

Introduced: 2/23/67
Referred: Local Government
and State Affairs

1 IN THE HOUSE

BY WIGGINS

2 HOUSE BILL NO. 237

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIFTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to homestead exemptions; and providing
7 for an effective date."

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

9 * Section 1. AS 29.10.336(a) is amended to read:

10 Sec. 29.10.336. LIMIT ON TAXING POWER. (a) Property owned by
11 the city or the state, the homestead exemption provided for in sec. 337
12 of this chapter, the household furniture of the head of a family or a
13 householder not exceeding \$200 in value, all property used exclusively
14 for nonprofit religious, charitable, cemetery, hospital, or educational
15 purposes, the property of an organization, not organized for business
16 purposes, whose membership is composed entirely of the veterans of a
17 war of the United States, or the property of the auxiliary of any such
18 organization, and all money on deposit are exempt from taxation.

19 * Sec. 2. AS 29.10 is amended by adding a new section to read:

20 Sec. 29.10.337. EXEMPTION OF HOMESTEADS. (a) Every person who
21 has the legal title or beneficial title in equity to real property in
22 this state and who resides on the property and in good faith makes it
23 his permanent home, or the permanent home of another or others legally
24 or naturally dependent upon him is entitled to an exemption from all
25 taxation, except for assessments for special benefits, up to the
26 assessed valuation of \$2,000 on the home and contiguous real property.
27 The title may be held by the entirety, jointly, or in common with
28 others, and the exemption may be apportioned among the owners who
29 reside on the property, as their respective interests appear, but no

1 exemption of more than \$2,000 may be allowed to any one person or any
2 one dwelling house, nor may the amount of the exemption allowed a per-
3 son exceed the proportionate assessed valuation based on the interest
4 owned by that person.

5 (b) Vendees in possession of real estate under bona fide contracts
6 to purchase when the instruments, under which they claim title, are
7 recorded in the office of the clerk of the district court where the
8 property is located, and who reside on the property in good faith and
9 make it their permanent home, and widows residing on real estate by
10 virtue of dower or other estates limited in time by deed, will, jointure,
11 or settlement, are considered to have legal or beneficial title to the
12 property.

13 (c) The words "resident," or "residence," "permanent residence,"
14 "permanent home" and those of like import, shall not be construed to
15 require continuous physical residence on the property, but mean only
16 that place which the person claiming the exemption may rightfully and
17 in good faith call his home to the exclusion of all other places where
18 he may, from time to time, temporarily reside.

19 (d) The rental of an entire dwelling previously claimed to be a
20 homestead for tax purposes constitutes the abandonment of the dwelling
21 as a homestead and the abandonment shall continue until the dwelling
22 is physically occupied by the owner; however, the abandonment of the
23 homestead after January 1, of any year shall not affect the homestead
24 exemption for tax purposes for that particular year. The provisions
25 of this section do not apply to a member of the armed forces of the
26 United States whose service is the result of a mandatory obligation
27 imposed by the federal selective service act. This section shall have
28 no effect on the status of property involved in litigation pending
29 on December 31, 1967.

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(e) The assessor shall furnish a sufficient number of printed forms to be filed by taxpayers claiming to be entitled to the exemption. The forms shall be substantially as follows:

Tax Assessor of

I hereby make application for an exemption from all taxation up to the valuation of \$2,000 on the following described property:.....

.....
.....

The title to this property is in.....

.....

(Name all owners and their proportionate interest) and my interest or title in this property is as follows:.....

(If title is not in applicant or is held jointly with others, give relationship of the owner or joint owner, to applicant).....

.....
.....

I reside on the above property and in good faith make the same my permanent home and do hereby declare that I am a bona fide citizen of the State of Alaska.

The statements contained and agreed to herein are true and made in good faith.

.....
Applicant

Subscribed and sworn to before me this day of 19.....

.....

(f) Each taxpayer who claims the exemption shall file one of the forms properly filled out and executed, with the assessor on or before April 1 of each year. The failure to do so constitutes a waiver of



1 the exemption for that year.

2 (g) A person who knowingly gives false information for the pur-
3 pose of claiming a homestead exemption as provided for in this chapter,
4 specific reference being made to the information requested in the form
5 provided for in (c) of this section is guilty of a misdemeanor and
6 upon conviction is punishable by a fine of not more than \$500 or by
7 imprisonment for not more than six months, or by both.

8 (h) Every person who is entitled to a homestead exemption in this
9 state and who is serving in a branch of the armed forces of the United
10 States, shall file a claim for the exemption as required by law, either
11 in person, or, if by reason of his service he is unable to file the
12 claim in person he may file the claim through his next of kin or through
13 any other person he may authorize in writing to file the claim.

14 (i) The assessor shall examine each claim for exemption filed with
15 him or referred to him and shall allow the claim if found to be in
16 accordance with law, by marking the claim approved and by making the
17 proper deductions on the tax books. In every case the property shall
18 be assessed whether of the value more or less than \$2,000 and an appro-
19 priate deduction shall be made.

20 * Sec. 3. This Act takes effect January 1, 1968.