

SENATE BILL NO. 102

IN THE LEGISLATURE OF THE STATE OF ALASKA

EIGHTEENTH LEGISLATURE - FIRST SESSION

BY THE SENATE RULES COMMITTEE BY REQUEST OF THE GOVERNOR

Introduced: 2/5/93
 Referred: CRA, FIN

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(h) is amended to read:

6 (h) Nothing [EXCEPT AS PROVIDED IN (g) OF THIS SECTION,
 7 NOTHING] in [(e) - (j) OF] this section affects similar exemptions from property taxes
 8 for a resident 65 years of age or older, a disabled veteran, or a resident at least
 9 60 years of age who is the widow or widower of a person who is a resident age
 10 65 or older or a disabled veteran granted by a municipality on September 10, 1972,
 11 or prevents a municipality from granting similar exemptions by ordinance as provided
 12 in AS 29.45.050 and AS 29.45.052.

13 * Sec. 2. AS 29.45.030(k) is amended to read:

14 (k) The department shall adopt regulations to implement the provisions of [(g)

1 AND] (j) of this section.

2 * **Sec. 3.** AS 29.45 is amended by adding a new section to read:

3 **Sec. 29.45.052. OPTIONAL EXEMPTION FOR CERTAIN PRIMARY**
4 **RESIDENCES.** (a) The real property owned and occupied as the primary residence
5 and permanent place of abode by a resident of the state who is (1) 65 years of age or
6 older; (2) a disabled veteran; or (3) at least 60 years old and who is the widow or
7 widower of a person who qualified for an exemption under (1) or (2) of this
8 subsection, may by ordinance be exempted from taxation on all or part of the assessed
9 value of the real property. The ordinance may base the exemption on hardship. Only
10 one exemption may be granted for the same property and, if two or more persons are
11 eligible for an exemption for the same property, and if two or more persons are
12 eligible for an exemption for the same property, the exemption may not be granted
13 unless the parties decide between or among themselves who is to receive the benefit
14 of the exemption. Real property may not be exempted under this subsection if the
15 local assessor determines, after notice and hearing to the parties, that the property was
16 conveyed to the applicant primarily for the purpose of obtaining the exemption. The
17 determination of the assessor may be appealed to the superior court under procedures
18 set out in AS 44.62.560 - 44.62.570.

19 (b) In this section,

20 (1) "disabled veteran" means a disabled person separated from the
21 military service of the United States under a condition that is not dishonorable, whose
22 disability was incurred or aggravated in the line of duty in the military service of the
23 United States, and whose disability has been rated as 50 percent or more by the branch
24 of service in which that person served or by the Veterans' Administration;

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

27 * **Sec. 4.** AS 29.45.030(a)(6), 29.45.030(e), 29.45.030(f), 29.45.030(g), 29.45.030(i),
28 29.45.040, and 29.45.050(i) are repealed.

29 * **Sec. 5.** This Act is retroactive to January 1, 1993.

30 * **Sec. 6.** This Act takes effect immediately under AS 01.10.070(c).