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Referred: Community & Regional  
Affairs and Finance

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1 IN THE HOUSE

2 HOUSE BILL NO. 31

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 THIRTEENTH 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 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 AS 29.53.020(e) is repealed and reenacted to read:

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

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

25 (2) to a disabled veteran for a percentage of the assessed  
26 value of the real property that is the same as the percentage of dis-  
27 ability as established by the service disability rating of the veter-  
28 an.

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

1 (f) No exemption may be granted except upon written application  
2 for the exemption on a form prescribed by the state assessor for use  
3 by local assessors. The claimant must file the application no later  
4 than January 15 of the assessment year for which the exemption is  
5 sought, but during the same year the governing body of the municipali-  
6 ty for good cause shown may waive the claimant's failure to make  
7 timely application for the exemption for that year and authorize the  
8 assessor to accept the application as if timely filed. The claimant  
9 must file a separate application for each assessment year in which the  
10 exemption is sought. If an application is filed within the required  
11 time and is approved by the assessor, the assessor [HE] shall allow an  
12 exemption in accordance with the provisions of this section. If a  
13 claimant whose failure to file by January 15 of the assessment year  
14 has been waived as provided in this subsection and the application for  
15 exemption is approved, the amount of tax that [WHICH] the claimant may  
16 have already paid for the assessment year with respect to the property  
17 exempted shall be refunded to the claimant [HIM]. The assessor may at  
18 any time require proof in the form the assessor [HE] considers neces-  
19 sary of the right to and amount of an exemption claimed under this  
20 section, and may require a disabled veteran claiming an exemption  
21 under (e) of this section to provide evidence of the 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  
27 the state, whose disability was incurred or aggravated in the line of  
28 duty in the military service of the United States, and whose disabili-  
29 ty has been rated by the branch of service in which that person served

1 or by the 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. AS 29.45.030(e) is repealed and reenacted to read:

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

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

20 (2) to a disabled veteran for a percentage of the assessed  
21 value of the real property that is the same as the percentage of dis-  
22 ability as established by the service disability rating of the veter-  
23 an.

24 \* Sec. 5. AS 29.45.030(f) is amended to read:

25 (f) An exemption may not be granted under (e) of this section  
26 except upon written application for the exemption on a form prescribed  
27 by the state assessor for use by local assessors. The claimant must  
28 file the application no later than January 15, or a date provided by  
29 ordinance that is not later than March 31, of the assessment year for

1        which the exemption is sought. The governing body of the municipality  
2        for good cause shown may waive during a year the claimant's failure to  
3        make timely application for exemption for that year and authorize the  
4        assessor to accept the application as if timely filed. The claimant  
5        must file a separate application for each assessment year in which the  
6        exemption is sought. If an application is filed within the required  
7        time and is approved by the assessor, the assessor shall allow an  
8        exemption in accordance with the provisions of this section. If a  
9        failure to file by January 15, or a date provided by ordinance that is  
10       not later than March 31, of the assessment year has been waived as  
11       provided in this subsection and the application for exemption is ap-  
12       proved, the amount of tax that the claimant has already paid for the  
13       assessment year for the property exempted shall be refunded to the  
14       claimant. The assessor may at any time require proof in the form the  
15       assessor considers necessary of the right and amount of an exemption  
16       claimed under (c) of this section, and may require a disabled veteran  
17       claiming an exemption under (e) of this section to provide evidence of  
18       the disability.

19       \* Sec. 6. AS 29.45.030(i) is repealed and reenacted to read:

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

21                        (1) "disabled veteran" means a person honorably separated  
22       from the military service of the United States who is a resident of  
23       the state, whose disability was incurred or aggravated in the line of  
24       duty in the military service of the United States, and whose disabili-  
25       ty has been rated by the branch of service in which that person served  
26       or by the Veterans' Administration;

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

1 \* Sec. 7. Sections 1 - 3 of this Act are repealed.

2 \* Sec. 8. The tax exemptions authorized in sec. 4 of this Act shall  
3 begin January 1, 1984.

4 \* Sec. 9. Sections 1 - 3 of this Act take effect January 1, 1984.

5 \* Sec. 10. Sections 4 - 8 of this Act take effect on the effective date  
6 of a version of an Act revising AS 29 passed by the Thirteenth Legislature  
7 and enacted into law.