

Introduced: 1/24/80
Referred: Community and
Regional Affairs and Finance

1 IN THE SENATE

BY SUMNER AND HACKNEY
BY REQUEST

2 SENATE BILL NO. 360

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act providing for exemption of the residence of a
7 disabled veteran from levy and collection of real
8 property taxes and authorizing reimbursement to municipi-
9 palities for revenues lost by operation of the exemp-
10 tion; and providing for an effective date."

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

12 * Section 1. AS 29.53.020(e) is repealed and re-enacted to read:

13 (e) The real property owned and occupied as a permanent place of
14 abode of a person described in this subsection is exempt from taxation
15 of the assessed value of the real property as indicated in this sub-
16 section. Only one exemption may be granted for the same property, and,
17 if two or more persons are eligible for an exemption for the same
18 property, the parties shall decide between or among themselves which
19 shall receive the benefit of the exemption. Real property may not be
20 exempted under this subsection if the assessor determines, after notice
21 and hearing to the parties concerned, that the property was conveyed to
22 the applicant primarily for the purpose of obtaining the exemption. The
23 determination of the assessor may be appealed under AS 44.62.560 -
24 44.62.570. An exemption under this subsection shall be allowed

25 (1) to a resident of the state 65 years of age or older for
26 the entire assessed value of the real property; or

27 (2) to a disabled veteran for a percentage of the assessed
28 value of the real property which is the same as his percentage of dis-
29 ability as established by his service disability rating.

1 * Sec. 2. AS 29.53.020(f) is amended to read:

2 (f) No exemption may be granted except upon written application
3 for the exemption on a form prescribed by the state assessor for use by
4 local assessors. The claimant must file the application no later than
5 January 15 of the assessment year for which the exemption is sought, but
6 during the same year the governing body of the municipality for good
7 cause shown may waive the claimant's failure to make timely application
8 for the exemption for that year and authorize the assessor to accept the
9 application as if timely filed. The claimant must file a separate
10 application for each assessment year in which the exemption is sought.
11 If an application is filed within the required time and is approved by
12 the assessor, he shall allow an exemption in accordance with the pro-
13 visions of this section. If a claimant whose failure to file by
14 January 15 of the assessment year has been waived as provided in this
15 subsection and the application for exemption is approved, the amount of
16 tax which the claimant may have already paid for the assessment year
17 with respect to the property exempted shall be refunded to him. The
18 assessor may at any time require proof in the form he considers neces-
19 sary of the right to and amount of an exemption claimed under this
20 section, and may require a disabled veteran claiming an exemption under
21 (e) of this section to provide evidence of his disability rating.

22 * Sec. 3. AS 29.53.020(i) is repealed and re-enacted to read:

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

24 (1) "disabled veteran" means a person honorably separated
25 from the military service of the United States who is a resident of the
26 state, whose disability was incurred or aggravated in the line of duty
27 in the military service of the United States, and whose disability has
28 been rated by the branch of service in which he served or by the
29 Veterans Administration;

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

* Sec. 4. This Act takes effect January 1, 1981.