

Presented by: The Manager
Presented: 02/27/2023
Drafted by: B. Brown

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2023-02

An Ordinance Amending the Assessing Standards for the City and Borough of Juneau.

BE IT ENACTED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF JUNEAU, ALASKA:

Section 1. Classification. This ordinance is of a general and permanent nature and shall become a part of the City and Borough of Juneau Municipal Code.

Section 2. Amendment of Section. CBJ Code 15.05.020 Assessment of property, is amended to read:

15.05.020 Assessment of property.

All taxable property in the City and Borough shall be assessed ~~uniformly within classifications~~ and at its full and true value in money as of January 1 of the assessment year. Assessment at full and true value will be informed by knowledge of the local real estate market. To the extent practicable given the unique characteristics and prevailing circumstances in the City and Borough, the assessment at full and true value will be based on and reflect the Technical Standards of the Alaska Association of Assessing Officers (AAAO) and the International Association of Assessing Officers (IAAO).
State law reference—AS 29.45.110 Full and true value.

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Section 3. Effective Date. This ordinance shall be effective 30 days after its adoption.

Adopted this _____ day of _____, 2023.

Beth A. Weldon, Mayor

Attest:

Elizabeth J. McEwen, Municipal Clerk