

**CS FOR HOUSE BILL NO. 66(CRA)**

**IN THE LEGISLATURE OF THE STATE OF ALASKA**

**EIGHTEENTH LEGISLATURE - FIRST SESSION**

**BY THE HOUSE COMMUNITY AND REGIONAL AFFAIRS COMMITTEE**

**Offered: 2/10/93**

**Referred: Health, Education & Social Services, Finance**

**Sponsor(s): HOUSE RULES COMMITTEE BY REQUEST OF THE GOVERNOR**

**A BILL**

**FOR AN ACT ENTITLED**

1 "An Act relating to municipal property tax exemptions for certain residences and  
2 to property tax equivalency payments for certain residents; and providing for an  
3 effective date."

4 **BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

5 \* **Section 1.** AS 29.45.030(k) is amended to read:

6 (k) The department shall adopt regulations to implement the provisions of [(g)  
7 AND] (j) of this section.

8 \* **Sec. 2.** AS 29.45 is amended by adding a new section to read:

9 **Sec. 29.45.052. OPTIONAL EXEMPTION FOR CERTAIN PRIMARY**  
10 **RESIDENCES.** (a) The real property owned and occupied as the primary residence  
11 and permanent place of abode by a resident of the state who is (1) 65 years of age or  
12 older; (2) a disabled veteran; or (3) at least 60 years old and who is the widow or  
13 widower of a person who qualified for an exemption under (1) or (2) of this  
14 subsection, may by ordinance be exempted from taxation on all or part of the assessed

1 value of the real property. The ordinance may base the exemption on hardship. Only  
2 one exemption may be granted for the same property and, if two or more persons are  
3 eligible for an exemption for the same property, the exemption may not be granted  
4 unless the parties decide between or among themselves who is to receive the benefit  
5 of the exemption. Real property may not be exempted under this subsection if the  
6 local assessor determines, after notice and hearing to the parties, that the property was  
7 conveyed to the applicant primarily for the purpose of obtaining the exemption. The  
8 determination of the assessor may be appealed to the superior court under procedures  
9 set out in AS 44.62.560 - 44.62.570.

10 (b) In this section,

11 (1) "disabled veteran" means a disabled person separated from the  
12 military service of the United States under a condition that is not dishonorable, whose  
13 disability was incurred or aggravated in the line of duty in the military service of the  
14 United States, and whose disability has been rated as 50 percent or more by the branch  
15 of service in which that person served or by the Department of Veterans' Affairs;

16 (2) "real property" includes mobile homes, whether classified as real  
17 or personal property for municipal tax purposes.

18 \* Sec. 3. AS 29.45.030(a)(6), 29.45.030(e), 29.45.030(f), 29.45.030(g), 29.45.030(h),  
19 29.45.030(i), 29.45.040, and 29.45.050(i) are repealed.

20 \* Sec. 4. This Act is retroactive to January 1, 1993.

21 \* Sec. 5. This Act takes effect immediately under AS 01.10.070(c).