

Introduced: 4/15/74
Referred: Community & Regional
Affairs and Judiciary

1 IN THE HOUSE

BY THE RULES COMMITTEE
BY REQUEST

2 HOUSE BILL NO. 847

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 EIGHTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to refund on public taking; and
7 providing for an effective date."

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

9 * Section 1. AS 29.53 is amended by adding a new section to read:

10 Sec. 29.53.190. REFUND ON PUBLIC TAKING. When real property is
11 acquired for public use by the state, an agency of the state, or a
12 political subdivision, the ad valorem property taxes for the property
13 acquired shall be prorated so that a taxpayer pays taxes until the date
14 of the filing of the declaration of taking under AS 09.55.420. The
15 political subdivision shall make a prorated refund upon application of
16 the taxpayer substantiated by sufficient proof that title passed to the
17 state or a political subdivision during the tax year for which taxes
18 are paid. No person may file a claim for a refund under this section
19 unless the claim is filed within three years after the taking for public
20 use.

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

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