

SB

63

ALASKA STATE LEGISLATURE



SENATE COMMUNITY & REGIONAL AFFAIRS COMMITTEE Senator Tom Wagoner, Chair

Official Business

Senator Robin Taylor, Vice-Chair
Senator Kim Elton
Senator Georgianna Lincoln
Senator Gary Stevens

State Capitol, Room 427
Juneau, AK 99801-1182
Phone: (907) 465-4989
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DATE: February 20, 2003

TO: Senate Secretary

FROM: Senator Tom Wagoner, Chair
Senate Community and Regional Affairs Committee

RE: Meeting Schedule: February 24 – February 28, 2003

February 24: No meeting scheduled.

+ February 26: 1:30 – 3:30pm: Fahrenkamp, Room #203

- * SB 38 ADOPTION OF SAFETY CODES
- * SB 62 AK REGIONAL ECONOMIC ASSISTANCE PROGRAM
- * SB 63 MUNICIPAL ANNEXATIONS AND DETACHMENTS

HCR 2 EXTEND ALASKA RAILROAD TO FT. GREELY
HB 58 REINSTATEMENT OF NATIVE CORPS
HB 68 OFFICE OF VICTIMS' RIGHTS: INCLUDE MUNIS

February 28: No meeting scheduled.

- + Teleconferenced
- * First Hearing

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Sponsor Statement

SB 63 - MUNICIPAL ANNEXATIONS AND DETACHMENTS

This bill proposes new statutory language to clarify when a municipality may tax an area that was annexed. It also clarifies the question of property taxes in a detached area.

Currently, there is uncertainty with regard to the authority of municipal governments to levy property taxes in newly annexed territory. The Local Boundary Commission has recommended clarification of this for several years.

The issue was raised as an item of concern during the legislative hearings on the City of Homer's Annexation, discussed in 2002 during the 22nd Legislative Session. The annexation was effective in March, but the question of when a tax levy would be applied was uncertain.

If adopted, the bill provides that a tax may not be assessed or levied before January 1 of the year immediately following the annexation. An exception would be if the annexation were effective on January 1.

For detached areas, the bill clarifies that taxes levied on property prior to the date of the detachment remain valid.

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Sectional Analysis

SB 63 - MUNICIPAL ANNEXATIONS AND DETACHMENTS

Section 1: This is a new section to Title 29, specifying that annexed property may not be assessed or property taxes collected before January 1 of the year immediately following the year in which the annexation takes effect.

The exception is in the event that the annexation takes effect on January 1.

Section 2: Provides for an immediate effective date for the legislation.