

Original sponsors: McKinnon, Bradley,
and Meekins

Offered: 4/26/77
Referred: Finance

1 IN THE HOUSE

BY THE STATE AFFAIRS COMMITTEE

2 CS FOR 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) and (f) are 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 whose adjusted gross income is less than
13 \$20,000, is exempt from taxation of the assessed value of the real
14 property up to and including an assessed value limit determined no later
15 than January 15 of each year by the commissioner of the Department of
16 Community and Regional Affairs. The assessed value limit is the upper
17 limit of the third quartile class in a frequency distribution of pre-
18 vious year assessed values in the state. Only one exemption may be
19 granted with respect to the same property and, if two or more persons
20 are eligible for an exemption with respect to the same property, the
21 parties shall decide between or among themselves which shall receive the
22 benefit of the exemption. No real property may be exempted under this
23 subsection which the assessor determines, after notice and hearing to
24 the parties concerned, has been conveyed to the applicant primarily for
25 the purpose of obtaining the exemption. The determination of the
26 assessor is appealable under AS 44.62.560 - 44.62.570.

27 (f) No exemption may be granted except upon written application
28 for the exemption on a form prescribed by the state assessor for use by
29 local assessors. The claimant must file the application no later than

1 January 15 of the assessment year for which the exemption is sought, but
2 during the same year the governing body of the municipality for good
3 cause shown may waive the claimant's failure to make timely application
4 for the exemption for that year and authorize the assessor to accept the
5 application as if timely filed. The claimant must file a separate
6 application for each assessment year in which the exemption is sought.
7 If an application is filed within the required time and is approved by
8 the assessor, he shall allow an exemption in accordance with the pro-
9 visions of this section. If a claimant whose failure to file by
10 January 15 of the assessment year has been waived as provided in this
11 subsection and the application for exemption is approved, the amount of
12 tax which the claimant may have already paid for the assessment year
13 with respect to the property exempted shall be refunded to him. The
14 assessor may at any time require proof in the form he considers neces-
15 sary of the right and amount of an exemption claimed under this section,
16 and in that respect may as one form of proof require authorization from
17 a disabled veteran claiming an exemption under (e) of this section to
18 verify adjusted gross income level by reference to adjusted gross in-
19 come shown in the latest state income tax return of the applicant for
20 all or part of the assessment year for which an exemption is sought.

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

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

23 (1) "adjusted gross income" means, with respect to an appli-
24 cant, his adjusted gross income as defined in sec. 62 of the Internal
25 Revenue Code (26 U.S.C. 62) for the year preceding the tax year for
26 which application for exemption is filed;

27 (2) "disabled veteran" means a person honorably separated
28 from the military service of the United States who is a resident of the
29 state, whose disability was incurred or aggravated in the line of duty

1 in the uniformed services of the United States, and whose disability has
2 been rated by the branch of the service or the Veterans Administration
3 at 40 per cent or more;

4 (3) "real property" includes but is not limited to mobile
5 homes, whether classified as real or personal property for municipal
6 tax purposes.

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