

Introduced: 2/12/75
Referred: Community and
Regional Affairs

1 IN THE SENATE

BY THE JUDICIARY COMMITTEE BY REQUEST

2 SENATE BILL NO. 170

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act authorizing farm use and undeveloped land
7 property tax assessment."

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

9 * Section 1. AS 29.53.035 is repealed and re-enacted to read:

10 Sec. 29.53.035. FARM USE AND UNDEVELOPED LAND. (a) A person
11 owning farm use land, or a parcel or tract of undeveloped land exceed-
12 ing two and one-half acres in total area, may apply for assessment
13 under this section.

14 (b) Farm use lands shall be assessed on the basis of full and
15 true value for farm use, and shall not be assessed as if subdivided
16 or used for some other nonfarm purpose. The assessor shall maintain
17 separate assessment records evaluating the farm use land for other
18 than farm use purposes, where applicable. If the farm use land is
19 sold, leased, or otherwise disposed of, for other than farm use
20 purposes, the owner is liable to pay the additional tax for the pre-
21 ceding 10 years or for the period of time it was assessed as farm use
22 land, if less than 10 years, plus five per cent interest, and the
23 applicable portion of the current tax year, as though the land had not
24 been assessed for farm use purposes.

25 (c) Undeveloped land shall be assessed on the basis of its full
26 and true value as undeveloped land or for the purpose for which it is
27 actually being used, and shall not be assessed as if subdivided or
28 used for some other purpose. The assessor shall maintain separate
29 assessment records evaluating undeveloped land for other purposes, if

1 applicable. When the land is developed, the owner at the time it is
2 developed is liable to pay the additional tax for the preceding 10
3 years or for the period of time it was assessed as farm use land, if
4 less than 10 years, plus interest, and the applicable portion of the
5 current year, as though the land had not been assessed under this
6 section.

7 (d) To secure the assessment under this section, an owner of
8 farm use or undeveloped land must make application to the assessor
9 before February 1 of each year in which the assessment is desired. The
10 application shall be made upon forms prepared and supplied by the
11 assessor and shall include information which may reasonably be required
12 to determine the entitlement of the applicant.

13 (e) In this section

14 (1) "farm use" means the use of land for raising and har-
15 vesting crops or for the feeding, breeding and management of livestock
16 or for dairying or another agricultural use or any combination of
17 these uses and includes the preparation of the products raised on the
18 farm use land and disposal by marketing or otherwise; and includes the
19 construction and use of dwellings and other buildings customarily
20 provided in conjunction with the farm use; to be farm use land, the
21 owner must be actively engaged in farming the land;

22 (2) "undeveloped land" means land which has remained sub-
23 stantially unchanged in character from its natural state as evidenced
24 by a lack of industrial or economic use, construction, or other utiliza-
25 tion; however, inconsequential personal uses incidental to the ownership
26 of the land are not considered land development under this section;
27 use of the land for not more than one single-family residence shall not
28 be considered development for the purposes of this section.
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