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1 IN THE SENATE

2 SENATE BILL NO. 147

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TWELFTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act providing for exemption of the residence of a
7 disabled veteran from levy and collection of real
8 property taxes and authorizing reimbursement to muni-
9 cipalities for revenues lost by operation of the
10 exemption; and providing for an effective date."

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

12 * Section 1. AS 29.53.020(e) is repealed and reenacted to read:

13 (e) The real property owned and occupied as a permanent place of
14 abode of a person described in this subsection is exempt from taxation
15 of the assessed value of the real property as indicated in this sub-
16 section. Only one exemption may be granted for the same property, and,
17 if two or more persons are eligible for an exemption for the same
18 property, the parties shall decide between or among themselves which
19 shall receive the benefit of the exemption. Real property may not be
20 exempted under this subsection if the assessor determines, after notice
21 and hearing to the parties concerned, that the property was conveyed to
22 the applicant primarily for the purpose of obtaining the exemption.
23 The determination of the assessor may be appealed under AS 44.62.560 -
24 44.62.570. An exemption under this subsection shall be allowed

25 (1) to a resident of the state 65 years of age or older for
26 the entire assessed value of the real property; or

27 (2) to a disabled veteran for a percentage of the assessed
28 value of the real property which is the same as his percentage of dis-
29 ability as established by his service disability rating.

1 * Sec. 2. AS 29.53.020(f) is amended to read:

2 (f) No exemption may be granted except upon written application
3 for the exemption on a form prescribed by the state assessor for use by
4 local assessors. The claimant must file the application no later than
5 January 15 of the assessment year for which the exemption is sought,
6 but during the same year the governing body of the municipality for
7 good cause shown may waive the claimant's failure to make timely appli-
8 cation for the exemption for that year and authorize the assessor to
9 accept the application as if timely filed. The claimant must file a
10 separate application for each assessment year in which the exemption is
11 sought. If an application is filed within the required time and is
12 approved by the assessor, he shall allow an exemption in accordance
13 with the provisions of this section. If a claimant whose failure to
14 file by January 15 of the assessment year has been waived as provided
15 in this subsection and the application for exemption is approved, the
16 amount of tax which the claimant may have already paid for the assess-
17 ment year with respect to the property exempted shall be refunded to
18 him. The assessor may at any time require proof in the form he con-
19 siders necessary of the right to and amount of an exemption claimed
20 under this section, and may require a disabled veteran claiming an exemp-
21 tion under (e) of this section to provide evidence of his disability
22 rating.

23 * Sec. 3. AS 29.53.020(i) is repealed and reenacted to read:

24 (i) In (e) - (i) of this section,

25 (1) "disabled veteran" means a person honorably separated
26 from the military service of the United States who is a resident of the
27 state, whose disability was incurred or aggravated in the line of duty
28 in the military service of the United States, and whose disability has
29 been rated by the branch of service in which he served or by the

1 Veterans' Administration;

2 (2) "real property" includes but is not limited to mobile
3 homes, whether classified as real or personal property for municipal
4 tax purposes.

5 * Sec. 4. This Act takes effect January 1, 1982.
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