

Introduced: 3/7/75
Referred: Community & Regional
Affairs

1 IN THE HOUSE

BY GRUENING AND DUNCAN

CS SS HOUSE BILL NO. 272 am Sam FCC

2
3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act extending the benefits of the senior citizen
7 property tax exemption to senior citizen renters."

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

9 * Section 1. AS 29.73 is amended by adding a new section to read:

10 Sec. 29.73.060. REBATE OF PROPERTY TAX PAYMENTS TO SENIOR CITIZEN
11 RENTERS. (a) A home rule or general law municipality which levies
12 a general property tax shall make a tax rebate payment to an eligible
13 resident 65 years of age or older who rents rather than owns the
14 residence he occupies. The payment shall be in an amount equal to the
15 amount of general property tax paid by the property owner on that
16 residence for the period it was occupied by the applicant.

17 (b) To be eligible for a rebate payment under this section, a
18 person must file an application with the municipal assessor not later
19 than January 15 of the assessment year during which rebate payments
20 are to be claimed, and must file a separate application for each
21 assessment year for which payments under this section are sought. The
22 application shall be on a form prescribed and provided by the Depart-
23 ment of Community and Regional Affairs for use by the municipality.

24 (c) To obtain rebate payment under this section, the applicant
25 must submit to the assessor rent receipts for the assessment year
26 for which payment is claimed before January 15 of the following assess-
27 ment year. Payment shall be made to qualified applicants for each
28 assessment year by March 1 of the following year. An applicant is
29 not eligible for rebate payments if the assessor determines, after

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1 notice and hearing to the parties concerned, that the landlord-tenant
2 relationship was created primarily for the purpose of obtaining rebate
3 payments. The determination of the assessor is appealable under
4 AS 44.62.560 - 44.62.570.

5 (d) If an eligible applicant is a renter for only a part of the
6 assessment year, or if his residence is an apartment in a multi-unit
7 building or comprises only a portion of the taxable property, the
8 rebate payment shall be proportionate to the annual assessment on the
9 entire property. The Department of Community and Regional Affairs
10 shall provide guidelines to assist municipalities in computing pro-
11 portionate payments, in computing payments when an eligible applicant
12 has more than one residence during an assessment year, and in computing
13 partial payments under (e) of this section.

14 (e) If two or more persons occupy a residence as tenants, not
15 all of whom are eligible for rebate payments under this section, the
16 assessor shall determine equitable partial payments to be made to the
17 eligible tenants. However, rebate payments to an eligible applicant
18 may not be reduced because his spouse is less than 65 years of age.
19 If all occupants in a residence are eligible for rebate payments under
20 this section, the occupants shall decide between and among themselves
21 which shall receive payment under this section.

22 (f) A municipality may establish a system of monthly or quarterly
23 payments during the assessment year in lieu of a single annual payment.

24 (g) The state shall reimburse the municipality for the tax rebate
25 payments made under this section, and, in the case of a municipality
26 which provides monthly or quarterly payments, for the cost of adminis-
27 tering the monthly or quarterly payments.
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