

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

1 IN THE HOUSE

BY BROWN, MOSS AND ROGERS

2 HOUSE BILL NO. 88 am

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 intended for
14 profit or any combination of these [THEREOF]. To be farm use land, the
15 owner or the lessee must be actively engaged in farming the land,
16 or developing the land for farming under an approved United States Soil
17 Conservation Plan for three of the preceding five years [AND DERIVE AT
18 LEAST 10 PERCENT OF HIS YEARLY GROSS INCOME FROM THE FARM USE LAND].
19 The provisions of this section do not apply to land respecting which
20 the owner has granted, and has outstanding, a lease or option to buy
21 the surface rights for purposes incompatible with farming. A property
22 owner wishing to file for farm use classification for land having no
23 history of farm use or of farm use during fewer than three of the pre-
24 ceding five years [OF FARM-RELATED INCOME] may submit a declaration of
25 intent at the time of filing the application with the assessor setting
26 out the intended use of the land [AND THE ANTICIPATED PERCENTAGE OF
27 INCOME]. An applicant using this procedure shall file with the assessor
28 before February 1 of the following year a notarized statement of the
29 actual use of the land [PERCENTAGE OF GROSS INCOME ATTRIBUTABLE

1 TO THE FARM USE LAND]. Failure to make the filing required in this
2 subsection or failure to maintain the land in farm use for three of the
3 five years in compliance with this section following the filing of the
4 initial declaration of intent forfeits the exemption and subjects the
5 owner to liability for the tax which otherwise would have been due.

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 AS 29.53.035(d) is repealed.

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