

MEMORANDUM OFFICE OF THE ASSESSOR

155 Heritage Way
Juneau, AK 99801
Phone: (907) 586-5215 Ext 4906
Fax: (907) 586-4520
E-Mail: Mary.Hammond@juneau.gov

Date: February 28, 2024
To: Mayor and Assembly
From: Mary Hammond, Assessor

RE: Economic Development – Export Manufacturing Exemption

The Assessor’s Office received the following 2024 Export Manufacturing Exemption Applications for business personal property used in manufacturing. The Assembly must approve any export manufacturing exemption for real or business personal property, CBJ 69.10.020(1)(c).

The property owners listed below have had Assembly approval in the past. It is recommended that their new applications be approved.

2024	AK GLACIER SEAFOOD INC	AKBEV GROUP LLC	FORBIDDEN PEAK BREWERY	DEVILS CLUB BREWING CO
Total Assessed Value	2,758,926	9,305,463	267,643	210,361
Mandatory Exempt Amount	100,000	100,000	100,000	100,000
Taxable Value	2,658,926	9,205,463	167,643	110,361
Tax Amount @ FY24 Estimated Mill Rate (10.56)	28,078	97,210	1,770	1,165
Prior Years Export Mfg Exempt Value	542,445	1,329,732	163,353	87,854
New Export Mfg Exempt Value	292,978	176,170	4,290	60,533
Total Export Mfg Exempt Value	835,423	1,505,902	167,643	148,387
Taxable Value Before Mandatory Exemption Value	1,923,503	7,799,561	100,000	61,974
Mandatory Exempt Value	100,000	100,000	100,000	61,974
Total Taxable Value after both exemptions	1,823,503	7,699,561	-	-
Total Amount Paid@ FY24 Estimated Mill Rate (10.56)	19,256	81,307	-	-
Total Prior Years Export Mfg Tax Exempt	5,728	14,042	1,725	928
Total New Export Mfg Tax Exempt	3,094	1,860	45	639
Total Tax to be Exempted	8,822	15,902	1,770	1,567

Attached are copies of their applications.

A. Export Manufacturing

CBJ 69.10.020(10) provides for exempting qualifying manufacturing property from assessment and taxation. Qualifying property may receive a declining five-year percentage exemption from the property's market value as follows:

- 100% exemption in year 1
- 80% exemption in year 2
- 60% exemption in year 3
- 40% exemption in year 4
- 20% exemption in year 5

Property owners seeking an exemption must file a request with the Assessor's Office on or before January 31 of each year. The code places the authority for approving the manufacturing exemption requests with the Assembly.

The Assessor's Office has received three property manufacturing exemption requests for the 2024 tax year (FY25 budget year).

1. Alaska Glacier Seafood's, Inc. filed a manufacturing exemption for machinery and equipment totaling \$292,978 (\$3,094 in property tax).

In addition, Alaska Glacier Seafood's has \$542,445.00 in property qualifying from prior years, for a total 2024 assessment exemption of \$835,423 or (\$8,822 in property taxes).

The Assessor's Office has determined that the property exemption request meets the code requirements and recommends approval of this exemption request.

2. Alaskan Brewing Company, LLC filed a manufacturing exemption for machinery, equipment, furniture and fixtures, computers and software, and vehicles totaling \$176,170 (\$1,860 in property tax).

In addition, Alaskan Brewing has \$1,329,732 in property qualifying from prior years, for a total 2024 assessment exemption of \$1,505,902 (\$15,902 in property taxes).

The Assessor's Office has determined that the property exemption request meets the code requirements and recommends approval of this exemption request.

3. Forbidden Peak Brewery has filed a manufacturing exemption for machinery and equipment for the assessment year 2024.

Forbidden Peak Brewery has filed a manufacturing exemption for machinery and equipment totaling \$4,290 (\$45 in property tax).

In addition, Forbidden Peak Brewery has \$163,353 in property qualifying from prior years, for a total 2024 assessment exemption of \$163,353 (\$1,770 in property taxes).

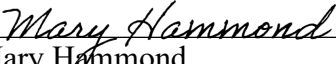
The Assessor's Office has determined that the property exemption request meets the code requirements and recommends approval of this exemption request.

4. Devils Club Brewing CO has filed a manufacturing exemption for machinery and equipment totaling \$60,533 (\$639 in property tax).

In addition, Devils Club Brewing CO has \$87,854 in property qualifying from prior years, for a total 2024 assessment exemption of \$148,387 or (\$1,567 in property taxes).

The Assessor's Office has determined that the property exemption request meets the code requirements and recommends approval of this exemption request.

I recommend approval of these exemption requests.



Mary Hammond
Assessor

2/28/2024

Date



Office of the Assessor
 155 S Seward Street
 Juneau AK 99801

Export Manufacturing Exemption Application	
Assessment Year	<input type="checkbox"/> 2017 <input checked="" type="checkbox"/> Other <u>2024</u>
Organization Name	Alaska Glacier Seafoods, Inc.
BPP Account #	59811
Parcel ID #	
Name of Applicant	Kristie Erickson
Email Address	kristie@alaskaglacierseafoods.com

In Accordance with CBJ 69.10.020(10) certain Real Property and Business Personal Property may be partially exempt when used in a manufacturing business. Application for this exemption must be submitted to the municipal assessor before January 31 of the applicable tax year.

Primary Phone #	907-790-3592	Secondary Phone #	907-790-3590
Mailing Address	Box 34363 Juneau, AK 99803	Property Address	13555 Glacier Highway Juneau, AK 99801
Type of Business	Seafood Processing		
Sales Tax Account Number	272728		
Has this property ever been taxed in the CBJ?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
Is this property used in a trade or business having fewer than 500 annual full-time equivalent employees?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No How Many? <u>98</u>		
Does this business create employment within the CBJ?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Explain:	We employ approx 30 year around employees and hire another 100 or so seasonal workers who work within CBJ.		
Does this business generate sales outside the CBJ of goods produced within the CBJ?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Explain:	We buy and process fish within CBJ and export approx 96% of it out of CBJ.		
What percent of total production is exported outside the CBJ?	<u>96</u> %		
Does this business reduce the importation of goods from outside the CBJ?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Explain:	We buy and process locally caught fish and sell it to local stores and restaurants, which reduces the need for importing fish in to CBJ.		
Has this property been used in the same trade or business in another municipality within the past 6 months?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
List detail of real or personal property and the total market value which you are seeking to be exempted. (use attachment if necessary)	Total market value to be exempted: \$ <u>all allowable</u>		
Certification: I hereby certify that the answers given on this application are true and correct to the best of my knowledge. I understand that a willful misstatement is punishable by a fine or imprisonment under AS 11.56.210.			
Signature and Title of Applicant:	Date:		
	1/31/2024		
Assessor Approval [] Yes [] No Date: _____ Comments:			

Contact Us: CBJ Assessor's Office

Phone:	Email:	Website:	Physical Location
Phone # (907) 586-5215 Fax # (907) 586-4520	Assessor_Office@juneau.gov	http://www.juneau.org/finance	155 South Seward St Rm. 114 Juneau AK 99801



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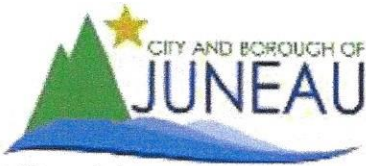
Export Manufacturing Exemption Application	
Assessment Year	<input checked="" type="checkbox"/> 2023 <input type="checkbox"/> Other _____
Organization Name	AKBEV GROUP, LLC
BPP Account #	521150
Parcel ID #	
Name of Applicant	Alaskan Brewing Company
Email Address	accounting@alaskanbeer.com

In Accordance with CBJ 69.10.020(10) certain Real Property and Business Personal Property may be partially exempt when used in a manufacturing business. Application for this exemption must be submitted to the municipal assessor before January 31 of the applicable tax year.

Primary Phone #	(907) 780-5866	Secondary Phone #	
Mailing Address	5429 Shaune Drive Juneau, AK 99801	Property Address	Same
Type of Business	Beverage Manufacturing		
Sales Tax Account Number	890135		
Has this property ever been taxed in the CBJ?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
Is this property used in a trade or business having fewer than 500 annual full-time equivalent employees?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No How Many? <u>92</u>		
Does this business create employment within the CBJ?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Explain:	We currently employ 69 full-time positions located in Juneau		
Does this business generate sales outside the CBJ of goods produced within the CBJ?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Explain:	We ship our products to a total of 25 states including throughout the State of AK		
What percent of total production is exported outside the CBJ?	<u>91</u> %		
Does this business reduce the importation of goods from outside the CBJ?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Explain:	Our locally manufactured products are sold in nearly every bar and liquor store in Juneau, as well as in our brewery tasting room.		
Has this property been used in the same trade or business in another municipality within the past 6 months?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
List detail of real or personal property and the total market value which you are seeking to be exempted. (use attachment if necessary)	Total market value to be exempted: \$ <u>\$1,227,280</u>		
Certification: I hereby certify that the answers given on this application are true and correct to the best of my knowledge. I understand that a willful misstatement is punishable by a fine or imprisonment under AS 11.56.210.			
Signature and Title of Applicant:		Date:	
		<u>1/31/24</u>	
Assessor Approval [] Yes [] No Date: _____ Comments:			

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Export Manufacturing Exemption Application	
Assessment Year	2024
Organization Name	Forbidden Peak Brewery LLC
BPP Account #	911751
Parcel ID #	4B2801030091
Name of Applicant	Skye Stekoll
Email Address	skye@forbiddenpeak.com

In Accordance with CBJ 69.10.020(10) certain Real Property and Business Personal Property may be partially exempt when used in a manufacturing business. Application for this exemption must be submitted to the municipal assessor before January 31 of the applicable tax year.

Primary Phone #	(907) 209-7348	Secondary Phone #	
Mailing Address	PO Box 211370 Auke Bay, AK 99821	Property Address	11798 Glacier Highway Juneau, AK 99801
Type of Business	Brewery		
Sales Tax Account Number	01003760		
Has this property ever been taxed in the CBJ?	<input type="radio"/> Yes <input checked="" type="radio"/> No		
Is this property used in a trade or business having fewer than 500 annual full-time equivalent employees?	<input checked="" type="radio"/> Yes <input type="radio"/> No How Many? <u>7</u>		
Does this business create employment within the CBJ?	<input checked="" type="radio"/> Yes <input type="radio"/> No		
Explain:	Our employees all live within the CBJ and our products are sold at our retail establishment and also at other bars, restaurants, and tourism organizations within CBJ		
Does this business generate sales outside the CBJ of goods produced within the CBJ?	<input checked="" type="radio"/> Yes <input type="radio"/> No		
Explain:	We sell our product to various communities throughout Alaska, including Haines, Skagway, Anchorage, and Fairbanks		
What percent of total production is exported outside the CBJ?	<u>1</u> %		
Does this business reduce the importation of goods from outside the CBJ?	<input checked="" type="radio"/> Yes <input type="radio"/> No		
Explain:	Our product replaces imported beverages at local restaurants and bars		
Has this property been used in the same trade or business in another municipality within the past 6 months?	<input type="radio"/> Yes <input checked="" type="radio"/> No		
List detail of real or personal property and the total market value which you are seeking to be exempted. (use attachment if necessary)	Total market value to be exempted: \$ <u>40,000</u>		
Certification: I hereby certify that the answers given on this application are true and correct to the best of my knowledge. I understand that a willful misstatement is punishable by a fine or imprisonment under AS 11.56.210.			
Signature and Title of Applicant:	Date: <u>1/17/24</u>		
Assessor Approval [] Yes [] No Date: _____ Comments: _____			

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Export Manufacturing Exemption Application	
Assessment Year	<input type="checkbox"/> 2017 <input checked="" type="checkbox"/> Other <u>2024</u>
Organization Name	
BPP Account #	
Parcel ID #	
Name of Applicant	
Email Address	

In Accordance with CBJ 69.10.020(10) certain Real Property and Business Personal Property may be partially exempt when used in a manufacturing business. Application for this exemption must be submitted to the municipal assessor before January 31 of the applicable tax year.

Primary Phone #	<u>9072098451</u>	Secondary Phone #	
Mailing Address	<u>100 N Franklin St</u> <u>Juneau, AK 99801</u>	Property Address	<u>Same as <</u>
Type of Business	<u>Brewery</u>		
Sales Tax Account Number	<u>904743</u>		
Has this property ever been taxed in the CBJ?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
Is this property used in a trade or business having fewer than 500 annual full-time equivalent employees?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No How Many? <u>15</u>		
Does this business create employment within the CBJ?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Explain:	<u>We employ cooks, beertenders, managers, brewers.</u>		
Does this business generate sales outside the CBJ of goods produced within the CBJ?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Explain:	<u>We export beer and other products to Anchorage and other areas of the state.</u>		
What percent of total production is exported outside the CBJ?	<u>10</u> %		
Does this business reduce the importation of goods from outside the CBJ?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Explain:	<u>We manufacture products to be purchased in Juneau.</u>		
Has this property been used in the same trade or business in another municipality within the past 6 months?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
List detail of real or personal property and the total market value which you are seeking to be exempted. (use attachment if necessary)	Total market value to be exempted: <u>\$see standard de</u>		
Certification: I hereby certify that the answers given on this application are true and correct to the best of my knowledge. I understand that a willful misstatement is punishable by a fine or imprisonment under AS 11.56.210.			
Signature and Title of Applicant:	Date:		
<u>Evan Wood</u>	<u>12/20/23</u>		
Assessor Approval [] Yes [] No Date: _____ Comments:			

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