

Original sponsor: Rules Committee by  
request of the Governor

Offered: 3/9/76  
Referred: Finance

1 IN THE HOUSE

BY THE COMMUNITY AND  
REGIONAL AFFAIRS COMMITTEE

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CS FOR HOUSE BILL NO. 587

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IN THE LEGISLATURE OF THE STATE OF ALASKA

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NINTH LEGISLATURE - SECOND SESSION

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A BILL

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For an Act entitled: "An Act relating to exemptions from municipal special

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assessments; and providing for an effective date."

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

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\* Section 1. AS 29.63.065 is repealed and re-enacted to read:

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Sec. 29.63.065. EXEMPTION. (a) The real property owned and

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occupied by a resident 65 years of age or over, or the widow, widower,

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or minor heir of the original applicant, on which is located only his

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permanent abode which is a single-family residence, is exempt from (1)

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special sewer assessments levied by a home rule or general law municipi-

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ality after September 2, 1975 and (2) special water assessments levied

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by a home rule or general law municipality after September 2, 1975.

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Only one exemption may be granted with respect to the same property,

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and, if two or more persons are eligible for an exemption with respect

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to the same property, the parties shall decide between or among them-

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selves which shall receive the benefit of the exemption. No real

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property may be exempted under this subsection which the municipality

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determines, after notice and hearing to the parties concerned, has been

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conveyed to the applicant primarily for the purpose of obtaining the

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exemption. The determination of the municipality is appealable under

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AS 44.62.560 - 44.62.570.

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(b) No exemption may be granted under this section except upon

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written application for the exemption on a form prescribed by the state

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assessor for use by local assessors. The claimant must file the initial

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application during the period of time between the date the assessment

1 roll is certified and the time of payment fixed by the assembly or  
2 council. Within one year of the date the assessment roll is certified  
3 the assembly or council for good cause shown may waive the claimant's  
4 failure to make timely initial application for the exemption and autho-  
5 rize the assessor to accept the application as if timely filed. A  
6 claimant receiving the exemption must file a separate application by  
7 January 15 of each subsequent year in order to retain the exemption. If  
8 an application is filed within the required time under this subsection  
9 and is approved by the assembly or council, the exemption shall be  
10 allowed in accordance with the provisions of this section. If a waiver  
11 under this subsection is granted and the application for exemption  
12 approved, the amount of any assessment, penalty or interest which the  
13 claimant may have already paid on the assessment shall be refunded to  
14 him. The municipality may at any time require proof in the form con-  
15 sidered necessary of the right and amount of an exemption claimed under  
16 this section.

17 (c) The state shall reimburse a home rule or general law municipi-  
18 pality for the sewer and water assessment revenues which it would  
19 receive but for the operation of this section. Reimbursement under this  
20 subsection is a lien in favor of the state against the property exempted  
21 to the extent of the assessment against the property exempted. Upon  
22 recordation in the recording office of the district in which the prop-  
23 erty exempted is located the lien is prior and superior to other liens  
24 against the property except for general taxes or other special assess-  
25 ments and may be enforced by lien foreclosure as provided in AS 09.55.-  
26 170 - 09.55.220. The lien becomes immediately due and payable

27 (1) upon sale or other transfer of the property except to a  
28 widow, widower, or minor heir; however, if the property is transferred  
29 to a minor heir the lien becomes due and payable on the date the minor

1 heir reaches the age of 25 years; or

2 (2) when property exempted under (a)(1) or (2) of this sec-  
3 tion receives more than one sewer or water connection.

4 (d) In this section

5 (1) "resident" means a person who for 12 consecutive months  
6 has maintained his permanent place of abode in the state;

7 (2) "real property" includes, but is not limited to, mobile  
8 homes, whether classified as real or personal property for municipal tax  
9 purposes.

10 \* Sec. 2. This Act takes effect immediately in accordance with AS 01.10.-  
11 070(c).

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