

Introduced: 3/9/77
Referred: State Affairs and
Finance

1 IN THE HOUSE

BY MCKINNON, BRADLEY AND MEEKINS

2 CS HOUSE BILL NO. 324

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act providing for exemption of disabled veterans
7 from payment of real property taxes."

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

9 * Section 1. AS 29.53.020(e) is amended to read:

10 (e) The real property owned and occupied as a permanent place of
11 abode by a resident 65 years of age or over or by a disabled veteran
12 without regard to his age is exempt from taxation of the assessed value
13 of the real property up to and including an assessed value limit deter-
14 mined no later than January 15 of each year by the commissioner of the
15 Department of Community and Regional Affairs. The assessed value limit
16 is the upper limit of the third quartile class in a frequency distribu-
17 tion of previous year assessed values in the state. Only one exemption
18 may be granted with respect to the same property and, if two or more
19 persons are eligible for an exemption with respect to the same property,
20 the parties shall decide between or among themselves which shall receive
21 the benefit of the exemption. No real property may be exempted under
22 this subsection which the assessor determines, after notice and hearing
23 to the parties concerned, has been conveyed to the applicant primarily
24 for the purpose of obtaining the exemption. The determination of the
25 assessor is appealable under AS 44.62.560 - 44.62.570.

26 * Sec. 2. AS 29.53.020(i) is repealed and re-enacted to read:

27 (i) In (e) - (i) of this section,

28 (1) "real property" includes but is not limited to mobile
29 homes, whether classified as real or personal property for municipal

1 tax purposes;

2 (2) "disabled veteran" means a person honorably separated
3 from the military service of the United States who is a resident of the
4 state, whose disability was incurred or aggravated in the line of duty
5 in the uniformed services of the United States, and whose disability has
6 been rated by the branch of the service or the Veterans Administration
7 at 50 per cent or more.
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