 1957 by adding a new section; and providing for an effective date."

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

Section 1. Ch. 135, SLA 1957 is hereby amended by adding a new section to read:

N Sec. 4. REFUND OF AD VALOREM PROPERTY TAXES. When
E real property is acquired for public use by the State of
W Alaska, any agency thereof, or its political subdivisions the
ad valorem property taxes for the property acquired shall be
prorated so that a taxpayer shall only pay taxes for the
length of time that the real property is actually owned by
him. It shall be the duty of the political subdivision to
M make a prorated refund upon application of the taxpayer sub-
A stantiated by sufficient proof that title passed to the state
T or a political subdivision during the tax year for which taxes
T are paid. A claim for refund must be filed with the political
E subdivision within three years after the taking for public
R use or be forever barred.

Sec. 2. This Act takes effect on the day after its passage and approval or on the day it becomes law without such approval.