

## Proposed Amendment

### 3.70.030 Required exemptions.

- A. The following property is exempt from general taxation:
1. Municipal, state or federally owned property, except that a private leasehold, contract or other interest in the property is taxable to the extent of the interest;
  2. Household furniture and personal effects of members of a household;
  3. Property used exclusively for nonprofit religious, charitable, cemetery, hospital or educational purposes;
  4. Property of a nonbusiness organization or its auxiliary composed entirely of persons with 90 days or more of active service in the armed forces of the United States whose conditions of service and separation were other than dishonorable;
  5. Money on deposit;
  6. The first ~~(\$150,000)~~ **[\$350,000]** of the assessed value of real property owned and occupied as the primary residence and permanent place of abode by a:
    - a. Resident 65 years of age or older; or
    - b. Resident at least 60 years old who is the widow or widower of a person who qualified for an exemption under subsection [\(A\)\(6\)\(a\)](#) or [\(c\)](#) of this section; or
    - c. Disabled veteran whose disability has been rated as 50 percent or more, subject to AS [29.45.030\(e\)](#) through [\(i\)](#).
    - d. To be eligible for an exemption under this subsection (A)(6) for a year, the resident shall also meet all requirements for a permanent fund dividend under AS [43.23.005](#) for the same year or for the immediately preceding year.

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e. An exemption may not be granted under this subsection except upon written application for the exemption on a form provided by the borough assessor. The claimant must file the application no later than March 31st of the assessment year for which the exemption is sought. The claimant must file a separate application for each assessment year in which the exemption is sought. If an application is filed by the deadline, and approved by the assessor, the assessor shall allow an exemption in accordance with the provisions of this section. The assembly may, for good cause shown, waive the claimant's failure to make timely application for exemption and authorize the assessor to accept the application as if timely filed. If the claimant has already paid taxes for that year prior to approval of their application, the exempted tax amount shall be refunded to the claimant. The assessor shall require proof, in the form the assessor considers necessary, of the right to and amount of an exemption claimed under this subsection, and shall require a disabled veteran claiming an exemption under subsection [\(A\)\(6\)\(c\)](#) of this section to provide evidence of disability rating. The assessor may require proof under this section at any time. No late applications can be submitted after November 1st of the qualifying year;

7. Real property or an interest in real property that is exempt from taxation under [43](#) U.S.C. [1620\(d\)](#), as amended, subject to AS [29.45.030\(m\)](#) and [\(n\)](#).

B. In subsection [\(A\)](#) of this section, "property used exclusively for religious purposes" includes the following property owned by a religious organization:

1. The residence of a bishop, pastor, priest, rabbi, minister, or religious leader of a recognized religious organization;
2. A structure, its furniture, and its fixtures used solely for public worship, charitable purposes, religious administrative offices, religious education, or a nonprofit hospital;
3. Lots required by local ordinance for parking near a structure defined in subsection [\(B\)\(2\)](#) of this subsection.

C. Property described in subsection [\(A\)\(3\)](#) or [\(4\)](#) of this section from which income is derived is exempt only if that income is solely from use of the property by nonprofit religious, charitable, hospital, or educational groups. If used by nonprofit educational groups, the property is exempt only if used exclusively for classroom space.

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D. Laws exempting certain property from execution under the Alaska Code of Civil Procedure (AS [09](#)) do not exempt the property from taxes levied and collected by the borough.

E. Two percent of the assessed value of a structure is exempt from taxation if the structure contains a fire protection system approved under AS [18.70.081](#), in operating condition, and incorporated as a fixture or part of the structure, subject to AS [29.45.030\(1\)](#). (Ord. 22-06-620 § 4; Ord. 13-08-340 § 4; Ord. 10-12-251 § 4; Ord. 10-08-236 § 5)