

# **Bond Case Briefs**

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## **TAX - ALASKA**

### **State v. Schmidt**

**Supreme Court of Alaska - April 25, 2014 - P.3d - 2014 WL 1663367**

Three same-sex couples filed an action against the state and a municipality alleging that municipal property tax exemption program for senior citizens or disabled veterans that discriminated between married and same-sex senior citizens or disabled veterans violated their rights to equal protection under the Alaska Constitution. The Superior Court entered summary judgment for couples. State and municipality appealed.

The Supreme Court of Alaska held that:

- Marriage Amendment did not preclude equal protection challenges by couples;
- Exemption program facially discriminated between same-sex couples and opposite-sex couples, in violation of equal protection clause;
- Program violated equal protection for same-sex couples in which eligible applicant had ownership interest in the residence;
- Program did not violate equal protection for same-sex couple in which eligible applicant had no ownership interest in the residence; and
- Trial court's findings were insufficient to permit meaningful appellate review of award of attorney fees.