

Introduced: 3/6/69
Referred: Local Gov-
ernment and Finance

1 IN THE SENATE

BY MILLER

2 SENATE BILL NO. 236

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SIXTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act providing for partial assumption by the state
7 of local property taxes levied for school purposes;
8 and providing for an effective date."

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

10 * Section 1. AS 14.12 is amended by adding a new section to read:

11 Sec. 14.12.050. PARTIAL STATE CREDIT FOR DISTRICT TAXES. (a) As
12 to real property taxes levied for school purposes upon his place of
13 abode by the governing body within a city or borough school district, a
14 taxpayer who intends to be domicilled at the abode for the year during
15 which the tax is imposed is entitled to a credit from the state for the
16 amount of the tax due from him in the tax year, or \$60 each year, which-
17 ever is less. Only one credit may be granted each year with respect to
18 the same place of abode. If more than one taxpayer is entitled to credit
19 upon the same property, the authorized amount of credit shall be allo-
20 cated among the respective taxpayers in proportion to the amount of tax
21 due from each upon the property.

22 (b) To receive the credit, an eligible taxpayer must make applica-
23 tion upon a returnable application card prepared by the assessor for the
24 district and mailed within 10 days of completion of the annual assess-
25 ment roll to those taxpayers whose names appear on the roll and have not
26 already been certified as eligible for the credit under (e) of this
27 section. The card shall advise taxpayers of the right to credit and
28 shall require such information as the assessor considers necessary to
29 ascertain whether the taxpayer is eligible for the credit. Only an

1 eligible taxpayer returning the application card within 30 days of its
2 date of mailing shall be granted the credit.

3 (c) From the cards returned to him, the assessor shall prepare
4 and furnish to the local affairs agency a certified list of taxpayers
5 eligible for the credit, the amount of credit due each, if less than
6 \$60, and such additional information as the agency may require. The
7 agency shall review the list and certify its acceptance of a proper list
8 to the assessor. It shall then submit the approved list to the Depart-
9 ment of Revenue, which shall reimburse the district for the total a-
10 mount of taxes credited to the district under this section. Reimburse-
11 ment shall be in lieu of collection of the amount of taxes credited
12 from the taxpayers receiving the credit, and notice of credit shall
13 appear on the tax statement furnished those taxpayers.

14 (d) A taxpayer granted credit under this section shall without re-
15 application be entitled to credit for five consecutive years, including
16 the year of initial credit, unless at the time of completion of the
17 annual assessment roll for a subsequent year, he has ceased to be
18 eligible for the credit.

19 (e) The assessor or the local affairs agency may at any time
20 require proof a taxpayer's eligibility for the credit authorized in
21 this section.

22 * Sec. 2. This Act takes effect July 1, 1969.
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