

Introduced: 2/24/75
Referred: Community &
Regional Affairs

1 IN THE HOUSE

BY BOWMAN, BRADNER AND KELLEY

2 SPONSOR SUBSTITUTE FOR HOUSE BILL NO. 65

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to assessment of real property for
7 local taxation."

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

9 * Section 1. AS 29.53.035 is repealed and re-enacted to read:

10 Sec. 29.53.035. FARM USE AND UNDEVELOPED LAND. (a) A person
11 owning farm use land, or a parcel or tract of undeveloped land exceed-
12 ing two and one-half acres in total area, may apply for assessment
13 under this section,

14 (b) Farm use lands shall be assessed on the basis of full and true
15 value for farm use, and shall not be assessed as if subdivided or used
16 for some other nonfarm purpose. The assessor shall maintain separate
17 assessment records evaluating the farm use land for other than farm use
18 purposes, where applicable. If the farm use land is sold, leased, or
19 otherwise disposed of, for other than farm use purposes, the owner is
20 liable to pay the additional tax for the preceding 10 years or for the
21 period of time it was assessed as farm use land, if less than 10 years,
22 plus five per cent interest, and the applicable portion of the current
23 tax year, as though the land had not been assessed for farm use purposes.

24 (c) Undeveloped land shall be assessed on the basis of its full
25 and true value as undeveloped land or for the purpose for which it is
26 actually being used, and shall not be assessed as if subdivided or used
27 for some other purpose. The assessor shall maintain separate assessment
28 records evaluating undeveloped land for other purposes, if applicable.
29 When the land is developed, the owner at the time it is developed is

1 liable to pay the additional tax for the preceding 10 years or for the
2 period of time it was assessed as farm use land, if less than 10 years,
3 plus interest, and the applicable portion of the current year, as though
4 the land had not been assessed under this section.

5 (d) To secure the assessment under this section, an owner of farm
6 use or undeveloped land must make application to the assessor before
7 February 1 of each year in which the assessment is desired. The appli-
8 cation shall be made upon forms prepared and supplied by the assessor
9 and shall include information which may reasonably be required to deter-
10 mine the entitlement of the applicant.

11 (e) In this section

12 (1) "farm use" means the use of land for raising and har-
13 vesting crops or for the feeding, breeding and management of livestock
14 or for dairying or another agricultural use or any combination of these
15 uses and includes the preparation of the products raised on the farm use
16 land and disposal by marketing or otherwise; and includes the construc-
17 tion and use of dwellings and other buildings customarily provided in
18 conjunction with the farm use; to be farm use land, the owner must be
19 actively engaged in farming the land;

20 (2) "undeveloped land" means land which has remained sub-
21 stantially unchanged in character from its natural state as evidenced by
22 a lack of industrial or economic use, construction, or other utiliza-
23 tion; however, inconsequential personal uses incidental to the ownership
24 of the land are not considered land development under this section; use
25 of the land for not more than one single-family residence shall not be
26 considered development for the purposes of this section.
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