

Presented by: The Manager
Presented: 01/08/2025
Drafted by: Law Department

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2025-09

An Ordinance Amending the City and Borough Code Relating to Assessing Standards of Property Tax.

WHEREAS, to conform with Senate Bill 179 which was signed into law on August 13, 2024.

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. CBJC 15.05.010 Definitions, is amended to read:

15.05.010 Definitions.

The following words, terms, and phrases, when used in this title, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Assessor means the duly appointed City and Borough assessor with at least a level 3 certification from the Alaska Association of Assessing Officers or his or her authorized representative.

Full and true value means the estimated price a property would bring on the open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with the prevailing general price levels.

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2 ...
3 **Section 3. Amendment of Section.** CBJC 15.05.020 Assessment of property, is
4 amended to read:

5 **15.05.020 Assessment of property.**

6 All taxable property in the City and Borough shall be assessed at its full and true value
7 in money as of January 1 of the assessment year. Assessment at full and true value will be
8 informed by knowledge of the local real estate market. ~~To the extent practicable given the~~
9 ~~unique characteristics and prevailing circumstances in the City and Borough, the~~ The
10 assessment at full and true value will be ~~based on and reflect~~ consistent with the Technical
11 Standards of the Alaska Association of Assessing Officers (AAAO) and the International
12 Association of Assessing Officers (IAAO).

13 **State Law reference**— Full and true value, ~~AS 29.45.100~~ AS 29.45.110.

14 **Section 4. Amendment of Section.** CBJC 15.05.130 Corrections by assessor, is
15 amended to read:

16 **15.05.130 Corrections by assessor.**

17 The assessor may correct an error or supply an omission in the assessment roll at any
18 time before the board of equalization hearing. Every person receiving a notice of assessment
19 shall advise the assessor of any error or omission in the assessment of his or her property. If
20 requested by the person, the assessor or designee shall meet with the person and answer
21 reasonable questions related to the methods used to assess the person's property. The meeting
22 required under this section may be virtual or telephonic.

23 **Section 5. Amendment of Section.** CBJC 15.05.190 Board of equalization hearing
24 of appeal, is amended to read:

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2 **15.05.190 Board of equalization hearing of appeal.**

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4 (c) *Conduct of hearings; decisions.* Except as otherwise provided in this chapter,
5 hearings shall be conducted by each panel of the board of equalization in
6 accordance with the following rules:

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9 (5) *Burden of proof.* The appellant bears the burden of proof. The only grounds
10 for adjustment of an assessment are proof of unequal, excessive, improper,
11 or under valuation based on facts that are stated in a valid written appeal
12 or proven at the appeal hearing. ~~If the valuation is found to be too low, the~~
13 The board may not raise the assessment in the current year unless
14 requested to do so by the appellant. The board should sustain the original
15 assessed value if the relevant documentary evidence or briefing is not
16 timely submitted to the assessor's office within 15 days from the close of
17 the 30-day appeal period absent a good faith attempt at compliance.

18 ...

19
20 (9) *Decisions.* At the conclusion of the hearing the board shall determine,
21 based solely on the evidence submitted, whether the assessment is
22 unequal, excessive, improper, or an under valuation. The board may not
23 raise the assessment in the current year unless requested to do so by the
24 appellant. The board ~~shall~~ should issue findings of fact and conclusions of
25 law clearly stating the grounds upon which the board relied to reach its
decision when the board does not find in favor of the appellant and

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advising all parties of their right to appeal the decision to superior court.

In cases where the appellant provides a long-form fee appraisal to support the appellant's valuation, the board must speak to that evidence in their decision.

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Section 6. Amendment of Section. CBJC 69.10.023 Property tax incentives for economic development property, is amended to read:

69.10.023 Property tax incentives for economic development property.

...

(g) *Magnitude of exemption.* ~~Consistent with this subsection, the total potential exemption shall not reduce the amount of taxes below the amount levied on other property for the school district's required local contribution under AS 14.17.410(b)(2).~~ The taxes eligible for exemption under this section are those attributable only to the newly constructed residential units exclusive of previously existing residential units (whether remodeled or not), all nonresidential improvements, and land. Except as provided by subsection (m), the magnitude of exemption shall be determined on a spatial basis as follows: the square footage of the newly constructed residential units shall be divided by the square footage of all structures on the property, then multiplied by the assessed value of all improvements on the property and by the mill rate applicable to the property.

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State Law reference— Optional exemptions and exclusions, AS 29.45.050.

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Section 7. Effective Date. This ordinance shall be effective 30 days after its adoption.

Adopted this _____ day of _____, 2025.

Beth A. Weldon, Mayor

Attest:

Elizabeth J. McEwen, Municipal Clerk