

Introduced by: Martin
Date: 04/01/03
Action: Adopted
Vote: 8 Yes, 0 No, 1 Absent

**KENAI PENINSULA BOROUGH
RESOLUTION 2003-036**

**A RESOLUTION IN SUPPORT OF SENATE BILL 63 RELATING TO
MUNICIPAL TAXATION IN ANNEXED AND DETACHED AREAS**

WHEREAS, Title 29 of the Alaska Statutes governs municipal taxation; and

WHEREAS, AS 29.45.110 establishes the annual assessment date for property within a municipality as January 1; and

WHEREAS, AS 29.45.240(b) requires the mill levy to be set before June 15 and tax bills to be issued by July 1; and

WHEREAS, annexations may have an effective date between the assessment date and the levy date; and

WHEREAS, it is disruptive to the governmental entities involved and the taxpayers to alter the applicable municipal boundaries in the middle of the assessment and levy cycle; and

WHEREAS, a clear rule regarding when taxation responsibility shifts, consistently applied, will promote efficient transition plans for municipal annexations; and

WHEREAS, SB 63 clarifies that the municipal boundaries in effect on January 1 will govern the assessment, levy, and collection of taxes within that area for that year;

NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

SECTION 1. That the Kenai Peninsula Borough Assembly requests the Alaska State Legislature enact SB 63 or similar legislation.

SECTION 2. That a copy of this resolution be sent to Governor Murkowski, Senate President Gene Therriault, House Speaker Pete Kott, Senators Con Bunde, Georgiana Lincoln, Gary Stevens and Tom Wagoner, and to Representatives Mike Chenault, Mike Hawker, Carl Morgan, Paul Seaton and Kelly Wolf.

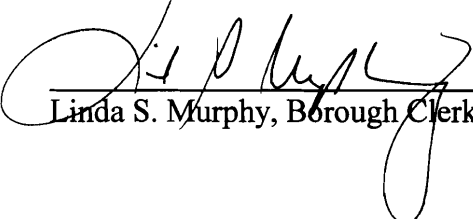
SECTION 3. This resolution takes effect immediately upon its adoption.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 1ST DAY OF APRIL 2003.



Pete Sprague, Assembly President

ATTEST:



Linda S. Murphy, Borough Clerk

