

**SENATE BILL NO. 183**

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-SEVENTH LEGISLATURE - SECOND SESSION

BY SENATOR DAVIS

Introduced: 1/30/12

Referred: Community and Regional Affairs, Finance

**A BILL**

**FOR AN ACT ENTITLED**

1 "An Act authorizing municipalities to exempt from tax, by ordinance approved by the  
2 voters in the municipality, the real property that is the primary residence of a resident  
3 who is the widow or widower of a person who was killed while in the military service of  
4 the United States; and providing for an effective date."

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

6 \* **Section 1.** AS 29.45.030(e) is amended to read:

7 (e) The real property owned and occupied as the primary residence and  
8 permanent place of abode by a resident who is (1) 65 years of age or older; (2) a  
9 disabled veteran; or (3) at least 60 years of age and the widow or widower of a person  
10 who qualified for an exemption under (1) or (2) of this subsection is exempt from  
11 taxation on the first \$150,000 of the assessed value of the real property. A  
12 municipality may by ordinance approved by the voters grant the exemption under this  
13 subsection to the widow or widower under 60 years of age of a person who qualified  
14 for an exemption under (2) of this subsection or to a resident who is at least 60 years

1        **of age and the widow or widower of a person who was killed while in the military**  
2        **service of the United States.** A municipality may, in case of hardship, provide for  
3        exemption beyond the first \$150,000 of assessed value in accordance with regulations  
4        of the department. Only one exemption may be granted for the same property, and, if  
5        two or more persons are eligible for an exemption for the same property, the parties  
6        shall decide between or among themselves who is to receive the benefit of the  
7        exemption. Real property may not be exempted under this subsection if the assessor  
8        determines, after notice and hearing to the parties, that the property was conveyed to  
9        the applicant primarily for the purpose of obtaining the exemption. The determination  
10       of the assessor may be appealed under AS 44.62.560 - 44.62.570.

11       \* **Sec. 2.** The uncodified law of the State of Alaska is amended by adding a new section to  
12 read:

13                RETROACTIVITY. Section 1 of this Act is retroactive to January 1, 2012.

14       \* **Sec. 3.** This Act takes effect immediately under AS 01.10.070(c).