

**Alaska Municipal League  
Resolution #2019-02**

**A resolution requesting that the Alaska State Legislature fund the Senior Citizen's/Disabled Veteran's property tax exemption as required in AS 29.45.030(g).**

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 veterans, 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, the State and Legislature have not funded this program and the municipal reimbursement since 1997; and

WHEREAS, the State of Alaska has continued to require municipal exemptions; and

WHEREAS, one of the primary duties of a municipality is to levy taxes in support of its corresponding obligations to provide public services, and most importantly public education; and

WHEREAS, municipalities have the best understanding of citizen concerns and priorities, municipal budgets and should have sole authority to identify the need for and grant exemptions; and

WHEREAS, Community Assistance provided to 164 municipalities has decreased to \$30 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 \$93 million per year.

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).

PASSED AND APPROVED BY THE ALASKA MUNICIPAL LEAGUE ON THE 22<sup>nd</sup> DAY OF NOVEMBER 2019.

Signed:   
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President, Alaska Municipal League

Attest:   
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Executive Director, Alaska Municipal League