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Prepared by: Assembly Counsel
For reading: February 26, 2008

CLERK'S OFFICE

APPROVED

Date: 2-26-08 ANCHORAGE, ALASKA
AR NO. 2008-35

1 A RESOLUTION OF THE ANCHORAGE MUNICIPAL ASSEMBLY REQUESTING
2 THE MUNICIPAL ASSESSOR'S OFFICE TO PREPARE RECOMMENDED
3 REQUIREMENTS FOR DETERMINING ELIGIBILITY AND APPLICATION
4 PROCEDURES IN ANTICIPATION OF AMENDMENTS TO ALASKA STATUTE
5 29.45.050 AND MUNICIPAL CODE CHAPTER 12.15 ALLOWING PROPERTY TAX
6 EXEMPTION FOR PROPERTY OWNED AND OCCUPIED AS THE PRIMARY
7 RESIDENCE AND PERMANENT PLACE OF ABODE BY THE WIDOW OR
8 WIDOWER OF A MEMBER OF THE ARMED FORCES, KILLED IN COMBAT.

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10 WHEREAS, the Legislature for the State of Alaska, 25th Legislature – Second
11 Session, is in the process of considering real property tax relief for the widows and
12 widowers of members of our armed forces mortally wounded in combat; and

13
14 WHEREAS, Committee Substitute (CS) for HB 285(CRA) is "an Act relating to an
15 optional exemption from municipal property taxes for residences of widows and
16 widowers of certain members of the armed forces of the United States"; and

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18 WHEREAS, CSHB 285(CRA) provides amendment to AS 29.45.050 by
19 adding a new subsection as follows:

20
21 (s) A municipality may be ordinance partially or wholly exempt
22 from taxation the real property owned and occupied as a permanent
23 place of abode by a resident who is the widow or widower of a
24 member of the armed forces of the United States injured serving on
25 active duty while eligible for hostile fire or imminent danger pay who
26 dies because of the injury or complications related to the injury or its
27 treatment. The ordinance must include requirements for determining
28 eligibility for exemption and a procedure for applying for the
29 exemption.

30 And,

31
32 WHEREAS, on February 21, 2008, CSHB 285(CRA) was passed by the
33 House and transmitted to the Senate; and

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35 WHEREAS, companion legislation, Senate Bill 204, "An Act relating to an
36 optional exemption from municipal property taxes for residences of widows and
37 widowers of certain members of the armed forces of the United States; and
38 providing for an effective date", is already pending in the Senate Finance
39 Committee as of February 13, 2008, and provides as follows:

(s) A municipality may by ordinance partially or wholly exempt from taxation the real property owned and occupied as a permanent place of abode by a resident who is the widow or widower of a member of the armed forces of the United States injured serving on active duty while eligible for hostile fire or imminent danger pay who, within 90 days after receiving the injury, dies because of the injury or complications related to the injury or its treatment. The ordinance must include requirements for determining eligibility for the exemption and a procedure for applying for the exemption.

And,

WHEREAS, SB 204 provides for an immediate effective date; and

WHEREAS, the Anchorage Assembly anticipates passage of this optional exemption by the 25th Legislature and would like to provide for timely implementation on by the Municipality of Anchorage;

NOW THEREFORE BE IT RESOVED that:

1. The Anchorage Assembly requests the Municipal Assessor's Office, in anticipation of amendments to tax exemptions authorized under AS 29.45.050, to prepare proposed requirements for determining eligibility and application procedures to allow property owned and occupied as the primary residence and permanent place of abode by the widow or widower of a member of the armed forces, killed in combat as described in pending state legislation, to be exempt from residential real property tax in conformity with SB 204 and CSHB 285(CRA).
2. The Municipal Assessor's Office is requested to forward proposed requirements and application procedures by May 30, 2008, for Assembly review.
3. Final action by the Assembly in approval of the exemption will be conditioned upon passage and effective date as prescribed in state law.

PASSED AND APPROVED by the Anchorage Assembly this 26th day of February, 2008.

Chair

ATTEST:

Municipal Clerk