

Introduced: 1/16/76  
Referred: Community & Regional  
Affairs and Finance

1 IN THE HOUSE

BY THE RULES COMMITTEE BY  
REQUEST OF THE GOVERNOR

2 C7 HOUSE BILL NO. 587 (FIN)ams

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to exemptions from municipal special  
7 assessments; and providing for an effective date."

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

9 \* Section 1. AS 29.63.065(a) is amended to read:

10 (a) The [AFTER JANUARY 1, 1975, THE] real property owned and  
11 occupied by a resident 65 years of age or over, or the widow, widower,  
12 or minor heir of the original applicant, on which is located only his  
13 permanent abode which is a single family residence, is exempt from (1)  
14 special sewer assessment levied by a home rule or general law municipi-  
15 pality after the effective date of this Act; and (2) special water  
16 assessment levied by a home rule or general law municipality after the  
17 effective date of this Act [IF NO WATER CONNECTION IS MADE]. The  
18 eligibility, appeal, annual application, reimbursement and other  
19 provisions of AS 29.53.020(e) -- (1) relating to the general exemption  
20 from real property tax for residents 65 years of age or over apply to  
21 the exemption granted under this section. A reimbursement under this  
22 section is a lien in favor of the state for the amount reimbursed.  
23 The lien is prior to other liens except for general taxes or other  
24 special assessment. Upon sale or other transfer of the property,  
25 except to a widow, widower [SPOUSE] or minor heir [HEIRS], or when  
26 property exempted under (1) or (2) of this subsection receives more  
27 than one sewer or water connection, the lien becomes immediately due  
28 and payable. If property is transferred to a minor heir the lien  
29 becomes due and payable on the date the minor heir reaches the age of

1 25 years. When property exempted under (2) of this section receives  
2 water connection, the lien arising from the exemption becomes due and  
3 payable. Notice of the lien shall be given by notation on the official  
4 assessment roll of the municipality that the assessment, or install-  
5 ments of the assessment, was exempted under this section. However,  
6 failure to give notice does not invalidate the lien. [IN THIS SECTION  
7 "RESIDENT" MEANS A PERSON WHO FOR 12 CONSECUTIVE MONTHS HAS MAINTAINED  
8 A PERMANENT PLACE OF ABODE IN THE STATE AND WHO HAS CONTINUOUSLY  
9 MAINTAINED HIS VOTING RESIDENCE IN THE STATE.]

10 \* Sec. 2. This Act takes effect immediately in accordance with AS 01.-  
11 10.070(c).