

ALASKA MUNICIPAL LEAGUE ADOPTED RESOLUTIONS

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 \$103 million per year (2022).

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).

Updated December 2023.

Adopted by the majority of AML members at the Annual Business Meeting, November 16, 2018.