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Referred: Community & Regional
Affairs

1 IN THE HOUSE

BY MALONE, BEIRNE, CHATTERTON,
MONTGOMERY, MUNSON AND PHILLIPS

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HOUSE CONCURRENT RESOLUTION NO. 45

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IN THE LEGISLATURE OF THE STATE OF ALASKA

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ELEVENTH LEGISLATURE - SECOND SESSION

5

Relating to the senior citizen tax

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exemption.

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BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF ALASKA:

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WHEREAS in 1972 the legislature enacted AS 29.53.020(e), making any real

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property owned and occupied as a permanent place of abode by a qualifying

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resident 65 years of age or over exempt from municipal property tax; and

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WHEREAS the legislature intended that the entire parcel of land owned by

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a resident 65 year of age or over be exempted from municipal property tax-

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ation, regardless of size, so long as the land is contiguous and the perma-

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nent place of abode of the resident;

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BE IT RESOLVED by the Alaska State Legislature that municipal tax as-

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sessors exempt from municipal property tax any parcel of contiguous land

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owned and occupied as a permanent place of abode by a resident 65 years of

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age or over, in its entirety and regardless of size.

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COPIES of this resolution shall be sent to the Governor, the commis-

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sioner of community and regional affairs, and each municipality in Alaska.

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