ASSEMBLY STANDING COMMITTEE
ASSEMBLY FINANCE COMMITTEE
THE CITY AND BOROUGH OF JUNEAU, ALASKA

September 1, 2021, 6:00 PM.
Assembly Chambers/Zoom Webinar
https://juneau.zoom.us/j/93917915176 or 1-253-215-8782 Webinar ID: 939 1791 5176

AGENDA

I. CALL TO ORDER

II. ROLL CALL

III. APPROVAL OF MINUTES

- **A. August 18, 2021**

IV. AGENDA TOPICS

- **A. Incentive for Online Filing of Sales/Hotel Taxes (Ordinance 2021-29)**
- **B. 2021 Commercial Property Assessments**
- **C. Updated Consumer Tax Forecast**
- **D. Resources and Process for Grant Seeking**

V. NEXT MEETING DATE

- **A. November 3, 2021 (September 29, 2021 tentative)**

VI. SUPPLEMENTAL MATERIALS

- **A. Updated Consumer Tax Forecast**

VII. ADJOURNMENT

ADA accommodations available upon request: Please contact the Clerk's office 36 hours prior to any meeting so arrangements can be made for closed captioning or sign language interpreter services depending on the meeting format. The Clerk's office telephone number is 586-5278, TDD 586-5351, e-mail: city.clerk@juneau.org

DRAFT
City and Borough of Juneau
Minutes - Assembly Finance Committee Meeting
Wednesday, August 18, 2021

I. CALL TO ORDER

The meeting was called to order at 6:00 pm by Carole Triem, Chair.

II. ROLL CALL

Committee Members Present: Carole Triem, Chair; Mayor Beth Weldon; Greg Smith; Wade Bryson; Maria Gladziszewski; Christine Woll; Michelle Bonnet-Hale; Alicia Hughes-Skandijs

Committee Members Participating Virtually: Loren Jones

Committee Members Absent: None

Staff Present: Robert Barr, Deputy City Manager; Jeff Rogers, Finance Director; Adrien Speegle, Budget Analyst; Robert Palmer, City Attorney

Others Present: None

III. APPROVAL OF MINUTES

The June 2, 2021 minutes were approved as presented.

IV. AGENDA TOPICS

a. Incentive for Online Filing of Sales/Hotel Taxes (Ordinance 2021-29)

Jeff Rogers, Finance Director, presented to the Committee a short, step-by-step video guide (created by Amanda Judy with CBJ) for how to file sales/hotel taxes online. Mr. Rogers noted that additional educational materials for online filing are available on packet pages 10-28 and on CBJ's Sales Tax website.

Mr. Rogers presented additional information not addressed in the memo on packet page 6. He stated that about 1,000 merchants filed online at the end of the last filing period, which includes both monthly and quarterly filers. Mr. Rogers stated that the City Manager will sign a contract amendment to remove the $1.00 ACH fee for filing online.

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<u>Motion #1:</u> by Mr. Bryson to amend Ordinance 2021-29 by proposing a flat $30 monthly and $60 quarterly discount incentive for timely online filing instead of the sliding scale discount detailed in Ordinance 2021-29 on packet page 8.

The Committee discussed the amendment.

Mr. Bryson clarified that his amendment was an effort to "level the playing field" for both large and small businesses. To illustrate his point, as the ordinance is currently written, a large business that makes over $100,000/month would receive a $50/month discount for filing timely online while a smaller business making less than $20,000/month may only receive a $10/month discount depending on sales. He states that if the incentive is $30 across the board for monthly, and $60 for quarterly, then each company no matter the size or volume of sales, would receive the same monetary incentive for about the same cost to the city as the current proposed incentive.

Ms. Gladziszewski asked for clarification on the mechanics of when and how the incentive credit would apply to tax payers. Mr. Rogers clarified that the city prefers monthly filing and remittance and that tax payers could elect to change from annual filing to monthly filing in the interest of capturing a greater discount.

Ms. Hale implored staff and the Committee to refocus on the purpose of the original ordinance which was, simply, to provide an incentive to encourage online filing in the hopes that most tax filers may transition away from paper filing. She stated that before making any amendments to the ordinance under consideration, she would like more information about the cost to the city of changing the incentive amount.

Mr. Bryson clarified that he believed this was the appropriate time to propose a change to the incentive amount while the Committee was considering the ordinance, however if the Committee requires more information, he is comfortable continuing the discussion at a future meeting

Mr. Bryson withdrew his amendment and requested it as an agenda item at the next Assembly Finance Committee (AFC) meeting.

<u>Motion #2:</u> by Mayor Weldon to amend the ordinance to keep the $50 monthly and $100 quarterly timely filing discount, and implement a $75 monthly and $150 quarterly discount for timely online filing.

<u>Objection:</u> by Ms. Hale, who stated that she felt this amendment did not serve the purpose of incentivizing businesses to file their sales taxes online.

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Mayor Weldon clarified that this amendment is in response to her convictions that the city should not penalize merchants for an online system that is "clunky" and does not work well.

Mr. Rogers clarified that the online software filing system has already been "upgraded" under an $800,000 contract with Govern. There will be no further updates in the near future under the current contract and system. He also stated purchasing an alternative online sales tax filing system (ex. MUNIRevs) is entirely possible, but he warned the Committee that it would be costly, in the range of 1% of total taxes collected, estimated to be $500,000 annually for CBJ.

Ms. Gladziszewski stated that she is comfortable keeping an incentive to file on-time, but filing online should be priority.

Roll Call Vote:
Ayes: Weldon, Jones, Smith
Nays: Hale, Hughes-Skandijs, Woll, Gladziszewski, Bryson, Triem

Motion Fails. Three (3) Ayes, Six (6) Nays.

Motion #3: by Mr. Smith to keep Ordinance 2021-29 on the agenda for the next AFC meeting.

Motion passed by unanimous consent.

b. Amendment to the Sales Tax Code Regarding Taxability of Services (Ordinance 2021-30)

Mr. Rogers summarized Ordinance 2021-30 which states that under the Uniform Remote Sales Tax Code, services are always taxable at their destination of delivery. The way that Juneau's local sales tax code is currently written allows for services performed inside CBJ but delivered outside of CBJ to be taxed. Ordinance 2021-30 corrects this, establishing that services will only be taxed at their point of delivery which effectively exempts some services from taxation, and brings CBJ's local sales tax code in alignment with the Uniform Remote Sales Tax Code.

Mr. Rogers clarified that the Sales Tax Commission expects that member communities will do what is necessary to align local code with uniform code. Some Alaska communities, such as Wasilla, have already passed similar legislation to correct their local sales tax code. Many other communities are actively working in this direction.

Motion: by Mayor Weldon to move Ordinance 2021-30 to the full Assembly for public hearing and asked for unanimous consent.

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Motion passed by unanimous consent.

c. 2021 Property Tax Payment Installments (2021-37)

Mr. Rogers summarized Ordinance 2021-37 on packet page 33. The base of this ordinance is that it would require all property tax payers to remit 80% of their taxes by the typical deadline on September 30th and the remaining 20% at the end of the year, December 31st. For each of those installments, penalties would not accrue until the day after the respective due dates. This would be a onetime ordinance for the 2021 tax year.

Mayor Weldon clarified that these changes are in response to the feedback from the community that this past year has been particularly difficult on property owners in Juneau. Also, with the Board of Equalization (BOE) hearings still ongoing, the new tax collection schedule will allow for community members who are appealing their property assessments to attend their hearings before paying their full property taxes due.

Mr. Palmer clarified city property assessments are entirely based on state law. The Assessor's office strives to assess each property at its full and true value as mandated by state law. If tax payers wish to challenge the city, they may appeal to the Assessor's office which may lead to BOE hearings depending on information provided by the appellant. The process is meant to stay entirely within a judiciary realm. The Assembly is not allowed to direct the Assessor to assess any property at a prior year's assessment. The Assembly is empowered to allow property tax payments to be paid in two installments, which is the intent of Ordinance 2021-37. The Assembly can also order re-evaluations of property values, but the Assembly cannot dictate what the evaluation should be or what the Assessor should consider in that process. Mr. Palmer clarified that he is not suggesting that an entire re-evaluation is appropriate since there is a clear appeals process in place. Also, a re-evaluation this late in the year may create more chaos and confusion as property taxes are due at the end of September, and may cause tax payers fiscal uncertainty. He explained that any re-evaluation may cause tax payers to pay taxes due on their current assessed property under protest on September 30th, and then, very likely, a higher property tax after re-evaluation based on assessor data.

Mr. Rogers briefly summarized the appeals process with the Assessor's office. Mr. Rogers also stated that all residential appeals have been resolved. At the time of the meeting, there were 170 commercial appeals outstanding, but it is unclear how many appeals would go to the BOE. Therefore, it is unclear when the appeals process will end.

Mr. Rogers reminded the Committee that the city does not normally get this many commercial appeals. The volume of appeals is a direct result of commercial land being under-assessed for the last decade, and the assessor implementing a 50% increase in assessed value in 2021 to correct this under-assessment.

Motion: by Ms. Gladziszewski to move Ordinance 2021-37 to the full Assembly for public hearing.

Motion passed by unanimous consent.

d. Authorization of Reimbursement for Bond Funded Projects (Resolution 2963)

Mr. Rogers presented the memo and resolution on packet pages 37-41 and explained some history behind the concept of bond funded projects.

Bartlett Regional Hospital (BRH) is considering buying property adjacent to its campus and has considered using bond proceeds to do so. Once purchased, a portion of the property would be leased back to a physician's office. Per the IRS, if purchased with bond proceeds, the lease-back causes the bond to be taxable instead of tax exempt, making the debt more expensive. Instead, Mr. Rogers counselled BRH to fund other capital projects with bond proceeds, and purchase this property with cash, which would be a lower cost option.

This proposal creates one complication. BRH's current capital improvement projects, including the Crisis Stabilization Center, are already underway. The IRS does not allow tax exempt bond financing for governments to be used for expenditures that have already been incurred unless the local jurisdiction takes action to declare that those expenditures may someday be paid by bonds. Therefore, this resolution empowers the City Manager or Finance Director to sign a certificate declaring that select BRH capital improvement expenditures may someday be paid for by bonds. Mr. Rogers clarified that these expenditures do not have to be paid by bonds and this resolution does not authorize any project. The Assembly still holds authority over appropriation of capital projects and bond funding over debt issuance.

The Committee discussed the resolution and asked clarifying questions.

Mr. Rogers clarified that revenue bonds do not require voter approval at the ballot because they do not obligate general tax revenues. When a revenue bond is issued, specific revenues are pledged that are due to the city over a period of time. In this particular case, this revenue bond for the hospital would only pledge hospital revenues. Therefore, CBJ could default on the bond, if the hospital were to go bankrupt, without it affecting CBJ coffers. He also clarified that CBJ never wants to default on a revenue bond or a general obligation bond, but the legal obligation of the voters on a revenue bond is different because it does not expose the treasury.

Motion: by Mayor Weldon to move Resolution 2963 to the full Assembly and asked for unanimous consent.

Motion passed by unanimous consent.

e. Passenger Fee Projection (Information Only)

Mr. Rogers updated the Committee on revised passenger fee revenue expectations for FY22. At the time of budget development, CBJ was not anticipating any large cruise ship tourism in the summer of 2021. Since the budget was adopted, 100,000 passengers are now expected to visit Juneau in the July – September, 2021 period. The arrival of these passengers will generate an additional $800,000 in passenger fee revenue in FY22.

Mr. Rogers stated that the State of Alaska's hold-harmless provision for lost revenue went into effect, allocating an additional $5.9 million in State Marine Passenger Fee revenue to CBJ in both FY21 and FY22. This hold-harmless provision is funded by the American Rescue Plan Act federal stimulus package, and therefore use of the funds are not held to the same legal requirements as passenger fee revenue is (as outlined by the Cruise Line Industry Association legal settlement).

With these updates to forecast revenue, the issue of negative passenger fee fund balance is resolved. Mr. Rogers stated that the purpose of this update was to inform the Committee that approximately $10 million is now available for appropriation to capital improvement projects of the Assembly's choosing.

f. New City Hall Financing (Information Only)

Mr. Rogers presented the memo on packet page 45 which details calculations from early 2019 when the Assembly was first considering investing in a new city hall. The Public Works and Facilities Committee (PWFC) has taken up consideration of this topic again, and Mr. Rogers suggested that the AFC review the financing options for this project. The calculations detailed in the memo can be updated at any time by request of the Committee.

Mr. Rogers summarized that CBJ already spends a little more than $1 million annually on lease costs and building maintenance of the current city hall that could instead be spent on debt payments for a new city hall.

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Ms. Hale updated the Committee on the PWFC agenda regarding consideration of a new city hall. The PWFC plans to survey the community about their interest in a new city hall and potential site locations. Putting the concept of a new city hall on the October, 2022 municipal election ballot is being considered.

g. Information Only: A Balancing Act – Taxpayer Receipt

Mr. Rogers presented packet page 46 which details plans to use and publicize *A Balancing Act – Taxpayer Receipt* module. Mr. Rogers demonstrated how to use the module, which allows the public to enter a few personal details (income, age, purchasing habits, and home ownership) to estimate how much sales and/or property tax they pay and what services that tax pays for. CBJ staff plans to publicize *Taxpayer Receipt* in the coming weeks.

V. NEXT MEETING DATE

a. September 1, 2021

VI. AJOURNMENT

The meeting was adjourned at 8:06pm.

MEMORANDUM

155 Municipal Way
Juneau, AK 99801
Phone: (907) 586-5215
Fax: (907) 586-0358

DATE: August 27, 2021

TO: Assembly Finance Committee

FROM: Jeff Rogers, Finance Director

SUBJECT: **Ordinance on Incentive for Sales Tax Filing through Online Portal**

At the June 2, 2021 Assembly Finance Committee meeting, an ordinance was presented for consideration that would change the way the current Sales Tax Discount is handled in an effort to promote on-line filing and reduce the flow of paper returns. This ordinance was reviewed again on August 18, 2021; and at that meeting, the committee appeared to support exploration of changing the filing incentive to a fixed amount instead of a percentage of tax owed with minimum/maximum amounts. Additionally, questions were raised about how sellers perceive paper and online filing methods, which caused the Sales Tax Office to issue a survey to all sales tax filers; the results are summarized below and are attached.

History of Filing Incentive

The sales tax filing incentive under CBJ 69.05.080 was first established in 1970 by Ordinance 70-26 (attached). That ordinance established an incentive of 1% of tax due, up to $100 per quarter for all filers. In 1991, Ordinance 91-34am (attached) allowed for monthly filing, and it established a $50 maximum incentive for that filing frequency. There is no indication in the ordinances what the intention was of this filing discount other than the plain language of the code itself: “All sellers and persons rendering sales tax returns to the city and borough shall be allowed to compensate themselves for costs incurred in the collection, recordkeeping, remittance, and accounting for the tax imposed […]”

Some have inquired about how much the filing incentive would be today if it had kept pace with inflation. Using the national Bureau of Labor Statistics calculator, $100 in 1970 would be approximately $690 today. A quick calculation of the cost of a $350/$700 monthly/quarterly incentive results in a $2.3 million cost annually.

But regarding the original intention to compensate sellers for their effort, it is worth noting how much business has changed in the past 50 years. In 1970, sales tax collection was brand new to Juneau businesses and few if any local merchants were using automated Point-of-Sale and accounting systems. Generally speaking, today’s successful Juneau businesses have adopted streamlined and automated processes for their sales tax collection and remittance that significantly reduce the level of effort required. Most sellers now view the modest discount merely as a token incentive for filing on-time.

Calculations of a Fixed Incentive Amount

Currently, CBJ code offers a variable incentive for timely filing and remittance of sale tax returns. At the committee’s August 18, 2021 meeting, Mr. Bryson proposed a flat incentive amount, aimed at conveying a proportionately greater benefit to the filers with smaller businesses. Mr. Bryson indicated that he believed that a flat incentive of $30/$60 for monthly/quarterly filing may be revenue neutral.

CBJ Finance staff has created a model that facilitates experimentation with various flat (not percentage-based) incentives. All of the following models results are based on a single monthly filing, a single quarterly filing, a single annual filing *from before the COVID-19 pandemic*—and all results have been extrapolated to approximate total annual costs. Also note: the code specifies that the current $100 maximum incentive applies to all returns filed quarterly *or annually*.

	Monthly		Quarterly		Annually		Total	
Total Filers		218		2,714		884		3,816
Filers with tax due		183		1,844		136		2,163
Filers taking discount		142		1,280		81		1,503
Average discount taken	$	31.51	$	24.95	$	11.94		*N/A*
Proposed Discount	$	30.00	$	60.00	$	60.00		*N/A*
Current Annual Cost	$	54,065	$	128,042	$	967	$	183,074
Proposed Annual Cost - Taken Only	$	48,822	$	283,470	$	3,973	$	336,265
Filers receiving higher incentive		58		1,058		68		1,184
Filers receiving lower incentive		84		222		13		319

In the calculation above, you can see that the average discount taken is approximately $32/$25/$12 for monthly/quarterly/annually filers. The extrapolated annual cost of the current discount is approximately $183,074. Given the relatively low average discount for quarterly and annual filers, it's not surprising that the proposed $30/$60 discount structure results in a total annual cost that is almost double the cost ($336,265) of the current incentives. Additionally, the model calculates the number of filers who would have received a higher or lower incentive under the proposed discount. In this scenario, more than three-quarters of filers would receive a higher incentive amount with a flat $30/$60 monthly/quarterly discount.

We also used the model to calculate a more revenue neutral incentive that still somewhat follows the 'quarter-is-twice-as-much-as-monthly' structure, and it yielded an incentive of approximately $15/$30 for monthly/quarterly.

	Monthly		Quarterly		Annually		Total	
Total Filers		218		2,714		884		3,816
Filers with tax due		183		1,844		136		2,163
Filers taking discount		142		1,280		81		1,503
Average discount taken	$	31.51	$	24.95	$	11.94		*N/A*
Proposed Discount	$	15.00	$	30.00	$	30.00		*N/A*
Current Annual Cost	$	54,065	$	128,042	$	967	$	183,074
Proposed Annual Cost - Taken Only	$	24,796	$	146,433	$	2,121	$	173,351
Filers receiving higher incentive		52		957		66		1,075
Filers receiving lower incentive		90		323		15		428

In this scenario, the proposed discount for monthly filers is lower than their current average discount, and for quarterly filers the proposed discount is higher than the average discount. That may be counter-intuitive or unintended. In this scenario, approximately two-thirds of filers would receive a higher incentive amount while one-third would receive a lower incentive amount, but just of the monthly filers, more would receive a lower incentive than a higher incentive.

The historic incentive established a relationship whereby the quarterly incentive was double the monthly incentive. Presumably, this was intended to level the total financial incentive between monthly and quarterly filers because monthly filers file three times the number of returns as quarterly filers. But Mr. Bryson's effort to convey greater benefit to smaller businesses could lead the Assembly to a different paradigm for the incentive. It might be reasonable to argue that the effort a business exerts on sales tax filings is the same for each filing regardless of frequency—as in, a quarterly filer probably doesn't spend more time filing an individual return than a monthly filer. If that logic is compelling, then perhaps an incentive to file timely online should be the *same* regardless of filing frequency—which is also somewhat more in line with current average discount amounts.

Accordingly, we used the model to calculate a revenue-neutral incentive that is the *same* for all filing frequencies: monthly, quarterly, and annually. This results in a $28 incentive—regardless of filing frequency—which could easily be rounded up to $30 for administrative ease. Again, in this scenario, about two-thirds of filers would receive a higher incentive amount while one-third would receive a lower incentive amount.

Flat incentive for all filing frequencies:

	Monthly	Quarterly	Annually	Total
Total Filers	218	2,714	884	3,816
Filers with tax due	183	1,844	136	2,163
Filers taking discount	142	1,280	81	1,503
Average discount taken	$ 31.51	$ 24.95	$ 11.94	*N/A*
Proposed Discount	$ 28.00	$ 28.00	$ 28.00	*N/A*
Current Annual Cost	$ 54,065	$ 128,042	$ 967	$ 183,074
Proposed Annual Cost - Taken Only	$ 45,630	$ 137,029	$ 1,989	$ 184,648
Filers receiving higher incentive	58	941	66	1,065
Filers receiving lower incentive	84	339	15	438

And rounded up to $30:

	Monthly	Quarterly	Annually	Total
Total Filers	218	2,714	884	3,816
Filers with tax due	183	1,844	136	2,163
Filers taking discount	142	1,280	81	1,503
Average discount taken	$ 31.51	$ 24.95	$ 11.94	*N/A*
Proposed Discount	$ 30.00	$ 30.00	$ 30.00	*N/A*
Current Annual Cost	$ 54,065	$ 128,042	$ 967	$ 183,074
Proposed Annual Cost - Taken Only	$ 48,822	$ 146,433	$ 2,121	$ 197,376
Filers receiving higher incentive	58	957	66	1,081
Filers receiving lower incentive	84	323	15	422

Results of Sales Tax Filer Survey

On Friday August 20, 2021, the Sales Tax Office initiated a survey with all sales tax filers. Because CBJ does not have reliable email addresses for all filers, a postcard was mailed to all active registered sales tax filers. That postcard directed filers to an online survey via SurveyMonkey. Five $100 gift cards to randomly-drawn respondents were offered as an incentive for taking the survey. The survey asked filers to self-identify as filing primarily on paper, primarily through the online portal, or variously in paper and online. Filers in those self-identified groups were asked different questions about their experience filing their sales taxes. By the close of the one-week survey period, 227 individual sales tax filers had responded. Full survey results are attached, and some of the key findings are summarized here:

- Of the filers who identified that they file ***on paper***:
  - 50.7% (72 of 142) did not know that an online portal was available
  - 83.8% (119 of 142) have never attempted to use the online portal
  - 88.0% (125 of 142) use the internet for other parts of their business operations
  - 80.0% (112 of 142) indicate they would consider filing online if an incentive was offered
- Of the filers who identified that they file ***through the online portal***:
  - 89.1% (49 of 55) of online filers indicated that the filing through the online portal was Very Easy, Easy, or Neither Easy Nor Difficult
  - 66.7% (36 of 54) of online filers indicated that it saves them time
  - 59.3% (32 of 54) of online filers indicated that it is "just easier"
  - 72.2% (39 of 54) appreciated that they don't need to mail or drop off the return
- Of the filers who identified that they file ***both on paper and through the online portal:***
  - 88.5% (23 of 26) reported that filing through the online portal was still Very Easy, Easy, or Neither Easy Nor Difficult

  - 64.0% (16 of 26) indicate that filing online is faster or more efficient than filing on paper
  - 96.2% (25 of 26) indicate they would file online, rather than on paper, if an incentive was offered
- Of concern, 22.2% (18 of 81) of online filers indicated that the portal had failed or crashed on them at some point; the Sales Tax Office will continue working with the software vendor to address this issue

All survey comments are also attached. The comments are very honest and direct, and we sincerely appreciate that respondents were so candid. In the aggregate, the comments are reflective of the numerically scored questions. Not surprisingly, most users of the online portal find it to be "clunky" or antiquated, but the majority also comment that it gets the job done. Many comments take issue with the ACH fee for paying online, which has recently been eliminated. The Sales Tax Office has these comments, and they will use them to improve both the paper filing method and the online portal. This is exactly the kind of feedback that we need to improve our service delivery, so thank you to all those who took the time to write detailed comments.

<u>Incentive for Filing Hotel Bed Tax</u>
It is worth noting that the same incentive logic for Sales Tax also applies to businesses that collect and remit hotel-bed taxes. In fact, under the current code, when a business files their unified return for sales tax *and* hotel bed tax, that filer is entitled to *two* incentives, each calculated as a % of each tax due subject to the minimum and maximum amounts. Hence, a large hotel that files monthly on-time would be eligible for a $50 discount on sales tax and a $50 discount on hotel-bed tax, for a total incentive value of $100 each month. All businesses that file hotel-bed tax returns also file sales tax on the same return form. Because these filers are filing one unified return for two tax types, these incentives may be viewed as duplicative. CBJ code does not provide any discount incentive for the timely filing of liquor or marijuana tax. The Assembly should consider whether this duplicative incentive is accomplishing an intended purpose. For the purpose of discussion, Mr. Bryson has repealed this potentially duplicative provision in his proposed amendment.

<u>Delayed Implementation – Grace Period</u>
At the August 18 committee meeting, Mayor Weldon offered an amendment that would have established two separate discounts, one for timely filing and one for filing through the online portal. This concept was brought to a vote, and the committee did not support it.

However, subsequent to that committee meeting, Mr. Bryson and Mayor Weldon developed the idea for a grace period, effectively delaying implementation of the online filing requirement by approximately six months. This grace period would allow merchants to continue receiving an incentive for filing timely (not using the online portal) for sales taxes collected through December 31, 2021 (filing due on January 31, 2022). This grace period would only delay the requirement to use the online portal to receive the incentive; all other aspects of the ordinance would go into effect 30 days after adoption. The Finance Department is comfortable with this approach.

<u>Recommendation</u>
The Finance Department believes that Mr. Bryson's proposal of a flat incentive (rather than a % of tax) will make it easier for merchants to understand the discount they are eligible for. Similarly, we believe an incentive that is the same across filing frequencies also makes the discount easier to communicate to merchants and easier for them to apply. In both regards, a simpler incentive is indeed a better incentive.

Hence, I recommend that the Assembly Finance Committee advance an ordinance, as amended by Mr. Bryon's proposal, that would amend CBJ 69.05.080 to create a flat $30 discount incentive—regardless of filing frequency—for all sales tax filers who file on-time and through the online portal. I also find that the Hotel-Bed Tax incentive is generally duplicative, and I would support its repeal. Further, I concur with and support the negotiated compromise to delay the implementation of the online filing requirement until February 1, 2022.

Ord. 2021-29 Bryson Amendment

Section 2. Amendment of Section. CBJ 69.05.080 Sellers' compensatory collection discount, is amended to read:

65.05.080 Sellers' compensatory collection discount.

All sellers and persons rendering sales tax returns to the City and Borough, including transportation network companies collecting and remitting tax on behalf of transportation network drivers, shall be allowed to compensate themselves for costs incurred in the collection, recordkeeping, remittance, and accounting for the tax imposed by taking ~~the greater of $10.00 or one percent~~ $30.00 of the tax due as a tax collection discount to reduce the tax to be remitted on any period return that is timely filed with a remittance of all sales tax due, provided, however, that the tax collection discount may reduce the tax to zero but shall not result in a credit. The deduction may not exceed ~~$50.00~~ $30.00 for any ~~monthly filing period or $100.00 for any calendar quarter or longer~~ filing period, and may not be taken if any sales tax, penalty, or interest is due for any previous filing period. Effective February 1, 2022, the deduction may not be taken if any submittal method other than the CBJ online portal is used for the filing of a return.

Section 3. Repeal of Section. CBJ 69.07.060 Operator's compensatory collection discount, is repealed and reserved.

65.07.060 ~~Operator's compensatory collection discount~~. [Reserved]

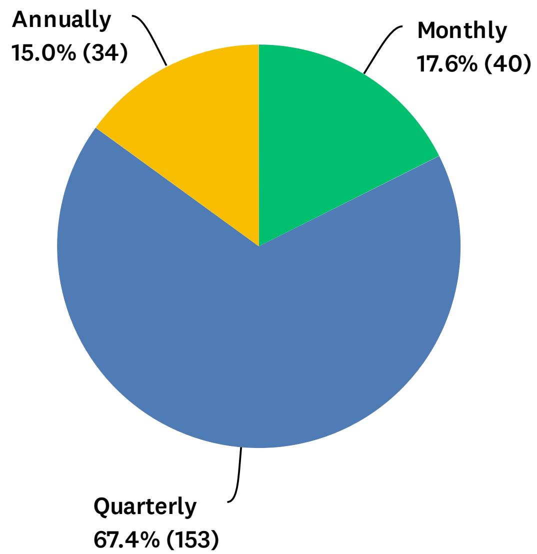
~~All operators rendering hotel-motel tax returns to the City and Borough through the CBJ online portal shall be allowed to compensate themselves for costs incurred in the collection,~~

~~recordkeeping, remittance and accounting for the tax imposed by taking the greater of $10.00 or one percent of the tax due as a tax collection discount to reduce the tax to be remitted on any period return that is timely filed with a remittance of all hotel-motel tax due, provided, however, that the tax collection discount may reduce the tax to zero but shall not result in a credit. The deduction may not exceed $50.00 for any monthly filing period or $100.00 for any calendar quarter or longer filing period, and may not be taken if any hotel-motel tax, penalty, or interest is due for any previous filing period.~~

Q1 On what frequency do you file your sales tax returns?

Answered: 227 Skipped: 1

This question was asked of all respondents

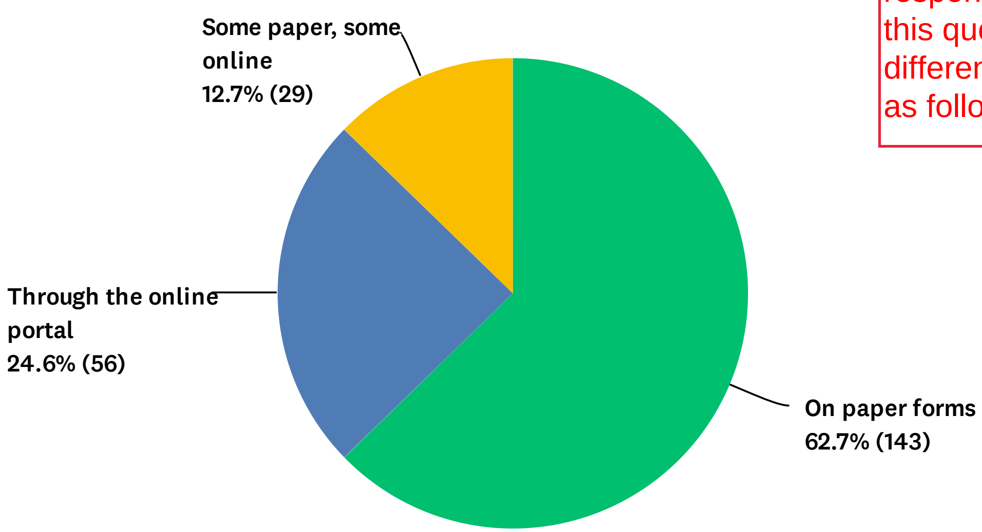


ANSWER CHOICES	RESPONSES	
Monthly	17.6%	40
Quarterly	67.4%	153
Annually	15.0%	34
TOTAL		227

Q2 How do you file your sales tax returns?

Answered: 228 Skipped: 0

This question was asked of all respondents, and the response to this question sent them to three different sets of survey questions, as follows

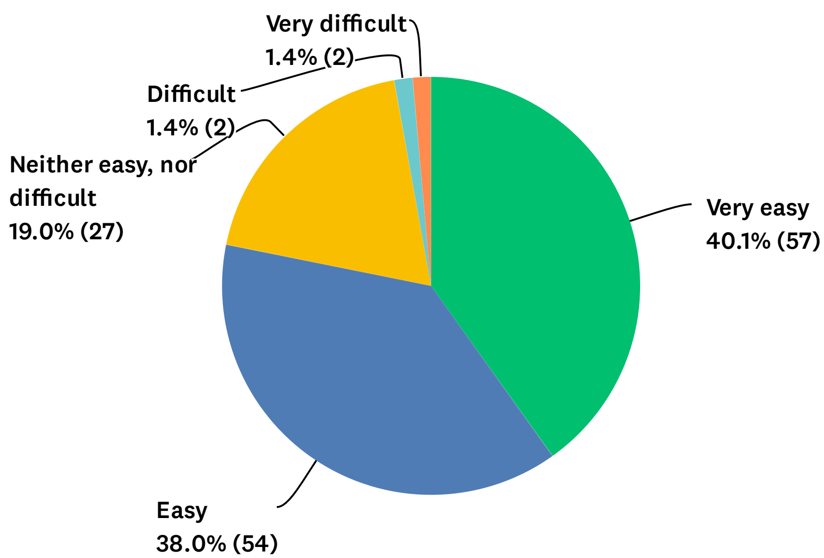


ANSWER CHOICES	RESPONSES	
On paper forms	62.7%	143
Through the online portal	24.6%	56
Some paper, some online	12.7%	29
TOTAL		228

Q3 How easy/difficult is it to fill out the paper form to file your sales tax return?

Answered: 142 Skipped: 86

This question was asked only of respondents who self-selected in question #2 that they filed ***on paper***

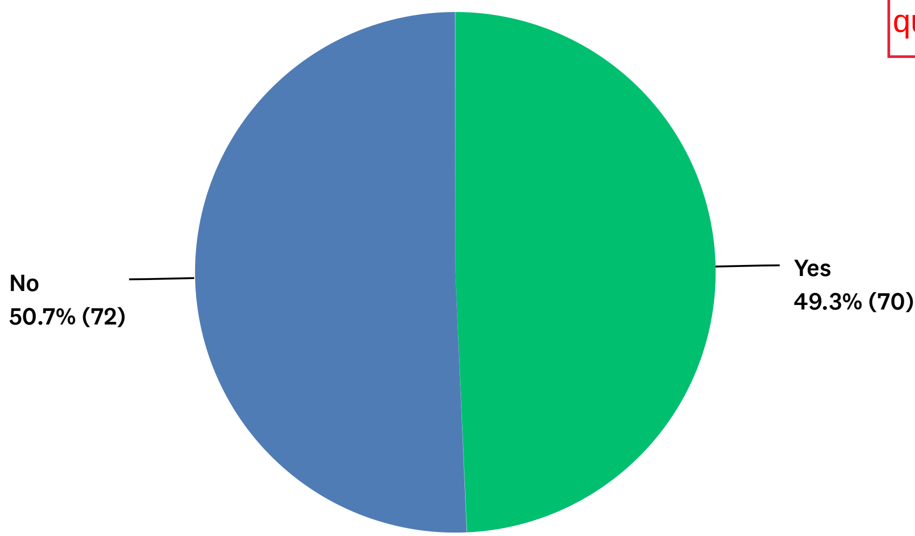


ANSWER CHOICES	RESPONSES	
Very easy	40.1%	57
Easy	38.0%	54
Neither easy, nor difficult	19.0%	27
Difficult	1.4%	2
Very difficult	1.4%	2
TOTAL		142

Q4 Prior to this survey, were you aware you could file your sales tax returns online?

Answered: 142 Skipped: 86

This question was asked only of respondents who self-selected in question #2 that they filed ***on paper***

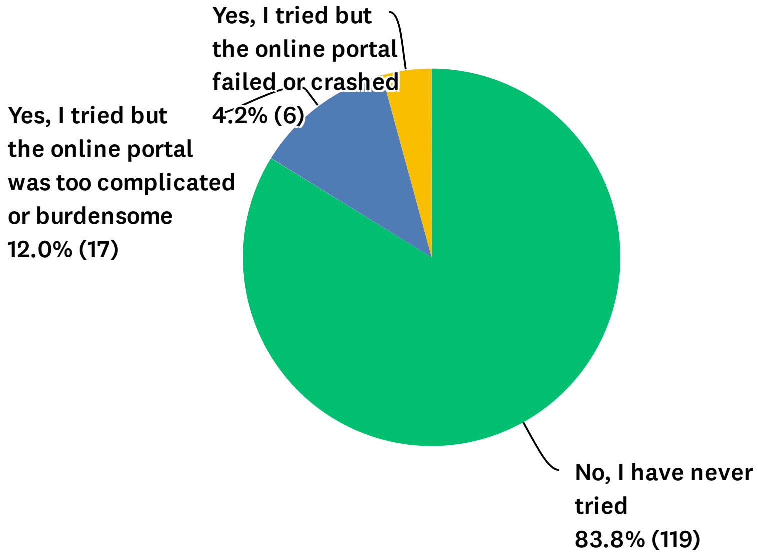


ANSWER CHOICES	RESPONSES	
Yes	49.3%	70
No	50.7%	72
TOTAL		142

Q5 Have you ever tried to use the online portal?

Answered: 142 Skipped: 86

This question was asked only of respondents who self-selected in question #2 that they filed ***on paper***

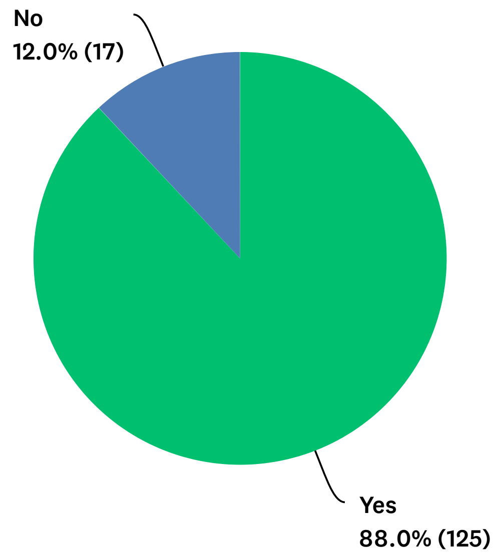


ANSWER CHOICES	RESPONSES	
No, I have never tried	83.8%	119
Yes, I tried but the online portal was too complicated or burdensome	12.0%	17
Yes, I tried but the online portal failed or crashed	4.2%	6
TOTAL		142

Q6 Does your business use the internet for any business functions (emails, orders, payment processing, accounting, etc)?

Answered: 142 Skipped: 86

This question was asked only of respondents who self-selected in question #2 that they filed ***on paper***

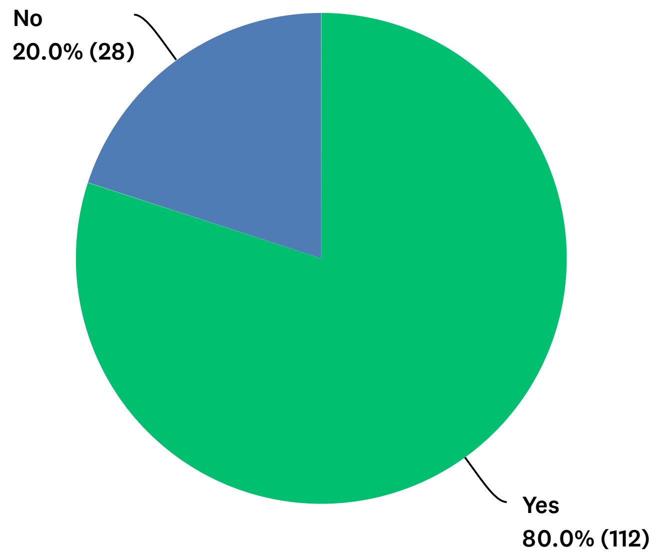


ANSWER CHOICES	RESPONSES	
Yes	88.0%	125
No	12.0%	17
TOTAL		142

Q7 If CBJ offered you a monetary discount for using the online portal, would you consider switching to the online portal instead of using paper forms?

Answered: 140 Skipped: 88

This question was asked only of respondents who self-selected in question #2 that they filed ***on paper***

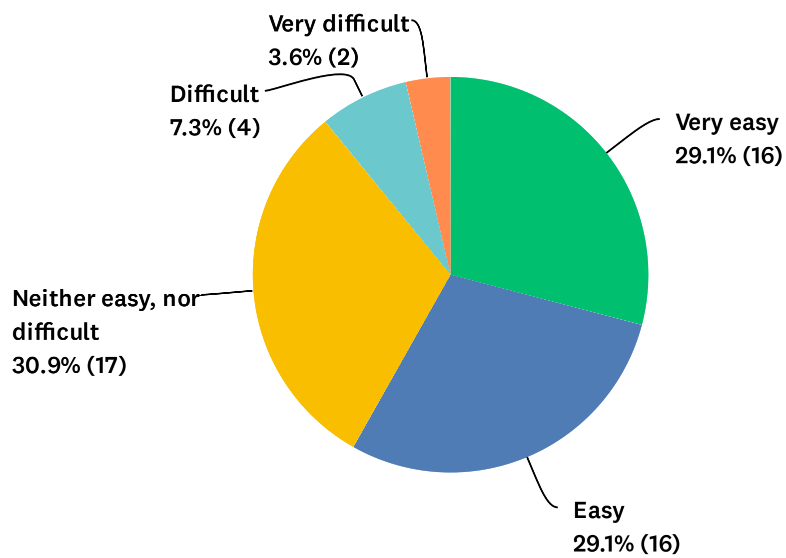


ANSWER CHOICES	RESPONSES	
Yes	80.0%	112
No	20.0%	28
TOTAL		140

Q9 How easy/difficult is it to use the online portal for filing your sales tax returns?

Answered: 55 Skipped: 173

This question was asked only of respondents who self-selected in question #2 that they filed ***online***

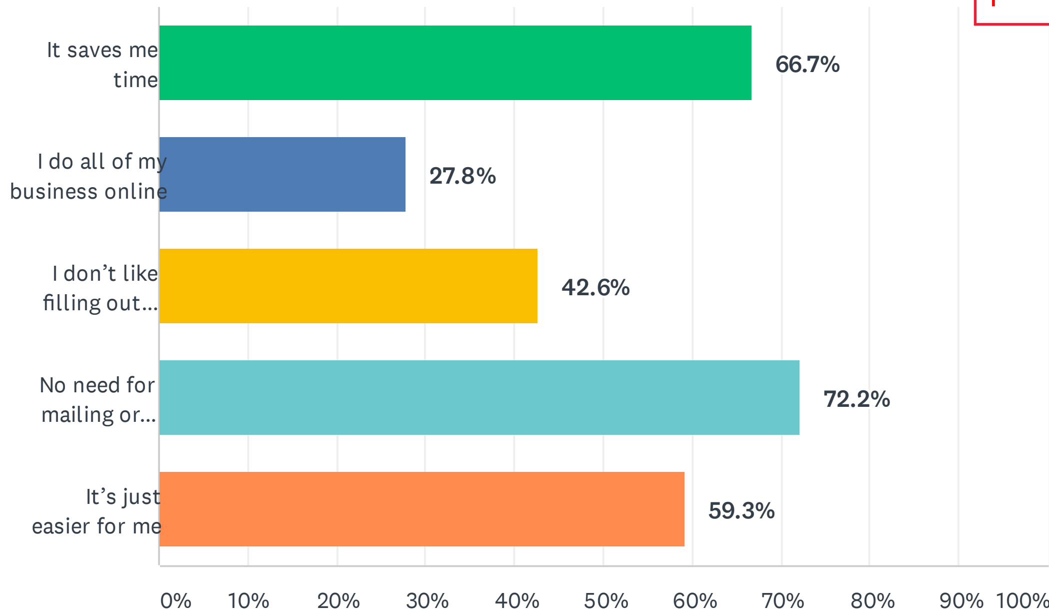


ANSWER CHOICES	RESPONSES	
Very easy	29.1%	16
Easy	29.1%	16
Neither easy, nor difficult	30.9%	17
Difficult	7.3%	4
Very difficult	3.6%	2
TOTAL		55

Q10 Why do you prefer to use the online portal for filing rather than submitting paper forms? (select all that apply)

This question was asked only of respondents who self-selected in question #2 that they filed ***online***

Answered: 54 Skipped: 174

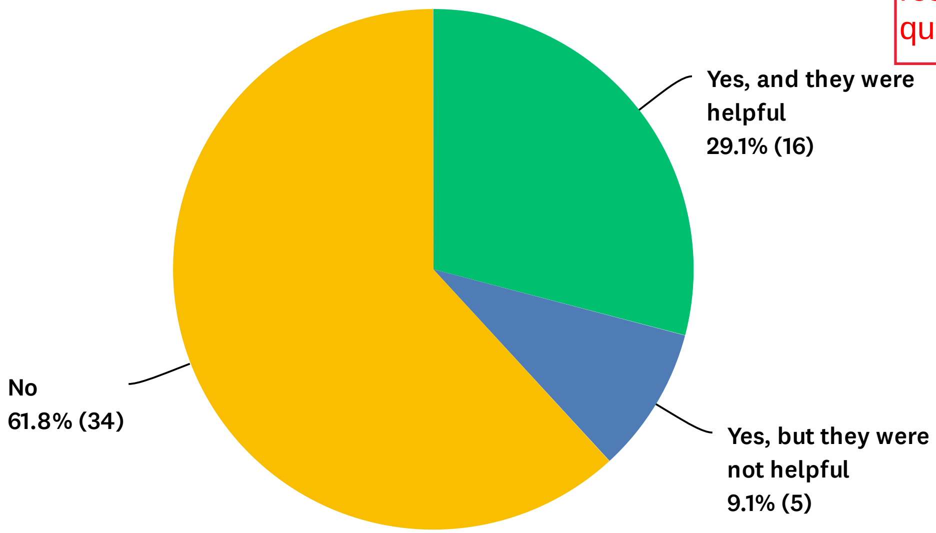


ANSWER CHOICES	RESPONSES	
It saves me time	66.7%	36
I do all of my business online	27.8%	15
I don't like filling out paper forms	42.6%	23
No need for mailing or dropping off the return	72.2%	39
It's just easier for me	59.3%	32
Total Respondents: 54		

Q11 Have you consulted our printed guides for how to use the online portal?

Answered: 55 Skipped: 173

This question was asked only of respondents who self-selected in question #2 that they filed ***online***

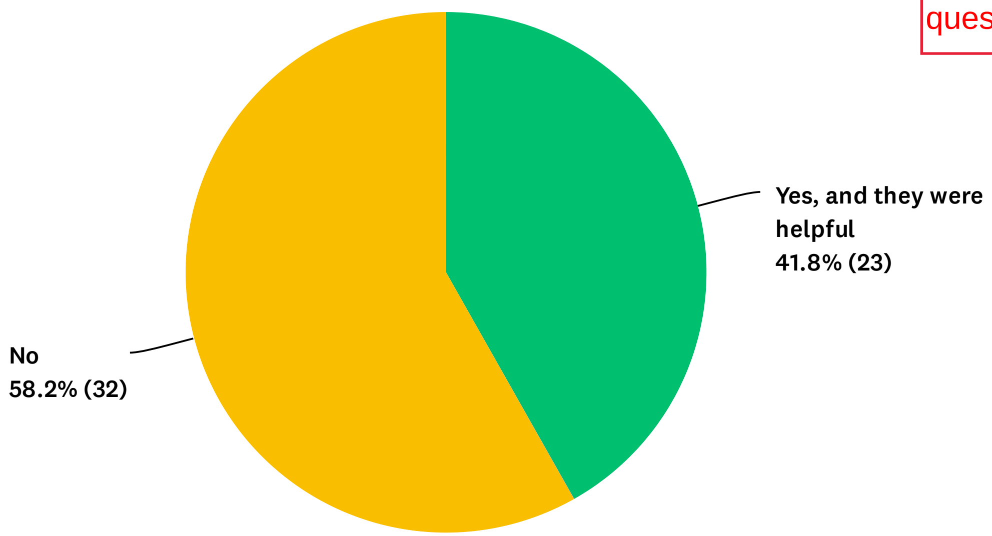


ANSWER CHOICES	RESPONSES	
Yes, and they were helpful	29.1%	16
Yes, but they were not helpful	9.1%	5
No	61.8%	34
TOTAL		55

Q12 Have you received direct assistance from the sales tax office in using the online portal?

Answered: 55 Skipped: 173

This question was asked only of respondents who self-selected in question #2 that they filed ***online***

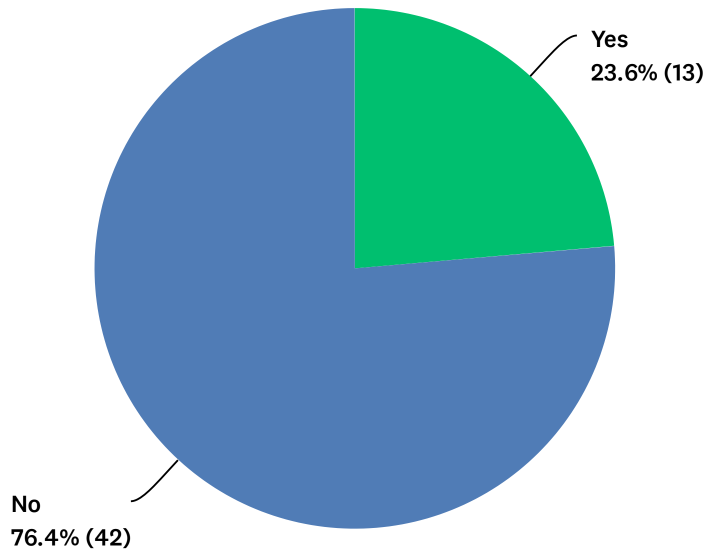


ANSWER CHOICES	RESPONSES	
Yes, and they were helpful	41.8%	23
Yes, but they were not helpful	0.0%	0
No	58.2%	32
TOTAL		55

Q13 Has the online portal ever failed or crashed, preventing you from submitting your return online?

Answered: 55 Skipped: 173

This question was asked only of respondents who self-selected in question #2 that they filed ***online***

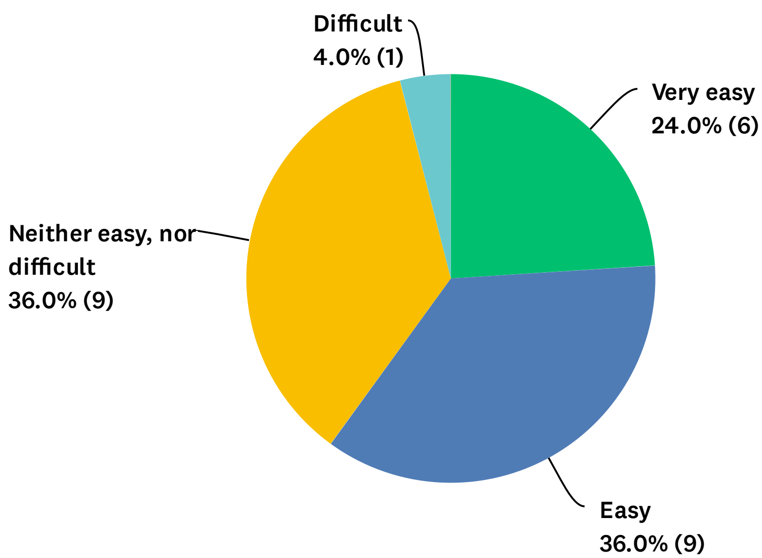


ANSWER CHOICES	RESPONSES	
Yes	23.6%	13
No	76.4%	42
TOTAL		55

Q15 How easy/difficult is it to fill out the paper form to file your sales tax return?

Answered: 25 Skipped: 203

This question was asked only of respondents who self-selected in question #2 that they filed ***on paper and online***

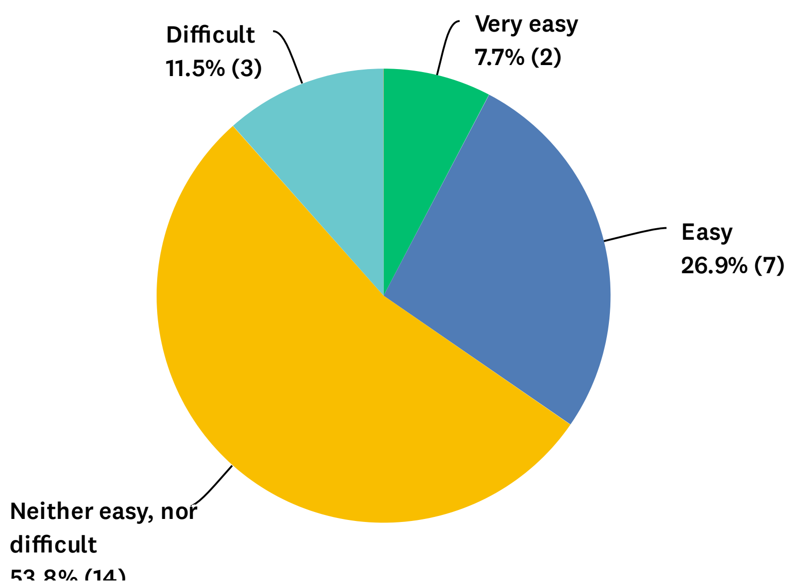


ANSWER CHOICES	RESPONSES	
Very easy	24.0%	6
Easy	36.0%	9
Neither easy, nor difficult	36.0%	9
Difficult	4.0%	1
Very difficult	0.0%	0
TOTAL		25

Q16 How easy/difficult is it to use the online portal for filing your sales tax returns?

Answered: 26 Skipped: 202

This question was asked only of respondents who self-selected in question #2 that they filed ***on paper and online***

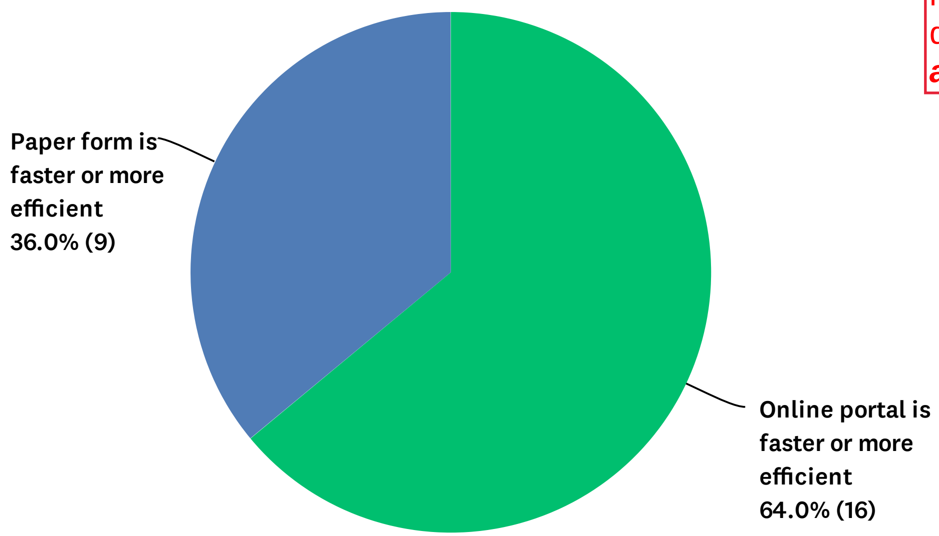


ANSWER CHOICES	RESPONSES	
Very easy	7.7%	2
Easy	26.9%	7
Neither easy, nor difficult	53.8%	14
Difficult	11.5%	3
Very difficult	0.0%	0
TOTAL		26

Q17 Which is method is faster or more efficient for you?

Answered: 25 Skipped: 203

This question was asked only of respondents who self-selected in question #2 that they filed ***on paper and online***

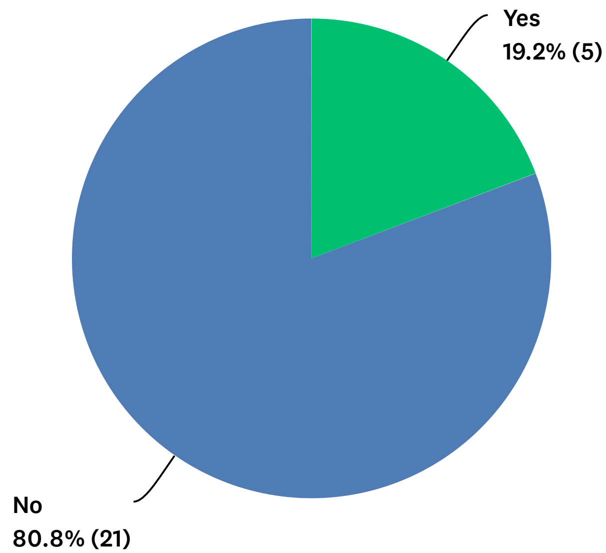


ANSWER CHOICES	RESPONSES	
Online portal is faster or more efficient	64.0%	16
Paper form is faster or more efficient	36.0%	9
TOTAL		25

Q18 Has the online portal ever failed or crashed, preventing you from submitting your return online?

This question was asked only of respondents who self-selected in question #2 that they filed ***on paper and online***

Answered: 26 Skipped: 202

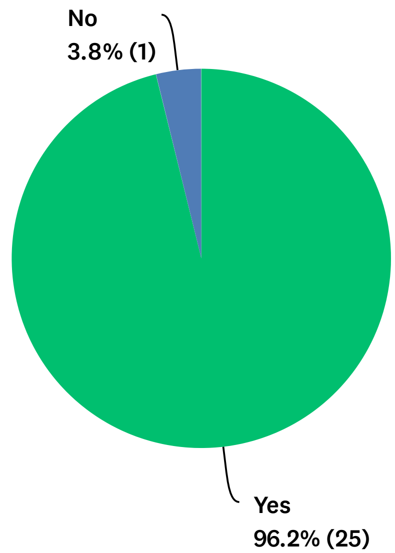


ANSWER CHOICES	RESPONSES	
Yes	19.2%	5
No	80.8%	21
TOTAL		26

Q19 If CBJ offered you a monetary discount for using the online portal, would you consider only filing through the online portal?

This question was asked only of respondents who self-selected in question #2 that they filed ***on paper and online***

Answered: 26 Skipped: 202



ANSWER CHOICES	RESPONSES	
Yes	96.2%	25
No	3.8%	1
TOTAL		26

Q8 Please share any comments you have about your experience filing your sales tax returns via the paper form process.

Answered: 89 Skipped: 139

#	RESPONSES	DATE
1	Online would be preferable.	8/27/2021 11:35 AM
2	Online filing wouldn't benefit me, because I am exempt from paying sales tax, but still need to file.	8/27/2021 11:31 AM
3	your site needs updated for any current browser, right now it is a mess.	8/27/2021 9:34 AM
4	I've had my business for over a decade, file quarterly every quarter, and have in the past 3 years or so been told I haven't filed a handful of times. Seems like the tax office has become increasingly disorganized and has lost documents. Having to refile wastes time.	8/27/2021 7:40 AM
5	Love the CBJ front office folks So nice always with smiles on their faces ..	8/27/2021 7:11 AM
6	I am happy to learn that filing online is possible. Having lost office staff since covid it has been very difficult to keep up on office/clerical work. I think an online portal may help in saving time for duties such as these.	8/26/2021 11:53 PM
7	I find it very simple.	8/26/2021 7:05 PM
8	It is a hassle to fill out, plus having to mail it , or find a tax collection box. I feel like I'm living in pre internet times.	8/26/2021 6:44 PM
9	None	8/26/2021 5:52 PM
10	Not a big deal to file the paper form, however would much prefer to do it electronically so it could be submitted immediately. I've occasionally missed deadline because I forgot to mail the form, though the form was complete. So electronic filing would be easier.	8/26/2021 5:12 PM
11	I closed my business years ago-I don't understand why I'm still required to file a return.	8/26/2021 9:42 AM
12	There should be income thresholds for filing. I am a measly arts and crafts fair vendor making little money yet, I still have to file these quarterly returns. And I am probably one of the honest ones as I know many arts and crafts fair vendors that only take cash and wouldn't think of paying C BJ taxes	8/26/2021 9:22 AM
13	It's easy to understand and file.	8/26/2021 7:49 AM
14	I file monthly. It seemed like it was set up for quarterly	8/25/2021 11:45 PM
15	I actually appreciate the paper form as it is something that is sent and actually sets on my desk until it is done. I literally get 100-150 emails a day that has to be tended to and another email reminder loses the effectiveness after a while. Money talks too and if it was a significant enough discount, I might be swayed to go that direction.	8/25/2021 5:16 PM
16	Right now doing it on line cost me more money and it has more steps than just filling out form. You need to make it very easy to fill out, take away any extra cost, and give a discount.	8/25/2021 3:40 PM
17	It is absurd that CBJ wants to charge us to pay sales tax on the portal. We collect the tax for CBJ we report for CBJ If using the portal we save cbj time and errors with less data entery. Yet after doing all the work(and paying credit card fees for tax collected on credit transaction CBY wants to pass all plus more charges on to us to use a card to pay online. Can you say double taxation... CBJ should be making it as easy as possible to pay sales tax no fees on credit card payments.. One or two business that pay by Credit card rather than go to collections and the expenses that costs the city would cover the cost of taking credit cards with out fees. I will not use a system that puts all the burden and fees on my business just to streamline and allow for inappropriate charges form the city.	8/25/2021 3:11 PM
18	Paper is nice, please keep it.	8/25/2021 3:09 PM

19	At one point I looked at the online portal, but to pay my tax online would have required a credit/debit card and I believe CBJ charged a fee for use of a card, so I just starting doing it online using a check. Through AKUSA FCU, my biz account, I should be able to do Bill Pay through them, which might be the solution overall.	8/25/2021 3:09 PM
20	I do wish there was more time before a late fee was applied. And if I remember right that late fee was the reason I couldn't apply online. Would love to do so if allowed.	8/25/2021 11:51 AM
21	I like doing it the way I have always done it.	8/25/2021 11:46 AM
22	Nothing wrong with it	8/25/2021 9:57 AM
23	The paper form process seems fairly easy to manage, but having an online option would be a welcome change.	8/25/2021 8:34 AM
24	The current portal is a bit of a pain, mostly with the payment function. It has been sometime since i used it, so am unaware if some changes have been made. I file sales taxes in 5 SEAK jurisdictions. Tow - KTN and SIT - are more user friendly and streamlined and I file those returns electronically. It would be really nice if i could use ARSSTC to file all of my returns. I imagine there are other businesses that would have similar value of a single source payment function.	8/25/2021 5:25 AM
25	The sales tax process is very easy and having the city mail the form every quarter helps ensure they get filed, which is very much appreciated. I would otherwise set up a process to always send my response in on time, but you guys make that part easy.	8/24/2021 10:26 PM
26	Can be confusing regarding the definitions and associated deductions, qualifications, and resale eligibility	8/24/2021 9:43 PM
27	We never got our quarterly booklet this year - this makes it frustrating to do our monthly sales taxes	8/24/2021 7:37 PM
28	Simple to do!	8/24/2021 7:10 PM
29	Filing the forms even with no income seems unnecessary, yet there is a financial penalty for not filing.	8/24/2021 5:30 PM
30	It's very easy	8/24/2021 12:42 PM
31	I find it all very difficult and I rarely get it right. The paper forms are WAY too small and not clear, at all. The online form doesn’t allow you to do some of the functions the paper doc has.	8/24/2021 12:03 PM
32	Please forward any information on online filing. Thanks :)	8/24/2021 11:36 AM
33	Paper is the way I want to keep doing, I don't want to open my computer yet another way of getting a virus. Also, if I have to PAY to use my credit card to pay the taxes due it isn't worth it to me as I have already payed up to 3% for the honor of collecting most of it when my customer pays with a credit card. The small 1% discount that you give me when I simit my sales taxes on time, I have lost money collecting. Why would I want to lose more money when I pay them?	8/24/2021 9:58 AM
34	I find it very easy. I file both monthly and quarterly when the seasonal store is open. Mostly monthly during the months of May through September. Very easy to keep track of...	8/24/2021 9:09 AM
35	Would love to use the online system	8/24/2021 9:04 AM
36	when is the cbj going to update the ordinance and raise the amount for monthly deposits. it should be tied to the cost of living increases going back to the original adoption date.	8/24/2021 8:55 AM
37	It's a very easy and simple process. The forms are straightforward to use and I like the dropbox option.	8/24/2021 8:26 AM
38	Paper process is easy and free. Online charges a fee. If the fee were removed for online filing, I would file online.	8/24/2021 8:00 AM
39	If I could pay online without incurring a fee, I would file online. If I’m mailing a check, I may as well file on paper. The firm for my very small business is easy to complete.	8/24/2021 7:01 AM
40	I've looked into filing online but the current system is not very user friendly and does not provide a copy or filing confirmation. This is the main reason I'd rather use paper format.	8/23/2021 9:51 PM

41	At one point, my business was asked to file monthly rather than quarterly. As consultants, our income is not steady, and monthly filing was burdensome. That was for two years, the rest of the time it has been quarterly and has been fine.	8/23/2021 7:53 PM
42	Sometimes the paper form is confusing	8/23/2021 7:30 PM
43	I file for two business. One is for lobbying and is always zero sales tax report but there is a penalty if I am late reporting. The other is for a BNB so I must calculate Sales and Hotel tax. I understand the need for filing but it is still a pain.	8/23/2021 7:20 PM
44	Didnt like a cost assiciated with online payment	8/23/2021 4:59 PM
45	I would use the online portal if there were no service fee for the payment. We pay nearly all our office bills online, and service fees are essentially nonexistent.	8/23/2021 3:45 PM
46	My accountant does it	8/23/2021 2:57 PM
47	Incredibly difficult. And expensive.	8/23/2021 1:35 PM
48	It's been easy and seamless.	8/23/2021 1:26 PM
49	I need paper records.	8/23/2021 12:52 PM
50	N/A	8/23/2021 12:39 PM
51	the forms are antiquated, online would be great	8/23/2021 12:32 PM
52	No biggy!!! I'm just a Mom & Pop Operation	8/23/2021 11:18 AM
53	Because I'm not very tech savvy, paper still works best for me, and I have an old computer	8/23/2021 11:06 AM
54	Electronic would be better for us. Would also want to be get a PDF of the filing for our records.	8/23/2021 10:52 AM
55	I have automated the processing for my sales taxes so I like the forms to not be redesigned so my automation matches the forms.	8/23/2021 10:27 AM
56	Printing sales tax forms in color is a waste of money when black print works just fine.	8/23/2021 10:09 AM
57	The paper process is very easy. I wasn't aware of the online portal. We would use the online portal, as long as there is no fee associated with paying online.	8/23/2021 9:03 AM
58	My shop does not have internet; paper forms work just fine.	8/23/2021 8:58 AM
59	It is OK the way it is. I suppose the portal would be a little more convenient but I’ve always found those things more time-consuming. I also find them very confusing when one is trying to establish an account.	8/23/2021 7:52 AM
60	I try to pay my taxes at the exact end of the billing quarter. The online porter would work best for me if it was available at the last week of any billing quarter	8/23/2021 6:48 AM
61	I do appreciate the prompt of receiving the paper form in the mail. Could there be a digital prompt with link?	8/23/2021 5:31 AM
62	Easy but I always worry I might forget.	8/22/2021 7:48 PM
63	Actually, I wonder how one pays the money due if one uses the online portal.	8/22/2021 7:39 PM
64	I was going to try and use the online portal but wanted to charge me a fee for using. So I didn't use it.	8/22/2021 7:26 PM
65	It’s easy as is but if it’s necessary I’ll change.	8/22/2021 5:11 PM
66	Seems pretty backwards but I assumed it was a job security program for data entry clerks.	8/22/2021 2:45 PM
67	After the pandemic I might consider the online portal as business starts up again. Right now the paper form works fine.	8/22/2021 12:06 PM
68	I did not know there was a way to do my quarterly tax reports online. Does this apply to businesses outside the Juneau Borough? I own and operate a freight company from Gustavus and pick up in Juneau to deliver back to Gustavus. Thank you.	8/22/2021 11:09 AM
69	Since I am on the Assembly, I would prefer that you not enter me in the drawing. Thanks!	8/22/2021 11:06 AM

70	You should mail out the paper forms earlier -- maybe by the 25th of the month ending the quarter.	8/22/2021 11:05 AM
71	I would prefer online as long as I get an email reminder to file	8/22/2021 9:43 AM
72	I thought paper form was required for some reason! I’ll happy switch to online.	8/22/2021 9:00 AM
73	Paper is fine, as I recall there is a charge of some kind to file online. I save money with paper filing.	8/22/2021 8:58 AM
74	Have only done one- very new business. Seemed pretty simple and was explained pretty clearly.	8/21/2021 10:25 PM
75	It is easy but have to find an envelope and stamp. Also make a copy for files.	8/21/2021 8:00 PM
76	It's always been very easy and the staff in the sales tax office have been super friendly and helpful.	8/21/2021 7:07 PM
77	None	8/21/2021 6:32 PM
78	Paper is fine however online would be less cumbersome and records would be easier to access over time.	8/21/2021 6:32 PM
79	It is easy enough, sometimes though I almost forget due to it getting lost in my paperwork, though it is also my reminder key when I find it :)	8/21/2021 5:54 PM
80	Don't mind the paper option, usually have a small amount to pay, so is easy to drop at Foodland drop box.	8/21/2021 5:21 PM
81	Haven't had any business since covid my business is in my house so it's easy	8/21/2021 4:06 PM
82	Simple for my simple business	8/21/2021 3:30 PM
83	No problem with paper	8/21/2021 3:19 PM
84	Currently we use the paper forms and pay with checks since there is the CC processing fee for online filing.	8/21/2021 2:35 PM
85	Thank you	8/21/2021 2:33 PM
86	The paper form works just fine, its simple quick and convenient and I don't have to spend any time upgrading software or hardware to work with the latest/best CBJ is using. Keep the paper form! "Upgrading" something as simple as this is a bad idea it is ALWAYS more complicated and time consuming for the people actually using the form. If CBJ believes a financial incentive is necessary to get people to switch to online filing (when we already have that option) that's kind of an important hint, yes?	8/21/2021 1:56 PM
87	Paper is wet when I get it and becomes hard to read	8/21/2021 1:09 PM
88	It is easy to fill out the paper forms, I like receiving a packet of those, which let me know the filing dates for each month.	8/21/2021 12:08 PM
89	Tell Ronda to stop snarling at people when their mask is not on properly, or to get a job at TSA.	8/21/2021 11:58 AM

Q14 Please share any comments you have about your experience filing your sales tax returns via the online portal.

Answered: 41 Skipped: 187

#	RESPONSES	DATE
1	At first, it felt clunky, but now I'm totally familiar with it. I'm excited about the new system!	8/27/2021 8:53 AM
2	I mixed up years, but staff assisted nicely	8/27/2021 7:25 AM
3	Very good system, saves me time and energy. Thank you. Wayne	8/27/2021 7:22 AM
4	The system seems outdated, but I have been able to figure it out	8/26/2021 10:20 PM
5	Good system. Thanks	8/26/2021 11:54 AM
6	Your sales tax forms are long, have ridiculous questions, you tax things that should not be taxed, and is long and cumbersome	8/26/2021 11:41 AM
7	As a first time business owner, and being unfamiliar with tax language, it was somewhat difficult to navigate the online portal at first because I wasn't sure what boxes pertained to me and needed to filling out. It would be helpful to have additional information available to define the various categories (examples "Resale of goods", "Resale of services", "Goods ordered outside", etc.). Being able to click on the categories and read more to be able to determine their relevancy to my business would have been very helpful. I have since found that most boxes do not pertain to my business and I simply enter my "Gross sales". To summarize, initially it was challenging, I eventually figured it out, and now it is very quick and easy to use the online portal.	8/26/2021 11:00 AM
8	Hello, sometimes I have troubles changing screens in the portal or opening things up, and can never remember where to go to print my final submittal. Perhaps a print option after you file and pay would be more helpful.	8/26/2021 7:38 AM
9	I find it very helpful and would like to also be able to pay online without having to pay a fee.	8/25/2021 10:59 AM
10	We do very little work in Juneau so don't usually have much to report. Online makes it easiest.	8/25/2021 10:19 AM
11	I do sales taxes for many communities around the state. Most are old-fasioned paper forms. Juneau's return is the easiest. I don't dread it.	8/25/2021 10:05 AM
12	The user interface is awkward, clunky, and non-intuitive. It needs a complete redesign so that totals change as you enter information. The current form is like filling out an old IBM mainframe form on a terminal. It's time to make the interface easier for users. AND ADD SOME ONLINE BALLOON HELP!	8/24/2021 9:43 PM
13	I'm very glad to have this easy to use option to file my returns virtually up to the last minute on the due date (should I have left it to the last!). And even though I'm normally pretty cost conscious, paying the $1 eck fee was worth it to not have to mess with mailing it or making a trip to City Hall or a dropbox.	8/24/2021 9:36 PM
14	Great option for filing sales tax returns!	8/24/2021 5:19 PM
15	The sales tax filing portal has very poor performance an occasionally crashed with a stacktrace error page.	8/24/2021 3:07 PM
16	There is no user feedback, e.g., a "processing" message modal or a spinner graphic, when processing a form submission or a request for a sales tax report.	8/24/2021 3:02 PM
17	Very User Friendly	8/24/2021 10:25 AM
18	The Sales Tax Office personnel are always very helpful.	8/24/2021 10:24 AM
19	Filing via the online portal is easy; paying is not! The card processing fee is horrendous! I file the return online and then drop off a check physically.	8/23/2021 8:31 PM

20	Thanks for creating the online portal!	8/23/2021 8:03 PM
21	Gunalcheesh for the online portal and for allowing me to file annually rather than more frequently. I'm a part-time business with an irregular income stream, and the annual filing online is much more flexible than the alternatives.	8/23/2021 6:54 PM
22	There has to be a better more user friendly interface like the one you're using for this survey	8/23/2021 5:34 PM
23	I like it I always forget one step that's not intuitive but then I remember.	8/23/2021 5:01 PM
24	Why don't you send business's an example of how to do it with a simple lay out. seems like i started and became frustrated last time i tried it	8/23/2021 3:15 PM
25	I am grateful the online system exists at all - thank you! Any feedback is User Interface-based. The system is clunky and hand-made (which I understand and respect the need for). It shouldn't be necessary to read instructions at all, the design should make it obvious what to do, in an ideal, fully-funded world. The menu options in the top left could be more clearly menu options (they're just text right now), for example. Run it though a focus group and see what trips people up. Adding a calendar that reminds people what timeframe each quarter covers would be helpful for small-timers. And email reminders when things come due would be great.	8/23/2021 12:53 PM
26	It has been okay overall. Once or twice I had login issues and called the sales tax office and the staff was very friendly and helpful with my questions.	8/23/2021 11:24 AM
27	Recently it hasn't happened, but for awhile there every time I wanted to make a deposit for a month I would have to call the office and they would have to do something to make it available to me that month.	8/23/2021 9:00 AM
28	The ability to file online is a great improvement! The app as it currently stands is somewhat cryptic, though, and I think the user interface could be improved to reduce confusion and minimize the CBJ staff workload of responding to 'fix-it' calls. It would also be nice to be able to file corrected/amended forms online (when I found a mistake I needed to a) bother a staff member, and b) email a copy of a paper tax form that showed corrections; it would be great if you had an online way to file a corrected form that would supersede original filing.	8/23/2021 8:04 AM
29	I prefer it over paper filing	8/23/2021 7:42 AM
30	Everything works great. Super user friendly! Thanks CBJ!	8/22/2021 8:29 PM
31	N/a	8/22/2021 5:04 PM
32	I like it. I have asked on May 24, 2021 that I only should have to submit sales taxes during the 3rd quarter as that's the only months I have sales, and have not received word back on this. Thanks	8/22/2021 12:28 PM
33	The online portal is very convenient, however the interface is not very user friendly. I have gotten into a corner and have had to call for help.	8/21/2021 8:04 PM
34	To print the return that was just filed it takes a while to load the current returns for the year in order to print the one return and sometimes my browser times out.	8/21/2021 6:09 PM
35	I wish it were a little more intuitive and straight forward.	8/21/2021 5:08 PM
36	Save me a trip to the downtown	8/21/2021 4:34 PM
37	For me, it simplifies the process.	8/21/2021 3:44 PM
38	It's wonky and confusing in places. Numbers don't automatically update. You could do a lot better.	8/21/2021 2:57 PM
39	The site feels old and doesn't display well on mobile devices. It appears to have potential accessibility issues.	8/21/2021 2:31 PM
40	I have many quarters with no income. I would like to suggest all fillers with less than $1000 annual income file annually rather than quarterly.	8/21/2021 1:46 PM
41	Would love to have the sales tax discount auto-calculate, or at least have the subtotal for the return available prior to entering the discount amount.	8/21/2021 12:56 PM

Q20 Please share any comments you have about your experience filing your sales tax returns via the paper form process.

Answered: 16 Skipped: 212

#	RESPONSES	DATE
1	No problems with it	8/27/2021 11:05 AM
2	I am an accountant and prepare the form for myself and several clients. For the paper forms, I set up an excel spreadsheet version of the form and fill it in that way, because I feel the form itself is too busy and easy to manually put the subtotals on the wrong line.	8/26/2021 1:57 PM
3	No comments regarding paper form. I would like to pay with a debit card through the online portal but the charge is around the same as the discount to just write a check and send it in. So I save money writing a check.	8/26/2021 1:46 PM
4	I would file only online as a remote seller, but when I did so I was fined for not also filing a paper return. Absurd!	8/26/2021 12:04 PM
5	I find the paper form is more effective because I can fill it out, mail it, take it to a drop off, or take it to the CBJ office. It never "crashes" so I feel it will always work without issue.	8/24/2021 12:53 PM
6	Other than the expense of a stamp the paper form is a simple way to fill out the information required by the city for sales tax submittal.	8/24/2021 9:52 AM
7	I never have any tax obligation due to the nature of my business. I rely on the city/Borough to notify me and in the past I haven’t received a notice that the filing was due in one tax year. It would be helpful to have a better system of reminding persons of the due dates.	8/23/2021 12:22 PM
8	Easiest for my record keeping	8/22/2021 8:52 PM
9	No comment	8/22/2021 9:50 AM
10	Completing the form online and then having to go make a payment in person is cumbersome, inefficient, and archaic. There should be no fee for filing/paying electronically. As a small business I can’t afford additional fees.	8/22/2021 8:45 AM
11	Sometimes the paper form doesn’t arrive on time through the postal service, that has happened the last two quarters so I have switched to the online portal system and find that easy.	8/21/2021 4:30 PM
12	It’s worked fine. Online is more efficient though	8/21/2021 3:36 PM
13	Fairly easy, getting a check made to do payment can be a hassle for me.	8/21/2021 2:37 PM
14	Occasionally, the form was lost in the USPS.	8/21/2021 1:39 PM
15	I fill out the form then scan it to your office where I get a conformation of receipt -email. I like the personal touch.	8/21/2021 1:01 PM
16	This is my first time	8/21/2021 12:41 PM

Q21 Please share any comments you have about your experience filing your sales tax returns via the online portal.

Answered: 19 Skipped: 209

#	RESPONSES	DATE
1	Option to opt out of any need to file when there is no business activity would be appreciated. When I have no business activity is the hardest time to remember to file, resulting in losses to my business.	8/27/2021 11:45 AM
2	No problems	8/27/2021 11:05 AM
3	I do not like that you cannot see the deposits paid until after you submit the form, then you cannot go back. You cannot print the forms unless you general all of them, then pick a single form from the pdf (minor, but a bit of a pain). The system is also weird about the discount. It does not stop you from entering an incorrect amount, and on the entry page, it doesn't give you the total net of the discount. It feels like you are going blind until you get to the end of it, and there is no way to correct it. For clients who have more than one business, it sometimes does not show all of them (although this has not happened for awhile).	8/26/2021 1:57 PM
4	See comment above - I don’t want to be charged for paying with my debit card.	8/26/2021 1:46 PM
5	I have received instructions from CBJ staff that I am required to also file a paper return in addition to the online portal as a remote seller, and was fined for not doing so. What is the point of an online portal if I also have to file paper?!!!	8/26/2021 12:04 PM
6	I have many clients who I prepare sales taxes for. Because I can only use my email address once, I am not able to set up more than one of my clients with the portal. Also, every quarter I use the portal, it crashes so it ends up taking 2-3 times longer to use the portal than to fill out the form If I were allowed to use my email address for all my clients, I would set them all up electronically. My clients do not want to get the confirmation emails and have to forward them to my email address as it is inconvenient for them. Because I can't use my email address multiple times, I file one clients report electronically and 12 using the paper form.	8/24/2021 12:53 PM
7	The site is not always transparent, the first few attempts to fill out the form were a little frustrating. The site developer should sit down with a few sales tax filers and watch how they use the site. The paper form is easier right now, but the online form is more direct.	8/24/2021 9:52 AM
8	portal was not available	8/23/2021 3:30 PM
9	I have resisted the online portal because of the fee associated with making the payments. I have been doing it recently because I was encouraged to do so by a Sales Tax staff member because it would calculate the discount, but I have not seen that happen yet. I have been debating switching back to paper where there is no fee.	8/23/2021 1:53 PM
10	Very convoluted and hard for me for record keeping	8/22/2021 8:52 PM
11	Worked excellent the 1st time. 2nd, there was nowhere to enter the $10 discount for filing on time. So I reverted back to paper filing.	8/22/2021 11:26 AM
12	Prefer this	8/22/2021 9:50 AM
13	Filing is simple, payment methods outdated. Time to March into the 21st century!	8/22/2021 8:45 AM
14	Easy, I like it!	8/21/2021 4:30 PM
15	There’s one part I always get stumped on the correct way to do it on the online form but otherwise it’s much more efficient	8/21/2021 3:36 PM
16	Online portal is okay, but I have no way of updating my business address on my profile.	8/21/2021 2:37 PM
17	Upon occasion, the site was down and/or it crashed.	8/21/2021 1:39 PM
18	Never use this porin.	8/21/2021 1:01 PM

19	Looking forward to filing	8/21/2021 12:41 PM

Presented By: Finance Committee

Introduced: November 5, 1970
Public Hearing: November 19, 1970

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 70-26

AN ORDINANCE ESTABLISHING UNIFORM SALES TAX EXEMPTIONS AND UNIFORM PROVISIONS FOR THE REPORTING, COLLECTION, AND ENFORCEMENT OF A SALES TAX WITHIN THE CITY AND BOROUGH OF JUNEAU, ALASKA.

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

Sec. 2. Severability. If any provision of this ordinance or any application thereof to any person or circumstance is held invalid, the remainder of this ordinance and the application to other persons or circumstances shall not be affected thereby.

Sec. 3. Adoption of Sections. The following annexed sections, Sec. 69.10.010 through Sec. 69.10.170, inclusive, are hereby adopted as a part of this ordinance and Title 69 of the Code of ordinances of the City and Borough of Juneau, Alaska.

Adopted November 19, 1970.

Joseph A. McLean
Mayor

Attest:

Edward S. Hildebrand
Clerk

CITY AND BOROUGH CODE

TITLE 69 - REVENUE AND TAXATION

Chapter - Section

69.10.010. Definitions. For the purposes of this Ordinance, the following words and phrases shall have the meanings respectively ascribed to them by this Section.

BUYER, CONSUMER and PERSON, include without limiting the scope thereof, every individual, receiver, assignee, trustee in bankruptcy, trust estate, firm, co-partnership, joint venture, club, company, business trust, corporation, association, society, or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, non-profit or otherwise.

RETAIL sale means any sale of real or tangible personal property for any purpose other than resale in the regular course of business to the holder of an exemption certification issued by the City and Borough of Juneau, Alaska. No such certificate shall be issued without presentation of a current Alaska Business License for the claimant. The delivery of property in the City and Borough by a retailer whose principal place of business is outside the City and Borough to a buyer or consumer is a retail sale made within the City and Borough if such retailer maintains any office, distribution, or sales house, warehouse or any other place of business or solicits business or receives orders through any agent, salesman, or other type of representative within the City and Borough.

SELLER includes every person making retail sales to a buyer or consumer, renting property or performing services for consideration.

SELLING PRICE means the consideration, whether money, credit, rights or other property expressed interms of money paid or delivered by a buyer to a seller all without any deduction on account of the cost of property sold, the cost of materials used, labor costs, interest, discount, delivery costs, taxes, or any other expenses whatsoever paid or accrued, and without any deduction on account of losses.

69.10.020. Sales Tax Imposed - Rate. There shall be levied and collected a tax equal to 1% of the selling price on retail sales and rentals made and services performed within the entire City and Borough and an additional tax equal to 2% on retail sales, rentals and services within the Juneau service area and the Douglas service area; provided however, that the tax on services shall not include salaries or wages received by an employee from an employer, but shall include consideration for furnishing labor and materials for accomplishing a specific result. Section 69.10.030 provides bracket schedules of collection from the buyer.

69.10.030. Bracket collection schedule. Sellers shall add the tax to the selling price, rent or service charge in accordance with the following schedule.

Tax within Douglas and Juneau

Taxable Transaction	Tax
Under .35	No Tax
.35 to .49	.01
.50 to .83	.02
.84 to 1.16	.03
1.17 to 1.49	.04
1.50 to 1.83	.05
1.84 to 2.16	.06
2.17 to 2.49	.07
2.50 to 2.83	.08
2.84 to 3.16	.09
3.17 to 3.49	.10
3.50 to 3.83	.11

Tax outside Douglas and Juneau

Taxable transaction	Tax
Under .35	No Tax
.35 to 1.49	.01
1.50 to 2.49	.02
2.50 to 3.49	.03
3.50 to 4.49	.04
4.50 to 5.49	.05
5.50 to 6.49	.06
6.50 to 7.49	.07
7.50 to 8.49	.08
8.50 to 9.49	.09
9.50 to 10.49	.10
10.50 to 11.49	.11

69.10.040. Exemptions. The tax levied under this Ordinance shall not apply to the following:

EXEMPT TRANSACTIONS

(a) Sales and service charges of less than thirty five cents.(.35).

(b) Sales, services, rentals and transactions amounting to less than one hundred twenty five dollars ($125.00) in any quarter year.

(c) Casual and isolated sales not made in the regular course of business .

(d) Trade-in-Sales: The value of new or used articles taken in trade as a credit of part payment on the sale of new articles shall be deductible from the total sales price of the new article, and a tax paid only on the net sales price.

(e) Gross receipts derived from sales, services, rentals and transactions which the municipality is prohibited from taxing under the constitution and laws of the United States or the State of Alaska.

(f) Gross receipts derived from sales resulting from orders received from outside the City and Borough where delivery is made outside the City and Borough by mail of common carrier.

(g) Services under a building or construction contract or subcontract.

(h) Sales of building and construction supplies for use in construction which is authorized by an issued building permit.

(i) Sales of insurance and bonds of guaranty and fidelity.

(j) Gross receipts derived from the transportation of students to and from grade or high schools in motor or other vehicles.

(k) Gross receipts from the sale of food and beverages in public, common, high school or college cafeterias and lunch rooms operated primarily for teachers and students, and not operated primarily for the public or for profit.

(l) Gross receipts derived from funeral charges and services, medical, dental, optometric and hospital services or from sales of prescription medicines, oxygen used for medical purposes, blood or blood plasma, artificial devices designed or altered for the use of a particular crippled person, artificial limbs, eyes and organs, hearing aids, prescription eyeglasses, artificial teeth sold by a dentist and materials used by a dentist in treatment, crutches, and wheelchairs are exempt. However, services rendered by nurses, unless performed in a hospital or at the direction of a physician, and services rendered by druggists, pharmacists, barbers, cosmeticians and masseurs shall not be exempt.

(m) Gross receipts or proceeds derived from carrier sales made directly to consumers or users of newspapers or any other periodicals.

(n) Dues or fees paid to clubs, labor unions and fraternal organizations.

(o) Gross receipts from sales services and rentals to any nonprofit corporation, organization or institution which has obtained a certificate of exemption as being organized exclusively for religious and charitable purposes.

(p) Gross receipts derived from sales, services, and rentals to the United States Government, the State of Alaska and its political subdivisions, and municipalities; provided, however, that the exemption shall not apply to the sale of materials and supplies to contractors for the manufacture and production of property for sale to government agencies on a contract bid award, in which event the contractor shall be deemed the buyer or consumer or user subject to the payment of the tax.

69.10.050. Burden of establishing exemption on claimant - Procedures and forms. The burden of establishing any tax exemption is upon the claimant. The City and Borough Clerk or Sales Tax Administrator shall propose to the Assembly procedures, regulations and forms to facilitate proper claiming of exemptions.

69.10.060. Seller required to add tax to selling price. Every seller shall add the amount of the tax levied by this Ordinance to the total selling price, and the tax shall be stated separately on any sales receipts or slips, rent receipts, charge tickets, invoices, statements of account, or other tangible evidence of sale.

69.10.070. Quarterly returns. Penalties and interest for delinquency. (a) Every person making retail sales, rendering services or renting property shall on or before the last day of the month succeeding the end of each quarter year ending March 31, June 30, September 30 and December 31, make out a return for the preceeding quarter year, upon forms to be furnished by the City and Borough, setting forth the total amount for such preceding quarter, of all sales, rents and services, regardless of whether such transactions are taxable or nontaxable the amount of tax due, and such other information as the City and Borough may require, and sign and transmit the same to the City and Borough Clerk Treasurer.

(b) The tax levied under this Ordinance, whether or not collected from the buyer, shall be paid by the seller, to the City and Borough in quarterly installments at the time of transmitting the return, and if not so paid such tax shall forthwith become delinquent. A penalty of five percent (5%) of such tax shall be added to the tax for the first month or fraction thereof of delinquency, and an additional five percent (5%) for each additional month or fraction thereof of delinquency until a total penalty of fifteen percent (15%) has accrued. Such penalty shall be assessed and collected in the same manner as the tax is assessed and collected. In addition to the aforesaid penalty, interest at the rate of six percent (6%) per annum on the delinquent tax from the date of delinquency until paid shall accrue and be collected in the same manner the delinquent tax is collected.

69.10.080. Sellers compensatory collection discount. All sellers and persons rendering sales tax returns to the City and Borough shall be allowed to compensate themselves for costs incurred in the collection, record keeping, remittance, and accounting for the tax imposed by taking a one percent (1%) "tax collection discount" in the form of a deduction from the amount of the tax due for any quarterly reporting period; provided, however, that such seller's discount shall not exceed one hundred dollars ($100.00) for any quarterly reporting period and that such discount shall not be taken, nor permitted, when-even the tax is delinquent at the time of payment, or when there is a manifest failure on the part of the seller to maintain proper accounting records and returns of the tax due.

69.10.090. Assessment limitation periods. Record keeping.

(a) The amount of any tax imposed under this ordinance may be determined and assessed for a period of three (3) years after the tax became due and payable, and the beginning of the three year period shall be the day of the month corresponding to the expiration date for submission of any quarterly return period prescribed by this ordinance; provided, however, that no suit or other proceeding for the collection of such tax shall be begun after the expiration of such period.

(b) In order to facilitate the administration and enforcement of the provisions of this Ordinance, each seller or person otherwise engaged in business within the City and Borough shall maintain and keep for a period of three years all of the quarterly sales tax reports, forms and records prescribed by this Ordinance or as prescribed hereafter by the City and Borough. The City and Borough Clerk or Sales Tax Administrator is hereby specifically authorized and empowered to examine and inspect at all reasonable hours the books, records, and other documents of any seller in order to carry out the provisions of this chapter.

69.10.100. Delinquency - Failure to submit return. (a) Whenever any seller has become delinquent in the submission of the required quarterly return for a period of thirty (30) days the City and Borough Clerk or sales tax administrator shall make written demand by Certified Mail, Return Receipt Requested, upon such delinquent seller for submission of the required sales tax return within ten (10) days, and in the event of noncompliance with such demand the City and Borough Clerk of Sales Tax Administrator shall forthwith file a complaint against the delinquent seller in the Court at Juneau for violation of this Ordinance; and concurrently, the City and Borough Clerk or Sales Tax Administrator shall make a sales tax assessment against the delinquent seller, the assessment to be based on an estimate of the gross revenue received by the seller during the quarterly period in question, and such assessment shall be referred to the City and Borough Attorney, who shall immediately institute action to recover such tax.

(b) Whenever any seller shall fail to submit the required quarterly return after notice given as provided in subsection (a), or such return is reasonably believed by the City and Borough Clerk or Sales Tax Administrator to contain incorrect reporting, the City and Borough Clerk or Sales Tax Administrator may notify such seller in writing by Certified Mail, Return Receipt Requested, that a hearing will be held upon the matter at a specified place and time, which shall not be less than fifteen (15) days after the date of such notice, at which time and place the seller shall present himself and make available to the City and Borough Clerk or Sales Tax Administrator for inspection of the seller's books, papers, records, and other memoranda pertaining to gross revenue to make a determination of sales tax liability, if any, and in the event of noncompliance by the seller the City and Borough Clerk or Sales Tax Administrator shall forthwith take such legal action, civil or criminal, or both, as provided for in this Ordinance or the Civil or Criminal Statutes of the State of Alaska, or both.

(c) Whenever any seller shall fail to submit the required quarterly return after notice given as provided in subsection (a), the City and Borough Clerk or Sales Tax Administrator shall require such seller to submit returns on a monthly basis.

69.10.110. Violations a Misdemeanor. Any person, firm, co-partnership or corporation violating any of the provisions of this ordinance shall be guilty of a misdemeanor and upon conviction thereof shall be fined not more than three hundred dollars ($300.00) and imprisoned for not more than thirty (30) days, or both.

69.10.120. Inspection of business license. Each person who exercises the taxable privilege of doing business within the City and Borough thereb y consents to the inspection of his Alaska State Business license in order to facilitate the accomplishment of the provisions and objectives of this Ordinance.

69.10.130. Sale of business, final tax return, liability of purchaser. If any seller sells out his business to another person, he shall make a final sales tax return within fifteen (15) days after the date of selling the business; and his purchaser, successor, successors, or assigns, shall withhold a sufficient portion of the purchase money to safely cover the amount of such sales taxes, penalties and interest as may be due and unpaid to the City and Borough, showing that all tax obligations imposed by this Ordinance have been paid; and further provided, if any purchaser of a business fails to withhold from the purchase money as herein provided he shall be personally liable for the payment of the taxes, penalties and interest accruing and unpaid to the City and Borough on account of the operation of the business by any former owner, owners or assigns.

69.10.140. Lien for tax, interest and penalty due. The tax, interest and penalty imposed under this Ordinance shall constitute a lien in favor of the City and Borough upon the assets or porperty of every person engaging in business within the City and Borough. The lien arises upon delinquency and continues until liability for the amount is satisfied or the property of the delinquent person is sold at foreclosure sales. The lien is not valid as against a mortgagee, pledgee, purchaser, or judgment creditor until notice of the lien is filed in the Office of the Recorder for the Juneau Recording District in the manner provided for Federal Tax Liens in AS 43.10.090 - 43.10.150.

69.10.150. Use of proceeds. The proceeds of this tax shall continue to be used only for the uses and purposes and within the limitations established by the existing authorizations of the former Greater Juneau Borough, the former City of Douglas and the former City of Juneau.

69.10.160. Repealer. This Ordinance repeals Ordinance No. 34 of the City of Douglas as amended, Greater Juneau Borough Ordinance 69.10.010 through 69.10.140 inclusive and Juneau City Code 5-1-1 through 5-1-18inclusive except that the use tax provisions of Juneau City Code 5-1-1 through 5-1-18 shall remain in full force and effect. This Ordinance does not abate any offenses committed against the ordinances repealed nor any right accrued or claim arising under such ordinances.

69.10.170. Effective Date. This ordinance shall take effect on January 1, 1971.

Presented by: Mayor and Assembly
Introduced: 07/08/91
Drafted by: B.J.B./C.W.D.

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 91-34am

AN ORDINANCE AMENDING THE SALES TAX CODE TO PROVIDE FOR MONTHLY REMITTANCE OF ESTIMATED SALES TAX DUE TO THE CITY AND BOROUGH.

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 code.

* Section 2. Addition of New Section. There is added a new Section 69.05.062 to CBJ Chapter 69.05 to read:

69.05.062 MONTHLY REMITTANCE OF ESTIMATED SALES TAX. (a) Monthly Deposit Report. Every person making sales, rentals, or performing services within the city and borough who incurs sales tax liability or a combined sales tax and hotel-motel tax liability, as levied under CBJ Chapter 69.05 or CBJ Chapter 69.07, of one thousand dollars or more in the month shall, on or before the fifteenth day of the month following the month in which the tax liability was incurred, complete a monthly deposit report declaring estimated sales tax liability and, if applicable, hotel-motel tax liability, for the month and transmit the report to the city and borough. If the fifteenth day is a Saturday, Sunday, or federal, state or city and borough holiday, the due date will be extended until the next business day. The U. S. Postal Service postmark shall determine the date of filing for mailed reports.

(b) Amount of Monthly Remittance. At the time of transmitting the monthly deposit report, the seller shall remit to the city and borough the total estimated amount of sales tax and, if applicable, hotel-motel tax, due for the month for which the deposit report is filed.

(c) Penalties. A late filing penalty of twenty-five dollars shall be added to all late-filed monthly deposit reports. In addition, late payment penalties will be assessed on monthly tax deposits when the seller fails to remit at least eighty percent of the total monthly sales tax and hotel-motel tax deposit due on or before the fifteenth day of the month following the month for which the deposit is required. The late payment penalty will be equal to one percent per month or fraction thereof of the total delinquent monthly deposit balance due. The delinquent amount shall be the difference between the total tax deposit due for the month and the amount of the deposit remitted by the seller. The delinquent monthly payment penalty will be assessed on the sixteenth day of each month or fraction of a month from the date of delinquency to the date of total payment or the due date of the sales tax return covering the monthly payment period, whichever is earlier.

(d) Filing Period Adjustments. In addition to the monthly deposit and reporting requirements set forth in subsections (a) and (b) of this section, sellers are required to file period returns and remit the remaining unpaid sales tax due as required in Sections 69.05.070(a) or 69.05.100(c). If the sales tax due and payable by the seller, as required in Section 69.05.070, is less than the total amount of the monthly sales tax deposits remitted to the city and borough during that filing period, the excess balance will be applied to the seller's next monthly sales tax deposit, unless the seller elects in writing to have the balance refunded.

* Section 3. <u>Amendment of Section Title</u>. The title of CBJ 69.05.070 is amended to read:

69.05.070 PERIOD RETURNS, PENALTIES, AND INTEREST FOR DELINQUENCY.

* Section 4. <u>Repeal and Reenactment of Subsection</u>. Subsection (a) of CBJ 69.05.070 relating to quarterly returns, is repealed and reenacted to read:

(a) Every person making sales, rentals or performing services within the city and borough shall on or before the last day of the month, unless the last day of the month is a Saturday, Sunday, or federal, state or city and borough holiday in which case the due date will be extended until the next business day, immediately following the end of each filing period complete a return for the required filing period setting forth the total amount of all sales, rentals, and services, regardless of whether such transactions are taxable or nontaxable, the amount of sales tax due, and such other information as the city and borough may require, and sign and deliver or mail the same to the city and borough treasurer's office. Period returns shall be filed for the calendar quarters ending on March 31, June 30, September 30, and

December 31, unless the seller is allowed or directed by the city and borough treasurer or the sales tax administrator to file for a different time period as authorized in Sections 69.05.070 and 69.05.100. A seller, other than a governmental agency, making only exempt sales may be allowed, upon written request to the city and borough treasurer or the sales tax administrator, to file returns for periods which vary from the standard calendar quarter and which cover time periods up to one year.

* Section 5. Amendment of Section. CBJ 69.05.080 is amended to read:

69.05.080 SELLERS' COMPENSATORY COLLECTION DISCOUNT. All sellers and persons rendering sales tax returns to the city and borough shall be allowed to compensate themselves for costs incurred in the collection, recordkeeping, remittance and accounting for the tax imposed by taking the greater of ten dollars or one percent of the tax due as a tax collection discount to reduce the tax to be remitted on any period return that is timely filed with a remittance of all sales tax due. The deduction may not exceed fifty dollars for any monthly filing period or one hundred dollars for any calendar quarter or longer filing period, and may not be taken if any sales tax, penalty or interest is due for any previous filing period.

* Section 6. Amendment of Section. CBJ 69.05.090 is amended to read as follows:

69.05.090 ASSESSMENT LIMITATION PERIODS -- RECORDKEEPING. (a) A seller's tax liability under this chapter may be determined and assessed for a period of three years after the date the return was filed with the city and borough treasurer's office. No civil action for the collection of such tax may be commenced after the expiration of the three-year period except an action for taxes, penalties and interest due for those filing periods that are the subject of a written demand or assessment made under CBJ 69.05.100 within the three-year period, unless the seller waives the protection of this section.

(b) In order to facilitate the administration and enforcement of the provisions of this chapter, each seller or person otherwise engaged in business within the city and borough shall maintain and keep for a period of three years after the date of filing all of the period sales tax reports, forms and supporting records and other records prescribed by the manager or the manager's designee. The failure to maintain adequate records to allow documentation of the taxability of each transaction will result in the loss of any tax exemption, deduction or credit for that particular transaction. Upon the request of the city and borough treasurer or sales tax administrator, a seller shall make available for examination in the city and borough the books, records, and other documents of the seller unless the manager or the manager's designee authorizes the examination to be conducted at a different location.

* Section 7. Amendment of Section. CBJ 69.05.100 is amended to read as follows:

69.05.100 DELINQUENCY -- FAILURE TO SUBMIT RETURN OR TO REMIT TAXES -- ASSESSMENTS. (a) Whenever the treasurer or sales tax administrator reasonably believes a return contains inaccurate reporting or whenever any seller has become delinquent in the submission of the required filing period return or in remitting sales taxes, the city and borough treasurer or sales tax administrator shall mail to the delinquent seller's last known address a written demand by certified mail, return receipt requested for submission of the corrected or required sales tax return and remittance within ten days. In the event of noncompliance with such demand the city and borough treasurer or sales tax administrator may make a sales tax assessment against the delinquent seller, the assessment to be based on an estimate of the gross taxable revenue received by the seller during the filing period in question. A copy of the assessment shall be sent to the seller at the seller's last known address by certified mail, return receipt requested. The seller shall have a right to a hearing before the treasurer or sales tax administrator at which time the seller shall make available for examination the books, papers, records, and other documents pertaining to the sales and revenue for the period involved in the assessment. The seller may exercise the seller's right to a hearing by delivering to the treasurer or sales tax administrator within fifteen days of date the notice was mailed a written request for a hearing. The treasurer or sales tax administrator shall establish a date and time for a hearing to be held within ten days of receipt of the request unless a later time is mutually agreeable. The hearing officer conducting the hearing shall issue an amended assessment if the hearing officer determines an amendment should be made. The amended assessment, or the original assessment if no amendment is made within five days of the hearing, shall be the final assessment for the purpose of determining the seller's liability to the city and borough.

If no timely request for a hearing is made, the original assessment shall be the final assessment thirty days after the mailing of the notice of the original assessment unless the seller has submitted an accurate return within the thirty days.

(b) The city and borough may file a civil action for collection of any taxes, penalty or interest due before or after making a demand or assessment under subsection (a) of this section.

(c) Whenever any seller fails to submit the required filing period return or remit taxes after notice given as provided in subsection (a) of this section, the city and borough treasurer or sales tax administrator may require such seller to submit returns and remit taxes on a monthly or more frequent basis.

* Section 8. Amendment of Section. CBJ 69.05.112 is amended to read as follows:

69.05.112 DEPOSIT BY NONRESIDENTS. (a) A person, corporation or other association that is about to make sales, perform services or make rentals shall first register with the sales tax administrator and shall make the deposit required by this section unless the person has been a resident of the city and borough for six months prior to registering or the corporation or association is composed of such residents or has been regularly engaged in business within the city and borough for nine of the twelve months preceding registration.

(b) The deposit required under subsection (a) of this section must be an amount that the sales tax administrator determines is not less than the maximum amount of sales tax that the person, corporation or other association is likely to be required to collect during any filing period within a year of the date of registration.

(c) The deposit must be refunded upon written request and a determination by the sales tax administrator that:

(1) The seller has filed sales tax returns and made full remittance of sales tax owing for the preceding year; or

(2) The seller has filed a statement that the seller has ceased engaging in transactions within the city and borough and has remitted all sales taxes due.

The deposit must be refunded within thirty days of the receipt of the refund request unless the sales tax administrator has initiated an audit of the seller or has otherwise questioned a return made during the period under consideration.

(d) The sales tax administrator may order the withdrawal from the deposit of the seller so much as the sales tax administrator determines is required to make up for any deficiency or late payment of taxes. No seller may engage in transactions within the city and borough after receipt of written notice that the sales tax administrator has withdrawn all or a portion of the seller's deposit for application to a delinquent or insufficient payment of sales taxes. Upon the deposit with the city and borough of funds restoring the deposit to its original amount or such higher amount as the sales tax administrator determines is appropriate in light of the actual sales experience of the seller, the seller may again engage in transactions. A seller may not deduct the deposit amount from the seller's last or any other sales tax return.

* Section 9. <u>Effective Date</u>. This ordinance shall become effective on October 1, 1991.

Adopted this 19th day of August, 1991.

Deputy Mayor

Attest:

Clerk

MEMORANDUM

CITY AND BOROUGH OF
JUNEAU
ALASKA'S CAPITAL CITY

155 Municipal Way
Juneau, AK 99801
Phone: (907) 586-5215
Fax: (907) 586-0358

DATE: August 27, 2021

TO: Assembly Finance Committee

FROM: Jeff Rogers, Finance Director

SUBJECT: **Update on Commercial Assessment Appeals**

As part of the annual determination of full-and-true value required by AS 29.45.110, the CBJ Assessor identified through a Ratio Study process that commercial land assessments were significantly lower than known qualified sales prices. As a result of this statistical analysis, the Assessor increased the base land assessment of all commercial parcels by 50%. This increase resulted in 207 commercial appeals, which are now being reviewed by the Assessor, and the Board of Equalization process is underway.

For information about the assessment process and adjustments made in the 2021 assessment year, I recommend you to the following resources:

A. 2021 Assessment Presentation, presented to the AFC on April 21, 2021
B. 2021 Assessment Value Summary Report, presented to the AFC on April 21, 2021
C. Board of Equalization 2021 Training Packet and Recorded Video

At a summary level, I believe these are three primary takeaways for the Assembly:

1. 2021 commercial assessment changes are intended to correct a *systemic economic inequity*
2. CBJ is following the appeal process defined in state and local law
3. Information is key, and *disclosure of sales prices* would significantly improve assessment equity

#1 Correcting Systemic Economic Inequity

Commercial land assessments remained generally flat from 2011 to 2021 while residential assessments inched upward with market conditions. For example, if someone bought a $300,000 home in 2011, they saw their assessed value march upward by as much as 5% per year. Someone else who bought a $300,000 parcel of vacant land in 2011 has likely seen no increase in assessed value, even though the market value of the parcel has almost certainly appreciated. In that example, in 2020, the homeowner might have paid property tax on over $400,000 of assessed value while the commercial landowner was still paying property tax on the $300,000 assessment from a decade ago. In that narrow example, the residential homeowner could be paying 33% more property tax than the commercial landowner, even though their parcels were assessed similarly ten years ago and could have more similar market values today. Over time, this failure to keep commercial property assessments in line with market prices shifted the property tax burden from commercial landowners to residential homeowners. As a result, commercial landowners simply have not paid their fair share of property tax over the past decade. This tax shift represents a *systemic economic inequity* that the 2021 assessments are intended to correct.

#2 Appeal Process is Defined by State and Local Law

Property tax assessments and appeals are subject to a process that is highly defined in the law under AS 29.45.190 – 29.45.210 and code requirements of CBJ 15.05. If a property owner believes their property is improperly assessed, they have recourse to the Assessor and then to the Board of Equalization (BOE). For each appeal, the law requires the Assessor to produce summary of assessment data relating to each assessment that is appealed under AS 29.45.190(d) and CBJ 15.05.170. The work to prepare this information for the BOE, by parcel and by appellant, is ongoing and will be completed before hearings are scheduled for each individual appellant. This information will be timely available to appellants before their hearings. The law further allows appellants and the Assessor to appeal decisions of the BOE to superior court. CBJ is following that defined process. All commercial appellants are encouraged to share information with the Assessor that will assist with equitably determining the full-and-true value of their parcels. As a reminder, under AS 29.45.210(b) (and CBJ 15.05.190): “The appellant bears the burden of proof. The only grounds for adjustment of value are proof of unequal, excessive, improper, or under valuation based on facts that are stated in a valid written appeal or proven at the appeal hearing. If a valuation is found to be too low, the board of equalization may raise the value.”

#3 How Can We Do It Better?: More Disclosed Sales Prices

The most significant factor that would improve the accuracy of all assessments is *disclosure of sales prices*. As reported to the Assembly Finance Committee on June 2, 2021, the ordinance requiring disclosure of sales prices has not significantly changed behavior—the Assessor receives approximately the same number of disclosures today as they did before the law required them. Many current commercial appellants have taken issue with the relatively small sample (53 sales) used in the commercial ratio study. Indeed, the Assessor could draw better conclusions from the analysis of a larger sample size, which can only be achieved by the disclosure of a greater number of sales prices. That said, we can’t simply wish for more or better data, because that is exactly why commercial land assessments haven’t increased for the past decade. The Assessor had to act on the sales data that was available and qualified—and that sales data pointed to significant undervaluing of commercial land borough-wide.

The Universe of Commercial Appeals and the History of their Land Assessment

Attached you’ll find a report of 188 commercial appeals. This list represents all of the active (open, unresolved) appeals at the time the data was pulled from the system—some appeals on the list may have been corrected or withdrawn since the time this data was run. It’s a lot of data, but we have attempted to demonstrate the land valuation history of these 188 appealed parcels over the past ten years. In the columns on the left hand side, you’ll see the land assessment for each parcel from 2011 to 2021—ten years. In the columns on the right hand side, you’ll see the *cumulative* land assessment increase/decrease of those parcels since 2011.

These commercial appeals have been sorted from greatest-to-least *cumulative* land assessment increase/decrease since 2011. Here is a brief summary:

1st Page	48 appealed parcels	*Cumulative increases* in land assessment from 2011 to 2020
2nd Page	47 appealed parcels	*No cumulative change* in land assessment from 2011 to 2020
3rd – 4th Page	61 appealed parcels	*Cumulative decreases* in land assessment from 2011 to 2020
4th Page	16 appealed parcels	*Cumulative decreases* in land assessment, even after 50% increase in 2021
4th Page	16 appealed parcels	Brand new parcels in the 2021 assessment year

Every one of these appeals will be handled with equal professional rigor and integrity by the Assessor. However, this report helps to demonstrate that less than one-quarter of these appealed commercial land parcels has seen any land valuation increase in the past decade. Speaking generally, parcels nearer to the top of the list (1st page) may be somewhat more likely to be over-assessed as a result of the 50% increase because they had some level of land assessment increase in the past decade. These parcels may be more likely to receive a correction to their land assessment through the Assessor’s process of review upon appeal. Conversely, parcels on the remaining three pages are less likely to be over-assessed in 2021 because the 50% increase is correcting a decade of no appreciation in land assessment. In fact, many parcels that had cumulative land assessment decreases from 2011 to 2020 may still be under-assessed even after the 50% increase in 2021.

This report gives the Assembly Finance Committee a snapshot of the problem that the Assessor confronted in 2021—most commercial land assessments had not increased in a decade or more. This failure to keep pace with market values created a *systemic economic inequity* by shifting the property tax burden from commercial landowners to residential homeowners. CBJ has and will continue to closely follow the law in the administration of valuation appeals. And the single most important thing for improving the equity of assessments going forward is the disclosure of sales prices.

Summary

There are approximately 14,000 properties in the borough to be assessed each year. More than 98% of those property owners did not appeal their 2021 assessments. While no one wishes for more appeals than absolutely necessary, this year’s appeals are the direct consequence of inadequate information and inadequate adjustment over the last decade.

Because of public feedback from appellants, we have discussed this topic frequently with the public and with the Assembly. State statutes and local ordinances create a process for assessing properties and hearing appeals that is outside the domain of elected officials and their Managers—the tax valuation assessment process has been intentionally designed to be free from the influence of elected officials and their direct employees.

The Assembly and the Manager should remain neutral on the Assessor’s valuations. The Assessor has made her best judgements in the face of a decade of stagnated values and a dearth of qualified sales information. The Assessor will always strive for accuracy and equity, and they must ensure public faith in the process. Likewise, appellants may be justified in their appeals. Both parties will have the chance to make their case. As proscribed by law, all commercial appellants are being afforded a legitimate opportunity to provide corrective information to the Assessor and to the BOE.

No action by the Assembly is appropriate at this time.

Cumulative Increase in Assessed Land Values since 2011

Active 2021 Commercial Assessment Appeals Only

	Assessed Land Value											Cumulative % Change in Assessed Land Value Since 2011									
Parcel	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
5B1601020110	$ 191,300	$ 191,300	$ 597,900	$ 597,900	$ 597,900	$ 645,800	$ 645,800	$ 645,800	$ 688,800	$ 688,800	$ 1,033,200	0%	213%	213%	213%	238%	238%	238%	260%	260%	440%
5B1201060201	$ 146,900	$ 146,900	$ 500,800	$ 500,800	$ 500,800	$ 500,800	$ 526,000	$ 526,300	$ 500,900	$ 526,300	$ 789,450	0%	241%	241%	241%	241%	258%	258%	241%	258%	437%
5B1201060191	$ 241,500	$ 241,500	$ 500,900	$ 500,900	$ 500,900	$ 500,900	$ 500,900	$ 500,900	$ 500,900	$ 526,400	$ 789,600	0%	107%	107%	107%	107%	107%	107%	107%	118%	227%
4B2901150060	$ 115,600	$ 115,600	$ 247,000	$ 247,000	$ 247,000	$ 247,000	$ 247,000	$ 247,000	$ 251,800	$ 251,800	$ 377,700	0%	114%	114%	114%	114%	114%	114%	118%	118%	227%
1C070A170093	$ 67,000	$ 109,000	$ 109,000	$ 109,000	$ 109,000	$ 109,000	$ 109,000	$ 109,000	$ 109,000	$ 109,000	$ 163,500	63%	63%	63%	63%	63%	63%	63%	63%	63%	144%
1C070A170094	$ 67,000	$ 109,000	$ 109,000	$ 109,000	$ 109,000	$ 109,000	$ 109,000	$ 109,000	$ 109,000	$ 109,000	$ 163,500	63%	63%	63%	63%	63%	63%	63%	63%	63%	144%
1C070A170095	$ 67,000	$ 109,000	$ 109,000	$ 109,000	$ 109,000	$ 109,000	$ 109,000	$ 109,000	$ 109,000	$ 109,000	$ 163,500	63%	63%	63%	63%	63%	63%	63%	63%	63%	144%
1C070A170092	$ 30,000	$ 48,400	$ 48,400	$ 48,400	$ 48,400	$ 48,400	$ 48,400	$ 48,400	$ 48,400	$ 48,400	$ 72,600	61%	61%	61%	61%	61%	61%	61%	61%	61%	142%
1C070A170091	$ 18,000	$ 28,300	$ 28,300	$ 28,300	$ 28,300	$ 28,300	$ 28,300	$ 28,300	$ 28,300	$ 28,300	$ 42,450	57%	57%	57%	57%	57%	57%	57%	57%	57%	136%
5B1601020171	$ 1,005,000	$ 1,005,000	$ 1,005,000	$ 1,005,000	$ 1,005,000	$ 1,005,000	$ 1,005,000	$ 1,005,000	$ 1,005,000	$ 1,005,000	$ 2,261,250	0%	0%	0%	0%	0%	0%	0%	0%	0%	125%
4B2201020050	$ 110,000	$ 110,000	$ 72,900	$ 72,900	$ 73,629	$ 40,000	$ 163,500	$ 172,400	$ 162,000	$ 162,000	$ 243,000	0%	-34%	-34%	-33%	-64%	49%	57%	47%	47%	121%
2D040T200010	$ 100,000	$ 100,000	$ 126,000	$ 126,000	$ 126,000	$ 126,000	$ 131,900	$ 131,900	$ 131,900	$ 131,900	$ 197,850	0%	26%	26%	26%	26%	32%	32%	32%	32%	98%
4B1701030180	$ 41,000	$ 41,000	$ 41,000	$ 41,000	$ 41,000	$ 41,000	$ 45,600	$ 53,200	$ 57,500	$ 57,500	$ 79,800	0%	0%	0%	0%	0%	11%	30%	40%	40%	95%
4B1701030170	$ 33,300	$ 33,300	$ 33,300	$ 33,300	$ 33,300	$ 33,300	$ 37,000	$ 43,200	$ 46,600	$ 46,600	$ 64,800	0%	0%	0%	0%	0%	11%	30%	40%	40%	95%
4B1701030160	$ 49,000	$ 49,000	$ 49,000	$ 49,000	$ 49,000	$ 49,000	$ 54,400	$ 63,500	$ 68,500	$ 68,500	$ 95,250	0%	0%	0%	0%	0%	11%	30%	40%	40%	94%
5B1501000010	$ 372,000	$ 372,000	$ 372,000	$ 372,000	$ 372,000	$ 372,000	$ 372,000	$ 372,000	$ 372,000	$ 372,000	$ 720,700	0%	0%	0%	0%	0%	0%	0%	0%	0%	94%
4B2201020040	$ 115,000	$ 115,000	$ 63,900	$ 63,900	$ 63,900	$ 64,100	$ 145,100	$ 145,100	$ 145,100	$ 145,100	$ 217,650	0%	-44%	-44%	-44%	-44%	26%	26%	26%	26%	89%
4B2201020030	$ 135,000	$ 135,000	$ 130,100	$ 130,100	$ 130,100	$ 47,300	$ 167,200	$ 167,200	$ 167,200	$ 167,200	$ 250,800	0%	-4%	-4%	-4%	-65%	24%	24%	24%	24%	86%
1D060L020140	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,800	$ 30,800	$ 32,300	$ 32,300	$ 55,000	0%	0%	0%	0%	0%	3%	3%	8%	8%	83%
4B2201020020	$ 135,000	$ 135,000	$ 122,700	$ 122,700	$ 123,927	$ 44,500	$ 180,000	$ 189,600	$ 164,900	$ 164,900	$ 247,350	0%	-9%	-9%	-8%	-67%	33%	40%	22%	22%	83%
7B0901010062	$ 93,400	$ 93,400	$ 101,900	$ 99,800	$ 99,800	$ 116,600	$ 116,600	$ 112,300	$ 112,300	$ 112,300	$ 168,450	0%	9%	7%	7%	25%	25%	20%	20%	20%	80%
5B1501060041						$ 522,500	$ 627,000	$ 627,000	$ 670,800	$ 670,800	$ 940,500					0%	20%	20%	28%	28%	80%
4B1701100040	$ 80,000	$ 80,000	$ 44,700	$ 80,000	$ 80,000	$ 39,200	$ 79,600	$ 86,400	$ 93,300	$ 93,300	$ 139,950	0%	-44%	0%	0%	-51%	-1%	8%	17%	17%	75%
1C110K120021	$ 403,600	$ 403,600	$ 403,600	$ 403,600	$ 403,600	$ 403,600	$ 403,600	$ 468,800	$ 468,800	$ 468,800	$ 703,200	0%	0%	0%	0%	0%	0%	16%	16%	16%	74%
1C100I070110	$ 81,600	$ 81,600	$ 81,600	$ 81,600	$ 81,600	$ 81,600	$ 81,600	$ 93,300	$ 93,300	$ 93,300	$ 139,950	0%	0%	0%	0%	0%	0%	14%	14%	14%	72%
3R0401000040	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 34,200	0%	0%	0%	0%	0%	0%	0%	0%	0%	71%
1C070K820022				$ 625,500	$ 681,500	$ 681,500	$ 681,500	$ 654,200	$ 654,200	$ 708,800	$ 1,063,200			0%	9%	9%	9%	5%	5%	13%	70%
5B2101310000	$ 2,546,000	$ 2,865,900	$ 2,865,900	$ 2,865,900	$ 2,865,900	$ 2,865,900	$ 2,865,900	$ 2,865,900	$ 2,865,900	$ 2,865,900	$ 4,298,850	13%	13%	13%	13%	13%	13%	13%	13%	13%	69%
5B1201040051	$ 601,200	$ 601,200	$ 601,200	$ 601,200	$ 601,200	$ 601,200	$ 471,000	$ 471,000	$ 671,400	$ 671,400	$ 1,007,100	0%	0%	0%	0%	0%	-22%	-22%	12%	12%	68%
1C070A040020	$ 246,000	$ 246,000	$ 246,000	$ 246,000	$ 246,000	$ 246,000	$ 246,000	$ 245,700	$ 245,700	$ 270,200	$ 405,300	0%	0%	0%	0%	0%	0%	0%	0%	10%	65%
5B1201390020	$ 177,200	$ 177,200	$ 177,200	$ 193,300	$ 193,300	$ 193,300	$ 193,300	$ 193,300	$ 193,300	$ 193,300	$ 289,950	0%	0%	9%	9%	9%	9%	9%	9%	9%	64%
5B1501010051	$ 467,400	$ 509,800	$ 509,800	$ 509,800	$ 509,800	$ 509,800	$ 509,800	$ 509,800	$ 509,800	$ 509,800	$ 764,700	9%	9%	9%	9%	9%	9%	9%	9%	9%	64%
5B1501100020	$ 721,400	$ 721,400	$ 832,400	$ 776,900	$ 776,900	$ 776,900	$ 776,900	$ 776,900	$ 776,900	$ 776,900	$ 1,165,350	0%	15%	8%	8%	8%	8%	8%	8%	8%	62%
4B1701030081	$ 486,100	$ 486,100	$ 486,100	$ 486,100	$ 486,100	$ 486,100	$ 486,100	$ 520,900	$ 562,500	$ 562,500	$ 781,350	0%	0%	0%	0%	0%	0%	7%	16%	16%	61%
4B1701040052	$ 543,000	$ 543,000	$ 543,000	$ 543,000	$ 543,000	$ 543,000	$ 543,000	$ 581,700	$ 581,700	$ 581,700	$ 872,550	0%	0%	0%	0%	0%	0%	7%	7%	7%	61%
5B1301080000	$ 1,958,000	$ 2,082,600	$ 2,082,600	$ 2,082,600	$ 2,082,600	$ 2,082,600	$ 2,082,600	$ 2,082,600	$ 2,082,600	$ 2,082,600	$ 3,123,900	6%	6%	6%	6%	6%	6%	6%	6%	6%	60%
5B1601020170	$ 1,542,100	$ 1,542,100	$ 1,542,100	$ 1,542,100	$ 1,542,100	$ 1,542,100	$ 1,542,100	$ 1,542,100	$ 1,628,400	$ 1,628,400	$ 2,442,600	0%	0%	0%	0%	0%	0%	0%	6%	6%	58%
1C070K810010	$ 904,000	$ 904,000	$ 904,000	$ 904,000	$ 904,000	$ 904,000	$ 904,000	$ 904,000	$ 904,000	$ 949,200	$ 1,423,800	0%	0%	0%	0%	0%	0%	0%	0%	5%	58%
2D040T040020	$ 300,000	$ 348,900	$ 348,900	$ 348,900	$ 348,900	$ 348,900	$ 348,900	$ 348,900	$ 314,000	$ 314,000	$ 471,000	16%	16%	16%	16%	16%	16%	16%	5%	5%	57%
1C110K120012	$ 270,800	$ 270,800	$ 270,800	$ 270,800	$ 270,800	$ 270,800	$ 270,800	$ 283,100	$ 283,100	$ 283,100	$ 424,650	0%	0%	0%	0%	0%	0%	5%	5%	5%	57%
5B1201070010	$ 17,900	$ 17,900	$ 17,900	$ 17,900	$ 17,900	$ 17,900	$ 17,900	$ 17,900	$ 17,900	$ 17,900	$ 28,050	0%	0%	0%	0%	0%	0%	5%	0%	0%	57%
1C070A020043	$ 795,600	$ 795,600	$ 795,600	$ 795,600	$ 795,600	$ 795,600	$ 795,600	$ 795,600	$ 795,600	$ 827,400	$ 1,241,100	0%	0%	0%	0%	0%	0%	0%	0%	4%	56%
1C100I070081	$ 488,800	$ 488,800	$ 488,800	$ 488,800	$ 488,800	$ 488,800	$ 488,800	$ 506,300	$ 506,300	$ 506,300	$ 759,450	0%	0%	0%	0%	0%	0%	4%	4%	4%	55%
5B1201000033	$ 1,458,300	$ 1,476,000	$ 1,476,000	$ 1,476,000	$ 1,476,000	$ 1,476,000	$ 1,476,000	$ 1,485,600	$ 1,485,600	$ 1,485,600	$ 2,228,400	1%	1%	1%	1%	1%	1%	2%	2%	2%	53%
1C060K580052	$ 832,300	$ 832,300	$ 832,300	$ 832,300	$ 832,300	$ 832,300	$ 832,300	$ 832,300	$ 832,300	$ 832,300	$ 1,264,200	0%	0%	0%	0%	0%	0%	0%	0%	0%	52%
1C100K830030	$ 3,530,500	$ 3,530,500	$ 3,530,500	$ 3,530,500	$ 3,530,500	$ 3,540,000	$ 3,540,000	$ 3,575,000	$ 3,575,000	$ 3,575,000	$ 5,362,500	0%	0%	0%	0%	0%	0%	1%	1%	1%	52%
1C100K830040	$ 3,407,900	$ 3,407,900	$ 3,407,900	$ 3,407,900	$ 3,407,900	$ 3,407,900	$ 3,407,900	$ 3,450,500	$ 3,450,500	$ 3,450,500	$ 5,175,750	0%	0%	0%	0%	0%	0%	1%	1%	1%	52%
1C100K830025	$ 3,709,500	$ 3,709,500	$ 3,709,500	$ 3,709,500	$ 3,709,500	$ 3,709,500	$ 3,709,500	$ 3,752,900	$ 3,752,900	$ 3,752,900	$ 5,629,350	0%	0%	0%	0%	0%	0%	1%	1%	1%	52%

Cumulative Increase in Assessed Land Values since 2011
Active 2021 Commercial Assessment Appeals Only

Parcel	Assessed Land Value 2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
							Parcels below this line experienced no increase in land value from 2011 to 2020				
1C060K580053	$ 181,000	$ 181,000	$ 181,000	$ 181,000	$ 181,000	$ 181,000	$ 181,000	$ 181,400	$ 181,400	$ 181,400	$ 272,100
1B0301020021				$ 604,800	$ 604,800	$ 604,800	$ 604,800	$ 604,800	$ 604,800	$ 604,800	$ 907,200
1B0301050100	$ 36,600	$ 36,600	$ 36,600	$ 36,600	$ 36,600	$ 36,600	$ 36,600	$ 36,600	$ 36,600	$ 36,600	$ 54,900
1B0301050110	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 150,000
1B0301100040	$ 552,600	$ 552,600	$ 552,600	$ 552,600	$ 552,600	$ 552,600	$ 552,600	$ 552,600	$ 552,600	$ 552,600	$ 828,900
1C060K580054	$ 181,600	$ 181,600	$ 181,600	$ 181,600	$ 181,600	$ 181,600	$ 181,600	$ 181,600	$ 181,600	$ 181,600	$ 272,400
1C060K580055	$ 206,600	$ 206,600	$ 206,600	$ 206,600	$ 206,600	$ 206,600	$ 206,600	$ 206,600	$ 206,600	$ 206,600	$ 309,900
1C060K600080	$ 187,200	$ 187,200	$ 187,200	$ 187,200	$ 187,200	$ 187,200	$ 187,200	$ 187,200	$ 187,200	$ 187,200	$ 280,800
1C070A090040	$ 245,000	$ 245,000	$ 245,000	$ 245,000	$ 245,000	$ 245,000	$ 245,000	$ 245,000	$ 245,000	$ 245,000	$ 367,500
1C070A100011	$ 504,000	$ 504,000	$ 504,000	$ 504,000	$ 504,000	$ 504,000	$ 504,000	$ 504,000	$ 504,000	$ 504,000	$ 756,000
1C070A160040	$ 655,500	$ 655,500	$ 655,500	$ 655,500	$ 655,500	$ 655,500	$ 655,500	$ 655,500	$ 655,500	$ 655,500	$ 983,250
1C070B0J0010	$ 1,190,000	$ 1,190,000	$ 1,190,000	$ 1,190,000	$ 1,190,000	$ 1,190,000	$ 1,190,000	$ 1,190,000	$ 1,190,000	$ 1,190,000	$ 1,785,000
1C070B0L0020	$ 585,600	$ 585,600	$ 585,600	$ 585,600	$ 585,600	$ 585,600	$ 585,600	$ 585,600	$ 585,600	$ 585,600	$ 878,400
1C070H030010	$ 1,055,300	$ 1,055,300	$ 1,055,300	$ 1,055,300	$ 1,055,300	$ 1,055,300	$ 1,055,300	$ 1,055,300	$ 1,055,300	$ 1,055,300	$ 1,582,950
1C070H040010	$ 64,000	$ 64,000	$ 64,000	$ 64,000	$ 64,000	$ 64,000	$ 64,000	$ 64,000	$ 64,000	$ 64,000	$ 96,000
1C070K820010	$ 2,935,800	$ 2,935,800	$ 2,935,800	$ 2,935,800	$ 2,935,800	$ 2,935,800	$ 2,935,800	$ 2,935,800	$ 2,935,800	$ 2,935,800	$ 4,403,700
1C110I070010	$ 71,900	$ 71,900	$ 71,900	$ 71,900	$ 71,900	$ 71,900	$ 71,900	$ 71,900	$ 71,900	$ 71,900	$ 107,850
1D060L040032					$ 255,300	$ 255,300	$ 255,300	$ 255,300	$ 255,300	$ 255,300	$ 382,950
2D0301020050	$ 76,500	$ 76,500	$ 76,500	$ 76,500	$ 76,500	$ 76,500	$ 76,500	$ 76,500	$ 76,500	$ 76,500	$ 114,750
2D040T320111	$ 125,100	$ 125,100	$ 125,100	$ 93,800	$ 125,100	$ 125,100	$ 125,100	$ 125,100	$ 125,100	$ 125,100	$ 187,650
3C030M010010	$ 76,600	$ 76,600	$ 76,600	$ 76,600	$ 76,600	$ 76,600	$ 76,600	$ 76,600	$ 76,600	$ 76,600	$ 114,900
3M0000MSU01	$ 412,000	$ 412,000	$ 412,000	$ 412,000	$ 412,000	$ 412,000	$ 412,000	$ 412,000	$ 412,000	$ 412,000	$ 618,000
4B1701050091	$ 86,900	$ 86,900	$ 86,900	$ 86,900	$ 86,900	$ 86,900	$ 86,900	$ 86,900	$ 86,900	$ 86,900	$ 130,350
4B1701050131	$ 83,600	$ 83,600	$ 83,600	$ 83,600	$ 83,600	$ 83,600	$ 83,600	$ 83,600	$ 83,600	$ 83,600	$ 125,400
4B1701100060	$ 135,000	$ 135,000	$ 59,600	$ 135,000	$ 135,000	$ 24,100	$ 135,000	$ 135,000	$ 135,000	$ 135,000	$ 202,500
4B1701100100	$ 135,000	$ 135,000	$ 59,600	$ 135,000	$ 135,000	$ 135,000	$ 135,000	$ 135,000	$ 135,000	$ 135,000	$ 202,500
4B2901150040	$ 750,000	$ 750,000	$ 750,000	$ 750,000	$ 750,000	$ 750,000	$ 750,000	$ 750,000	$ 750,000	$ 750,000	$ 1,125,000
5B1201000052	$ 495,000	$ 495,000	$ 495,000	$ 495,000	$ 495,000	$ 495,000	$ 495,000	$ 495,000	$ 495,000	$ 495,000	$ 742,500
5B1201000121								$ 1,169,100	$ 1,169,100	$ 1,169,100	$ 1,753,650
5B1201020021	$ 152,200	$ 152,200	$ 152,200	$ 152,200	$ 152,200	$ 152,200	$ 152,200	$ 152,200	$ 152,200	$ 152,200	$ 228,300
5B1201020022	$ 108,600	$ 108,600	$ 108,600	$ 108,600	$ 108,600	$ 108,600	$ 108,600	$ 108,600	$ 108,600	$ 108,600	$ 162,900
5B1201020023	$ 133,000	$ 133,000	$ 133,000	$ 133,000	$ 133,000	$ 133,000	$ 133,000	$ 133,000	$ 133,000	$ 133,000	$ 199,500
5B1201020030	$ 196,900	$ 196,900	$ 196,900	$ 196,900	$ 196,900	$ 196,900	$ 196,900	$ 196,900	$ 196,900	$ 196,900	$ 295,350
5B1201060152	$ 289,700	$ 289,700	$ 289,700	$ 289,700	$ 289,700	$ 289,700	$ 289,700	$ 289,700	$ 289,700	$ 289,700	$ 434,550
5B1201390010	$ 290,000	$ 290,000	$ 290,000	$ 290,000	$ 290,000	$ 290,000	$ 290,000	$ 290,000	$ 290,000	$ 290,000	$ 435,000
5B1301070035	$ 374,000	$ 374,000	$ 374,000	$ 374,000	$ 374,000	$ 374,000	$ 374,000	$ 374,000	$ 374,000	$ 374,000	$ 561,000
5B1501010014	$ 503,500	$ 503,500	$ 503,500	$ 503,500	$ 503,500	$ 503,500	$ 503,500	$ 503,500	$ 503,500	$ 503,500	$ 755,250
5B1501010060	$ 198,100	$ 198,100	$ 198,100	$ 198,100	$ 198,100	$ 198,100	$ 198,100	$ 198,100	$ 198,100	$ 198,100	$ 297,150
5B1501010070	$ 658,700	$ 658,700	$ 658,700	$ 658,700	$ 658,700	$ 658,700	$ 658,700	$ 658,700	$ 658,700	$ 658,700	$ 988,050
5B1501020210	$ 193,700	$ 193,700	$ 193,700	$ 193,700	$ 193,700	$ 193,700	$ 193,700	$ 193,700	$ 193,700	$ 193,700	$ 290,550
5B1501060030	$ 91,200	$ 91,200	$ 91,200	$ 91,200	$ 91,200	$ 91,200	$ 91,200	$ 91,200	$ 91,200	$ 91,200	$ 136,800
5B1601020180	$ 522,700	$ 522,700	$ 522,700	$ 522,700	$ 522,700	$ 522,700	$ 522,700	$ 522,700	$ 522,700	$ 522,700	$ 784,050
5B1601020190	$ 261,400	$ 261,400	$ 261,400	$ 261,400	$ 261,400	$ 261,400	$ 261,400	$ 261,400	$ 261,400	$ 261,400	$ 392,100
5B1601210041	$ 537,500	$ 537,500	$ 537,500	$ 537,500	$ 537,500	$ 537,500	$ 537,500	$ 537,500	$ 537,500	$ 537,500	$ 806,250
5B2101030000	$ 1,309,000	$ 1,309,000	$ 1,309,000	$ 1,309,000	$ 1,309,000	$ 1,309,000	$ 1,309,000	$ 1,309,000	$ 1,309,000	$ 1,309,000	$ 1,963,500
1C060K630020	$ 309,000	$ 309,000	$ 309,000	$ 309,000	$ 309,000	$ 309,000	$ 309,000	$ 308,700	$ 308,700	$ 308,700	$ 463,050
2D040C050074							$ 465,500	$ 465,500	$ 465,500	$ 465,000	$ 697,500

Parcel	Cumulative % Change in Assessed Land Value Since 2011 2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1C060K580053	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
1B0301020021			0%	0%	0%	0%	0%	0%	0%	50%
1B0301050100	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
1B0301050110	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
1B0301100040	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
1C060K580054	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
1C060K580055	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
1C060K600080	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
1C070A090040	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
1C070A100011	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
1C070A160040	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
1C070B0J0010	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
1C070B0L0020	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
1C070H030010	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
1C070H040010	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
1C070K820010	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
1C110I070010	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
1D060L040032				0%	0%	0%	0%	0%	0%	50%
2D0301020050	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
2D040T320111	0%	0%	-25%	0%	0%	0%	0%	0%	0%	50%
3C030M010010	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
3M0000MSU01	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
4B1701050091	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
4B1701050131	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
4B1701100060	0%	-56%	0%	0%	-82%	0%	0%	0%	0%	50%
4B1701100100	0%	-56%	0%	0%	0%	0%	0%	0%	0%	50%
4B2901150040	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
5B1201000052	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
5B1201000121							0%	0%	0%	50%
5B1201020021	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
5B1201020022	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
5B1201020023	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
5B1201020030	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
5B1201060152	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
5B1201390010	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
5B1301070035	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
5B1501010014	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
5B1501010060	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
5B1501010070	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
5B1501020210	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
5B1501060030	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
5B1601020180	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
5B1601020190	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
5B1601210041	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
5B2101030000	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
1C060K630020	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
2D040C050074						0%	0%	0%	0%	50%

Cumulative Increase in Assessed Land Values since 2011

Active 2021 Commercial Assessment Appeals Only

	Assessed Land Value											Cumulative % Change in Assessed Land Value Since 2011									
Parcel	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
						Parcels below this line experienced a decrease in land value from 2011 to 2020															
5B1601380020	$ 550,200	$ 550,200	$ 550,200	$ 550,200	$ 550,200	$ 550,200	$ 518,900	$ 518,900	$ 575,100	$ 575,100	$ 821,700	0%	0%	0%	0%	0%	-6%	-6%	5%	5%	49%
5B1201060220	$ 168,900	$ 168,900	$ 168,900	$ 168,900	$ 168,900	$ 167,800	$ 167,800	$ 167,800	$ 167,800	$ 167,800	$ 251,700	0%	0%	0%	0%	-1%	-1%	-1%	-1%	-1%	49%
1B0301050030	$ 41,600	$ 41,600	$ 41,600	$ 41,600	$ 41,600	$ 41,600	$ 41,300	$ 41,300	$ 41,300	$ 41,300	$ 61,950	0%	0%	0%	0%	0%	-1%	-1%	-1%	-1%	49%
1C100I070091	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 1,965,100	$ 1,965,100	$ 1,965,100	$ 2,947,650	0%	0%	0%	0%	0%	0%	-2%	-2%	-2%	47%
1C100K830031	$ 1,888,200	$ 1,888,200	$ 1,888,200	$ 1,888,200	$ 1,888,200	$ 1,888,200	$ 1,888,200	$ 1,853,900	$ 1,853,900	$ 1,853,900	$ 2,780,850	0%	0%	0%	0%	0%	0%	-2%	-2%	-2%	47%
1C070A020030	$ 671,800	$ 671,800	$ 671,800	$ 671,800	$ 671,800	$ 671,800	$ 671,800	$ 671,800	$ 671,800	$ 658,400	$ 987,600	0%	0%	0%	0%	0%	0%	0%	0%	-2%	47%
1C070A020011	$ 1,087,900	$ 1,087,900	$ 1,087,900	$ 1,087,900	$ 1,087,900	$ 1,087,900	$ 1,087,900	$ 1,087,900	$ 1,087,900	$ 1,066,100	$ 1,599,150	0%	0%	0%	0%	0%	0%	0%	0%	-2%	47%
1C070H030031	$ 2,150,000	$ 2,150,000	$ 2,150,000	$ 2,150,000	$ 2,150,000	$ 2,150,000	$ 2,150,000	$ 2,100,000	$ 2,100,000	$ 2,100,000	$ 3,150,000	0%	0%	0%	0%	0%	0%	-2%	-2%	-2%	47%
1C060U040010	$ 1,490,000	$ 1,490,000	$ 1,490,000	$ 1,490,000	$ 1,490,000	$ 1,490,000	$ 1,490,000	$ 1,490,000	$ 1,490,100	$ 1,452,900	$ 2,179,350	0%	0%	0%	0%	0%	0%	0%	0%	-2%	46%
1C060U040050	$ 1,400,400	$ 1,400,400	$ 1,400,400	$ 1,400,400	$ 1,400,400	$ 1,400,400	$ 1,400,400	$ 1,400,400	$ 1,400,400	$ 1,365,400	$ 2,048,100	0%	0%	0%	0%	0%	0%	0%	0%	-2%	46%
5B1201000032	$ 402,400	$ 393,700	$ 393,700	$ 393,700	$ 393,700	$ 392,000	$ 392,000	$ 392,000	$ 392,000	$ 392,000	$ 588,000	-2%	-2%	-2%	-2%	-3%	-3%	-3%	-3%	-3%	46%
5B1201020150	$ 445,000	$ 445,000	$ 445,000	$ 445,000	$ 445,000	$ 445,000	$ 432,000	$ 432,000	$ 432,000	$ 432,000	$ 648,000	0%	0%	0%	0%	0%	-3%	-3%	-3%	-3%	46%
5B1201020160	$ 445,000	$ 445,000	$ 445,000	$ 445,000	$ 445,000	$ 445,000	$ 432,000	$ 432,000	$ 432,000	$ 432,000	$ 648,000	0%	0%	0%	0%	0%	-3%	-3%	-3%	-3%	46%
1C060K010033								$ 1,778,600	$ 1,778,600	$ 1,723,300	$ 2,584,950							0%	0%	-3%	45%
5B1201020010	$ 483,400	$ 483,400	$ 483,400	$ 483,400	$ 483,400	$ 483,400	$ 467,900	$ 467,900	$ 467,900	$ 467,900	$ 701,850	0%	0%	0%	0%	0%	-3%	-3%	-3%	-3%	45%
5B1601430016	$ 784,500	$ 784,500	$ 784,500	$ 784,500	$ 784,500	$ 784,500	$ 784,500	$ 784,500	$ 757,200	$ 757,200	$ 1,135,800	0%	0%	0%	0%	0%	0%	0%	-3%	-3%	45%
1C100K830041	$ 1,241,800	$ 1,241,800	$ 1,241,800	$ 1,241,800	$ 1,241,800	$ 1,241,800	$ 1,241,800	$ 1,197,000	$ 1,197,000	$ 1,197,000	$ 1,795,500	0%	0%	0%	0%	0%	0%	-4%	-4%	-4%	45%
4B1601010010	$ 1,600,000	$ 1,600,000	$ 1,600,000	$ 1,600,000	$ 1,600,000	$ 1,600,000	$ 1,538,900	$ 1,538,900	$ 1,538,900	$ 1,538,900	$ 2,308,350	0%	0%	0%	0%	0%	-4%	-4%	-4%	-4%	44%
5B1201000031	$ 2,472,000	$ 2,374,000	$ 2,374,000	$ 2,374,000	$ 2,374,000	$ 2,374,000	$ 2,374,000	$ 2,374,000	$ 2,374,000	$ 2,374,000	$ 3,561,000	-4%	-4%	-4%	-4%	-4%	-4%	-4%	-4%	-4%	44%
1C070A040010	$ 614,100	$ 614,100	$ 614,100	$ 614,100	$ 614,100	$ 614,100	$ 614,100	$ 614,100	$ 614,100	$ 589,500	$ 884,250	0%	0%	0%	0%	0%	0%	0%	0%	-4%	44%
1C070A100070	$ 159,000	$ 159,000	$ 159,000	$ 159,000	$ 159,000	$ 159,000	$ 159,000	$ 159,000	$ 159,000	$ 152,600	$ 228,900	0%	0%	0%	0%	0%	0%	0%	0%	-4%	44%
1C100I050010	$ 4,240,500	$ 4,240,500	$ 4,240,500	$ 4,240,500	$ 4,240,500	$ 4,240,500	$ 4,240,500	$ 4,047,800	$ 4,047,800	$ 4,047,800	$ 6,071,700	0%	0%	0%	0%	0%	0%	-5%	-5%	-5%	43%
1C070K810070	$ 387,600	$ 387,600	$ 387,600	$ 387,600	$ 387,600	$ 387,600	$ 387,600	$ 372,100	$ 372,100	$ 369,000	$ 553,500	0%	0%	0%	0%	0%	0%	-4%	-4%	-5%	43%
1C070K810120	$ 690,000	$ 690,000	$ 690,000	$ 690,000	$ 690,000	$ 690,000	$ 690,000	$ 699,100	$ 699,100	$ 655,400	$ 983,100	0%	0%	0%	0%	0%	0%	1%	1%	-5%	42%
4B1701030140	$ 53,600	$ 53,600	$ 53,600	$ 53,600	$ 53,600	$ 53,600	$ 53,600	$ 50,900	$ 55,000	$ 55,000	$ 76,350	0%	0%	0%	0%	0%	0%	-5%	3%	3%	42%
4B2901150050	$ 1,008,600	$ 1,008,600	$ 957,400	$ 957,400	$ 957,400	$ 957,400	$ 957,400	$ 957,400	$ 957,400	$ 957,400	$ 1,436,100	0%	-5%	-5%	-5%	-5%	-5%	-5%	-5%	-5%	42%
4B1701030150	$ 54,700	$ 54,700	$ 54,700	$ 54,700	$ 54,700	$ 54,700	$ 54,700	$ 51,900	$ 56,100	$ 56,100	$ 77,850	0%	0%	0%	0%	0%	0%	-5%	3%	3%	42%
1C060K700040	$ 457,400	$ 457,400	$ 457,400	$ 457,400	$ 457,400	$ 457,400	$ 457,400	$ 457,400	$ 457,400	$ 431,200	$ 646,800	0%	0%	0%	0%	0%	0%	0%	0%	-6%	41%
4B1701100110	$ 135,000	$ 135,000	$ 59,600	$ 135,000	$ 135,000	$ 135,000	$ 117,200	$ 117,200	$ 126,600	$ 126,600	$ 189,900	0%	-56%	0%	0%	0%	-13%	-13%	-6%	-6%	41%
5B1201010060	$ 278,800	$ 278,800	$ 304,100	$ 228,100	$ 228,100	$ 228,100	$ 258,500	$ 258,500	$ 258,500	$ 258,500	$ 387,750	0%	9%	-18%	-18%	-18%	-7%	-7%	-7%	-7%	39%
5B1201350010	$ 234,300	$ 234,300	$ 216,300	$ 216,300	$ 216,300	$ 216,300	$ 216,300	$ 216,300	$ 216,300	$ 216,300	$ 324,450	0%	-8%	-8%	-8%	-8%	-8%	-8%	-8%	-8%	38%
5B1501010030	$ 566,300	$ 522,700	$ 522,700	$ 522,700	$ 522,700	$ 522,700	$ 522,700	$ 522,700	$ 522,700	$ 522,700	$ 784,050	-8%	-8%	-8%	-8%	-8%	-8%	-8%	-8%	-8%	38%
4B1601010022	$ 382,300	$ 382,300	$ 382,300	$ 382,300	$ 382,300	$ 382,300	$ 352,300	$ 352,300	$ 352,300	$ 352,300	$ 528,450	0%	0%	0%	0%	0%	-8%	-8%	-8%	-8%	38%
4B2901010050						$ 548,900	$ 500,800	$ 500,800	$ 500,800	$ 500,800	$ 751,200					0%	-9%	-9%	-9%	-9%	37%
1C070K830040	$ 3,699,600	$ 3,363,300	$ 3,363,300	$ 3,363,300	$ 3,363,300	$ 3,363,300	$ 3,363,300	$ 3,363,300	$ 3,321,100	$ 3,363,300	$ 5,044,950	-9%	-9%	-9%	-9%	-9%	-9%	-9%	-10%	-9%	36%
4B1701080039	$ 55,000	$ 55,000	$ 55,000	$ 55,000	$ 55,000	$ 55,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 75,000	0%	0%	0%	0%	0%	-9%	-9%	-9%	-9%	36%
1C070H020010	$ 1,750,000	$ 1,750,000	$ 1,750,000	$ 1,750,000	$ 1,750,000	$ 1,750,000	$ 1,750,000	$ 1,575,000	$ 1,575,000	$ 1,575,000	$ 2,362,500	0%	0%	0%	0%	0%	0%	-10%	-10%	-10%	35%
1C060U060040	$ 266,000	$ 266,000	$ 266,000	$ 266,000	$ 266,000	$ 266,000	$ 266,000	$ 265,800	$ 265,800	$ 239,200	$ 358,800	0%	0%	0%	0%	0%	0%	0%	0%	-10%	35%
1C070A140030	$ 80,000	$ 80,000	$ 71,200	$ 71,200	$ 71,200	$ 71,200	$ 71,200	$ 71,200	$ 71,200	$ 71,200	$ 106,800	0%	-11%	-11%	-11%	-11%	-11%	-11%	-11%	-11%	34%
1C070A090050	$ 268,700	$ 268,700	$ 268,700	$ 268,700	$ 268,700	$ 268,700	$ 268,700	$ 268,700	$ 268,700	$ 236,500	$ 354,750	0%	0%	0%	0%	0%	0%	0%	0%	-12%	32%
1C070K820021				$ 1,531,500	$ 1,511,800	$ 1,392,000	$ 1,392,000	$ 1,340,000	$ 1,340,000	$ 1,346,800	$ 2,020,200			0%	-1%	-9%	-9%	-13%	-13%	-12%	32%
4B1701100070	$ 104,500	$ 104,500	$ 104,500	$ 104,500	$ 104,500	$ 104,500	$ 88,200	$ 90,500	$ 90,500	$ 90,500	$ 135,750	0%	0%	0%	0%	0%	-16%	-13%	-13%	-13%	30%
6D0701060000	$ 400,000	$ 344,800	$ 344,800	$ 344,800	$ 344,800	$ 344,800	$ 344,800	$ 344,800	$ 344,800	$ 344,800	$ 517,200	-14%	-14%	-14%	-14%	-14%	-14%	-14%	-14%	-14%	29%
7B0901020022	$ 397,000	$ 397,000	$ 397,000	$ 397,000	$ 397,000	$ 397,000	$ 397,000	$ 511,300	$ 511,300	$ 511,300	$ 511,300	0%	0%	0%	0%	0%	0%	29%	29%	29%	29%
5B1201350040	$ 252,500	$ 252,500	$ 216,400	$ 216,400	$ 216,400	$ 216,400	$ 216,400	$ 216,400	$ 216,400	$ 216,400	$ 324,600	0%	-14%	-14%	-14%	-14%	-14%	-14%	-14%	-14%	29%
1C060K600060	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 64,200	$ 64,200	$ 64,200	$ 96,300	0%	0%	0%	0%	0%	0%	-14%	-14%	-14%	28%
4B1701030120	$ 85,000	$ 85,000	$ 85,000	$ 85,000	$ 85,000	$ 85,000	$ 65,400	$ 72,500	$ 78,300	$ 78,300	$ 108,750	0%	0%	0%	0%	0%	-23%	-15%	-8%	-8%	28%
6D0701040000	$ 220,000	$ 234,000	$ 187,200	$ 187,200	$ 187,200	$ 187,200	$ 187,200	$ 187,200	$ 187,200	$ 187,200	$ 280,800	6%	-15%	-15%	-15%	-15%	-15%	-15%	-15%	-15%	28%
5B1201010050	$ 304,100	$ 304,100	$ 304,100	$ 228,100	$ 228,100	$ 228,100	$ 258,500	$ 258,500	$ 258,500	$ 258,500	$ 387,750	0%	0%	-25%	-25%	-25%	-15%	-15%	-15%	-15%	28%
4B1701030130	$ 60,800	$ 60,800	$ 60,800	$ 60,800	$ 60,800	$ 60,800	$ 60,800	$ 51,400	$ 55,500	$ 55,500	$ 77,100	0%	0%	0%	0%	0%	0%	-15%	-9%	-9%	27%
1C100K830024	$ 6,001,700	$ 4,971,200	$ 4,971,200	$ 4,971,200	$ 4,971,200	$ 4,971,200	$ 4,971,200	$ 4,977,900	$ 4,977,900	$ 4,977,900	$ 7,466,850	-17%	-17%	-17%	-17%	-17%	-17%	-17%	-17%	-17%	24%

Cumulative Increase in Assessed Land Values since 2011

Active 2021 Commercial Assessment Appeals Only

	Assessed Land Value											Cumulative % Change in Assessed Land Value Since 2011									
Parcel	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
5B1201040052	$ 2,843,600	$ 2,843,600	$ 2,843,600	$ 2,843,600	$ 2,843,600	$ 2,843,600	$ 2,339,700	$ 2,339,700	$ 2,339,700	$ 2,339,700	$ 3,509,550	0%	0%	0%	0%	0%	-18%	-18%	-18%	-18%	23%
3R0401000050	$ 62,000	$ 62,000	$ 62,000	$ 62,000	$ 62,000	$ 62,000	$ 62,000	$ 62,000	$ 62,000	$ 62,000	$ 75,200	0%	0%	0%	0%	0%	0%	0%	0%	0%	21%
1C060K700052	$ 85,200	$ 85,200	$ 85,200	$ 85,200	$ 85,200	$ 85,200	$ 85,200	$ 85,200	$ 85,200	$ 67,500	$ 101,250	0%	0%	0%	0%	0%	0%	0%	0%	-21%	19%
4B1701030110	$ 85,200	$ 85,200	$ 85,200	$ 85,200	$ 85,200	$ 85,200	$ 65,500	$ 65,500	$ 70,700	$ 70,700	$ 98,250	0%	0%	0%	0%	0%	-23%	-23%	-17%	-17%	15%
5B2101000030	$ 1,155,600	$ 1,155,600	$ 800,000	$ 800,000	$ 800,000	$ 800,900	$ 834,400	$ 834,400	$ 917,300	$ 917,300	$ 1,310,550	0%	-31%	-31%	-31%	-31%	-28%	-28%	-21%	-21%	13%
1C070B0L0010	$ 945,000	$ 945,000	$ 945,000	$ 945,000	$ 945,000	$ 945,000	$ 945,000	$ 708,000	$ 708,000	$ 708,000	$ 1,062,000	0%	0%	0%	0%	0%	0%	-25%	-25%	-25%	12%
1C070B0J0020	$ 400,600	$ 400,600	$ 400,600	$ 400,600	$ 400,600	$ 400,600	$ 400,600	$ 288,500	$ 288,500	$ 288,500	$ 432,750	0%	0%	0%	0%	0%	0%	-28%	-28%	-28%	8%
5B1601420020	$ 639,600	$ 639,600	$ 639,600	$ 639,600	$ 639,600	$ 639,600	$ 639,600	$ 439,700	$ 452,900	$ 452,900	$ 679,350	0%	0%	0%	0%	0%	0%	-31%	-29%	-29%	6%
5B1601420040	$ 468,900	$ 468,900	$ 468,900	$ 468,900	$ 468,900	$ 468,900	$ 468,900	$ 322,300	$ 332,000	$ 332,000	$ 498,000	0%	0%	0%	0%	0%	0%	-31%	-29%	-29%	6%
4B1701110110	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Parcels below this line have a lower land value in 2021 than in 2011, even with the 50% increase in 2021

Parcel	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1C070A520080	$ 65,000	$ 65,000	$ 43,100	$ 43,100	$ 43,100	$ 43,100	$ 43,100	$ 43,100	$ 43,100	$ 43,100	$ 64,650	0%	-34%	-34%	-34%	-34%	-34%	-34%	-34%	-34%	-1%
5B1601430017	$ 2,546,700	$ 2,546,700	$ 2,546,700	$ 2,546,700	$ 2,546,700	$ 2,546,700	$ 2,546,700	$ 1,680,800	$ 1,680,900	$ 1,680,900	$ 2,521,350	0%	0%	0%	0%	0%	0%	-34%	-34%	-34%	-1%
1C100I070050	$ 109,000	$ 109,000	$ 109,000	$ 109,000	$ 109,000	$ 93,500	$ 93,500	$ 93,500	$ 70,100	$ 70,100	$ 105,150	0%	0%	0%	0%	-14%	-14%	-14%	-36%	-36%	-4%
1C100I070030	$ 142,500	$ 142,500	$ 142,500	$ 142,500	$ 142,500	$ 122,100	$ 122,100	$ 122,100	$ 91,600	$ 91,600	$ 137,400	0%	0%	0%	0%	-14%	-14%	-14%	-36%	-36%	-4%
1C100I070040	$ 144,600	$ 144,600	$ 144,600	$ 144,600	$ 144,600	$ 123,900	$ 123,900	$ 123,900	$ 92,900	$ 92,900	$ 139,350	0%	0%	0%	0%	-14%	-14%	-14%	-36%	-36%	-4%
4B1701030090	$ 80,000	$ 80,000	$ 80,000	$ 80,000	$ 80,000	$ 80,000	$ 60,000	$ 50,700	$ 54,700	$ 54,700	$ 76,050	0%	0%	0%	0%	0%	-25%	-37%	-32%	-32%	-5%
5B1601440082				$ 966,600	$ 805,500	$ 805,500	$ 805,500	$ 598,100	$ 598,100	$ 598,100	$ 897,150			0%	-17%	-17%	-17%	-38%	-38%	-38%	-7%
7B0901020010	$ 1,464,800	$ 1,464,800	$ 1,464,800	$ 1,464,800	$ 1,464,800	$ 1,464,800	$ 1,464,800	$ 868,400	$ 868,400	$ 868,400	$ 1,302,600	0%	0%	0%	0%	0%	0%	-41%	-41%	-41%	-11%
4B1701030100	$ 124,100	$ 124,100	$ 124,100	$ 124,100	$ 124,100	$ 124,100	$ 85,900	$ 72,600	$ 78,400	$ 78,400	$ 108,900	0%	0%	0%	0%	0%	-31%	-41%	-37%	-37%	-12%
5B1601020121	$ 2,161,000	$ 2,161,000	$ 1,080,500	$ 1,080,500	$ 1,080,500	$ 1,080,500	$ 1,080,500	$ 1,080,500	$ 1,188,600	$ 1,188,600	$ 1,782,900	0%	-50%	-50%	-50%	-50%	-50%	-50%	-45%	-45%	-17%
5B1301070036	$ 574,000	$ 574,000	$ 574,000	$ 287,000	$ 287,000	$ 287,000	$ 287,000	$ 287,000	$ 287,000	$ 287,000	$ 430,500	0%	0%	-50%	-50%	-50%	-50%	-50%	-50%	-50%	-25%
5B1601000040	$ 2,548,800	$ 2,548,800	$ 1,274,400	$ 1,274,400	$ 1,274,400	$ 1,274,400	$ 1,274,400	$ 1,274,400	$ 1,274,400	$ 1,274,400	$ 1,911,600	0%	-50%	-50%	-50%	-50%	-50%	-50%	-50%	-50%	-25%
5B1201060112	$ 533,200	$ 533,200	$ 533,200	$ 533,200	$ 226,600	$ 226,600	$ 226,600	$ 226,600	$ 226,600	$ 226,600	$ 339,900	0%	0%	0%	-58%	-58%	-58%	-58%	-58%	-58%	-36%
1C100I070020	$ 234,700	$ 234,700	$ 234,700	$ 234,700	$ 234,700	$ 117,300	$ 117,300	$ 117,300	$ 88,000	$ 88,000	$ 132,000	0%	0%	0%	0%	-50%	-50%	-50%	-63%	-63%	-44%
5B2101320021						$ 849,000	$ 599,100	$ 269,800	$ 269,800	$ 269,800	$ 404,700					0%	-29%	-68%	-68%	-68%	-52%
1C100I070060	$ 1,475,800	$ 265,000	$ 265,000	$ 265,000	$ 265,000	$ 265,000	$ 265,000	$ 272,300	$ 272,300	$ 272,300	$ 408,450	-82%	-82%	-82%	-82%	-82%	-82%	-82%	-82%	-82%	-72%

Parcels below this line were new in assessment year 2021

Parcel	2021 Assessed Land Value	2021 Cumulative % Change
1C070K770012	$ 2,322,000	0%
5B1401020073	$ 1,055,550	0%
5B1401050020	$ 936,150	0%
5B1401050030	$ 962,400	0%
5B1401050040	$ 391,950	0%
5B1401050050	$ 784,050	0%
5B1401050060	$ 705,450	0%
5B1401050070	$ 3,361,800	0%
5B1401050080	$ 781,650	0%
5B1401050090	$ 784,050	0%
5B1401050110	$ 392,700	0%
5B1401050120	$ 393,150	0%
5B1401050130	$ 631,050	0%
5B1401050140	$ 503,100	0%
5B1601380034	$ 771,300	0%
5B1601380036	$ 9,802,800	0%

MEMORANDUM

DATE: September 1, 2021

TO: Assembly Finance Committee

FROM: Jeff Rogers, Finance Director

155 Municipal Way
Juneau, AK 99801
Phone: (907) 586-5215
Fax: (907) 586-0358

SUBJECT: **Resources and Process for Grant Seeking**

The federal government is infusing the economy with trillions of dollars of stimulus funding through the $1.9 trillion American Rescue Plan Act, the forthcoming $1 trillion infrastructure bill, and a new "human infrastructure" bill that may top $3.5 trillion. Through these federal appropriations, a significant amount of funding will be made available in competitive grants to municipal governments and agencies. In response to these funding opportunities, the Manager recognizes the need to identify, prioritize, and pursue funding opportunities available to the city. Currently, CBJ relies on individual department staff to perform this work for their respective components. With the typical volume of funding opportunities, the current level of staffing has proven sufficient.

However, given the large volume and unconventional nature of grant opportunities currently being made available at the federal and state level, a centralized Grant Writer position focusing solely on identifying and pursuing these grants could more appropriately coordinate and prioritize CBJ's needs. The intent of this position would be to research, write, and submit applications for funding opportunities that fall outside of individual department administrators' purviews, allowing department staff to continue focusing on anticipated annual grant applications. Classification and range have yet to be determined for such a position, but comparable positions cost the city approximately $100,000 to $120,000 annually including health and benefits—a cost that is easily offset by the value attained from securing significant grant funding that may otherwise be overlooked or go unconsidered.

The Assembly should also discuss what process it wants for reviewing novel grant concepts before staff formally make application for those funds. Applying for grant funds is the responsibility of the Manager and city staff, but with many large granting opportunities, there needs to be clear lines of authority. Potential issues include:

- Grant Match Requirements
- Lack of Sufficient Public Process
- Long Term O&M Costs
- Long Term Replacement Costs
- New Grant Ideas competing with Longer Standing Priorities

Some type of formal or informal policy or direction to the Manager would make sense. That direction could include a requirement for an Assembly motion of support if one or more of the following criteria are met:

- Grant applications over a dollar threshold
- Grants requiring a cash match over a dollar threshold
- Grant applications for new facilities or programs

The policy approach should be relatively simple. The Assembly probably doesn't want to waste committee time reviewing applications for grants that are already in line with established Assembly goals (such as electric busses or charging infrastructure) or small dollar grants for staff training that have in-kind matches or matches that are met through training budgets, or grants that offset capital costs of the utility.

<u>Recommended Action</u>
Direct staff to introduce a supplemental FY2022 appropriation (exact amount to be determined subject to classification) to establish and hire a Grant Writer position. Establish and adopt criteria for Assembly review of grant applications that meet certain criteria.

MEMORANDUM

CITY AND BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

155 Municipal Way
Juneau, AK 99801
Phone: (907) 586-5215
Fax: (907) 586-0358

DATE: September 1, 2021

TO: Assembly Finance Committee

FROM: Jeff Rogers, Finance Director

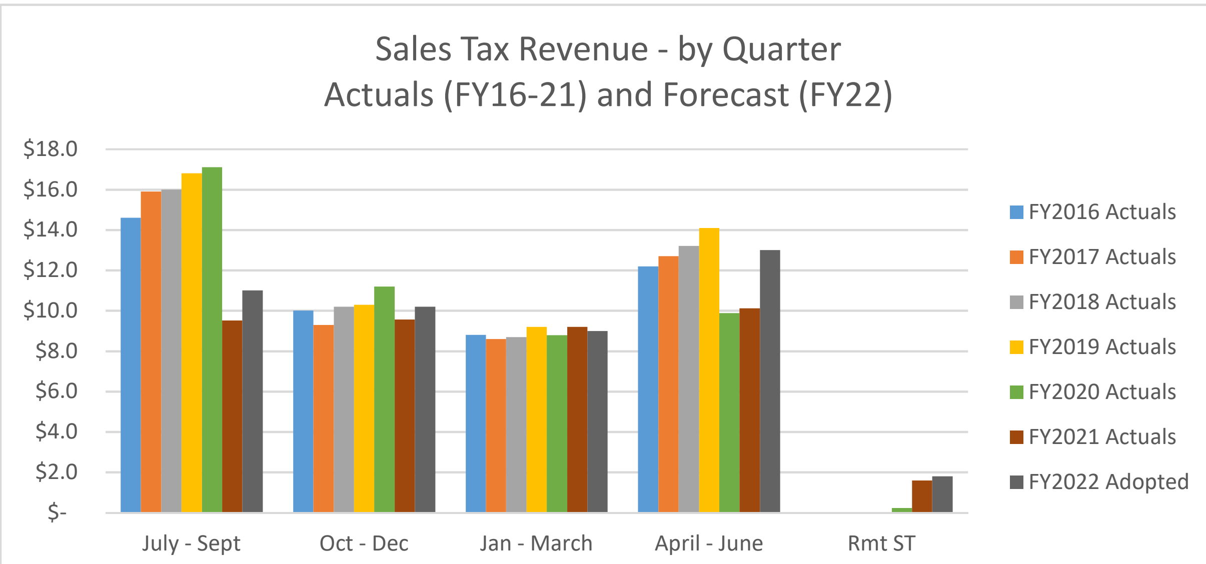
SUBJECT: **FY2021 Consumer Tax Actuals Update**

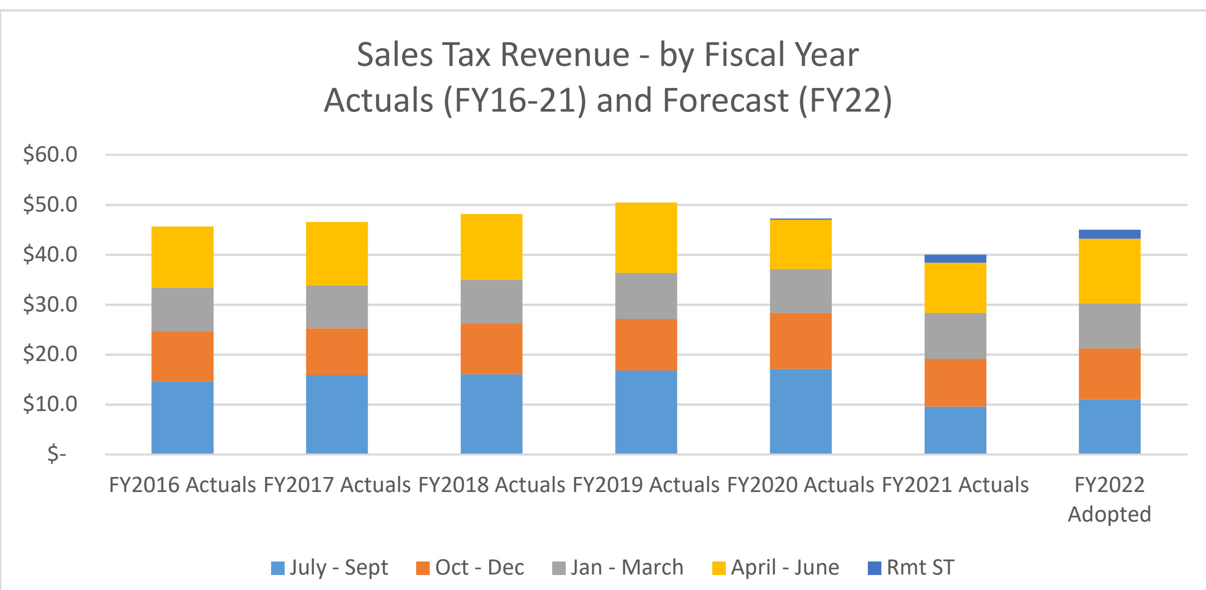
All consumer tax projections were last updated on May 11th, 2021; and the fund balance draw calculations were based on those forecasts. Following is a summary of the actual tax receipts in comparison to the most recent projections.

- Sales Tax
  - Q4 (April to June) actuals were $10.1 million vs. $10.3 million projected – a shortfall of $200,000
  - FY2021 full-year actuals were $40.0 million vs. $39.9 million projected – a net gain of $100,000
- Remote Sales Tax
  - Q4 (April to June) actuals were $480,000 vs. $390,000 projected – a gain of $90,000
  - FY2021 full-year actuals were $1.60 million vs. $1.51 million projected – a net gain of $90,000
  - The monthly return for June was the highest month since inception at $175,578 which implies annual collections of at least $2.1 million; these monthly returns are expected to continue rising as the Commission continues to register new sellers
  - Note the remote sales is also included in the full-year sales tax totals above, but it is broken out here for the purpose of tracking this new revenue stream
- Hotel Bed Tax
  - Q4 (April to June) actuals were $550,000 vs. $330,000 projected – a gain of $220,000
  - FY2021 full-year actuals were $1.24 million vs. $1.02 million projected – a net gain of $220,000
    - This is a considerable variation from the projection
    - This would appear to confirm anecdotes that independent travel was exceedingly high during this quarter
    - Also note that this quarter benefits from a 9% tax rate compared to FY2019 (pre-pandemic) when the rate was still 7%
- Liquor tax
  - Q4 (April to June) actuals were $240,000 vs. $240,000 projected – no variance
  - FY2021 full-year actuals were $860,000 vs. $860,000 projected – no variance
- Marijuana Tax
  - Q4 (April to June) actuals were $110,000 vs. $90,000 projected – a gain of $20,000
  - FY2021 full-year actuals were $400,000 vs. $380,000 projected – a net gain of $20,000
- Tobacco Tax
  - Q4 (April to June) actuals were $590,000 vs. $600,000 projected – a shortfall of $10,000
  - FY2021 full-year actuals were $2.63 million vs. $2.73 million projected – a net shortfall of $100,000

Sales Tax Actuals and Forecast
Updated 9/1/2021

Sales Tax	Q1 July - Sept	Q2 Oct - Dec	Q3 Jan - March	Q4 April - June	Annual Rmt ST	Total
FY2016 Actuals	$ 14.6	$ 10.0	$ 8.8	$ 12.2	$ -	**$ 45.6**
FY2017 Actuals	$ 15.9	$ 9.3	$ 8.6	$ 12.7	$ -	**$ 46.5**
FY2018 Actuals	$ 16.0	$ 10.2	$ 8.7	$ 13.2	$ -	**$ 48.1**
FY2019 Actuals	$ 16.8	$ 10.3	$ 9.2	$ 14.1	$ -	**$ 50.4**
FY2020 Actuals	$ 17.1	$ 11.2	$ 8.8	$ 9.9	$ 0.2	**$ 47.2**
FY2021 Projected	$ 10.0	$ 9.2	$ 8.9	$ 10.3	$ 1.5	**$ 39.9**
FY2021 Actuals	$ 9.5	$ 9.6	$ 9.2	$ 10.1	$ 1.6	**$ 40.0**
Over/(Under) Proj	$ (0.5)	$ 0.4	$ 0.3	$ (0.2)	$ 0.1	**$ 0.1**
FY2022 Budget	$ 15.0	$ 10.3	$ 9.0	$ 13.0	$ 1.5	**$ 48.8**
FY2022 Adopted	$ 11.0	$ 10.2	$ 9.0	$ 13.0	$ 1.8	**$ 45.0**
Over/(Under) Proj	$ (4.0)	$ (0.1)	$ -	$ -	$ 0.3	**$ (3.8)**



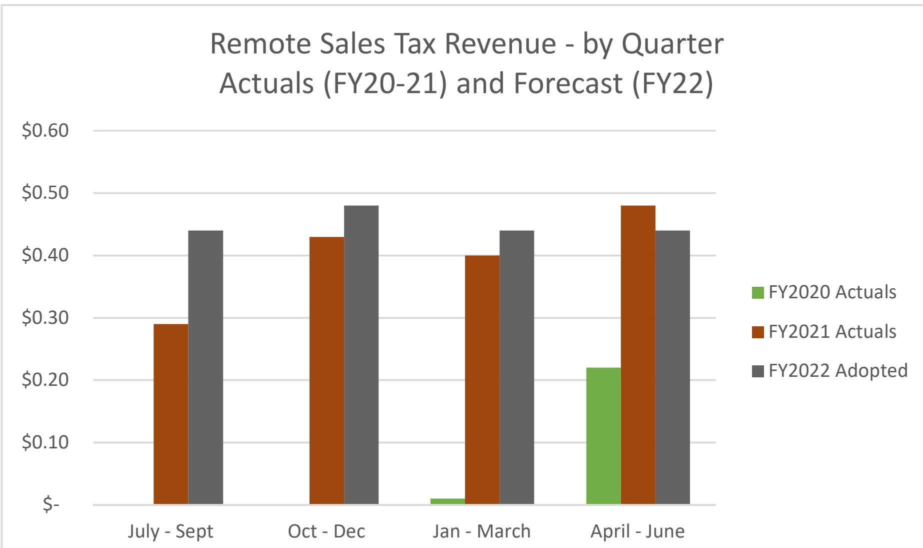


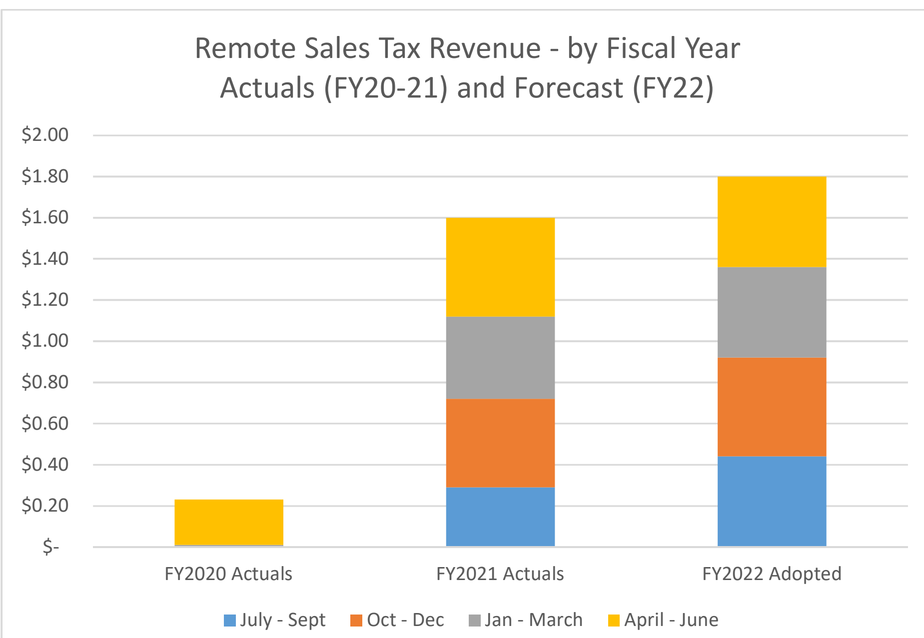
Remote Sales Tax Actuals and Forecast
Updated 9/1/2021

Remote Sales Tax	Q1 July - Sept	Q2 Oct - Dec	Q3 Jan - March	Q4 April - June	Total
FY2016 Actuals	$ -	$ -	$ -	$ -	**$ -**
FY2017 Actuals	$ -	$ -	$ -	$ -	**$ -**
FY2018 Actuals	$ -	$ -	$ -	$ -	**$ -**
FY2019 Actuals	$ -	$ -	$ -	$ -	**$ -**
FY2020 Actuals	$ -	$ -	$ 0.01	$ 0.22	**$ 0.23**
FY2021 Projected	$ 0.29	$ 0.43	$ 0.40	$ 0.39	**$ 1.51**
FY2021 Actuals	$ 0.29	$ 0.43	$ 0.40	$ 0.48	**$ 1.60**
Over/(Under) Proj	$ -	$ -	$ -	$ 0.09	**$ 0.09**
FY2022 Budget	$ 0.36	$ 0.42	$ 0.36	$ 0.36	**$ 1.50**
FY2022 Adopted	$ 0.44	$ 0.48	$ 0.44	$ 0.44	**$ 1.80**
Over/(Under) Proj	$ 0.08	$ 0.06	$ 0.08	$ 0.08	**$ 0.30**

By Month and Quarter

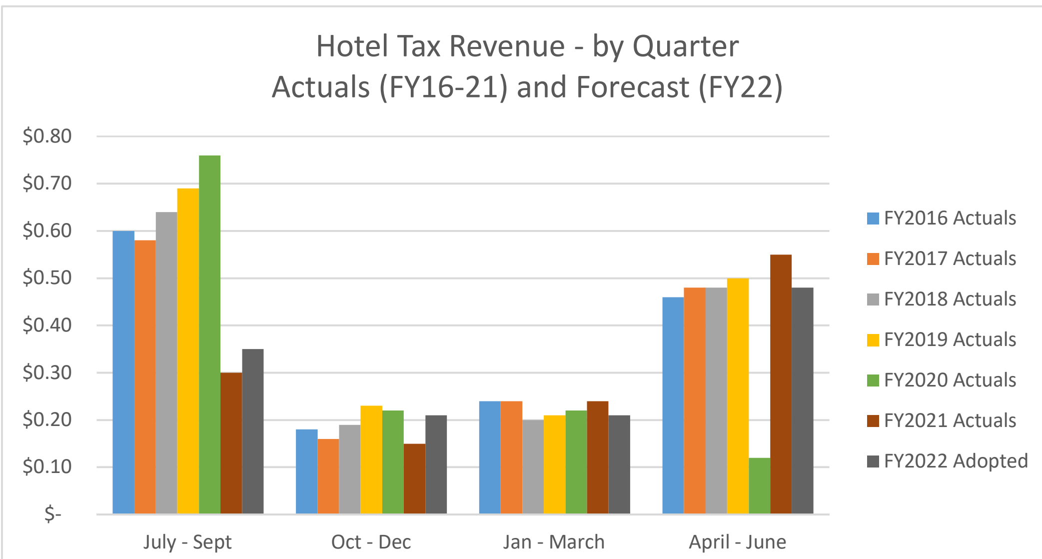
FY20 Q3	March	$	8,608
FY20 Q4	April	$	59,622
	May	$	71,410
	June	$	86,952
	Total FY2020	**$**	**226,592**
FY21 Q1	Jul	$	93,529
	Aug	$	99,659
	Sept	$	95,405
FY21 Q2	Oct	$	145,325
	Nov	$	121,040
	Dec	$	159,225
FY21 Q3	Jan	$	126,253
	Feb	$	120,339
	Mar	$	151,929
FY21 Q4	Apr	$	158,656
	May	$	148,231
	June	$	175,578
	YTD FY2021	**$**	**1,595,170**

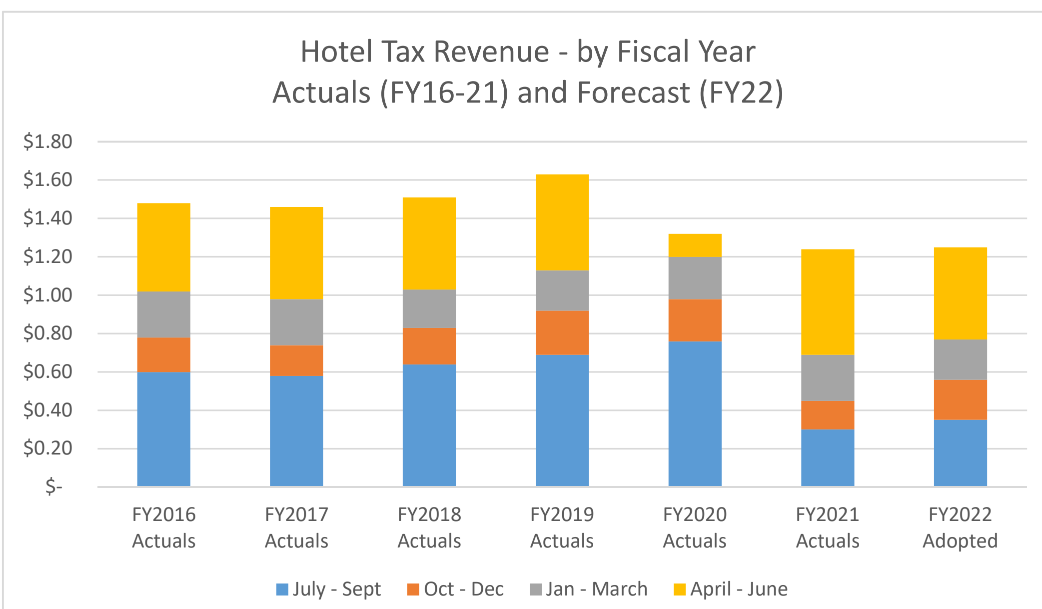




Hotel Tax Actuals and Forecast
Updated 9/1/2021

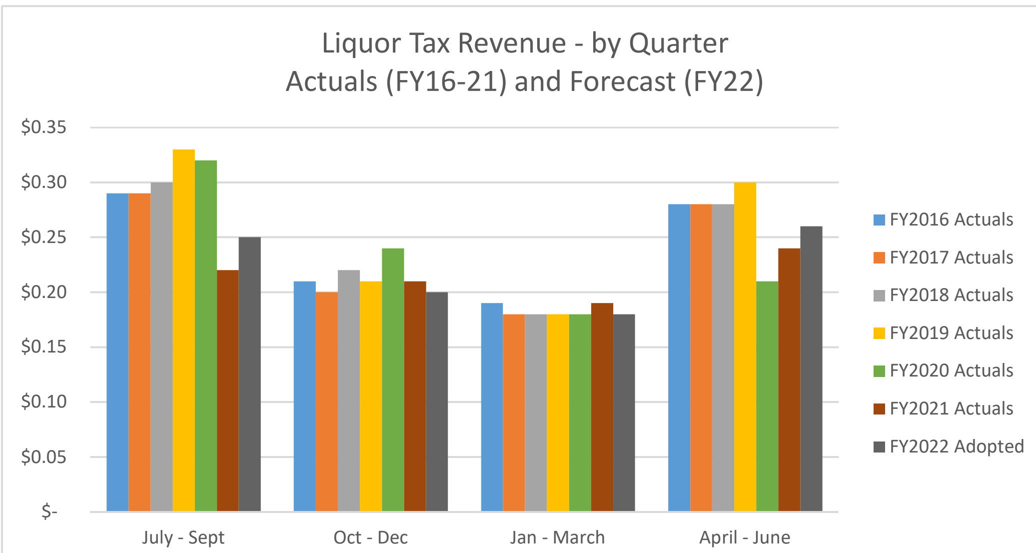
Hotel Tax	Q1 July - Sept	Q2 Oct - Dec	Q3 Jan - March	Q4 April - June	Total
FY2016 Actuals	$ 0.60	$ 0.18	$ 0.24	$ 0.46	**$ 1.48**
FY2017 Actuals	$ 0.58	$ 0.16	$ 0.24	$ 0.48	**$ 1.46**
FY2018 Actuals	$ 0.64	$ 0.19	$ 0.20	$ 0.48	**$ 1.51**
FY2019 Actuals	$ 0.69	$ 0.23	$ 0.21	$ 0.50	**$ 1.63**
FY2020 Actuals	$ 0.76	$ 0.22	$ 0.22	$ 0.12	**$ 1.32**
FY2021 Projected	$ 0.30	$ 0.15	$ 0.24	$ 0.33	**$ 1.02**
FY2021 Actuals	$ 0.30	$ 0.15	$ 0.24	$ 0.55	**$ 1.24**
Over/(Under) Proj	$ -	$ -	$ -	$ 0.22	**$ 0.22**
FY2022 Budget	$ 0.35	$ 0.21	$ 0.21	$ 0.48	**$ 1.25**
FY2022 Adopted	$ 0.35	$ 0.21	$ 0.21	$ 0.48	**$ 1.25**
Over/(Under) Proj	$ -	$ -	$ -	$ -	**$ -**

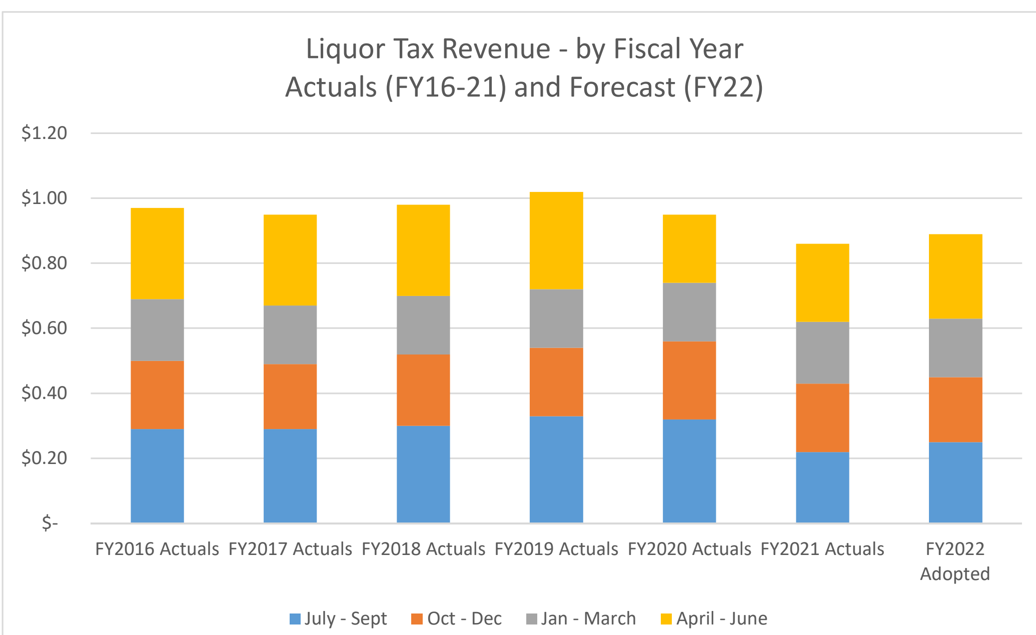




Liquor Tax Actuals and Forecast
Updated 9/1/2021

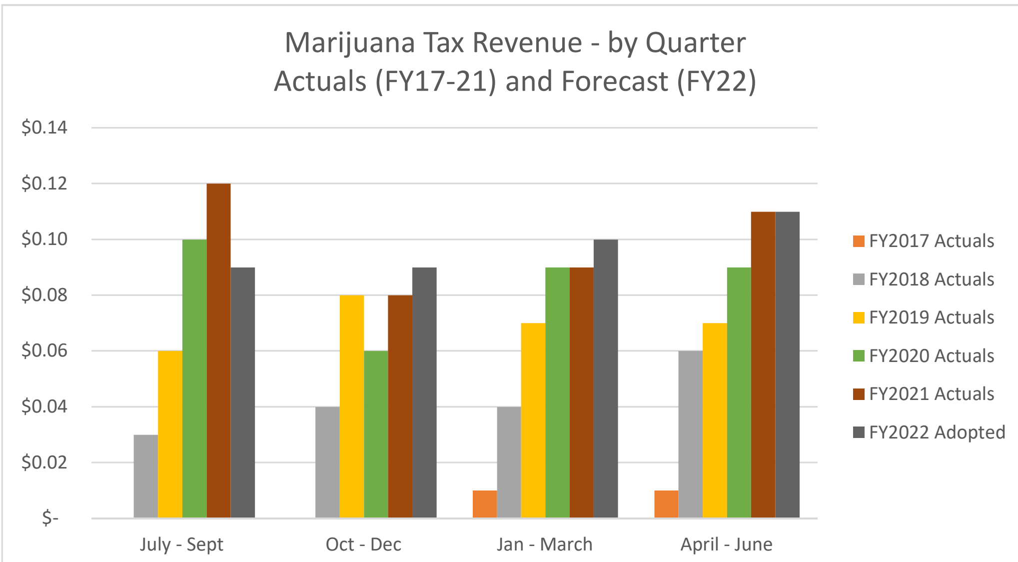
Liquor Tax	Q1 July - Sept	Q2 Oct - Dec	Q3 Jan - March	Q4 April - June	Total
FY2016 Actuals	$ 0.29	$ 0.21	$ 0.19	$ 0.28	**$ 0.97**
FY2017 Actuals	$ 0.29	$ 0.20	$ 0.18	$ 0.28	**$ 0.95**
FY2018 Actuals	$ 0.30	$ 0.22	$ 0.18	$ 0.28	**$ 0.98**
FY2019 Actuals	$ 0.33	$ 0.21	$ 0.18	$ 0.30	**$ 1.02**
FY2020 Actuals	$ 0.32	$ 0.24	$ 0.18	$ 0.21	**$ 0.95**
FY2021 Projected	$ 0.22	$ 0.21	$ 0.19	$ 0.24	**$ 0.86**
FY2021 Actuals	$ 0.22	$ 0.21	$ 0.19	$ 0.24	**$ 0.86**
Over/(Under) Proj	$ -	$ -	$ -	$ -	**$ -**
FY2022 Budget	$ 0.25	$ 0.20	$ 0.18	$ 0.26	**$ 0.89**
FY2022 Adopted	$ 0.25	$ 0.20	$ 0.18	$ 0.26	**$ 0.89**
Over/(Under) Proj	$ -	$ -	$ -	$ -	**$ -**

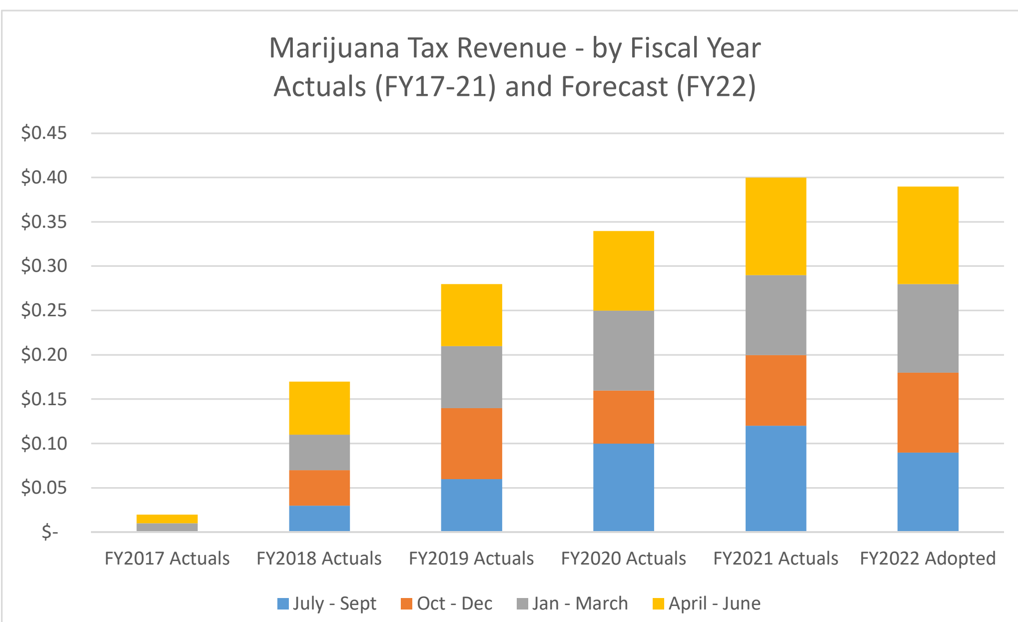




Marijuana Tax Actuals and Forecast
Updated 9/1/2021

Marijuana Tax	Q1 July - Sept	Q2 Oct - Dec	Q3 Jan - March	Q4 April - June	Total
FY2016 Actuals	$ -	$ -	$ -	$ -	**$ -**
FY2017 Actuals	$ -	$ -	$ 0.01	$ 0.01	**$ 0.02**
FY2018 Actuals	$ 0.03	$ 0.04	$ 0.04	$ 0.06	**$ 0.17**
FY2019 Actuals	$ 0.06	$ 0.08	$ 0.07	$ 0.07	**$ 0.28**
FY2020 Actuals	$ 0.10	$ 0.06	$ 0.09	$ 0.09	**$ 0.34**
FY2021 Projected	$ 0.12	$ 0.08	$ 0.09	$ 0.09	**$ 0.38**
FY2021 Actuals	$ 0.12	$ 0.08	$ 0.09	$ 0.11	**$ 0.40**
Over/(Under) Proj	$ -	$ -	$ -	$ 0.02	**$ 0.02**
FY2022 Budget	$ 0.07	$ 0.06	$ 0.06	$ 0.06	**$ 0.25**
FY2022 Adopted	$ 0.09	$ 0.09	$ 0.10	$ 0.11	**$ 0.39**
Over/(Under) Proj	$ 0.02	$ 0.03	$ 0.04	$ 0.05	**$ 0.14**





Tobacco Tax Actuals and Forecast
Updated 9/1/2021

Tobacco Tax	Q1 July - Sept	Q2 Oct - Dec	Q3 Jan - March	Q4 April - June	Total
FY2016 Actuals	$ 0.90	$ 0.40	$ 0.40	$ 0.70	**$ 2.40**
FY2017 Actuals	$ 0.80	$ 0.80	$ 0.70	$ 0.60	**$ 2.90**
FY2018 Actuals	$ 0.80	$ 0.90	$ 0.70	$ 0.70	**$ 3.10**
FY2019 Actuals	$ 0.70	$ 0.80	$ 0.80	$ 0.60	**$ 2.90**
FY2020 Actuals	$ 0.72	$ 0.84	$ 0.63	$ 0.58	**$ 2.77**
FY2021 Projected	$ 0.73	$ 0.76	$ 0.64	$ 0.60	**$ 2.73**
FY2021 Actuals	$ 0.64	$ 0.76	$ 0.64	$ 0.59	**$ 2.63**
Over/(Under) Proj	$ (0.09)	$ -	$ -	$ (0.01)	**$ (0.10)**
FY2022 Budget	$ 0.70	$ 0.80	$ 0.60	$ 0.60	**$ 2.70**
FY2022 Adopted	$ 0.74	$ 0.76	$ 0.60	$ 0.60	**$ 2.70**
Over/(Under) Proj	$ 0.04	$ (0.04)	$ -	$ -	**$ -**