

Introduced: 2/4/81
Referred: Community & Regional
Affairs

1 IN THE HOUSE

BY BROWN, MOSS AND ROGERS

2 HOUSE BILL NO. 88

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TWELFTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the qualifications for the farm or
7 agricultural lands tax exemption; and providing for an
8 effective date."

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

10 * Section 1. AS 29.53.035(c) is amended to read:

11 (c) In this section "farm use" means the use of land for raising
12 and harvesting crops or for the feeding, breeding and management of
13 livestock or for dairying or another agricultural use for profit or any
14 combination of these [THEREOF]. To be farm use land, the owner or the
15 lessee must be actively engaged in farming the land, and the land must
16 have been in farm use for three of the preceding five years [DERIVE AT
17 LEAST 10 PERCENT OF HIS YEARLY GROSS INCOME FROM THE FARM USE LAND].
18 The provisions of this section do not apply to land respecting which
19 the owner has granted, and has outstanding, a lease or option to buy
20 the surface rights. A property owner wishing to file for farm use
21 classification for land having no history of farm use or of farm use
22 during fewer than three of the preceding five years [OF FARM-RELATED
23 INCOME] may submit a declaration of intent at the time of filing the
24 application with the assessor setting out the intended use of the land
25 [AND THE ANTICIPATED PERCENTAGE OF INCOME]. An applicant using this
26 procedure shall file with the assessor before February 1 of the follow-
27 ing year a notarized statement of the actual use of the land [PERCENTAGE
28 OF GROSS INCOME ATTRIBUTABLE TO THE FARM USE LAND]. Failure to make
29 the filing required in this subsection or failure to maintain the land

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in farm use for three of the five years following the filing of the initial declaration of intent forfeits the exemption and subjects the owner to liability for the tax which otherwise would have been due.

* Sec. 2. AS 29.53.035(d) is repealed.

* Sec. 3. This Act takes effect January 1, 1982.