

Original sponsors: Miller, Duncan,
Brown, et al

Offered: 3/12/81
Referred: Finance

1 IN THE HOUSE

BY THE COMMUNITY AND REGIONAL
AFFAIRS COMMITTEE

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CS FOR HOUSE BILL NO. 4 (C&RA)

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IN THE LEGISLATURE OF THE STATE OF ALASKA

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TWELFTH LEGISLATURE - FIRST SESSION

5

A BILL

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For an Act entitled: "An Act providing relief from property taxes to owners
and renters; and providing for an effective date."

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

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* Section 1. AS 29.53 is amended by adding new sections to read:

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ARTICLE 6. REIMBURSEMENT OF PROPERTY TAXES.

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Sec. 29.53.500. REIMBURSEMENT OF TAX ON PLACE OF ABODE. (a)

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During each calendar year, a person is eligible to receive reimburse-
ment for taxes paid to a municipality for real property owned and
occupied as his place of abode if he

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(1) applies to the Department of Community and Regional
Affairs for reimbursement; and

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(2) presents proof that the property taxes were paid.

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(b) A person may claim only one dwelling as his place of abode.

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Sec. 29.53.510. DUTIES OF DEPARTMENT. The Department of Community
and Regional Affairs shall

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(1) adopt regulations under the Administrative Procedure Act
(AS 44.62) establishing procedures for applying for reimbursement of
property taxes under AS 29.53.500;

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(2) annually request the legislature for appropriations for
reimbursements under AS 29.53.500;

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(3) pay the reimbursements authorized by AS 29.53.500 from
annual appropriations made for that purpose;

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(4) prescribe and furnish an application form for applying
for reimbursement of property taxes under AS 29.53.500 which contains a

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1 statement of eligibility in substantially the following form:

2 I certify that I am occupying the premises for which tax
3 reimbursement is claimed as my place of abode and that my
4 claim for reimbursement is based on taxes paid to a munic-
5 ipality that were levied on my place of abode during the
6 year _____. I also understand that a false claim of eligi-
7 bility to receive reimbursement for taxes is a criminal
8 offense.

9 _____
10 (signature of individual)

11 Sec. 29.53.520. DEFINITION. In AS 29.53.500 - 29.53.520 "abode"
12 means a dwelling, a dwelling unit in a multiple unit dwelling, or, if a
13 building is used for commercial purposes and as a dwelling, the portion
14 of the building used as a dwelling; and, as determined by the local
15 assessor, includes lots and outbuildings or a portion of lots and
16 outbuildings necessary to convenient use of the dwelling, limited to
17 not more than one acre if the dwelling is located in an urban area or
18 five acres if the dwelling is located in a rural area.

19 * Sec. 2. AS 29.73.060(a) is amended to read:

20 (a) A resident of the state [65 YEARS OF AGE OR OLDER] who rents
21 a permanent place of abode is eligible for tax equivalency payments
22 from the state through the Department of Community and Regional Affairs.

23 * Sec. 3. AS 29.73.060(c) is amended to read:

24 (c) To obtain tax equivalency payments the eligible person [RESI-
25 DENT] must apply to the Department of Community and Regional Affairs
26 [DEPARTMENT] for payment for the preceding year by March 1 [JANUARY 15]
27 of each year on forms and in the manner prescribed by the department.
28 Each applicant shall submit with the application rental receipts or, if
29 rental receipts are not available, other evidence satisfactory to the

1 department for determination of the fact of payment of rent and the
2 amount paid.

3 * Sec. 4. AS 29.73.060(b) is amended to read:

4 (b) For purposes of determining payments to eligible persons, the
5 department shall calculate a property tax equivalent percentage for
6 each home rule or general law municipality which levies a general
7 property tax at the rate of one percent per mil. The property tax
8 equivalent percentage applied to the annual rent, exclusive of any
9 utilities included in the rent, charged to the applicant equals the
10 property tax equivalency payment payable under this section.

11 * Sec. 5. AS 29.73.060(d) is amended to read:

12 (d) If two or more persons occupy a residence as tenants, not all
13 of whom are eligible for tax equivalency payments under this section,
14 the assessor shall determine equitable partial payments to be made to
15 the eligible tenants. [HOWEVER, TAX EQUIVALENCY PAYMENTS TO AN ELIGIBLE
16 APPLICANT MAY NOT BE REDUCED BECAUSE THE SPOUSE IS LESS THAN 65 YEARS
17 OF AGE.] If all occupants in a residence are eligible for tax equiva-
18 lency payments under this section, the occupants shall decide between
19 and among themselves which shall receive payment.

20 * Sec. 6. AS 29.73.060 is amended by adding a new subsection to read:

21 (e) The Department of Community and Regional Affairs shall pre-
22 scribe and furnish an application form for applying for tax equivalency
23 payments which contains a statement of eligibility in substantially the
24 following form:

25 I certify that my claim for a tax equivalency payment is
26 based upon rent paid for my place of abode during the year
27 _____. I also understand that a false claim of eligibility
28 to receive a tax equivalency payment is a criminal offense.
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(signature of individual)

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2 * Sec. 7. This Act is retroactive to January 1, 1981, and authorizes
3 reimbursement of property taxes paid for a place of abode after December 31,
4 1980, and tax equivalency payments for rent paid on a place of abode after
5 December 31, 1980.

6 * Sec. 8. This Act takes effect immediately in accordance with AS 01.10.-
7 070(c).
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