

Alaska State Senate
Senator Forrest Dunbar

Session:
Alaska State Capitol
Juneau, Alaska 99801
(907) 465-6944



Interim:
1500 W. Benson Blvd.
Anchorage, Alaska 99503
(907) 269-0246

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EXPLANATION OF CHANGES

SB 77: MUNI PROP TAX EXEMPTION/TAX BLIGHTED PROP
Version R

Vers. U to Vers. R; House Finance, 5.15.2023

Section 2

Page 2, line 13

Added language further clarifying that property designated as blighted must meet at least one standard listed in subsection (1)(a)-(d).

Page 2, line 18-21

Combined standards in subsection (1)(c) and (1)(e) into one to read:

- (D) The property has been vacant for not less than one year and is*
- (i) open to the elements;*
 - (ii) unfit for occupancy; or*
 - (iii) a fire hazard;*

Vers. S.A to Vers. U; House Community & Regional Affairs, 4.18.2023

Section 2

Page 2, line 13

Inserted language providing guidance to local governments for defining blighted. The property must meet one or more of the following conditions to be designated as blighted:

- Endangers public health and safety;
- Been declared a public nuisance under a local housing, building, plumbing, fire or other related code or ordinance;
- Has been vacant for no less than a year;
- Been the subject of repeated illegal activity due to its unsecured, vacant, or deteriorated state; or
- Is open to the elements, unfit for occupancy, or a fire hazard.

Vers. S to Vers. S.A; Senate Floor, 4.11.2023

Section 2

Page 3, line 1

Inserts language in (d) to clarify that the blight tax does not apply to the property owner's primary residence. It does apply to income producing properties.

Page 2, line 31

Insert language in (5) and (b) allowing the blight tax to be removed once remediation and redevelopment has started instead of when it is completed.

NEW: Section 3

Page 3, line 3

Insert a new section explicitly allowing cities inside boroughs to implement a blight tax in the same manner as cites outside boroughs

Vers. B to Vers. S; Senate Community & Regional Affairs, 3.29.2023:

Section 2

Page 2, line 17

Additional language was inserted to prevent municipalities from adopting a blight tax that is more than 50% of the property's annual assessed property tax.