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1 IN THE SENATE

2 SENATE BILL NO. 389

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the senior citizen property tax
7 exemption; and providing for an effective date."

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

9 * Section 1. AS 29.53.020(e) is 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 is exempt from taxation of
12 the assessed value of the real property. An exemption under this sub-
13 section is limited to the assessed value of a parcel or tract of property
14 of 160 acres or less. 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 AS 29.53.020(i) is repealed and re-enacted to read: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) - (i) 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) "resident" means a person who has claimed Alaska as his
29 place of residence for at least 25 consecutive years preceding applica-

1 tion for the exemption provided in (e) and (f) of this section; a break
2 in residency of more than 30 days in a calendar year operates to defeat
3 the applicant's claim of residency for that year.

4 * Sec. 3. This Act takes effect January 1, 1981.

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