



LAWS OF ALASKA

1984

Source

SCS CSHB 31(Fin)

Chapter No.

40

AN ACT

Relating to certain tax benefits for disabled veterans and senior residents; and providing for an effective date.

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

THE ACT FOLLOWS ON PAGE 1, LINE 10

UNDERLINED MATERIAL INDICATES TEXT THAT IS BEING ADDED TO THE LAW AND BRACKETED MATERIAL IN CAPITAL LETTERS INDICATES DELETIONS FROM THE LAW; COMPLETELY NEW TEXT OR MATERIAL REPEALED AND RE-ENACTED IS IDENTIFIED IN THE INTRODUCTORY LINE OF EACH BILL SECTION.

Approved by the Governor: April 27, 1984
Actual Effective Date: January 1, 1985

AN ACT

Relating to certain tax benefits for disabled veterans
and senior residents; and providing for an effective date.

* Section 1. AS 29.53.020(e) is amended to read:

(e) The real property owned and occupied as a permanent place of abode by a resident 65 years of age or over or by a disabled veteran is exempt from taxation of the assessed value of the real property. Only one exemption may be granted for [WITH RESPECT TO] the same property and, if two or more persons are eligible for an exemption for [WITH RESPECT TO] the same property, the parties shall decide between or among themselves which shall receive the benefit of the exemption. Real [NO REAL] property may not be exempted under this subsection if [WHICH] the assessor determines, after notice and hearing to the parties concerned, that the property was [HAS BEEN] conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the assessor may be appealed [IS APPEALABLE] under AS 44.62.560 - 44.62.570.

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

(f) An [NO] exemption may not be granted except upon written application for the exemption on a form approved [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, but during the same year the governing body

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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

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

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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

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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
4 filed. Each applicant shall submit with the application rental re-
5 cepts or, if rental receipts are not available, other evidence sat-
6 isfactory to the department for determination of the fact of payment
7 of rent and the amount paid. A disabled veteran shall submit with the
8 application evidence of the disability rating.

9 (d) If two or more persons occupy a residence as tenants, not
10 all of whom are eligible for a reimbursement payment under this sec-
11 tion, the assessor shall determine equitable partial payments to be
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.