

Introduced: 3/20/81
Referred: Community & Regional
Affairs and Finance

1 IN THE SENATE

BY RODEY, DANKWORTH AND KERTTULA

2 SENATE BILL NO. 314

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 exemptions from municipal property
7 taxation and from special road assessments; and pro-
8 viding for an effective date."

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

10 * Section 1. AS 29.53.020(h) is amended to read:

11 (h) Except as provided in (g) of this section, nothing in (e) -
12 (i) or (k) - (m) of this section affects similar exemptions from proper-
13 ty taxes granted by municipalities on September 10, 1972 or prevents
14 municipalities from granting similar exemptions by ordinance as provided
15 in AS 29.53.025(a).

16 * Sec. 2. AS 29.53.020 is amended by adding new subsections to read:

17 (k) One motor vehicle owned by a resident 65 years of age or
18 older on January 1 of the assessment year is exempt either from taxation
19 on its assessed value or from the registration tax under AS 28.10.-
20 411(c).

21 (l) The state shall reimburse a municipality for tax revenues
22 lost to it under (k) of this section.

23 (m) The Department of Community and Regional Affairs shall adopt
24 regulations to implement the provisions of (g), (k), and (l) of this
25 section.

26 * Sec. 3. AS 29.63.065(a) is amended to read:

27 (a) The real property owned and occupied by a resident 65 years
28 of age or over, or the spouse, widow, widower, or minor heir of the
29 original applicant, on which is located only his permanent abode which

1 is a single-family residence, is exempt from (1) special sewer assess-
2 ments levied by a home rule or general law municipality after
3 September 2, 1975, [AND] (2) special water assessments levied by a home
4 rule or general law municipality after September 2, 1975, and (3)
5 special road assessments levied by a home rule or general law municipal-
6 ity after July 1, 1981. Only one exemption may be granted with respect
7 to the same property, and, if two or more persons are eligible for an
8 exemption with respect to the same property, the parties shall decide
9 between or among themselves which shall receive the benefit of the
10 exemption. No real property may be exempted under this subsection
11 which the municipality determines, after notice and hearing to the
12 parties concerned, has been conveyed to the applicant primarily for the
13 purpose of obtaining the exemption. The determination of the municipal-
14 ity is appealable under AS 44.62.560 - 44.62.570.

15 * Sec. 4. AS 28.10.411(d) is repealed.

16 * Sec. 5. This Act is retroactive to January 1, 1981.

17 * Sec. 6. This Act takes effect immediately in accordance with AS 01.10.-

18 070(c).