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Offered: 4/7/80
Referred: Finance

1 IN THE SENATE

BY THE COMMUNITY AND
REGIONAL AFFAIRS COMMITTEE

2 CS FOR 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(a)(6) is amended to read:

10 (6) the real property of certain residents of the state to the
11 extent and subject to the conditions of AS 29.53.022 [PROVIDED IN (e) OF
12 THIS SECTION].

13 * Sec. 2. AS 29.53 is amended by adding a new section to read:

14 Sec. 29.53.022. SENIOR CITIZEN PROPERTY TAX EXEMPTION. (a) The
15 real property of a resident 65 years of age or older is exempt from
16 taxation under this chapter. The real property exempt from taxation
17 under this section includes

18 (1) the entire parcel of real property owned and occupied by
19 the resident as a permanent place of residence; and

20 (2) a parcel of real property owned by the resident which is
21 adjacent to the parcel of real property owned and occupied by the resi-
22 dent as a permanent place of residence if the adjacent parcel qualifies
23 for the exemption, as determined by the Department of Community and
24 Regional Affairs by regulation.

25 (b) Only one exemption may be granted for a parcel of real pro-
26 perty under this section. If two or more residents are eligible for the
27 exemption for that parcel, the parties shall decide between or among
28 themselves which of them shall receive the exemption.

29 (c) A parcel of real property may not be exempted from taxation

1 under this section if the assessor determines, after notice and hearing
2 to the parties concerned, that title to the parcel has been conveyed to
3 a resident who is an applicant for the exemption primarily for the
4 purpose of obtaining the tax exemption. The decision of the assessor
5 under this subsection may be appealed by the applicant under AS 44.-
6 62.560 - 44.62.570.

7 (d) A tax exemption may not be granted unless a resident submits
8 an application for an exemption. The application for exemption shall be
9 made on a form prescribed by the state assessor for use by assessors of
10 boroughs and cities which levy and collect real property taxes. A
11 resident shall file his application by January 15 of the year for which
12 a tax exemption is requested, but the city council or borough assembly,
13 for good cause demonstrated by the resident, may waive the resident's
14 failure to file an application by the time it is due and direct the
15 assessor to accept the application as timely filed.

16 (e) An applicant for a tax exemption under this section shall file
17 a separate application for each year in which the tax exemption is
18 requested.

19 (f) If a tax exemption application is filed by January 15 and is
20 approved by the assessor, he shall allow a tax exemption in accordance
21 with the provisions of this section. If a resident whose failure to
22 file by January 15 has been waived as provided in (d) of this section
23 and the application for tax exemption is approved by the council or
24 assembly, the amount of tax which the resident may have already paid for
25 the assessment year with respect to the real property exempted shall be
26 refunded to him.

27 (g) The assessor may at any time require proof in the form he
28 considers necessary of the right and amount of an exemption claimed
29 under this section.

1 (h) The state shall reimburse a borough or city, as appropriate,
2 for the real property tax revenues lost to it by the operation of this
3 section. However, reimbursement will be made to a borough or city for
4 revenue lost to it only to the extent that the loss exceeds an exemption
5 which was granted by the borough or city, or which upon proper appli-
6 cation by an individual would have been granted by the borough or city,
7 under AS 29.53.025(a).

8 (i) Except as provided in (h) of this section, nothing in this
9 section affects similar exemptions from property taxes granted by
10 municipalities on September 10, 1972, or prevents municipalities from
11 granting similar exemptions by ordinance as provided in AS 29.53.025.

12 (j) In this section, "real property" includes, but is not limited
13 to, mobile homes whether classified as real or personal property for
14 municipal tax purposes.

15 * Sec. 3. AS 29.53.020(e) - (i) are repealed.

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

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