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Testimony by Representative Pam Sawyer
Planning & Development Committee
House Bill 5268
March 1, 2010 10:30 Room 2B

RE: In Opposition - special taxing districts

Good morning Chairmen Coleman and Sharkey, Ranking Members Fasano and Aman, and members of the Planning & Development Committee. For the record, I am Representative Pam Sawyer, representing the 55th District. I am here today to speak in opposition to **House Bill 5268 AAC Tax Assessments For Special Taxing Districts**.

This proposal would allow a lake association or another type of special tax district to adopt a flat tax system for property and or home owners to replace the current mil rate assessment system. A special district in my area relies on the town's resources when they hire a professional firm during the reevaluation process of all taxable property. The Board of Directors that oversees the special tax district uses that information to develop their annual budget.

A flat tax system clearly does not treat each property and or home owner equally. Unimproved property or a home on a back lot should not be taxed the same as a large home that is next to the water. Also a vacant parcel does not require municipal water or sewer services. Under this proposal, the special tax district would have to hire a firm to implement this new system, which would pose a new financial burden to all the property and or home owners.

Thank you for the opportunity to testify on **HB 5268** and I ask the Committee to oppose this bill.