



LAWS OF ALASKA

1975

Source

FCCS HCS CSSB 127

Chapter No.

114

AN ACT

Relating to municipal special assessments.

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

* Section 1. AS 29.63 is amended by adding a new section to read:

Sec. 29.63.065. EXEMPTION. (a) After January 1, 1975, the real property owned and occupied by a resident 65 years of age or over on which is located only his permanent abode which is a single family residence, is exempt from (1) special sewer assessment levied by a home rule or general law municipality after the effective date of this Act; and (2) special water assessment levied by a home rule or general law municipality after the effective date of this Act if no water connection is made. The eligibility, appeal, application, reimbursement and other provisions of AS 29.53.020(e) - (1) relating to the general exemption from real property tax for residents 65 years of age or over apply to the exemption granted under this section. A reimbursement under this section is a lien in favor of the state for the amount reimbursed. The lien is prior to other liens except for general taxes or other special assessment. Upon sale or other transfer of the property, except to a spouse or minor heirs, the lien becomes immediately due and payable. If property is transferred to a minor heir the lien becomes due and payable on the date the minor heir reaches the age of 25 years. When property exempted under (2) of this section receives water connection, the lien arising from the exemption becomes due and payable. Notice of the lien shall be given by notation on the official assessment roll of the municipality that the assessment, or installments of the assessment, was exempted under this section. However, failure to give notice does not invalidate the lien. In this section "resident" means a person

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who for 12 consecutive months has maintained a permanent place of abode in the state and who has continuously maintained his voting residence in the state.

(b) The state shall reimburse a home rule or general law municipality for the sewer and water assessment revenues lost by the operation of (a) of this section.

* Sec. 2. AS 29.13.100 is amended by adding a new paragraph to read:

(36) AS 29.63.065 (exemption from special assessment)