



# LAWS OF ALASKA

2002

**Source**

HCS SB 337(CRA)

**Chapter No.**

42

**AN ACT**

Relating to eligibility for an exemption from municipal property taxes for certain seniors and disabled veterans.

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

THE ACT FOLLOWS ON PAGE 1

**Approved by the Governor:** June 7, 2002

**Actual Effective Date:** September 5, 2002

AN ACT

1 Relating to eligibility for an exemption from municipal property taxes for certain seniors and  
2 disabled veterans.

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4 \* Section 1. AS 29.45.030(f) is amended to read:

5 (f) To be eligible for an exemption under (e) of this section for a year, a  
6 municipality may by ordinance require that an individual also meet requirements  
7 under one of the following paragraphs: (1) the individual shall be eligible for a  
8 permanent fund dividend under AS 43.23.005 for that same year or for the  
9 immediately preceding year; or (2) if the individual has not applied or does not  
10 apply for one or both of the permanent fund dividends, the individual would have  
11 been eligible for one of the permanent fund dividends identified in (1) of this  
12 subsection had the individual applied. An exemption may not be granted under (e)  
13 of this section except upon written application for the exemption. Each municipality  
14 shall, by ordinance, establish procedures and deadlines for filing the application. The

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1 governing body of the municipality for good cause shown may waive the claimant's  
2 failure to make timely application for exemption and authorize the assessor to accept  
3 the application as if timely filed. If an application is filed within the required time and  
4 is approved by the assessor, the assessor shall allow an exemption in accordance with  
5 the provisions of (e) of this section. If [A FAILURE TO TIMELY FILE HAS BEEN  
6 WAIVED AS PROVIDED IN THIS SUBSECTION AND] the application for  
7 exemption is approved after taxes have been paid, the amount of tax that the  
8 claimant has already paid for the property exempted shall be refunded to the claimant.  
9 The assessor shall require proof in the form the assessor considers necessary of the  
10 right to and amount of an exemption claimed under (e) of this section, and shall  
11 require a disabled veteran claiming an exemption under (e) of this section to provide  
12 evidence of the disability rating. The assessor may require proof under this subsection  
13 at any time.