



REGULAR ASSEMBLY MEETING 2026-15 AGENDA

July 27, 2026 at 6:00 PM

Assembly Chambers/Zoom Webinar

<https://juneau.zoom.us/j/91515424903> or 1-253-215-8782 Webinar ID: 915 1542 4903

Submitted by:

Katie Koester, City Manager

A. FLAG SALUTE

B. LAND ACKNOWLEDGEMENT

We would like to acknowledge that the City and Borough of Juneau is on Tlingit land and wish to honor the indigenous people of this land. For more than ten thousand years, Alaska Native people have been and continue to be integral to the well-being of our community. We are grateful to be in this place, a part of this community, and to honor the culture, traditions, and resilience of the Tlingit people. *Gunalchéesh!*

C. ROLL CALL

D. SPECIAL ORDER OF BUSINESS

1. Proclamation: United States Coast Guard Appreciation Month
2. Recognition of Juneau Fireworks Crew and Volunteers

E. APPROVAL OF MINUTES

1. 2026-06-24 Special Assembly Meeting No. 2026-14 Minutes - Draft
2. 2026-06-08 Regular Assembly Meeting No. 2026-13 Minutes - Draft

F. MANAGER'S REQUEST FOR AGENDA CHANGES

G. PUBLIC PARTICIPATION ON NON-AGENDA ITEMS (Limited to no more than 20 minutes, with each speaker limited to a length of time set by the Mayor not to exceed three minutes.)

H. CONSENT AGENDA

1. Public Request for Consent Agenda Changes Other Than Ordinances for Introduction
2. Assembly Request for Consent Agenda Changes
3. Assembly Action

A) Ordinances for Introduction

1) Ordinance 2026-39 An Ordinance Amending Title 85, Waters and Harbors, to Include Provisions Governing Cruise Ship Docking and Disembarkation.

This ordinance is sponsored by Assemblymembers Woll, Hughes-Skandijs, and Kelly. It restricts the total number of large cruise ships over 950 passengers calling within the boundaries of the City and Borough of Juneau to five per day. This codifies the negotiated limit recommended by the 2020 Visitor Industry Task Force Final Report and formalized by the 2023 Memorandum of Agreement between CBJ and the cruise lines calling on Juneau.

The City Manager recommends this ordinance be introduced and referred to the next Assembly Committee of the Whole meeting.

2) Ordinance 2021-01(b)(B) An Ordinance Appropriating \$45,000 to the Manager for Fiscal Year 2027 Museum Operations; Funding Provided by a Donation from Norwegian Cruise Line.

This ordinance appropriates \$45,000 in Norwegian Cruise Line donation revenue for continued museum operations during cruise seasons. These funds will provide for part-time limited positions to help maintain museum operational hours.

The City Manager recommends this ordinance be introduced and set for public hearing at the next regular Assembly meeting.

3) Ordinance 2025-01(b)(AQ) An Ordinance Appropriating \$526,602 to the Manager for 2024 Glacier Lake Outburst Flood Response and Repairs, and Deappropriating \$302,781 from the Manager for 2024 Glacier Lake Outburst Flood Response and Repairs; Funding Provided by the United States Federal Emergency Management Agency (FEMA).

CBJ was awarded \$526,602 in Federal Emergency Management Agency (FEMA) funding for response and repair costs related to the August 2024 glacier lake outburst flood. This ordinance appropriates the FEMA funding and deappropriates Restricted Budget Reserve funds that were previously appropriated in FY2025 for the 2024 glacier lake outburst flood response.

The FEMA grant awards reimburse the following eligible response and repair costs:

View Drive stormwater system repairs (\$102,281)
Rivercourt Way embankment armoring (\$127,192)
Debris removal (\$246,629)
Emily Way pipe disconnect sinkhole repair (\$50,500)

Additional funding applications related to the August 2024 flood remain under FEMA review and, if approved, may provide further reimbursement of eligible response and

recovery costs.

The Public Works and Facilities Committee reviewed this request at the [July 13, 2026 meeting](#).

The City Manager recommends this ordinance be introduced and set for public hearing at the next regular Assembly meeting.

- 4) Ordinance 2026-38 An Ordinance Authorizing the Manager to Dispose of 155 Heritage Way through Negotiated Sale Agreement with Sealaska Heritage Institute for \$1,500,000.**

At the [March 16, 2026 Committee of the Whole meeting](#), the Assembly discussed options for selling 155 Heritage Way, City Hall. The [memo](#) from the March 16 meeting outlines various methods of disposal available. As an outcome of that meeting, the Assembly moved [Ordinance 2026-15](#), for the disposal of City Hall to the highest bidder with a minimum bid of \$2,500,000, to the [April 6 Regular Assembly meeting](#) for public testimony. No testimony was received. Ordinance 2026-15 was further discussed at the [July 13, 2026 Committee of the Whole meeting](#). In response to the Assembly discussions, Sealaska Heritage Institute has offered to purchase the property through a Negotiated Sale for \$1,500,000. At that meeting, the Committee of the Whole passed a motion to introduce an ordinance for the disposal of 155 Heritage Way through Negotiated Sale to Sealaska Heritage Institute of \$1,500,000. Both ordinances will be scheduled for public hearing at the next regular Assembly meeting.

The City Manager recommends this ordinance be introduced and set for public hearing at the next regular Assembly meeting.

- 5) Ordinance 2026-40 An Ordinance Amending Chapter 03.35, the Continuity of Government Code, to Improve City and Borough of Juneau Procedures for Emergencies.**

This ordinance amends the continuity of government code to remove the requirement to pre-designate successors and to codify that the Assembly will appoint successors as needed.

The City Manager recommends this ordinance be introduced and set for public hearing at the next regular Assembly meeting.

- 6) Ordinance 2026-01(b)(C) An Ordinance Appropriating \$50,697 to the Manager for the Air Traffic Control Tower Capital Improvement Project; Funding Provided by Airport Capital Reserve Funds.**

This ordinance appropriates \$50,697 from the Airport Capital Reserve as the local match for the Air Traffic Control Tower CIP. The project will replace the existing tower roof, roof hatch, and access ladder, all of which date back to the original 1987 tower construction. The FAA has awarded \$963,247 through the Airport Terminal Program, for a total estimated project cost of \$1,013,944. This appropriation will provide for

project design, which is anticipated to begin in 2026, with construction expected in 2027 upon receipt and appropriation of the executed FAA grant agreement.

The Airport Board of Directors approved this request at the [July 9, 2026 meeting](#).

The City Manager recommends this ordinance be introduced and set for public hearing at the next regular Assembly meeting.

B) Resolutions

1) Resolution 4054 A Resolution Supporting an Application for Funding from the State of Alaska Department of Transportation and Public Facilities Harbor Facility Grant Program of \$500,000 for Echo Cove Launch Ramp Float Installation Project.

This resolution is in support of a Docks & Harbors ADOT Harbor Facility Grant application to install a boarding float at Echo Cove Launch Ramp. An Assembly resolution is not required for the ADOT Facility Grant but is encouraged as it increases an applicant's score. Improvements to the Echo Cove facility were initiated by Territorial Sportsmen, Inc., and has support from other user groups.

The Docks & Harbors Board reviewed this resolution at its regular Docks and Harbors Board meeting on [June 25, 2026](#) and recommended approval by the Assembly.

The City Manager recommends the Assembly adopt this Resolution.

2) Resolution 4055 A Resolution Supporting an Application for Funding from the State of Alaska Department of Transportation and Public Facilities Harbor Facility Grant Program for \$2,000,000 for Phase IV of the Statter Harbor Improvements Project.

This resolution is in support of a Docks & Harbors ADOT Harbor Facility Grant application to replace aging floats & piling at the Statter Harbor "horseshoe" as well as zinc anodes for pilings without cathodic protection. An Assembly resolution is not required for the ADOT Facility Grant but is encouraged as it increases an applicant's score. The Statter Harbor "horseshoe" is the oldest infrastructure left in the harbor from the 1960's.

The Docks & Harbors Board reviewed this resolution at its regular Docks and Harbors Board meeting on [June 25, 2026](#) and recommended approval by the Assembly.

The City Manager recommends the Assembly adopt this Resolution.

3) Resolution 4057 A Resolution Repealing and Reestablishing the Assembly Rules of Procedure.

This resolution repeals and reestablishes the Assembly Rules of Procedure to clarify

parliamentary procedures and current practices, and improve meeting administration. The proposed amendments include clarifying committee authority and meeting procedures, establishing a process for filling empowered board vacancies, documenting existing Charter requirements and current practices, making technical and housekeeping revisions, and updating provisions related to public participation, and committee operations.

These proposed amendments were discussed at the [July 13, 2026, Committee of the Whole](#).

The City Manager recommends the Assembly adopt this Resolution.

- 4) Resolution 4058 A Resolution Repealing Noncode Ordinances Nos. 2020-32(c)(am) and 2023-20(b), and Reestablishing the Systemic Racism Review Committee.**

This Resolution removes the sunset clause and re-establishes the SRRC.

The City Manager recommends the Assembly adopt this Resolution.

C) Liquor/Marijuana Licenses

These liquor license actions are before the Assembly to either protest or waive its right to protest the license actions.

Liquor License — 2 Transfers

Transfer From: Abigail May LaForce Barnett d/b/a Zerelda's Bistro

Transfer To: Queen of the North, LLC d/b/a Queen of the North Wine Cafe

License Type: Restaurant Eating Place License: #5278 Location: 9106 Mendenhall Mall Rd. Suite B

Transfer From: No Creek Jack Inc. d/b/a Duck Creek Market

Transfer To: Thibodeau's Market, Inc. d/b/a Duck Creek Market

License Type: Package Store License: #2976 Location: 9951 Stephen Richards Dr.

Package Store Endorsements: shipping #60019, delivery #60020, re-packaging #60021, sampling #60022

Liquor License — 2 Renewals

Licensee: Green Lantern LLC (No DBA: Renda Heimbigner)

License Type: Restaurant Eating Place License: #851 Location: No Premises

Licensee: Alaskan Hotel & Bar Inc. d/b/a Alaskan Hotel

License Type: Beverage Dispensary - Tourism License: #1378 Location: 167 S. Franklin St.

Staff from the Police, Finance, Fire, Public Works (Utilities) and Community Development Departments reviewed the above licenses and recommended the Assembly waive its right to protest these applications. Copies of the documents associated with these licenses are available in hard copy upon request to the Clerk's Office.

The City Manager recommends the Assembly waive its right to protest the above-listed

liquor license actions.

D) Bid Awards

1) BE27-025 CBJ Interior Improvements - Burns Building

This project consists of interior improvements to Floors 1 and 2 of the William J. Burns Building, located at 801 W. 10th Street, Juneau, Alaska. The project includes upgrades to the HVAC and electrical systems, as well as limited interior construction and finish replacement, to bring public-facing areas, accessible routes, and key building systems up to current code and ADA compliance standards. The majority of the work will take place on floors 1 and 2, with limited work required in the Mechanical Penthouse. Upon completion, the project will consolidate eleven City and Borough of Juneau departments and approximately 147 personnel within approximately 46,000 square feet of combined floor area.

The City Manager recommends award of the CBJ Interior Improvements - Burns Building (BE27-025) to Carver Construction, the lowest responsive bidder, for a total contract amount of \$4,416,700.92.

E) Transfers

1) Transfer Request 2701 A Transfer of \$275,000 from CIP W75-064 Crow Hill Reservoir Inspect and Rehabilitate to CIP W75-082 Crow Hill Water Electrical Upgrades.

This request would transfer \$275,000 from the Crow Hill Reservoir Inspect and Rehabilitate CIP to new CIP Crow Hill Water Electrical Upgrades. These funds will provide for necessary repairs and improvements to the Crow Hill water systems' power distribution network, which is currently experiencing failures. Until remedied, these issues present a work safety hazard and compromise the function of the water storage and distribution systems. The Crow Hill Reservoir Inspect and Rehabilitate CIP will retain sufficient funding for remaining project work.

This transfer of project funding is consistent with the intent of the 2017 1% Sales Tax Initiative approved by voters in the October 3, 2017 municipal election.

The Public Works and Facilities Committee reviewed this request at the [March 16, 2026 meeting](#).

The City Manager recommends approval of this transfer.

F) City/State Project Review

1) CSP2026 0001: The Alaska Department of Transportation and Public Facilities State Project Review for construction of a modified, partially signalized intersection at Egan Drive and Yandukin Drive.

This item was heard at the [June 23, 2026, Planning Commission meeting](#), where the Commission adopted the analysis and findings contained in the [June 3, 2026, Staff Report](#) and approved a State Project Review for construction of a modified partially signalized intersection at Egan Drive and Yandukin Drive, as described in the project description and drawings submitted with the application with no conditions. The [Notice of Decision](#) was filed with the Municipal Clerk on June 29, 2026, making the permit effective on that date.

Under CBJ Code, the Planning Commission's decision becomes final 90 days after the application is received unless modified or disapproved by the Assembly. The 90-day review period has elapsed making this an informational item.

The City Manager submits this item to the Assembly for information only.

I. PUBLIC HEARING

- 1. Ordinance 2026-35 An Ordinance Authorizing the Issuance of General Obligation Bonds in the Principal Amount Not to Exceed \$16,000,000 to Finance Capital Improvements at Various Schools within the City and Borough, and Submitting a Proposition to the Voters at the Election to Be Held Therein on October 6, 2026.**

This ordinance would send a bond package to the voters to consider in the municipal election on October 6, 2026. This ordinance would send one general obligation bond proposition of up to \$16.0 million for school capital improvements in the borough. School improvement projects identified include reroofing projects at several schools, security and safety upgrades districtwide, boiler room renovation and upgrades at several schools.

The Assembly requested staff introduce an ordinance to submit a proposition to the voters on the October 6, 2026 election ballot during the May 20, 2026, Assembly Finance Committee meeting. The Assembly Finance Committee reviewed this ordinance at its [June 3, 2026 meeting](#). The Systemic Racism Review Committee reviewed this ordinance at its [June 9, 2026 meeting](#).

The City Manager recommends the Assembly take public testimony and adopt this ordinance.

- 2. Ordinance 2026-36 An Ordinance Authorizing the Issuance of General Obligation Bonds in the Principal Amount Not to Exceed \$9,400,000 to Finance Water and Wastewater Utilities Capital Improvements within the City and Borough, and Submitting a Proposition to the Voters at the Election to Be Held Therein on October 6, 2026.**

This ordinance would send one general obligation bond proposition of up to \$9.4 million for water and wastewater utility infrastructure improvements, including, but not limited to, work at the Mendenhall Wastewater Treatment Plant. As part of the

utility rate-setting process, the Assembly determined a rate structure that would require cash infusion from outside the utility in order to maintain the water and wastewater infrastructure. This bond proposal addresses the capital project needs in the short-term. Project costs exceeding the bond amount will be funded from Water and/or Wastewater fund balance.

The Assembly requested staff introduce an ordinance to submit a proposition to the voters on the October 6, 2026 election ballot during the May 20, 2026, Assembly Finance Committee meeting. The Assembly Finance Committee reviewed this ordinance at its [June 3, 2026 meeting](#). The Systemic Racism Review Committee reviewed this ordinance at its [June 9, 2026 meeting](#).

The City Manager recommends the Assembly take public testimony and refer this ordinance to the Assembly Finance Committee for consideration during the FY28 budget process.

3. Ordinance 2026-13 An Ordinance Providing for the Levy and Collection of a Temporary 3% Areawide Sales Tax on the Price of All Taxable Sales of Goods and Services Delivered within the City and Borough of Juneau, to be in Effect Five Years from July 1, 2027, through July 1, 2032; and Calling for an Election on Whether Such Sales Tax Shall Be Levied.

The CBJ currently levies a 5% sales tax, consisting of a permanent 1% tax, a temporary 1% tax, and a temporary 3% tax. Voters have authorized the temporary 3% tax every five years, and it is currently scheduled to expire on July 1, 2027. Revenue from the temporary 3% tax provides a stable funding source for municipal services, including police, fire, parks, libraries, and capital improvement projects. This ordinance would place the temporary 3% sales tax before the voters on the ballot for the October 6, 2026, Municipal Election.

This ordinance was reviewed by the Assembly Finance Committee at its [April 22, 2026 meeting](#). The Systemic Racism Review Committee reviewed this ordinance at its [June 9, 2026 meeting](#).

The City Manager recommends the Assembly take public testimony and adopt this ordinance.

4. Ordinance 2026-11 An Ordinance Amending CBJC 42.30.010, Resisting or Interfering with an Officer, to Include Interferences with Fire Department Services.

This ordinance adds fire department personnel to existing code that prohibits interfering with public safety personnel when they are discharging their official duties. It specifically prohibits interference or tampering with apparatus, hydrants, equipment, or objects being used by department staff, during the extinguishment of fires, or while staff are responding to an accident or medical emergency. This legislation does not restrict or limit an individual's constitutional rights to record,

observe, and/or protest civic action.

Public Testimony was taken at the [April 6, 2026 Regular Assembly meeting](#), after which the ordinance was referred to the Human Resources Committee (HRC) for further review. The HRC considered the ordinance at its [May 18, 2026, meeting](#), and forwarded it back to the full Assembly.

The City Manager recommends the Assembly take public testimony and adopt this ordinance.

5. Ordinance 2026-32 An Ordinance Amending the Uniform Sales Tax Code to Repeal the Exemption of Sales by Non-profit Organizations.

This ordinance was reviewed by the [Assembly Finance Committee on May 13, 2026](#) and discussed at its [June 3, 2026](#) meeting. This ordinance narrows exemptions available to non-profits to only include governments and social services.

A Law recommended amendment has been included in your packet for consideration.

The Systemic Racism Review Committee reviewed this ordinance at its [June 9, 2026 meeting](#).

The City Manager recommends the Assembly take public testimony and adopt this ordinance.

6. Ordinance 2026-34 An Ordinance Amending Real and Personal Property Tax to Adjust the Senior Citizen and Disabled Veteran Hardship Exemption.

This ordinance was reviewed by the [Assembly Finance Committee on May 13, 2026](#). This ordinance modifies the income requirement to 250% of the federal poverty guidelines. For an individual, that amount is \$49,875; for a family, the amount is \$67,625. Currently, the income threshold is \$120,000.

The Systemic Racism Review Committee reviewed this ordinance at its [June 9, 2026 meeting](#) and had the following comment to share with the Assembly: *The SRRC reviewed Ordinance 2026-34 and recommends to the Assembly that they consider broader hardship definitions when considering property tax exemptions and other exemptions in the future.*

The City Manager recommends the Assembly take public testimony and adopt this ordinance.

7. Ordinance 2026-29 An Ordinance Amending Real and Personal Property Tax Code to Repeal the Historic Property Repair Exemptions.

This ordinance was reviewed by the [Assembly Finance Committee on May 13, 2026](#). This ordinance removes the exemption for repair and rehabilitation of historic property in its entirety.

The Systemic Racism Review Committee reviewed this ordinance at its [June 9, 2026 meeting](#).

The City Manager recommends the Assembly take public testimony and adopt this ordinance.

8. Ordinance 2026-30 An Ordinance Amending Real and Personal Property Tax to Adjust the Commercial Fixed-Wing and Rotary-Wing Aircraft Flat Tax.

This ordinance was reviewed by the [Assembly Finance Committee on May 13, 2026](#). This ordinance updates the flat tax for commercial fixed-wing and rotary-wing aircraft over a period of three years, to bring all rates up to current CPI.

The Systemic Racism Review Committee reviewed this ordinance at its [June 9, 2026 meeting](#).

The City Manager recommends the Assembly take public testimony and adopt this ordinance.

9. Ordinance 2026-31 An Ordinance Amending Real and Personal Property Tax to Amend the Property Tax Exemptions for Vessels.

This ordinance was reviewed by the [Assembly Finance Committee on May 13, 2026](#). This ordinance narrows the property tax exemption for vessels and establishes a flat property tax for commercial vessels (other than those exempted) based on length.

The Systemic Racism Review Committee reviewed this ordinance at its [June 9, 2026 meeting](#).

The City Manager recommends the Assembly take public testimony and adopt this ordinance.

10. Ordinance 2026-33 An Ordinance Amending the Uniform Sales Tax Code to Repeal the Exemption of Agent Commissions for Negotiated Sale or Lease.

This ordinance was reviewed by the [Assembly Finance Committee on May 13, 2026](#). This ordinance repeals the exemption for agent commissions in its entirety.

The Systemic Racism Review Committee reviewed this ordinance at its [June 9, 2026 meeting](#).

The City Manager recommends the Assembly take public testimony and adopt this ordinance.

11. Ordinance 2025-01(b)(AP) An Ordinance Appropriating \$12,000,000 to the Manager for Bartlett Regional Hospital's Fiscal Year 2026 Operating Costs; Funding Provided by Hospital Funds.

This ordinance appropriates \$12 million for Bartlett Regional Hospital's FY2026 operating costs. During FY2026, the hospital expanded operations to include Bartlett Family Medicine, Bartlett Glacier Peds, and orthopedic and general surgery specialty clinics. These expanded services were not reflected in Bartlett's FY2026 Amended Budget, creating a need for additional expenditure authority to support the associated operating costs. Funding for this appropriation is provided by increased user fee revenue generated by these expanded services.

The Bartlett Regional Hospital Board of Directors will review this request at its June 30 meeting. The Systemic Racism Review Committee reviewed this ordinance at its [June 9, 2026 meeting](#).

The City Manager recommends the Assembly take public testimony and adopt this ordinance.

12. Ordinance 2025-01(b)(AO) An Ordinance Appropriating \$118,407 to the Manager for the Ramp Improvements and Remain Overnight Aircraft Parking Apron Capital Improvement Project; Funding Provided by Airport Capital Reserve Funds.

This ordinance appropriates \$118,407 from Airport Capital Reserve to the Ramp Improvements and Remain Overnight Aircraft Parking Apron CIP. The funding provides for localized runway repairs at seven locations on Runway 08/26. The work includes milling, repaving, and surface grooving to repair potholes and other pavement failures. These expenses are ineligible for grant reimbursement and support final project close-out. This project is expected to be completed later this year.

The Airport Board of Directors approved this request at its [May 14, 2026 meeting](#). The Systemic Racism Review Committee reviewed this ordinance at its [June 9, 2026 meeting](#).

The City Manager recommends the Assembly take public testimony and adopt this ordinance.

13. Ordinance 2026-23 An Ordinance Amending Title 42 Penal Code Relating to the Offense of Failure to Appear.

This ordinance makes housekeeping amendments to the CBJ Code relating to the offense of Failure to Appear (FTA). The ordinance clarifies that Failure to Appear is a Class B misdemeanor, allowing CBJ to prosecute individuals who fail to attend court hearings related to an open criminal case. The amendment aligns the offense classification with the associated underlying misdemeanor offense and promotes consistency within the CBJ penal code. The ordinance also relocates the FTA provision to the appropriate title and code section to improve the organization and consistency of the Code.

The City Manager recommends the Assembly take public testimony and adopt this ordinance.

J. UNFINISHED BUSINESS

K. NEW BUSINESS

1. Amendment No. 1 to the Memorandum of Agreement (MOA) with Tlingit & Haida: Public Safety and Emergency Response

The Assembly approved a Supplemental Memorandum of Agreement with the Central Council of the Tlingit & Haida Indian Tribes of Alaska in November 2024 to strengthen government-to-government collaboration on public safety, emergency preparedness, joint training, and information sharing. Amendment No. 1 builds upon that partnership by formalizing the City and Borough of Juneau's ability to provide municipal fire and emergency response services to Tribal properties within the borough, including emergency medical services, fire suppression, rescue response, hazardous conditions response, and other public safety services.

The amendment establishes a framework for the Tribe to make a voluntary annual Public Safety Services Support Contribution, if mutually agreed upon, to help support these services while expressly preserving the governmental status, sovereign immunity, and jurisdiction of both parties. It also expands coordination during significant public safety events by requiring timely communication and resource coordination to avoid duplication of effort. While the amendment applies generally to Tribal properties and does not identify any specific property, [Two Coppers Casino](#) on Fish Creek Road is expected to be the first Tribal property formally recognized under the agreement. All other provisions of the 2024 MOA remain in effect, including the commitment to ongoing collaboration, joint training, and information sharing.

This amendment was reviewed and forwarded to the Assembly by the Assembly Committee of the Whole at its [July 13, 2026 meeting](#).

The City Manager recommends the Assembly take public testimony and approve the amendment.

2. Notice of Appeal - AELP Sales Tax

On March 12, 2026, AELP was notified by the CBJ Finance Department that their purchase of diesel fuel was not eligible for a resale exemption under CBJC [69.05.040\(32\)](#). [AELP appealed this decision](#).

A panel of three hearing officers heard oral arguments by AELP and CBJ Finance on [May 11, 2026](#). The panel produced a [recommendation](#) for the Manager's consideration; the majority recommended that AELP be found eligible for the exemption. On June 3, 2026, the Manager issued a [decision](#) which declined to follow the panel's recommendation and

denied AELP the exemption. The Manager's decision is now timely being appealed to the Assembly.

In accordance with the Appeals Code, the Assembly must decide whether to accept or reject the appeal. If you determine, after liberally construing the notice of appeal in order to preserve the rights of the appellant, that there has been a failure to comply with the appellate rules, or if the notice of appeal does not state grounds upon which any of the relief requested may be granted, you may reject the appeal.

If the appeal is accepted, you must decide whether the Assembly will hear the appeal itself or if it will assign the appeal to a hearing officer. If you decide to hear the appeal yourselves, a presiding officer should be appointed. If the appeal is denied the Manager's recommendation stands.

In hearing an appeal, the Assembly would sit in its quasi-judicial capacity and must avoid discussing the case outside of the hearing process. (See CBJC [01.50.230](#), Impartiality.)

The City Attorney recommends the Assembly accept the appeal and designate a presiding officer.

3. Hardship and Senior Citizen/Disabled Veteran Late-Filed Real Property Tax Exemption Applications

There are five (5) property owners that have requested the Assembly authorize the Assessor to consider a late-filed exemption for their property assessment. The Assembly should consider each request separately and determine whether the property owner was unable to comply with the April 30 filing requirement. A.S. 29.45.030(f); CBJC 69.10.021(d). The burden of proof is upon the property owner to show the inability to file a timely exemption request. If the Assembly decides to accept one or more late-filed exemption requests, those applications will be referred to the Assessor for review and action.

Clerk's Note: Due to the personal nature of the back-up documents, those will be provided to the Assemblymembers only.

The City Manager recommends the Assembly act on each of these applications individually.

4. Certification of Charter Amendment Petition: Mill Rate Cap Change

The Charter Amendment petition has been [certified](#) and will be placed on the October 6, 2026, Regular Municipal Election ballot in accordance with [CBJ Charter § 14.5](#). This is informational only, no Assembly action required.

5. Juneau Housing First Collaborative Request to Lease CBJ Property Located off Shaune Drive for Less Than Fair Market Value

Juneau Housing First Collaborative (JHFC) applied to lease this property at below market rate to develop housing to accommodate low-income individuals with secure and

supportive 1-bedroom units. This CBJ-owned property, located at the end of Commercial Boulevard adjacent to Home Depot, consists of one vacant lot totaling 7.65 acres. CBJ acquired the property by donation from Home Depot in 2006. This property is zoned Rural Reserve and the applicant has recently submitted a zone change application to the Community Development Department with the requested zoning of Light Commercial, which would match an adjacent property that the Assembly recently rezoned to Light Commercial. The Assembly Lands, Housing, and Economic Development Committee (LHED) reviewed this application and passed a motion of support to lease a portion of parcel LND-0834 by direct negotiation with the original proposer for less than fair market value and forward this application to the full Assembly to review in accordance with CBJC [53.09.260](#) (a) and [53.09.270](#). If an affirmative motion is provided, terms and conditions will be negotiated and provided to the LHED Committee prior to a lease ordinance being introduced.

In order to meet a grant application deadline, the City Manager entered into a Memorandum of Understanding with JHFC on July 16, 2026 supporting collaborative efforts to develop transitional housing on this property, pending Assembly approval.

The City Manager requests a motion of support to work with Juneau Housing First Collaborative towards the disposal of City property through a negotiated lease for less than fair market value.

L. STAFF REPORTS

- 1. Update on Ballot Proposition Labels for 2026 Municipal Election**

M. ASSEMBLY REPORTS

- 1. Mayor's Report**
- 2. Committee, Liaison Reports, Assemblymember Comments and Questions**
- 3. Presiding Officer Reports**

N. CONTINUATION OF PUBLIC PARTICIPATION ON NON-AGENDA ITEMS

O. EXECUTIVE SESSION

P. SUPPLEMENTAL MATERIALS

Q. INSTRUCTION FOR PUBLIC PARTICIPATION

The public may participate in person or via Zoom webinar. Testimony time will be limited by the Mayor based on the number of participants. **Members of the public that want to provide oral testimony via remote participation must notify the Municipal Clerk prior to 4pm the day of the meeting by calling 907-586-5278 and indicating the topic(s) upon which they wish to testify.** For in-person participation at the meeting, a sign-up sheet will be made available at the

back of the Chambers and advance sign-up is not required. Members of the public are encouraged to send their comments in advance of the meeting to BoroughAssembly@juneau.gov.

R. ADJOURNMENT

ADA accommodations available upon request: contact the Clerk's Office (907)586-5278 or city.clerk@juneau.gov at least 36 hours prior to a meeting, to request ADA arrangements.

**Office of the Mayor
City and Borough of Juneau**

PROCLAMATION

WHEREAS, since its founding on August 4, 1790, the United States Coast Guard has steadfastly served our nation with honor, respect, and devotion to duty, safeguarding our shores, protecting maritime commerce, conducting life-saving operations, and defending our national interests at home and abroad; and

WHEREAS, August 16 – 21, 2026, marks the US Coast Guard Arctic District’s annual Buoy Tender Round-up, a week-long event in Juneau offering seven Coast Guard cutters from Alaska, Washington and Oregon an opportunity to receive specialized training, provide discussions to enhance operations, and test their seamanship skills; and

WHEREAS, the Juneau business community, Departments of the City and Borough of Juneau, the United States Navy League – Juneau Council, the Juneau Yacht Club, the American Legion Post 25, and the Veterans for Foreign Wars Post 5559 celebrate the 260 officers and crew attending the Buoy Tender Round-up and an anticipated visit by CGC STORIS in November by offering thanks and appreciation; and

WHEREAS, the Juneau maritime community is grateful for the security, enforcement, and emergency response from the Coast Guardsmen who maintain aids to navigation, conduct search and rescue, law enforcement missions, and assist in containing and recovering oil spills throughout the Great State of Alaska; and

WHEREAS, Juneau has demonstrated its ability and commitment to support the Coast Guard; and, in particular, has been proud to have served as the homeport for the buoy tender USCGC PLANETREE, the USCGC STORIS (WMEC 38), USCGC CAPE CARTER, USCGC LIBERTY and now the USCGC REEF SHARK; and

WHEREAS, our community is committed to ensuring that newly commissioned STORIS (WAGB 21) will be as welcomed to her new Juneau homeport as was her STORIS predecessor: *The Galloping Ghost of the Alaskan Coast*.

NOW THEREFORE, I, Beth A. Weldon, Mayor of the City and Borough of Juneau, Alaska, now officially designated a Coast Guard City, on behalf of the City and Borough Assembly, do hereby proclaim August 2026 as:

US COAST GUARD APPRECIATION MONTH

I urge all citizens to join in recognizing the dedicated service and enduring legacy of the United States Coast Guard, to participate in events and educational activities that highlight the Coast Guard’s contributions, and to show support and appreciation for those who wear the uniform and uphold the proud traditions of this exceptional branch of the Armed Forces.

IN WITNESS WHEREOF, I have hereto set my hand and caused the seal of the City and Borough of Juneau, Alaska to be affixed this 27th day of July 2026.



Beth A. Weldon, Mayor



SPECIAL ASSEMBLY No. 2026-14 **DRAFT - MEETING MINUTES**

June 24, 2026 at 8:30 PM

Zoom Webinar (Virtual Only)

<https://juneau.zoom.us/j/95241164899> or 1-253-215-8782 Webinar ID: 952 4116 4899

Immediately following the Full Assembly as HRC, Start time is approximate.

A. CALL TO ORDER

Mayor Weldon called the Special Assembly Meeting No. 2026-14 to order via zoom at 9:52 p.m.

B. ROLL CALL

Assemblymembers Present: Mayor Beth Weldon; Deputy Mayor Smith; HRC Chair Paul Kelly, Assemblymembers Alicia Hughes-Skandijs, Christine Woll, Ella Adkison, Neil Steininger, Maureen Hall, and Nathaniel (Nano) Brooks.

Assemblymembers Absent: *None.*

Staff Present: Deputy Municipal Clerk Di Cathcart

C. AGENDA TOPICS

1. Airport Board Appointments

Airport Board seats up for action:

2 full-terms (7/1/2026 - 6/30/2029)

1 unexpired term (7/1/2026 - 6/30/2027){1 yr seat}

1 unexpired term (7/1/2026 - 6/30/2028){2 yr seat}

MOTION: by Mr. Kelly to make the following appointments to the Airport Board, appoint David Epstein and Michael Neussl to full terms running July 1, 2026 to June 30, 2029, appoint Jordan Kesler to an unexpired term running July 1, 2026 to June 30, 2028, clarifying the appointment of Jerry Godkin to finish out his term which ends June 30, 2027, and reappointing Nolan Davis to the Airport Board Tenant seat for a term running July 1, 2026 to June 30, 2027 and asked for unanimous consent. ***Hearing no objection, motion passed.***

2. Docks & Harbors Board Appointments

Docks & Harbors Board seats up for action:

3 full-term seats (7/1/2026 - 6/30/2029)

MOTION: by Mr. Kelly to make the following appointments to the Docks and Harbors Board, reappoint Shem Sooter and Thomas 'Tyler' Emerson to full terms running July 1, 2026 to June 30, 2029 and to appoint Steven Box to a full term running July 1, 2026 to June 30, 2029 and asked for unanimous consent. ***Hearing no objection, motion passed.***

3. Eaglecrest Ski Area Board Appointments

Eaglecrest Board seats up for action:

2 full-terms (7/1/2026 - 6/30/2029)

1 unexpired term (7/1/2026 - 6/30/2027){1 yr seat}

MOTION: by Mr. Kelly to make the following appointments to the Eaglecrest Board; the reappointment of Kevin Krein to a full term running July 1, 2026 to June 30, 2029, the appointment of Sandy Hussain to a full term running July 1, 2026 to June 30, 2029 and the reappointment of Sean O'Neill to a partial term running July 1, 2026 to June 30, 2027, and asked for unanimous consent. *Hearing no objection, motion passed.*

D. PUBLIC PARTICIPATION ON NON-AGENDA ITEMS

None

E. ADJOURNMENT

With no further business to come before the Assembly meeting adjourned at 9:55 p.m.

Diane Cathcart, Deputy Municipal Clerk

Beth A. Weldon, Mayor



REGULAR ASSEMBLY MEETING

DRAFT - MINUTES

June 8, 2026 at 6:00 PM

Assembly Chambers/Zoom Webinar

MEETING NO. 2026-12: The Regular Meeting of the City and Borough of Juneau Assembly was called to order at 6:01 p.m. by Mayor Weldon. The meeting was conducted as a hybrid format, allowing for both in-person attendance and virtual participation.

A. FLAG SALUTE - Led by Mr. Kelly

B. LAND ACKNOWLEDGEMENT - Led by Deputy Mayor Smith

We would like to acknowledge that the City and Borough of Juneau is on Tlingit land and wish to honor the indigenous people of this land. For more than ten thousand years, Alaska Native people have been and continue to be integral to the well-being of our community. We are grateful to be in this place, a part of this community, and to honor the culture, traditions, and resilience of the Tlingit people. *Gunalchéesh!*

C. ROLL CALL

Assemblymembers Present: Mayor Beth Weldon; Deputy Mayor Smith; Assemblymembers Alicia Hughes-Skandijs, Christine Woll, Paul R. Kelly, Ella Adkison, Neil Steininger, Maureen Hall, and Nathaniel (Nano) Brooks.

Assemblymembers Absent: None.

Staff Present: City Manager Katie Koester; Deputy City Manager Robert Barr; City Attorney Emily Wright; Municipal Clerk Breckan Hendricks; and Meeting Tech Kevin Allen.

D. SPECIAL ORDER OF BUSINESS - None

E. APPROVAL OF MINUTES - *Approved by unanimous consent.*

1. **April 29, 2026 Special Assembly Meeting Minutes - Draft**

2. **May 18, 2026 Regular Assembly Minutes - Draft**

F. MANAGER'S REQUEST FOR AGENDA CHANGES

Manager Koester reported no agenda changes but noted for the public that a brief verbal staff report on flood mitigation solutions would be provided later in the meeting.

G. PUBLIC PARTICIPATION ON NON-AGENDA ITEMS (Limited to no more than 20 minutes, with each speaker limited to a length of time set by the Mayor not to exceed three minutes.)

Michael Cole (Lemon Creek) a member of the petitioners' committee for the 1% Seasonal Sales Tax initiative, spoke in support of the measure. He emphasized its focus on recreation and noted that a similar tax in Ketchikan has helped provide stable and reliable revenue.

Susan Clark (Flats) expressed her concerns about the expenditure of \$1.4 million on consultants for the Telephone Hill redevelopment project, suggesting that these funds could be allocated more effectively to address other pressing needs within the community.

Joshua Adams advocated for the redirection of \$9 million, initially intended for the Telephone Hill demolition, proposing instead that this significant sum be used to support community needs, such as funding the Juneau Douglas City Museum to better serve the interests of the residents.

[Clerk Note: The Assembly took an at-ease from 6:34p.m. to 6:35p.m.]

H. CONSENT AGENDA

- 1. Public Request for Consent Agenda Changes Other Than Ordinances for Introduction- None**
- 2. Assembly Request for Consent Agenda Changes- None**
- 3. Assembly Action**

MOTION by Deputy Mayor Smith to adopt the Consent Agenda as presented and asked for unanimous consent. ***Hearing no objection, the Consent Agenda was adopted.***

A) Ordinances for Introduction

- 1) Ordinance 2026-13 An Ordinance Providing for the Levy and Collection of a Temporary 3% Areawide Sales Tax on the Price of All Taxable Sales of Goods and Services Delivered within the City and Borough of Juneau, to be in Effect Five Years from July 1, 2027, through July 1, 2032; and Calling for an Election on Whether Such Sales Tax Shall Be Levied.**

The CBJ currently levies a 5% sales tax, consisting of a permanent 1% tax, a temporary 1% tax, and a temporary 3% tax. Voters have authorized the temporary 3% tax every five years, and it is currently scheduled to expire on July 1, 2027. Revenue from the temporary 3% tax provides a stable funding source for municipal services, including police, fire, parks, libraries, and capital improvement projects. This ordinance would place the temporary 3% sales tax before the voters on the ballot for the October 6, 2026, Municipal Election.

This ordinance was reviewed by the Assembly Finance Committee at its [April 22, 2026 meeting](#).

The City Manager recommends this ordinance be introduced and set for public hearing at the next regular Assembly meeting.

- 2) Ordinance 2026-34 An Ordinance Amending Real and Personal Property Tax to Adjust the Senior Citizen and Disabled Veteran Hardship Exemption.**

This ordinance was reviewed by the [Assembly Finance Committee on May 13, 2026](#). This ordinance modifies the income requirement to 250% of the federal poverty guidelines. For an individual, that amount is \$49,875; for a family, the amount is \$67,625. Currently, the income threshold is \$120,000.

The City Manager recommends this ordinance be introduced and set for public hearing at the next regular Assembly meeting.

3) Ordinance 2026-33 An Ordinance Amending the Uniform Sales Tax Code to Repeal the Exemption of Agent Commissions for Negotiated Sale or Lease.

This ordinance was reviewed by the [Assembly Finance Committee on May 13, 2026](#). This ordinance repeals the exemption for agent commissions in its entirety.

The City Manager recommends this ordinance be introduced and set for public hearing at the next regular Assembly meeting.

4) Ordinance 2026-29 An Ordinance Amending Real and Personal Property Tax Code to Repeal the Historic Property Repair Exemptions.

This ordinance was reviewed by the [Assembly Finance Committee on May 13, 2026](#). This ordinance removes the exemption for repair and rehabilitation of historic property in its entirety.

The City Manager recommends this ordinance be introduced and set for public hearing at the next regular Assembly meeting.

5) Ordinance 2026-32 An Ordinance Amending the Uniform Sales Tax Code to Repeal the Exemption of Sales by Non-profit Organizations.

This ordinance was reviewed by the [Assembly Finance Committee on May 13, 2026](#) and discussed at its [June 3, 2026](#) meeting. This ordinance narrows exemptions available to non-profits to only include governments and social services.

The City Manager recommends this ordinance be introduced and set for public hearing at the next regular Assembly meeting.

6) Ordinance 2026-31 An Ordinance Amending Real and Personal Property Tax to Amend the Property Tax Exemptions for Vessels.

This ordinance was reviewed by the [Assembly Finance Committee on May 13, 2026](#). This ordinance narrows the property tax exemption for vessels and establishes a flat property tax for commercial vessels (other than those exempted) based on length.

The City Manager recommends this ordinance be introduced and set for public hearing at the next regular Assembly meeting.

7) Ordinance 2026-30 An Ordinance Amending Real and Personal Property Tax to Adjust the Commercial Fixed-Wing and Rotary-Wing Aircraft Flat Tax.

This ordinance was reviewed by the [Assembly Finance Committee on May 13, 2026](#). This ordinance updates the flat tax for commercial fixed-wing and rotary-wing aircraft over a period of three years, to bring all rates up to current CPI. **The City Manager recommends this ordinance be introduced and set for public hearing at the next regular Assembly meeting.**

8) Ordinance 2025-01(b)(AO) An Ordinance Appropriating \$118,407 to the Manager for the Ramp Improvements and Remain Overnight Aircraft Parking Apron Capital Improvement Project; Funding Provided by Airport Capital Reserve Funds.

This ordinance appropriates \$118,407 from Airport Capital Reserve to the Ramp Improvements and Remain Overnight Aircraft Parking Apron CIP. The funding provides for localized runway repairs at seven locations on Runway 08/26. The work includes milling, repaving, and surface grooving to repair potholes and other pavement failures. These expenses are ineligible for grant reimbursement and support final project close-out. This project is expected to be completed later this year.

The Airport Board of Directors approved this request at its [May 14, 2026 meeting](#).

The City Manager recommends this ordinance be introduced and set for public hearing at the next Assembly meeting.

9) Ordinance 2025-01(b)(AP) An Ordinance Appropriating \$12,000,000 to the Manager for Bartlett Regional Hospital's Fiscal Year 2026 Operating Costs; Funding Provided by Hospital Funds.

This ordinance appropriates \$12 million for Bartlett Regional Hospital's FY2026 operating costs. During FY2026, the hospital expanded operations to include Bartlett Family Medicine, Bartlett Glacier Peds, and orthopedic and general surgery specialty clinics. These expanded services were not reflected in Bartlett's FY2026 Amended Budget, creating a need for additional expenditure authority to support the associated operating costs. Funding for this appropriation is provided by increased user fee revenue generated by these expanded services.

The Bartlett Regional Hospital Board of Directors will review this request at its June 30 meeting.

The City Manager recommends this ordinance be introduced and set for public hearing at the next regular Assembly meeting.

10) Ordinance 2026-36 An Ordinance Authorizing the Issuance of General Obligation Bonds in the Principal Amount Not to Exceed \$9,400,000 to Finance Water and Wastewater Utilities Capital Improvements within the City and Borough, and Submitting a Proposition to the Voters at the Election to Be Held Therein on October 6, 2026.

This ordinance would send one general obligation bond proposition of up to \$9.4 million for water and wastewater utility infrastructure improvements, including, but not limited to, work at the Mendenhall Wastewater Treatment Plant. As part of the utility rate-setting process, the Assembly determined a rate structure that would require cash infusion from outside the utility in order to maintain the water and wastewater infrastructure. This bond proposal addresses the capital project needs in the short-term. Project costs exceeding the bond amount will be funded from Water and/or Wastewater fund balance.

The Assembly requested staff introduce an ordinance to submit a proposition to the voters on the October 6, 2026 election ballot during the May 20, 2026, Assembly Finance Committee meeting. The Assembly Finance Committee reviewed this ordinance at its [June 3, 2026 meeting](#).

The City Manager recommends this ordinance be introduced and set for public hearing at the next regular Assembly meeting.

11) Ordinance 2026-35 An Ordinance Authorizing the Issuance of General Obligation Bonds in the Principal Amount Not to Exceed \$16,000,000 to Finance Capital Improvements at Various Schools within the City and Borough, and Submitting a Proposition to the Voters at the Election to Be Held Therein on October 6, 2026.

This ordinance would send a bond package to the voters to consider in the municipal election on October 6, 2026. This ordinance would send one general obligation bond proposition of up to \$16.0 million for school capital improvements in the borough. School improvement projects identified include reroofing projects at several schools, security and safety upgrades districtwide, boiler room renovation and upgrades at several schools.

The Assembly requested staff introduce an ordinance to submit a proposition to the voters on the October 6, 2026 election ballot during the May 20, 2026, Assembly Finance Committee meeting. The Assembly Finance Committee reviewed this ordinance at its [June 3, 2026 meeting](#).

The City Manager recommends this ordinance be introduced and set for public hearing at the next regular Assembly meeting.

B) Resolutions

1) Resolution 4048 A Resolution Regarding the Allocation of the Hotel-Bed Tax.

This resolution repeals Resolution 3040(b)(am) and establishes a new annual allocation of Hotel-Bed Tax (HBT) revenue. The resolution maintains the voter-approved 2% temporary HBT allocation for Centennial Hall improvements and allows the Assembly to establish annual funding priorities for tourism promotion, Centennial Hall operations, affordable housing, and necessary

general government expenditures which benefit the community. The change is adding necessary government expenditures into the use of HBT.

The City Manager recommends the Assembly adopt this Resolution.

2) Resolution 4049 A Resolution Ratifying the Tentative Agreement between the City and Borough and the International Association of Fire Fighters, Local 4303, for Fiscal Years 2026, 2027, and 2028.

This resolution would provide Assembly ratification, as required by CBJC 44.10.020, of the terms of the tentative agreement negotiated between the City and Borough of Juneau and the International Association of Firefighter (IAFF) for a collective bargaining agreement that will go into effect on July 1, 2025 and expire on June 30, 2028.

The tentative agreement includes economic modifications that include implementation of a new wage schedule that is based on recommendations from an independent market wage analysis and other more minor economic terms at a cost of an 11.28% wage increase. In addition, there are CPI-U based increases to the wage schedule of 2.2% in FY26, 2.1% in FY27 and an increase between 1% and 4% in FY28. There are no retroactive wage payments in FY26; however, the tentative agreement includes a \$6000 lump sum payment for each full time member employed on June 15, 2026 in lieu of retroactive wage increases. In addition, there are increases to the employer contribution to health insurance of up to approximately 5% in the final two years of the contract. The economic terms are in keeping with previous Assembly direction. There are other operational changes to the collective bargaining agreement that do not increase costs at CCFR.

The IAFF has begun the process of putting the tentative agreement through their membership ratification process and the results will be known before the end of June 2026. This Assembly action is conditioned on IAFF ratification of the tentative agreement.

The City Manager recommends the Assembly adopt this Resolution.

C) Liquor/Marijuana Licenses

1) Liquor/Marijuana Licenses

These liquor license actions are before the Assembly to either protest or waive its right to protest the license actions.

Liquor License — Renewals

Licensee: Juneau's Waterfront Restaurants, LLC d/b/a Alaskan Brewing Public House

License Type: Beverage Dispensary License: #673 Location: 406 S. Franklin St. Suite B & Adjoining Pier

Endorsement Type: (Restaurant): 15603

Licensee: V's Grinders, LLC d/b/a V's Cellar Door

License Type: Restaurant/Eating Place License: #848 Location: 222 Seward St.

Licensee: Taku Glacier Lodge, Inc. d/b/a Taku Glacier Flightseeing/Salmon Bake

License Type: Restaurant/Eating Place License: #1416 Location: Taku Valley, Lot 75, Juneau

Licensee: Fred Meyer Stores Inc. d/b/a Fred Meyer #158

License Type: Package Store License: #2066 Location: 8181 Glacier Hwy.

Licensee: Genuine Ventures, LLC d/b/a Tracy's King Crab Shack

License Type: Restaurant/Eating Place License: #2812 Location: 432 S. Franklin St.

Licensee: Valley Restaurant, LLC d/b/a The Valley Restaurant

License Type: Restaurant/Eating Place License: #3049 Location: 9320 Glacier Hwy.

Licensee: The Odom Corporation d/b/a The Odom Corporation

License Type: General Wholesale License: #3166 Location: 5452 Shaune Dr. Bay 1

Licensee: The Odom Corporation d/b/a The Odom Corporation

License Type: Limited Wholesale Brewed Beverage & Wine License: #4715

Location: 3143 Channel Dr.

Licensee: Abigail May Laforce Barnett d/b/a Zerelda's Bistro

License Type: Restaurant/Eating Place License: #5278 Location: 9106 Mendenhall Mall Rd.

Licensee: The Crêpe, LLC d/b/a The Wagon

License Type: Restaurant/Eating Place License: #5482 Location: 3038 Clinton Dr.

Licensee: Goldbelt Aerial Tramway, LLC d/b/a The Tr'Ale House

License Type: Destination Resort License: #60411 Location: 1800 Ft. Level Mt.

Roberts Interpretive Shelter, Juneau

Staff from the Police, Finance, Fire, Public Works (Utilities) and Community Development Departments reviewed the above licenses and recommended the Assembly waive its right to protest these applications. Copies of the documents associated with these licenses are available in hard copy upon request to the Clerk's Office.

The City Manager recommends the Assembly waive its right to protest the above-listed liquor license actions.

D) Transfers

- 1) Transfer Request 2617 A Transfer of \$41,181 from CIP D12-083 Juneau Renewable Energy Strategy Implementation to CIP D12-113 Waste Transfer Station.**

This request would transfer \$41,181 of sales tax funds from the Juneau Renewable Energy Strategy (JRES) Implementation CIP to the Waste Transfer Station CIP. These funds will be used for the planning of Juneau's new waste transfer station. The JRES Implementation CIP is ready to be closed and does not require the remaining funds.

The Public Works and Facilities Committee reviewed this request at its [June 5, 2026 meeting](#).

The City Manager recommends approval of this transfer.

2) Transfer Request 2616 A Transfer of \$199,003 from CIP D24-049 Contaminated Sites Reporting to CIPs P41-116 Savikko Park Contamination Remediation and D12-113 Waste Transfer Station.

This request would transfer \$100,000 of sales tax funds from the Contaminated Sites Reporting CIP to the Savikko Park Contamination Remediation CIP and \$99,003 to the Waste Transfer Station CIP. These funds will be used for upcoming work in both new projects. The Contaminated Sites Reporting CIP is ready to be closed and does not require the remaining funds.

The Public Works and Facilities Committee reviewed this request at its [June 5, 2026 meeting](#).

The City Manager recommends approval of this transfer.

3) Transfer Request 2618 A Transfer of \$27,887 from CIPs P46-110 Lemon Creek Park and P41-100 Capital School Park to CIP P41-108 Parks and Playground Maintenance.

This request would transfer \$25,957 from the Lemon Creek Park CIP and \$1,929 from the Capital School Park Reconstruction CIP to the Parks & Playground Maintenance CIP. These funds will be used for ongoing maintenance at CBJ's parks and playgrounds. The Lemon Creek Park CIP and Capital School Park Reconstruction CIPs are ready to be closed and do not require remaining funds.

The Public Works and Facilities Committee reviewed this request at its [June 5, 2026 meeting](#).

The City Manager recommends approval of this transfer.

4) Transfer Request 2619 A Transfer of \$106,884 from CIP R72-172 Bridge Repairs to CIP P44-091 Parks & Recreation Deferred Building Maintenance.

This request would transfer \$106,884 from the Bridge Repairs CIP to the Parks & Recreation Deferred Building Maintenance CIP. These funds would help support ongoing CBJ deferred maintenance needs, which remain a priority and continue to require additional funding. The Bridge Repairs CIP is ready to be closed and does not require remaining funds.

The Public Works and Facilities Committee reviewed this request at its [June 5, 2026 meeting](#).

The City Manager recommends approval of this transfer.

5) Transfer Request 2620 A Transfer of \$ 1,298,824 from CIPs H51-116 Marine Park to Taku Upland Improvements/Archipelago and D23-060 Waterfront Museum to CIP H51-113 Waterfront Seawalk.

This request would transfer \$798,824 from the Marine Park to Taku Upland Improvements/Archipelago CIP and \$500,000 from the Waterfront Museum CIP

to the Waterfront Seawalk CIP. Project work for the Marine Park to Taku Upland Improvements/Archipelago CIP is complete and the project is ready to be closed. The Assembly has directed staff to pause all work on the Waterfront Museum CIP indefinitely; accordingly, the remaining funds will be reallocated to the next highest priority passenger-fee eligible project requiring additional funding, the Waterfront Seawalk CIP.

The Public Works and Facilities Committee reviewed this request at its [June 5, 2026 meeting](#).

The City Manager recommends approval of this transfer.

6) Transfer Request 2621 A Transfer of \$756,000 from CIP D71-091 Power Upgrades for Electric Buses to CIP D71-095 Bus Barn Improvements.

This housekeeping request would transfer \$756,000 from the Power Upgrades for Electric Buses CIP to the Bus Barn Improvements CIP. The FY25 CIP Resolution allocated these funds to the incorrect project; this transfer corrects for this error and ensures adequate funding is provided for improvements at the bus barn.

The Public Works and Facilities Committee reviewed this request at its [June 5, 2026 meeting](#).

The City Manager recommends approval of this transfer.

I. PUBLIC HEARING

1. Ordinance 2026-27 An Ordinance Amending the Uniform Sales Tax Code to Amend the Cap on Single Goods and Services Under CBJC 69.05.040.

This ordinance was reviewed by the [Assembly Finance Committee on May 13, 2026](#) and introduced at the [May 27, 2026 Special Assembly meeting](#). This ordinance addresses the threshold for the exemption on single goods and single services.

The City Manager recommends the Assembly take public testimony and adopt this ordinance.

Public Comment:

Steve Ball, General Manager of Coeur Alaska's Kensington Mine, opposed eliminating the tax cap, pointing out that Kensington contributed nearly \$3 million in taxes and employed 400 year-round workers. He mentioned that removing the cap would add about \$5 million more to their tax burden.

Cody Richardson of Juneau Auto Mall discussed concerns about increasing the cap. With an average transaction price of about \$35,000, most vehicles sold would exceed the proposed cap. Richardson warned that customers could save roughly \$1,500 by purchasing vehicles in Anchorage and bringing them to Juneau. He favored a moderate cap increase, suggesting \$20,000 to \$25,000.

Assembly Action:

MOTION by Ms. Hughes-Skandijs to adopt Ordinance 2026-27. Objection by Ms. Hughes-Skandijs for the purpose of proposing an amendment to eliminate the sales tax cap entirely.

AMENDMENT #1 by Ms. Hughes-Skandijs to remove sections 21 and 22, thereby eliminating the sales tax cap entirely. Ms. Hughes-Skandijs argued that every tax exemption must be justified by substantial public good. She contended that the Assembly had fallen short of its \$2 million service reduction target and that the budget's positive fund balance had been achieved only by drawing down CIP reserves. She maintained that funding city services for the community outweighed the benefit to the small number of taxpayers affected by large-purchase exemptions.

Ms. Woll supported the amendment, acknowledging the economic value of the mines and local dealerships but emphasizing the severity of next year's projected deficit. She outlined that closing both pools, the Fieldhouse, Eaglecrest, the museum, JEDC, Travel Juneau, eliminating the housing fund, and other reductions would total approximately \$7 million—the scale of the gap the Assembly faces. She argued that removing the cap would solve that structural problem and must be considered.

Mr. Brooks opposed the amendment, arguing that the economic harm to private industry—not just mining and automotive, but heavy equipment, boats, and others—would likely outweigh the anticipated revenue gains. Ms. Hall also objected, contending it was inequitable to place the burden predominantly on the mining industry, which provides family-wage jobs. She noted commodity prices fluctuate and that mines also pay sales tax on contractors, food service, and drilling.

AMENDMENT #1A by Mr. Kelly to amend section 21 to fully exempt commercial and personal electric vehicles. Mr. Kelly argued the fiscal impact would be minimal while meaningfully supporting EV adoption. Mr. Brooks opposed it as precedent-setting and inequitable. Deputy Mayor Smith asked whether hybrids would qualify. Mr. Kelly clarified only fully electric vehicles were intended.

Roll Call Vote on Amendment #1A: Yeas: Kelly, Smith (2); Nays: Brooks, Woll, Adkison, Steininger, Hall, Hughes-Skandijs, Weldon (7). **Amendment failed 2-7.**

Roll Call Vote on Amendment #1: Yeas: Hughes-Skandijs, Kelly, Woll (3); Nays: Smith, Brooks, Hall, Steininger, Adkison, Weldon (6). **Amendment failed 3-6.**

[Clerk Note: Mayor Weldon passed the gavel to Ms. Hughes-Skandijs]

AMENDMENT #2 by Deputy Mayor Smith to add a tiered vehicle provision: retaining the existing \$15,000 cap (CPI-adjusted) for vehicles priced at \$50,000 or less, and applying a \$30,000 cap (CPI-adjusted) for vehicles priced above \$50,000. Deputy Mayor Smith explained

that vehicle purchases represent the largest sales-taxable expense for most Juneau families and that the tiered structure protects affordability at lower price points while generating additional revenue from more expensive purchases. Attorney Wright clarified that CPI-adjustment language would need to be explicitly included, which Smith confirmed as his intent. Ms. Hughes-Skandijs noted her objection but characterized the amendment as not the worst outcome.

Roll Call Vote on Amendment #2: Yeas: Smith, Woll, Kelly, Adkison, Steininger, Hall, Brooks, Weldon (8); Nays: Hughes-Skandijs (1). **Amendment carried. 8-1.**

[Clerk Note: Ms. Hughes-Skandijs passed the gavel back to Mayor Weldon]

AMENDMENT #3 by Mr. Brooks to lower the cap from \$30,000 to \$20,000, calling for gradual growth due to uncertain downstream revenue. Ms. Adkison, Mr. Steininger, Ms. Woll, and Ms. Hughes-Skandijs objected, asserting that \$20,000 wouldn't substantially impact revenue or address the fiscal shortfall.

Roll Call Vote on Amendment #3: Yeas: Brooks (1); Nays: Steininger, Adkison, Woll, Kelly, Smith, Hughes-Skandijs, Hall, Weldon (8). **Amendment failed. 1-8.**

AMENDMENT #4 by Ms. Adkison to raise the single-item/service cap to \$50,000. Mayor Weldon stated that she had considered this but preferred evaluating the \$30,000 impact first.

Roll Call Vote on Amendment #4: Yeas: Adkison, Steininger, Kelly, Woll, Hughes-Skandijs, Smith (6); Nays: Brooks, Hall, Weldon (3). **Amendment carried. 6-3.**

The Assembly confirmed applying the \$50,000 threshold across the ordinance, affecting the tiered vehicle amendment.

Roll Call Vote on Ordinance 2026-27 as Amended: Yeas: Hughes-Skandijs, Woll, Kelly, Adkison, Steininger, Smith (6); Nays: Hall, Brooks, Weldon (3). **Motion carried: 6-3.**

2. Ordinance 2026-26 An Ordinance Amending the Uniform Sales Tax Code to Modify the Geographic Parameters for the Sale of Goods Aboard Cruise Ships Under CBJC 69.05.040.

This ordinance was reviewed by the [Assembly Finance Committee on May 13, 2026](#) and introduced at the [May 27, 2026 Special Assembly meeting](#). This ordinance defines the geographic boundaries for sales of goods within CBJ waters.

The City Manager recommends the Assembly take public testimony and adopt this ordinance.

Public Comment: No public comment was received.

Assembly Action:

MOTION by Ms. Woll to adopt Ordinance 2026-26 and requested unanimous consent. ***Hearing no objection, the motion was adopted by unanimous consent.***

3. Ordinance 2026-28 An Ordinance Amending the Uniform Sales Tax Code to Repeal the Sellers' Compensatory Collection Amount.

This ordinance was reviewed by the [Assembly Finance Committee on May 13, 2026](#) and introduced at the [May 27, 2026 Special Assembly meeting](#). This ordinance removes the \$30 compensation available to sellers utilizing the online portal.

The City Manager recommends the Assembly take public testimony and adopt this ordinance.

Public Comment: No public comment was received.

Assembly Action:

MOTION by Mr. Brooks to adopt Ordinance 2026-28 and requested unanimous consent. ***Hearing no objection, the motion was adopted by unanimous consent.***

4. Ordinance 2026-25 An Ordinance Amending the Uniform Sales Tax Code to Repeal the Exemption of Commission Charged by an Agent of Travel, Lodging, or Tours Under CBJC 69.05.040.

This ordinance was reviewed by the [Assembly Finance Committee on May 13, 2026](#) and introduced at the [May 27, 2026 Special Assembly meeting](#). This ordinance would repeal the exemption for commissions charged by an agent in its entirety. The Assembly Finance Committee reviewed this ordinance at its [June 3, 2026, meeting](#).

The City Manager recommends the Assembly take public testimony and adopt this ordinance.

Public Comment:

Jeff Fanning (Douglas), a travel agent and tour operator, argued against the ordinance, highlighting that the exemption prevents "cascading taxes," where a single transaction is taxed twice in the supply chain.

Greg Pilcher (Douglas) echoed these concerns, suggesting the ordinance wouldn't yield substantial new revenue.

Serene Hutchinson (Downtown) supported Mr. Fanning's analysis, emphasizing that independent agents have no control over pricing or unsold inventory.

Cody Richardson (West Juneau) illustrated that a rental car sale would be doubly taxed under the proposed changes, impacting local businesses rather than tourists.

Assembly Action:

MOTION by Ms. Adkison to adopt Ordinance 2026-25. Deputy Mayor Smith objected for the purpose of an amendment.

AMENDMENT #1 by Deputy Mayor Smith to change the effective date to January 1, 2027. ***Approved by unanimous consent.***

The Assembly then debated the ordinance as amended. Mr. Brooks objected, arguing the exemption was functionally similar to existing resale exemptions designed to prevent cascading taxes, and that businesses would simply restructure to avoid the new liability, yielding no net gain. Deputy Mayor Smith stated he remained unconvinced that the structure truly resulted in double taxation and could not find a parallel in other service sectors. Ms. Hughes-Skandijs spoke in support, arguing the agent's commission is clearly a taxable service and that it is inconsistent to exempt it while taxing other services that businesses rely upon. Ms. Woll supported the ordinance, analogizing the agent-operator relationship to her own experience as a yoga instructor charging tax to a studio while the studio also charges tax to students.

The City Attorney confirmed, in response to Deputy Mayor Smith's question, that Ms. Woll would indeed be required to remit sales tax on her teaching services. Mr. Kelly inquired about the history of the exemption, and the attorney confirmed that there was no documentation explaining why it was originally enacted in the late 1970s.

Roll Call Vote on Ordinance 2026-25 as Amended: Yeas: Adkison, Kelly, Woll, Hughes-Skandijs (4); Nays: Brooks, Hall, Steininger, Smith, Weldon (5). **Motion failed: 4-5.**

[Clerk Note: The Assembly recessed at approximately 7:39 p.m. and reconvened at 7:53 p.m.]

5. Ordinance 2026-01(b) An Ordinance Appropriating Funds from the Treasury for FY27 City and Borough Operations.

This ordinance appropriates \$545,829,100 in expenditure authority for the City and Borough of Juneau's FY27 operating budget, excluding the School District. This ordinance appropriates all transfers between funds that support operations, debt service and capital projects as well as the associated expenditures within the funds themselves.

This ordinance also recognizes \$525,218,000 of forecast revenue and transfers-in and decreases fund balances, across all funds, by \$20,611,100. The forecast revenue and draw from fund balance are sufficient to fund the budgeted expenditures.

The original ordinance was introduced at the [April 1, 2026](#) Special Assembly meeting and referred to the Assembly Finance Committee (AFC) for deliberation. An opportunity for public comment was provided at the Special Assembly meeting on [April 29, 2026](#). The AFC referred the amended budget ordinance to the full Assembly for adoption at its [May 20, 2026](#) meeting. The

Charter requires adoption of the FY27 operating budget by June 15.

The Systemic Racism Review Committee reviewed this ordinance at its [April 7, 2026, meeting](#).

The City Manager recommends the Assembly take public testimony and adopt this ordinance, as amended by the Assembly Finance Committee.

Public Comment:

Dixie Clough (Director of Museums Alaska) expressed concern that the Juneau Douglas City Museum was bearing a disproportionate share of budget cuts compared to other services, warning that reducing staff to one collections member and one administrative member would effectively shut down the museum's functions.

Alex Wertheimer (Out the Road) supported the amendment by Mr. Kelly and Ms. Hall to restore museum funding, emphasizing its essential role in community history, education, arts, and tourism.

Carlos Cadiente (Downtown) recommended a 5% across-the-board cut for all departments, a hiring freeze on vacant positions, and consideration of privatizing EMS services from the fire department along with other related concerns.

Dan Cannon (The Flats) urged the Assembly to consider a Gross Smelter Return tax tied to a Juneau Permanent Fund, proposing it could generate substantial annual revenue and requested a special public meeting on this proposal.

Chuck Cohen (West Juneau) questioned why the museum's budget was being cut while the overall city budget was \$545 million and urged adoption of the amendment to restore museum funding.

Ben McIntyre-Coble (Douglas) raised concerns about the Juneau School District's \$2.2 million contract with Verkada for security systems and requested that the project be discussed at a school board meeting in advance of the October bond measure.

Sharon Denton (Valley) spoke in support of the museum, emphasizing its valuable programming for community events and education.

Mona Stevick (Valley) described the museum as crucial to Juneau's history, likening staff cuts to reducing a school's effectiveness without a principal.

Mary Marks (Valley) expressed concern about budget burdens between residents and industry impacts, proposing a phase III year tourism impact review framework to directly inform policy decisions.

Mary Pat Wyatt (Douglas) highlighted the museum's operation on minimal staffing and significant volunteer contributions, emphasizing public trust for preserving historical

heirlooms.

Kim Metcalfe (Downtown) advocated for full museum funding, suggesting recurring contributions from profitable cruise corporations.

Bonita Nelson (Out the Road), President of the Friends of the Juneau Douglas City Museum, urged retention of key staff, comparing the museum to a community history library.

Jean McBrien (Downtown) emphasized the Assembly's moral obligation to protect the museum as it preserves Tlingit history and leadership.

Sally Donaldson (Downtown Star Hill), a museum volunteer, highlighted public enthusiasm for historical tours and urged full funding.

Susan Watson (The Flats), a visual artist, described the museum as invaluable to artists, fostering non-commercial creativity.

Lois Killewich (West Juneau), credited the museum with enhancing the city's cultural vibrancy, supporting over 120 local artists, and facilitating educational programming.

Carole Bookless (Douglas) recommended against budget increases for specific departments, suggesting postponed demolition of Telephone Hill to protect museum and services funding.

Daniel Monteith (Douglas) warned against the significant consequences of closing the city museum to the public, supporting amendments to retain current staff.

Kathleen Harper (North Douglas) emphasized the difficulty of rebuilding programming if staff positions are cut.

Michelle Stewart (North Douglas) warned that lost staff positions would disrupt institutional continuity and emphasized the museum's role in understanding Juneau's history.

Bo Anderson (North Douglas), an artist, praised the museum's role in supporting local artists during the pandemic and expressed more worry about community-cultural loss than taxes.

David Noon (The Flats) described the museum as an irreplaceable educational resource and noted a lack of support for budget cuts.

Brendan O'Mara Moore (Valley) criticized the Assembly's community responsiveness, arguing the museum as a basic public good like a library.

Mary Irvine (North Douglas), Field Services Curator at the Alaska State Museum, supported full museum funding, citing the high level of professional excellence at the city museum.

Assembly Action:

MOTION by Ms. Woll to adopt Ordinance 2026-01(b). Ms. Woll spoke to the motion, acknowledging the budget did not fully reflect her values but that the Assembly had made meaningful progress—canceling approximately \$5 million in projects, identifying \$2.4 million in new revenue, and achieving \$4 million in operational efficiencies. She noted the city entered the process facing a roughly \$14 million structural deficit and had approximately halved it, while preserving a fund balance sufficient to navigate the coming year, though with significant work remaining. Mr. Brooks objected for the purpose of an amendment.

AMENDMENT #1 by Mr. Brooks to reduce assembly member expenditures by \$12,000 by specifically forgoing his own stipend for FY27. He stated it was important to show shared sacrifice at a time when the community was being asked to give up so much, and that the Citizens' Initiative was not simply the community's fault but a symptom of the Assembly not adequately listening to residents over several years. He added that he would be donating that amount to the city regardless of the vote's outcome. Mr. Kelly objected, noting that the seat belongs to the public and that if a vacancy arose mid-year, an incoming member would receive no compensation. Mr. Steininger expressed concern that making such a gesture publicly creates pressure on other members who may genuinely need the stipend, potentially deterring future candidates. Ms. Woll noted that the stipend is a modest tool to make public service accessible, particularly for hourly workers and parents with childcare costs, and that Mr. Brooks could achieve the same goal privately.

Roll Call Vote on Amendment #1: Yeas: Brooks, Hughes-Skandijs (2); Nays: Kelly, Steininger, Woll, Adkison, Hall, Smith, Weldon (7). **Amendment failed: 2 -7.**

AMENDMENT #2 by Ms. Hall to allocate an additional \$261,000 in recurring general funds to the City Museum, restoring it to the manager's originally proposed funding level. She argued that the positions in question—the director and program curator—carry highly technical expertise that would be lost permanently, and that other recurring services such as the pools and ice arena had been fully funded. She noted the budget contained many moving pieces, including potential ballot measure revenue and snow disaster reimbursements. Objection by Mr. Kelly for the purpose of an amendment.

AMENDMENT #2A by Mr. Kelly moved to amend that funding source to be one-time FY27 funds drawn from the Lemon Creek Multimodal CIP. He argued there was no planned action on that project in the coming fiscal year and that the impact of pausing it was more visible than the impact of defunding the museum. Ms. Hughes-Skandijs objected to the Lemon Creek CIP as a funding source, stating the Assembly had already raided that project the prior year and that habitual diversion from it ensured the project would never advance. She also cautioned against the broader pattern of covering operating costs through CIP cannibalization, which she described as the only reason the fund balance remained positive at all. Deputy Mayor Smith also opposed using one-time funds for recurring expenses on principle.

Roll Call Vote on Amendment #2A: Yeas: Kelly, Steininger, Hall, Brooks (4); Nays: Hughes-Skandijs, Smith, Adkison, Weldon (5). **Amendment failed: 4-5.**

The Assembly returned to Ms. Hall's underlying amendment. Ms. Hughes-Skandijs objected, stating that although she valued the museum and recognized strong public support for it, the City faced a real revenue shortfall and the museum reduction was one of the few substantive operating-service cuts made toward the Assembly's budget goals. Ms. Woll echoed those concerns, saying she did not want to make the cut but believed the City's fund balance had become too precarious to support restoring the funding. Mr. Kelly supported the amendment, arguing that despite concerns about the fund balance, the City had met or exceeded its recurring revenue goals and could restore the museum funding while remaining above its original revenue target. Mayor Weldon stated that while she liked the museum, she was not able to support the amendment given that the Assembly had not met its service reduction targets.

Roll Call Vote on Amendment #2: Yeas: Hall, Steininger, Kelly, Brooks (4); Nays: Hughes-Skandijs, Woll, Adkison, Smith, Weldon (5). **Amendment failed: 4-5.**

AMENDMENT #3 by Ms. Hughes-Skandijs amend the Special revenue funds, marine passenger fees for a total amount of \$360,000 and to zero out the amount that is going to the AJ Dock And the Franklin Dock for the security and restroom costs and to move the marine passenger fees into the seawalk expansion CIP. She explained that following the year-long process of adjusting dockage rates, the original intent had always been for private docks to fund their own security and restroom expenses. The City Attorney noted that the CLIA lawsuit settlement had explicitly listed private dock security as a permissible use of marine passenger fees, and that any change could expose the city to a lawsuit from the two private dock operators, though no formal notice had been received. Ms. Hall and Mr. Brooks objected, arguing that the docks serve the general public and that the economic activity they generate justifies the expenditure. Ms. Woll supported the amendment, noting that the public did not understand why private docks received city funds when they charge sufficient dockage fees to cover these costs themselves.

Roll Call Vote on Amendment #3: Yeas: Hughes-Skandijs, Adkison, Kelly, Woll (4); Nays: Hall, Brooks, Steininger, Smith, Weldon (5). **Amendment failed: 4-5.**

MOTION by Deputy Mayor Smith to extend the meeting to 10:30 p.m. ***Adopted by unanimous consent.***

MOTION by Ms. Woll to adopt Ordinance 2026-01(b). ***Hearing no further objection, the motion was adopted by unanimous consent.***

6. Ordinance 2026-03 An Ordinance Establishing the Rate of Levy for Property Taxes for Calendar Year 2026 Based Upon the Proposed Budget for Fiscal Year 2027.

This ordinance establishes the mill rates for property taxes for 2026, which funds a significant portion of the City and Borough of Juneau's FY27 operating budget. The Charter requires the Assembly to adopt, by ordinance, the tax levies

necessary to fund the budget before June 15.

The mill levies presented in this ordinance support the Manager's FY27 Proposed Budget as amended by the Assembly Finance Committee (AFC). As part of the budget review process, the AFC reviews, amends and recommends to the Assembly the final mill levies.

For FY27, the AFC recommends a decrease of 0.32 mills from the FY26 Adopted Budget, resulting in a total mill levy of 9.92 mills, the components of which are:

FY2027 Mill Rate

Areawide: 6.24 (a decrease of 0.16 from FY26 Adopted)

Roaded Service Area: 2.45 (flat from FY26 Adopted)

Fire Service Area: 0.31 (flat from FY26 Adopted)

Debt Service: 0.92 (a decrease of 0.16 from FY26 Adopted)

Total FY27 Mill Rate: 9.92 (a decrease of 0.32 from FY26 Adopted)

The Systemic Racism Review Committee reviewed this ordinance at its [April 7, 2026, meeting](#). An opportunity for public comment was provided at a Special Assembly meeting on [April 29, 2026](#). The AFC referred the ordinance to the full Assembly for adoption at the [May 20, 2026 meeting](#).

The City Manager recommends the Assembly take public testimony and adopt this ordinance.

Public Comment: No public comment was received.

Assembly Action:

MOTION by Mr. Steininger to adopt Ordinance 2026-03 and requested unanimous consent.

Hearing no objection, the motion was adopted by unanimous consent.

7. Resolution 4044(b) A Resolution Adopting the City and Borough of Juneau Capital Improvement Program for Fiscal Years 2027 through 2032, and Establishing the Capital Improvement Project Priorities for Fiscal Year 2027.

This resolution would adopt the Capital Improvement Program (CIP) for Fiscal Years 2027 through 2032, as required by Charter Section 9.4, and lists the capital projects that will be initially appropriated by ordinance in FY27.

The Public Works and Facilities Committee reviewed the preliminary CIP at its [March 16, 2026](#) meeting and forwarded the plan to the Assembly.

The CIP resolution was introduced at the [April 1, 2026](#) Special Assembly meeting and referred to the Assembly Finance Committee (AFC) for deliberation. An opportunity for public comment was provided at the Special Assembly meeting

on [April 29, 2026](#). The AFC referred the amended resolution to the full Assembly for adoption at its [May 20, 2026 meeting](#). The Charter requires adoption of the FY27 CIP by June 15.

The City Manager recommends the Assembly take public testimony and adopt this resolution, as amended by the Assembly Finance Committee.

Public Comment: No public comment was received.

Assembly Action:

MOTION by Ms. Hall to adopt Resolution 4044(b). *Hearing no objection, the motion was adopted by unanimous consent.*

- 8. Ordinance 2025-01(b)(AM) An Ordinance Appropriating \$18,015,000 to the Manager for the HESCO Barriers Additional Phases Capital Improvement Project; Funding Provided by the Alaska Department of Environmental Conservation, Clean Water Nonpoint Source Loan State Revolving Fund.**

Resolution 4045 introduced on May 18, 2026, amends the loan application authorized under Resolution 3093 with the Alaska Department of Environmental Conservation to increase the loan amount from \$7,830,000 to \$25,845,000, for a total increase of \$18,015,000 for the HESCO Barrier Project. This ordinance is being introduced prior to the official loan amendment to allow sufficient time for construction before the estimated 2026 GLOF. CBJ anticipates an executed amendment prior to public hearing and adoption on June 8, 2026.

The loan funding will support continued fortification of the HESCO flood barriers used to protect the residential areas and public infrastructure, which includes work associated with the fortification, repair, and raising of the existing HESCO barriers and riverbank armoring to protect the barriers from catastrophic failure due to riverbank failure. The Clean Water Nonpoint Source Revolving Funds offer 50% loan forgiveness with a fee of 0.5% of the disbursed loan funds.

The appropriation will be allocated to capital projects in accordance with the Assembly's direction on flood protection levels. Authority above the summer 2026 HESCO work will be directed to a new capital project and held in reserve until the Assembly authorizes additional work along with the loan repayment mechanism.

The City Manager recommends the Assembly take public testimony and adopt this ordinance.

Public Comment: No public comment was received.

Assembly Action:

MOTION by Mr. Kelly to adopt Ordinance 2025-01(b)(AM). *Hearing no objection, the motion was adopted by unanimous consent.*

9. Ordinance 2024-40(am)(b)(A) An Ordinance Amending 2024-40(am)(b) Creating a Local Improvement District No. 210 HESCO Barrier Project Phase 1.

This ordinance modifies the apportionment of costs set forth in the Local Improvement District No. 210. This ordinance proposes a change to the cost split from 40/60 to 0/100, with CBJ now bearing the full cost of the installation of the barrier improvements. The armoring costs for four individual properties as well as the reserve funds remain unchanged.

The City Manager recommends the Assembly take public testimony and adopt this ordinance.

Public Comment:

Debbie Penrose-Fischer (Valley) thanked the Assembly and suggested using the LID process as a model to avoid future flood-related mistakes. She highlighted inequalities, noting Phase 1 properties were charged while Phase 2 received free federal aid, and criticized the vote-by-silence approach for creating confusion and bias.

Assembly Action:

MOTION by Deputy Mayor Smith to adopt Ordinance 2024-40(am)(b)(A) and requested unanimous consent. ***Hearing no objection, the motion was adopted by unanimous consent.***

Deputy Mayor Smith acknowledged the imperfect circumstances under which the LID was structured and stated the Assembly's intent had been to act quickly to protect homes.

10. Ordinance 2025-01(b)(AK) An Ordinance Appropriating \$2,878,000 to the Manager for the Mendenhall Wastewater Treatment Plant Improvements Capital Improvement Project; Loan Funding Provided by the State of Alaska Department of Environmental Conservation, Clean Water State Revolving Fund.

This ordinance would appropriate \$2,878,000 of Alaska Department of Environmental Conservation loan funds to the Mendenhall Wastewater Treatment Plant (MWWTP) Improvements CIP. The funds would contribute toward the design and construction of a pyrolysis unit at the Mendenhall Wastewater Treatment Plant. During the last two years, the CBJ has spent over \$2M annually to safely dispose of residual biosolids from its waste treatment facilities into secure landfills with diminishing capacity. The installation of the pyrolysis unit would eliminate this recurring cost.

FY26 [Resolution 4021](#) authorized CBJ to apply for and enter into a loan agreement with the Alaska Department of Environmental Conservation. The Clean Water State Revolving Funds were approved and offer 100% loan forgiveness with a fee of 0.5% of the disbursed loan funds.

The City Manager recommends the Assembly take public testimony and adopt this ordinance.

Public Comment: No public comment was received.

Assembly Action:

MOTION by Ms. Hughes-Skandijs to adopt Ordinance 2025-01(b)(AK) and requested unanimous consent. *Hearing no objection, the motion was adopted by unanimous consent.*

11. Ordinance 2025-01(b)(AN) An Ordinance Appropriating \$99,728 to the Manager for Crossing Guard Services through June 30, 2026; Funding Provided by Marine Passenger Fee Funds.

At the [May 6, 2026](#) Assembly Finance Committee meeting, the Body directed staff to introduce an ordinance that funds expanded crossing guard services for the remainder of FY26. The expanded service will cost an additional \$250,976 for the remainder of the fiscal year. Travel Juneau has \$151,248 left in fund balance for the crossing guard program, requiring an additional \$99,728 in funding for services through June 30, 2026. Funding for the FY27 expanded program is included in the FY27 proposed budget.

The City Manager recommends the Assembly take public testimony and adopt this ordinance.

Public Comment: No public comment was received.

Assembly Action:

MOTION by Ms. Woll to adopt Ordinance 2025-01(b)(AN) and requested unanimous consent. *Hearing no objection, the motion was adopted by unanimous consent.*

12. Ordinance 2026-20 An Ordinance Amending the Uniform Sales Tax, Hotel-Motel Tax, and Real and Property Tax Codes Relating to Returns, Penalties and Interest, and Definitions.

This is a housekeeping ordinance and contains technical changes to the Sales Tax and Property Tax code to provide clearer directions to the public for more effective and efficient processing of transactions. This ordinance provides additional definitions and links the date of payment for purposes of determining timely payments to the date received by the CBJ rather than postmarks, which has caused increasing confusion with the use of bill paying services that often send payments without postmarks.

The City Manager recommends the Assembly take public testimony and adopt this ordinance.

Public Comment: No public comment was received.

Assembly Action:

MOTION by Mr. Brooks to adopt Ordinance 2026-20 and requested unanimous consent.

Hearing no objection, the motion was adopted by unanimous consent.

13. Ordinance 2026-21 An Ordinance Updating the Uniform Alaska Remote Seller Sales Tax Code.

On May 20, 2025, the Assembly required marketplace facilitators to collect and remit sales taxes and hotel bed taxes on behalf of their sellers. On March 30, 2026, the membership of the Alaska Remote Sellers Sales Tax Commission (ARSSTC) approved changes to the Uniform Remote Sales Tax Code. These changes allow communities to optionally delegate sales tax reporting, collection, and enforcement for online marketplace facilitators, including short-term rentals, vehicle sharing, food delivery, etc. to the ARSSTC. This ordinance would delegate CBJ sales tax regulation as it relates to all online marketplace facilitators to the ARSSTC, for both sales taxes as well as hotel bed taxes. ARSSTC is better positioned to oversee these online corporations that are facilitating sales into numerous jurisdictions and can manage it more effectively and efficiently. While the CBJ's authority to assess, collect, and remit remote sales tax will be delegated to the Commission, the CBJ retains its authority to establish and modify local sales tax rates and exemptions.

The City Manager recommends the Assembly take public testimony and adopt this ordinance.

Public Comment: No public comment was received.

Assembly Action:

MOTION by Ms. Adkison to adopt Ordinance 2026-21 and requested unanimous consent.

Hearing no objection, the motion was adopted by unanimous consent.

14. Ordinance 2026-22 An Ordinance Updating Portions of Title 69 to Comply with the March 31, 2026, Changes Recommended by the Alaska Remote Sellers Sales Tax Commission.

This is a housekeeping ordinance and contains technical changes to Title 69 in order to align with the Alaska Remote Sellers Sales Tax Commission (ARSSTC) Uniform Remote Sales Tax Code. On March 30, 2026, the membership of the Alaska Remote Sellers Sales Tax Commission (ARSSTC) approved changes to the Uniform Remote Sales Tax Code.

The City Manager recommends the Assembly take public testimony and adopt this ordinance.

Public Comment: No public comment was received.

Assembly Action:

MOTION by Mr. Steininger to adopt Ordinance 2026-22 and requested unanimous consent.

Hearing no objection, the motion was adopted by unanimous consent.

15. Ordinance 2026-11 An Ordinance Amending CBJC 42.30.010, Resisting or Interfering with an Officer, to Include Interferences with Fire Department Services.

This ordinance adds fire department personnel to existing code that prohibits interfering with public safety personnel when they are discharging their official duties. It specifically prohibits interference or tampering with apparatus, hydrants, equipment, or objects being used by department staff, during the extinguishment of fires, or while staff are responding to an accident or medical emergency. This legislation does not restrict or limit an individual's constitutional rights to record, observe, and/or protest civic action.

This ordinance was reviewed and forwarded to the Assembly by the [Human Resources Committee at its May 18, 2026 meeting](#).

The City Manager recommends the Assembly take public testimony and adopt this ordinance.

[Clerk Note: Due to time limitations Items 15 (Ordinance 2026-11) and 16 (Ordinance 2026-23) were deferred to the next Regular Assembly meeting.]

16. Ordinance 2026-23 An Ordinance Amending Title 42 Penal Code Relating to the Offense of Failure to Appear.

This ordinance makes housekeeping amendments to the CBJ Code relating to the offense of Failure to Appear (FTA). The ordinance clarifies that Failure to Appear is a Class B misdemeanor, allowing CBJ to prosecute individuals who fail to attend court hearings related to an open criminal case. The amendment aligns the offense classification with the associated underlying misdemeanor offense and promotes consistency within the CBJ penal code. The ordinance also relocates the FTA provision to the appropriate title and code section to improve the organization and consistency of the Code.

The City Manager recommends the Assembly take public testimony and adopt this ordinance.

[Clerk Note: Due to time limitations Items 15 (Ordinance 2026-11) and 16 (Ordinance 2026-23) were deferred to the next Regular Assembly meeting.]

17. Ordinance 2026-19 An Ordinance Authorizing the Manager to Amend the Existing Site Lease With Vertical Bridge, LLC, for the Construction, Operation and Maintenance of a Telecommunication Tower Facility at Eaglecrest Ski Area.

This ordinance would authorize the Manager to amend the existing lease with Vertical Bridge, LLC for the telecommunications facility at Eaglecrest Ski Area (3000 Fish Creek Road), increasing the leased area from approximately 402 square feet to 1,000 square feet and extending the lease term to support installation of a new, taller communications tower to improve coverage for Eaglecrest and North Douglas. The amendment includes updated rent

provisions, a one-time \$5,000 amendment fee, and standard lease conditions. The Assembly Lands Committee passed a motion of support on [February 23, 2026](#), to amend the lease of City and Borough property located at 3000 Fish Creek Road.

The City Manager recommends the Assembly take public testimony and adopt this ordinance.

Public Comment: No public comment was received.

Assembly Action:

MOTION by Ms. Hall to adopt Ordinance 2026-19 and requested unanimous consent. ***Hearing no objection, the motion was adopted by unanimous consent.***

J. UNFINISHED BUSINESS - None

K. NEW BUSINESS

1. Hardship and Senior Citizen/Disabled Veteran Late-Filed Real Property Tax Exemption Applications.

There are 11 property owners that have requested the Assembly authorize the Assessor to consider a late-filed exemption for their property assessment. The Assembly should consider each request separately and determine whether the property owner was unable to comply with the April 30 filing requirement. A.S. 29.45.030(f); CBJC 69.10.021(d). The burden of proof is upon the property owner to show the inability to file a timely exemption request. If the Assembly decides to accept one or more late-filed exemption requests, those applications will be referred to the Assessor for review and action.

[Clerk's Note: Due to the personal nature of the back-up documents, those will be provided to the Assemblymembers only.]

The City Manager recommends the Assembly act on each of these applications individually.

Ms. Hughes-Skandijs stated that the Assembly had reviewed each application individually and moved to direct the Assessor to accept the late-filed senior and disabled veteran exemptions.

MOTION by Ms. Hughes-Skandijs to direct the Assessor to accept the late-filed senior and disabled veteran exemptions for the nine named applicants, considered individually and requested unanimous consent. ***Hearing no objection, the motion was adopted by unanimous consent.***

Ms. Hughes-Skandijs also moved to direct the Assessor to accept the late-filed senior and disabled veteran hardship exemptions for Royce Hanger and Kristen Cohen, considered individually.

MOTION by Ms. Hughes-Skandijs to direct the Assessor to accept the late-filed senior and disabled veteran hardship exemptions, considered individually and requested unanimous consent. ***Hearing no objection, the motion was adopted by unanimous consent.***

L. STAFF REPORTS

1. USACE Midterm Flood Mitigation Solution Update

Manager Koester provided a verbal update on the Army Corps of Engineers' work on a midterm flood mitigation solution for the Mendenhall River. She reported that the Corps has worked through a draft report with cost estimates for hardening and armoring the river and concluded the full project is cost-prohibitive. As a result, the Corps is now focusing on designing a phased midterm solution concentrated in the Phase 1 area, likely involving sheet piling driven into the riverbed to provide significantly greater resilience against annual glacial lake outburst flood (GLOF) events compared to HESCO barriers.

Manager Koester emphasized that specific answers about which properties would be affected, the visual and physical character of sheet piling, and timelines are not yet available, but that community engagement will occur as the design advances. She noted that she had authorized the Corps to proceed with design work. She also announced a flood preparedness open house event the following evening (June 9) at Thunder Mountain Middle School at 6:00 PM, co-hosted by the Army Corps of Engineers, CBJ, the National Weather Service, and Tlingit & Haida, focused on preparation as the community enters flood season.

Manager Koester flagged a planned Committee of the Whole session in July to provide a more comprehensive flood update, including Phase 2 progress, midterm solution design status, and a discussion of the long-term cost of maintaining HESCO barriers. She noted that sheet piling, if constructed, would substantially reduce ongoing maintenance costs.

Mr. Kelly asked what opportunity the Assembly and public would have to weigh in on the Corps' design proposals. Manager Koester responded that the Corps has committed to a parallel public engagement process and that CBJ is a required partner in permitting, property access, and ongoing maintenance—meaning the Assembly and community will necessarily be involved in consequential decisions, particularly as the Corps reaches a point of recommending specific options.

M. ASSEMBLY REPORTS

1. Mayor's Report

Mayor Weldon expressed pride that Celebration had taken place in Juneau and congratulated the Juneau-JDHS baseball team on its state championship. She thanked Ms. Woll for her service as Finance Chair,

[Clerk Note: Due to time limitations no further reports were provided.]

2. Committee, Liaison Reports, Assemblymember Comments and Questions

3. Presiding Officer Reports

N. CONTINUATION OF PUBLIC PARTICIPATION ON NON-AGENDA ITEMS

O. EXECUTIVE SESSION

P. SUPPLEMENTAL MATERIALS

- 1. Assembly Member Kelly and Assembly Member Hall Amendment re: City Museum Funding**
- 2. Assemblymember Brooks Amendments for 2026-01(b) and Motions**
- 3. Weldon email exchange re: City Museum *[included in packet due to a 'reply all' response]***
- 4. May 18, 2026 Regular Assembly Meeting Minutes - Draft**
- 5. Assemblymember Kelly Amendments for 2026-27**
- 6. FY27 General Fund Balance Projection**

Q. INSTRUCTION FOR PUBLIC PARTICIPATION

R. ADJOURNMENT

With no further business to come before the Assembly, the meeting adjourned at 10:26 p.m.

Signed: _____

*Breckan L. Hendricks,
Municipal Clerk*

Signed: _____

*Beth A. Weldon,
Mayor*

Presented by: Hughes-Skandijs, Woll, Kelly
Presented: 07/27/2026
Drafted by: Law Department

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2026-39

An Ordinance Amending Title 85, Waters and Harbors, to Include Provisions Governing Cruise Ship Docking and Disembarkation.

WHEREAS, Juneau, Alaska is a unique and beautiful community with access to vast wilderness and incredible adventures; and

WHEREAS, access to the community is limited to entrance by air and water; and

WHEREAS, the City and Borough of Juneau is comprised of a total area of 3,255 square miles; and

WHEREAS, Juneau has become a prime location for tourism and therefore has seen a marked increase in cruise ship traffic; and

WHEREAS, cruise ship tourism comprises 80-90% of the City and Borough of Juneau's visitor market, with a consistent schedule from May to September each year; and

WHEREAS, the geographic isolation of the City and Borough of Juneau presents significant challenges to provide for both community and visitors' public safety, health, and infrastructure needs; and

WHEREAS, during the summer months, Juneau sees an increase in the use of police, fire and rescue, regional hospital, wastewater facilities, and transportation options; and

WHEREAS, the City and Borough of Juneau and the Cruise Lines have worked cooperatively to manage impact on Juneau's year-round population, natural resources, and infrastructure; and

WHEREAS, the City and Borough of Juneau seeks to balance the benefits that tourism brings to its local economy with the ability to provide services to all who live in and all who visit the community; and

WHEREAS, the community has provided broad support for a five-ship limit within the full boundaries of the City and Borough waters.

1
2 BE IT ENACTED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF JUNEAU, ALASKA:

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

5 **Section 2. Amendment of Title.** Title 85, Waters and Harbors, is amended by
6 adding a new chapter to read:

7 **Chapter 85.01 CRUISE SHIP DOCKING AND DISEMBARKATION**

8 **85.01.005 Policy and authority.**

9
10 It is hereby declared to be the intent of this chapter to establish the parameters for cruise
11 ship docking and disembarkations. This chapter applies to all waters and land within the
12 boundaries of the City and Borough of Juneau to promote the health, safety, and general
13 welfare of the community in a manner that serves to balance the interests of the general public
14 and those of individual property owners.

15 Under federal, state, and local law, the City and Borough of Juneau has authority over
16 docking and disembarkation within the City and Borough of Juneau. This chapter is adopted
17 pursuant to the City and Borough of Juneau's home rule powers as provided for in Article X of
18 the Alaska Constitution.

19 **85.01.010 Administration.**

20
21 The provisions of this chapter shall be administered jointly by the City and Borough
22 Manager or designee pursuant to CBJC 03.15.060 and the Port Director pursuant to CBJC
23 85.02.090.

24 **85.01.030 Definitions.**

25 Whenever the following words and terms are used in this chapter, they shall have the
meaning ascribed to them in this section, unless the context clearly indicates otherwise:

City and Borough means the City and Borough of Juneau, Alaska.

City and Borough of Juneau means the boundaries set forth in CBJ Charter and the State of Alaska Certificate of Boundaries.

Cruise ship or *cruise vessel* means a commercial ship with a capacity of more than 950 lower berths.

Cruise line means a company operating one or more cruise ships.

Cruise ship docking facility means a public or private property, or a public or private structure, used for docking vessels and disembarkation of persons arriving on land from cruise ships.

Disembarkation means the arrival of persons to docks and/or land from cruise ships by ship, tender vessels, or otherwise.

Docking means the act of cruise ships, tender vessels, or other vessels tying up or attaching to a structure for the purpose of unloading persons.

Lower berths means the standard double occupancy per cabin.

Port calls means the arrival, operation, and departure from a docking facility within the City and Borough of Juneau.

85.01.040 Docking, port calls, and disembarkation.

(a) All docking within the City and Borough shall comply with the following:

- (1) Port calls are limited to a maximum of five cruise ships or cruise vessels on the same day, from among all cruise ships or cruise vessels calling within or intending to call within the boundaries of the City and Borough of Juneau.
- (2) Port calls for cruise ships or cruise vessels are limited to April 15 to October 15.

85.01.050 Development of ship schedules.

1
2 (a) To access facilities of the City and Borough, all cruise ships or cruise vessels calling at,
3 or intending to call at, public or private docks within the City and Borough shall
4 coordinate with the City and Borough, in a manner prescribed by the City and Borough,
5 to:

- 6 (1) Submit a proposed vessel schedule no later than 18 months in advance of the
7 applicable cruise season;
8
9 (2) Provide the stated passenger capacity for each ship for each day on the schedule;
10 and
11 (3) Provide timely notification of any impactful or operationally significant schedule
12 changes made within three months prior to, or during, the cruise season.

13 **85.01.060 Exceptions.**

14 The City and Borough Manager or designee may coordinate with cruise lines to modify
15 docking schedules or operational requirements when necessary. The provisions of this title do
16 not apply to actions taken by cruise lines in good faith response to an emergency, including but
17 not limited to situations involving safety of passengers or crew or compliance with directives
18 from governmental authorities.
19

20 **85.01.070 Penalties.**

- 21 (a) *Letter of warning.* If the City and Borough Manager or designee determines that a
22 violation of the terms of this chapter has occurred, the Manager or designee shall issue
23 a letter of warning setting forth the factual basis for the violation. Within 30 days of the
24 issuance of the letter of warning, the cruise line may submit a written response to the
25 City Manager or designee, detailing relevant facts and requesting withdrawal of the

1
2 letter of warning. The Manager or designee shall notify the cruise line operator in
3 writing within 15 days as to whether the letter of warning is withdrawn.

- 4 (b) *Civil fine.* If, after receiving a letter of warning, a cruise line operator commits an
5 additional violation of the provisions of this chapter within a 24-month period, the
6 cruise line operator shall be subject to a civil fine of \$100 per passenger, for the relevant
7 cruise ship or cruise vessel, per additional violation.
8
9 (c) *Appeal.* The issuance of a letter of warning or the imposition of a civil fine may be
10 appealed in accordance with CBJC 01.50.
11

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

14 Adopted this _____ day of _____, 2026.
15
16

17 _____
Beth A. Weldon, Mayor

18 Attest:

19 _____
20 Breckan L. Hendricks, Municipal Clerk
21
22
23
24
25

Presented by: The Manager
Introduced: July 27, 2026
Drafted by: Finance

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2026-01(b)(B)

An Ordinance Appropriating \$45,000 to the Manager for Fiscal Year 2027 Museum Operations; Funding Provided by a Donation from Norwegian Cruise Line.

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

Section 1. Classification. This ordinance is a noncode ordinance.

Section 2. Appropriation. There is appropriated to the Manager the sum of \$45,000 for Fiscal Year 2027 museum operations.

Section 3. Source of Funds

Norwegian Cruise Line Donation	\$ 45,000
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Section 4. Effective Date. This ordinance shall become effective upon adoption.

Adopted this _____ day of _____, 2026.

Beth A. Weldon, Mayor

Attest:

Breckan L. Hendricks, Municipal Clerk

Presented by: The Manager
Introduced: July 27, 2026
Drafted by: Finance

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2025-01(b)(AQ)

An Ordinance Appropriating \$526,602 to the Manager for 2024 Glacier Lake Outburst Flood Response and Repairs, and Deappropriating \$302,781 from the Manager for 2024 Glacier Lake Outburst Flood Response and Repairs; Funding Provided by the United States Federal Emergency Management Agency (FEMA).

WHEREAS, Fiscal Year 2025 Emergency Appropriation Resolution 3072 and Ordinance 2024-01(b)(K) appropriated funds from the Restricted Budget Reserve for August 2024 glacier lake outburst flood response; and

WHEREAS, the City and Borough of Juneau was awarded United States Federal Emergency Management Agency (FEMA) funding to partially reimburse costs incurred for the 2024 flood response; and

WHEREAS, this ordinance deappropriates a portion of the Restricted Budget Reserve funds previously appropriated for 2024 flood response costs that are eligible for reimbursement through FEMA grant funding.

Section 1. Classification. This ordinance is a noncode ordinance.

Section 2. Appropriation. There is appropriated to the Manager the sum of \$526,602 for 2024 glacier lake outburst flood response and repairs, allocated as follows:

To: Capital Budget

D14-105	HESCO Barriers Additional Phases	\$ 127,192
R72-176	Pavement Management	102,281
R72-180	2024 Flood Stormwater System Repairs	<u>50,500</u>
		\$ 279,973

To: Operating Budget

General Engineering	\$ 246,629
---------------------	------------

Section 3. Deappropriation. There is deappropriated from the Manager the sum of \$302,781 for 2024 glacier lake outburst flood response and repairs, allocated as follows:

From: Capital Budget

R72-180	2024 Flood Stormwater System Repairs	(\$ 152,781)
---------	--------------------------------------	--------------

From: Operating Budget

General Engineering	(\$ 150,000)
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Section 4. Source of Funds

Restricted Budget Reserve	(\$ 302,781)
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United States Federal Emergency Management Agency (FEMA)	\$ 526,602
--	------------

Section 5. Effective Date. This ordinance shall become effective upon adoption.

Adopted this _____ day of _____, 2026.

Beth A. Weldon, Mayor

Attest:

Breckan L. Hendricks, Municipal Clerk

Presented by: The Manager
Presented: 07/27/2026
Drafted by: Law Department

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2026-38

An Ordinance Authorizing the Manager to Dispose of 155 Heritage Way through Negotiated Sale Agreement with Sealaska Heritage Institute.

WHEREAS, the City and Borough of Juneau (CBJ) has owned the City Hall building at 155 Heritage Way since the 1950s when it was constructed as the downtown fire station; and

WHEREAS, the CBJ will be relocating the offices located in the City Hall building due to the failing infrastructure located at 155 Heritage Way; and

WHEREAS, the Assembly intends to use the proceeds from this disposal to offset the costs of purchasing new office space for City Hall employees; and

WHEREAS, Sealaska Heritage Institute responded to the request for public testimony with an offer to purchase the property through a negotiated sale in the amount of \$1,500,000.

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

Section 1. Classification. This ordinance is a noncode ordinance.

Section 2. Authorization of Sale. Pursuant to CBJC 53.09.260-270, The Manager is authorized to negotiate and execute the sale of the following real property for disposal through the negotiated sale process, subject to the following:

A. Property Description. The property is described as in the Juneau Recording District, First Judicial District, State of Alaska, constituting approximately 0.25 acres, and further described as follows:

1. Lot 1, Block 79, Tidelands Edition
2. Subject to reservations, exceptions, easements, covenants, conditions, and restrictions of record, if any.

Section 3. Purchase Price. The purchase price of the property shall be no less than \$1,500,000.

Section 4. Other Terms and Conditions. The Manager may include such other terms and conditions as may be in the public interest and in accordance with CBJ Title 53.

Section 5. Effective Date. This ordinance shall be effective 30 days after its adoption.

Adopted this _____ day of _____, 2026.

Beth A. Weldon, Mayor

Attest:

Breckan L. Hendricks, Municipal Clerk

Presented by: Hughes-Skandijs
Introduced: 07/27/2026
Drafted by: Law Department

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2026-40

An Ordinance Amending Chapter 03.35, the Continuity of Government Code, to Improve City and Borough of Juneau Procedures for Emergencies.

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 Chapter. Chapter 03.35, Continuity of government, is amended as follows:

Chapter 03.35 CONTINUITY OF GOVERNMENT

03.35.020 Definitions.

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

Declared emergency means an emergency proclaimed by the manager, or designee, pursuant to Chapter 3.25 or an emergency described in legislation adopted by the assembly.

Duly authorized deputy means a person who is presently authorized to perform all of the functions, exercise all of the powers, and discharge all of the duties of an office in the event the office is vacant or at such times as it lacks administration due to the death, absence, or disability of the incumbent officer.

Emergency has the same meaning as in Charter section 15.14.

~~*Emergency interim successor* means a person designated pursuant to this chapter for possible temporary succession to the powers and duties, but not the office, of a City and Borough officer in the event that the officer or any duly authorized deputy is unavailable to exercise the powers and discharge the duties of the office.~~

Unavailable means either that a vacancy in office exists and there is no deputy authorized to exercise all of the powers and discharge the duties of the office, or that the lawful incumbent of the office, including any deputy exercising the powers and discharging the duties of an office because of a vacancy, and a duly authorized deputy is absent or unable, for physical, mental, or legal reasons, to exercise the powers and discharge the duties of the office.

03.35.030 Reserved. Emergency interim successors; designation.

~~(a) — *Elective officers.* Within 30 days after first entering upon the duties of the office, each member of the assembly, except the mayor and deputy mayor, shall designate three emergency interim successors to office and specify their rank in order of succession.~~

~~(1) — *Successors to mayor.* Successors to the office of mayor shall be the same as provided in Charter 3.9.~~

~~(2) — *Successors to deputy mayor.* Successors to the office of deputy mayor shall be the same as provided in section 11.15.015.~~

~~(b) — *Appointive officers.* Officers in the following positions shall designate such number of emergency interim successors and specify their rank in order of succession after any duly authorized deputy so that there will be not less than three duly authorized~~

55 ~~deputies or emergency interim successors or combination thereof for each officer;~~
56 ~~manager, municipal clerk, finance director, engineering and public works director,~~
57 ~~human resources and risk management director, chief of police, fire chief, attorney,~~
58 ~~and airport manager.~~

59 ~~(e) — *Review of designation.* The incumbent in the case of those elective officers specified in~~
60 ~~subsection (a) of this section, and the appointing authority in the case of those~~
61 ~~appointive officers specified in subsection (b) of this section, shall review and, as~~
62 ~~necessary, promptly revise the designations of emergency interim successors to~~
63 ~~ensure that at all times there are at least three such qualified emergency interim~~
64 ~~successors or duly authorized deputies or any combination thereof for each officer~~
65 ~~specified.~~

66 ~~(d) — *Qualifications.* No person shall be designated or serve as an emergency interim~~
67 ~~successor unless under the Constitution of this state and Charter or provisions of this~~
68 ~~Code, that person may hold the office of the person to whose powers and duties the~~
69 ~~designee is designated to succeed, but no provision of law prohibiting an officer or~~
70 ~~employee of this City and Borough from holding another office shall be applicable to~~
71 ~~an emergency interim successor.~~

72 ~~(e) — *Status of emergency interim successor.* A person designated as an emergency interim~~
73 ~~successor holds that designation at the pleasure of the designator; provided, that the~~
74 ~~designee must be replaced if removed. A person, the designee as an emergency~~
75 ~~interim successor, retains this designation as emergency interim successor until~~
76 ~~replaced by another appointed by the authorized designator.~~

77 **03.35.040 Reserved. ~~Assumption of powers and duties.~~**

~~(a) — If in the event of a declared emergency, any officer named in subsections 03.35.030(a) and (b) of this chapter and any duly authorized deputy is unavailable, the emergency interim successor highest in rank in order of succession who is available shall, except for the power and duty to appoint emergency interim successors, exercise the powers and discharge the duties of such officer.~~

~~(b) — An emergency interim successor shall exercise these powers and discharge these duties only until such time as the lawful incumbent officer or any duly authorized deputy or an emergency interim successor higher in rank in order of succession exercises, or resumes the exercise of, the powers and discharge of the duties of the office, or until, where an actual vacancy exists, a successor is appointed to fill the vacancy or is elected and qualified as provided by the Charter.~~

03.35.050 Reserved. Successors; record.

~~The name, address, and rank in order of succession of each duly authorized deputy shall be filed with the municipal clerk and each designation, replacement, or change in order of succession of an emergency interim successor shall become effective when the designator files with the municipal clerk the successor's name, address, and rank in order of succession. The municipal clerk shall keep on file all such data regarding duly authorized deputies and emergency interim successors and the successor names shall be open to public inspection.~~

03.35.060 Reserved. Formalities of taking office.

~~At the time of their designation, emergency interim successors shall take such oath and do such other things, if any, as may be required to qualify them to exercise the powers and discharge the duties of the office to which they may succeed.~~

03.35.070 Reserved.

101 **03.35.080 Assembly vacancies in an emergency.**

102 (a) In the event of a declared emergency, if a member of the assembly other than the
103 mayor and deputy mayor is missing for more than three days, the missing assembly
104 member is presumed to be temporarily medically incapacitated. A majority of the
105 remaining assemblymembers may, by motion, declare such office to be temporarily
106 vacant. The vacancy shall be temporarily filled by a person designated and approved
107 by a majority of the remaining assemblymembers. ~~the missing member's designated~~
108 ~~successor pursuant to this chapter.~~

109 (b) In the event of a declared emergency, if a member of the assembly:

- 110 (1) Is missing and presumed dead;
- 111 (2) Is missing for more than three consecutive regular meetings without being
112 excused by the assembly; or
- 113 (3) Is medically incapacitated for more than three consecutive regular meetings
114 without being excused by the assembly; then the assembly may declare such
115 office to be vacant.

116 A vacancy shall be filled pursuant to chapter 11.10.

117 (c) In the event of a declared emergency, if the manager or city attorney:

- 118 (1) Is missing and presumed dead;
- 119 (2) Is missing for more than three consecutive regular meetings without being
120 excused by the assembly; or
- 121 (3) Is medically incapacitated for more than three consecutive regular meetings
122 without being excused by the assembly; a majority of the remaining
123 assemblymembers may, by motion, declare such office to be temporarily

vacant. The vacancy shall be temporarily filled by a person designated and approved by a majority of the remaining assemblymembers.

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

Adopted this ____ day of August, 2026.

Attest:

Beth A. Weldon, Mayor

Breckan L. Hendricks, Municipal Clerk

Presented by: The Manager
Introduced: July 27, 2026
Drafted by: Finance

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2026-01(b)(C)

An Ordinance Appropriating \$50,697 to the Manager for the Air Traffic Control Tower Capital Improvement Project; Funding Provided by Airport Capital Reserve Funds.

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

Section 1. Classification. This ordinance is a noncode ordinance.

Section 2. Appropriation. There is appropriated to the Manager the sum of \$50,697 for the Air Traffic Control Tower Capital Improvement Project (A50-117).

Section 3. Source of Funds

Airport Capital Reserves	\$ 50,697
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Section 4. Effective Date. This ordinance shall become effective upon adoption.

Adopted this _____ day of _____, 2026.

Beth A. Weldon, Mayor

Attest:

Breckan L. Hendricks, Municipal Clerk

Presented by: The Manager
Presented: 07/27/2026
Drafted by: Law Department

RESOLUTION OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 4054

A Resolution Supporting an Application for Funding from the State of Alaska Department of Transportation and Public Facilities Harbor Facility Grant Program of \$500,000 for Echo Cove Launch Ramp Float Installation Project.

WHEREAS, the State of Alaska Department of Transportation and Public Facilities (ADOT&PF) administers the Harbor Facility Grant Program; and

WHEREAS, the City and Borough of Juneau owns and maintains Echo Cove Launch Ramp and it is eligible for a Harbor Facility Grant; and

WHEREAS, the City and Borough of Juneau has the required 50 percent in local matching funds for construction of Echo Cove Launch Ramp – Float Installation Project per the Harbor Facility Grant Program; and

WHEREAS, the City and Borough of Juneau is capable of completing the Echo Cove Launch Ramp – Float Installation Project within 18 months after award of a Harbor Facility Grant; and

WHEREAS, the Echo Cove Launch Ramp is critical to the City and Borough of Juneau.

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

Section 1. The Assembly of the City and Borough of Juneau strongly supports the Echo Cove Launch Ramp – Float Installation Project and requests that the Alaska Department of Transportation and Public Facilities provide matching Harbor Facility Grant funding for the project.

Section 2. Effective Date. This resolution shall be effective immediately after its adoption.

Adopted this _____ day of _____, 2026.

Beth A. Weldon, Mayor

42 Attest:

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46 Breckan L. Hendricks, Municipal Clerk

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Presented by: The Manager
Presented: 07/27/2026
Drafted by: Law Department

RESOLUTION OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 4055

A Resolution Supporting an Application for Funding from the State of Alaska Department of Transportation and Public Facilities Harbor Facility Grant Program for \$2,000,000 for Phase IV of the Statter Harbor Improvements Project.

WHEREAS, the State of Alaska Department of Transportation and Public Facilities (ADOT&PF) administers the Harbor Facility Grant Program; and

WHEREAS, the City and Borough of Juneau owns and maintains Don D. Statter Harbor Facility and Statter Harbor is eligible for a Harbor Facility Grant; and

WHEREAS, the City and Borough of Juneau has the required 50 percent in local matching funds for construction of Statter Harbor Improvements Phase IV per the Harbor Facility Grant Program; and

WHEREAS, the City and Borough of Juneau is capable of completing the Statter Harbor Improvements Phase IV within 18 months after award of a Harbor Facility Grant; and

WHEREAS, the Statter Harbor Improvements Phase IV is critical to the City and Borough of Juneau.

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

Section 1. The Assembly of the City and Borough of Juneau strongly supports Phase IV of the Statter Harbor Improvements Project and requests that the Alaska Department of Transportation and Public Facilities provide matching Harbor Facility Grant funding for the project.

Section 2. Effective Date. This resolution shall be effective immediately after its adoption.

Adopted this _____ day of _____, 2026.

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Attest:

Beth A. Weldon, Mayor

Breckan L. Hendricks, Municipal Clerk

Presented by: The Manager
Presented: 07/27/2026
Drafted by: Law Department

RESOLUTION OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 4057

A Resolution Repealing and Reestablishing the Assembly Rules of Procedure.

WHEREAS, the Assembly relies on its committees to generate, review, and mature policies for later consideration by the Assembly, including committees that include all nine Assemblymembers; and

WHEREAS, the scope of Assembly committee power and the binding effect of votes taken by committees with all nine Assemblymembers is complicated because of Robert's Rules of Order; and

WHEREAS, the following general rule of parliamentary law is expressed in various Robert's Rules: "During the session in which the Assembly has decided a question, another main motion raising the same or substantially same question cannot be introduced." (136:26-28); and

WHEREAS, Robert's Rule 52, as applied to a body with less than 50 members like the Assembly, considers a vote taken at a Committee of the Whole a formal decision of the Assembly that is not voted on again (531:2-4); and

WHEREAS, while Robert's Rule 52 clearly applies to the Committee of the Whole, it does not explicitly apply to the other nine-member committees like the Finance Committee; and

WHEREAS, application of Robert's Rule 52 creates unnecessary complexities because the City and Borough of Juneau Charter 5.3(a) requires public comment opportunities when an ordinance is up for public hearing, which can be late in the development of a policy and public comment can enlighten a policy issue that necessitates amendments or renewal of previously decided motions without going through the cumbersome process to suspend the Assembly Rules or other procedural escape valves; and

WHEREAS, upon balancing the timing of public comment and the Assembly's scarce meeting time, the Assembly amends the Assembly Rules of Order to reconcile the unnecessary complexities created by Robert's Rule 52 on the Committee of the Whole and any other nine-member Assembly committee with the public comment requirement of Charter 5.3(a) while recognizing occasionally a motion previously decided by a committee may be renewed at the Assembly without being treated as dilatory; and

WHEREAS, the following additional amendments would clarify the rules and make necessary changes to maximize public engagement, public body deliberations, and meeting efficiency.

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

Section 1. Rules of Procedure. The following rules of procedure are adopted:

RULE 1. AGENDA.

A. Order of Business. At all regular meetings the order of business shall be:

- I. Call to Order
- II. Flag Salute
- III. Land Acknowledgment
- IV. Roll Call
- V. Special Order of Business
- VI. Approval of Minutes
- VII. Manager's Requests for Agenda Changes
- VIII. Public Participation on Non-agenda Items (Not to Exceed a Total of 20 Minutes, Nor More than Three Minutes for Any Individual)
- IX. Consent Agenda
 - A. Public Requests for Consent Agenda Changes, Other than Ordinances for Introduction
 - B. Assembly Requests for Consent Agenda Changes
 - C. Assembly Action
- X. Ordinances for Public Hearing
 - A. Administrative or Committee Reports
 - B. Public Hearing
 - C. Assembly Action
- XI. Unfinished Business
 - A. Administrative or Committee Reports
 - B. Public Hearing
 - C. Assembly Action
 - D. Potential Issues for Reconsideration
- XII. New Business
 - A. Administrative or Committee Reports
 - B. Public Hearing
 - C. Assembly Action

81 XIII. Staff Reports

82 XIV. Assembly Reports

83 A. Mayor's Report

84 B. Committee, Liaison Reports, Assemblymember Comments and
85 Questions

86 C. Presiding Officer Reports

87 XV. Continuation of Public Participation on Public Participation on Non-agenda
88 Items

89 XVI. Executive Session

90 XVII. Supplemental Materials

91 XVIII. Adjournment

92 B. Agenda Preparation. The agenda shall be prepared by the Manager subject to
93 review and revision by the Mayor. The Mayor or the Manager shall brief the Assembly as to
94 any revisions. Other matters may be considered under administrative reports, unfinished
95 business, or new business as applicable.

96 C. Consent Agenda. The Manager shall include under the consent agenda:

- 97 1. Ordinances for introduction;
98 2. Resolutions;
99 3. Bid awards requiring Assembly concurrence; and
100 4. Other items requiring Assembly action which do not involve substantial public
101 policy questions.

102 The Manager shall include with the agenda such supplemental material or reports as may
103 be necessary to explain each item on the consent agenda and shall include a specific
104 recommendation for Assembly action on each item. Material, reports, and recommendations
105 submitted in writing to each member present and which are available for public inspection
106 prior to the Assembly meeting need not be read aloud, but the minutes shall reflect the
107 Manager's recommendation on each consent agenda item adopted. Upon adoption of a
108 motion to adopt the consent agenda, all consent agenda items subject to the motion are
109 adopted as recommended by the Manager. The motion to adopt may not be amended;
110 provided, upon the request of any member, an item on the consent agenda shall be removed
111 from the consent agenda and placed under the appropriate regular agenda item for
112 Assembly action. A notice or motion for reconsideration or a motion to rescind a consent
113 agenda motion shall contain reference to the specific consent agenda item which is the
114 subject of the notice or motion and only that item shall be affected by the notice or motion.

115
116 **RULE 2. MEETINGS.**

117 A. Date and Time of Regular Meetings. The Assembly shall regularly meet at 6:00
118 p.m. on Mondays according to a schedule approved by the Assembly and published by the
119 Clerk's office, unless otherwise designated. The Assembly may by **concurrence of the**
120 **majority of the body** ~~motion or otherwise~~ change the date of a meeting as may be necessary
121 or convenient.

122 B. Place of Regular Meetings. Regular Assembly meetings shall be held in the
123 Assembly Chambers at the Municipal Building at 155 Heritage Way, Juneau, Alaska.
124 However, the location of a regular meeting may be changed (a) up to 24 hours in advance of
125 the meeting ~~by the Assembly, or~~ at a preceding regular or special meeting, by ~~concurrence of~~
126 ~~the majority of the body motion or otherwise~~, upon designating a different place for a
127 particular meeting; or (b) if the meeting was previously noticed with remote participation,
128 by the ~~Manager~~, Mayor, the committee chair, or any three Assemblymembers due to
129 extenuating circumstances (i.e. public health requirement, equipment or facility problem in
130 Assembly Chambers, inability to get a quorum in-person, weather) to hold the meeting
131 virtually with only remote participation (i.e. video conferencing technology).

132 C. Special Meetings. Special meetings may be called and held as provided by the
133 Charter.

134 D. Time of Adjournment. Meetings will adjourn at 10:00 p.m. unless extended by a
135 vote of at least six members.

136 E. Public seating area. People in a meeting room must comply with all laws, including
137 occupancy and public health requirements.

138 139 **RULE 3. ASSEMBLYMEMBER ATTENDANCE POLICY FOR REGULAR MEETINGS.**

140 A. Excused Absences. Any absence of an Assemblymember from a regular meeting of
141 the Assembly shall be deemed to be unexcused unless the Assemblymember is absent from
142 the meeting as a result of attending to official business on behalf of the City and Borough of
143 Juneau, for extenuating medical reasons, or for other significant cause, in which case the
144 absence shall be deemed to be excused.

145 B. Attendance Report. Upon request of the Human Resources Committee, the
146 Manager shall direct the Clerk to provide the Assembly quarterly reports on attendance at
147 regular Assembly meetings.

148 149 **RULE 4. LEGISLATION.**

150 A. Drafting. The Attorney shall draft ordinances and resolutions:

- 151 1. For presentation to the Assembly only
 - 152 (a) by vote or consensus of the Assembly,
 - 153 (b) by vote of a standing or ad hoc Assembly committee,
 - 154 (c) by request of the Mayor, the Manager, or any member, or
 - 155 (d) on the Attorney's own initiative to correct errors not otherwise correctable
156 in any section or to make amendments to Title 01.45 the Conflict of
157 Interest Code, Title 01.50 the Appellate Code, Title 01.60 the Regulation
158 Procedures Code, Title 03.30 the Code Enforcement Code, Title 42 the
159 Penal Code, or any section imposing duties on the Attorney.
- 160 2. For presentation to a standing or ad hoc Assembly committee only by vote of the
161 committee, request of its chair, or by direction of the Assembly.

162 B. Procedure. Upon presentation of an ordinance, any member may move that it be
163 introduced and set for public hearing, referred to committee, deferred, or rejected as
164 provided in Charter section 5.3. If the motion is for referral to committee, the Mayor shall
165 refer the ordinance to the appropriate committee. The Mayor's referral may be changed by a
166 majority vote of the members of the Assembly. If the motion is for introduction, the motion
167 shall set a date for the public hearing. All such motions may be amended.

168 C. Timing. Promptly after introduction, the Assembly shall publish the ordinance and
169 a notice setting out the time and place for a public hearing on the ordinance. The public
170 hearing on an ordinance shall follow publication by at least seven days; it may be held at a
171 regular or special assembly meeting and may be adjourned from time to time.

172 173 **RULE 5. COMMITTEES.**

174 A. Standing Committees. The Assembly shall have the following standing committees:

- 175 1. Committee of the Whole
- 176 2. Finance Committee
- 177 3. Human Resources Committee
- 178 4. Lands, Housing, and Economic Development Committee
- 179 5. Public Works and Facilities Committee
- 180 6. Joint Assembly/School Facilities Committee (per Charter 13.8)

181 Any member of the Assembly may sit with any committee at all times; such member shall
182 have the right to participate in committee discussion except that members of the committee
183 shall have priority in obtaining the floor and only committee members may vote. Standing
184 committee meetings are work sessions without public testimony unless otherwise noticed at
185 the time of packet publication, or earlier, by the committee chair.

186 B. Special Committees. The Assembly shall have such special committees as may be
187 considered necessary. Special committees automatically terminate upon completion of the
188 committee's assignment.

189 C. Selection, Process, and Duties of Committees of the Assembly.

190 1. Standing Committees.

- 191 (a) With the exception of the Committee of the Whole, the Finance Committee,
192 and the Human Resources Committee in proceedings pursuant to Rule
193 5(C)(2)(f), there shall be not more than four Assemblymembers appointed
194 to each standing committee of the Assembly. Each Assemblymember will
195 be appointed to at least one, but not more than three, standing committees,
196 in addition to the Finance Committee and the Committee of the Whole.
- 197 (b) Each year following the regular municipal election, all Assemblymembers
198 will be given an opportunity to indicate in writing which of the standing
199 committees they request to serve on. Nominations for standing committee
200 appointments and for the position of chair of each such committee shall be
201 made by the Mayor, and shall be subject to ratification by the Assembly. In

202 making nominations for committee appointments, the Mayor shall strive to
203 ensure, to the extent reasonably possible, that there is a balance and
204 diversity of opinion, viewpoints, and perspective among the
205 Assemblymembers nominated for committee membership, and that there is
206 at least one Assemblymember nominated for appointment to each
207 committee who has expertise in the areas assigned to the committee. All
208 committee members shall be appointed to serve for a term expiring upon
209 ratification by the Assembly of the committee appointments following the
210 next regular municipal election. All committee members serve at the
211 pleasure of the Assembly.

212 — Nominations for standing committee appointments and for the position of
213 chair of each such committee shall be made by the Mayor, and shall be
214 subject to ratification by the Assembly. In making nominations for
215 committee appointments, the Mayor shall strive to ensure, to the extent
216 reasonably possible, that there is a balance and diversity of opinion,
217 viewpoints, and perspective among the Assemblymembers nominated for
218 committee membership, and that there is at least one Assemblymember
219 nominated for appointment to each committee who has expertise in the
220 areas assigned to the committee.

221 (e) — Each year following the regular municipal election, all Assemblymembers
222 will be given an opportunity to indicate in writing which of the standing
223 committees they request to serve on. At least two of the nominations for
224 appointment for each standing committee shall be made from those
225 Assemblymembers, if any, who have requested to serve on the committee
226 for which the appointments are to be made. The nomination for
227 membership and chair positions shall be made by the Mayor and ratified by
228 the Assembly within seven days of the second meeting after the
229 certification of the regular municipal election each year. All committee
230 members shall be appointed to serve for a term expiring upon ratification
231 by the Assembly of the committee appointments following the next regular
232 municipal election. All committee members serve at the pleasure of the
233 Assembly.

234 (d)(c) A standing committee may at the call of its chair or the vote of its
235 membership take up any matter within the scope of its charge established
236 by these rules and not pending as legislation authorized by the Assembly.
237 Matters not within the scope of any standing committee, or within the
238 scope of more than one standing committee shall be assigned by the Mayor.

239 (e)(d) Each committee shall refer information to and coordinate activities
240 with other appropriate committees. Issues referred to another committee
241 and any directions to the Manager must have the concurrence of a majority
242 of the committee members.

- 243 2. Human Resources Committee. The Human Resources Committee (HRC) may
244 take up issues relating to the health and wellbeing of Juneau citizens and their

participation in local government. The duties of the Human Resources Committee shall include:

- (a) Nominating citizens to all CBJ boards and commissions. Appointment to such bodies shall be made by the full Assembly;
- (b) Making recommendations to the full Assembly regarding the issuance, renewal or transfer of liquor licenses, restaurant designation permits, and marijuana licenses;
- (c) Reviewing and proposing amendments to these rules;
- (d) ~~Reserved.~~ Undertake a periodic review of all advisory boards;
- (e) Reserved;
- (f) Membership for Certain Appointments. The full Human Resources Committee shall meet as needed to recommend appointments to the Planning Commission, the Hospital Board, the Ski Area Board, the Docks and Harbors Board, and the Airport Board. The Mayor and all Assemblymembers shall serve as members of the full Committee and the Human Resources chair shall serve as chair at these meetings;

(g) In the event of an unexpected resignation, removal, or vacancy on an empowered board, the Assembly may appoint a replacement member from either a recent applicant pool or former board member. Applicants interviewed by the full Assembly sitting as the HRC, within six (6) months of being interviewed, will be part of a candidate list the Assembly may choose to pull from and appoint to the vacated seat for either a specific timeframe or until which time the full Assembly meets to make annual appointments to that board. If there are no interested or suitable candidates from this pool, the Assembly may consider appointing a former board member to serve until the annual appointments for that board are completed. Review of previous candidates or former board members would be discussed during a regular or special Assembly meeting under executive session, with the Assembly returning to open session to make the appointment(s).

3. Finance Committee. The Finance Committee (AFC) may take up issues relevant to the fiscal status of the CBJ. The Mayor and all Assemblymembers shall serve as members of the Finance Committee. The AFC is treated as a work session unless otherwise noted. The duties of the Finance Committee shall include:

- (a) Review of the Manager's proposed budget and recommendations to the Assembly for a final budget;
- (b) Review of the fiscal policies of the CBJ as deemed necessary by the committee.

4. Committee of the Whole. The Committee of the Whole (COW) may take up those issues within the jurisdiction of multiple committees and those warranting detailed review prior to consideration by the Assembly. The COW is

287 treated as a work session unless otherwise noted. The Mayor and all
288 Assemblymembers shall serve as members of the Committee of the Whole.
289 Generally, the rules of the Assembly shall be followed in the Committee of the
290 Whole, provided that, at the discretion of the chair, the rules may be relaxed
291 and the rules relating to participation by the presiding officer and the number
292 of times a member may speak shall not be in effect unless otherwise ordered by
293 a majority of the committee. In preparing the committee agenda the chair shall
294 consult with the Mayor.

- 295 5. Lands, Housing, and Economic Development Committee. The Lands, Housing,
296 and Economic Development Committee (LHED) may take up issues relevant to
297 the lands, housing, economic development, water or air within the City and
298 Borough. The duties of the Lands, Housing, and Economic Development
299 Committee shall include recommendations to the Assembly regarding:
- 300 (a) The preparation and revision of a land management plan and the
301 acquisition and disposal of CBJ lands;
 - 302 (b) The administration of the lands fund and the mineral holdings of the CBJ;
 - 303 (c) Implementation of the Long Range Waterfront Development Plan, and
304 issues relating to use and development of the CBJ waterfront;
 - 305 (d) Promotion of improved housing availability in the City and Borough; and
306 (e) Promotion of a vibrant and diverse local economy.
- 307 6. Public Works and Facilities Committee. The Public Works and Facilities
308 Committee (PWFC) may take up issues relevant to the infrastructure of CBJ,
309 including transportation and utilities. The duties of the PWFC shall include:
- 310 (a) Making recommendations to the Assembly regarding the capital
311 improvement program required by Charter section 9.2 and other capital
312 improvement plans and lists;
 - 313 (b) Advising each newly elected Assembly of unfinished capital projects to be
314 continued;
 - 315 (c) Making recommendations to the Assembly regarding the preparation and
316 revision of an areawide transportation plan;
 - 317 (d) Making recommendations related to energy efficiency, renewable resources,
318 waste reduction and recycling, global warming, and green building.
- 319 7. Special Committees. Nominations for special committee appointments
320 (including task force/ad hoc committees) and the chair position of each special
321 committee shall be made by the Mayor, and shall be subject to ratification by
322 the Assembly. In making nominations for special committee appointments, the
323 Mayor shall strive to ensure, to the extent reasonably possible, that there is a
324 balance of opinion, viewpoints, and perspective among the Assemblymembers
325 nominated for committee membership, and that there is at least one
326 Assemblymember nominated for appointment to each such committee who has

327 expertise in the areas assigned to the committee. All members shall serve at the
328 pleasure of the Assembly.

329 D. Scope of Committees. Committees, including the Committee of the Whole and the
330 Finance Committee, are empowered to only make recommendations. No vote taken at an
331 Assembly committee, including at the Committee of the Whole or at the Finance Committee,
332 is binding on the Assembly. At the Assembly, an Assemblymember is free to move the
333 Assembly to amend a prior adopted motion and renew a failed motion from a committee, and
334 such motions can pass by five votes in favor.

335 E. Quorum of Committees. ~~It shall be the general practice to establish committees~~
336 ~~with an odd number of members. For the Committee of the Whole and the Finance~~
337 ~~Committee, a A majority of the membership shall constitute a quorum. For committees with~~
338 ~~seven or eight members, four of the membership shall constitute a quorum, for committees~~
339 ~~with four, five, or six members, three of the membership shall constitute a quorum.~~

340 F. Voting. The minimum vote required to take official action shall be the same as that
341 constituting a quorum; provided, however, that in the case of a tie vote, the action fails.

342 G. Role of Board Liaison. Board liaisons shall be recommended by the board to the
343 Assembly for approval. Any board liaison to an Assembly committee should sit with the
344 committee at all times. A board liaison may have the right to participate in committee
345 discussions at the pleasure of the chair of the Assembly committee except that Assembly
346 members of the committee shall have priority in obtaining the floor. Only Assembly
347 members on the committee may vote.

348

349 **RULE 6. ASSEMBLY LIAISONS TO BOARDS AND COMMISSIONS.**

350 A. Appointment of Liaisons. The Mayor shall nominate one member of the Assembly
351 to serve as the liaison to each of the following City and Borough boards and commissions:

352 Planning Commission
353 Hospital Board
354 Docks and Harbors Board
355 Airport Board
356 School Board
357 Ski Area Board

358 The nominations shall be subject to ratification by the Assembly. Liaisons to other entities
359 may be appointed from time to time.

360 B. Role of Assembly Liaison. Assembly liaisons serve as a link between the Assembly
361 and the board or commission to establish and maintain communication between the bodies
362 on issues, projects, and other matters of mutual concern and interest. Assembly liaisons
363 should regularly attend appointed board or commission meetings. Assembly liaisons shall
364 not have the power to vote on the board or commission and are not to be counted in
365 determining whether a quorum of the board or commission is present, unless specifically

identified as voting members in the governing legislation of a particular board. An Assembly liaison may participate in board or commission discussions when invited by the board chair.

C. Other Meetings. The Assembly encourages its members to attend meetings of other boards, commissions, and citizen groups and inform the Assembly on the activities of those bodies and the issues before them, as appropriate.

RULE 7. DEBATE.

A. Speaking on the Question. A member or the Manager may speak more than once to the same question at the same stage of proceedings provided that priority of access to the floor shall be given to members who have not spoken on the question. Members shall endeavor to provide the body with relevant facts and arguments and shall strive to avoid redundancy.

B. Asking Questions. After obtaining recognition from the chair, a member may ask direct questions of another member of the Assembly or to a person appearing before the Assembly. The questions should not be argumentative.

C. Decorum. Members shall not question the motives, competency, or integrity of any person except as necessary to decide an appeal, personnel evaluation, contract award, or other matter in which such issues are clearly relevant. The chair shall admonish any member violating this rule and if violations are severe or repeated, may without a vote declare a recess not to exceed ten minutes.

RULE 8. RULES OF PUBLIC PARTICIPATION.

When permitted by Rule 14, public participation during hearings on ordinances and matters other than appeals will be conducted according to the following rules, which will be posted in the Assembly Chambers and at www.juneau.gov:

A. The hearing will be conducted by the Mayor as chair.

B. The Mayor will open the hearing by summarizing its purposes and reemphasizing the rules of procedure.

C. The Mayor may set a time limit for public testimony, for individual speakers, or both if it appears necessary to gain maximum participation and conserve time, and may for the same reason disallow all questions from the Assembly to members of the public. The time limit may be extended by a majority of the Assembly. The time limit for individual speakers shall be uniform for all speakers, and shall be strictly enforced. Speakers shall not have the right to transfer their unused time to other speakers, but the Mayor may grant additional time to a person speaking on behalf of a group.

D. People are encouraged to submit written presentations and exhibits to the Municipal Clerk and the Assembly via email (boroughassembly@juneau.gov).

E. The Mayor will set forth the item or subject to be discussed and will rule non-germane speech out of order. A member of the public may not be stopped for speaking because of the viewpoint being expressed. However, a person may be stopped for disrupting,

disturbing, or impeding the meeting when speaking longer than the time limit, when being unduly repetitious, or when discussing or presenting irrelevant matters. Such non-germane speech disrupts, disturbs, or impedes public meetings when the Assembly is prevented from accomplishing its business in a reasonably efficient manner or when the speech interferes with the rights of other speakers. A person stopped for non-germane speech during a meeting is welcome to submit a writing, presentation, recording, and exhibit to the Municipal Clerk and to the Assembly via email (boroughassembly@juneau.gov).

F. All speakers, members of the public and members of the Assembly, will be recognized by the chair by surname.

G. Members of the public will precede their remarks by stating their names and, unless otherwise allowed by the Mayor, the area of town in which they reside.

H. Members of the Assembly will not direct questions to each other or to the chair during public participation except as to the conduct of the hearing.

I. Members of the Assembly may direct questions to members of the public only to obtain clarification of the material presented. The questions should not be argumentative, nor may they have the purpose or effect of unreasonably extending any time limit applicable to public speakers.

J. The public may direct questions to the Assembly or the administration.

K. The public may direct questions to the chair only as it pertains to the conduct of the hearing. Assembly members may not respond to questions asked by the public during public testimony.

L. The Manager may participate in the same manner as the members of the Assembly.

M. There shall be an opportunity for public participation on non-agenda items at each regular meeting of the Assembly. Such public participation shall be limited to no more than 20 minutes, with each speaker limited to a length of time set by the Mayor not to exceed three minutes. Assemblymembers may ask questions of the speaker but should not deliberate at that time on matters raised or answer questions directed to the members.

N. Members of the public that want to provide oral public comment via remote participation must notify the Municipal Clerk prior to the meeting (i.e. call the Municipal Clerk Office or register online, when available). A person is not required to notify the Municipal Clerk prior to the meeting when providing in-person oral public comments.

O. Reasonable accommodations are available upon request. To the extent allowed by law (i.e. A.S. 15.13.040 and A.S.15.13.145), a spokesperson designated by a person with a disability wishing to provide oral public testimony should advise the Municipal Clerk. Please contact the Clerk's office prior to any meeting, preferably 36 hours ahead, so arrangements can be made if other accommodation requests like closed captioning or sign language interpreter services are desired. The Clerk's office telephone number is (907) 586-5278 TDD 586-5351, e-mail: city.clerk@juneau.gov.

RULE 9. MOTIONS.

446 A. Seconds. Seconds to motions are not required.

447 B. Renewal of Defeated Motions. Defeated motions may be renewed only under
448 suspension of the rules.

449 C. Priority of Privileged Motions. Privileged motions shall have the following priority:

450 1. Fix time to adjourn

451 2. Give notice of reconsideration

452 3. Adjourn

453 4. Recess

454 5. Question of privilege of the body

455 6. Question of personal privilege
456

457 **RULE 10. CLERICAL ERRORS.**

458 Clerical errors that do not affect the substance of an ordinance or resolution, such as
459 errors in numbering or errors in spelling, may be corrected by the Attorney upon discovery
460 of the error.
461

462 **RULE 11. VOTE REQUIRED.**

463 The affirmative vote of five members of the Assembly shall be sufficient to take any
464 action except as otherwise provided by Charter or ordinance and except in the following
465 instances, which require the affirmative vote of at least six members:

466 A. Limiting, extending, or closing debates

467 B. Suspension of the rules

468 C. Setting of or postponement of special orders

469 D. Objection to consideration of question

470 E. Motion for immediate vote (previous question)

471 F. Rescind

472 G. To take up a motion for reconsideration at the meeting at which the action to be
473 reconsidered was taken.
474

475 **RULE 12. PARLIAMENTARIAN.**

476 The Attorney shall act as the parliamentarian with the Municipal Clerk to act as
477 parliamentarian in the absence of the Attorney.
478

479 **RULE 13. SESSIONS.**

Each regular or special meeting of the Assembly constitutes a session for purposes of the rules.

RULE 14. PUBLIC PARTICIPATION.

A. Public participation shall be permitted on all items on the agenda, except public participation is not allowed on the following:

- i. for committee meetings advertised as work sessions only;
- ii. items before the body for information purposes only;
- iii. quasi-judicial items (i.e. appeals) after the body decided to accept the quasi-judicial item for further consideration (CBJC 01.50.030(e)(1)). Public participation—including by named parties—is authorized to aid the body in deciding whether to accept an appeal, but public participation—including by parties—is prohibited after the body makes the acceptance decision. This limited public participation rule is necessary to protect the due process rights of the parties.

B. Despite the prohibitions in Rule 14.A, the committee chair or majority of the body may authorize public participation on a specific agenda item when in the best interest of the community.

C. Public participation shall be permitted on a motion to recess into executive session prior to the vote on such a motion.

D. When public participation is provided, public participation is confined to that agenda item. No person except a member or the Manager may participate in Assembly proceedings except as provided in the agenda item for public participation. However, the Attorney or Municipal Clerk may comment on professional or procedural aspects.

RULE 15. RECONSIDERATION.

A. What May Be Reconsidered. Main motions, amendments to main motions, privileged motions involving substantive questions, and appeals are subject to reconsideration. Procedural motions may not be reconsidered.

B. Who May Reconsider. Any member, whether or not that member voted on the prevailing side, may give notice of or move for reconsideration.

C. Effect of Notice. Any member may make a motion for immediate reconsideration which will require a vote of six members. Alternatively, a member, prior to the end of the meeting, may give notice of reconsideration. The effect of giving notice of reconsideration is to suspend all action on the subject of the notice until a motion for reconsideration is made and acted upon or until the time within which the motion for reconsideration may be made and acted upon has expired.

D. Time in Which Notice Must Be Taken Up. A notice of reconsideration expires unless a motion for reconsideration is made and acted upon prior to adjournment of the next regular meeting succeeding the meeting at which the action to be reconsidered occurred.

523 E. Successive Reconsideration. There may be only one reconsideration even though
524 the action of the Assembly after reconsideration is opposite from the action of the Assembly
525 before reconsideration.

526 F. Precedence. A motion for reconsideration has precedence over every main motion
527 and may be taken up at any time during the meeting when there is no other motion on the
528 floor.

529 G. Effect. A motion for reconsideration completely cancels the previous vote on the
530 question to be reconsidered as though the previous vote had never been taken.

531
532 **RULE 16. REMOTE PARTICIPATION.**

533 When a meeting is conducted entirely remotely (i.e. video conferencing technology), then
534 all members are expected to attend remotely. The following apply to meetings that are held
535 completely in-person or as a hybrid (partially in-person and partially remotely):

536 A. A member may participate remotely in an Assembly meeting, or an Assembly
537 Committee meeting, if the member declares that circumstances prevent physical attendance
538 at the meeting. If the Mayor chooses to participate remotely, the Deputy Mayor shall
539 preside. If a committee chair chooses to participate remotely, they should designate an
540 alternative committee member to chair the meeting unless the entire meeting is held
541 remotely.

542 B. Reserved.

543 C. The member shall notify the Clerk and the presiding officer, if reasonably
544 practicable, at least four hours in advance of a meeting which the member proposes to
545 attend remotely by and shall provide the physical address of the location, the telephone
546 number, and any available facsimile, email, or other document transmission service.

547 D. ~~At the meeting, the Clerk shall establish the remote connection technology when~~
548 ~~the call to order is imminent. Reserved.~~

549 E. A member participating remotely shall be counted as present for purposes of
550 quorum, discussion, and voting.

551 F. The member participating remotely shall make every effort to participate in the
552 entire meeting and must have video turned on except during breaks or due to connectivity
553 issues. From time to time during the meeting the presiding officer shall confirm the
554 connection.

555 G. The member participating remotely may ask to be recognized by the presiding
556 officer to the same extent as any other member.

557 H. To the extent reasonably practicable, the Clerk shall provide backup materials to
558 members participating remotely.

559 I. If the remote technology connection cannot be made or is made then lost, the
560 meeting shall commence or continue as scheduled and the Clerk shall attempt to establish
561 or restore the connection, provided that if the member participating remotely is necessary to
562 achieve a quorum, the meeting shall be at ease, recess, or adjourn as necessary until the
563 remote connection is established or restored.

J. Meeting times shall be expressed in Alaska time regardless of the time at the location of any member participating remotely.

K. Participation remotely shall be allowed for regular, special, and committee meetings of the Assembly.

L. Remarks by members participating remotely shall be transmitted so as to be audible by all members and the public in attendance at the meeting, provided that in executive session the remarks shall be audible only to those included in the executive session.

M. Any member of the public present with the member participating remotely shall be allowed to speak to the same extent the person was physically present at the meeting.

N. As used in these rules, "remote" means any system for synchronous two-way voice communication (i.e. telephone) or video conferencing technology. If a member needs to participate remotely, video conferencing technology is preferred. "Mayor" includes the Acting Mayor or any other member serving as chair of the meeting.

O. Regular and special meetings of the following entities must be recorded and live broadcast in a manner that is reasonably calculated to provide meaningful remote public observance and participation, when allowed, of the public meeting:

- i. Assembly
- ii. Assembly Standing Committees
- iii. Planning Commission
- iv. Hospital Board
- v. Docks and Harbors Board
- vi. Airport Board
- vii. Ski Area Board
- ~~viii. Systemic Racism Review Committee~~

Any other board, commission, or committee meeting with anticipated substantial public interest should be recorded and live broadcast (including zoom, google meet, teams, or other platform) in a manner that is reasonably calculated to provide meaningful remote public observance and participation, when allowed, of the public meeting.

P. The annual Assembly retreat is a work session and will not be recorded and live broadcast. Notice will be provided of the date, time, and location of the retreat. Members of the public are invited to attend and observe.

RULE 17. ADOPTION OF ROBERT'S RULES OF ORDER.

The conduct of the meetings of Assembly shall be governed by the Mayor according to the current edition of Robert's Rules of Order, except as otherwise provided by Charter, law, or these rules.

Section 2. Repeal of Resolution. Resolution No. 2976 and Resolution No. 4024 are repealed.

Section 3. Effective Date. This resolution shall be effective immediately after its adoption.

Adopted this _____ day of _____, 2026.

Beth A. Weldon, Mayor

Attest:

Breckan L. Hendricks, Municipal Clerk

Assemblymember Kelly

Amendment 1.

Starting at Lines 391-427

~~A. The hearing will be conducted by the Mayor as chair.~~

B. The **Mayor Chair** will open the hearing by summarizing its purposes and reemphasizing the rules of procedure.

C. The **Mayor Chair** may set a time limit for public testimony, for individual speakers, or both if it appears necessary to gain maximum participation and conserve time, and may for the same reason disallow all questions from the **Assembly body** to members of the public. The time limit may be extended by a majority of the **Assembly body**. The time limit for individual speakers shall be uniform for all speakers, and shall be strictly enforced. Speakers shall not have the right to transfer their unused time to other speakers, but the **Mayor Chair** may grant additional time to a person speaking on behalf of a group.

E. The **Mayor Chair** will set forth the item or subject to be discussed and will rule non-germane speech out of order. A member of the public may not be stopped for speaking because of the viewpoint being expressed. However, a person may be stopped for disrupting, disturbing, or impeding the meeting when speaking longer than the time limit, when being unduly repetitious, or when discussing or presenting irrelevant matters. Such non-germane speech disrupts, disturbs, or impedes public meetings when the **Assembly body** is prevented from accomplishing its business in a reasonably efficient manner or when the speech interferes with the rights of other speakers. A person stopped for non-germane speech during a meeting is welcome to submit a writing, presentation, recording, and exhibit to the Municipal Clerk and to the Assembly via email (boroughassembly@juneau.gov).

F. All speakers, members of the public and members of the **Assembly body**, will be recognized by the chair by surname.

G. Members of the public will precede their remarks by stating their names and, unless otherwise allowed by the **Mayor Chair**, the area of town in which they reside.

H. Members of the **Assembly body** will not direct questions to each other or to the chair during public participation except as to the conduct of the hearing.

I. Members of the **Assembly body** may direct questions to members of the public only to obtain clarification of the material presented. The questions should not be argumentative, nor may they have the purpose or effect of unreasonably extending any time limit applicable to public speakers.

L. The Manager may participate in the same manner as the members of the **Assembly body**.

RESOLUTION OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 4058

A Resolution Repealing Noncode Ordinances Nos. 2020-32(c)(am) and 2023-20(b), and Reestablishing the Systemic Racism Review Committee.

WHEREAS, the Systemic Racism Review Committee was established by Ordinance No. 2020-32(c)(am) and subsequently amended by Ordinance No. 2023-20(b); and

WHEREAS, the Systemic Racism Review Committee is set to sunset on August 31, 2026; and

WHEREAS, the Assembly wishes to establish the Systemic Racism Review Committee as a permanent committee.

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

Section 1. Establishment. There is established a Systemic Racism Review Committee consisting of five individuals.

- (1) The Assembly shall appoint members of the Committee to staggered three-year terms. Members of the Committee shall serve at the pleasure of the Assembly. Terms shall commence on July 1. Appointments to fill vacancies shall be for the unexpired term. In the event a seat has six months or less remaining to the unexpired term, the Assembly, at its discretion, may choose to appoint the member to the remainder of the current term as well as to the full term immediately following the expiration date of the unexpired term. No member who has served for three consecutive terms or nine years shall again be eligible for appointment until one full year has intervened, provided, however, that this restriction shall not apply if there are no other qualified applicants at the time reappointment is considered by the Assembly.
- (2) Members shall be selected to provide the most balanced representation possible. Members shall have experience identifying unlawful discrimination—including based on race, color, or national origin—experience identifying social justice inequity, or intimate knowledge of local cultures and practices, including tribal culture and practices.

Section 2. Duties. The Committee is charged with:

- (1) Developing criteria to advise whether legislation, policies, or procedures likely include systemic racism implications. The Committee must present proposed review criteria to the Assembly before substantively reviewing policies, procedures, or legislation.
- (2) Reviewing legislation, selected at the discretion of the Committee to advise whether the ordinance likely includes a systemic racism policy or implication.
- (3) Reviewing current policies, selected at the discretion of the Committee, to advise whether the policies likely perpetuate systemic racism.
- (4) Reviewing current procedures, selected at the discretion of the Committee, to advise whether the procedures likely perpetuate systemic racism.
- (5) Presenting options for curing the potential or likely systemic racism or implications.
- (6) Presenting the Committee's analysis and conclusions timely to the Assembly in a short statement for each item of legislation.
- (7) Meeting with the Assembly in a joint meeting at least once a calendar year.

Section 3. Procedure. The Committee's procedure shall be governed by the Advisory Board Rules of Procedure, as such may be amended from time to time. Nothing in this Resolution shall be read to preclude the Assembly from acting upon emergency ordinances and resolutions.

Section 4. Officers, Meetings, and Quorum. In accordance with the Advisory Board Rules of Procedure, the Committee shall select its own officers, and shall hold regular meetings on a schedule established by the Committee, as well as such special meetings as required to conduct business. The presence of three members constitutes a quorum and any action of the Committee requires three or more affirmative votes to be approved.

Section 5. Staff Assistance. Staff support to the Committee shall be provided by the City Manager, or designee, as available and appropriate.

Section 6. Legislation Procedure. The Committee should meet and send the legislative report to the Manager at least six days before the Assembly meeting (i.e. Wednesday for a Monday meeting). However, legislation may be scheduled for public hearing and the Assembly may adopt legislation that has not been reviewed by the Committee. If the Assembly adopts legislation before the Committee has reviewed it, the Committee should review the adopted legislation as soon as possible.

Section 7. Repeal of Ordinances. Noncode Ordinances Nos. 2020-32(c)(am) and 2023-20(b) are hereby repealed.

Section 8. Effective Date. This resolution shall be effective immediately after its adoption.

Adopted this _____ day of _____, 2026.

Beth A. Weldon, Mayor

Attest:

Breckan L. Hendricks, Municipal Clerk



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Commerce, Community,
and Economic Development

ALCOHOL & MARIJUANA CONTROL OFFICE

550 West Seventh Avenue, Suite 1600
Anchorage, Alaska 99501
Main: 907.269.0350

June 1, 2026

City and Borough of Juneau

VIA Email: di.cathcart@juneau.gov; city.clerk@juneau.gov

License Type:	Restaurant or Eating Place	License Number:	5278
Licensee:	Queen of the North, LLC		
Doing Business As:	Queen of the North Wine Cafe		
Premises Address	9106 Mendenhall Mall Rd. Ste B, Juneau, AK 99801		
Endorsement(s):	None		

☐ **New Application**

☒ **Transfer of Ownership Application**

☐ **Transfer of Location Application**

☐ **Transfer of Controlling Interest Application**

We have received a completed application for the above listed license (see attached application documents) within your jurisdiction. This is the notice required under AS 04.11.480.

A local governing body may protest the approval of an application(s) pursuant to AS 04.11.480 by furnishing the director **and** the applicant with a clear and concise written statement of reasons for the protest within 60 days of receipt of this notice, and by allowing the applicant a reasonable opportunity to defend the application before a meeting of the local governing body, as required by 3 AAC 305.085(d). If a protest is filed, the board will deny the application unless the board finds that the protest is arbitrary, capricious, and unreasonable. To protest the application referenced above, please submit your protest within 60 days and show proof of service upon the applicant.

AS 04.11.491 – AS 04.11.509 provide that the board will deny a license application if the board finds that the license is prohibited under as a result of an election conducted under AS 04.11.507.

AS 04.11.420 provides that the board will not issue a license when a local governing body protests an application on the grounds that the applicant's proposed licensed premises are located in a place within the local government where a local zoning ordinance prohibits the alcohol establishment, unless the local government has approved a variance from the local ordinance.

Sincerely,

Anna White

Licensing Examiner II

For

Kevin Richard, Director

amco.localgovernmentonly@alaska.gov



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Commerce, Community,
and Economic Development

ALCOHOL & MARIJUANA CONTROL OFFICE

550 West Seventh Avenue, Suite 1600
Anchorage, Alaska 99501
Main: 907.269.0350

June 11, 2026

City and Borough of Juneau

VIA Email: di.cathcart@juneau.gov; city.clerk@juneau.gov

License Type:	Package Store	License Number:	2976
Licensee:	Thibodeau's Market, Inc.		
Doing Business As:	Duck Creek Market		
Premises Address	9951 Stephen Richards Memorial Drive, Juneau, AK 99801		
Endorsement(s):	Package Store Shipping Endorsement #60019, Package Store Delivery Endorsement #60020, Package Store Re-Packaging Endorsement #60021, and Package Store Sampling Endorsement #60022		

☐ New Application

☐ Transfer of Location Application

☒ Transfer of Ownership Application with Security Interest

☐ Transfer of Controlling Interest Application

We have received a completed application for the above listed license (see attached application documents) within your jurisdiction. This is the notice required under AS 04.11.480.

A local governing body may protest the approval of an application(s) pursuant to AS 04.11.480 by furnishing the director **and** the applicant with a clear and concise written statement of reasons for the protest within 60 days of receipt of this notice, and by allowing the applicant a reasonable opportunity to defend the application before a meeting of the local governing body, as required by 3 AAC 305.085(d). If a protest is filed, the board will deny the application unless the board finds that the protest is arbitrary, capricious, and unreasonable. To protest the application referenced above, please submit your protest within 60 days and show proof of service upon the applicant.

AS 04.11.491 – AS 04.11.509 provide that the board will deny a license application if the board finds that the license is prohibited under as a result of an election conducted under AS 04.11.507.

AS 04.11.420 provides that the board will not issue a license when a local governing body protests an application on the grounds that the applicant's proposed licensed premises are located in a place within the local government where a local zoning ordinance prohibits the alcohol establishment, unless the local government has approved a variance from the local ordinance.

Sincerely,

Anna White

Licensing Examiner II

For

Kevin Richard, Director

amco.localgovernmentonly@alaska.gov



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Commerce, Community,
and Economic Development

ALCOHOL & MARIJUANA CONTROL OFFICE
550 West 7th Avenue, Suite 1600
Anchorage, AK 99501
Main: 907.269.0350

June 8, 2026

From: Alcohol.licensing@alaska.gov; amco.localgovernmentonly@alaska.gov;

Licensee: **Green Lantern, LLC**

DBA: No DBA

Via Email: rendarlh@gmail.com

CC: None

Local Government: City and Borough of Juneau

Via Email: di.cathcart@juneau.gov; city.clerk@juneau.gov

Re: Restaurant or Eating Place License #851 Combined Renewal Notice for 2026-2027 Renewal Cycle

License Number:	#851
License Type:	Restaurant or Eating Place
Licensee:	Green Lantern, LLC
Doing Business As:	No DBA
Physical Address:	No Premises
Designated Licensee:	Renda Heimbinger
Phone Number:	907-957-2904
Email Address:	rendarlh@gmail.com

☒ License Renewal Application

☐ Endorsement Renewal Application

Dear Licensee:

Our staff has reviewed your application after receiving your application and the required fees. Your renewal documents appear to be in order, and I have determined that your application is complete for purposes of AS 04.11.510, and AS 04.11.520.

Your application is now considered complete and will be sent electronically to the local governing body(s), your community council, if your proposed premises are in Anchorage or certain locations in the Matanuska-Susitna Borough, and to any non-profit agencies who have requested notification of applications. The local governing body(s) will have 60 days to protest the renewal of your license.

Your application will be scheduled for the **June 16th, 2026, Special** board meeting for Alcoholic Beverage Control Board consideration. The address and call-in number for the meeting will be posted on our home page. The board will not grant or deny your application at the meeting unless your local government waives its right to protest per AS 04.11.480(a).

Please feel free to contact us through the Alcohol.licensing@alaska.gov email address if you have any questions.

Dear Local Government:

We have received completed renewal applications for the above-listed licenses within your jurisdiction. This is the notice required under AS 04.11.480. A local governing body may protest the issuance, renewal, relocation, or transfer to another person of a license with one or more endorsements, or issuance of an endorsement by sending the director and the applicant a protest and the reasons for the protest in a clear and concise statement within 60 days of the date of the notice of filing of the application. A protest received after the 60-day period may not be accepted by the board, and in no event may a protest cause the board to reconsider an approved renewal, relocation, or transfer.

To protest any application(s) referenced above, please submit your written protest for each within 60 days to AMCO and provide proof of service upon the applicant and proof that the applicant has had a reasonable opportunity to defend the application before the meeting of the local governing body.

If you have any questions, please email amco.localgovernmentonly@alaska.gov.

Sincerely,
Anna White, Licensing Examiner II
For
Kevin Richard, Director



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Commerce, Community,
and Economic Development

ALCOHOL & MARIJUANA CONTROL OFFICE
550 West 7th Avenue, Suite 1600
Anchorage, AK 99501
Main: 907.269.0350

June 22, 2026

From: Alcohol.licensing@alaska.gov; amco.localgovernmentonly@alaska.gov;

Licensee: **Alaskan Hotel & Bar Inc**

DBA: Alaskan Hotel

Via email: bettyeadams@hotmail.com

Local Government 1: City & Borough of Juneau

Via email: di.cathcart@juneau.gov; city.clerk@juneau.gov

Re: Beverage Dispensary - Tourism #1378 Combined Renewal Notice for 2026-2027 Renewal Cycle

License Number:	#1378
License Type:	Beverage Dispensary - Tourism
Licensee:	Alaskan Hotel & Bar Inc
Doing Business As:	Alaskan Hotel
Physical Address:	167 S Franklin St, Juneau, AK, 99801
Designated Licensee:	Bettye Adams
Phone Number:	(907) 586-1000; (907) 723-2241
Email Address:	bettyeadams@hotmail.com

☒ **License Renewal Application**

☐ **Endorsement Renewal Application**

Dear Licensee:

Our staff has reviewed your application after receiving your application and the required fees. Your renewal documents appear to be in order, and I have determined that your application is complete for purposes of AS 04.11.510, and AS 04.11.520.

Your application is now considered complete and will be sent electronically to the local governing body(s), your community council if your proposed premises are in Anchorage or certain locations in the Matanuska-Susitna Borough, and to any non-profit agencies who have requested notification of applications. The local governing body(s) will have 60 days to protest the renewal of your license.

Your application will be scheduled for the **September 1st, 2026** board meeting for Alcoholic Beverage Control Board consideration. The address and call-in number for the meeting will be posted on our home page. The board will not grant or deny your application at the meeting unless your local government waives its right to protest per AS 04.11.480(a). Information about this board meeting can be found on our website closer to the date of the board meeting. [Home, Alcohol & Marijuana Control Office](#)

Please feel free to contact us through the Alcohol.licensing@alaska.gov email address if you have any questions.

Dear Local Government:

We have received completed renewal applications for the above-listed licenses within your jurisdiction. This is the notice required under AS 04.11.480. A local governing body may protest the issuance, renewal, relocation, or transfer to another person of a license with one or more endorsements, or issuance of an endorsement by sending the director and the applicant a protest and the reasons for the protest in a clear and concise statement within 60 days of the date of the notice of filing of the application. A protest received after the 60-day period may not be accepted by the board, and no event may a protest cause the board to reconsider an approved renewal, relocation, or transfer.

To protest any application(s) referenced above, please submit your written protest for each within 60 days to AMCO and provide proof of service upon the applicant and proof that the applicant has had a reasonable opportunity to defend the application before the meeting of the local governing body. If you have any questions, please email amco.localgovernmentonly@alaska.gov.

Sincerely,
Kyle Helie, Licensing Examiner II
For
Kevin Richard, Director

MEMORANDUM

CITY/BOROUGH OF JUNEAU

155 HARITAGE WAY, JUNEAU, ALASKA 99801

TO: Katie Koester
City and Borough Manager

DATE: July 24, 2026

FROM: Stevie Gawryluk 
Contract Administrator

FILE: 2429

SUBJ: BID RESULTS:
CBJ Interior Improvements – Burns Building
CBJ Contract No. BE27-025

Bids were opened on the subject project on July 15, 2026. The bid protest period expired at 4:30 p.m. on July 17, 2026. Results of the bid opening are as follows:

	Architect's Estimate	Carver Construction LLC	Dawson Construction LLC	McG Constructors Inc	Island Contractors	Cornerstone General Contractors
Base Bid 1 - Floor 1 and 2	\$ 4,417,383.00	\$ 3,306,268.45	\$ 3,096,032.00	\$ 2,922,000.00	\$ 3,692,216.00	\$ 3,908,042.00
Base Bid 2 - Mechanical Penthouse	\$ 82,000.00	\$ 91,761.59	\$ 105,379.00	\$ 45,000.00	\$ 47,423.00	\$ 87,637.00
Additive Alternate 1 - Full-Lite Doors	\$ 117,767.00	\$ 44,404.16	\$ 59,550.00	\$ 105,000.00	\$ 62,758.00	\$ 46,088.00
Additive Alternate 2 - Full Ceiling Replacement	\$ 45,925.00	\$ 187,666.45	\$ 400,324.00	\$ 555,000.00	\$ 460,168.00	\$ 433,256.00
Additive Alternate 3 - Flooring Upgrades	\$ 585,539.00	\$ 284,598.89	\$ 287,033.00	\$ 350,000.00	\$ 288,463.00	\$ 295,138.00
Additive Alternate 4 - Restroom Renovations	\$ 251,345.00	\$ 249,004.45	\$ 281,087.00	\$ 244,000.00	\$ 294,883.00	\$ 216,719.00
Additive Alternate 5 - Wellness Room Showers	\$ 77,904.00	\$ 55,447.51	\$ 60,293.00	\$ 147,000.00	\$ 67,123.00	\$ 49,986.00
Additive Alternate 6 - Painting in Existing Spaces	\$ 280,883.00	\$ 127,020.03	\$ 74,175.00	\$ 152,000.00	\$ 123,375.00	\$ 13,189.00
Additive Alternate 7 - Building Mechanical System Controls Upgrade	\$ 100,432.00	\$ 70,529.39	\$ 71,038.00	\$ 67,000.00	\$ 67,189.00	\$ 68,852.00
Bid Total	\$ 5,959,178.00	\$ 4,416,700.92	\$ 4,434,911.00	\$ 4,587,000.00	\$ 5,103,598.00	\$ 5,118,907.00

Project Manager: Liam Knecht, City Architect

Project Description: This project consists of interior improvements to Floors 1 and 2 of the William J. Burns Building, located at 801 W. 10th Street, Juneau, Alaska. The project includes upgrades to the HVAC and electrical systems, as well as limited interior construction and finish replacement, to bring public-facing areas, accessible routes, and key building systems up to current code and ADA compliance standards. The majority of the work will take place on floors 1 and 2, with limited work required in the Mechanical Penthouse. Upon completion, the project will consolidate eleven City and Borough of Juneau departments and approximately 147 personnel within approximately 46,000 square feet of combined floor area.

Funding Source: F215 Temporary Sales Tax, F215 General Sales Tax, F110 General Fund

Total Project Funds: \$13,696,835

CIP No.D12-112

Construction Encumbrance: \$4,416,700.92

Construction Contingency: \$441,670.09

Design: \$417,001.00

Contract Administration/Inspection: \$353,336.07

CBJ Administrative costs: \$132,501.03

Staff recommends award of this project to **Carver Construction, LLC** for Base Bid 1, Base Bid 2, and Additive Alternates 1-7 for a total award amount of **\$4,416,700.92**.

Approved: _____
Katie Koester
City & Borough Manager

Date of Assembly Approval: _____

c: CBJ Purchasing



Presented by: The Manager
Introduced: July 27, 2026
Drafted by: Finance

TRANSFER REQUEST FOR THE CITY AND BOROUGH OF JUNEAU,
ALASKA

SERIAL NUMBER T-2701

It is hereby ordered by the Assembly of the City and Borough of Juneau,
Alaska, that \$275,000 be transferred:

From: CIP

W75-064	Crow Hill Reservoir Inspect and Rehabilitate	\$ (275,000)
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To: CIP

W75-082	Crow Hill Water Electrical Upgrades	\$ 275,000
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The \$275,000 consists of:

Temporary 1% Sales Tax	\$ 275,000
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Moved and Approved this _____ day of _____, 2026.

Katie Koester, City Manager

Attest:

Breckan L. Hendricks, Municipal Clerk

Presented by: The Manager
Introduced: 06/08/2026
Drafted by: Bond Counsel

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2026-35

An Ordinance Authorizing the Issuance of General Obligation Bonds in the Principal Amount Not to Exceed \$16,000,000 to Finance Capital Improvements at Various Schools within the City and Borough, and Submitting a Proposition to the Voters at the Election to Be Held Therein on October 6, 2026.

WHEREAS, various school capital improvements within the City and Borough of Juneau, Alaska (the “City and Borough”) are needed in order to meet the current and future needs of the City and Borough; and

WHEREAS, renovations and improvements to several school buildings described in Section 3 below (the “Projects”) have been identified and approved by the Assembly of the City and Borough and the Juneau School Board as necessary to meet the needs of the City and Borough; and

WHEREAS, in order to provide funds for paying the cost of acquiring, renovating, replacing and upgrading the Projects, it is deemed necessary and advisable that the City and Borough issue and sell its unlimited tax levy general obligation bonds in the principal amount not to exceed \$16,000,000 (the “Bonds”);

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

Section 1. Classification. This ordinance is a noncode ordinance.

Section 2. Findings. The Assembly of the City and Borough hereby finds and declares that the acquisition, renovations, replacements and upgrades of the Projects identified in Section 3 hereof are necessary and are in the best interest of the inhabitants of the City and Borough.

Section 3. Purposes. To improve school facilities and safety by making capital improvements to various school buildings, including, but not limited to, the following, the School Board and the Assembly have determined that the City and Borough is in need of the following school improvements:

- Partial reroof of Juneau-Douglas High School;
- Reroof of Glacier Valley Elementary School;

- Partial Reroof of Sayeik: Gastineau Community School;
- Security and safety upgrades Districtwide;
- Boiler room renovation and dualsource upgrade at Juneau-Douglas High School;
- Boiler and valve replacement and room renovation at Kaxdigoowu Heen Elementary School;
- Boiler room renovations at Sit Eeti Shaanax – Glacier Valley Elementary School and Dzantik'i Heeni;
- HVAC improvements for Mendenhall River Community School, Auke Bay Elementary School, Sayeik: Gastineau Community School and Dzantik'i Heeni Campus; and
- Flood mitigation and protection improvements.

The foregoing are herein referred to as the “Projects.” The cost of all necessary architectural, engineering, design, and other consulting services, inspection and testing, administrative and relocation expenses, costs of issuance of the Bonds and other costs incurred in connection with the Projects that is approved by the electors shall be deemed capital improvement costs of the approved Projects. The approved Projects may be completed with all necessary furniture, equipment and appurtenances.

If the City and Borough shall determine that it has become impractical to accomplish any portion of the approved Projects by reason of changed conditions or needs, incompatible development or costs substantially in excess of those estimated, the City and Borough shall not be required to accomplish such portions and shall apply Bond proceeds as set forth in this section.

Interest earnings on Bond proceeds may be used and applied by the City and Borough, at the direction of the City Manager or such individual's designee, for the Projects or for other School District capital improvements or for the retirement of the Bonds or other School District general obligation bonds of the City and Borough.

If the approved Projects have been completed in whole or in part, or its completion duly provided for, or its completion found to be impractical, the City and Borough may apply Bond proceeds or any portion thereof as provided in Section 10.10 of the Home Rule Charter.

In the event that the proceeds of sale of the Bonds, plus any other monies of the City and Borough legally available, are insufficient to accomplish the approved Projects, the City and Borough shall use the available funds for paying the cost of those portions of the approved Projects for which the Bonds were approved deemed by the Assembly most necessary and in the best interest of the City and Borough. No Bond proceeds shall be used for any purpose other than a capital improvement.

Section 4. Details of Bonds. The Assembly hereby authorizes the issuance of general obligation bonds in order to fund the costs of the Projects described in Section 3 (the “Bonds”). The Bonds shall be sold in such amounts and at such time or times as deemed necessary and advisable by the Assembly and as permitted by law and shall mature over a period of up to 15 years of date of issue. The Bonds shall be issued in an aggregate principal amount of not to exceed

\$16,000,000. The Bonds shall bear interest to be fixed at the time of sale or sales thereof. Both principal of and interest on the Bonds shall be payable from annual tax levies to be made upon all of the taxable property within the City and Borough, without limitation as to rate or amount and in amounts sufficient with other available funds, to pay such principal and interest as the same shall become due.

The full faith, credit, and resources of the City and Borough are hereby irrevocably pledged to the payment of both the principal and interest on such Bonds. The exact form, terms, conditions, contents, security, options of redemption, and such other matters relating to the issuance and sale of said Bonds as are deemed necessary and advisable by the Assembly shall be as hereinafter fixed by ordinance and resolution of the City and Borough.

Section 5. Submission of Question to Voters. The Assembly hereby submits to the qualified electors of the City and Borough the proposition of whether or not the City and Borough should issue the Bonds for the purpose of financing the costs of the approved Project at the regular municipal election to be held on October 6, 2026.

The City and Borough clerk shall prepare the ballot proposition to be submitted to the voters as provided by this ordinance and shall perform all necessary steps in accordance with law to place the proposition before the voters at the regular election.

Section 6. Ballot Proposition. The proposition to be submitted to the qualified voters of the City and Borough as required by Section 5 above shall read substantially as follows:

Explanation

The proposition will authorize the issuance of \$16,000,000 in general obligation bond debt for paying the cost of undertaking certain school district capital improvements including reroofing or partial reroofing at Juneau-Douglas High School, Glacier Valley Elementary School and Sayeik: Gastineau Community School, security and safety upgrades Districtwide, boiler room and boiler renovations and upgrades at Juneau-Douglas High School, Kaxdigoowu Heen Elementary School, Sit Eeti Shaanax – Glacier Valley Elementary School and Dzantik'i Heeni; HVAC improvements at Mendenhall River Community School, Auke Bay Elementary School, Sayeik: Gastineau Community School and Dzantik'i Heeni Campus; and school flood mitigation improvements. The average annual debt service costs, assuming an interest rate of 3.9%, would be approximately \$1,443,000. Currently, this amount of debt service would require an annual property tax levy of approximately \$21.52 per \$100,000 of assessed value. Some of the projects may qualify for State reimbursement under the State's School Construction Bond Debt Reimbursement Program. The funding for the State's reimbursement program is subject to annual appropriation. If the State fully funds the reimbursement program and determines all the projects are eligible, the total annual debt service costs after State reimbursement, assuming an interest rate of 3.9%, will be approximately \$721,500. Currently, this amount of debt service would require an annual property tax levy of approximately \$10.76 per

\$100,000 of assessed value. The examples of debt service and the property tax levy are provided for illustrative purposes only.

PROPOSITION NO. ____

GENERAL OBLIGATION BONDS

\$16,000,000

To improve school facilities and safety by acquiring, renovating, replacing and upgrading school buildings, including, but not limited to, reroofing or partial reroofing at Juneau-Douglas High School, Glacier Valley Elementary School and Sayeik: Gastineau Community School, security and safety upgrades Districtwide, boiler room and boiler renovations and upgrades at Juneau-Douglas High School, Kaxdigoowu Heen Elementary School, Sit Eeti Shaanax – Glacier Valley Elementary School and Dzantik'i Heeni; HVAC improvements at Mendenhall River Community School, Auke Bay Elementary School, Sayeik: Gastineau Community School and Dzantik'i Heeni Campus; and school flood mitigation improvements within the City and Borough, shall the City and Borough of Juneau, Alaska, issue and sell its general obligation bonds, maturing within 15 years of their date of issue, in the aggregate principal amount of not to exceed \$16,000,000?

BONDS, YES ☐

BONDS, NO ☐

After voter approval of the proposition and in anticipation of the issuance of the Bonds, the City and Borough may issue short term obligations, under such date and in such amount, form, terms, maturity, and bearing such rate or rates of interest, all as may hereafter be fixed by ordinance of the City and Borough, consistent with limitations imposed by State law and by the Home Rule Charter and Code of the City and Borough.

Section 7. Notice of Election. The Assembly shall cause a notice of election to be published once a week for three consecutive weeks in a newspaper for general circulation in the City and Borough. The first notice shall be published not later than September 16, 2026, which is 20 days prior to the regular municipal election. The notice shall contain the information required by Section 10.5 of the Home Rule Charter of the City and Borough.

Section 8. Effective Dates.

(a) The authority to issue general obligation bonds proposed in Section 6 of this ordinance shall become effective on the day following the date the election results are certified for the regular municipal election held on October 6, 2026, if a majority of the qualified voters voting on the proposition set forth in Section 6 votes for the proposition.

(b) Section 6 of this ordinance authorizing the submission of the ballot proposition to the qualified voters of the City and Borough shall become effective thirty days after adoption of this ordinance.

Adopted this 27th day of July, 2026.

Beth A. Weldon, Mayor

Attest:

Breckan L. Hendricks, Municipal Clerk

Presented by: The Manager
Introduced: 06/08/2026
Drafted by: Bond Counsel

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2026-36

An Ordinance Authorizing the Issuance of General Obligation Bonds in the Principal Amount Not to Exceed \$9,400,000 to Finance Water and Wastewater Utilities Capital Improvements within the City and Borough, and Submitting a Proposition to the Voters at the Election to Be Held Therein on October 6, 2026.

WHEREAS, certain water and wastewater utilities capital improvements within the City and Borough of Juneau, Alaska (the “City and Borough”) are needed in order to meet the current and future needs of the City and Borough; and

WHEREAS, the water and wastewater utilities projects described in Section 3 below (the “Projects”) have been identified and approved by the Assembly of the City and Borough as necessary to meet the needs of the City and Borough; and

WHEREAS, in order to provide funds for paying the cost of constructing and equipping the Projects, it is deemed necessary and advisable that the City and Borough issue and sell its unlimited tax levy general obligation bonds in the principal amount not to exceed \$9,400,000 (the “Bonds”);

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

Section 1. Classification. This ordinance is a noncode ordinance.

Section 2. Findings. The Assembly of the City and Borough hereby finds and declares that the acquisition, construction and equipping of the Projects identified in Section 3 hereof are necessary and are in the best interest of the inhabitants of the City and Borough.

Section 3. Purposes. To improve water and wastewater utilities service by improving water and wastewater utilities infrastructure, including, but not limited to, the following, the Assembly has determined that the City and Borough is in need of certain water and wastewater utilities capital improvements including work at the Mendenhall Wastewater Treatment Plant: FOG/grit removal, outfall maintenance/rehabilitation, site improvements (lighting, security, HVAC and access); sequential batch reactor influent valve replacement and other wastewater utility infrastructure projects.

The foregoing are herein referred to as the “Projects.” The cost of all necessary architectural, engineering, design, and other consulting services, inspection and testing, administrative and relocation expenses, costs of issuance of the Bonds and other costs incurred in connection with the Projects that are approved by the electors shall be deemed capital improvement costs of the approved Projects. The approved Projects may be completed with all necessary furniture, equipment and appurtenances.

If the City and Borough shall determine that it has become impractical to accomplish any portion of the approved Projects by reason of changed conditions or needs, incompatible development or costs substantially in excess of those estimated, the City and Borough shall not be required to accomplish such portions and shall apply Bond proceeds as set forth in this section.

Interest earnings on Bond proceeds may be used and applied by the City and Borough, at the direction of the City Manager or such individual’s designee, for the Projects or for other water or wastewater utilities infrastructure capital improvements or for the retirement of the Bonds or other general obligation bonds of the City and Borough.

If the approved Projects have been completed in whole or in part, or their completion duly provided for, or their completion found to be impractical, the City and Borough may apply Bond proceeds or any portion thereof as provided in Section 10.10 of the Home Rule Charter.

In the event that the proceeds of sale of the Bonds, plus any other monies of the City and Borough legally available, are insufficient to accomplish the approved Projects, the City and Borough shall use the available funds for paying the cost of those portions of the approved Projects for which the Bonds were approved deemed by the Assembly most necessary and in the best interest of the City and Borough. No Bond proceeds shall be used for any purpose other than a capital improvement.

Section 4. Details of Bonds. The Assembly hereby authorizes the issuance of general obligation bonds in order to fund the costs of the Projects described in Section 3 (the “Bonds”). The Bonds shall be sold in such amounts and at such time or times as deemed necessary and advisable by the Assembly and as permitted by law and shall mature over a period of up to 10 years of date of issue. The Bonds shall be issued in an aggregate principal amount of not to exceed \$9,400,000. The Bonds shall bear interest to be fixed at the time of sale or sales thereof. Both principal of and interest on the Bonds shall be payable from annual tax levies to be made upon all of the taxable property within the City and Borough, without limitation as to rate or amount and in amounts sufficient with other available funds, to pay such principal and interest as the same shall become due.

The full faith, credit, and resources of the City and Borough are hereby irrevocably pledged to the payment of both the principal and interest on such Bonds. The exact form, terms, conditions, contents, security, options of redemption, and such other matters relating to the issuance and sale of said Bonds as are deemed necessary and advisable by the Assembly shall be as hereinafter fixed by ordinance and resolution of the City and Borough.

Section 5. Submission of Question to Voters. The Assembly hereby submits to the qualified electors of the City and Borough the proposition of whether or not the City and Borough should issue the Bonds for the purpose of financing the costs of the approved Projects at the regular municipal election to be held on October 6, 2026.

The City and Borough clerk shall prepare the ballot proposition to be submitted to the voters as provided by this ordinance and shall perform all necessary steps in accordance with law to place the proposition before the voters at the regular election.

Section 6. Ballot Proposition. The proposition to be submitted to the qualified voters of the City and Borough as required by Section 5 above shall read substantially as follows:

Explanation

The proposition will authorize the issuance of \$9,400,000 in general obligation bond debt for paying the cost of undertaking certain water and wastewater utilities capital improvements including work at the Mendenhall Wastewater Treatment Plant: FOG/grit removal, outfall maintenance/rehabilitation, site improvements (lighting, security, HVAC and access); sequential batch reactor influent valve replacement and other wastewater utility infrastructure projects. The average annual debt service costs, assuming an interest rate of 3.5%, would be approximately \$1,153,000. Currently, this amount of debt service would require an annual property tax levy of approximately \$17.20 per \$100,000 of assessed value. The examples of debt service and the property tax levy are provided for illustrative purposes only.

PROPOSITION NO. ____

GENERAL OBLIGATION BONDS

\$9,400,000

To improve water and wastewater utilities services by improving water and wastewater utilities infrastructure, including, but not limited to, work at the Mendenhall Wastewater Treatment Plant: FOG/grit removal, outfall maintenance/rehabilitation, site improvements (lighting, security, HVAC and access); sequential batch reactor influent valve replacement and other wastewater utility infrastructure projects within the City and Borough, shall the City and Borough of Juneau, Alaska, issue and sell its general obligation bonds, maturing within 10 years of their date of issue, in the aggregate principal amount of not to exceed \$9,400,000?

BONDS, YES ☐

BONDS, NO ☐

After voter approval of the proposition and in anticipation of the issuance of the Bonds, the City and Borough may issue short term obligations, under such date and in such amount, form, terms, maturity, and bearing such rate or rates of interest, all as may hereafter be fixed by ordinance of the City and Borough, consistent with limitations imposed by State law and by the Home Rule Charter and Code of the City and Borough.

Section 7. Notice of Election. The Assembly shall cause a notice of election to be published once a week for three consecutive weeks in a newspaper for general circulation in the City and Borough. The first notice shall be published not later than September 16, 2026, which is 20 days prior to the regular municipal election. The notice shall contain the information required by Section 10.5 of the Home Rule Charter of the City and Borough.

Section 8. Effective Dates.

(a) The authority to issue general obligation bonds proposed in Section 6 of this ordinance shall become effective on the day following the date the election results are certified for the regular municipal election held on October 6, 2026, if a majority of the qualified voters voting on the proposition set forth in Section 6 votes for the proposition.

(b) Section 6 of this ordinance authorizing the submission of the ballot proposition to the qualified voters of the City and Borough shall become effective thirty days after adoption of this ordinance.

Adopted this 27th day of July, 2026.

Beth A. Weldon, Mayor

Attest:

Breckan L. Hendricks, Municipal Clerk

Presented by: The Manager
Presented: 5/18/2026
Drafted by: Law Department

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2026-13

An Ordinance Providing for the Levy and Collection of a Temporary 3% Areawide Sales Tax on the Price of All Taxable Sales of Goods and Services Delivered within the City and Borough of Juneau, to be in Effect Five Years from July 1, 2027, through July 1, 2032; and Calling for an Election on Whether Such Sales Tax Shall Be Levied.

WHEREAS, the present 5% areawide sales tax rate in the City and Borough comprises a permanent 1% tax, a temporary 1% tax, and a temporary 3% tax; and

WHEREAS, the 3% temporary component of the sales tax expires on July 1, 2027, unless the voters approve extending the duration of the tax; and

WHEREAS, the 3% temporary sales tax provides a balance to municipal revenue sources between sales tax and property tax; and

WHEREAS, the Assembly has determined that an extension of the 3% temporary sales tax, to become effective on July 1, 2027, for a period of five years, is necessary to provide a stable revenue base for important municipal services and projects; and

WHEREAS, with the extension of the 3% temporary tax, the total sales tax rate in the City and Borough would remain unchanged at 5%.

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

Section 1. Classification. Section 2 of this ordinance, if approved by a majority of qualified voters voting on the question pursuant to Sections 3 and 4, shall be of a general and permanent nature and shall become a part of the City and Borough code, until it expires under its own terms. Sections 3 and 4 are noncode sections.

Section 2. Amendment of Section. CBJC 69.05.020, Imposition of rate, is amended to read:

69.05.020 Imposition of rate.

(c) Subsection (a)(2) and this subsection (c) are automatically repealed on July 1, ~~2027~~ 2032.

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(b) The Municipal Clerk shall prepare the ballot proposition to be submitted to the qualified voters of the City and Borough for their consideration of the temporary 3% areawide sales tax set forth in this ordinance. The Municipal Clerk shall further perform all necessary steps in accordance with law to conduct the election and place the proposition before the qualified voters at the regular municipal election.

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PROPOSITION NO. _____

Authorization to Renew a Temporary 3% Areawide Sales Tax Effective July 1, 2027, Intended to Be Used for Certain Purposes as Set Forth Below.

Shall the City and Borough of Juneau, Alaska, levy and collect a temporary 3% areawide sales tax on the price of all taxable sales of goods and delivered in the City and Borough, effective July 1, 2027, for a period of five years only, in addition to the 1% permanent areawide sales tax and the 1% temporary areawide sales tax?

It is the intent of the Assembly to use the temporary 3% areawide sales tax as follows:

1% police, fire, street maintenance, snow removal, EMT/ambulance service, parks and recreation, libraries, and other general purposes;

1% roads, drainage, retaining walls, sidewalks, stairs, and other capital improvement projects; and

1% allocated annually by the assembly among capital improvements, an emergency budget reserve, and other general public services.

Total 3% Temporary Sales Tax

Extend 3% sales tax five years YES []

Extend 3% sales tax five years NO []

Section 5. Effective Dates.

(a) The amendment of subsection (c) of CBJC 69.05.020 set forth in Section 2 of this ordinance shall become effective on July 1, 2027, if the proposition required by Sections 3 and 4 of this ordinance is approved by a majority of the qualified voters of the City and Borough voting on the proposition at the regular municipal election scheduled for October 6, 2026.

(b) Sections 3 and 4 of this ordinance authorizing the submission of the ballot proposition to the qualified voters of the City and Borough, shall be effective 30 days after adoption of this ordinance.

Adopted this _____ day of _____, 2026.

Beth A. Weldon, Mayor

Attest:

Breckan L. Hendricks, Municipal Clerk

Presented by: The Manager
Presented: 03/09/2026
Drafted by: Law Department

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2026-11

An Ordinance Amending CBJC 42.30.010, Resisting or Interfering with an Officer, to Include Interferences with Fire Department Services.

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 42.30.010, Resisting or interfering with an officer, is amended to read:

42.30.010 Resisting or interfering with an officer.

(a) It is unlawful for any person to:

- (1) Resist or interfere with any peace officer or enforcement agent in the discharge of the officer's or agent's duties;
- (2) Resist an arrest by a peace officer or enforcement agent;
- (3) In any manner interfere with the arrest of another being made by a peace officer or enforcement agent;
- (4) In any manner or by any means aid or assist any person in custody of a peace officer or enforcement agent to escape or attempt to escape from such custody, whether or not an escape is effected;
- (5) Without justification, engage in a course of conduct, not constitutionally protected whereby the person continuously taunts a peace officer or enforcement agent for no other apparent purpose than to provoke a violent reaction by the officer or agent;
- (6) In any manner interfere with the fire department or any member thereof when engaged in the discharge of the member's official duties, nor interfere with or tamper with any apparatus, hydrant, equipment, or object used in connection

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2 with the fire department, the extinguishment of fires, or response to an accident
3 or medical emergency.

4 (b) A peace officer, ~~or~~ enforcement agent, or member of the fire department under this
5 section is a person who is a peace officer, ~~or~~ a municipal enforcement agent, or a
6 member of the fire department who is known to the defendant as such or would appear
7 under the circumstances to be such to a reasonable sober person.

8 (c) Resisting or interfering with an officer is a Class A misdemeanor.

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

12 Adopted this _____ day of _____, 2026.

13 _____
14 Beth A. Weldon, Mayor

15 Attest:

16 _____
17 Breckan L. Hendricks, Municipal Clerk
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Presented by: The Manager
Presented: 06/08/2026
Drafted by: Law Department

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2026-32

An Ordinance Amending the Uniform Sales Tax Code Exemptions Under CBJC 69.05.040.

WHEREAS, the Assembly finds that there is public purpose to the provision of social services by non-profits designed to assist vulnerable, disadvantaged, or distressed individuals and communities.

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 69.05.040, Exemptions, is amended to read:

69.05.040 Exemptions.

The tax levied under this chapter shall not apply to the following transactions:

- (12) Sales, services, and rentals to a buyer, or social services provided ~~made~~ by a seller, organized and administered solely by an organization that has a current 501(c)(3), 501(c)(4), or 501(c)(19) exemption ruling from the Internal Revenue Service and an exemption certificate from the manager, provided this exemption applies to sellers only if the income from the sale is exempt from

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2 federal income taxation. ~~This exemption does not apply to the sale of pull-tab~~
3 ~~games.~~

4 (13) Retail sales, services, and rentals of real or tangible personal property to or by
5 the state, a rural education attendance area or like entity, a federally
6 recognized Indian tribe, or a municipality. This exemption does not apply to the
7 following:

8 (a) Sales of pull-tab games by federally recognized Indian tribes, political
9 subdivisions, and municipalities; or

10 (b) Retail sales, services, and rentals of real and tangible personal property
11 by the City and Borough listed in this subsection (13)(b)~~(1)-(10)~~:

- 12 1. Bartlett Regional Hospital sales, services, and rentals;
- 13 2. Capital Transit passenger fares and passes;
- 14 3. Sales of municipal real property, gravel, and minerals;
- 15 4. Parks and recreation department sales, services, and rentals;
- 16 5. Eaglecrest Ski Area sales, services, and rentals;
- 17 6. Hagevig Fire Training Center sales, services, and rentals;
- 18 7. Juneau International Airport sales, services, and rentals;
- 19 8. Sewer utility and water utility sales, services, and rentals;
- 20 9. Port and harbor sales, services, and rentals authorized by title 85
21 of this Code;
- 22 10. Juneau-Douglas City Museum.

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24 **Section 3. Effective Date.** This ordinance shall be effective October 1, 2026.
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Adopted this _____ day of _____, 2026.

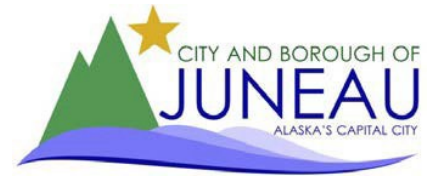
Beth A. Weldon, Mayor

Attest:

Breckan L. Hendricks, Municipal Clerk

MEMORANDUM

DATE: 7/27/2026
TO: CBJ Assembly
FROM: Emily Wright, City Attorney
SUBJECT: Recommended Amendment



LAW DEPARTMENT
155 Heritage Way
Juneau, AK 99801
Ph: (907) 586-5242
Fax: (907) 586-4567

At the last Assembly meeting, the Mayor presented an amendment to Ordinance 2026-32 which I drafted. The Mayor gave a comprehensive explanation and there was a robust conversation by the Assembly before the amendment was accepted.

In the interim, a member of the public reached out to me to understand the Ordinance. In walking through the language, I realized that I had not clearly drafted the language to reflect the intent and conversation by the Assembly.

The current language reads:

Sales, services, and rentals to a buyer, or social services provided ~~made~~ by a-seller, organized and administered solely by an organization that has a current 501(c)(3), 501(c)(4), or 501(c)(19) exemption ruling from the Internal Revenue Service and an exemption certificate from the manager, provided this exemption applies to sellers only if the income from the sale is exempt from federal income taxation. ~~This exemption does not apply to the sale of pull tab games.~~

The intent was that items purchased by a non-profit and social services provided by non-profits should be exempt from sales tax. With that in mind, I recommend the following amendment:

Sales, services, and rentals to a buyer, ~~made by a seller, organized and administered solely by an organization~~ that has a current 501(c)(3), 501(c)(4), or 501(c)(19) exemption ruling from the Internal Revenue Service and an exemption certificate from the manager, provided this exemption applies to sellers only if the income from the sale is exempt from federal income taxation. Social services provided by an organization that has a current 501(c)(3), 501(c)(4), or 501(c)(19) exemption ruling from the Internal Revenue Service and an exemption certificate from the manager, provided this exemption applies to sellers only if the income from the sale is exempt from federal income taxation. ~~This exemption does not apply to the sale of pull tab games.~~

Presented by: The Manager
Presented: 06/08/2026
Drafted by: Law Department

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2026-34

An Ordinance Amending the Real and Personal Property Tax Code to Adjust the Senior Citizen and Disabled Veteran Hardship Exemption.

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 69.10.021, Senior citizen tax and veteran hardship exemption, is amended to read:

69.10.021 Senior citizen and disabled veteran hardship exemption.

- (a) An individual who otherwise qualifies for a senior citizen or disabled veteran property tax exemption as provided for by AS 29.45.030(e) and 29.45.030(f) shall qualify for a hardship exemption if the criteria set forth in this subsection are met. If allowed, a hardship exemption will be granted only for that portion of an eligible applicant's real property tax liability in excess of two percent of the applicant's gross household income as calculated after the senior citizen and disabled veteran property tax exemption required by state law is applied. Only one hardship exemption may be granted for the same property, and if two or more persons are eligible for an exemption for the same property, the parties shall decide among themselves who is to receive the benefit of the exemption. No exemption may be granted if the assessor determines, after notice and an opportunity for a hearing to the parties, that the property was conveyed to the applicant

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2 primarily for the purpose of obtaining the exemption. The determination of the assessor
3 may be appealed to the assembly under CBJ 01.50.030—260.

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5 (b) *Criteria.* The following criteria must be met in order for an applicant to be eligible for a
6 hardship exemption:

7 (1) The applicant must qualify for a senior citizen or disabled veteran property tax
8 exemption provided for by AS 29.45.030(e) and AS 29.45.030(f);

9 (2) The applicant must meet the minimum standards set forth by 3 AAC 135.040(c);
10 and
11

12 (3) The applicant's gross household income, from all sources in the prior year, may
13 not exceed ~~120~~ 250 percent of the federal poverty guidelines ~~most current Median~~
14 ~~Family Income for Juneau as set by the U.S. Department of Housing and Urban~~
15 ~~Development~~ for a similar-sized household except as follows:

16
17 (i) An applicant whose household gross income exceeds ~~120~~ 250 percent of
18 the federal poverty guidelines ~~Median Family Income for Juneau as set by~~
19 ~~the U.S. Department of Housing and Urban Development~~ may
20 nevertheless qualify for an exemption in the case of a documented
21 extenuating or extraordinary circumstance that results in a one-time
22 expense that, when subtracted from the applicant's household gross
23 family income, results in the applicant's gross family income falling below
24 ~~120~~ 250 percent of the federal poverty guidelines ~~Median Family Income~~
25 ~~for Juneau~~ for the year in question. Determinations under this paragraph

will be made by the city manager and are appealable to the assembly
under CBJC 15.05.041.

(ii) The exemption granted will be no more than the property tax on the
median value single family home in Juneau for the relevant year.

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

Adopted this _____ day of _____, 2026.

Beth A. Weldon, Mayor

Attest:

Breckan L. Hendricks, Municipal Clerk

Presented by: The Manager
Presented: 06/08/2026
Drafted by: Law Department

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2026-29

An Ordinance Amending the Real and Personal Property Tax Code to Repeal the Historic Property Repair Exemptions.

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 69.10.020, Property exempt, is amended to read:

69.10.020 Property exempt.

The following property shall be exempt from the general tax levied pursuant to CBJC 69.10.010 and the flat tax levied pursuant to CBJC 69.10.015:

- (6) ~~[Reserved.] For four tax years, that part of designated historic property equal in value to the cost of qualifying repairs and rehabilitation as provided in section 69.10.025, but not exceeding \$20,000.00; provided that any qualifying repairs and rehabilitation for which an exemption has been granted under subsection (5) of this section shall not be eligible for an exemption under this subsection; and provided further that the total of the exemptions granted under subsection (5) and this subsection may not exceed \$20,000.00;~~

Section 3. Amendment of Section. CBJC 69.10.025, Repair and rehabilitation exemption qualification, is amended to read:

69.10.025 Repair and rehabilitation exemption qualification.

- (a) An exemption under ~~subsection 69.10.020(6) or subsection 69.10.020(8)~~ shall be in an amount equal to the value of qualifying work as defined and computed in accordance with this section. The exemptions shall be granted only if an application for the exemption is filed with the building official prior to final completion of the work permitted by an applicable building permit and the building official certifies that the work has been completed in accordance with applicable building codes. ~~Applications for an exemption under subsection 69.10.020(6) shall be reviewed by the community development director for determination as to whether the property is "historic property" as defined in subsection 69.10.005. The decision of the community development director may be appealed to the planning commission.~~

Section 4. Effective Date. This ordinance shall be effective 30 days after its adoption.

Adopted this _____ day of _____, 2026.

Attest:

Beth A. Weldon, Mayor

Breckan L. Hendricks, Municipal Clerk

Presented by: The Manager
Presented: 06/08/2026
Drafted by: Law Department

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2026-30

An Ordinance Amending the Real and Personal Property Tax Code to Adjust the Commercial Fixed-Wing and Rotary-Wing Aircraft Flat Tax.

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 69.10.015, Flat tax, is amended to read:
69.10.015 Flat tax.

A flat tax ~~The following~~ shall be assessed ~~taxed~~ as provided in this section and not as provided in CBJC 69.10.010.

Fixed wing and rotary wing schedules will be adjusted in 2026 consistent with the 2010 CPI, in 2027 consistent with the 2020 CPI, and in 2028 consistent with the 2028 CPI. Beginning in 2030, fixed wing and rotary wing will be adjusted every two calendar years consistent with the Consumer Price Index for all urban consumers for the Anchorage metropolitan area compiled by the United States Department of Labor, Bureau of Labor Statistics. Adjustments to the amount listed will be rounded to the nearest \$100.00.

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

Adopted this _____ day of _____, 2026.

Beth A. Weldon, Mayor

Attest:

Breckan L. Hendricks, Municipal Clerk

Presented by: The Manager
Presented: 06/08/2026
Drafted by: Law Department

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2026-31

An Ordinance Amending the Real and Personal Property Tax Code to Amend Property Tax Exemptions for Non-Commercial Vessels and Define the Tax Rate for Commercial Vessels.

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 69.10.015, Flat tax, is amended to read:
69.10.015 Flat tax.

A flat tax ~~The following~~ shall be assessed ~~taxed~~ as provided in this section and not as provided in CBJC 69.10.010.

Beginning in 2028, commercial vessels will be adjusted every two calendar years consistent with the Consumer Price Index for all urban consumers for the Anchorage metropolitan area compiled by the United States Department of Labor, Bureau of Labor Statistics. Adjustments to the amount listed will be rounded to the nearest \$100.00.

(3) ~~Taxes imposed pursuant to this section shall be administered as provided for personal property in CBJ 15.05 and CBJ 69.10 with the exception of sections 15.05.020 — 15.05.030; 15.05.035(e), and 15.05.100.~~ Commercial vessels shall be taxed annually according to the following schedule:

1
2 Commercial Vessels

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<u>Length</u>	<u>Tax rate</u>
<u>15 to <20 ft</u>	<u>\$100.00</u>
<u>20 to <25 ft</u>	<u>\$400.00</u>
<u>25 to <36 ft</u>	<u>\$800.00</u>
<u>36 to <60 ft</u>	<u>\$1,200.00</u>
<u>60 to <100 ft</u>	<u>\$1,600.00</u>
<u>100 ft or more</u>	<u>\$2,000.00</u>

11

12 (4) Taxes imposed pursuant to this section shall be administered as provided for
13 personal property in CBJC 15.05 and CBJC 69.10 with the exception of
14 sections 15.05.020—15.05.030; 15.05.035(c), and 15.05.100.

15 ***

16 **Section 3. Amendment of Section.** CBJC 69.10.020, Property exempt, is amended
17 to read:

18 **69.10.020 Property exempt.**

19 The following property shall be exempt from the general tax levied pursuant to
20 CBJC 69.10.010 and the flat tax levied pursuant to CBJC 69.10.015:

21 ***

22 (3) The following vessels are exempt:

23 (A) Non-commercial vessels, and

24 (B) Commercial fishing vessels with a valid CFEC Commercial Vessel
25 License, and

1
2 (C) Freight vessels, with a valid USCG Certificate of Documentation, engaged
3 in barge and cargo hauling services to and from the City and Borough of
4 Juneau Vessels;

5 ***

6 **Section 4. Effective Date.** This ordinance shall be effective 30 days after its
7 adoption.
8

9 Adopted this _____ day of _____, 2026.

10 _____
11 Beth A. Weldon, Mayor

12 Attest:

13 _____
14 Breckan L. Hendricks, Municipal Clerk
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Presented by: The Manager
Presented: 06/08/2026
Drafted by: Law Department

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2026-33

An Ordinance Amending the Uniform Sales Tax Code to Repeal the Exemption of Agent Commissions for Negotiated Sale or Lease Under CBJC 69.05.040.

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 69.05.040, Exemptions, is amended to read:

69.05.040 Exemptions.

The tax levied under this chapter shall not apply to the following transactions:

(40) ~~[Reserved.] The commission paid to an agent for negotiating the sale or lease of tangible personal property on behalf of the owner of the property provided that the commission is the only compensation paid to the agent for negotiating the sale. The commission exemption does not apply to the retail price of the sale or lease of tangible personal property.~~

Section 3. Effective Date. This ordinance shall be effective October 1, 2026.

Adopted this _____ day of _____, 2026.

Beth A. Weldon, Mayor

Attest:

Breckan L. Hendricks, Municipal Clerk

Presented by: The Manager
Introduced: June 8, 2026
Drafted by: Finance

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2025-01(b)(AP)

An Ordinance Appropriating \$12,000,000 to the Manager for Bartlett Regional Hospital's Fiscal Year 2026 Operating Costs; Funding Provided by Hospital Funds.

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

Section 1. Classification. This ordinance is a noncode ordinance.

Section 2. Appropriation. There is appropriated to the Manager the sum of \$12,000,000 for Bartlett Regional Hospital's Fiscal Year 2026 operating costs.

Section 3. Source of Funds

Hospital Funds	\$ 12,000,000
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Section 4. Effective Date. This ordinance shall become effective upon adoption.

Adopted this _____ day of _____, 2026.

Beth A. Weldon, Mayor

Attest:

Breckan L. Hendricks, Municipal Clerk

Presented by: The Manager
Introduced: June 8, 2026
Drafted by: Finance

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2025-01(b)(AO)

An Ordinance Appropriating \$118,407 to the Manager for the Ramp Improvements and Remain Overnight Aircraft Parking Apron Capital Improvement Project; Funding Provided by Airport Capital Reserve Funds.

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

Section 1. Classification. This ordinance is a noncode ordinance.

Section 2. Appropriation. There is appropriated to the Manager the sum of \$118,407 for the Ramp Improvements and Remain Overnight Aircraft Parking Apron Capital Improvement Project (A50-104).

Section 3. Source of Funds

Airport Capital Reserves	\$ 118,407
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Section 4. Effective Date. This ordinance shall become effective upon adoption.

Adopted this _____ day of _____, 2026.

Beth A. Weldon, Mayor

Attest:

Breckan L. Hendricks, Municipal Clerk

Presented by: The Manager
Introduced: 05/18/2026
Drafted by: Law Department

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2026-23

An Ordinance Amending Title 42 Penal Code Relating to the Offense of Failure to Appear.

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 Chapter. Chapter 42.05, General Provisions, is amended to add a new section to read:

Chapter 42.05 GENERAL PROVISIONS

42.05.115 Failure to appear.

- (a) A person commits the crime of failure to appear if the person:
 - (1) Is released under the provisions of AS 12.30;
 - (2) Knows that the person is required to appear before a court or judicial officer at the time and place of a scheduled hearing; and
 - (3) With criminal negligence does not appear before the court or judicial officer at the time and place of the scheduled hearing.
- (b) In a prosecution for failure to appear under (a) of this section, it is an affirmative defense that unforeseeable circumstances, outside the person's control, prevented the person from appearing before the court or judicial officer at the time and place of the scheduled hearing,

and the person contacted the court orally and in writing immediately upon being able to make the contact.

- (c) A person who commits failure to appear incurs a forfeiture of any security for any appearance of the person that was given or pledged to the court for the person's release.
- (d) In a prosecution for failure to appear under (a) of this section, it is not a defense that the defendant did not receive a reminder notification from a court or judicial officer under Rule 38(e), Alaska Rules of Criminal Procedure.
- (e) Failure to appear is a Class B misdemeanor.

State Law reference – Failure to Appear, AS 11.56.730.

Section 3. Amendment of Section. CBJC 03.30.050, Failure to appear, is amended to read:

03.30.050 Failure to appear. Reserved.

- ~~(a) A person commits the crime of failure to appear if the person:~~
 - ~~(1) Is released under the provisions of AS 12.30;~~
 - ~~(2) Knows that the person is required to appear before a court or judicial officer at the time and place of a scheduled hearing; and~~
 - ~~(3) With criminal negligence does not appear before the court or judicial officer at the time and place of the scheduled hearing.~~
- ~~(b) In a prosecution for failure to appear under (a) of this section, it is an affirmative defense that unforeseeable circumstances, outside the person's control, prevented the person from appearing before the court or judicial officer at the time and place of the scheduled hearing, and the person contacted the court orally and in writing immediately upon being able to make the contact.~~

- ~~(e) — A person who commits failure to appear incurs a forfeiture of any security for any appearance of the person that was given or pledged to the court for the person's release.~~
- ~~(d) — Failure to appear is a Class A misdemeanor if the person was released in connection with a~~
- ~~(1) — Charge of a misdemeanor, while awaiting sentence or appeal after conviction of a misdemeanor; or~~
- ~~(2) — Requirement to appear as a material witness in a criminal proceeding.~~
- ~~(e) — In a prosecution for failure to appear under (a) of this section, it is not a defense that the defendant did not receive a reminder notification from a court or judicial officer under Rule 38(c), Alaska Rules of Criminal Procedure.~~

Section 4. Effective Date. This ordinance shall be effective 30 days after its adoption.

Adopted this _____ day of _____, 2026.

Beth A. Weldon, Mayor

Attest:

Breckan L. Hendricks, Municipal Clerk

AMENDMENT NO. 1
to the
SUPPLEMENTAL MEMORANDUM OF AGREEMENT
RE: PUBLIC SAFETY AND EMERGENCY RESPONSE
BETWEEN THE CENTRAL COUNCIL OF THE TLINGIT & HAIDA
INDIAN TRIBES OF ALASKA
AND THE CITY AND BOROUGH OF JUNEAU

This Amendment No. 1 ("Amendment") to the Supplemental MOA Re: Public Safety and Emergency Response is made by and between the Central Council of the Tlingit & Haida Indian Tribes of Alaska ("Tribe") and the City and Borough of Juneau ("CBJ"), each also referred to as a "Party" and collectively referred to as the "Parties."

WHEREAS, the Tribe and CBJ entered into a Supplemental MOA Re: Public Safety and Emergency Response November 21, 2024 ("Supplemental MOA") to establish a good-faith foundation between the CBJ and the Tribe for future collaborative efforts on public safety matters; and

WHEREAS, the Tribe may require municipal fire and emergency services beyond the scope initially contemplated by the Supplemental MOA, including emergency medical services, fire response, rescue response, response to hazardous conditions, and response to public safety incidents (the "Services"); and

WHEREAS, the Tribe does not have a fire department and desires to obtain additional fire protection and emergency response services from the CBJ; and

WHEREAS, the CBJ has an established Fire Department organized and created for the purpose of providing fire protection, emergency medical services, and other related services, and has the ability to provide these services to both CBJ and Tribe property; and

WHEREAS, should the Tribe require such Services, CBJ desires to provide such Services on mutually agreed terms.

NOW, THEREFORE BE IT RESOLVED, the Parties agree as follows:

The Supplemental MOA is amended as follows:

4. **Emergency Medical and Fire Response Services.** In addition to all services contemplated herein, CBJ agrees to provide, and respond to requests for municipal fire and emergency services, including emergency medical services, fire response, rescue response, response to hazardous conditions, and response to public safety incidents (the "Services") on all Tribal properties located within its bounds, including properties held in trust, restricted status, or otherwise owned or operated by the Tribe.
 - a. Recognizing the possibility that the Services may increase the demand on CBJ, the Tribe agrees to provide, at its discretion, an annual Public Safety Services Support Contribution (the "Contribution") to CBJ in an amount mutually agreed upon by the Parties through separate budgetary or

intergovernmental discussions.

- b. The Parties agree that any Contribution made under this Section is voluntary, governmental in nature, and intended solely to support cooperative public safety and emergency response readiness. Nothing in this Supplement shall be construed as a tax, assessment, fee, or waiver of sovereign immunity, jurisdiction, or governmental status by either Party.
 - c. If, at any time during the term of this Agreement, the Tribe elects to provide the Services directly, it may terminate the payment obligations under this Section, if any, by providing 30 days' written notice to CBJ. If at any time the demand for CBJ public safety Services exceeds CBJ's capacity, the voluntary Public Safety Services Support can be renegotiated. If both parties cannot mutually agree on compensation, the CBJ shall give 30 days' notice to the Tribe before suspending services.
5. **Other Public Safety Events.** In the event of a significant public safety event, including search and rescue, the Parties agree to:
- a. Commit to open and frequent communication.
 - b. Alert the other Party of resources or personnel the Party has dispatched to avoid duplication of efforts between the Parties.
6. **Costs and Expenditures.** Except for the Public Safety Services Support Contribution described in Section 4, if any, the Parties agree to cover their own costs and expenditures under this Supplemental MOA.
- a. The remaining Sections of the Supplemental MOA shall be renumbered accordingly, including any references to Sections and subsections contained therein.

Except as set forth in Amendment No. 1, the Supplemental MOA signed November 21, 2024, is unaffected and shall continue in full force and effect in accordance with its terms. If there is a conflict between this Amendment and the Supplemental MOA, the terms of this Amendment will prevail.

This Amendment shall be effective as of the date it is fully executed by both parties. IN WITNESS WHEREOF, the parties hereto have executed this Amendment No. 1 to the Supplemental MOA.

**CENTRAL COUNCIL OF THETLINGIT &
HAIDA INDIAN TRIBES OF ALASKA**

**THE CITY AND BOROUGH OF
JUNEAU**

By: _____

By: _____

Title: _____

Title: _____

Date: _____

Date: _____



OFFICE OF THE MUNICIPAL CLERK

155 Heritage Way, Room 215
Phone: (907)586-5278 Fax: (907)586-4552
email: city.clerk@juneau.gov

Notice of Appeal

CBJ CLERK
JUN 22 2026
RECEIVED

This appeal is governed by CBJ 01.50, the Municipal Appellate Code. This code establishes the standards and procedures for appeals.¹ Anyone who files an appeal should be familiar with the appellate code. The clerk can give you a copy of the code.

Attach a copy of the decision being appealed. Do not attach any other documents, exhibits, or additional pages to this form, except for any pages needed to continue the answers to the requested information below. The clerk will accept this form only if the appropriate filing fee is attached. The fee to file an appeal to the assembly is \$500.00. To be timely, an appeal must be filed within 20 days of the date the decision being appealed is filed with the clerk.

Action Being Appealed

Board decisions are appealable: board recommendations and most staff decisions are not.

- ☐ Agency Appealed From:
Office of the City Manager – City and Borough of Juneau
- ☐ Description and Date of Decision:
City Manager Decision Regarding AEL&P Sales Tax Appeal dated June 3, 2026

Concerned Parties

Identify the people who have an interest in the action being appealed: yourself and others.

- | ☐ Party Filing Appeal | Mailing Address | Telephone | Fax | Email |
|--|-----------------|-----------|-----|-------|
| Alaska Electric Light and Power Company
c/o Christopher J. Walker
Faulkner Banfield
1 Sealaska Plaza, Ste. 300
Juneau, AK 99801
T: 907-586-1400 / F: 907-586-3065
cwalker@faulknerbanfield.com | | | | |
-
- | ☐ Parties Who Won the Decision Appealed | Mailing Address | Telephone | Fax | Email |
|--|-----------------|-----------|-----|-------|
| Finance Department - City and Borough of Juneau | | | | |

¹ 01.50.070 STANDARD OF REVIEW AND BURDEN OF PROOF. (a) The appeal agency may set aside the decision being appealed only if:

- (1) The appellant establishes that the decision is not supported by substantial evidence in light of the whole record, as supplemented at the hearing;
 - (2) The decision is not supported by adequate written findings or the findings fail to inform the appeal agency of the basis upon which the decision appealed from was made; or
 - (3) The agency failed to follow its own procedures or otherwise denied procedural due process to one or more of the parties.
- (b) The burden of proof is on the appellant. (Serial No. 92-36 □ 2 (part), 1992).¹

-over-

CBJ CLERK
JUN 22 2026
RECEIVED

Issues on Appeal²

Concisely describe the legal and factual errors that form the basis for your appeal. Do not argue them: argument will be heard later.

The City Manager's Decision regarding the AEL&P Sales Tax Appeal incorrectly determines that the purchase of diesel fuel by AEL&P to be used in generators producing electricity is not eligible for a sales tax exemption under CBJC 69.05.

Relief Requested

What should the Assembly do with the action being appealed: send it back, modify it, or something else?

AEL&P requests that the Assembly reverse the decision of the City Manager, interpret CBJC 69.05 to entitle AEL&P to an exemption from sales tax on the purchase of diesel fuel by AEL&P for use in generators producing electricity for resale, and grant to AEL&P an exemption from sales tax on the purchase of diesel fuel for use by AEL&P in generators producing electricity for resale.

² 01.50.030(b)(5) COMMENCEMENT OF ACTION.

The notice of appeal shall include a concise statement of the legal and factual errors in the decision that form the basis of the appeal.

CBJ CLERK
JUN 22 2026
RECEIVED



Signature

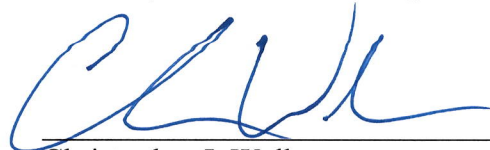
6-9-26

Date

If you are representing any group, or a person other than yourself, you must sign a notarized statement that you are authorized to represent them.

I, Christopher J. Walker, am an attorney authorized by Alaska Electric Light and Power Company to represent it in this matter.

Dated 6-9-26



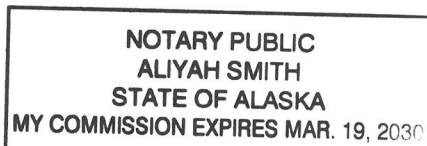
Christopher J. Walker
AK Bar No. 0811095

ACKNOWLEDGMENT

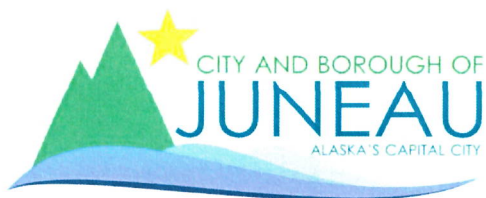
STATE OF ALASKA)
) ss:
FIRST JUDICIAL DISTRICT)

THIS CERTIFIES that on this 9th day of June 2026, before me, a Notary Public in and for the State of Alaska, personally appeared Christopher J. Walker, to me known and known to me to be the person whose name is subscribed to the foregoing instrument, and who acknowledged to me that he executed the same freely and voluntarily for the uses and purposes therein mentioned.

WITNESS my hand and official seal the day and year in this certificate above written.



Notary Public for Alaska
My Commission Expires: 03-19-2030



Office of the City Manager
155 Heritage Way
Juneau, Alaska 99801
PHONE: (907) 586-5240
FAX: (907) 586-5385
Managers_Office@juneau.gov

Date: June 3, 2026

To: Breckan Hendricks, City Clerk

From: Robert Barr, Deputy City Manager

Re: AEL&P Sales Tax Appeal - City Manager Decision

CBJ CLERK
JUN 22 2026
RECEIVED

On May 21st a panel of three hearing officers issued a recommendation to continue a sales tax exemption for diesel fuel sold to Alaska Electric Light & Power (the appellant) and recommended rejecting the interpretation of the CBJ Sales Tax Code by the CBJ Treasurer to require the appellant pay sales tax on said fuel. CBJC 01.50.270(f) provides ten working days for the Manager to either a) accept the recommendation, b) reject the recommendation and issue an independent decision, or c) remand to the hearing officers for additional findings. This memo serves to reject the recommendation and concurs with the initial interpretation of the Treasurer - current code does not exempt diesel fuel purchases by the appellant.

One of the three hearing officers dissented; this decision largely conforms to the argument laid out in that dissent. Specifically:

- CBJC 69.05.005 provides, "the scope of the tax levied shall be broadly interpreted, and exemptions shall only be allowed when the rental, sales, or service **clearly** falls within an exemption defined this chapter." (emphasis added)
- This provision must be understood within the context of CBJC 69.05.040(32) and CBJC 69.05.010. The former provides for the exemption relevant in this circumstance, "sales for resale of tangible personal property" and the latter defines "sale for resale" as "the sale of tangible personal property to a buyer whose principal business is the resale of the property, whether in the same or an altered form."

The appellant argues the diesel fuel it purchases is an altered form of the electricity it sells and is therefore exempt under the resale exemption. The concept of altered form requires continuity of the tangible property of that which is being sold. The "tangible personal property" of diesel fuel ends once it is combusted. Nothing tangible remains post combustion at the point of time when energy, in the form of electricity, is sold to a customer. The appellant argues the potential energy in the diesel fuel itself is resold as electricity. This interpretation a) fails to meet the **clearly** threshold laid out in 69.05.005 and b) would represent a sweeping change in resale interpretation which would require CBJ to exempt virtually all inputs whose energy content or work potential contributes to finished products to remain consistent. This interpretation also does not conform to existing legal understanding. The Department provided numerous legal cases and citations during the hearing that support its interpretation and undermine that of the appellant. The majority opinion failed to address these arguments.

For illustration, examples of clearly eligible sales for resale exemptions include:

- A restaurant that sells pizza purchases flour and other ingredients to make pizza. Those ingredients are exempt as resale, since they are an identifiable part of the pizza being sold. The firewood (or other fuel) used to cook the pizza is not exempt.
- A fuel oil business purchasing fuel oil wholesale that is resold to heat homes and businesses - the initial wholesale purchase is exempt.

The majority opinion additionally relied on the argument that because the appellant has not been charged sales tax in the past, it should not be charged in the future. This fails a basic public purpose test: when a government determines that its laws or regulations have not been properly followed, it is in the public's interest for the government to correct that error.

Per 69.05.005, the exemption must clearly apply. The appellant's argument and the recommendation of two of the three hearing officers rely on "a novel theory of energy traceability that requires overriding administrative guidelines and crossing a combustion barrier [which] does not clearly fall within any exemption" (Epstein dissent, May 15, 2026). The recommendation is rejected and decision of the Department upheld.

The dissent helpfully provides an appropriate path forward for the appellant: legislative action, providing for a new sales tax exemption that specifically and narrowly exempts diesel fuel when it is used in energy generation. Legislative action of this sort puts the public purpose analysis (e.g. weighing one exemption against others; determining the public purpose of exemptions for for-profit companies) appropriately in the hands of elected officials rather than staff or appointed hearing officers.



Robert Barr
Deputy City Manager
City & Borough of Juneau, Alaska
(907) 586-5240

CBJ CLERK
JUN 22 2026
RECEIVED

**BEFORE THE HEARING OFFICER PANEL
OF THE CITY AND BOROUGH OF JUNEAU**

In re:

Sales Tax Appeal
Alaska Electric Light & Power Co., Appellant.

Appeal of: Exempt Sales Interpretation.

HEARING OFFICERS' RECOMMENDATION

I. Procedural History

On March 12, 2026, the City and Borough of Juneau ("CBJ") Finance Department - Sales Tax Office (the "Department") sent a letter to Alaska Electric Light and Power Company (AELP) notifying them that AELP's purchase of diesel fuel to run its generator for electricity generation was not eligible for the sale for resale of tangible personal property exemption from sales tax. AELP filed a timely written appeal with the CBJ Clerk's Office pursuant to CBJ 69.05.180. A prehearing conference was held May 4, 2026. Neither Party requested prehearing briefs. A hearing on the appeal was held May 11, 2026. AELP¹ and the Department² participated in the hearing. The Hearing Officers adopt this recommendation and the findings of fact and conclusions of law that support it.

II. Issue

Whether the denial of the sales exemption under CBJAC 69.05.040(32) on the purchase of diesel fuel for AELP's use is consistent with CBJ Code.

III. Summary Recommendation

The Hearing Officers recommend that the Department's decision be set aside. The Hearing Officers believe that since CBJ has not taxed diesel fuel for use by AELP in electricity generation previously³ that in

¹ Attorney Christopher Walker, Falkner Banfield, and Lori Sowa, PE, VP, Chief Research & Strategy Officer spoke on behalf of AELP.

² Assistant Municipal Attorney Clinton Mitchell and CBJ Treasurer Ruth Kostik spoke on behalf of the Department.

³ As noted in the Findings of Fact and Conclusions of Law section, the time period this fuel use has been exempt is unknown.

order to do so it should clearly specify that fuel purchased for use in electricity generation is subject to sales tax.

IV. Standard of Review

The CBJ sales tax appeal procedures are set out in CBJC 69.05.180, CBJC 01.50.270 and pursuant to Ordinance 2025-17. The Hearing Officers were tasked with conducting a fair and informal appeal hearing and issuing a recommendation to the Manager that contains findings of fact and conclusions of law. The appellant has the burden of proof to establish by a preponderance of the evidence that the Department's decision should be set aside or modified.

V. Findings of Fact and Conclusions of Law

CBJ Code provides for a uniform sales tax to raise revenues. CBJC 69.05.005. The tax shall be levied and collected on the selling price of retail sales and rentals, and services performed within the City and Borough. CBJC 69.05.020(a). The scope of the tax "shall be broadly interpreted and exemptions shall be allowed only when the rental, sales or service clearly falls within an exemption defined in this chapter." CBJC 69.05.005. The tax code provides for exemptions from tax in several transactions including "sales for resale of tangible personal property, as defined in section 69.05.010, to a buyer who holds a valid resale certificate issued by the City and Borough." CBJC 69.05.040(32). The Code defines *Sale for resale* as the sale of tangible personal property to a buyer whose principal business is the resale of the property, whether in the same or an altered form. CBJC 69.05.010.

AELP testified that from 2008 until 2022 they were not taxed on the cost of power adjustment (COPA). In 2008 the Assembly added a temporary exemption from sales tax into code on the cost of power adjustments on electrical power. January 10, 2022, Regular Assembly Meeting Minutes, C. Ordinance 2022-1, Page 22 of 30. That exemption inadvertently remained in the sales tax code until 2022 when it was removed by Ordinance 2022-01. *Id.* at 23-24. Ordinance 2022-01 removed subsection CBJC 69.05.040(43) from code which exempted the sales of cost of power adjustments on electrical power. However, AELP have

not been charged tax on the fuel they purchase as part of that electricity generation that creates the COPA. That tax, according to AELP, has been exempted under CBJC 69.05.040(32) as a sale for resale.

Neither party provided the letter that the Department sent to AELP which presumably explained the denial of the exemption under CBJC 69.05.040(32). According to AELP, CBJ has been approving this exemption on their purchase of fuel used for electrical generation. According to the Parties the change in practice came down to interpretation of guidelines used by the Department. AELP contends that these are guidelines to provide interpretation of the law but are not law themselves. The Department testified that AELPs use of the exemption on the purchase of fuel for use in its generators to produce electricity was revealed when the seller of the fuel asked the Department about it.

If AELP is issued a Resale of Goods Exemption Certificate then they are eligible to receive the exemption when they purchase fuel for their generators to convert to electricity to sell. General Guidelines for CBJ Sales Tax Exemptions, Procedure 400. During the hearing neither party explained the details surrounding the exemption, such as the dates it has been applied, how long it has been applied, including when a Resale of Goods Certificate was issued to AELP and for what purpose. In addition, neither party could explain what the amount in dispute of \$13,830.43 was for, presumably the cost of the taxes on diesel used by AELP – but for how long, what timeframe, and only for generating electricity or was it also for their other uses of diesel fuel.

Regardless of these details, the Code, or at least the practice of the Department, should be clear that diesel or other fuel used for electricity generation is taxable. We base this decision primarily on the lack of clarity in the process and lack of information presented at the hearing.

Furthermore, there would be no electricity without running diesel in the generators. If AELP had to run on just diesel the rough estimate is \$ 50,000 an hour; this also is turned into exhaust gases. AELP starts and runs these generators at least once a month to keep the motors in good health. Diesel is a valuable part of the production of electricity. The 5% sales tax exemption needs a clear code written and followed up on to

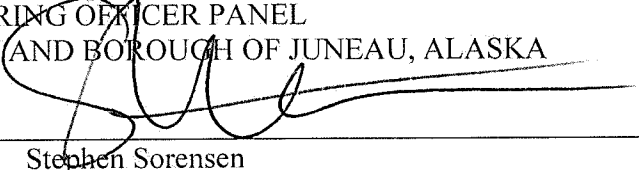
see if the results have been achieved.

VI. Conclusion

The Hearing Officers find that the CBJ has exempted AELP's purchase of fuel used in electricity generation since at least 2022, if not before that time; that if the CBJ wants to tax fuel purchased for use in electricity generation that it must specifically state that they will tax fuel sold to the utility for that purpose; and that neither party provided sufficient clarity on dates, time periods of the exemptions, or where the amount in dispute came from. For these reasons the Department's decision should be set aside.

DATED this 21st day of May, 2026.

HEARING OFFICER PANEL
CITY AND BOROUGH OF JUNEAU, ALASKA


By: Stephen Sorensen
Chair/Presiding Officer

**BEFORE THE HEARING OFFICER PANEL
OF THE CITY AND BOROUGH OF JUNEAU**

In re: Sales Tax Appeal Alaska Electric Light & Power Co., Appellant.	Appeal of: Exempt Sales Interpretation
--	--

DISSENTING OPINION OF HEARING OFFICER DAVID B. EPSTEIN

I. Introduction

The undersigned Hearing Officer respectfully dissents from the majority recommendation to set aside the Department’s decision denying Alaska Electric Light and Power Company (“AELP”) a sales tax exemption on its purchases of diesel fuel used to generate electricity. For the reasons set forth below, the current CBJ Sales Tax Code is sufficiently clear on its face to resolve this appeal, the Department’s determination is consistent with both the Code and the applicable administrative guidelines, and the exemption should not be allowed. The Department’s decision should be affirmed.

II. Standard of Review and the Governing Principle of Narrow Construction

The standard of review and the foundational principle of construction are established by the Code itself. Pursuant to CBJC 69.05.005, “the scope of the tax levied shall be broadly interpreted, and exemptions shall only be allowed when the rental, sales, or service clearly falls within an exemption defined in this chapter.”

This is not a preponderance standard, nor a “reasonable argument” standard. The exemption must clearly apply. AELP, as appellant, bears the burden of proof. Rules of Procedure ¶ 5. Where reasonable doubt exists as to whether a transaction falls within an exemption, the tax applies. This principle is not an administrative gloss added by the Department’s guidelines; it is enacted law. The narrow construction AELP argues against is the construction the Code expressly requires.

III. Applicable Code Provisions

The relevant exemption is found at CBJC 69.05.040(32), which exempts “sales for resale of tangible personal property” from CBJ sales tax. CBJC 69.05.010 defines “sale for resale” as “the sale of tangible personal property to a buyer whose principal business is the resale of the property, whether in the same or an altered form, and who holds a valid resale certificate issued by the city and borough of Juneau.”

The exemption therefore has two components: (1) the purchased property must be tangible personal property, and (2) that same property must be resold by the buyer in the same or an altered form. Both elements must be satisfied. The analysis must follow the purchased property — diesel fuel — and ask what becomes of it.

IV. The Diesel Fuel Does Not Survive Combustion in the Same or an Altered Form

AELP’s position is that diesel fuel, as a tangible personal property input, is converted into electricity as an “altered form,” and therefore qualifies for the resale exemption. This argument is inconsistent with the physical reality of how a diesel generator operates, and it is inconsistent with the statutory text.

A diesel generator is a two-stage machine: a diesel engine mechanically coupled to an electrical alternator. In the engine, diesel fuel is injected into a cylinder and ignited by compression. Combustion converts the fuel’s chemical energy into heat and mechanical force exerted upon a piston. That force rotates a crankshaft. The crankshaft drives the rotor of the alternator, inducing electrical current in the stator windings by electromagnetic induction. The combusted fuel exits entirely as exhaust gases — carbon dioxide, water vapor, and nitrogen oxides — vented to the atmosphere.

The diesel fuel’s career as tangible personal property ends at the point of combustion. What exits the combustion process is not the diesel fuel in any form. It is heat, exhaust gases, and mechanical force on a piston. None of those outputs constitute the diesel fuel in the same or an altered form. The tangible personal property has been consumed and destroyed. There is nothing left of it to resell.

The electricity produced by the alternator is not the diesel fuel in an altered form. It is the product of a separate and independent physical phenomenon — electromagnetic induction — that would operate identically regardless of what motive source is turning the rotor. An alternator driven by a wind turbine, a water wheel, a gasoline engine, or a steam turbine produces electricity indistinguishable from that produced by a diesel engine. The electricity is not traceable to the diesel as a matter of physical identity; it is traceable only to the rotational energy imparted by the crankshaft, which is itself the product of combustion, not of the diesel fuel as a substance.

AELP argues that the energy content of the diesel is traceable and identifiable in the electricity produced, in that a known quantity of electrical energy corresponds to each gallon of fuel consumed. This is a statement about energy accounting, not about tangible personal property. The Code does not define “sale for resale” to mean the sale of property whose energy value is traceable to a purchased input. It requires that the property itself — the tangible personal property — be resold in the same or an altered form. Energy is not property under this Code. It has no independent legal existence as a thing that can be purchased, exempted, or resold.

Accordingly, there is no direct nexus between the diesel fuel and the electricity produced. The diesel’s product — the only output directly attributable to the fuel itself — is heat, exhaust, and mechanical work on the piston. The fuel does not “come out the other end” in any form cognizable under CBJC 69.05.010. The requirements of the resale exemption are not met.

V. The Administrative Guidelines Support Denial of the Exemption

The CBJ administrative guidelines implementing CBJC 69.05.040(32) explicitly identify “fuel used to operate equipment used in manufacturing or processing” as a taxable item not eligible for the resale exemption. AELP argues that these guidelines are narrower than the Code and should not be applied. This argument misreads both the guidelines and the Code.

The guidelines do not contradict the Code; they implement it. The physical analysis in Section IV above demonstrates that the diesel fuel is consumed in operating the generation equipment. That is precisely what the guidelines address. Diesel in a generator is not meaningfully distinguishable from diesel used to heat a kiln or power an industrial compressor: in every case, the fuel is combusted, the fuel is consumed, and nothing of the fuel survives in the finished product.

Moreover, even if the guidelines were considered narrower than the Code in some respect, that would not assist AELP here. The Code’s own “clearly falls within” standard requires that the exemption be unambiguous. A novel theory of energy traceability that requires overriding administrative guidelines and crossing a combustion boundary does not clearly fall within any exemption. Under CBJC 69.05.005, ambiguity resolves in favor of the tax.

VI. Past Administrative Practice Is Not Controlling

The majority’s recommendation rests substantially on the fact that CBJ did not historically tax AELP’s diesel fuel purchases, and that if CBJ wishes to tax such purchases going forward it must more clearly say so. The dissent respectfully disagrees with this reasoning on both factual and legal grounds.

As a factual matter, the record reflects that the exemption certificate covering petroleum products was issued in error and has since been corrected by the Department. An exemption applied in error creates no vested entitlement to its continuation. The history of erroneous non-taxation is not a basis for perpetuating an exemption that the Code does not authorize.

As a legal matter, the task of this Panel is to determine what the current Code requires — not to audit the Department’s historical consistency. The Code is what it is today. Past practice, whatever it may have been and for whatever period, cannot enlarge an exemption that the Code does not provide. If AELP believes the fuel should be exempt, the appropriate remedy is to seek a legislative amendment explicitly exempting diesel fuel used in electricity generation — not to ask this Panel to read such an exemption into a provision that does not contain it.

The dissent also notes that the majority’s suggestion that CBJ must “clearly specify” that such fuel is taxable inverts the Code’s construction mandate. Taxation is the default; exemption is the exception, and it must be clear. It is not CBJ’s burden to affirmatively state that every non-exempt transaction is taxable. It is AELP’s burden to demonstrate that a clear exemption applies. AELP has not met that burden.

VII. Conclusion

The current CBJ Sales Tax Code is sufficiently clear to resolve this appeal without resort to historical practice, policy considerations, or speculation about the motivations of the parties.

The diesel fuel AELP purchases to generate electricity is consumed in the combustion process of the diesel engine. It does not emerge from that process in the same or altered form — it is converted to exhaust gases, heat, and mechanical force, none of which constitute the diesel fuel as tangible personal property. The electricity subsequently produced by the alternator is not an altered form of the diesel fuel; it is the product of electromagnetic induction, a physical phenomenon entirely separate from the combustion of the fuel.

Because the diesel fuel does not satisfy the requirements of CBJC 69.05.010, the resale exemption under CBJC 69.05.040(32) does not clearly apply. Under the mandatory narrow construction standard of CBJC 69.05.005, the tax must be upheld. The Department's decision should be affirmed. If the CBJ Assembly wishes to exempt diesel fuel used in electricity generation from sales tax, it may do so by enacting a specific exemption to that effect.

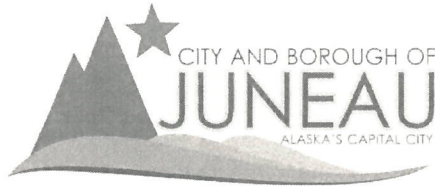
For the foregoing reasons, the undersigned respectfully dissents from the majority's recommendation.

DATED this 15th day of May, 2026.

**David B.
Epstein**

Digitally signed by David B.
Epstein
Date: 2026.05.15 16:06:38 -08'00'

David B. Epstein
Hearing Officer, Dissenting
City and Borough of Juneau, Alaska



CBJ CLERK

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CITY AND BOROUGH OF JUNEAU, ALASKA
Office of the Municipal Clerk
155 Heritage Way, Juneau, Alaska 99801
Phone (907) 586-5278 FAX (907) 586-4552
City.Clerk@Juneau.gov

NOTICE OF APPEAL – SALES TAX

This form and all required attachments must be submitted to the Clerk's Office (City Hall Room 215) or mailed to the address above within **15 calendar days for appeals involving \$500 or less, or 20 calendar days for appeals involving more than \$500**, from whichever of the following occurs first:

- the date the Sales Tax Office mailed the decision or action to the appellant; or
- the date the appellant first became aware of the decision or action.

Note: Except as allowed under CBJC 69.05.104(c), appeals must be preceded by payment under written protest.

Name of Business: Alaska Electric Light and Power Company Phone: 907-759-5960
Sales Tax Account Number: 190003
Appellant's Name: Alaska Electric Light and Power Company Phone: 907-759-5960
Address (mailing): 5601 Tongard Ct., Juneau, AK 99801
e-mail address: Alec.Mesdag@aelp.com Fax (optional): _____
Do you have a representative for this appeal? no X yes (complete the representative information below) Representative Name: Christopher Walker
Address (mailing): 1 Sealaska Plaza, Suite 300, Juneau, AK 99801
Phone: 907-523-6126 Fax: 907-586-3065 e-mail address: cwalker@faulknerbanfield.com

Type of Appeal (check all that apply):

	Penalty and Interest		Audit Results
X	Exempt Sales Interpretation		Filing Requirements
	Ordinance Interpretation		Collection Actions

Total Amount in Dispute: \$ \$13,830.43

Date Appellant Learned of Decision/Action by Sales Tax Office: March 12, 2026

Date Received by Clerk's Office: 3/20/2026 (Clerk Use Only) Clerk's initials: DMC

NOTICE OF APPEAL: Your Notice of Appeal must include:

1. A copy of all relevant sales tax ordinance sections, or a statement of relevant sales tax ordinance sections; a written statement in ordinary and concise language of how the position taken by the Sales Tax Office does not comply with the ordinance, including the particular circumstances, events, or occurrences which show the appellant has complied with the ordinance;
2. If penalties and/or interest are being disputed, a written statement in ordinary and concise language explaining why penalties and/or interest are inappropriate.
3. Any documents supporting the appellant's position; and
4. The signature of the appellant. (below)

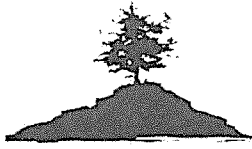
The Notice of Appeal, with attachments, presents your case to the Hearing Officer Panel. The case must clearly show you have followed the requirements of the Sales Tax Ordinance and what decision you wish the Panel to make. You are entitled to representation before the Panel. **The Panel may dismiss an appeal if the appellant does not state the grounds upon which relief is requested or provide sufficient supportive documentation. An appeal may also be dismissed if the Panel determines that the matter falls outside the scope of the Panel's authority.**

Date: 03/19/2026

Signature:

Alec Mesdag, President/CEO

The Municipal Clerk's Office (907) 586-5278 can answer any questions you may have regarding appeal procedures.



FAULKNER BANFIELD

One Sealaska Plaza, Suite 300
Juneau, Alaska 99801-1245

To: City and Borough of Juneau
From: Christopher J. Walker
Date: March 18, 2026
RE: AELP Appeal of Denial of Sales Tax Exemption

This statement supports the Notice of Appeal – Sales Tax filed by Alaska Electric Light and Power Company (“AELP”) with respect to the determination of the Finance Department-Sales Tax Office in its letter to AELP dated March 12, 2026.

Relevant Sections of City and Borough of Juneau Code

- 69.05.010
- 69.05.020(a)
- 69.05.040(32)

Statement of Appellant Regarding Grounds for Appeal

The determination of the Finance Department-Sales Tax Office (the “Department”) in its letter to Alaska Electric Light and Power Co. (“AELP”) dated March 12, 2026 (the “Determination”) is inconsistent with City and Borough of Juneau (“CBJ”) Code 69.05.040(32) because it does not follow the language or intent of the Code and applies a standard that is narrower than CBJ Code 69.05.040(32).

The intent of the CBJ sales tax is to tax consumption. It is levied on the “selling price on retail sale” CBJ 69.05.020(a). A retail sale is “any sale of real or tangible personal property.” CBJ 69.05.010.

The CBJ sales tax is also intended to exempt the wholesale of raw material, which is embodied in the “altered form” standard of CBJ Code 69.05.040(32). CBJ Code 69.05.040(32) does not limit the exemption to raw materials for typical goods, like lumber for buildings or metal for appliances.

In its publication *Energy Primer: A Handbook of Energy Market Basics*, The Federal Energy Regulatory Commission (“FERC”) states (<https://www.ferc.gov/media/energy-primer-handbook-energy-market-basics>, p33):

“Electricity is a physical product – the flow of electrical power. It is a secondary energy source, in that it results from the conversion of other energy forms such as natural gas, coal, or uranium, or the energy inherent in wind, sunshine or the flow of water in a river.

Electricity is not visible or directly observable, but it can be turned on and off and measured.”

AELP’s product, electricity, is subject to sales tax because it is a tangible, physical product. It can be measured and perceived by touch, which AELP strongly cautions against due to the risk of severe harm or death.

AELP’s diesel generators do not create this tangible, physical product from nothing, without any raw material. The raw material is the energy content of diesel fuel. As described by FERC, AELP’s diesel generators convert the chemical potential energy of diesel fuel into a form of kinetic energy. Because the electrical energy sold by AELP is an altered form of chemical energy stored in diesel fuel, AELP is entitled to an exemption on purchase of the diesel fuel it uses to power generators under CBJ Code 69.05.040(32).

The Determination incorrectly applies guidelines that are narrower than CBJ Code 69.05.040(32), concluding that AELP is not entitled to an exemption because “the diesel fuel itself does not physically enter into or become a component of the electricity.” The guidelines are not the law. They are information provided to sellers to help sellers apply CBJ Code 69.05. Still, AELP’s purchase of diesel for generation satisfies this standard because the diesel fuel is the only raw material that is traceable and identifiable in the electricity sold to AELP’s customers.

In most contexts, the guidelines are useful because they help illustrate a common understanding of the Code. In construction, they distinguish taxable purchases of tools from exempt purchases of lumber that becomes a building. But the guidelines do not require that the product contain the same matter, the same atoms and molecules, in the way that a building contains wood.

In AELP’s case, the guidelines could distinguish diesel fuel used to generate electricity from the diesel fuel used in AELP’s bucket trucks. The energy content of diesel fuel used in generating electricity is traceable and identifiable in the electricity sold to AELP’s customers. This is distinct from the energy content of diesel fuel used in AELP’s bucket trucks, which is converted to enable the mechanical operation of the vehicle. This conversion of energy facilitates the delivery of electricity, but none of this energy is present in the electricity sold to customers.

AELP’s generators utilize a physical process to convert chemical energy into electrical energy. The electricity may not contain the same atoms and molecules as the diesel, but the energy contained in the electricity cannot be traced to any other physical source. AELP can trace, measure, and identify how much electrical energy is produced from each gallon of diesel. Therefore, even under the guidelines, AELP is entitled to an exemption.

CBJ Code 69.05.040(32) is intended to exempt the purchase of raw material, and it applies here because the energy AELP sells is an altered form of the energy it purchases as diesel. The Determination is incorrect because it interprets the Code to require that the same molecules be present in the finished product, which is a narrower standard. It is inconsistent to find that

electricity, which has no mass, is tangible, taxable property but fail to exempt purchase of the chemical energy used as a raw material because its mass is not present in the electricity.

The Hearing Officer Panel should grant AELP an exemption from sales tax on the purchase of diesel fuel used by AELP to power its electrical generators.



CITY AND BOROUGH OF JUNEAU, ALASKA
Finance Department – Sales Tax Office
155 Heritage Way, Juneau, Alaska 99801
Phone (907) 586-5215 ext. 4901

March 12, 2026

Alaska Electric Light & Power Co
ATTN: Alec Mesdag
5601 Tonsgard CT
Juneau, AK 99801

Re: Determination of Eligibility for Resale of Goods

Dear Mr. Mesdag:

This letter is in response to your email, dated March 6, 2026, requesting a determination regarding the proper application of CBJ 69.05.040(32) - *Resale of Goods* exemption.

These are the facts as understood by the CBJ Sales Tax Office:

- Alaska Electric Light & Power (AEL&P) is an electric utility operating within the City and Borough of Juneau.
- AEL&P purchases diesel fuel to run its generators to generate electricity that it sells to customers.
- The cost of diesel generation is recovered through AEL&P's electric rates.

Applicable CBJ Sales Tax Code

CBJ 69.05.005 – Purpose and Intent: *It is the purpose of the tax levied under this chapter to raise revenues. To that end, the scope of the tax levied shall be broadly interpreted, and exemptions shall only be allowed when the rental, sales, or service clearly falls within an exemption defined in this chapter.*

CBJ 69.05.010 – Definition of Retail Sale: *Retail sale means any sale of real or tangible personal property, including barter, credit, installment, and conditional sales, for any purpose other than resale in the regular course of business. ...*

CBJ 69.05.010 – Definition of Goods for Resale: *The sale of goods by a manufacturer, wholesaler, or distributor to a retail vendor, and sales to a wholesale or retail dealer who deals in the property sold for the purpose of resale by the dealer.*

CBJ 69.05.040(32)- Resale of Goods: *"Sale for resale" means the sale of tangible personal property to a buyer whose principal business is the resale of the property, whether in the same or an altered form and who holds a valid resale certificate issued by the city and borough of Juneau.*

Issue: **Whether the purchase of diesel fuel used to generate electricity qualifies for the Resale of Goods exemption under CBJ 69.05.040(32).**

Merchant's Position

According to AEL&P, diesel fuel purchased for electrical generation contains stored chemical energy that is converted into electricity for sale to customers. AEL&P asserts that because electricity is sold in units of energy, the stored energy in the diesel fuel is converted into the product being sold and is therefore traceable and identifiable in the finished product.

AEL&P further states that the diesel fuel is not subject to intervening use because it is purchased specifically to generate electricity, which is ultimately sold to customers who are taxed on their electricity purchases. Based on this reasoning, AEL&P asserts that diesel fuel used in electrical generation should qualify for the resale of goods exemption.

CBJ Determination

Under 69.05.040(32) of the CBJ Sales Tax Code, the administrative guidelines outline the "sales for resale" of tangible personal property as follows:

1. The buyer's principal business must be the resale of the property (good).
2. For resale in the regular course of business without intervening use.
3. Ingredients or components used in processing new articles for sale.
4. The sale of articles of tangible personal property which physically enter into and form a part of a new article or substance produced for sale is a sale for resale and is not subject to the retail sales tax. This does not exempt from the retail sales tax the sale of articles consumed in a manufacturing process which do not enter into and become a physical part of the new article produced for sale, such as fuel used for heating purposes, oil for machinery, sandpaper, janitorial supplies, etc. For articles to qualify for sales tax exemption as ingredients or components of products produced for sale, such articles must be traceable and identifiable in the finished product.
5. The buyer has obtained a valid resale certificate issued by the City and Borough of Juneau.

The guidelines further clarify that articles consumed in a manufacturing process that do not enter into and become a physical part of the new article produced for sale are considered retail sales and are taxable to the buyer.

Examples of *taxable* components:

1. **Fuel used to operate equipment used in manufacturing or processing;**
2. Sandpaper, solvents used for cleaning, visqueen used for coverings and discarded form lumber;
3. Chemicals which are used up, dissolve in the process;
4. Dishes, kitchen utensils, linens, etc. purchased by restaurants, cocktail bars, and similar businesses;
5. Equipment, repairs, appliances; and
6. Tools, equipment rentals without an operator.

To qualify for the resale exemption, the tangible personal property purchased must either be resold in the same or altered form or must physically enter into and become a component of the product produced for sale. Property that is consumed during the operation of equipment used in production does not qualify for the resale exemption.

A diesel generator produces electricity by combusting diesel fuel to operate the engine that drives the generator. In this process, the diesel fuel is consumed in the operation of the generation equipment

prior to the sale of electricity and therefore constitutes intervening use under the resale exemption guidelines.

Although diesel fuel contains stored chemical energy that is converted into electrical energy during the generation process, the diesel fuel itself does not physically enter into or become a component of the electricity produced and sold. Instead, the diesel fuel is combusted and consumed in operating the generation equipment prior to the sale of electricity. As such, the diesel fuel is not resold in the same or altered form and does not remain identifiable as tangible personal property in the electricity produced and sold.

As stated in CBJ 69.05.005, exemptions shall only be allowed when the rental, sale, or service *clearly falls within a defined exemption*. Based on the facts presented, the applicable provisions and intent of the CBJ Sales Tax Code, and the relevant administrative guidelines, the CBJ Sales Tax Office has determined that diesel fuel used by AEL&P to generate electricity is consumed in operating its generation equipment and does not physically enter into or become part of the finished product. Accordingly, the diesel fuel functions as a consumable item used in the operation of generation equipment rather than tangible personal property purchased for resale.

Guidance for Compliance with the CBJ Sales Tax Code

Based on the facts presented in this determination, the purchase of diesel fuel by AEL&P for the purpose of generating electricity does **not qualify for the Resale of Goods exemption under CBJ 69.05.040(32)**. Accordingly, these purchases are considered taxable retail sales to the buyer under the CBJ Sales Tax Code.

The **2026 Resale of Goods Certificate** currently on file for AEL&P includes exemption codes for petroleum products and petroleum by-products/chemicals that were issued in error. The CBJ Sales Tax Office will coordinate with AEL&P to update and issue a revised exemption certificate reflecting the appropriate exemption categories.

If AEL&P believes it has a separate qualifying business activity requiring the purchase of petroleum products for resale, it may submit additional information for review. Upon verification that such purchases qualify under CBJ 69.05.040(32), the CBJ Sales Tax Office would be happy to revisit the applicability of those exemption categories.

Appeal Process

AEL&P has the right to appeal this determination before a panel of hearing officers. Enclosed are the necessary forms and appeal procedures should you choose to move forward with an appeal. The sales tax determination appeal must be filed with the City Clerk by the close of business **on Wednesday, April 1, 2026** (20 days from the date of this determination), or the right to appeal is deemed waived.

Sincerely,



Mandy Judy

CBJ Revenue Officer

mandy.judy@juneau.gov

Certified No. 7021 2720 0003 0937 7660

Duplicate mailing sent by Parcel Post

2026 2nd Late File Exemption List to the Assembly

Late File Senior & Disabled Veteran Exemptions:

Name	Parcel Number	Property Address
Anita Watts	4B280150041	3851 Lee CT
Kyle Schramm	5B2501390130	4437 Julep ST

Late File Senior & Disabled Veteran Hardship Exemptions:

Name	Parcel Number	Property Address
Christine Prussing	1B0301030020	4655 Thane RD
Ofelia Talaoc	5B1301121530	6590 Glacier HWY
Margie Clayton	5B2401590210	4033 Deborah DR

MEMORANDUM

DATE: July 27, 2026
TO: CBJ Assembly
FROM: Emily Wright, City Attorney
SUBJECT: Ballot Proposition Labels



LAW DEPARTMENT
155 Heritage Way
Juneau, AK 99801
Ph: (907) 586-5242
Fax: (907) 586-4567

In recent years we have seen an increase in the number of ballot propositions at both the City and State level.

To avoid confusion for voters and to ensure that each ballot measure is individually considered at both the local and state level, I have recommended that, going forward, the Clerk's Office utilize an alphabetical designation for City ballot propositions rather than a numerical designation.

This is a change from past practice, but it does not require legislation. There are no State or City laws setting out requirements for how ballot propositions are labeled at the local level. Ballots must be prepared in a manner that is clear, fair, and protects the integrity of local elections.

I am providing notice to the Assembly and the public to be completely transparent in the change and the reasons for the change.