

LEG. FINANCE - BILLS 1983 - 1984 1805

HB 30 - CSHB 31 1805

**COMMITTEE REPORT**  
**HOUSE**

(11)

FURTHER:

4/21/83

Date: 5-2-83

Mr. Speaker:

The Committee on FINANCE has had HB 30

"An Act relating to proof of eligibility for registration as a voter."

under consideration and reports it back as follows:

- do pass  do not pass
- do pass with attached amendments(s)
- replace with CS for CSHB 30 (710)  same title  
 new title
- and recommends DO PASS
- AND attaches a "Letter of Intent"  New Fiscal Note
- reports it back without recommendation  Zero Fiscal Note Attached
- referred to the \_\_\_\_\_ Committee

MEMBERS SIGNING  
DO PASS

MEMBERS HAVING  
OTHER RECOMMENDATIONS:

[Signature]

[Signature]

[Signature]

[Signature]

[Signature]

[Signature]

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
CHAIRMAN

Original sponsors: Martin and Lindauer

1 IN THE HOUSE

BY THE FINANCE COMMITTEE

2 CS FOR HOUSE BILL NO. 30 (Finance)

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 THIRTEENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to proof of eligibility for regis-  
7 tration as a voter."

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

9 \* Section 1. AS 15.07.060 is amended by adding new subsections to read:

10 (e) The director may require an applicant to provide proof of  
11 eligibility to vote. The director may use information available from  
12 other state departments or agencies to determine the eligibility of an  
13 applicant to vote.

14 (f) The director shall prescribe and furnish an application form  
15 for registration as a voter. The application must contain a statement  
16 of eligibility in substantially the following form:

17 I certify that

- 18 ( ) I am currently registered in another precinct in Alaska; or  
19 ( ) I am a resident of the state and of the election district in  
20 which I seek to vote on the date of this application or I will be  
21 a resident of the state and of the election district in which I  
22 seek to vote for at least 30 days immediately preceding the date  
23 of the next election; or  
24 ( ) I claim eligibility to vote as an overseas voter under  
25 AS 15.05.011; or  
26 ( ) I claim eligibility to vote in a presidential election under  
27 AS 15.05.012 - 15.05.014.

28 I understand that a false claim of eligibility in an application  
29 for registration as a voter is a criminal offense and is subject

1 to criminal penalties imposed by law.

2  
3 \_\_\_\_\_  
(signature of applicant)

4 (g) The director shall investigate a claim of eligibility to  
5 vote under this chapter if information provided by the voter is or  
6 seems inconsistent with other information regarding eligibility of the  
7 applicant.

8 \* Sec. 2. AS 15.07.070(a) is amended to read:

9 (a) The director may adopt regulations under the Administrative  
10 Procedure Act (AS 44.62) relating to the registration of voters con-  
11 sistent with the requirements of this section and AS 15.07.060.

THE LEGISLATURE OF THE STATE OF ALASKA  
THIRTEENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. CS HB 30 (Finance)  
 Title Relating to proof of eligibility for voter registration  
 Requested by House Finance Committee Date 5/2/83

II. FISCAL DETAIL

Agency Affected Office of the Governor  
 Program Category Affected Division of Elections  
 BRU, Program, Or Subprogram(s) Affected \_\_\_\_\_  
 (Note: If more than one budget component is affected, separate line-item amounts and funding for each component in the analysis section.)

EXPENDITURES (Thousands of Dollars)

	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88
100 PERSONAL SERVICES		0				
200 TRAVEL		0				
300 CONTRACTUAL		19.7				
400 COMMODITIES		0				
500 EQUIPMENT		0				
600 LAND & STRUCTURES		0				
700 GRANTS, CLAIMS, ETC.		0-				
TOTAL		19.7				

FUNDING (Thousands of Dollars)

GENERAL FUND		19.7				
FEDERAL FUNDS						
OTHER (Specify Source)						

POSITIONS

0

FULL TIME						
PART TIME						
TEMPORARY						

III. ANALYSIS (See Fiscal Note Preparation Instruction, Section III)

The \$19.7 total in the contractual line item is to fund printing and redesign of new voter registration cards (\$15.7) and printing of new registrar handbook and instructions (\$4.0).

The Committee does not feel that the four investigator positions and the associated costs are warranted this fiscal year. If the positions are truly needed next year, they can be submitted through the FY 85 budget process.

IV. DATE 5/2/83 PREPARED BY Al Adams, Chair  
 AGENCY House Finance Committee

Original: Legislative Finance PHONE 465-3706  
 cc: Budget and Management  
 Prime Sponsor (First Legislator Named)

33-001 (Rev. 12/82)

APA

The following individuals are expected to testify on CS HB 30  
(Judiciary):

Representative Terry Martin, prime sponsor

Mary Lou Meiners, Director, Division of Elections

1st revision of fiscal note

HB 30

THE LEGISLATURE OF THE STATE OF ALASKA  
THIRTEENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. House Bill No. 30  
Title "An Act relating to proof of eligibility for registration as a  
Requested by House State Affairs Date 1-18-83 voter."

II. FISCAL DETAIL

Agency Affected Office of the Governor  
Program Category Affected Division of Elections  
BRU, Program, Or Subprogram(s) Affected Division of Elections  
(Note: If more than one budget component is affected, separate line-item amounts and funding for each component in the analysis section.)

EXPENDITURES (Thousands of Dollars)

	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL	-0-	-0-	-0-	-0-	-0-	-0-

FUNDING (Thousands of Dollars)

GENERAL FUND						
FEDERAL FUNDS						
OTHER (Specify Source)						

POSITIONS None

FULL TIME						
PART TIME						
TEMPORARY						

III. ANALYSIS (See Fiscal Note Preparation Instruction, Section III)

No additional fiscal impact is anticipated. Although House Bill No. 30 would require to some extent a re-design of the currently used voter registration form, reprinting of such forms is periodically provided for in the normal operating budget.

IV. DATE 1-19-83

PREPARED BY Danith D. Arnoldt, Deputy Director  
AGENCY Office of the Governor, Div. of Elections  
PHONE 586-6181

Original: Legislative Finance  
cc: Budget and Management  
Prime Sponsor (First Legislator Named)

Original fiscal note

JL

STATE OF ALASKA  
PRELIMINARY STATEMENT OF FISCAL IMPACT

Bill No: HB 30 Date on Bill: 1/17/83  
Title: "relating to proof of eligibility for registration as a voter"  
Sponsor: Martin and Lindhauer  
Requestor: House State Affairs Committee

1. Estimated fiscal impacts on: Office of the Governor, Division of Elections

a. Expenditures:

(Thousands of Dollars)

	FY 83	FY 84	FY 85	FY 86
Capital				
Operating		12		
Total				

b. Revenues:

Revenue	FY 83	FY 84	FY 85	FY 86

2. Source of funds to offset fiscal impact of bill: General Funds

3. Assumptions: Passage of HB 30 would require the re-design and new printing of the voter registration forms. Compared to costs experienced by printing these forms in 1982, a run of one-half as many forms should incur this fiscal impact.

4. Disclaimer:

This statement has not been reviewed by the OMB in the Office of the Governor. It does not represent the policy of the Sheffield Administration or the final estimate of fiscal impact.

Prepared By: TPTThoma Information Officer Phone: 4611  
Division: Elections Date: 2/23/83

Approved by Commissioner: \_\_\_\_\_ Date: \_\_\_\_\_  
Department: \_\_\_\_\_

5. Distribution:

- Original to Legislative Finance
- Copy to OMB
- Copy to Sponsor

STATE OF ALASKA  
FISCAL NOTE

Revision Date 04-26-83, 1983

I. REQUEST

Bill/Resolution No.: HB 30  
 Title: Proof of Eligibility...Voter  
 Sponsor: Representative Martin  
 Requestor: House Finance

II. FISCAL DETAIL

Agency Affected: Office of the Governor  
 Program Category Affected: Exec. Operations  
 BRU, Program of Subprogram(s) Affected:  
 Division of Elections

EXPENDITURES/REVENUES: (Thousands of Dollars)

	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88
<b>OPERATING</b>						
100 PERSONAL SERVICES		111.5	118.2	125.3	132.8	140.8
200 TRAVEL		7.5	7.9	8.4	8.9	9.4
300 CONTRACTUAL		82.9	63.1	66.9	70.9	75.1
400 COMMODITIES		-0-	-0-	-0-	-0-	-0-
500 EQUIPMENT		7.5	-0-	-0-	-0-	-0-
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC						
<b>TOTAL OPERATING</b>		209.4	189.2	200.6	212.6	225.3
<b>CAPITAL</b>						
<b>REVENUE</b>						

FUNDING: (Thousands of Dollars)


GENERAL FUND	209.4	189.2	200.6	212.6	225.3
FEDERAL FUNDS					
OTHER (Specify Source)					

POSITIONS:

FULL-TIME	3	3	3	3	3
PART-TIME	1	1	1	1	1
TEMPORARY					

III. SOURCE OF FUNDS TO OFFSET FISCAL IMPACT OF BILL:

IV. ANALYSIS: Attach a separate page for any Analysis

Prepared By: Dana C. Coffman, Deputy Director  
 Division: Division of Elections  
 Approved by Commissioner:   
 Department: Lieutenant Governor

Phone: 586-6181  
 Date: April 26, 1983  
 Date: 4/28/83

Distribution:

Original to Legislative Finance  
 Copy to Office of Management and Budget (for Legislature introduced bills)  
 Copy to Department (for Governor introduced bills)  
 Copy to Sponsor  
 Copy to Requestor (if different from Sponsor)

3/8/83

FISCAL NOTE ANALYSIS

HB 30

" An Act relating to proof of eligibility for registration as a voter."

(100) Personal Services

Four new positions, one in each election supervisor's office, will be required.

Voter Registration Investigators

Juneau	(1)	Range 12B (1946/mo)	+ benefits x 12 mo	29.2
Anchorage	(1)	Range 12B (1946/mo)	+ benefits x 12 mo	29.2
Fairbanks	(1)	Range 12B (2218/mo)	+ benefits x 12 mo	33.3
Nome	(1 <u>PPT</u> )	Range 12B (2639/mo)	+ benefits x 6 mo	<u>19.8</u>

Benefits figured at 25%

Total Personal Services 111.5

(300) Contractual Services

(311)	Additional long distance phone charges @ \$200/mo x 4 offices x 12 months	9.6
(314)	Postage (correspondence with registrants and various state agencies) 1000 pieces/mo x 12 mo x .20/piece	2.4
(322)	Printing and redesign of new voter registration cards (Based on FY 82 actual + inflation)	
	Printing of new registrar handbook and instructions	4.
(345)	Maintenance and Repair 4 maintenance agreements on IBM Displaywriters	11.5
(364)	Rental of 4 IBM Displaywriters	<u>39.7</u>

Total Contractual Services 82.9

(500) Equipment

Costs for office equipment for new positions

Desk	750	
Chair	325	
Microfiche Reader	<u>800</u>	x 4 positions
	1875	

Total Equipment 7.5

LET S. HARRISON, ATTORNEY

**DEPARTMENT OF LAW**

OFFICE OF THE ATTORNEY GENERAL

POUCH K - STATE CAPITOL  
JUNEAU, ALASKA 99811  
PHONE: (907) 465-2500

July 8, 1982

The Honorable Terry Martin  
3960 Reka Drive-B6  
Anchorage, Alaska 99504

Re: Marilyn Carpenter's candidacy  
Our file 366-029-83

Dear Representative Martin:

In a letter dated June 24, 1982 (received in this office on June 28, 1982), you requested that we review certain aspects of Ms. Marilyn Carpenter's candidacy for the office of Representative from Election District 13, Seat B. Although you pose a number of specific questions, you appear to have two primary concerns: (1) was Ms. Carpenter a resident of Election District 13 for one year, as required by Article II, Section 2 of the Alaska Constitution, at the time she refiled her declaration of candidacy on June 1, 1982; and (2) because she was not properly a candidate before June 1, 1982, having not been a resident for a full year in Election District 13, must her campaign committee (or, in the alternative, contributors to that committee) repay to the state any campaign contribution refunds under AS 43.20.013(a)?

In brief, the Attorney General's office cannot make the residency determination you desire. We are the attorney for the Division of Elections, and as such have no greater powers than the division possesses to make such inquiries. As you note in your letter, the division cannot go beyond the statements in the declaration of candidacy. If you have a disagreement with the statements in that declaration of candidacy, one remedy which you may pursue is to file a lawsuit in the Superior Court. The answer to your question regarding repayment to the state for refunds given to campaign contributors is not as clear. However, on the basis of our research and consideration of the facts presented, we believe it is extremely unlikely that a court would require contributors to repay the refunds, and even more unlikely that the court would require the campaign committee to do so. A more detailed analysis of these issues follows.

I. FACTUAL BACKGROUND

On December 1, 1981, Ms. Carpenter filed her declaration of candidacy under AS 15.25.030. In the declaration, she stated that she had been a resident of Election District 13 since June, 1981.

Article II, Section 2 of the Alaska Constitution provides in pertinent part: "A member of the legislature shall be a qualified voter who has been a resident of Alaska for at least three years and of the district from which elected for at least one year, immediately preceding his filing for office." (Emphasis added.) Since Ms. Carpenter stated on her December 1, 1981 declaration that she had been a resident of Election District 13 only since June, 1981, it appeared from the face of her declaration that she did not meet the constitutional eligibility requirement for the office of having been a resident of the district for one year "immediately preceding [her] filing for office."

However, that fact was not noticed by Division of Elections officials at that time, and they accepted her declaration. Ms. Carpenter solicited campaign contributions and made expenditures for campaign purposes.

In April, 1982, you contacted officials in the Division of Elections and pointed out the problem with Ms. Carpenter's December 1, 1981 declaration of candidacy. On May 5, 1982, Patty Ann Polley, Director of the Division of Elections, spoke with Ms. Carpenter about the residency question, following up the conversation with a May 6, 1982 letter to Ms. Carpenter.

Ms. Carpenter responded that she became a resident of Election District 13 on May 28, 1981. On May 27, 1982, Ms. Polley sent Ms. Carpenter a letter informing her that her declaration of candidacy was being rejected because she did not meet the one-year residency requirement prior to filing. The letter noted that Ms. Carpenter had indicated an intention to refile on or after May 28, 1982.

On June 1, 1982, Ms. Carpenter refiled for the office of Representative from Election District 13, Seat B, stating that she had been a resident of Election District 13 since June 1, 1981.

Your June 24, 1982 inquiry to this office followed.

Honorable Terry Martin  
Re: 366-029-83

July 8, 1982  
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## II. MS. CARPENTER'S RESIDENCE SINCE JUNE 1, 1981.

In your letter, you relate a number of items which lead you to question Ms. Carpenter's residence in Election District 13 as of June 1, 1981. However, as you also note in your letter, there is nothing the Division of Elections "could do but accept as the truth any information a candidate submits on the application." That is what we advised the Lieutenant Governor in a memorandum on January 22, 1980 (Department of Law file J66-412-80). In that memorandum, we stated: "As a general rule, you should accept filings which are valid on their face, and it is neither your duty nor your function to question their validity." We also stated:

For the most part, the Alaska Election Code, like many others, depends upon the adversarial nature of the election process for enforcement. The law reasonably assumes that a candidate's opponents will be the first to raise complaints against any false or fraudulent filing. Residence (domicile) is an elusive legal concept. Proof of residence consists of both objective facts and subjective feelings. A determination requires a full blown hearing and an independent, nonpartisan decisionmaker. The Election Code quite wisely does not provide for the election officials to make such determinations.

The court in Bell v. Foster, 200 A.2d 354 (N.J. Super. App. Div. 1964), reached the same conclusion. In that case, the court found that the clerk's duty in reviewing a nominating petition (similar to a declaration of candidacy) was merely ministerial, and that the clerk could not rule on the question of residency. The court stated: "To the extent that the residence requirement embraces the concept of domicile, its determination calls for judicial intervention." The court noted the significant possibility of abuse if such determinations were made by individuals appointed by elected officials. Garcia v. Carpenter, 525 S.W.2d 160 (Tex. 1975). A similar result was reached in (In our telephone conversation yesterday, you acknowledged the problems which might result from the Lieutenant Governor, as supervisor of elections, ruling on the qualifications of a candidate for Lieu-

Honorable Terry Martin  
Re: 366-029-83

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tenant Governor or the Attorney General, as an appointee of the Governor, ruling on the qualifications of a candidate for Governor.)

While you recognize that Division of Elections officials cannot question Ms. Carpenter's residence in Election District 13 as of June 1, 1981, you wondered whether the Attorney General might make a ruling on this question. Under AS 44.23.020, the Attorney General is the legal advisor to the Governor and other state officers. In other words, he is charged with assisting them in carrying out their duties. It was in this capacity that we gave advice to the Lieutenant Governor regarding elections officials making residency determinations. The Attorney General does not have independent authority to make such determinations; rather, it is his duty to advise other state officials and, if necessary, defend their decisions (for example, a decision by elections officials not to make a residency determination) in the event of litigation.

As we indicated in our advice to the Lieutenant Governor, "the Alaska Election Code, like many others, depends upon the adversarial nature of the election process for enforcements." If you still believe that Ms. Carpenter is not qualified to run as a candidate for the office of Representative from Election District 13, there are two remedies available to you. The first is to file a lawsuit in Superior Court seeking a judicial determination that Ms. Carpenter is not qualified to run. The second is to take your case directly to the most powerful judges of all, the voters in Election District 13. X

### III. REPAYMENT OF STATE REFUNDS TO CAMPAIGN CONTRIBUTORS.

AS 49.20.013(a) authorizes refunds by the state of up to \$100 per individual for political contributions. You are interested in knowing whether the state could require repayment to the state of those refunds made for campaign contributions to Ms. Carpenter's campaign prior to the refiling of her declaration of candidacy on June 1, 1982.

Initially, it must be noted that any repayment to the state would have to be made by the individual contributors to Ms. Carpenter's campaign, not her campaign committee. The campaign committee did not claim any refunds from the state; only the individual contributors did. Accordingly, if

Honorable Terry Martin  
Re: 366-029-83

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those refunds were improperly claimed, it was the contributors who improperly claimed them. The campaign committee could not be required to repay the state for refunds given to individual contributors.

More importantly, however, we believe it is extremely unlikely that a court would require the repayment of those refunds under the facts of this case. Ms. Carpenter initially filed on December 1, 1981. On December 8, 1981, she was informed by Division of Elections officials that her filing was in order and that her name would appear on the primary election ballot. It was not until May 27, 1982, that the division rejected her declaration of candidacy.

Under these facts, the contributors to Ms. Carpenter's campaign would have a very strong argument that their contributions to her campaign were made in reliance on the representation by the division that Ms. Carpenter's filing was in order and that she would be listed on the ballot as a candidate. There is an appearance of unfairness in the state certifying Ms. Carpenter's candidacy, allowing contributions to be solicited on behalf of her campaign, allowing those contributions to be spent for campaign purposes, refunding those contributions, and only then seeking repayment of those refunds upon discovering that her initial filing was not proper.

There are a number of cases which hold that the absence of fraud or willful misconduct excuses a failure to comply with the letter of the law. See, e.g., Anderson v. Davis, 419 A.2d 806 (Pa. 1980); People ex rel. Bell v. Powell, 221 N.E.2d 292 (Ill. 1966). While we have discovered no cases precisely on point, in Owens v. Sharpton, 381 N.E.2d 160 (N.Y. 1978), the court addressed the question whether petitions designating a candidate in a party primary election and a committee to fill vacancies were completely invalidated because the candidate did not meet residency requirements. If the petitions were completely invalidated, the committee to fill vacancies would not be permitted to make an appropriate substitution. The court held that the petitions were valid as far as the committee was concerned and that the committee should be permitted to make an appropriate substitution, notwithstanding the disqualification of the candidate, as long as there was no finding that either the petition or the petition gathering process was tainted by fraud. Compare Fotopoulos v. Bd. of Elections, 381 N.E.2d 337 (N.Y. 1978)

Honorable Terry Martin  
Re: 366-029-83

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(where designating petition invalid, committee invalid as well).

Under the facts presented here, where the Division of Elections recognized Ms. Carpenter's candidacy until May 27, 1982, we believe the court would find that her campaign contributions committee expenditures were sufficiently valid -- or at least appeared sufficiently valid to good faith contributors -- that contributors to the campaign were entitled to refunds under AS 43.20.013(a).

#### IV. OTHER MATTERS.

You also raise a number of other questions:

1. Should Ms. Carpenter have listed the name of the person or persons renting her condominium from June 1981 until its sale in November, 1981? AS 39.50.030(b)(1) requires a conflict of interest statement to include "(1) the source of all income over \$100 . . . received by him . . . during the preceding calendar year." Because Ms. Carpenter's conflict of interest statement was filed in December 1981, it was not necessary for it to include any sources of income during that same calendar year, only the preceding calendar year.

2. Should the individual who loaned Ms. Carpenter the down payment for her new home be listed on the conflict of interest form? We have no knowledge that Ms. Carpenter received a loan to make the down payment on her new home. However, if she received such a loan, it is reportable on the conflict of interest form under AS 39.50.030(b)(6).

3. Should the person leasing or renting Ms. Carpenter's part ownership in a condominium in Girdwood be listed on the conflict of interest statement? If she received income from the rental of a condominium in calendar year 1980, the source of that income should be listed on the form under AS 39.50.030(b)(1).

4. Would Ms. Carpenter's campaign committee have to return monies given in federal tax credits to contributors in 1981? While that is a question of federal law, not state law, we believe the federal courts would apply an analysis similar to that contained in Part III of this letter.

Honorable Terry Martin  
Re: 366-029-83

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5. Can a person list their campaign telephone number as a work number on the declaration of candidacy form? We are unaware of any provision of law which prohibits this practice.

6. If Ms. Carpenter won the primary election and then was found not to be qualified, would her primary opponent be entered on the ballot for the general election? AS 15.25.110 provides that a vacancy on the general election ballot resulting from a candidate's disqualification may be filled by party petition. See AS 15.25.120 -- 15.25.130 for petition procedures.

V. CONCLUSION.

We hope we have answered your questions. If we can be of further assistance, please contact us at your convenience.

Sincerely,

WILSON L. CONDON  
ATTORNEY GENERAL

By: 

G. Thomas Koester  
Assistant Attorney General

GTK:dln

cc: Ms. Marilyn Carpenter  
Lieutenant Governor Terry Miller  
Joseph K. Donohue  
Patty Ann Polley

Voter  
Registration  
(proof of  
eligibility)

HOUSE BILL NO. 30, by Martin and Lindauer. Amends section of the Election Code relating to information required when registering to vote (AS 15.07.060) by adding a new section that would allow the Director of Elections to require an applicant to provide proof of eligibility to vote. The Director may use information available from other state departments or agencies to determine an applicants eligibility to vote. The Director shall provide an application form containing a statement wherein the voter certifies that he has been a state resident for at least 30 days prior to the date of the election or that he claims eligibility as an overseas voter, or that he is eligible to vote in a presidential election. Provides a false claim of eligibility is a criminal offense. The Director is to investigate a claim of eligibility if information provided by the voter is or seems inconsistent with other information regarding eligibility of the applicant. Does not provide for an effective date.

Introduced January 17 and referred to State Affairs, Judiciary, then to Finance.

Property Tax  
(exemption--  
disabled  
veterans)

HOUSE BILL NO. 31, by Furnace, Barnes, Grussendorf, Koponez, Phillips, Lindauer, Abood, Liska, Larson and Fritz. Would require municipalities to exempt the real property owned and occupied as a permanent place of abode by a disabled veteran from taxation. The exemption for veterans would be the percentage of the assessed value of the property that is the same as the percentage of disability as established by the vets' service disability rating. The bill changes sections of the existing Municipal Code relating to assessment and taxation (AS 29.53.020--required exemptions), effective January 1, 1984, and would change those sections of a new Municipal Code (AS 29.45.030) when enacted by the Thirteenth Legislature.

Introduced January 17 and referred to Community & Regional Affairs, then to Finance.

Appropriation  
(special)  
(Anchorage  
campus dorms)

HOUSE BILL NO. 32, by Furnace, Martin, Barnes, Flood, Lindauer, Abood, Liska, Szymanski and Fritz. Makes a special appropriation in the amount of \$15,000,000 to the University of Alaska for construction of dormitories for the U of A Anchorage campus. Provides appropriation is for a capital project and does not lapse. Provides Act takes effect immediately.

Introduced January 17 and referred to Health, Education and Social Services, then to Finance.

Appropriation  
(special)  
(Anch. state  
trooper  
facility)

HOUSE BILL NO. 33, by Furnace, Martin, Barnes, Lindauer, Abood, Liska, Szymanski, Pestinger. Makes a special appropriation in the amount of \$8,100,000 to the Department of Public Safety for construction of a state trooper crime laboratory and office facility in Anchorage. Provides appropriation is for a capital project and does not lapse. Provides Act takes effect July 1, 1983.

Introduced January 17 and referred to State Affairs, then to Finance.

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## REGISTRATION PROCEDURES BY MAIL

1. If you are currently registered to vote in another state you must complete the attached "Voter's Authorization to Cancel Registration" card.
2. Print or type full name - last, first and middle initial. Names containing punctuation, such as a hyphen (-) or apostrophe ('), should be shown with that punctuation. A name suffix such as "Jr.", "Sr.", or "III" should follow the last name.
3. Print previous name if registered to vote under that name. Be sure to sign this card according to your new name.
4. Print complete Alaska residence address. Exact descriptions are necessary to determine accurately the exact precinct and district in which you live. As examples (where applicable) you should provide street name and house number, subdivision name, highway name, milepost number, a pier and slip number for ships, space number and trailer park name for trailers, and tract or plot numbers for rural areas. A rural postal box or highway will not suffice.
5. Print your mailing address if different from your residence address including a specific street address (where applicable), postal box number, star route, city and zip code.
6. It is not mandatory to provide your social security number, however, this information is helpful to our office.
7. Please fill in place of birth, although this information is not mandatory. If you were born abroad, enter the foreign country along with a phrase indicating military or American parents (if applicable).
8. Please fill in date of birth. Although this information is not mandatory, it is helpful to the Elections Office for identification purposes.
9. If you are a naturalized citizen, fill in your date of naturalization.

10. Fill in how long you have lived in Alaska. This information is computed from the day you moved to Alaska to the date of registration. For those who have lived here longer than one year, only the number of years need be entered. If you have temporarily resided outside of Alaska after initially residing here, your time in Alaska would include the time spent outside IF you have not registered to vote in any other state. If you have registered to vote in another state, THEN, the length of time in Alaska would be computed from the date of your return to Alaska.
11. Fill in how long you have lived in the current election district, following the same guidelines as above. If you are unsure of your election district, indicate how long you have lived at your current address.
12. Indicate male or female.
13. Please indicate if you have been convicted of a felony. If your civil rights have not been restored, it is illegal for you to register to vote. If you have been unconditionally discharged from incarceration, probation and/or parole be sure to indicate the date of your discharge.
14. You are not required to provide your political affiliation. "Non-Partisan" is the same as "Independent" (a designation used in some other states) while "Other" is the category for any political affiliation other than Republican and Democrat (such as Libertarian, Alaskans for Independence, etc.)
15. Fill in today's date -- the date of this registration -- so that this office can compute the thirty-day registration requirement.
16. You are required to sign the registration form, and are, in fact, taking an oath. Sign the form by the same name you have printed above (i.e. by your proper first, middle initial, and last name, including any suffixes, etc.).
17. Have a registrar, notary public, U.S. postal official, a district judge or magistrate, commissioned officer of the armed forces, or other person qualified to administer oaths, witness and sign this registration form. If a qualified official is not available, two witnesses over the age of 18 years may sign this registration form, and, in addition, shall provide certification according to AS 09.65.012. A sample certification is attached.

SAMPLE VOTER REGISTRATION CARD

STATE OF ALASKA

VOTER REGISTRATION

PLEASE PRINT

READ INSTRUCTIONS ON BACK SIDE BEFORE COMPLETING CARD

1 VOTER'S AUTHORIZATION TO CANCEL REGISTRATION

To the voter registration office of \_\_\_\_\_ City or County \_\_\_\_\_ State

This is to advise that I am now a resident of Alaska. Therefore, my registration where I formerly resided at the following address should be cancelled.

NAME		
FORMER ADDRESS (House Number and Street Name or Rural Route and Box Number)		
CITY	STATE	ZIP CODE
BIRTHDATE	SOCIAL SECURITY NUMBER	
SIGNATURE X	DATE	

2 VOTER'S NAME LAST FIRST INITIAL

3 PREVIOUS NAME (if registered to Vote in Alaska under that name)

4 ALASKA RESIDENCE ADDRESS DO NOT LIST P.O. BOX OR RURAL ROUTES

CITY STATE

5 MAILING ADDRESS

CITY STATE ZIP

6 SOCIAL SECURITY NUMBER PLACE OF BIRTH 7 DATE OF BIRTH 8 DATE OF NATURALIZATION 9

10 HOW LONG HAVE YOU LIVED IN ALASKA? YEARS MONTHS DAYS HOW LONG HAVE YOU LIVED IN THIS ELECTION DISTRICT (AT CURRENT ADDRESS) 11 SEX: 12 MALE FEMALE

IF YOU HAVE EVER BEEN CONVICTED OF A FELONY, HAVE YOU BEEN UNCONDITIONALLY DISCHARGED FROM INCARCERATION, PROBATION AND/OR PAROLE? OATH: I, the undersigned declare that the foregoing facts concerning my qualifications as a voter or a voter changing my address are true. I further declare that I am a citizen of the United States and will be 18 years of age or older within 90 days of the date of registration.

IF SO, GIVE DATE: DATE 15 SIGNATURE OF VOTER 16 X

14 POLITICAL AFFILIATION (Circle preference) WITNESS 17 WITNESS OR OFFICIAL 17

REPUBLICAN DEMOCRAT NON-PARTISAN OTHER (SPECIFY) TWO WITNESSES OR A QUALIFIED OFFICIAL MUST SIGN TITLE LOCATION

195108

FOR-OFFICE USE ONLY VOTER NUMBER INITIAL REGISTRATION CHANGE OF AFFILIATION CHANGE OF ADDRESS CHANGE OF NAME

FORM 01-3001 (3/82)

Sample Certification

The following is a sample of the certification which must be used if a notary public or other individual empowered to administer oaths (discussed in number 17 of the previous page) is unavailable to witness the registrant's (voter's) signing of the voter registration card.

I \_\_\_\_\_ certify under penalty of  
Registrant's Name (Please Print)

perjury that the information on the attached voter registration form is true and accurate. I further certify that no notary public or other official empowered to administer oaths is available.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Registrant

\_\_\_\_\_  
Location

I certify that I am at least 18 years old and that I have witnessed the registrant's signing of the attached voter registration card and this certification.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Witness

I certify that I am at least 18 years old and that I have witnessed the registrant's signing of the attached voter registration card and this certification.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Witness

governmen. to provide housing facilities to persons engaged in national defense activities, to register and vote at elect in statr 142 ALR 430.

**Sec. 15.07.040. Time for registration.** A person who is qualified under AS 15.05.010(1) — (4) is entitled to register at any time throughout the year except that a person under 18 years of age may register at any time within 90 days immediately preceding his 18th birthday. (§ 2 ch 211 SLA 1968; am § 20 ch 32 SLA 1971; am § 6 ch 116 SLA 1972; am § 7 ch 100 SLA 1980)

**Effect of amendments.** — The 1980 amendment substituted "a person under 18 years of age may register at any time within 90 days immediately preceding his 18th birthday" for "no registration will be made for a period of 30 days preceding the

election" at the end of the section.

**Collateral references.** — Constitutionality of statutes in relation to registration before voting at election or primary. 91 ALR 349.

**Sec. 15.07.050. Registration in person or by mail.** Registration may be made in person before a registration official or by mail. (§ 2 ch 211 SLA 1968)

**Sec. 15.07.060. Required registration information.** (a) Each applicant who requests registration or reregistration shall supply the following information under oath:

- (1) name and sex;
- (2) address and other necessary information establishing residence if requested;
- (3) Repealed by § 8 ch 100 SLA 1980.
- (4) term of residence in state and in election district; and whether the applicant has previously been registered to vote in another jurisdiction. and, if so, the jurisdiction and the address of the previous registration;
- (5) a declaration that the registrant will be 18 years of age or older within 90 days of the date of registration;
- (6) a declaration that the registrant is a citizen of the United States;
- (7) date of application;
- (8) signature or mark.

(b) If the applicant has been previously registered to vote in another jurisdiction, he shall surrender to the registration official any voter registration or identification card or credentials from that jurisdiction the applicant may possess. The director shall notify the chief elections officer in that jurisdiction that the applicant has registered to vote in Alaska, request that jurisdiction to cancel the applicant's voter registration there, and return the applicant's voter registration or identification card or credentials, if any, to that jurisdiction.

(c) If application for registration is made in person before a registration official, the applicant shall exhibit one form of identification to

the official, including but not limited to a driver's license, birth certificate, passport, hunting or fishing license. A registration official who knows the identity of the applicant may waive the identification requirement.

(d) If the applicant requests reregistration, the applicant shall supply under oath any former name under which the applicant was registered to vote in the state. (§ 2 ch 211 SLA 1968; am § 21 ch 32 SLA 1971; am §§ 6, 7 ch 197 SLA 1975; am § 8 ch 100 SLA 1980)

**Effect of amendments.** — The 1980 amendment inserted "under oath" at the end of the introductory paragraph of subsection (a), repealed the former provisions of paragraph (3) of subsection (a), which read: "Election district and precinct as of the date of registration," substituted "the jurisdiction and the address of the previous registration" for "where" at the end of

paragraph (4) of subsection (a), substituted "within 90 days of the date of registration" for "on or before the date of the next statewide election" at the end of paragraph (5) of subsection (a), substituted "director" for "lieutenant governor" at the beginning of the second sentence of subsection (b), and added subsections (c) and (d).

#### NOTES TO DECISIONS

Omission of a voter's complete address is not a "minor" omission. *Willis v. Thomas*, Sup. Ct. Op. No. 1923 (File No. 4398), 600 P.2d 1079 (1979).

Where a voter filled out a voter registration application on October 5, 1978, but failed to supply her complete street address as required by this section, and on election day, filled out a second voter regis-

tration form, this time including her complete address, her ballot should not be counted. *Willis v. Thomas*, Sup. Ct. Op. No. 1923 (File No. 4398), 600 P.2d 1079 (1979).

Applied in *Hammond v. Hickel*, Sup. Ct. Order (File Nos. 4281, 4282, 4283, 4284, 4285, 4291), 588 P.2d 256 (1978).

**Collateral references.** — Validity of statute requiring information as to age, sex, residence, etc., as condition of registration or right to vote. 44 ALR 260.

Propriety of test or question asked applicant for registration as voter other than

formal questions relating to specific conditions of his right to registration. 76 ALR 1238.

Right of married woman to use maiden surname. 67 ALR3d 1266.

#### Sec. 15.07.065. Exchange of voter registration information.

Repealed by § 231 ch 100 SLA 1980.

**Editor's notes.** — The repealed section derived from § 8, ch. 197, SLA 1975.

**Sec. 15.07.070. Procedure for registration.** (a) The director may adopt regulations under the Administrative Procedure Act (AS 44.62) relating to the registration of voters consistent with the requirements of this section.

(b) To register by mail the director or the area election supervisor shall furnish, upon request, and at no cost to the voter, forms prepared

STATE OF ALASKA  
THE LEGISLATURE

POUCH Y. STATE CAPITOL  
JUNEAU, ALASKA 99811  
907-465-3800


LEGISLATIVE AFFAIRS AGENCY

MEMORANDUM

May 3, 1983

SUBJECT: Eligibility for voting  
(CSHB 30 (Finance))

TO: Representative Albert P. Adams  
Chairman, House Finance Committee

FROM: Richard A. Bradley   
Legislative Counsel

The bill is delivered as requested. I note, however, that the change requested to the statement in the former first paragraph of sec. 60(f) is factually and grammatically incorrect.

It is factually incorrect because the law requires that the voter be both a resident and also have been a resident for 30 days before the election. A person who has been a resident for 30 days is a resident. A person who fails on either count may not register for that election.

It is grammatically incorrect because the future perfect tense is required in this usage.

To the extent that the bill addresses the situation of a person who is registered to vote in the state, the new material added in this committee substitute seems inappropriate. The staff of the division of elections should be able to tell a change of address [AS 15.07.090(c)] from a registration and if the provisions of AS 15.07.090(c) are to be duplicated here, it should rather read ". . . in another election district or precinct in the state".

Finally, I note that the original bill is also defective in not fully stating the requirements of AS 15.05.010(4) in the former first paragraph of sec. 60(f); since these changes seem required by AS 15.05.010(4), I have included them.

If I may be of further assistance, please advise.

STATE OF ALASKA  
THE LEGISLATURE

POUCH Y - STATE CAPITOL  
JUNEAU, ALASKA 99811  
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If I may be of further assistance, please advise.

Bradley  
5/3/83 ✓

Original sponsors: Martin and Lindauer

1 IN THE HOUSE

BY THE FINANCE COMMITTEE

2 CS FOR HOUSE BILL NO. 30 (Finance)

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 THIRTEENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to proof of eligibility for regis-  
7 tration as a voter."

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

9 \* Section 1. AS 15.07.060 is amended by adding new subsections to read:

10 (e) The director may require an applicant to provide proof of  
11 eligibility to vote. The director may use information available from  
12 other state departments or agencies to determine the eligibility of an  
13 applicant to vote.

14 (f) The director shall prescribe and furnish an application form  
15 for registration as a voter. The application must contain a statement  
16 of eligibility in substantially the following form:

17 I certify that

18 ( ) I am currently registered in another precinct in Alaska; or

19 ( ) I am a resident of the state and of the election district in  
20 which I seek to vote on the date of this application or I will be a  
21 resident of the state and of the election district in which I seek to  
22 vote for at least 30 days immediately preceding the date of the next  
23 election; or

24 ( ) I claim eligibility to vote as an overseas voter under AS 15.05.-  
25 011; or

26 ( ) I claim eligibility to vote in a presidential election under  
27 AS 15.05.012 - 15.05.014.

28 I understand that a false claim of eligibility in an application for  
29 registration as a voter is a criminal offense and is subject to

1 criminal penalties imposed by law.

2  
3 \_\_\_\_\_  
(signature of applicant)

4 (g) The director shall investigate a claim of eligibility to  
5 vote under this chapter if information provided by the voter is or  
6 seems inconsistent with other information regarding eligibility of the  
7 applicant.

8 \* Sec. 2. AS 15.07.070(a) is amended to read:

9 (a) The director may adopt regulations under the Administrative  
10 Procedure Act (AS 44.62) relating to the registration of voters con-  
11 sistent with the requirements of this section and AS 15.07.060.

Introduced: 1/17/83  
Referred: State Affairs and Judiciary

1 IN THE HOUSE

BY MARTIN AND LINDAUER

2

HOUSE BILL NO. 30

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

THIRTEENTH LEGISLATURE - FIRST SESSION

5

A BILL

6 For an Act entitled: "An Act relating to proof of eligibility for registra-  
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16 of eligibility in substantially the following form:

17 I certify that

18 ( ) I am a state resident on the date of this application and I have  
19 been a state resident for at least 30 days immediately preceding the  
20 date of the next election; or

21 ( ) I claim eligibility to vote as an overseas voter under AS 15.05.-  
22 011; or

23 ( ) I claim eligibility to vote in a presidential election under  
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7           Procedure Act (AS 44.62) relating to the registration of voters con-  
8           sistent with the requirements of this section and AS 15.07.060.

Offered: 4/21/83  
Referred: Finance

Original sponsors: Martin and Lindauer

1 IN THE HOUSE BY THE JUDICIARY COMMITTEE  
2 CS FOR HOUSE BILL NO. 30 (Judiciary)  
3 IN THE LEGISLATURE OF THE STATE OF ALASKA  
4 THIRTEENTH LEGISLATURE - FIRST SESSION  
5 A BILL

6 For an Act entitled: "An Act relating to proof of eligibility for regis-  
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15 for registration as a voter. The application must contain a statement  
16 of eligibility in substantially the following form:

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18 ( ) I am a state resident on the date of this application and I will  
19 have been a state resident for at least 30 days immediately preceding  
20 the date of the next election; or

21 ( ) I claim eligibility to vote as an overseas voter under AS 15.05.-  
22 011; or

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6           (a) The director may adopt regulations under the Administrative  
7 Procedure Act (AS 44.62) relating to the registration of voters con-  
8 sistent with the requirements of this section and AS 15.07.060.

# COMMITTEE REPORT

## HOUSE

FURTHER:

2/15/83

Date: 2/28/83

Mr. Speaker:

The Committee on FINANCE has had HB 31

An Act providing for exemption of the residence of a disabled veteran from levy and collection of real property taxes; and providing for an effective date.

under consideration and reports it back as follows:

- do pass eff. 10.1.7 [ ] do not pass
- [ ] do pass with attached amendments(s)
- replace with CS for HB 31 (C & RA) [X] same title [ ] new title
- and recommends do pass
- [ ] AND attaches a "Letter of Intent" [ ] New Fiscal Note
- [ ] reports it back without recommendation [ ] Zero Fiscal Note Attached
- [ ] referred to the \_\_\_\_\_ Committee

**MEMBERS SIGNING  
DO PASS**

[Signature]

[Signature]

[Signature]

[Signature]

[Signature]

[Signature]

[Signature]

[Signature]

[Signature]

[Signature]

**MEMBERS HAVING  
OTHER RECOMMENDATIONS:**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

[Signature]  
CHAIRMAN

THE LEGISLATURE OF THE STATE OF ALASKA  
THIRTEENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. CS For HB 31 (C&RA)

Title "...providing for the exemption of the residence of a disabled veteran..."

Requested by House Community & Regional Affairs Date 2/8/83

II. FISCAL DETAIL

Agency Affected Community & Regional Affairs

Program Category Affected \_\_\_\_\_

BRU, Program, Or Subprogram(s) Affected State Assessor - Grants

(Note: If more than one budget component is affected, separate line-item amounts and funding for each component in the analysis section.)

EXPENDITURES (Thousands of Dollars)

	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL		289.7	315.8	344.2		

FUNDING (Thousands of Dollars)

	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88
GENERAL FUND		289.7	315.8	344.2		
FEDERAL FUNDS						
OTHER (Specify Source)						

POSITIONS

	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88
FULL TIME						
PART TIME						
TEMPORARY						

III. ANALYSIS (See Fiscal Note Preparation Instruction, Section III)

See Attached

IV. DATE 2/8/83

PREPARED BY Terry Earley

AGENCY Community & Regional Affairs

Original: Legislative Finance

PHONE 465-4730

cc: Budget and Management

Prime Sponsor (First Legislator Named)

33-001 (Rev. 12/82)

FISCAL NOTE

"...providing for exemption of the residence of disabled veterans..."

The following tables show estimated number of veterans by percent of disability and is based on average payments made to senior citizens under current statutes.

HOMEOWNERS

<u>% Disability</u>	<u>Number</u>	<u>Total</u>
50%	150	\$44,739
60%	149	\$53,329
70%	92	\$38,416
80%	46	\$21,952
90%	2	\$ 1,074
100%	162	\$96,636
	<u>601</u>	<u>\$256,146</u>

RENTERS

50%	38	\$6,324
60%	37	\$7,389
70%	17	\$5,658
80%	11	\$ 226
90%	1	\$ 300
100%	41	\$13,647
	<u>145</u>	<u>\$33,544</u>

Grand Total \$289,690

Assumptions

1. There are 757 eligible disabled veterans in the state.
2. Census statistics show the over 65 male population of the state to comprise 1.4%. We assume this percentage also applies to disabled veterans. Therefore, 1.4% of the disabled veterans are presently exempt by virtue of age.
3. The percentage of disabled veterans who rent is similar to senior citizens who rent.

Offered: 2/15/83  
Referred: Finance

Original sponsors: Furnace, Barnes,  
Grussendorf, et al

BY THE COMMUNITY AND REGIONAL  
AFFAIRS COMMITTEE

1 IN THE HOUSE

2

CS FOR HOUSE BILL NO. 31 (C&RA)

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  
disabled veteran from levy and collection of real  
property taxes; and providing for an effective date."

7

8

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

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

24

25

(2) to a disabled veteran for a percentage of the assessed  
value of the real property that is the same as the percentage of dis-  
ability as established by the service disability rating of the vet-  
eran.

26

27

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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 shall  
18 [MAY AT ANY TIME] require proof in the form the assessor [HE] con-  
19 siders necessary of the right to and amount of an exemption claimed  
20 under this section, and shall require a disabled veteran claiming an  
21 exemption under (e) of this section to provide evidence of the dis-  
22 ability rating. The assessor may require proof under this section at  
23 any time.

24 \* Sec. 3. AS 29.53.020(i) is repealed and reenacted to read:

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

26 (1) "disabled veteran" means a disabled person separated  
27 from the military service of the United States under a condition that  
28 is not dishonorable who is a resident of the state, whose disability  
29 was incurred or aggravated in the line of duty in the military service

1 of the United States, and whose disability has been rated as 50  
2 percent or more by the branch of service in which that person served  
3 or by the Veterans' Administration;

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

7 \* Sec. 4. AS 29.73.060 is amended to read:

8 Sec. 29.73.060. PROPERTY TAX EQUIVALENCY PAYMENTS. (a) A  
9 resident of the state 65 years of age or older or a disabled veteran  
10 who rents a permanent place of abode is eligible for tax equivalency  
11 payments from the state through the Department of Community and Re-  
12 gional Affairs.

13 (b) For purposes of determining payments to eligible persons,  
14 the department shall calculate at the rate of one percent per mil a  
15 property tax equivalent percentage for each home rule or general law  
16 municipality that [WHICH] levies a general property tax [AT THE RATE  
17 OF ONE PERCENT PER MIL]. The property tax equivalent percentage  
18 applied to the annual rent charged to the applicant equals the proper-  
19 ty tax equivalency rate and equals the payment payable under this  
20 section to a resident 65 years of age or older. The payment payable  
21 to a disabled veteran under this section is a percentage of the prop-  
22 erty tax equivalency rate that is the same as the percentage of dis-  
23 ability established by the service disability rating of the veteran.  
24 The payment payable to a disabled veteran who is 65 years of age or  
25 older equals the amount payable to a resident 65 years of age or  
26 older.

27 (c) To obtain a tax equivalency payment [PAYMENTS] the eligible  
28 resident must apply to the department for payment for the preceding  
29 year by January 15 of each year on forms and in the manner prescribed

1 by the department. The department for good cause shown may waive an  
2 applicant's failure to make timely application for a tax equivalency  
3 payment and accept the application as if timely filed. Each applicant  
4 shall submit with the application rental receipts or, if rental re-  
5 cepts are not available, other evidence satisfactory to the depart-  
6 ment for determination of the fact of payment of rent and the amount  
7 paid. A disabled veteran shall submit with t' application evidence  
8 of the disability rating.

9 (d) If two or more persons occupy a residence as tenants, not  
10 all of whom are eligible for tax equivalency payments under this  
11 section, the assessor shall determine equitable partial payments to be  
12 made to the eligible tenants. However, tax equivalency payments to an  
13 eligible applicant may not be reduced because the spouse is less than  
14 65 years of age or is not a disabled veteran. If all occupants in a  
15 residence are eligible for tax equivalency payments under this sec-  
16 tion, the occupants shall decide between and among themselves which  
17 shall receive payment.

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

25 \* Sec. 5. This Act takes effect January 1, 1984.

STATE OF ALASKA  
FISCAL NOTE

Revision Date \_\_\_\_\_, 1983

I. REQUEST

Bill/Resolution No.: SCSCS HB 31  
 Title: Tax Benefits  
 Sponsor: Senate C&RA  
 Requestor: Senate C&RA

II. FISCAL DETAIL

Agency Affected: Comm. & Regional Affairs  
 Program Category Affected: Development  
 BRU, Program of Subprogram(s) Affected: Senior Citizens Tax Relief

EXPENDITURES/REVENUES: (Thousands of Dollars)

	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88
OPERATING						
100 PERSONAL SERVICES						
200 TRAVEL		2.5	2.5	2.5	2.5	2.5
300 CONTRACTUAL		2.5	2.5	2.5	2.5	2.5
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC		448.3	488.6	532.6	580.6	632.8
TOTAL OPERATING		453.3	493.6	537.6	585.6	637.6
CAPITAL		-0-	-0-	-0-	-0-	-0-
REVENUE		-0-	-0-	-0-	-0-	-0-

FUNDING: (Thousands of Dollars)

	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88
GENERAL FUND		453.3	493.6	537.6	585.6	637.6
FEDERAL FUNDS						
OTHER (Specify Source)						

POSITIONS:

	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88
FULL-TIME		-0-	-0-	-0-	-0-	-0-
PART-TIME						
TEMPORARY						

III. SOURCE OF FUNDS TO OFFSET FISCAL IMPACT OF BILL:

IV. ANALYSIS: Attach a separate page for any Analysis

Prepared By: Terry Earley Phone: 465-4730  
 Division: Local Government Assistance Division Date: 4/13/83

Approved by Commissioner: [Signature] Date: \_\_\_\_\_  
 Department: Community & Regional Affairs

Distribution:

- Original to Legislative Finance
- Copy to Office of Management and Budget (for Legislature introduced bills)
- Copy to Department (for Governor introduced bills)
- Copy to Sponsor
- Copy to Requestor (if different from Sponsor)

The following individuals are expected to testify on CS HB 31  
(C&RA):

Walt Furnace, Prime Sponsor

Terry Earley, State Assessor, Department of Community and  
Regional Affairs

A representative from the Vietnam Veterans of Alaska

# Alaska State Legislature

Barbara Lacher, Chairman  
Mae Tischer, Vice-Chairman  
Randy Phillips  
Milo Fritz  
Don Clocksin  
Jack McBride  
Mike Szymanski



Room 104  
State Capitol  
Juneau, Alaska 99811

Pouch V  
Juneau, Alaska 99811

## House of Representatives Committee on Community & Regional Affairs

TO: House C & R A Committee  
FROM: Staff  
DATE: February 14, 1983  
SUBJECT: CSHB 31

CSHB 31 adds a provision for disabled veterans who are renters to receive a rebate on the portion of rent that is estimated to be equal to the tax payment.

It makes property tax exemption and rental rebate applicable to disabled veterans with a minimum of 50 percent disability.

The committee substitute incorporates requests of committee members which require verification of disability and provides for exceptions to the deadline for applications.

TO: Representative Barbara Lacher  
FROM: Staff  
SUBJECT: CS HB 31

The proposed CSHB 31 retains the same provisions as HB 31 but provides for property tax equivalency payments for disabled veterans who are renters of an abode in the same manner as is presently provided for citizens 65 years of age or older who are renters. (AS 29.73.060)

The disabled veteran will be eligible for payment of that portion of his rent that approximates the property tax of his abode, but the amount of payment made will be the same percentage as the percentage of the veterans' disability rating.



# Alaska State Legislature

## House of Representatives

Committee on

Community & Regional Affairs

Pouch V  
State Capitol  
Juneau, Alaska 99811

Official Business

January 24, 1983

TO: Representative Barbara Lacher  
FROM: Staff  
SUBJECT: HB 31 Summary

This proposed amendment provides tax exemption of real property (permanent place of abode) for disabled veterans. The amount of the exemption is the same percentage as the percentage of disability as established by the service disability rating of the veteran.

The taxes lost to a municipality as a result of this amendment shall be paid to the municipality by the State (29.53.020g). The manner for the veteran to receive the exemption and for the municipality be reimbursed is the same as existing law for persons 65 years of age or older.

M E M O R A N D U M

TO: House C & RA Committee Members  
FROM: Staff  
SUBJECT: HB 31

Message from Mr. Dave Barrett, Alaska Director of Veterans Administration, as relayed by Mr. Pete Everingham, Juneau VA representative.

The Veterans Administration can provide to state agencies the necessary data to implement HB 31 as presently written, that is, exemptions and payments based on a percentage of disability as rated by the Veterans Administration.

The Veterans Administration cannot provide the necessary information should tax exemptions and payments be based on income or need because they do not and cannot maintain this data.

TO: HB 31 files

FROM: Staff

*yes*  
According to Bill Harrell of the Veterans Administration in Anchorage there are 3436 veterans who are drawing disability compensation. Of these

39.5%	10% disability
15.9%	20%
14.1	30%
8.3%	40%
5.1	50%
5.5	60%
3.4%	70%
1.7	80%
.1%	90%
6.0	100%

The above figures are close approximations and thus do not come out exactly at 100%

In addition to the above disability rating, there are special letter ratings from A-R. The loss of one eye for example is a K rating and entitles the veteran to an additional amount of money.

The % of disability rating is based on the "average man's income loss" For example, it is determined that the average man would lose a certain percentage of his earning power for a particular injury and so anyone, be they a concert pianist or a truck driver will receive the same amount of compensation for a particular disability. The rate scale is updated annually.

To: Representatives Barbara Lacher, Chairperson  
House Committee on Community and Regional Affairs

Through: Representative Walt Furnace 

From: Steven C. Levi, Staff

Date: January 20, 1982

RE: HB 31

This bill, when enacted, will allow a property tax exemption for a disabled Alaska veterans in the percentage of his or her disability on his or her residential, permanent abode. Thus, an Alaskan veteran who is 75% disabled would have a 75% reduction in his or her property taxes. A disabled veterans may be required to show evidence of disability. Disability shall be defined as that percentage of physical damage which has been rated by the branch of the service in which the person served or by the Veterans Administration. Such veteran must have been honorably discharged.

Staff notes that Alaskans 65 years or older pay no property assessments and that only one exemption may be granted for any piece of property -- even if two or more eligible Alaskans reside at the same address.

# STATE OF ALASKA

JAY S. HAMMOND, Governor

## DEPT. OF COMMUNITY & REGIONAL AFFAIRS

OFFICE OF THE COMMISSIONER

POUCH B  
JUNEAU, ALASKA 99811  
PHONE: (907) 465-4700

### Position Paper

Re: HB 31

Sponsor: Furnace

#### Program Effects of Bill

A property tax exemption for the homeowners of a given segment of the population may prompt companion legislation to provide for property tax rebates for renters within that same segment of taxpayers (see AS 29.73.060. Property tax equivalency payments). Additional legislation could extend into areas such as sewer and water assessment exemptions (see AS 29.63.065.) and motor vehicle tax exemptions [see AS 28.10.411(d)].

As a result of the adoption of those programs, additional administrative costs may be incurred by this department, and similar impacts could occur in numerous taxing municipalities across the State.

#### Comments

The Department does not oppose veterans benefits in concept. However, there are ramifications to be considered. Although this specific bill might not have a significant financial impact on the State, it could set a precedent which we believe could have such an impact.

The Department is also concerned with the deterioration of the property tax base through the passage of such bills. As more tax exemptions are passed, the net result is that fewer property owners are required to pay more in local tax dollars to maintain the existing level of municipal services.

*Alaska*  
MUNICIPAL  
*League*

TELEPHONES  
(907) 586-1325  
586-6526

204 N. FRANKLIN ST.  
JUNEAU, ALASKA 99801

January 26, 1983

To: House CRA Committee

From: Ginny Chitwood, AML Executive Director

Re: HB 31

The Alaska Municipal League does not oppose the adoption of HB 31, which provides a property tax exemption for disabled veterans because state reimbursement of monies lost to municipalities is included in the program and because the amount of the loss to the tax rolls is not enough to affect the tax base for bonding purposes. This bill is an example of a state-mandated program where the state will pay the costs.

Section 1. Rewrites AS 29.53.020(e) to provide property tax exemptions for disabled veterans in addition to senior citizens. (Reimbursement is provided for in AS 29.53.020(g) in current law.)

Section 2. Makes technical drafting changes to conform to the current pronoun policy and adds a provision allowing the assessor to request evidence of the disability.

Section 3. Adds a definition of "disabled veteran".

Section 4. The same as Section 1, but amends the comparable provision in the proposed Title 29 rewrite.

Section 5. Same as Section 2, but amends proposed Title 29 rewrite.

Section 6. Same as Section 3, but amends proposed Title 29 rewrite.

Section 7 - 10. Repealers and effective date sections so that the changes in HB 31 will become law whether or not the proposed Title 29 rewrite is adopted.

Sec. 29.53.020. Required exemptions. (a) The following property is exempt from general taxation:

(1) municipal, state or federally owned property, except that private leaseholds, contracts or other interest in the property shall be taxable to the extent of those interests;

(2) household furniture of the head of a family or a householder not exceeding \$500 in value;

(3) property used exclusively for nonprofit religious, charitable, cemetery, hospital or educational purposes;

(4) property of a nonbusiness organization composed entirely of persons with 90 days or more of active service in the armed forces of the United States whose conditions of service and separation were other than dishonorable, or the property of the auxiliary of such organization;

(5) money on deposit;

(6) the real property of certain residents of the state to the extent and subject to the conditions provided in (e) of this section.

(b) "Property used exclusively for religious purposes" includes the following property owned by a religious organization:

(1) the residence of the pastor, priest, rabbi, minister or religious order of a recognized religious organization;

(2) a structure, its furniture and its fixtures used solely for public worship, charitable purposes, religious education or a nonprofit hospital;

(3) lots supporting and adjacent to a structure or residence mentioned in (1) or (2) of this subsection which are necessary to convenient use;

(4) lots required by local ordinance for parking near a structure defined in (2) of this subsection.

(c) Property described in (a) or (b) of this section from which income is derived is exempt only if that income is solely from use of the property by nonprofit religious, charitable, hospital, or educational groups for classroom space.

(d) Laws exempting certain property from execution under the Code of Civil Procedure (AS 09) do not exempt the property from taxes levied and collected by municipalities.

(e) After January 1, 1973 the real property owned and occupied as a permanent place of abode by a resident 65 years of age or over whose gross annual income totals less than \$10,000 is exempt from taxation of the assessed value of the real property. Only one exemption may be granted with respect to the same property and, if two or more persons are eligible for an exemption with respect to the same property, the parties shall decide between or among themselves which shall receive the benefit of the exemption; however, in the case of more than one party eligible for an exemption with

respect to the same property, the total combined gross annual income of the parties may not exceed \$10,000. No real property may be exempted under this subsection which the assessor determines, after notice and hearing to the parties concerned, has been conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the assessor is appealable under AS 44.62.560—44.62.570.

(f) No exemption may be granted except upon written application for the exemption on a form prescribed by the state assessor for use by local assessors. The claimant must file the application no later than January 15 of the assessment year for which the exemption is sought and must file a separate application for each assessment year in which the exemption is sought. If an application is filed within the required time and is approved by the assessor, he shall allow an exemption in accordance with the provisions of this section. The assessor may at any time require proof in the form he considers necessary of the right and amount of an exemption claimed under this section, and in that respect may as one form of proof require authorization from the taxpayer to verify gross income level by reference to gross income shown in the latest state income tax return available for all or part of the assessment year for which an exemption is sought.

(g) The state shall reimburse a borough or city, as appropriate, for the real property tax revenues lost to it by the operation of (e) of this section.

(h) Nothing in (e)—(i) of this section affects similar exemptions from property taxes granted by municipalities on September 10, 1972 or prevents municipalities from granting similar exemptions by ordinance as provided in § 25 of this chapter. However, under (e)—(i) of this section only the amount of revenue lost to the municipality by reason of the exemption authorized in those provisions may be reimbursed to the municipality by the state.

(i) In (e)—(i) of this section the term "real property" includes but is not limited to mobile homes, whether classified as real or personal property for municipal tax purposes. (§ 2 ch 118 SLA 1972)

History of section. — See *City of Anchorage v. Chugach Elec. Ass'n*, 17 Alaska 481, 252 F.2d 412 (9th Cir. 1958).

This section was enacted pursuant to Alaska Const., art. IX, § 4. *Harmon v. North Pac. Union Conference Ass'n of Seventh Day Adventists*, Sup. Ct. Op. No. 591 (File No. 1060), 462 P.2d 432 (1969).

Intent of constitutional convention. —The constitutional convention intended that only so much of the property used for religious purposes as

was being used to produce income should be taxable, that such other parts should be exempt, and that a proration between taxable and non-taxable parts should be made. 1962 Op. Att'y Gen., No. 15.

Purpose.—The purpose of this section is to encourage the establishment of privately supported nonprofit educational institutions; the motivation for their establishment is largely irrelevant. *McKee v. Evans*, Sup. Ct. Op. No. 740 (File No. 1382), 490 P.2d 1226 (1971).

Introduced: 1/17/83  
Referred: Community & Regional  
Affairs and Finance

BY FURNACE, BARNES, GRUSSENDORF,  
KOPONEN, PHILLIPS, LINDAUER,  
ABOOD, LISKA, LARSON AND FRITZ

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.

Offered: 2/15/83  
Referred: Finance

Original sponsors: Furnace, Barnes,  
Grussendorf, et al

1 IN THE HOUSE

BY THE COMMUNITY AND REGIONAL  
AFFAIRS COMMITTEE

2

CS FOR HOUSE BILL NO. 31 (C&RA)

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 vet-  
28 eran.

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 shall  
18 [MAY AT ANY TIME] require proof in the form the assessor [HE] con-  
19 sider necessary of the right to and amount of an exemption claimed  
20 under this section, and shall require a disabled veteran claiming an  
21 exemption under (e) of this section to provide evidence of the dis-  
22 ability rating. The assessor may require proof under this section at  
23 any time.

24 \* Sec. 3. AS 29.53.020(i) is repealed and reenacted to read:

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

26 (1) "disabled veteran" means a disabled person separated  
27 from the military service of the United States under a condition that  
28 is not dishonorable who is a resident of the state, whose disability  
29 was incurred or aggravated in the line of duty in the military service

1 of the United States, and whose disability has been rated as 50  
2 percent or more by the branch of service in which that person served  
3 or by the Veterans' Administration;

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

7 \* Sec. 4. AS 29.73.060 is amended to read:

8 Sec. 29.73.060. PROPERTY TAX EQUIVALENCY PAYMENTS. (a) A  
9 resident of the state 65 years of age or older or a disabled veteran  
10 who rents a permanent place of abode is eligible for tax equivalency  
11 payments from the state through the Department of Community and Re-  
12 gional Affairs.

13 (b) For purposes of determining payments to eligible persons,  
14 the department shall calculate at the rate of one percent per mil a  
15 property tax equivalent percentage for each home rule or general law  
16 municipality that [WHICH] levies a general property tax [AT THE RATE  
17 OF ONE PERCENT PER MIL]. The property tax equivalent percentage  
18 applied to the annual rent charged to the applicant equals the proper-  
19 ty tax equivalency rate and equals the payment payable under this  
20 section to a resident 65 years of age or older. The payment payable  
21 to a disabled veteran under this section is a percentage of the prop-  
22 erty tax equivalency rate that is the same as the percentage of dis-  
23 ability established by the service disability rating of the veteran.  
24 The payment payable to a disabled veteran who is 65 years of age or  
25 older equals the amount payable to a resident 65 years of age or  
26 older.

27 (c) To obtain a tax equivalency payment [PAYMENTS] the eligible  
28 resident must apply to the department for payment for the preceding  
29 year by January 15 of each year on forms and in the manner prescribed

1 by the department. The department for good cause shown may waive an  
2 applicant's failure to make timely application for a tax equivalency  
3 payment and accept the application as if timely filed. Each applicant  
4 shall submit with the application rental receipts or, if rental re-  
5 cepts are not available, other evidence satisfactory to the depart-  
6 ment for determination of the fact of payment of rent and the amount  
7 paid. A disabled veteran shall submit with the application evidence  
8 of the disability rating.

9 (d) If two or more persons occupy a residence as tenants, not  
10 all of whom are eligible for tax equivalency payments under this  
11 section, the assessor shall determine equitable partial payments to be  
12 made to the eligible tenants. However, tax equivalency payments to an  
13 eligible applicant may not be reduced because the spouse is less than  
14 65 years of age or is not a disabled veteran. If all occupants in a  
15 residence are eligible for tax equivalency payments under this sec-  
16 tion, the occupants shall decide between and among themselves which  
17 shall receive payment.

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

25 \* Sec. 5. This Act takes effect January 1, 1984.

COMMITTEE REPORT  
SENATE

FURTHER:

6/26/83

Date: 3/1/84

Mr. President:

The Committee on FINANCE has had CSHB 31 (GARA)

Relating to certain tax benefits for disabled veterans and  
warrior widows; etc., etc.

under consideration and (a majority of the committee) (the committee)  
reports it back with the following recommendations:

- do pass  do not pass
- do pass with attached amendments(s)
- replace with CS for CSHB 31 (FIN)  same title  
 new title
- and recommends \_\_\_\_\_
- AND attaches a "Letter of Intent"  New Fiscal Note
- reports it back without recommendation
- referred to the \_\_\_\_\_ Committee

MEMBERS SIGNING  
DO PASS

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

MEMBERS HAVING  
OTHER RECOMMENDATIONS:

\_\_\_\_\_ NR

\_\_\_\_\_ NR

\_\_\_\_\_ NR

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

CHAIRMAN

STATE OF ALASKA 1984 LEGISLATIVE SESSION  
FISCAL NOTE

Revision Date: 12/29/83

REQUEST

Bill/Resolution No.: HB 031 SCSCS  
Title: Residence Exemption/Disabled Veterans  
Rec ID 698

Sponsor: Senate Committee Substitute  
Requestor: Jay Hogan  
Date of Request: 12/26/83

FISCAL DETAIL

Agency Affected: Community & Regional Affairs  
Program Category Affected: Social Services

BRU, Program or Subprogram(s) Affected:  
Disabled Veterans Tax Relief

EXPENDITURES/REVENUES: (Thousands of Dollars)

	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89
<b>OPERATING</b>						
100 PERSONAL SERVICES						
200 TRAVEL		3.0	3.3	3.6	4.0	4.4
300 CONTRACTUAL						
400 SUPPLIES		2.0	2.2	2.4	2.6	2.9
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS		295.0	324.5	357.0	392.7	432.0
800 MISCELLANEOUS						
<b>TOTAL OPERATING</b>	<b>-0-</b>	<b>300.0</b>	<b>330.0</b>	<b>363.0</b>	<b>399.3</b>	<b>439.3</b>
<b>CAPITAL</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>
<b>REVENUE</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>

FUNDING: (Thousands of Dollars)

GENERAL FUND		300.0	330.0	363.0	399.3	439.3
FEDERAL FUNDS						
OTHER						
<b>TOTAL</b>						

POSITIONS: Negligible impact.

FULL-TIME						
PART-TIME						
TEMPORARY						

SOURCE OF FUNDS TO OFFSET FISCAL IMPACT OF BILL:

ANALYSIS: Attach a separate page for analysis

Prepared By: Mar Winegar  
Division: Municipal and Regional Assistance

Phone: 465-4750  
Date: 12/29/83

Approved by Commissioner: [Signature]  
Agency: Community and Regional Affairs

Date: 12/29/83

Distribution (by Agency preparing fiscal note):  
Legislative Finance  
Legislative Sponsor  
Requestor  
Office of Management and Budget  
Impacted Agency(ies)

12/1/83

STATE OF ALASKA 1984 LEGISLATIVE SESSION  
FISCAL NOTE

Revision Date: 12/29/83

Bill/Resolution No.: HB 031 SCSCS  
Title: Residence Exemption/Disabled Veterans  
Rec ID 698

ANALYSIS:

Assumptions:

See Attachment A.

Positions:

Negligible impact.

Other Expenditures:

Funding:

General Fund.

Section Cost Analysis:

Computations:

See Attachment A.

Economic Impact:

None.

Impact on Local Government:

Negligible.

Attachments

Attachment A - assumptions & computations.

ATTACHMENT A

Assumptions:

1. Of the 75% disabled veterans in Alaska whose disability ratings are 50% or higher, we assume 1.5% to be over 65 years of age, and therefore, already exempt under Senior Citizen programs.
2. The percentage of disabled veterans who rent is similar to those who own their homes.
3. The average exemption for homeowners is \$427 per year. The average rebate for renters is \$295 per year.
4. The annual increase is 10%. This allows for inflation, increasing participation and increased property taxes.

Computations:

<u># Homeowners</u>	<u>Average Payment</u>	<u>Total Payment to Municipalities</u>
601	\$427	\$ 256,627
<u># Renters</u>	<u>Average Rent <i>Rebate</i></u>	<u>Total Rebate to Renters</u>
130 (Prop Tax Area)	\$295	\$ 38,350
<u># Renters</u>	<u>Estimated Sales Tax</u>	<u>Total Rebate to Renters</u>
15 (Sales Tax Area)	\$150	\$ 2,250

Administration

Forms Design & Printing	\$ 2,000
Travel (Outreach)	3,000
	<u>\$ 5,000</u>

GRAND TOTAL                   \$ 302,227  
 CALL:                           \$ 300,000

Original sponsors: Furnace, Barnes,  
Grussendorf, et al

1 IN THE HOUSE

BY THE FINANCE COMMITTEE

2 SENATE CS FOR CS FOR HOUSE BILL NO. 31 (Finance)

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 THIRTEENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to certain tax benefits for disabled  
7 veterans and senior residents; and providing for an  
8 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 or by a disabled veteran  
13 is exempt from taxation of the assessed value of the real property.  
14 Only one exemption may be granted for [WITH RESPECT TO] the same  
15 property and, if two or more persons are eligible for an exemption for  
16 [WITH RESPECT TO] the same property, the parties shall decide between  
17 or among themselves which shall receive the benefit of the exemption.  
18 Real [NO REAL] property may not be exempted under this subsection if  
19 [WHICH] the assessor determines, after notice and hearing to the  
20 parties concerned, that the property was [HAS BEEN] conveyed to the  
21 applicant primarily for the purpose of obtaining the exemption. The  
22 determination of the assessor may be appealed [IS APPEALABLE] under  
23 AS 44.62.560 - 44.62.570.

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

25 (f) An [NO] exemption may not be granted except upon written  
26 application for the exemption on a form approved [PRESCRIBED] by the  
27 state assessor for use by local assessors. The claimant must file the  
28 application no later than January 15 of the assessment year for which  
29 the exemption is sought, but during the same year the governing body

1 of the municipality for good cause shown may waive the claimant's  
2 failure to make timely application for the exemption for that year and  
3 authorize the assessor to accept the application as if timely filed.  
4 The claimant must file a separate application for each assessment year  
5 in which the exemption is sought. If an application is filed within  
6 the required time and is approved by the assessor, the assessor [HE]  
7 shall allow an exemption in accordance with the provisions of this  
8 section. If a claimant whose failure to file by January 15 of the  
9 assessment year has been waived as provided in this subsection and the  
10 application for exemption is approved, the amount of tax that [WHICH]  
11 the claimant may have already paid for the assessment year with re-  
12 spect to the property exempted shall be refunded to the claimant  
13 [HIM]. The assessor shall [MAY AT ANY TIME] require proof in the form  
14 the assessor [HE] considers necessary of the right to and amount of an  
15 exemption claimed under this section, and shall require a disabled  
16 veteran claiming an exemption under (e) of this section to provide  
17 evidence of the disability rating. The assessor may require proof  
18 under this section at any time.

19 \* Sec. 3. AS 29.53.020(i) is repealed and reenacted to read:

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

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

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

028529

1 tax purposes.

2 \* Sec. 4. AS 29.73.060 is amended to read:

3 Sec. 29.73.060. PROPERTY TAX EQUIVALENCY PAYMENTS. (a) A  
4 resident of the state 65 years of age or older or a disabled veteran  
5 who rents a permanent place of abode is eligible for a tax equivalency  
6 payment [PAYMENTS] from the state through the Department of Community  
7 and Regional Affairs.

8 (b) For purposes of determining the amount of a payment [PAY-  
9 MENTS] to an eligible person [PERSONS], the department shall calculate  
10 at the rate of one percent per mil a property tax equivalent percent-  
11 age for each home rule or general law municipality that [WHICH] levies  
12 a general property tax [AT THE RATE OF ONE PERCENT PER MIL]. The  
13 property tax equivalent percentage applied to the annual rent charged  
14 to the applicant equals the property tax equivalency payment payable  
15 under this section.

16 (c) To obtain a tax equivalency payment [PAYMENTS] the eligible  
17 resident must apply to the department for payment for the preceding  
18 year by January 15 of each year on forms and in the manner prescribed  
19 by the department. The department for good cause shown may waive an  
20 applicant's failure to make timely application for a tax equivalency  
21 payment and accept the application as if timely filed. Each applicant  
22 shall submit with the application rental receipts or, if rental re-  
23 cepts are not available, other evidence satisfactory to the depart-  
24 ment for determination of the fact of payment of rent and the amount  
25 paid. A disabled veteran shall submit with the application evidence  
26 of the disability rating.

27 (d) If two or more persons occupy a residence as tenants, not  
28 all of whom are eligible for a tax equivalency payment [PAYMENTS]  
29 under this section, the assessor shall determine equitable partial

1 payments to be made to the eligible tenants. However, a tax equiva-  
2 lency payment [PAYMENTS] to an eligible applicant may not be reduced  
3 because the spouse is less than 65 years of age or is not a disabled  
4 veteran. If all occupants in a residence are eligible for a tax  
5 equivalency payment [PAYMENTS] under this section, the occupants shall  
6 decide between and among themselves which shall receive payment.

7 (e) In this section "disabled veteran" means a disabled person  
8 separated from the military service of the United States under a  
9 condition that is not dishonorable who is a resident of the state,  
10 whose disability was incurred or aggravated in the line of duty in the  
11 military service of the United States, and whose disability has been  
12 rated as 50 percent or more by the branch of service in which that  
13 person served or by the Veterans' Administration.

14 \* Sec. 5. AS 29.73 is amended by adding a new section to read:

15 Sec. 29.73.062. REIMBURSEMENT PAYMENTS. (a) A resident of the  
16 state 65 years of age or older or a disabled veteran who rents a  
17 permanent place of abode is eligible for a reimbursement payment from  
18 the state through the Department of Community and Regional Affairs if  
19 the abode is located in a municipality that

20 (1) does not levy and collect a property tax; and

21 (2) levies and collects a sales tax on rents paid for resi-  
22 dential property.

23 (b) The amount of a reimbursement payment under this section  
24 equals the amount of sales taxes paid on the abode during the preced-  
25 ing year by the eligible resident.

26 (c) To obtain a reimbursement payment under this section an  
27 eligible resident must apply by January 15 of each year to the Depart-  
28 ment of Community and Regional Affairs for reimbursement of sales  
29 taxes paid for the preceding year. The application shall be on the

1 form and filed as prescribed by the department. The department for  
2 good cause shown may waive an applicant's failure to make timely  
3 application for reimbursement and accept the application as if timely  
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6 isfactory to the department for determination of the fact of payment  
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12 made to the eligible tenants. However, a reimbursement payment to an  
13 eligible applicant may not be reduced because the spouse is less than  
14 65 years of age or not a disabled veteran. If all occupants in a  
15 residence are eligible for a reimbursement payment, the occupants  
16 shall decide between and among themselves which shall receive the  
17 payment.

18 (e) In this section "disabled veteran" means a disabled veteran  
19 as defined in AS 29.73.060(e).

20 \* Sec. 6. This Act takes effect January 1, 1985.  
21  
22  
23  
24  
25  
26  
27  
28  
29

Offered: 4/20/83  
Referred: Finance

Original sponsors: Furnace, Barnes,  
Grussendorf, et al

1 IN THE HOUSE

BY THE COMMUNITY AND REGIONAL  
AFFAIRS COMMITTEE

2

SENATE CS FOR CS FOR HOUSE BILL NO. 31 (C&RA)

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

THIRTEENTH LEGISLATURE - FIRST SESSION

5

A BILL

6

For an Act entitled: "An Act relating to certain tax benefits for disabled  
7 veterans and senior residents; and providing for an  
8 effective date."

9

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Only one exemption may be granted for [WITH RESPECT TO] the same

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[WHICH] the assessor determines, after notice and hearing to the

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applicant primarily for the purpose of obtaining the exemption. The

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determination of the assessor may be appealed [IS APPEALABLE] under

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exemption is sought, but during the same year the governing body of

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13 [HIM]. The assessor shall [MAY AT ANY TIME] require proof in the form  
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18 under this section at any time.

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21 (1) "disabled veteran" means a disabled person separated  
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23 is not dishonorable who is a resident of the state, whose disability  
24 was incurred or aggravated in the line of duty in the military service  
25 of the United States, and whose disability has been rated as 50 per-  
26 cent or more by the branch of service in which that person served or  
27 by the Veterans' Administration;

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5 who rents a permanent place of abode is eligible for a tax equivalency  
6 payment [PAYMENTS] from the state through the Department of Community  
7 and Regional Affairs.

8 (b) For purposes of determining the amount of a payment [PAY-  
9 MENTS] to an eligible person [PERSONS], the department shall calculate  
10 at the rate of one percent per mil a property tax equivalent percent-  
11 age for each home rule or general law municipality that [WHICH] levies  
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15 under this section.

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26 of the disability rating.

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7 (e) In this section "disabled veteran" means a disabled person  
8 separated from the military service of the United States under a  
9 condition that is not dishonorable who is a resident of the state,  
10 whose disability was incurred or aggravated in the line of duty in the  
11 military service of the United States, and whose disability has been  
12 rated as 50 percent or more by the branch of service in which that  
13 person served or by the Veterans' Administration.

14 \* Sec. 5. AS 29.73 is amended by adding a new section to read:

15 Sec. 29.73.062. REIMBURSEMENT PAYMENTS. (a) A resident of the  
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17 permanent place of abode is eligible for a reimbursement payment from  
18 the state through the Department of Community and Regional Affairs if  
19 the abode is located in a municipality that

20 (1) does not levy and collect a property tax; and

21 (2) levies and collects a sales tax on rents paid for resi-  
22 dential property.

23 (b) The amount of a reimbursement payment under this section  
24 equals the amount of sales taxes paid on the abode during the preced-  
25 ing year by the eligible resident.

26 (c) To obtain a reimbursement payment under this section an  
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13 eligible applicant may not be reduced because the spouse is less than  
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15 residence are eligible for a reimbursement payment, the occupants  
16 shall decide between and among themselves which shall receive the  
17 payment.

18 (e) In this section "disabled veteran" means a disabled veteran  
19 as defined in AS 29.73.060(e).

20 \* Sec. 6. This Act takes effect January 1, 1984.

# Alaska State Legislature

OFFICIAL BUSINESS

CHAIRMAN  
RULES COMMITTEE



Senate

JAN FAIKS  
POUCH V  
CAPITOL BUILDING  
JUNEAU, ALASKA 99811

## MEMORANDUM

DATE: March 1, 1984  
TO: Senate Finance Committee Members  
FROM: Senator Jan Faiks  
RE: SCSHB 31 (C&RA)

House Bill 31 was introduced by Representative Furnace to allow a property tax exemption for disabled Alaskan veterans according to the percentage of disability. A disabled veteran may be required to show evidence of the disability. The disability must have been incurred or aggravated in the line of duty. The disability must have been rated by the branch of service in which the veteran served or the Veteran's Administration. The veteran must have been honorably discharged.

The House Community and Regional Affairs Committee adopted a committee substitute which contains the same provisions of HB 31, but provides for property tax equivalency payments for disabled veterans who rent their home. The payment to disabled veterans over the age of 65 is the same as that for other senior citizens. The language in the CS provides that the veteran must have been discharged under a condition that is not dishonorable. It also states that the Department may waive an applicant's failure to make a timely application if good cause is shown. It passed out of committee with 3 do passes and 4 no-recommendations.

The House Finance Committee recommended adoption of the C&RA committee substitute and passed it out with all 11 members signing do pass.

The bill was amended on the House floor and passed by a vote of 36-04-00. The amendment said the state assessor must approve (rather than prescribe) the form upon which written application is made. On reconsideration, the bill was again amended to allow for reimbursement payments for those living in a municipality that levies and collects sales taxes on rents paid for residential property. The bill passed on reconsideration 34-1-2-3.

In the Senate, the Community and Regional Affairs Committee adopted a committee substitute that would exempt veterans and senior citizens from real property tax. (House version gave a percentage) This payment would be made to the municipality. The Senate C&RA version also provided for a reimbursement payment to those seniors and disabled veterans living in a municipality that does not levy a property tax, but does collect a sales tax on rent. The amount of reimbursement equals the amount of sales taxes paid on the abode during the preceding year by the eligible resident. This payment would be made directly to the veteran or senior citizen. If two or more tenants occupy a residence as tenants, not all of whom are eligible for a reimbursement payment, the assessor shall determine equitable partial payments. This bill would allow a disabled veteran or a citizen to receive either a property tax exemption or a reimbursement payment from the State, but not both. The bill passed out of committee on 4/20/83 with 2 do-passes and one no recommendation.

Offered: 2/15/83  
Referred: Finance

Original sponsors: Furnace, Barnes,  
Grussendorf, et al

1 IN THE HOUSE

BY THE COMMUNITY AND REGIONAL  
AFFAIRS COMMITTEE

2

CS FOR HOUSE BILL NO. 31 (C&RA) am

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

THIRTEENTH LEGISLATURE - FIRST SESSION

5

A BILL

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For an Act entitled: "An Act relating to certain tax benefits for disabled  
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BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

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\* Section 1. AS 29.53.020(e) is repealed and reenacted to read:

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

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abode of a person described in this subsection is exempt from taxation

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of the assessed value of the real property as indicated in this sub-

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section. Only one exemption may be granted for the same property,

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and, if two or more persons are eligible for an exemption for the same

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property, the parties shall decide between or among themselves which

17

receive the benefit of the exemption. Real property may not be ex-

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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 vet-

28

eran.

29

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1 (f) No exemption may be granted except upon written application  
2 for the exemption on a form approved [PRESCRIBED] by the state asses-  
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15 application for exemption is approved, the amount of tax that [WHICH]  
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17 spect to the property exempted shall be refunded to the claimant  
18 [HIM]. The assessor shall [MAY AT ANY TIME] require proof in the form  
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29 was incurred or aggravated in the line of duty in the military service

1 of the United States, and whose disability has been rated as 50 per-  
2 cent or more by the branch of service in which that person served or  
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6 tax purposes.

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11 payments from the state through the Department of Community and Re-  
12 gional Affairs.

13 (b) For purposes of determining payments to eligible persons,  
14 the department shall calculate at the rate of one percent per mil a  
15 property tax equivalent percentage for each home rule or general law  
16 municipality that [WHICH] levies a general property tax [AT THE RATE  
17 OF ONE PERCENT PER MIL]. The property tax equivalent percentage  
18 applied to the annual rent charged to the applicant equals the proper-  
19 ty tax equivalency rate and equals the payment payable under this  
20 section to a resident 65 years of age or older. The payment payable  
21 to a disabled veteran under this section is a percentage of the prop-  
22 erty tax equivalency rate that is the same as the percentage of dis-  
23 ability established by the service disability rating of the veteran.  
24 The payment payable to a disabled veteran who is 65 years of age or  
25 older equals the amount payable to a resident 65 years of age or  
26 older.

27 (c) To obtain a tax equivalency payment [PAYMENTS] the eligible  
28 resident must apply to the department for payment for the preceding  
29 year by January 15 of each year on forms and in the manner prescribed

1 by the department. The department for good cause shown may waive an  
2 applicant's failure to make timely application for a tax equivalency  
3 payment and accept the application as if timely filed. Each applicant  
4 shall submit with the application rental receipts or, if rental re-  
5 cepts are not available, other evidence satisfactory to the depart-  
6 ment for determination of the fact of payment of rent and the amount  
7 paid. A disabled veteran shall submit with the application evidence  
8 of the disability rating.

9 (d) If two or more persons occupy a residence as tenants, not  
10 all of whom are eligible for tax equivalency payments under this  
11 section, the assessor shall determine equitable partial payments to be  
12 made to the eligible tenants. However, tax equivalency payments to an  
13 eligible applicant may not be reduced because the spouse is less than  
14 65 years of age or is not a disabled veteran. If all occupants in a  
15 residence are eligible for tax equivalency payments under this sec-  
16 tion, the occupants shall decide between and among themselves which  
17 shall receive payment.

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

25 \* Sec. 5. AS 29.73 is amended by adding a new section to read:

26 Sec. 29.73.062. REIMBURSEMENT PAYMENTS. (a) A resident of the  
27 state 65 years of age or older or a disabled veteran who rents a  
28 permanent place of abode in a municipality that levies and collects  
29 sales taxes on rents paid for residential property is eligible for

1 reimbursement payments from the state through the Department of Commu-  
2 nity and Regional Affairs.

3 (b) The amount of a reimbursement payment to a resident 65 years  
4 of age or older equals the amount of sales taxes paid on the abode  
5 during the preceding year by the resident. The amount of a reimburse-  
6 ment payment to a disabled veteran is a percentage of the amount of  
7 sales taxes paid on the abode during the preceding year by the dis-  
8 abled veteran that is the same as the percentage of disability estab-  
9 lished by the service disability rating of the veteran. The reim-  
10 bursement payment to a disabled veteran who is 65 years of age or  
11 older equals the amount payable to a resident 65 years of age or  
12 older.

13 (c) To obtain a reimbursement payment under this section an  
14 eligible resident must apply by January 15 of each year to the Depart-  
15 ment of Community and Regional Affairs for reimbursement of sales  
16 taxes paid for the preceding year. The application shall be on the  
17 form and filed as prescribed by the department. The department for  
18 good cause shown may waive an applicant's failure to make timely  
19 application for reimbursement and accept the application as if timely  
20 filed. Each applicant shall submit with the application rental re-  
21 cepts or, if rental receipts are not available, other evidence sat-  
22 isfactory to the department for determination of the fact of payment  
23 of rent and the amount paid. A disabled veteran shall submit with the  
24 application evidence of the disability rating.

25 (d) If two or more persons occupy a residence as tenants, not  
26 all of whom are eligible for a reimbursement payment under this sec-  
27 tion, the assessor shall determine equitable partial payment to be  
28 made to the eligible tenants. However, a reimbursement payment to an  
29 eligible applicant may not be reduced because the spouse is less than

1       65 years of age or not a disabled veteran. If all occupants in a  
2       residence are eligible for a reimbursement payment, the occupants  
3       shall decide between and among themselves which shall receive the  
4       payment.

5               (e) In this section "disabled veteran" means a disabled veteran  
6       as defined in AS 29.73.060(e).

7       \* Sec. 6. This Act takes effect January 1, 1984.

# Alaska MUNICIPAL League

TELEPHONES  
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204 N. FRANKLIN ST.  
JUNEAU, ALASKA 99801

January 26, 1983

To: House CRA Committee  
From: Ginny Chitwood, AML Executive Director  
Re: HB 31

The Alaska Municipal League does not oppose the adoption of HB 31, which provides a property tax exemption for disabled veterans because state reimbursement of monies lost to municipalities is included in the program and because the amount of the loss to the tax rolls is not enough to affect the tax base for bonding purposes. This bill is an example of a state-mandated program where the state will pay the costs.

Section 1. Rewrites AS 29.53.020(e) to provide property tax exemptions for disabled veterans in addition to senior citizens. (Reimbursement is provided for in AS 29.53.020(g) in current law.)

Section 2. Makes technical drafting changes to conform to the current pronoun policy and adds a provision allowing the assessor to request evidence of the disability.

Section 3. Adds a definition of "disabled veteran".

Section 4. The same as Section 1, but amends the comparable provision in the proposed Title 29 rewrite.

Section 5. Same as Section 2, but amends proposed Title 29 rewrite.

Section 6. Same as Section 3, but amends proposed Title 29 rewrite.

Section 7 - 10. Repealers and effective date sections so that the changes in HB 31 will become law whether or not the proposed Title 29 rewrite is adopted.

Sec. 29.53.020. Required exemptions. (a) The following property is exempt from general taxation:

(1) municipal, state or federally owned property, except that private leaseholds, contracts or other interest in the property shall be taxable to the extent of those interests;

(2) household furniture of the head of a family or a householder not exceeding \$500 in value;

(3) property used exclusively for nonprofit religious, charitable, cemetery, hospital or educational purposes;

(4) property of a nonbusiness organization composed entirely of persons with 90 days or more of active service in the armed forces of the United States whose conditions of service and separation were other than dishonorable, or the property of the auxiliary of such organization;

(5) money on deposit;

(6) the real property of certain residents of the state to the extent and subject to the conditions provided in (e) of this section.

(b) "Property used exclusively for religious purposes" includes the following property owned by a religious organization:

(1) the residence of the pastor, priest, rabbi, minister or religious order of a recognized religious organization;

(2) a structure, its furniture and its fixtures used solely for public worship, charitable purposes, religious education or a nonprofit hospital;

(3) lots supporting and adjacent to a structure or residence mentioned in (1) or (2) of this subsection which are necessary to convenient use;

(4) lots required by local ordinance for parking near a structure defined in (2) of this subsection.

(c) Property described in (a) or (b) of this section from which income is derived is exempt only if that income is solely from use of the property by nonprofit religious, charitable, hospital, or educational groups for classroom space.

(d) Laws exempting certain property from execution under the Code of Civil Procedure (AS 09) do not exempt the property from taxes levied and collected by municipalities.

(e) After January 1, 1973 the real property owned and occupied as a permanent place of abode by a resident 65 years of age or over whose gross annual income totals less than \$10,000 is exempt from taxation of the assessed value of the real property. Only one exemption may be granted with respect to the same property and, if two or more persons are eligible for an exemption with respect to the same property, the parties shall decide between or among themselves which shall receive the benefit of the exemption; however, in the case of more than one party eligible for an exemption with