

Introduced: 3/15/82
Referred: Community & Regional
Affairs and Finance

1 IN THE SENATE

BY THE STATE AFFAIRS COMMITTEE

2 SENATE BILL NO. 859

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TWELFTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act exempting from municipal taxation the permanent
7 place of abode of certain surviving spouses of deceased
8 residents; and providing for an effective date."

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

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

11 (e) The real property owned and occupied as a permanent place of
12 abode by a resident 65 years of age or over is exempt from taxation of
13 the assessed value of the real property. Only one exemption may be
14 granted with respect to the same property and, if two or more persons
15 are eligible for an exemption with respect to the same property, the
16 parties shall decide between or among themselves which shall receive the
17 benefit of the exemption. No real property may be exempted under this
18 subsection that [WHICH] the assessor determines, after notice and hearing
19 to the parties concerned, has been conveyed to the applicant primarily
20 for the purpose of obtaining the exemption. The determination of the
21 assessor is appealable under AS 44.62.560 - 44.62.570. Real property
22 exempt under this subsection continues to be exempt from taxation after
23 the death of the resident 65 years of age or over if the deceased resi-
24 dent is survived by a spouse and by a child under the age of 18 years.
25 The exemption continues only while the surviving spouse is furnishing
26 over half the cost of maintaining the household and only until the child
27 reaches the age of 18 years.

28 * Sec. 2. AS 29.45.030(e) is amended to read:

29 (e) The real property owned and occupied as a permanent place of

1 abode by a resident 65 years of age or over is exempt from taxation of
2 the assessed value of the real property. Real property may not be
3 exempted under this subsection that the assessor determines, after
4 notice and hearing to the parties concerned, has been conveyed to the
5 applicant primarily for the purpose of obtaining the exemption. The
6 determination of the assessor is appealable under AS 44.62.560 and
7 44.62.570. Real property exempt under this subsection continues to be
8 exempt from taxation after the death of the resident 65 years of age or
9 over if the deceased resident is survived by a spouse and by a child
10 under the age of 18 years. The exemption continues only while the sur-
11 viving spouse is furnishing over half the cost of maintaining the house-
12 hold and only until the child reaches the age of 18 years.

13 * Sec. 3. Exemptions for property occupied by a surviving spouse as
14 authorized in AS 29.45.030(e) as amended in sec. 2 of this Act shall be
15 granted beginning January 1, 1983.

16 * Sec. 4. Section 1 of this Act is repealed.

17 * Sec. 5. Sections 2 - 4 of this Act take effect on the effective date of
18 a version of House Bill No. 170 or Senate Bill No. 180 revising AS 29.

19 * Sec. 6. Section 1 of this Act takes effect January 1, 1983.
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