

Introduced: 3/3/75
Referred: Community and
Regional Affairs and
Finance

1 IN THE SENATE

BY BRADLEY

2 SENATE BILL NO. 218

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act providing for property tax reimbursement
7 payments to a senior citizen who rents his residence."

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

9 * Section 1. AS 34 is amended by adding a new chapter to read:

10 CHAPTER 8. SENIOR CITIZEN PROPERTY TAX

11 REIMBURSEMENT PAYMENTS.

12 Sec. 34.08.010. PROPERTY TAX REIMBURSEMENT PAYMENTS. (a) A
13 resident of the state 65 years of age or over who is a tenant rather
14 than the owner of his residence is eligible for reimbursement payments
15 from the Department of Community and Regional Affairs for that portion of
16 the rent on the residence which is attributable to local property tax
17 assessed on the residence.

18 (b) Reimbursement payments under this chapter are intended to
19 correspond to the property tax exemption provided in AS 29.53.020(e) for
20 owner-occupants.

21 Sec. 34.08.020. APPLICATION FOR PAYMENT. (a) A person eligible
22 under this chapter must apply by January 15 of each year on forms and
23 in the manner prescribed by the department.

24 (b) To be eligible the applicant (1) must have reached the age
25 of 65 years on or before January 15 of that year, and (2) may not be
26 living in a residence owned by a member of his immediate family.

27 Sec. 34.08.030. DOCUMENTATION. By December 31 of the year, and
28 before receiving payment from the department, the applicant shall submit
29 rental receipts for the year or that portion of it for which he claims

1 reimbursement payments.

2 Sec. 34.08.040. DETERMINATION OF AMOUNT OF REIMBURSEMENT. (a) The
3 amount of reimbursement shall be determined according to the following:

4 (1) if the applicant occupies a single family house, for the
5 entire year, the reimbursement shall be an amount equal to the entire
6 local property tax assessed on the property;

7 (2) if the applicant occupies a duplex or multi unit apart-
8 ment, the reimbursement shall be an amount in the same proportion to the
9 total tax on the building as the number of bedrooms in the applicant's
10 residence bears to the total number of bedrooms in the building;

11 (3) if the period of occupancy is less than a full year, the
12 reimbursement shall be determined on the basis of one twelfth of the
13 annual amount for each full month of occupancy.

14 (b) Reimbursement payments shall be made in one lump sum following
15 the end of each year.

16 Sec. 34.08.050. REGULATIONS. The department may issue regulations
17 as necessary to carry out the provisions of this chapter.