


Introduced: 2/27/75
Referred: Community & Regional
Affairs and Finance

1 IN THE HOUSE

BY MALONE

2 HOUSE BILL NO. 227 

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 the senior citizens' municipal
7 property tax exemption authorized under AS 29.53.020;
8 and providing for an effective date."

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

10 * Section 1. AS 29.53.020(f) is amended to read:

11 (f) No exemption may be granted except upon written application
12 for the exemption on a form prescribed by the state assessor for use
13 by local assessors. The claimant must file the application no later
14 than January 15 of the assessment year for which the exemption is
15 sought, but during the same year the governing body of the municipality
16 for good cause shown may waive the claimant's failure to make timely
17 application for the exemption for that year and authorize the assessor
18 to accept the application as if timely filed. The claimant [AND] must
19 file a separate application for each assessment year in which the
20 exemption is sought. If an application is filed within the required
21 time and is approved by the assessor, he shall allow an exemption in
22 accordance with the provisions of this section. If a claimant whose
23 failure to file by January 15 of the assessment year has been waived
24 as provided in this subsection and the application for exemption is
25 approved, the amount of tax, penalty, or interest which the claimant
26 may have already paid for the assessment year with respect to the
27 property exempted shall be refunded to him. The assessor may at any
28 time require proof in the form he considers necessary of the right and
29 amount of an exemption claimed under this section.

1 * Sec. 2. This Act takes effect immediately in accordance with AS 01.10.-
2 070(c).

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