



January 15, 2010

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STUDENT ADVISOR

Dear Mr. Van Sant:

I am writing to follow up on our earlier correspondence regarding the rights of same-sex couples to exemptions from property taxes on an equal basis as married couples under Alaska Statute § 29.45.030(e). Specifically, the ACLU of Alaska had written you a letter on July 24, 2009, requesting a formal statement of opinion from the Department of Law on this matter. According to a subsequent e-mail, you relayed this request to the Department of Law no later than August of 2009. As of this date, the ACLU of Alaska has received no comment from the Department of Law on the matter.

I want to thank you for working with us within your capacity. I understand that your hands are essentially tied by the language of the statute and earlier opinions from the Department of Law indicating that the statute applies only to married couples. I am disappointed that the Department of Law did not think it worthwhile to respond to the ACLU of Alaska's inquiries and revise the interpretation of AS § 29.45.030(e) in light of the Alaska Supreme Court's decision in *AkCLU v. Alaska*. 122 P.3d 781 (Alaska 2005).

Having reviewed the law on this matter and interviewed numerous same-sex couples, the ACLU of Alaska is determined to address this concern. The ACLU of Alaska has identified several same-sex couples who would otherwise qualify for the property tax exemption, either because one partner is past the age indicated or because one partner is a disabled veteran. The state of Alaska simply has no sensible basis for favoring married couples over these couples, for providing different tax exemptions for married couples, or for discriminating against same-sex couples. A disabled veteran who finds happiness with a partner of the same sex is no less disabled nor is her service any less valuable to the country because of the sex of her partner. The current implementation of the law makes some veterans and seniors into second-class citizens, which is an injustice to those Alaskans.

While the ACLU of Alaska has done its best to avoid litigation on this issue, after five months of waiting for a response from the Department of

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Law, the options seem to be running out. If you have heard any discussion of this issue from the Department of Law, I would appreciate any news you could pass along. I will also send a copy of this letter to the attention of the Attorney General. I hope to hear of some substantial response from the Department of Law by the end of the month.

I think it is only fair to restate that the ACLU of Alaska has appreciated your cooperation in the course of the case. You have listened to these concerns and done everything in your power to respond. I am disappointed that the state has not yet been able to resolve this matter. I hope the Department of Law will reply before the end of the month and prevent the need for litigation.

Sincerely,

/s/

Thomas Stenson  
*Staff Attorney*  
ACLU of Alaska Foundation

cc: Daniel Sullivan, Attorney General, State of Alaska