

Introduced: 2/13/79  
Referred: Community &  
Regional Affairs and Finance

1 IN THE SENATE

BY BRADLEY

2 SENATE BILL NO. 154

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - FIRST SESSION

5 A BILL

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

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

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

11 (e) The real property owned and occupied as a permanent place of  
12 abode by a resident 65 years of age or over or by a disabled veteran  
13 without regard to his age is exempt from taxation of the assessed value  
14 of the real property. Only one exemption may be granted with respect to  
15 the same property and, if two or more persons are eligible for an exemp-  
16 tion with respect to the same property, the parties shall decide between  
17 or among themselves which shall receive the benefit of the exemption.  
18 No real property may be exempted under this subsection which the assessor  
19 determines, after notice and hearing to the parties concerned, has been  
20 conveyed to the applicant primarily for the purpose of obtaining the  
21 exemption. The determination of the assessor is appealable under AS  
22 44.62.560 - 44.62.570.

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 AS 29.53.020(i) is repealed and re-enacted to read:

24 (i) In (e) - (1) of this section,

25 (1) "real property" includes but is not limited to mobile  
26 homes, whether classified as real or personal property for municipal tax  
27 purposes;

28 (2) "disabled veteran" means a person honorably separated  
29 from the military service of the United States who is a resident of the

1 state, whose disability was incurred or aggravated in the line of duty  
2 in the uniformed services of the United States, and whose disability has  
3 been rated by the branch of the service or the Veterans Administration  
4 at 50 per cent or more.

5 \* Sec. 3. AS 29.73.060(a) is amended to read:

6 (a) A resident of the state 65 years of age or older or a disabled  
7 veteran without regard to his age who rents a permanent place of abode  
8 is eligible for tax equivalency payments from the state through the  
9 Department of Community and Regional Affairs.

10 \* Sec. 4. AS 29.73.060 is amended by adding a new subsection to read:

11 (e) In this section, "disabled veteran" means a person honorably  
12 separated from the military service of the United States who is a  
13 resident of the state, whose disability was incurred or aggravated in  
14 the line of duty in the uniformed services of the United States, and  
15 whose disability has been rated by the branch of the service or the  
16 Veterans Administration at 50 per cent or more.

17 \* Sec. 5. This Act takes effect January 1, 1980.  
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