



LAWS OF ALASKA

2013

Source
CSSB 73(STA)

Chapter No.

AN ACT

Relating to a municipal property tax exemption for real property that is the primary residence of certain widows and widowers; and providing for an effective date.

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

THE ACT FOLLOWS ON PAGE 1

AN ACT

1 Relating to a municipal property tax exemption for real property that is the primary residence
2 of certain widows and widowers; and providing for an effective date.

3 _____
4 * **Section 1.** AS 29.45.030(e) is amended to read:

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

1 **serving as a member of the United States armed forces or as a member of the**
2 **National Guard.** A municipality may, in case of hardship, provide for exemption
3 beyond the first \$150,000 of assessed value in accordance with regulations of the
4 department. Only one exemption may be granted for the same property, and, if two or
5 more persons are eligible for an exemption for the same property, the parties shall
6 decide between or among themselves who is to receive the benefit of the exemption.
7 Real property may not be exempted under this subsection if the assessor determines,
8 after notice and hearing to the parties, that the property was conveyed to the applicant
9 primarily for the purpose of obtaining the exemption. The determination of the
10 assessor may be appealed under AS 44.62.560 - 44.62.570. **A municipality shall**
11 **determine the eligibility requirements and application procedure for an optional**
12 **exemption provided under this subsection. In this subsection, "widow or**
13 **widower" means a person whose spouse has died and who has not remarried.**

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

16 RETROACTIVITY. Section 1 of this Act is retroactive to January 1, 2013.

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