

Introduced: 2/14/78
Referred: State Affairs and
Community & Regional Affairs

1 IN THE SENATE

BY THE STATE AFFAIRS COMMITTEE

2 SENATE BILL NO. 492

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act amending the annual deadlines for application
7 for certain benefits by senior citizens; and providing
8 for an effective date."

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

10 *Section 1. AS 29.53.020(f) is amended to read:

11 (f) No exemption may be granted except upon written application
12 for the exemption on a form prescribed by the state assessor for use by
13 local assessors. The claimant must file the application no later than
14 February 1 [JANUARY 15] of the assessment year for which the exemption
15 is sought, but during the same year the governing body of the municipi-
16 pality for good cause shown may waive the claimants failure to make
17 timely application for the exemption for that year and authorize the
18 assessor to accept the application as if timely filed. The claimant
19 must file a separate application for each assessment year in which the
20 exemption is sought. If an application is filed within the required
21 time and is approved by the assessor, he shall allow an exemption in
22 accordance with the provisions of this section. If a claimant whose
23 failure to file by February 1 [JANUARY 15] of the assessment year has
24 been waived as provided in this subsection and the application for
25 exemption is approved, the amount of tax which the claimant may have
26 already paid for the assessment year with respect to the property ex-
27 empted shall be refunded to him. The assessor may at any time require
28 proof in the form he considers necessary of the right and amount of an
29 exemption claimed under this section.

1 * Sec. 2. AS 29.73.060(c) is amended to read:

2 (c) To obtain tax equivalency payments the eligible resident must
3 apply to the department for payment for the preceding year by February 1
4 [JANUARY 15] of each year on forms and in the manner prescribed by the
5 department. Each applicant shall submit with the application rental
6 receipts or, if rental receipts are not available, other evidence satis-
7 factory to the department for determination of the fact of payment of
8 rent and the amount paid.

9 * Sec. 3. This Act is retroactive to January 1, 1978.

10 * Sec. 4. This Act takes effect immediately in accordance with AS 01.10.-

11 070(c).