

Original sponsor: Ray, Colletta  
and Croft et al

Offered: 5/26/75

1 IN THE SENATE

BY THE FREE CONFERENCE COMMITTEE

2 FREE CONFERENCE CS FOR HOUSE CS FOR CS FOR SENATE BILL NO. 127

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 municipal special assessments."

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

8 \* Section 1. AS 29.63 is amended by adding a new section to read:

9 Sec. 29.63.065. EXEMPTION. After January 1, 1975, the real  
10 property owned and occupied by a resident 65 years of age or over on  
11 which is located only his permanent abode which is a single family  
12 residence, is exempt from (1) special sewer assessment levied by a home  
13 rule or general law municipality after the effective date of this Act;  
14 and (2) special water assessment levied by a home rule or general law  
15 municipality after the effective date of this Act if no water connection  
16 is made. The eligibility, appeal, application, reimbursement and other  
17 provisions of AS 29.53.020(e) - (i) relating to the general exemption,  
18 from real property tax for residents 65 years of age or over apply to  
19 the exemption granted under this section. A reimbursement under this  
20 section is a lien in favor of the state for the amount reimbursed. The  
21 lien is prior to other liens except for general taxes or other special  
22 assessment. Upon sale or other transfer of the property, except to a  
23 spouse or minor heirs, the lien becomes immediately due and payable. If  
24 property is transferred to a minor heir the lien becomes due and payable  
25 on the date the minor heir reaches the age of 25 years. When property  
26 exempted under (2) of this section receives water connection, the lien  
27 arising from the exemption becomes due and payable. Notice of the lien  
28 shall be given by notation on the official assessment roll of the muni-  
29 cipality that the assessment, or installments of the assessment, was

1 exempted under this section. However, failure to give notice does not  
2 invalidate the lien. In this section "resident" means a person who for  
3 12 consecutive months has maintained a permanent place of abode in the  
4 state and who has continuously maintained his voting residence in the  
5 state.

6 (b) The state shall reimburse a home rule or general law municipi-  
7 pality for the sewer and water assessment revenues lost by the operation  
8 of (a) of this section.

9 \* Sec. 2. AS 29.13.100 is amended by adding a new paragraph to read:

10 (36) AS 29.63.065 (exemption from special assessment)  
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