ALASKA MUNICIPAL LEAGUE

RESOLUTION #2015-03

A RESOLUTION REQUESTING THAT THE LEGISLATURE FUND THE SENIOR CITIZEN'S/DISABLED VETERAN'S PROPERTY TAX EXEMPTION AS REQUIRED IN AS 29.45.030(g) OR REPEAL THE MANDATE, EXCLUDING THE VALUE FROM THE DETERMINATION UNDER AS 14.17.510, AND GIVE CONTROL TO LOCAL GOVERNMENTS FOR THOSE DECISIONS

WHEREAS, in the 1980s, the State of Alaska imposed a mandate that required all municipalities that levy a property tax, to exempt the first $150,000 value of primary homes belonging to seniors and disabled vets, from that property tax; and

WHEREAS, property tax exemptions raise the property tax liability to those individuals who do not receive the benefits of those exemptions; and

WHEREAS, the State of Alaska also passed law in statute that requires the State to reimburse municipalities for those exemptions; and

WHEREAS, not long after passage, the State of Alaska felt they could no longer reimburse municipalities; and

WHEREAS, the State of Alaska, however, did not relax the mandate requiring municipalities to continue to exempt; and

WHEREAS, we feel that municipalities know best what their financial situation is; and

WHEREAS, municipalities are better equipped to dictate exemptions that full under their purview; and

WHEREAS, municipalities can write their own ordinances about whom they exempt and how much; and

WHEREAS, while Revenue Sharing provided to 164 municipalities has decreased to $52 million per year, the Senior Citizen’s/Disabled Veteran’s Property Tax exemption is now costing the 18 municipalities that levy a property tax, a total of over $59 million per year; and

NOW, THEREFORE BE IT RESOLVED that the Alaska Municipal League requests that the Alaska State Legislature fund the Senior Citizen’s/Disabled Veteran’s Property Tax exemption as required in AS 29.45.030(g) or repeal the mandate, excluding the value
from the determination under AS 14.17.510, and give control to local governments for those decisions.

PASSED AND APPROVED by the Alaska Municipal League on this 21st day of November, 2014.

Signed: 

Linda Murphy, President, Alaska Municipal League

Attest: 

Kathie Wasserman, Executive Director, Alaska Municipal League