ASSEMBLY AGENDA/MANAGER'S REPORT
THE CITY AND BOROUGH OF JUNEAU, ALASKA

April 5, 2021 7:00 PM

Zoom Webinar & FB Live Stream
Meeting No. 2021-08; To participate in the meeting use Zoom link https://juneau.zoom.us/j/93375903707 or call 1-346-248-7799 and enter Webinar ID 933 7590 3707

Submitted By:

____
Duncan Rorie Watt, City Manager

I. FLAG SALUTE

II. ROLL CALL

III. SPECIAL ORDER OF BUSINESS

A. **Introduction of Exchange Student**

B. **Robert Barr - American Library Association's Ernest A. DiMattia Award for Innovation and Service to Community and Profession**

C. **Instruction for Public Participation**

Anyone wishing to provide public comment during the meeting is asked to call the Municipal Clerk's public testimony request phone line at 586-0215 by 3 p.m. the day of the meeting or send an email to City.Clerk@juneau.org providing their name, email address, and phone number they will be calling from. Testimony time will be limited by the Mayor based on the number of participants. The public is encouraged to send comments in advance of the meeting to BoroughAssembly@juneau.org.

If you have not notified the Clerk's Office ahead of time you may still be able to participate. When attending the zoom webinar [login info listed at top of agenda] to speak on an item up for public hearing or a non-agenda item please hit the 'raise hand' button if participating via a computer/tablet; if participating by phone press *9 on your phone; this will place a 'raised hand' icon next to your phone number and will add you to the queue.

IV. APPROVAL OF MINUTES

A. **November 7, 2020 Special Assembly/Retreat Meeting 2020-45 Draft Minutes**

B. **January 21, 2021 Special Assembly Meeting 2021-03 Draft Minutes**

C. **February 11, 2021 Regular Assembly Meeting 2021-05 Draft Minutes**

V. MANAGER'S REQUEST FOR AGENDA CHANGES

VI. PUBLIC PARTICIPATION ON NON-AGENDA ITEMS

VII. CONSENT AGENDA

A. Public Requests for Consent Agenda Changes, Other Than Ordinances for Introduction

B. Assembly Requests for Consent Agenda Changes

C. Assembly Action

1. Ordinances for Introduction

a. **Ordinance 2020-09(AU) An Ordinance Appropriating $425,000 to the Manager as Partial Funding for the Bartlett Regional Hospital Emergency Department Addition Capital Improvement Project; Funding Provided by Bartlett Regional Hospital Fund's Fund Balance.**

This ordinance would appropriate $425,000 to begin design for the Bartlett Regional Hospital Emergency Department Addition CIP (B55-083). The project will expand the Emergency Department and perform ventilation and related improvements in adjacent areas of the hospital. The entire project is estimated at $7 million and is part of Bartlett's long-range plan of improvements to the hospital campus.

Funding for this request is provided by Bartlett Regional Hospital Fund's fund balance.

The Bartlett Regional Hospital Board reviewed and unanimously approved this request at its February 23, 2021 meeting. The Public Works and Facilities Committee reviewed this request at its March 15, 2021 meeting.

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

b. **Ordinance 2021-06 An Ordinance Amending the Land Use Code Relating to Floodplain Regulations.**

For private property owners to participate in the National Flood Insurance Program, the CBJ must adopt and enforce a floodplain management ordinance, which includes updated floodplain maps. The CBJ recently adopted the updated floodplain maps with Ordinance 2020-42. This ordinance would update the Title 49 provisions to be consistent with the floodplain maps and policies of the National Flood Insurance Program. The Community Development Department conducted extensive public review for the flood map revision and associated Title 49 language since 2018. The Planning Commission has received updates and reviewed this matter multiple times.

The City Manager recommends the Assembly introduce this ordinance and refer it to the Lands, Housing, and Economic Development Committee.

c. **Ordinance 2021-15 An Ordinance Amending Ordinance Serial No. 2020-21 Regarding the Proposed Refinancings by the Alaska Municipal Bond Bank of Various General Obligation and Revenue Bonds of the City and Borough Authorized Thereunder.**

This ordinance amends Ordinance 2020-21 (adopted May 2020), which authorized CBJ's participation in the Alaska Municipal Bond Bank's (AMBBA) refunding of multiple bond issues: 2013 Bartlett Hospital Refunding, 2013 GO CIP, and 2015 Cruise Ship Dock Expansion bonds. The refundings authorized by Ordinance 2020-21 were not completed prior to AMBBA discontinuing services in 2020. However, now that AMBBA has reestablished their services, the refundings can move forward by amending the original ordinance.

The current remaining debt service payments (bonds + interest) total approximately $47.5 million dollars. AMBBA is proposing a partial Exchange refunding based on various scheduled maturities that show substantial cost savings. Approximately $18.4 million in debt principal will be refinanced. In March 2021, AMBBA has estimated savings to CBJ of approximately $1.4 million in a partial Exchange refunding.

The bond refunding transaction will not extend the term of the bonds.

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

d. **Ordinance 2021-08 An Ordinance Appropriating Funds from the Treasury for FY22 City and Borough Operations.**

This ordinance appropriates $419,156,600 in expenditure authority for the City and Borough of Juneau's FY22 operating budget, excluding the School District. This ordinance appropriates all transfers between funds that support operations, debt service and capital projects as well as the associated expenditures within the funds themselves.

This ordinance also recognizes $393,024,400 of forecast revenue and transfers-in and decreases fund balances, across all funds, by $22,987,500. The forecast revenue and draw from fund balance are sufficient to fund the budgeted expenditures. Budgeted expenditures and revenues will be reviewed in detail with the Finance Committee during the budget process in April and May.

The Charter requires that a public hearing be held on the FY22 operating budget by May 1, 2021, and the ordinance be adopted by June 15, 2021.

The City Manager recommends the Assembly introduce this ordinance, refer it to the Assembly Finance Committee for further review, and set it for public hearing at the Special Assembly Meeting scheduled for April 21, 2021.

e. **Ordinance 2021-09 An Ordinance Appropriating Funds from the Treasury for FY22 School District Operations.**

This ordinance will appropriate to the School District an FY22 operating budget of $92,396,600. This is an overall increase in the budget of $838,500 from the FY21 Amended Budget. The FY22 school budget is supported with a combination of funding sources including CBJ local funding of $29,336,100 and state and federal funding of $55,506,800. The local funding consists of $27,264,600 for general operations and $2,071,500 for programs and activities not subject to the state funding cap.

State statute requires the Assembly to determine the total amount of local educational funding support to be provided and provide notification of the support to the School Board within 30 days of the School District's budget submission. The district's budget was submitted April 1, 2021. To meet this timing provision, it is necessary for the Assembly to determine the amount of funding and provide notice in the month of April. This amount cannot subsequently be reduced, unless the amount exceeds the State funding cap, but it can be increased. If the Assembly does not set the amount and furnish the School Board with notice within 30 days, the amount requested by the School District is automatically approved. By Charter, the Assembly is required to appropriate the School District's budget no later than May 31, 2021.

On April 21, 2021, a meeting is scheduled for the Assembly to state, by motion, the amount of local funding to be provided to the School District.

The City Manager recommends the Assembly introduce this

ordinance, refer it to the Assembly Finance Committee for further review, and set it for public hearing at the Special Assembly Meeting scheduled for April 21, 2021.

f. **Ordinance 2021-10 An Ordinance Establishing the Rate of Levy for Property Taxes for Calendar Year 2021 Based Upon the Proposed Budget for Fiscal Year 2022.**

This ordinance establishes the mill rates for property taxes for 2021, which funds a significant portion of the City and Borough of Juneau's FY22 operating budget. The Charter requires the Assembly to adopt, by ordinance, the tax levies necessary to fund the budget before June 15.

The mill levies presented in this ordinance support the Manager's FY22 Revised Budget as amended by the Assembly Finance Committee (AFC). As part of the budget review process, the AFC reviews, amends and recommends to the Assembly the final mill levies. For FY22, the Manager has followed prior direction from the Assembly Finance Committee to implement a 0.20 increase in mill rate from the FY21 Adopted Budget, resulting in a total mill levy of 10.86 mills; the components of which are:

Operating Mill Rate by Service Area	**Millage**	**Change from FY21 Adopted**
Roaded Service Area	2.45	-
Fire Service Area	0.31	-
Areawide	6.90	0.20
Operating Total	**9.66**	**-**
Debt Service	**1.20**	**-**
Total	**10.86**	0.20

The City Manager recommends the Assembly introduce this ordinance, refer it to the Assembly Finance Committee for further review, and set it for public hearing at the Special Assembly meeting scheduled for April 21, 2021.

2. Resolutions

a. **Resolution 2937 A Resolution Adopting the City and Borough Capital Improvement Program for Fiscal Years 2022 through 2027, and Establishing the Capital Improvement Project Priorities for Fiscal Year 2022.**

This resolution would adopt the Capital Improvement Program (CIP) for Fiscal Years 2022 through 2027, as required by Charter Section 9.4, and lists the capital projects that will be initially appropriated by ordinance in FY22.

The Planning Commission reviewed the preliminary CIP at its February 23, 2021 meeting. The Public Works and Facilities Committee (PWFC) reviewed the preliminary CIP at its March 15, 2021 meeting and forwarded the plan to the Assembly.

The City Manager recommends the Assembly introduce this resolution, refer it to the Assembly Finance Committee for further review, and set it for public hearing at the special Assembly meeting scheduled for April 21, 2021.

b. **Resolution 2945 A Resolution Approving the Annual Export Manufacturing Tax Exemptions.**

The CBJ provides a property tax exemption for real and business personal property of certain export manufacturing businesses. Consistent with CBJC 69.10.020(10), three businesses applied for this exemption for 2021. See Exhibit A to Resolution 2945.

On March 10, 2021, the Assembly Finance Committee reviewed and recommended the Assembly approve the three applications consistent with the CBJ Assessor's analysis in Exhibit A.

The City Manager recommends the Assembly adopt this resolution.

c. **Resolution 2943 A Resolution Providing For Interest Rates For The General Obligation Bond Being Issued By the City and Borough of Juneau.**

On or about April 14, 2021 CBJ is scheduled to sell approximately $17.6 million in general obligation bonds approved by voters in the October 1, 2019 and October 6, 2020 municipal elections.

The issuance of bonds was authorized by the Assembly in Ordinance 2021-02 adopted March 1, 2021. The final Assembly action, per CBJ Charter, related to these bonds is to "prescribe" (set/accept) by resolution the interest rates and annual principal maturity payment dollar amounts.

CBJ legal counsel, K&L Gates, has prepared Resolution 2943 to adopt the interest rates, via delegation to the City Manager, and set other final bond sale terms. Schedule A of the resolution list the years and amounts when the bonds will mature and sets the maximum interest rates authorized. The aggregate interest cost for all the bonds is estimated to be near 2.0%.

The City Manager recommends the Assembly adopt this resolution.

3. Liquor License

a. **Liquor License Renewals for Licenses: 313, 662, 4543, 3720 & 5524**

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

<u>Liquor License Renewal</u>
License Type: Beverage Dispensary-Tourism, License #313
Licensee: Juneau Hospitality LLC, d/b/a Ramada by Wyndham Juneau & TK Maguires
Location: 375 Whittier St., Juneau

License Type: Package Store, License #662
Licensee: Breeze-In Corporation d/b/a Douglas Island Breeze-In
Location: 3370 Douglas Highway, Juneau

License Type: Package Store, License #4543
Licensee: Breeze-In Corporation d/b/a Breeze-In
Location: 5711 Concrete Way, Juneau

License Type: Beverage Dispensary-Seasonal, License #3720
Licensee: Goldbelt Aerial Tramway LLC, d/b/a Timberline Bar & Grill
Location: 490 S. Franklin St 1800 ft level, Juneau

License Type: Brewery, License #5524
Licensee: Barnaby Brewing Company LLC, d/b/a Barnaby Brewing Company
Location: 165 Shattuck Way, Juneau

Staff from the Police, Finance, Fire, Public Works/Utilities and Community Development departments have reviewed the above licenses and recommend the Assembly waive its right to protest the applications. Copies of the documents associated with these licenses are available upon request to the Clerk's Office.

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

4. Other Items for consent

a. **CSP2021-0001 Capital School Park**

At its regular meeting on March 23, 2021 the Planning Commission recommended approval of “Capital School Park: Retaining structure replacement, site grading, and new equipment.” Additional landscape and electrical work is possible if funding is available. One public commenter recommended providing an electric vehicle (EV) charging station at the park. That proposal was not supported for two reasons. One: The priority for the two spaces is to provide ADA access to what is otherwise a walkable neighborhood park. Two: Engineering and Public Works is working on a systemic plan for EV charging, and is expected to brief the Assembly's Public Works and Facilities Committee in April or May. The March 23 Planning Commission meeting materials are located at: https://packet.cbjak.org/CoverSheet.aspx?ItemID=9669&MeetingID=1462

The City Manager recommends the Assembly adopt the Planning Commission's recommendation related to Capital School Park.

b. **New Standard Marijuana Cultivation Facility License #27531**

CBJ received notice of the following new Alcohol Marijuana Control Office (AMCO) marijuana license application [*Copies of all documents relating to a license are available upon request from the Municipal Clerk's Office*]:

New Marijuana License
License Type: Standard Marijuana Cultivation Facility License: #27531
Licensee: Tree Logic LLC, d/b/a Stoned Salmon Farms
Location: 5763 Glacier Highway, Juneau
(60-day comment period for local governing body action expires Tuesday, May 4, 2021)

CBJ staff from the Police, Fire, Finance, Public Works/Utilities and Community Development departments reviewed this application for compliance with CBJ laws and regulations and recommends the Assembly waive its right to protest the issuance of this license.

As noted by Community Development Department staff during review, although Tree Logic LLC, d/b/a Stoned Salmon Farms, does not yet have a local CBJ license or conditional use permit, CDD recommends allowing the applicant to move forward to obtain a state license. However, the licensee will not be allowed to operate in the borough until city requirements are met.

The City Manager recommends the Assembly waive its right to protest the issuance of marijuana license 27531.

VIIIPUBLIC HEARING

A. **Ordinance 2021-12 An Ordinance Amending the Uniform Alaska Remote Seller Sales Tax Code.**

The Alaska Remote Seller Sales Tax Commission adopted revisions to the Uniform Remote Seller Sales Tax Code at its February 24, 2021 meeting. In accordance with the intergovernmental agreement that established the Commission, all member municipalities must adopt the revised Uniform Code within 120 days to remain a member in good standing. This ordinance implements a number of clerical and technical clarifications to the Uniform Code, and it also clarifies that all services are subject to sales tax at their destination jurisdiction. This change to the Uniform Code will induce a corresponding adjustment to Juneau's local sales tax code in a separate forthcoming ordinance.

The Assembly Finance Committee reviewed this request at the February 23, 2021 meeting.

The City Manager recommends the Assembly adopt this ordinance.

B. **Ordinance 2020-09(AR) An Ordinance Appropriating $17,000 to the Manager as Funding for a COVID-19 Economic Impacts and Recovery Plan; Funding Provided by the General Fund's Fund Balance.**

This ordinance would appropriate $17,000 for a COVID-19 Economic Impacts and Recovery Plan, as proposed by McKinley Research Group, LLC. This plan would provide an overview of economic impacts in Juneau as a result of the pandemic, outlook for economic recovery by sector, and recommendations for pandemic-related economic recovery initiatives.

Funding for this request would be provided by the General Fund’s fund balance.

The Assembly Finance Committee reviewed this request at the March 3, 2021 meeting.

The City Manager recommends the Assembly adopt this ordinance.

C. **Ordinance 2020-09(AS) An Ordinance Appropriating $203,028 to the Manager as Funding for the Taxiway A&E Rehabilitation Capital Improvement Project; Funding Provided by Airport CARES Act Funding.**

This ordinance would appropriate $203,028 to the Taxiway A&E Rehabilitation CIP (A50-098). This funding will be used for airfield lighting regulator upgrades. These upgrades are considered maintenance-related and are therefore eligible under the Airport’s CARES Act grant.

The Airport Board approved this request at the March 17, 2021 special meeting.

The City Manager recommends the Assembly adopt this ordinance.

D. **Ordinance 2020-09(AT) An Ordinance Appropriating $21,624,000 to the Manager as Funding for the Planning, Design, and Construction of Bond-Funded Capital Improvement Projects; Funding Provided by General Obligation Bond Proceeds.**

This ordinance would appropriate $21,624,000 for the planning, design, and construction of bond-funded capital improvement projects.

This appropriation of project funding is consistent with the intent of the $15 million general obligation bond package approved by voters in the October 6, 2020 municipal election and the $7 million general obligation bond package approved by voters in the October 1, 2019 municipal election.

Funding for this request would be provided by General Obligation Bond Proceeds.

The Public Works & Facilities Committee reviewed this request at its November 9, 2020 meeting. The Assembly Finance Committee reviewed this request at its December 9, 2020 meeting.

The City Manager recommends the Assembly adopt this ordinance.

IX. UNFINISHED BUSINESS

X. NEW BUSINESS

XI. STAFF REPORTS

XII. ASSEMBLY REPORTS

A. Mayor's Report

B. Committee Reports, Liaison Reports, Assembly Comments and Questions

C. Presiding Officer Reports

XIII. CONTINUATION OF PUBLIC PARTICIPATION ON NON-AGENDA ITEMS

XIV. EXECUTIVE SESSION

XV. 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

THE CITY AND BOROUGH OF JUNEAU, ALASKA
Assembly Annual Retreat/Special Meeting, Elizabeth Peratrovich Hall
DRAFT Meeting Minutes – November 7, 2020

I. CALL TO ORDER/ROLL CALL

MEETING NO. 2020-45: The Special Meeting of the City and Borough of Juneau Assembly Annual Retreat/Worksession held at the Elizabeth Peratrovich Hall in the Andrew Hope Building and was called to order at 8:30 a.m. by Mayor Beth Weldon.

Assembly Members Present: Mayor Beth Weldon, Loren Jones, Maria Gladziszewski, Carole Triem, Michelle Hale, Wade Bryson, Alicia Hughes-Skandijs, Greg Smith and Christine Woll

Assembly Absent: None.

Leadership Team Staff Present: City Manager Rorie Watt, City Attorney Robert Palmer, Deputy City Manager Mila Cosgrove, Municipal Clerk Beth McEwen, Finance Director Jeff Rogers

Presenters and Public present:
In person: Brian Holst, JEDC; Ibn Bailey, Kirby Day, Karla Hart, Haifa Sadighi.
Virtually: Barbara ‘Wáahlaal Gíidaak Blake, Liz La quen náay Medicine Crow

II. APPROVAL OF AGENDA

The agenda was approved as presented.

III. AGENDA TOPICS

A. Economic Outlook – Brian Holst, JEDC Executive Director

Brian Holst presented a snapshot of the Juneau economy as of one month ago and answered questions from Assemblymembers. Some of the key points of Mr. Holst’s presentation included the following:

- Tourism, Mining and Local Government had been growing while State and Federal government jobs contracted, however during the pandemic, Federal jobs did increase, mainly due to the 2020 Census.
- While unemployment was rising, it remained below regional, state, and national rates.
- With the rise of unemployment, labor force participation declined and low wage jobs suffered.
- In the trade industries, only the Mining Sector was holding steady.
- Tourism was up in the air due to the uncertainty of the 2021 cruise ship season but the long term outlook for cruise ship tourism trade was anticipated to grow. Tourism did see summer air travel by independent travelers even during the pandemic.
- Small Cruise and Independent Travelers are an opportunity to further diversify Juneau’s economy.
- Mandates and lack of cruise ship are the biggest threats to businesses with most businesses needing the pandemic to end in order to survive.
- Juneau spending continues to grow but drops are seen when COVID spikes occur.

- The construction industry and home sales continue to hold strong during the pandemic with the days real estate is on the market at a record low despite the pandemic.
- New home construction is stead and the rental market has eased as new units have become available, however rental prices continue to rise.
- Non-profits will likely see decreases in sponsorships as 90% of businesses will likely decrease their charitable donations as well as decreases by individuals.
- COVID testing of inbound passengers is of high importance to the business community.
- The case for working remotely has become a national trend with only 3.6% of the U.W. workforce working remotely in 2018 compared to a likely 25-30% of workers will work remotely multiple days per week by the end of 2021.
- Bringing remote jobs to Juneau economy and building infrastructure to support this "industry" would be of significant benefit to Juneau with a median national remote job salary of $66,000.
- Barriers to Juneau being a remote work location include housing costs, internet speed, cost and reliability, and need for a space to work such as co-working spaces.
- In looking to the future, keeping Juneau healthy is key. The high housing prices continue to present a challenge. Further diversifying Juneau's economy will increase resilience.
- Opportunities for growth include remote workers, marijuana industry growth, mariculture, small cruise ships, and increase in (local) online sales.
- Transitioning from COVID Response to Rebuilding the economy – it looks more like loans and incentives for growth and less free money and it doesn't mean that all businesses will be saved.

Assemblymembers discussed the housing market as well as the impact that lack of affordable housing has on recruiting and retaining jobs in Juneau. They also discussed the high cost of living and the impact that has for those who are retiring and/or are retired. The trend was those retiring with incentives for staying in AK tend to stay and retire in Juneau. For the retirees who do not have that incentive for staying in AK, they tend to move out of town due to Juneau's high cost of living.

Additional discussion took place regarding the construction industry and what the Assembly can do to help keep jobs going with construction projects. Ms. Gladziszewski asked JEDC to send updates as they occur.

The Assembly took a break from 9:17-9:30a.m.

B. CBJ Financial Forecast – Jeff Rogers, CBJ Finance Director

The main focus was review of the November 4, 2020 Assembly Finance Committee meeting materials to be able to give budget direction to the City Manager.

Mr. Rogers suggested that for the short term, the Assembly should continue to spend some of the budget reserve to keep the economy going strong during the pandemic but also added a note of caution in spending down the budget reserve too much. Mr. Rogers reiterated what Mr. Holst said about Juneau's diversified economy and that remote work/jobs is a trend that won't be going away.

Mr. Watt encouraged members to look at the process and carefully consider any financial requests. He said that with respect to looking for direction for the upcoming budget, he would like to introduce a status quo budget and see what the pandemic and stimulus package (if any) as well as tourism industry looks like for the next year and adjust as needed.

Mayor Weldon asked members to provide their insights and desires with respect to direction they want to take on the budget in terms of process rather than specific items.

They went around the room with each of the Assemblymembers providing their preferences with respect the approach to take on the budget process. Members provided input that due to the uncertainty of what is happening with the pandemic as well as what is happening with the state budget, they agreed with the Manager on a status quo budget and not to take any cuts in a specific direction. Some of the key points they touched on included the priority based budgeting process done two years ago and how that might inform their decisions in the upcoming budget cycle. Ms. Woll asked members to share their experience with the priority based budgeting process since she was not present when that was done. Additional discussion took place amongst Assemblymembers regarding the pros/cons of big projects vs. smaller projects.

Members agreed that while priority based budgeting was beneficial, it may take looking at individual departments and services provided and make a determination on what that might look like. Assembly needs to be disciplined and when the budget time comes, there may not be able to have a 'pending list' as they have had in past budgets with things that people want.

Some of the comments Assemblymembers expressed they may want to look at included using the Affordable Housing Fund, School Bond Debt Reimbursement, and School budget and the possibility of potentially having to close schools if enrollment continues to go down vs. mill rate increases. Mayor Weldon said that while they can begin with a status quo budget, some of what they may be looking at during the budget cycle is taking a deeper look into the services CBJ provides and ask if some of those services can be cut or reduced depending on budget forecasts in the spring.

Mr. Watt said that Assembly time is a resource and it is important to target the highest priorities and do them well rather than having too many irons in the fire and not accomplish anything.

Ms. Woll asked about Mr. Rogers comment about showing FY23 budget and what they would need from the Assembly as they get ready to look at the FY22 budget. Mr. Rogers said that they have discussed shifting in the future to a rolling biennial budget process. He said that he does not need additional information from the Assembly at this point but appreciates the direction and will provide some of the FY23 updates as they prepare for the FY22 budget process.

Ms. Cosgrove said that the priority based budgeting process last year was rather unique. They didn't engage the public as much as they might. She said if the Assembly wants to go towards that type of priority based budget process in the future, they may want to do more community engagement.

Ms. Triem asked for a reminder about the labor contract negotiations and future negotiations. Ms. Cosgrove said that for FY22, they have already included a negotiated 1% salary increase and also an insurance premium increase, and was built into the FY22 budget last budget cycle. She said that FY23 sees all three of CBJ's union contracts coming open for more labor negotiations.

Ms. Hale said that even before COVID hit, she was looking at the Assembly needing to have fewer meetings. In light of the pandemic, she finds that she is not as able to do her job of an Assemblymember as well due to the exhaustion and she had similar concerns for senior staff. Mayor Weldon said they would discuss the staff piece further when they discuss the committee topic at the end of the retreat agenda.

The Assembly took a break from 10:22a.m.-10:35a.m.

C. Assembly Goals and Objectives

2020 Review & 2021 Discussion

Mr. Watt provided an overview of the 2020 goals and reviewed those in comparison to the Assembly's prioritization for 2021 as found in the packet pages 71-75.

Goal 1) Housing – Assure adequate and affordable housing for all CBJ residents.

Mr. Watt commented that the Assembly needs to be realistic with Land Use Code as a lot has been tasked with the Law Department during the pandemic and there may be a big ask to have them also work on Land Use Code.

Goal 2) Economic Development - Assure Juneau has a vibrant, diverse local economy.

Members discussed the fact that they deleted the Comprehensive Plan "Comp Plan" from the budget as well as cutting some Community Development Department (CDD) staffing so they need to be realistic on what CDD staff can do. The Comp Plan and Area Plans rated -0- in the Assemblymembers' high priority ranking category. Members discussed the work that CDD has been doing and it was noted that the staffing has been down on planners and they recently lost the Assistant City Attorney assigned to the Planning Commission so their human resources are currently somewhat thin. They are finishing up the Blueprint Downtown and they are working on downtown parking. Members suggested that it may be best to give up some of the area plans and the Comp Plan for a year and have them focus on downtown revitalization.

Mr. Watt noted that it would be good to try to finish up the Eaglecrest Summer Operations Plan to try to increase revenues.

Mr. Watt said that he thought the Assembly will likely end up spending a lot of time on the Visitor Industry Task Force (VITF) recommendations, especially in light of the impacts on the tourist industry from the pandemic.

Goal 3) Sustainable Budget and Organization - Assure CBJ is able to deliver services in a cost efficient and effective manner that meets the needs of the community.

Mr. Watt said that with respect to the first two implementing actions: Examining life cycle costs of CBJ facilities and focusing on deferred maintenance needs, they have included life cycle cost analysis on all the CIP projects. He said that there will always be a push from sustainability advocates to look at sustainability issues on all CIP projects. He said they have made some progress on IT needs and are going to likely have to spend more resources in the future on IT. We all rely on technology and it is an increasing part of our public service. *(Clerk's note: Ironically, just after making the above statement, his microphone died and the remaining comments were not recorded.)*

Goal 4) Community, Wellness, and Public Safety – Juneau is safe and welcoming for all citizens.

Mr. Watt noted that for the implementing actions, the Assembly may want to spend some time on looking at the role of BRH in partnering with non-profit agencies, other government agencies, and the community with respect to public health is important especially in light of the fact that they will shortly have a new CEO hired.

Mr. Watt said that the implementing action "Reducing Homelessness" was ranked the highest and what the Assemblymembers were most aligned on. He said that the Assembly's grant support of funding for the new Glory Hall, the United Human Services, and other similar programs really speak to this being their top priority.

Mr. Watt also noted that the Assembly's adopting the ordinance creating the Systemic Racism Review Committee and the equity training beginning during the retreat's afternoon session are examples of their work on the final implementing action under Goal #4.

Goal 5) Sustainable Community – Juneau will maintain a resilient social, economic, and environmental habitat for exiting population and future generations.

Mr. Watt noted that with respect to the last goal, 2020 wasn't at all how we anticipated it. They managed to accomplish three main things this past year: 1) they survived the COVID rodeo, 2) they dealt with CARES Act funding, and 3) they kept the city running during a pandemic.

Mayor Weldon asked the Assembly how they wished to proceed. She said there were some new proposed additions on packet page 75, mostly from Ms. Woll who wasn't present at the last retreat, and Mayor Weldon asked the Assembly if they were wanting to add those new proposed items, change them, or not include them. Ms. Woll shared that she was concerned with how the public would react to not seeing anything in the goals related to COVID issues.

Assemblymembers discussed the approach they would take in either using the priority ranking they had initially submitted or categorizing each of the goals and implementing actions as *short term, mid-term, or long term* items. They took a break and coming back from their break decided to arrange the goals in *short term, mid-term, or long term* categories.

There was lengthy discussion and debate as to each of the goals and implementing actions.

Clerk's Note: Copies of the 2020 goals document with prioritization for 2021 (packet pages 73-75) with the items discussed as well as the final/approved version of the 2021 goals as a result of the Assembly discussion at the retreat are attached as an appendix to these minutes as they provide the most concise synopsis of what was discussed and decided upon. Where there were specific points of discussion that are not intuitive by looking at the final goals document, those are noted below.

With respect to **Goal#2-I "Complete work of Visitor Industry Task Force (VITF)"** VITF Chair Triem stated that she just wanted to finish that implementing action and that she didn't have an opinion as to whether it needed to stay on the list or come off the list. Mr. Jones noted that due to COVID and the CDC plans for cruise ships, it will likely change many of the recommendations for this next year and he was in favor of taking it off the goals list.

Under Goal #4: Community, Wellness, & Public Safety – Juneau is safe and welcoming for all citizens, the below language took the place for previous implementing actions A & B:

MOTION by Ms. Hale to add an implementing action that would take the place of implementing actions A & B: **"Working with non–profits, BRH Board and CEO, develop a plan for non-profits and BRH's role with public health and social services in the community."** *Motion passed by unanimous consent.*

Mr. Smith asked that Ms. Hale's language might include "addiction, mental health, and unsheltered populations" but that amendment was not approved for inclusion in the final goals document.

Ms. Woll said that she was OK with removing her proposed additional actions under Goal #4.

Members agreed to remove **Goal #4-D "Develop pedestrian focused snow removal strategies."**

Under **Goal 5: Sustainable Community – Juneau will maintain a resilient social, economic, and environmental habitat for exiting population and future generations**, it was agreed to remove implementing actions C, D, & E as noted below:

C. Explore creating an Assembly Sustainability Committee
D. Develop a single use plastics program
E. Develop strategy to reduce water consumption borough wide

Under Goal 5, it was also decided that since implementing action F "Make a long term plan to achieve reliance on 80% renewable energy sources by 2045" was included, it was not necessary to add the proposed implementing action "Evaluate dock electrification and relationship with community's long-term energy growth goals."

Lastly, it was decided to include a COVID related goal appearing as new **Goal #6: Pandemic Recovery – Protect Public Health and Recover Economic Strength During the COVID Pandemic.**

D. Lunch Break – *the Assembly took a recess for lunch and reconvened at 1:10p.m.*

E. Racial Equity Dialogue with First Alaskans Institute

La quen náay Liz Medicine Crow greeted the Assembly in Lingit and English and provided a traditional introduction and invitation of her ancestors into the room:

> Liz La quen náay Kat Saas Medicine Crow (Haida/Tlingit), is from Keex Kwaan (Kake), Alaska. On her Haida side, she is Eagle Tiits Gitee Nei, Hummingbird. On her Tlingit side, she is Raven Kaach.adi, Fresh Water-marked Sockeye Salmon. La quen náay's maternal grandparents were Mona & Thomas Jackson, Sr. of Kake, her paternal grandparents were Lillian and Charles Cheney of Washington. Her parents are Della and William Cheney of Kake.

'Wáahlaal Gíidaak Barbara Blake greeted the Assembly in Lingit and English and provided a traditional introduction and invitation of her ancestors into the room:

> 'Wáahlaal Gíidaak is from Prince of Wales Island and lives in Juneau. She belongs to the Káat nay-st/Yahkw Jáanaas (Shark House/Middle Town People) Clan. She is the daughter of Sandra Demmert (Yahkw Jáanaas) and Kenneth Johnson (Naltsiine) who is Ahtna Athabascan, and the granddaughter of Frances Demmert Peele (Yahkw Jáanaas), Franklin Demmert, Sr. (Teeyeeneidi), Irene Johnson (Naltsiine) and Walter Johnson (Norwegian).

Discussion Overview - La quen náay provided information about the First Alaskans Institute and the work that they do with organizations. She explained that First Alaskans Institute works with organizations to help address racial equity and they are important and hard conversations. She said that the Assembly has already begun some of that work but this is a decade's long issue and it takes time, commitment, and willingness to have the hard conversations.

La quen náay explained that First Alaskans Institute's vision is "Progress for the next 10,000 years." That is a minimum of how long they have actually been here in Alaska and how long they intend to continue to be here so they cherish it in a way that they want others to cherish it too and know who they are as native people. One of the things that is central to the work of the First Alaskans Institute is to extend that hand and to try to get to know the people of Alaska, both the native peoples but also those who now call Alaska home. FAI does racial equity work through their Policy Center and 'Wáahlaal Gíidaak is the Policy Center Director. They have been engaged in this work for a long time even before the FAI began the Institute. They really started having dialogues around the state during the same year that the state was "celebrating" 50 years of statehood. The FAI trustees and staff went around the state and asked for Alaskan Native perspectives on statehood and for the people to tell FAI where they were at and not for others to dictate to the people what they should be feeling. What FAI heard as a result of those questions was that racism, discrimination and bigotry were alive and well and they were priority areas for FAI and the native community to work on. They took that feedback and turned that into an operating principal to bring things into the equity dialogue work FAI has begun. So far, they have done this work with approximately 25,000 Alaskans as well as individuals throughout the lower 48 and other countries.

La quen náay and 'Wáahlaal Gíidaak shared the group agreements that the First Alaskans Institute uses when having dialogues about race and is based on shared experiences in working with groups from across the state. La quen náay explained that this is a racial equity dialogue and the closest distance between two or more people is a story. She said that it is through the sharing of each of our stories that building the bridges working together to connect and construct a world that we all want to live in and nurture our community. She shared that each racial equity dialogue usually takes place over the course of three days and this would be the introduction of that dialogue and it will be up to the Assembly to decide how it wants to move forward.

The following were the community agreements as established by First Alaskans Institute (FAI):

- Every chair is a leader. Leadership is not a title or an elected position but rather, leadership for them is a characteristic. It is about who you are and how you are willing to step forward and serve the people and the way that you serve. It is a not a job or a paycheck but rather your characteristics as a leader. In light of that, they ask each person to take off all their proverbial hats as each person is more than just their title or seat they are filling in this capacity as this spans all aspects of a person's character. They are then asking that those hats be used as the foundation by which individuals speak as a whole person.
- They ask that each person speak to be understood and listen to understand. How each person communicates with each other and each of the facilitators is a way that they can lift up their own understanding of what they are putting forward. Ideas and thoughts are not to be put out there to be adversarial and individuals are not sitting back listening for offenses against them. Each person is tasked with deeply listening to each other to try to come to a better understanding of one another. That leads to a safe space for meaningful conversation. This format used by FAI strives to create a safe space for individuals to have that safety net around them while they are speaking. FAI facilitators are there not to be offended by any comments or questions that may arise but rather they are creating the safe space for everyone and hoping that each attendee will also lift that up for each other.
- We want to be present, engaged, and value our time together and valuing the fact that we are responsible for our experience together collectively. We don't have a lot of time to work on this today but experience in our community and in the country has shown us that we have some deep work to do in this area. Today is just the beginning of these conversations. Don't feel like the hour and half today is the end all be all but rather the beginning of the dialogue.

- We will acknowledge that there are a lot of challenges when it comes to racial equity. Many of the challenges came up during the Assembly meeting discussions related to the formation of the Systemic Racism Review Committee. However, we don't want to stew in those places of challenges but rather we want to come up with the solutions. It's OK to bring up the challenges within the conversation but then solutions to those challenges should also be brought within those same conversations.
- Our value of humor helps us. Humor is medicine, we find ways to laugh and cry over hard things and it helps hold each other up and they will use humor as it arises and is a natural part of the conversation.
- Lastly, self-care is important and support of one another during this dialogue and process.

Everyone agreed to the agreements as outlined above.

La quen náay explained that First Alaskans Institute's vision is "Progress for the next 10,000 years." That is a minimum of how long they have actually been here in Alaska and how long they intend to continue to be here so they cherish it in a way that they want others to cherish it too and know who they are as native people. One of the things that is central to the work of the First Alaskans Institute is to extend that hand and to try to get to know the people of Alaska, both the native peoples but also those who now call Alaska home. FAI does racial equity work through their Policy Center and 'Wáahlaal Gíidaak is the Policy Center Director. They have been engaged in this work for a long time even before the FAI began the Institute. They really started having dialogues around the state during the same year that the state was "celebrating" 50 years of statehood. The FAI trustees and staff went around the state and asked for Alaskan Native perspectives on statehood and for the people to tell FAI where they were at and not for others to dictate to the people what they should be feeling. What FAI heard as a result of those questions was that racism, discrimination and bigotry were alive and well and they were priority areas for FAI and the native community to work on. They took that feedback and turned that into an operating principal to bring things into the equity dialogue work FAI has begun. So far, they have done this work with approximately 25,000 Alaskans as well as individuals throughout the lower 48 and other countries.

'Wáahlaal Gíidaak then explained that when FAI sent the invitation to CBJ to participate in the Alaskan Native Dialogues on Racial Equity, they also sent an invitation to CBJ to become accountability partners alongside them for the Truth Racial Healing and Transformation (TRHT) endeavor. The TRHT is an evolution of what the Alaskan Native Dialogue on Racial Equity ended up transforming into. She said that it is not a Truth and Reconciliation process as one has never happened in the United States or State of Alaska. She said they purposely do not use the word "reconciliation" because in order to have reconciliation, you had to have good relations to begin with. You cannot reconcile what you never had. She said that when they are talking about a Truth Racial Healing and Transformation process, they are talking about the opportunity for indigenous people and people of color to finally speak their truths, to have those truths heard by the people of Alaska, by leadership, and by our own people. 'Wáahlaal Gíidaak provided an example saying that often times in newspaper coverage of current events, wrongs that happened TO Alaskan natives might be found on pages 3 or 10 or deeper in the paper whereas whenever an

Alaska Native is accused of something, that often makes the front page. She explained the process this work goes through and how encouraging the transformation piece and policy changes that come about as a result. They recently held a tribunal related to what is commonly referred to as “subsistence” but that the Alaskans refer to as “their way of life.” They were joined in that tribunal by accountability partners from the federal, state, and non-profits, and resource extraction and every walk of life to sit alongside them and listen deeply to the testimony that was told over a day-long session. FAI will convene with those partners later down the road to sit with them and discuss what the solutions and transformation might look like. She said that as they are thinking of this work today and in the future with the Assembly’s work, that is something to think about if the Assembly is willing to stand up with them as accountability partners.

FAI then facilitated a series of exercises with the Assemblymembers related to the differences between racial equality vs. racial equity.

The next steps included FAI setting up times and opportunities for small group conversations with space for anonymity to pose questions and concerns that would then be discussed later in the small groups.

The session closed with each person creating a six word story, similar to those written by Ernest Hemmingway, which tells what their commitment to racial equity looks like.

Mayor Weldon and the Assemblymembers thanked La quen náay and ‘Wáahlaal Gíidaak for this important session.

Mayor Weldon asked Ms. Cosgrove to provide an overview of the next steps for the equity training. Ms. Cosgrove provided the financial cost for the FAI facilitation and that they can accommodate up to 20 people in the break out groups. She said that she and Mr. Palmer had some lengthy discussions about how the Assembly might be able to move forward in light of the Open Meetings Act. She said that they came up with the following three options:

1) Hold future sessions with the full Assembly, subject to the Open Meeting Act (OMA), with public attendance able to observe the sessions, similar to this format. Ms. Cosgrove said that in her discussions with ‘Wáahlaal Gíidaak and La quen náay, they said it was up to the Assembly to decide but they did not recommend this format to be able to get into the deeper meaningful conversations that generally occur with this work.
2) Split the Assembly up into three smaller groups with no more than three Assemblymembers which would not be subject to the OMA.
3) Split the Assembly up into three smaller groups with no more than three Assemblymembers, which would not be subject to the OMA, but also feather in members of the CBJ Leadership Team participating.

Ms. Cosgrove said that they would like the Leadership Team to also take equity training so if they Assembly decided not to choose option 3, the Manager’s office would proceed separately in conducting this training with the Leadership Team. Option 3 was just a suggestion in an attempt to accomplish the same outcome while conserving the financial resources.

Mayor Weldon asked the Assemblymembers what their preference would be moving forward. It was the consensus of the Assembly to choose option 3.

F. Committee Operations Discussion

Mayor Weldon and Ms. Gladziszewski distributed a four page document that outlined the Assembly Standing Committees, including their scope and charge as outlined in the Assembly Rules of Procedure, and a list of all the CBJ Boards and Commissions and a brief description of their scope and how they relate back to the work of the Assembly.

Ms. Gladziszewski explained that she did a bit of research to see what other communities in Alaska have with respect to standing Assembly committees She said that Juneau has by far the most committees of any community in the state. She said that CBJ has an Assembly Finance and COW which most other communities do not have. She then provided a list of comparable communities across the state and the types of Assembly committees they have which were generally limited from zero to two Assembly standing committees. She said that the one exception was Municipality of Anchorage which has quite a few committees but they are much larger than Juneau.

She said in light of how other communities' are established, she was questioning if CBJ should have all the Assembly standing committees that it does have. [Assembly Finance Committee (AFC), Assembly Committee of the Whole (COW), Assembly Public Works and Facilities Committee (PWFC), Assembly Lands and Resources Committee (LC), and the Joint Assembly/School Facilities CIP & Maintenance Team]

Assemblymembers then discussed the Assembly Rules of Procedure Resolution which sets out the types of Assembly Standing Committees (ASC) as well as the charge for each ASC. They also discussed the fact that much of the work of the Assembly is done in its standing committees before it moves onto the Assembly for final action.

Mr. Watt said that from his perspective, what has happened is that as the city has grown and evolved, the committee structure hasn't necessarily evolved with those issues over time. He gave examples of changes seen over the last few decades in the LC as well as the PWFC. He said that when they look at the Assembly goals and that they don't necessarily line up easily to the ASC structure and sometimes some of the goals are shoe horned into a particular ASC. He said that from a staffing point of view, it would be helpful for the Assembly to look at its goals and decide which ASCs a particular goal might be assigned to. He then also spoke to the way the Assemblymembers interact with the committees. They are structured such that if an ASC has a particular item on its agenda that is of interest to an individual Assemblymember, hopefully that Assemblymember is attending the meeting or following it. Even if they aren't a member of that committee, when that item comes before the Assembly for action, the member has already had a chance to ask questions or hear the discussion related to the item or trusts the work of the committee and is ready when it is before the full body to be acted upon.

Mayor Weldon explained that she and Ms. Gladziszewski were trying to better align the work of the ASCs with the Assembly goals and one of the main reasons they brought this topic forward for consideration. Mayor Weldon said that there was some proposed language that Ms. Gladziszewski provided on the handout that they would suggest adding to the Lands and Resources Committee.

Additional discussion took place related to whether they wanted to restructure the ASCs or how the goals might best be accomplished through the work of the committees as well as the current workload and how the committee process may be made more efficient without overwhelming Assemblymembers and staff.

It was decided that each ASC would look at the Assembly goals and decide which ones would best fit within the scope of their regular committee work. They also discussed the purpose and role of the committee reports at the end of each regular Assembly meetings and how that might help inform the Assemblymembers and the public what might be coming up at future meetings in case they are interested in attending the next meeting. They also discussed the roles of the Assembly liaisons to various committees and for the Assemblymembers reporting what was discussed or what happened at that board/committee back at the regular Assembly meetings as well.

IV. OTHER BUSINESS

Mayor Weldon noted that there were a few housekeeping items to be addressed and asked the Clerk to provide that information.

Ms. McEwen stated that she distributed copies of the Committee of the Whole meeting packet to each of the members. She noted that the COW packet contained a resolution amending the Assembly Rules of Procedure resolution as it had been initially amended in the spring due to COVID and that expiration date was coming up and Mr. Palmer thought it would be important to extend the expiration date. Ms. McEwen also explained that the proposed 2021 Assembly calendar was included in the packet. Ms. McEwen asked the Assembly to let staff know if they had any meeting time changes or dates that they wanted to make before the final calendar is loaded up online. Assemblymembers discussed ASC meeting time as well as the start time of regular Assembly meetings at 7:00p.m. It was decided to leave the times as they were scheduled with Ms. Triem noting the time for Assembly Finance Committee would begin at 6p.m. for most of the year but during the AFC budget cycle meetings will begin at 5:30p.m.

They also discussed the format in which to hold Assembly meetings in the future with the following three options:

1) To continue to hold meetings virtually via Zoom webinar, or
2) Transition to In Person meetings in the Assembly Chambers, or
3) A hybrid of virtual and in person meetings.

They discussed the pros/cons of the three options and the possibility of trying a hybrid method on a trial basis later in November and possibly start out with one of the ASC meetings. Mayor Weldon said that she will discuss that with staff and committee chairs and will provide direction closer to the middle of the month.

V. ADJOURNMENT

With no further business to come before the Assembly, the meeting was adjourned at 4:15p.m.

Signed: ___________________________ Signed: _________________________

Elizabeth J. McEwen
Municipal Clerk

Beth A. Weldon
Mayor

THE CITY AND BOROUGH OF JUNEAU, ALASKA
SPECIAL ASSEMBLY MEETING
DRAFT Meeting Minutes – January 21, 2021

MEETING NO. 2021-03: The Special Meeting of the City and Borough of Juneau Assembly held virtually via Zoom webinar, was called to order at 7:17 p.m. by Mayor Beth Weldon.

I. ROLL CALL

Assemblymembers Present: Mayor Beth Weldon, Deputy Mayor Loren Jones, Maria Gladziszewski, Wade Bryson, Carole Triem, Michelle Hale, Alicia Hughes-Skandijs, Greg Smith, and Christine Woll.

Assemblymembers Absent: None.

Staff Present: Municipal Clerk Beth McEwen, and Deputy Clerk Diane Cathcart.

II. APPROVAL OF AGENDA

The agenda was approved as presented

III. AGENDA TOPICS

A. Docks and Harbors Board Appointment

Mr. Bryson reported that the Assembly Human Resources Committee met immediately prior to this Special Assembly meeting and forwarded the nomination of Lacey Derr to serve on the Docks and Harbors Board for a term beginning immediately and expiring June 30, 2022.
Hearing no objection, the motion passed by unanimous consent.

IV. PUBLIC PARTICIPATION ON NON-AGENDA ITEMS

None.

V. OTHER BUSINESS

None.

VI. ADJOURNMENT

There being no further business to come before the Assembly, the meeting was adjourned at 7:31p.m.

Signed: ____________________________
Elizabeth J. McEwen
Municipal Clerk

Signed: __________________________
Beth A. Weldon
Mayor

THE CITY AND BOROUGH OF JUNEAU, ALASKA
REGULAR ASSEMBLY MEETING
DRAFT Meeting Minutes - February 11, 2021

MEETING NO. 2021-05: The Regular Assembly Meeting of the City and Borough of Juneau Assembly was held virtually via Zoom webinar, and called into order by Mayor Beth Weldon at 7:00p.m. This meeting was initially scheduled on Monday, February 8, but was rescheduled to Thursday, February 11 due to a power outage on February 8.

I. ROLL CALL
Assemblymembers Present: Maria Gladziszewski, Loren Jones, Wade Bryson, Carole Triem, Alicia Hughes-Skandijs, Michelle Hale, Christine Woll, Greg Smith, and Mayor Beth Weldon.

Assemblymembers Absent: None.

Staff Present: City Manager Rorie Watt, Deputy City Manager Mila Cosgrove, City Attorney Robert Palmer, Municipal Clerk Beth McEwen, Deputy City Clerk Diane Cathcart, Library Director EOC/PC Robert Barr, Finance Director Jeff Rogers, Lands Manager Dan Bleidorn, Parks and Recreation Director George Schaaf, CDD Planning Manager Alexandra Pierce, Assistant City Attorney Sherri Layne, BRH Interim CEO Kevin Benson

II. SPECIAL ORDER OF BUSINESS
Mayor Weldon acknowledge that we are on Tlingit land and honor the A'akw Kwáan and T'aaḵu Kwáan, the indigenous people of this land for their stewardship of the area from time immemorial. That we are grateful to be in this place, a part of this community and to honor the culture, traditions, and resilience of the Tlingit people. *Gunalchéesh!*

A. Recognition of Juneau International Airport COVID-19 Screeners/Testers
Mayor Weldon extended the Assembly's thanks and recognized the hardworking women and men who help run the Juneau International Airport COVID Screening and Testing Operation. She said that the airport screening operation was originally set up in March 25, 2020 where staff greeted passengers and informed them of local rules related to COVID mitigation. Effective June 6, 2020, the State of Alaska contracted the City and Borough of Juneau to incorporate the airport testing with its screening process, and that operation was in place until January 31, 2021. During that time, CBJ staff greeted over 75,000 arriving passengers, and tested almost 24,000 people for COVID-19. Operations ran seven days a week, fourteen hours a day. During the last eleven months, approximately 100 employees worked in some capacity during the airport operation.
The following individuals representing the airport operation were in attendance at this meeting: Jarvis Schultz, Airport Screening Supervisor; Sylvia Madaras, Volunteer Firefighter/EMT; Lucy Franklin, Volunteer Firefighter/EMT; and Noe Hernandez, Volunteer Firefighter/EMT.
Mayor Weldon said that CBJ staff represented a high degree of professionalism in assisting the traveling public in navigating the rules in place to keep our community protected. She described their efforts as efficient, adaptable, and ensured that the well-being of Juneau's community was their highest priority.

Mayor Weldon extended the thanks of the Assembly (and as a former Fire Chief herself) to these representatives, for stepping up and serving the public during this challenging time.

Ms. Madaras thanked Mayor Weldon for recognizing all of the work that was put into this operation, and expressed appreciation for all of the work that the community has done during this time to keep each other safe.

B. Instruction for Public Participation

Municipal Clerk McEwen provided instruction to the listening public on how to participate in the meeting via the Zoom platform.

III. APPROVAL OF MINUTES

A. September 21, 2020 Special Assembly Meeting #2020-44 Draft Minutes
B. December 17, 2020 Special Assembly Meeting #2020-49 Draft Minutes
C. December 22, 2020 Special Assembly Meeting #2020-52 Draft Minutes

MOTION by Ms. Hale for the Assembly to approve of the above minutes with one minor correction to the September 21, 2020 Minutes. *Hearing no objections, the September 21, December 17, and December 22, 2020 minutes were approved by unanimous consent.*

IV. MANAGER'S REQUEST FOR AGENDA CHANGES

None.

V. PUBLIC PARTICIPATION ON NON-AGENDA ITEMS

Ms. Emily Ferry, a downtown resident spoke to the Assembly about areas of agreement that could be reached in regards to the Calhoun Avenue project. She acknowledged that everyone would like a sustainable residential area fit for walking and biking, and that other public testimony has described the street as a weak link in Juneau's transportation system. She thanked the Assembly for listening to public comment on this issue, and encouraged the Assembly to open up a public process similar to that of the Capital Park project.

Mr. Smith asked Ms. Ferry if she had reviewed the process charted out by the City Manager, and if her ideas fit into that process. Ms. Ferry said that this is an unusual project, and suggested potentially thinking outside the box for what the process might look like.

VI. CONSENT AGENDA

A. Public Requests for Consent Agenda Changes, Other Than Ordinances for Introduction
None.

B. Assembly Requests for Consent Agenda Changes
None.

C. Assembly Action

MOTION by Mr. Jones for the Assembly to approve the Consent Agenda as presented, and asked for unanimous consent. *Hearing no objections, the Consent Agenda was approved by unanimous consent.*

1. Ordinances for Introduction

a. Ordinance 2020-09(AN) An Ordinance Appropriating $75,000 to the Manager to Operate a Youth Shelter and Rapid Rehousing Facility; Grant Funding Provided by the Alaska Mental Health Trust Authority.

This ordinance would appropriate $75,000 to operate a youth shelter and rapid rehousing facility at the Hurlock Street property. The Zach Gordon Youth Center (ZGYC) and Tlingit Haida Regional Housing Authority (THRHA) are partnering to help address the community need for emergency sheltering and rapid rehousing for runaway and homeless youth. This initiative is endorsed by the CBJ Assembly Taskforce on Homelessness.

Grant funding for this request would be provided by the Alaska Mental Health Trust Authority. The Committee of the Whole reviewed this request at the November 9, 2020 meeting. The

Assembly Finance Committee reviewed this request at the January 6, 2021 meeting.

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

b. Ordinance 2021-02 An Ordinance Providing for the Issuance and Sale of General Obligation Bonds in One or More Series to Provide Not to Exceed $22,000,000 in Net Proceeds; and Providing for the Form and Terms of the Bonds and for Unlimited Tax Levies to Pay the Bonds.

In 2020, voters approved a $15 million bond for maintenance and repair of schools, parks, streets, and other public infrastructure. In 2019, voters approved a $7 million bond for improvements to Centennial Hall. This ordinance authorizes these two general obligation bonds to be sold as one $22 million bond through a competitive public offering. This ordinance specifies a 15-year repayment plan with interest-only payments for the first three years. Due to ongoing legal issues with the Alaska Municipal Bond Bank Authority, these bonds will be sold directly by the Borough without using the Bond Bank as a conduit.

The Assembly Finance Committee reviewed this ordinance at the February 3, 2021 meeting.

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

c. Ordinance 2021-04 An Ordinance Related to CBJ Marijuana Licenses.

CBJ has a business license for marijuana businesses in Title 49. This ordinance would give the Community Development Department director the authority to suspend or revoke a marijuana business license for the same reasons that the CBJ Assembly can protest the issuance of a State marijuana license, which would include taking corrective action when a marijuana business falls behind in remitting sales tax.

On January 25, 2021, the Assembly Human Resources Committee recommended the Assembly introduce this ordinance without review by the Planning Commission.

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

2. **Resolutions**

a. **Resolution 2939 A Resolution Amending the Assembly Rules of Procedure.**

This resolution would amend the Assembly Rules to update the name and scope of the Lands, Housing, and Economic Development Committee. The changes are on Resolution pages 4, 6, and 7. The COVID-19 related amendments to the Assembly Rules would remain until they expire on May 25, 2021 (Res 2922).

The Assembly Human Resources Committee considered this resolution at its meeting on February 8, 2021 and forwarded it to the Assembly for approval.

The City Manager recommends this Assembly adopt this resolution.

b. **Resolution 2940 A Resolution Amending Emergency Appropriation Resolution 2915 Related to the Eligible Expenditure Period for Three Drop-In Distance Learning Centers for School-Age Youth During the COVID-19 Pandemic.**

This resolution would extend the eligible expenditure period of Emergency Appropriation Resolution 2915 for three drop-in distance learning centers for school-age youth during the COVID-19 pandemic. Of the original $70,000 appropriation, $13,470 remains unspent. Shepherd of the Valley Lutheran Church has requested this extension to fully expend the appropriation in order to continue operating the program through the end of May.

The Assembly Finance Committee reviewed this request at the February 3, 2021 meeting.

The City Manager recommends the Assembly adopt this resolution.

c. **Resolution 2942 A Resolution Amending Emergency Appropriation Resolution 2906 Related to the Eligible Expenditure Period and Appropriation Amount for K-5 Rally Programing During COVID-19.**

This resolution would extend the eligible expenditure period of Emergency Appropriation Resolution 2906 to subsidize the cost of participation in RALLY during the COVID-19 pandemic. Of the original $600,000 appropriation, $502,829 remains unspent. The Juneau School District has requested an extension to expend an additional $140,000 of the original appropriation in order to continue operating the program through the end of May.

The Assembly Finance Committee reviewed this request at the February 3, 2021 meeting.

The City Manager recommends the Assembly adopt this resolution.

3. Liquor License

a. Liquor License Renewals for Licenses: 849, 2641, 4584, 4731 & 5711

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

Liquor License Renewal

License Type: Package Store, License #849
Licensee: Thibodeau's Market Inc., d/b/a Percy's Liquor Store
Location: 214 Front Street, Juneau

License Type: Restaurant Eating Place, License #2641
Licensee: Saffron, LLC, d/b/a Saffron
Location: 112 N. Franklin Street, Juneau

License Type: Restaurant Eating Place, License #4584
Licensee: Genuine Ventures LLC, d/b/a Tracy's King Crab Shack
Location: Lot C1, Juneau Subport, Section 23, Township 31S, Range 67 East, Juneau

License Type: Restaurant Eating Place, License #4731
Licensee: DJ LLC, d/b/a Asiana Gardens
Location: 9116 Mendenhall Mall Rd., Juneau

License Type: Recreational Site-Grandfathered AS 04.11.210(d), License #5711
Licensee: South of the Bridge, LLC d/b/a The Old Tower Bar @ Eaglecrest
Location: 3000 Fish Creek Rd., North Douglas/Juneau

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

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

4. Other Items for Consent

a. Crest Street Reconstruction CSP2020-0012

Crest Street currently has two 12-foot lanes with no curb or gutter, and no sidewalks. This project is a street and underground utility maintenance and replacement project that includes installation of one new sidewalk on the west side and the addition of street lighting at intersections.

Current design includes bioswale drainage treatment on the east side to treat street drainage before it enters the Jordan Creek Stream Protection Corridor. Engineers anticipate bioswale treatment of all Crest Street drainage, and possibly some drainage accepted to the system from other sources. The Planning Commission expressed its desire that as much drainage as possible be treated through the bioswale drainage treatment.

The Planning Commission recommended approval of these projects at its meeting on January 26, 2021.

The City Manager recommends the Assembly approve this project.

5. Transfers

a. Transfer Request T-1036 A Transfer of $90,000 from CIP A50-102 Terminal Construction to CIP A50-092 Float Pond Improvements and CIP A50-100 Land Acquisition-Planning.

This transfer of $90,000 from the Terminal Construction CIP consists of Airport revolving CIP funds and will be transferred to the Float Pond Improvements CIP and the Land Acquisition-Planning CIP.

The transfer of $40,000 to the Float Pond Improvements CIP will provide for the completion of design documents and construction to raise the float pond road, place additional armor rock to a new shoulder elevation, and reset the gangway slabs on deeper concrete foundations.

The transfer of $50,000 to the Land Acquisition-Planning CIP will provide funding to begin the airport land acquisition process to purchase the Channel Flying property. An airport property acquisition specialist will be procured to guide the airport through the required federal acquisition processes in advance of the grant application.

The Airport Revolving CIP funds were previously transferred to the Airport Terminal Reconstruction project, but are no longer needed for that project. These funds are available for use until anticipated federal grants are awarded.

The Airport Board approved this request at its January 14, 2021 meeting.

The City Manager recommends approval of this transfer.

VII. PUBLIC HEARING

A. Ordinance 2020-09(AH) An Ordinance Appropriating $75,000 to the Manager for Consulting Services to Explore the Joint Facility and Expansion Concept at Centennial Hall; Funding Provided by the General Fund's Fund Balance.

This ordinance would appropriate $75,000 for consultant services to explore the expansion of Centennial Hall into a joint facility with the Juneau Arts and Culture Center (JACC). The consultant will develop conceptual options for an expansion of Centennial Hall into a joint facility that serves as a performing arts, civic, and convention center including a professional cost estimate. The information obtained from the consultant would enable the Assembly to make an informed decision whether to proceed with the expansion concept.

Funding for this request would be provided by the General Fund’s fund balance.

The Public Works and Facilities Committee reviewed this request at the December 7, 2020 meeting. The Assembly Finance Committee reviewed this request at the January 6, 2021 meeting.

The City Manager recommends the Assembly adopt this ordinance.

<u>Public Comment:</u>
Mr. McCue Pierre, a Douglas resident shared that he is a member of the Travel Juneau Board and the Chamber of Commerce Board. Mr. Pierre told the Assembly that the four groups that sent a letter to them regarding this issue stand united behind this ordinance, and believe it is important to work together to create a reliable plan to support future activities for the community.

Mr. Dave Hanna, a Valley resident expressed his concerns that the current JACC building would not be incorporated into the design of the new JACC building. He said that the current JACC building is well-constructed, and it would be expensive to tear it down, especially considering the upgrades and repairs that have been recently added. Mr. Hanna encouraged the Assembly to consider receiving a feasible design that incorporates the existing JACC building to the new facility.

<u>Assembly Action:</u>
<u>MOTION</u> by Ms. Woll for the Assembly to adopt Ordinance 2020-09(AH) and asked for unanimous consent.

Objection by Mr. Jones. Mr. Jones explained that while he agreed that this could be a good study to conduct, he is not convinced that the City would have the money to do so, considering the affect that the lack of a cruise ship season will have on the 1% sales tax for Capital projects. He mentioned that the $75,000 in general funding would not help the Assembly further this discussion on Centennial Hall, and it could be saved for another day.

Objection by Ms. Hughes-Skandijs. Ms. Hughes-Skandijs said she believes that this is the wrong time, as the Assembly is already facing an unprecedented financial situation that will require their focus. Additionally, she mentioned that she does not support the optics of directing City attention towards this issue when there are other needs and concerns still waiting to be addressed.

Objection by Mr. Bryson. Mr. Bryson said that the citizens have definitively voted against this item. While he agreed with wanting to solve the performing arts hall problem, he described using $75,000 to inform the City that the project would be too expensive would be a waste of money in itself.

Objection by Ms. Triem. Ms. Triem agreed with her fellow Assemblymembers' comments, and added that she was worried about state legislature continuing to push costs onto local government bodies, and believes the City should preserve their debt capacity.

Mr. Smith spoke in favor of this ordinance. Mr. Smith said that arts are an economic driving force for our community; it brings people to town, and creates jobs. He mentioned the earlier comments made about citizens having voted against this, and said that he believes citizens voted against a private company being contracted to undertake this project. Mr. Smith added that this is a chance to look towards the future, and several groups have aligned together for this.

Ms. Gladziszewski spoke in favor of this ordinance, and said that this project is not the same item that voters decided against last year. She also mentioned that several groups that have not agreed before have been able to come together to begin to line up projects for the future.

Mayor Weldon shared that this was a tough decision, and it is uncertain to predict what will come next. She saw this project as exploring options for the future, and if it were to come back to the Assembly as a $50 Million project, she would vote against it. Mayor Weldon spoke in support of this ordinance.

Roll Call Vote on Ordinance 2020-09(AH):
Ayes: Woll, Smith, Hale, Gladziszewski, Mayor Weldon.
Nays: Hughes-Skandijs, Bryson, Triem, Jones.
Motion passed. Five (5) Ayes, Four (4) Nays.

B. Ordinance 2020-09(AI) An Ordinance Appropriating $75,000 to the Manager for a Homeless Youth Navigator Position; Grant Funding Provided by the Alaska Department of Labor and Workforce Development.

This ordinance would appropriate $75,000 for a homeless youth navigator position to assist youths struggling with housing issues, food insecurity and unemployment. This position would provide support to youths at the Zach Gordon Youth Center (ZGYC) and Hurlock youth shelter, dependent upon operational funding for the latter. This position is an expansion of existing services currently provided by ZGYC, with the added benefit of available rental assistance through a partnership with Tlingit Haida Regional Housing Authority.

Funding for this request would be provided by a grant from the Alaska Department of Labor and Workforce Development.

The Assembly Finance Committee reviewed this request at the January 6, 2021 meeting.

The City Manager recommends the Assembly adopt this ordinance.

Public Comment:
Ms. Jackie Pata, a Valley resident, expressed her appreciation for the Assembly's support of this project, and encouraged them to visit the Hurlock property to see the progress that has been made so far.

Assembly Action:
MOTION by Mr. Smith for the Assembly to adopt Ordinance 2020-09(AI) and asked for unanimous consent. *Hearing no objections, the motion passed by unanimous consent.*

C. Ordinance 2020-09(AJ) An Ordinance Appropriating $325,000 to the Manager to Operate a Youth Shelter and Rapid Rehousing Facility; Grant Funding Provided by the U.S. Department of Health and Human Services, Juneau Community Foundation, and Friends of Zach Gordon Youth Center.
This ordinance would appropriate $325,000 to operate a youth shelter and rapid rehousing facility at the Hurlock Street property. The Zach Gordon Youth Center (ZGYC) and Tlingit Haida Regional Housing Authority (THRHA) are partnering to help address the community need for emergency sheltering and rapid rehousing for runaway and homeless youth. This initiative is endorsed by the CBJ Assembly Taskforce on Homelessness.

Grant funding for this request would be provided by the following organizations:

U.S. HHS Family and Youth Services Bureau	**$200,000**
Juneau Community Foundation	**$100,000**
Friends of ZGYC	**$25,000**

The Committee of the Whole reviewed this request at the November 9, 2020 meeting. The Assembly Finance Committee reviewed this request at the January 6, 2021 meeting.

The City Manager recommends the Assembly adopt this ordinance.

Public Comment:
None.

Assembly Action:

MOTION by Ms. Hughes-Skandijs for the assembly to adopt Ordinance 2020-09(AJ) and asked for unanimous consent.

Ms. Hale wished to express her appreciation for the youth who sent in heartfelt letters in support of this ordinance.

Hearing no objections, Ordinance 2020-09(AJ) was adopted by unanimous consent.

D. Ordinance 2020-09(AK) An Ordinance Amending Ordinance 2019-06(AI) Related to the Appropriation Fund Source for COVID-19 Testing Equipment.

This ordinance would shift the cost of COVID-19 testing equipment from CBJ's CARES Act funding to Bartlett Regional Hospital's CARES Act funding. This reappropriation of funds would increase the unobligated funds available in CBJ's CARES Act Special Revenue Fund. This ordinance is necessary to maximize CBJ's allocation of CARES Act funding for utilization in other programs.

The Assembly reviewed this request at the December 22, 2020 Special Assembly meeting. The Assembly Finance Committee reviewed this request at the January 6 and February 3, 2021 meetings.

The City Manager recommends the Assembly adopt this ordinance.

Public Comment:
Mr. Kevin Benson, a Douglas resident, stated that he is the Chief Financial Officer at Bartlett Regional Hospital, and is temporarily serving as the interim CEO. He said that, they appreciate the difficult task the Assembly has in applying finite resources of CBJ to infinite needs, however, as a representative of BRH, it was his fiduciary responsibility to advocate for his organization. Mr. Benson said that the BRH Board became concerned when this proposed change of payment source went from CBJ to BRH, and was characterized as a housekeeping/accounting reclassification. He referenced two memos he sent to the Assembly which explained the use of BRH's provider relief funds. Both reports showed that all of BRH's CARES Act funding had been spent and in fact overspent by $2.2 million. Due to this, the $700,000 for the test equipment would have to come from BRH's reserve funds that have been systematically deposited over the past three years. Mr. Benson expressed concern that CBJ would look towards BRH's fund balance for other purposes, and said that this feels like the beginning of a slippery slope. He said that BRH will do as the Assembly directs but that this would not be viewed as a simple housekeeping/accounting reclassification but rather a significant shift in funding.

Mr. Bryson said that they were discussing the funding source for the Bartlett Testing capabilities and he asked for clarification from Mr. Benson that if CBJ had not issued funds, wouldn't BRH still be in the same position of needing to create a testing facility within BRH regardless of whether CBJ was able to fund it or not? Mr. Benson said that was a project that BRH worked closely with CBJ to accomplish. He said that from a hospital perspective, it doesn't not make much sense to open a reference lab facility to accomplish this because it would not have a function beyond the pandemic. He said that understanding the city's need to provide local testing, yes, they would have provided a testing facility and moved forward with that project.

Assembly Action:
MOTION by Mr. Bryson for the Assembly to adopt Ordinance 2020-09(AK) and asked for unanimous consent.

Objection by Ms. Hale for purposes of a comment. Ms. Hale said that she has had many conversations with the BRH Board President Kenny Solomon-Gross and Mr. Benson and they have a clear responsibility to Bartlett and the hospital and they are responding to this funding switch from that sense of responsibility. She said that the Bartlett Board understands the responsibility that BRH has to the community. She expressed her appreciation with what BRH has done to stand up this testing equipment and she does not see this as a slippery slope. She said that this is just trying to address the needs in the community. She thanked Mr. Benson and Mr. Solomon-Gross and removed her objection.

Hearing no objections, Ordinance 2020-09(AK) passed by unanimous consent.

E. Ordinance 2020-09(AL) An Ordinance Appropriating $700,000 to the Manager as Supplemental Funding for the COVID-19 Emergency Individual Assistance Grant Program; Funding Provided by the CARES Act Special Revenue Fund.

2,348 people have applied for this program. The current $2,000,000 appropriation is estimated to provide grants for 1,070 applicants. Approximately 1,180 applicants remain eligible for Individual Assistance, but there are insufficient funds. The proposed supplemental appropriation of $700,000 would provide awards to approximately 348 additional applicants.

The Assembly Finance Committee reviewed this request at its January 6, 2021 meeting.

The City Manager recommends the Assembly adopt this ordinance.

Public Comment:
None.

Assembly Action:
Ms. Hale asked Mr. Watt if he could clarify that the 348 additional applicants that the funding might assist was in fact a correct number or if that number has changed since they last saw this ordinance in the Finance Committee meeting. Mr. Watt said he did not have that exact number to provide aside from what had previously been provided to them.

MOTION by Ms. Hale for the Assembly to adopt Ordinance 2020-09(AL) and asked for unanimous consent.

Objection by Mr. Jones. Mr. Jones admitted that this was a difficult ordinance to object to, but added that there are still a lot of unknown factors regarding this ordinance. He added that the current Congress CARES Act bill does not include funding for municipalities, and the State just opened up $200 million for rental assistance and utilities that people can apply for. He said that while he understands that people need assistance and are applying for programs that are available to them. He said that we are hindering our ability as a city to handle some of our own financial questions so he is not going to be voting in favor of this ordinance.

Mayor Weldon asked if any other Assemblymembers wished to speak to this ordinance. Hearing none, she shared that it was also extremely hard for her to say no to this ordinance, but her preference would be for them to wait a little longer. Since the Alaska Housing Finance Corporation just received $200 million from the state to provide assistance as well as the $600 and $1400 stimulus packages from Congress. She said the timing of this ordinance isn't right and while she isn't necessarily opposed to it, she thinks it is prudent to wait.

Ms. Hughes-Skandijs said that she understood the desire to not put money towards something that might be covered by other assistance programs. However, there are people who have direct needs now, such as those who do not have access to childcare; and the promise of financial aid coming at a future time is not going to pay the bills. She said that the Assembly cannot let the individuals who are the most economically vulnerable wait and see before providing aid to them, while simultaneously funding thousands in aid for agencies and businesses. Ms. Hughes-Skandijs said she will support this ordinance, as it directly helps the people who they are meant to be serving.

Ms. Triem also spoke in favor of this motion. She shared that she has been tracking the economic analytics of the pandemic, and believes that the COVID-19 recession is over for high-wage earners. She described a "K"-shaped recession that heavily impacts low-wage earners. She said that the need is so great and so strong that they have a moral obligation to help their constituents, and will support this ordinance.

Mr. Bryson agreed with Ms. Triem and Ms. Hughes-Skandijs' points, and thanked them both for bringing them up. He mentioned that earlier in tonight's meeting, the Assembly passed an ordinance appropriating $75,000 for a study to enhance the recreational activities of the wealthiest members of Juneau. He said that this is a way for them to help those who are socioeconomically disenfranchised, those that need the most help.

Ms. Gladziszewski agreed with Ms. Hughes-Skandijs, Ms. Triem and Mr. Bryson and she thinks that the Assembly has an obligation to help the citizens in need. She supported Ms. Triem's statement and reinforced the notion that the K-shaped recession is real, and she feels that she has a responsibility to vote for this ordinance.

Ms. Hale said that she would like to get money to the individuals who have been heavily impacted by the pandemic, but may have fallen through the cracks of the system, or are ineligible for unemployment benefits. She also calculated the amount of financial assistance that has come from federal aid alone since the pandemic began, which amounted to $8 a day.

Roll Call Vote on Ordinance 2020-09(AL)
Ayes: Hale, Woll, Smith, Hughes-Skandijs, Bryson, Triem, Gladziszewski
Nays: Jones, Mayor Weldon.
Motion passed. Seven (7) Ayes, Two (2) Nays.

F. Resolution 2941 A Resolution Amending the COVID-19 Emergency Individual Assistance Program Criteria.

Upon adoption of Ordinance 2020-09(AL), this resolution would direct how that $700,000 is granted to individuals financially harmed by COVID-19. Notably, this resolution prioritizes grants to lower income people and excludes grants to individuals that also received COVID-19 CBJ Housing Assistance.

The Assembly Finance Committee discussed this topic at its meeting on February 3, 2021.

The City Manager recommends the Assembly adopt this resolution.

Public Comment:
None.

Assembly Action:
MOTION by Ms. Triem for the Assembly to adopt Resolution 2941 and asked for unanimous consent. *Hearing no objections, Resolution 2941 passed by unanimous consent.*

G. Ordinance 2021-01(c) An Ordinance Providing for a Property Tax Abatement Program to Incentivize the Development of Housing in Downtown Juneau.

To qualify for this tax abatement program, at least four new residential units would need to be added to a parcel in the downtown Juneau area. Any condemned dwelling unit that is renovated up to current code would also qualify as a new unit. For the purposes of this ordinance, the downtown Juneau area is the same as the Title 49 Fee in Lieu of a Parking map.

This topic has been reviewed by numerous Assembly committees since the spring of 2018. Most recently, the Lands and Resources Committee reviewed this topic on August 10 and December 7, 2020, and January 11, 2021. Version (c) of this ordinance corrects a reference in the first whereas clause.

The City Manager recommends the Assembly adopt this ordinance.

Public Comment:
Ms. Betsy Brenneman, a Downtown resident spoke in support of this ordinance, particularly commending Mr. Smith's amendment, and spoke to her concerns. She shared that she has been a member of the Downtown Steering Committee, though she clarified that she was not speaking on behalf of the committee, but as a concerned citizen. She does not want this ordinance to encourage developers to tear down existing buildings to qualify.

Mr. Dave Hanna, a Valley resident, urged the Assembly to consider amending this ordinance to shorten the time period to five years.

Assembly Action:
MOTION by Ms. Triem for the Assembly to postpone Ordinance 2021-01(c) to the next Assembly meeting, and asked for unanimous consent.

Objection by Ms. Gladziszewski. She said that the Assembly has discussed the item for a long time, and it had been featured in many other committee meetings. Mayor Weldon explained that some of the public thought that the item was pulled from this agenda. Ms. Gladziszewski removed her objection.

Hearing no objections, Ordinance 2021-01(c) was postponed to the next scheduled Assembly meeting.

H. Emergency Ordinance 2021-05(b): An Emergency Ordinance Mandating COVID-19 Testing or Quarantine for Interstate, Intrastate, and International Travelers Arriving in the City and Borough of Juneau.

Currently, travelers coming into Alaska or within certain communities are required to follow State of Alaska Health Order 6 (International and Interstate Travel), Health Order 8 (Intrastate Travel), and Health Order 5 (Critical Infrastructure). However, those orders are likely to expire at midnight on Sunday (Feb. 14, 2021) because the Legislature has not enacted a bill to extend the State of Alaska public health disaster declaration. CBJ staff believes the Legislature will ultimately extend the disaster declaration. This emergency ordinance would fill the void and require travelers coming into Juneau to continue the same testing, quarantine, and isolation requirements that currently exist with Health Orders 5, 6, and 8.

Version (b) reflects changes regarding critical infrastructure workers.

The City Manager recommends the Assembly adopt this emergency ordinance.

Public Comment:
None.

<u>Assembly Action:</u>
<u>MOTION</u> by Ms. Gladziszewski for the Assembly to adopt Emergency Ordinance 2021-05(b).

Ms. Gladziszewski asked if Mr. Palmer made any changes from the Governor's Emergency Health Mandate when drafting this Emergency Ordinance.

Mr. Palmer said that he made changes to Section 5 of the Ordinance so that it reflects Health Mandate 5, after receiving feedback from critical infrastructure workers.

Ms. Gladziszewski removed her objection. *Hearing no objections, Emergency Ordinance 2021-05(b) was adopted by unanimous consent.*

VIII. UNFINISHED BUSINESS
None.

IX. NEW BUSINESS

A. Manager's Recommended Assembly Process for Consideration of the NCL Dock Proposal
The Committee of the Whole received a recommendation from the City Manager at the February 1, 2021 meeting on a process for considering the Norwegian Cruise Lines proposal for a dock in the vicinity of the Juneau Subport.

The City Manager recommends that the Assembly take public testimony on this recommendation and then do one of the following: accept the proposal by motion, make alterations to the proposal, provide further direction to the Manager, or refer the issue for additional committee work.

<u>Public Comment:</u>
None.

<u>Assembly Action:</u>
<u>MOTION</u> by Mr. Jones for the Assembly to accept the Manager's proposal, and asked for unanimous consent. *Hearing no objections, the proposal was accepted by unanimous consent.*

X. STAFF REPORTS
None.

XI. ASSEMBLY REPORTS

A. **Mayor's Report**
Mayor Weldon acknowledged that February is Black Awareness Month, and said she has been listening to the radio to hear the achievements of African-Americans. Mayor Weldon also recognized Elizabeth Peratrovich Day on February 16. She reminded the listening public about the deadline to apply for the AFHC Housing and Utility relief program.

B. **Committee Reports, Liaison Reports, Assembly Comments and Questions**
Committee of the Whole (COW) Chair Jones shared that the COW met on February 1 in a joint meeting with the Docks & Harbors Board. They reviewed the Small Cruise Ship Docking Facility Plan, and the planning and process of the NCL proposal that the Assembly adopted earlier tonight. The next COW meeting is scheduled on February 22 as a joint meeting with the Airport Board.

Assembly Finance Committee (AFC) Chair Triem reported that all of the items discussed at the last AFC meeting were introduced or sent to the Assembly action tonight. The next scheduled AFC meeting will be held on March 3.

Lands, Housing, and Economic Development Committee (LHEDC) Chair Gladziszewski reported that the LHEDC last met on February 1 to discuss the Juneau Affordable Housing Fund. They reviewed this issue, which had been tabled due to COVID, and decided to bring it up again with the recommended $700,000 dollars.

Public Works and Facilities Committee (PWFC) Chair Hale shared that the PWFC last met on February 1, and again on February 8. They received public testimony on Calhoun Avenue at both meetings, and on February 8 the PWFC unanimously voted to forward Recommendations B and C from Mr. Watt's PWFC memo dated January 20, 2021 to the Full Assembly for consideration. The PWFC also reviewed six Assembly goals, and intend to create up to three action items from those goals to work on in the future.

MOTION by Chair Hale for the Assembly to remove the concept of turning Calhoun Avenue into a one-way street from further consideration or study as found in items B&C of Mr. Watt's January 20, 2021 memo to the PWFC. Additionally, that the reconstruction proposal go back to the Planning Commission for review.

Mr. Jones objected to the motion. He asked Ms. Hale's referral regarding Calhoun Avenue would be a motion to be acted on tonight, or would it be an agenda item for a future Assembly meeting. Ms. Hale said that she believes her referral means that the item will come before the Assembly at a future meeting.

Mr. Jones said that the Planning Commission recommended that the Assembly deny CBJ staff to design and build and project, and also recommended to the Assembly that a full study of Calhoun Avenue traffic operations be conducted prior to reconstruction. The City Manager's memo recommended the Assembly reject both of the PC recommendations, or to accept their recommendations but remove the one-way street option from the project review. Mr. Jones said the Assembly has not yet formally rejected (or accepted) the Planning Commission's recommendation. He said that by doing this, the Assembly will be putting the Planning Commission in an untenable position, in that they are to review the project that was presented to them. They are not to be negotiating with Engineering to change the project unless that is part of their study. The Planning Commission is a regulatory body that looks at projects in relation to Title 49 and they look at the Conditional Use Permits, looks at City and State project reviews and they are not the body to hold public hearings on whether a project is designed correctly or not. He said that he does not understand why it would be sent back to the Planning Commission. He said he does understand why it may not be best for the Assembly to be taking this up at this time but to throw it back to the Planning Commission puts them at a disadvantage. Unless Eng/PW will be revising the proposal, he's not sure how the Planning Commission will be able to take this matter up. He explained the process that this project had been done at the Planning Commission and the votes that happened during its meeting. He said the Assembly has not yet made a decision on the Planning Commission's recommendation, the Assembly has not yet articulated what they want the Planning Commission to review and he thinks this puts the Planning Commission at a disadvantage when this item comes back before them if this motion passes.

Ms. Hughes-Skandijs said that she appreciates Mr. Jones' comments and that during the PWFC meeting, the committee conveyed requests to staff that present list of potential modifications or a list of items that had been requested and why Eng/PW may have thought those would or wouldn't work for this project.

Ms. Hale asked for Mr. Watt to speak to Mr. Jones' comments. Mr. Watt said that it is fair to say that this is an unusual situation. He said that he believes the Planning Commission can add value can assist with the public process. He said that what happened when the Planning Commission heard the project, they were dissatisfied with the project as presented. Rather than get into a discussion about what could be done to make the project acceptable, they opted to tell the Assembly to do this broader, undefined, traffic study. The problem with the traffic study is that there was no scope to it and Mr. Watt's recommendation to the Assembly is that if they take the concept of a one-way street out, that traffic study necessarily comes back to "What can we specifically do within the geographical confines of this road?" He said that is what the neighbors, engineers want to talk about and what the Planning Commission can help add value in making recommendations and ultimately, finding a way to recommend a project back to the Assembly. That may not be the specific detailed project that was originally presented but maybe with some slight modifications. He said that had the Planning Commission held it for another hearing, this process would have happened but they sent it to the Assembly with the request for the traffic study. Now that the Assembly agrees to limit the traffic study, that puts this back to the main issue.

Ms. Hale said that by removing Item B, it removes the one-way option from the review and provides the Planning Commission with the direction it needs for further review.

Mr. Jones said that the formal Notice of Recommendation was to the Assembly, not to a committee, with a recommendation to deny the staff proposal. He said that he wanted to make sure the Assembly handles the formal action on that recommendation correctly.

Ms. Gladziszewski said that she felt that this motion referring the matter back to the Planning Commission with the removal of the one-way option is in fact taking action on the Planning Commission's recommendation. She asked Mr. Palmer if she had a different opinion.

Mr. Palmer said that this is one of the times that the Assembly has a lot of discretion and clarified that this is a legislative decision, and while he hears Mr. Jones' concerns and it comes down to a question regarding the intent of the Assembly. If the Assembly would like to do something else they can or if they want to be more specific, they can also do that.

Mayor Weldon asked Ms. Hale if she felt that her motion was specific enough to include the intent of the Assembly on the traffic study. Ms. Hale said that she believes the motion does what it needs to do and removes the one-way street consideration.

Mr. Bryson asked for clarification and said that his understanding is that a "yes" vote would refer the matter back to the Planning Commission with the removal of the one-way street option. He asked what affect a "no" vote on this motion would have. Mr. Palmer explained that a "no" vote would mean that this current motion would fail, and another motion would be necessary to move forward.

Roll Call Vote to forward the City Manager's Memo Items B and C and removing the one-way street option, and to send this to the Planning Commission for reconstruction proposal:
Ayes: Hale, Woll, Smith, Hughes-Skandijs, Bryson, Triem, Gladziszewski, Mayor Weldon.
Nays: Jones.
Motion passed. Eight (8) Ayes, One (1) Nay.

Human Resources Committee (HRC) Chair Bryson shared that the HRC last met on February 4, and recommended the following appointments to the Juneau Commission on Sustainability:

- Connor Dunleavy, to a term beginning immediately and ending June 30, 2022.
- Danielle Meeker, to a term beginning immediately and ending June 30, 2023.

Hearing no objections, those appointments were approved by unanimous consent.

The HRC also forwarded the Lands Committee name change, and picked dates for Board Chair and Advisory Board Training on March 18 and March 20. Before tonight's Assembly meeting, the full Assembly met as the HRC to recommend the following appointments to the Systemic Racism Review Committee (SRRC):

- David Russell-Jensen, to a term beginning April 1, 2021 and ending June 30, 2024.
- Kelli Patterson, to a term beginning April 1, 2021 and ending June 30, 2024.
- Grace Lee, to a term beginning April 1, 2021 and ending June 30, 2023.
- Lilian Worl, to a term beginning April 1, 2021 and ending June 30, 2023.
- Gail Dabaluz, to a term beginning April 1, 2021 and ending June 30, 2023.
- Dominic Branson, to a term beginning April 1, 2021 and ending June 30, 2022.
- Carla Casulucan, to a term beginning April 1, 2021 and ending June 30, 2022.

Hearing no objections, those appointments were approved by unanimous consent.

Mr. Bryson thanked the Assembly for taking the tremendous amount of time to conduct the interviews, for First Alaskans Institute for providing direction, and for Mila Cosgrove and the Clerk's Office for providing some direction.

Mayor Weldon expressed her appreciation for everyone who applied for the SRRC. She also informed the Assembly that Ms. Hale has decided to step down from being the SRRC liaison due to her busy workload with the Hospital Board. Ms. Woll will now be the liaison for the SRRC.

Ms. Woll shared that Travel Juneau and the Downtown Business Association both met this month, and both groups have strategic planning retreats planned for this month. The DBA wanted to pass along the invitation to the Assembly, there is a "Main Street Now" virtual conference coming up in April. Travel Juneau is exploring opportunities on bringing the Iron Man triathlon event to Juneau in the next few years.

Mr. Smith shared that the Local Emergency Planning Committee met yesterday to discuss vaccines and avalanche season. The LEPC will meet again next month. The Airport Board will meet on February 18, and he attended the Airport budget meeting where they discussed the effect that the lack of air travel has had on revenue. Mr. Smith thanked Mayor Weldon for the land acknowledgement at the beginning of tonight's meeting, and for recognizing Elizabeth Peratrovich Day. He added that Elizabeth Peratrovich Day also celebrates the signing of the Anti-Discrimination Act in Alaska, which took place almost 76 years ago and was the first of its kind in the United States.

Ms. Hughes-Skandijs shared the Juneau Commission on Sustainability met on February 3 and received an update on the solid waste report, as well as a discussion on electric vehicle usage in the country. The Docks & Harbors Board are currently tracking the news on Canada's ports, which banned international cruise ships from docking for the rest of the year. Ms. Hughes-Skandijs also reported that she attended her first training session with the First Alaskans Institute this morning, and she is looking forward to another day of training tomorrow. She thanked Mayor Weldon for her land acknowledgement, and encouraged that be included in future meetings.

Mr. Bryson reported that the Parks & Recreation Advisory Committee met earlier this month, and shared that revenue for Parks & Recreation has been down 70%, however they still managed to finish the year under budget. The Master Trail Plan is in its finalization stages. The Eaglecrest Board met and discussed their record-breaking sales this season, and are currently figuring out how to resolve the issue of not having enough parking space for visitors.

Ms. Hale attended the Alaska Municipal League Board meeting on January 26, where they discussed community-specific needs such as sales tax and financial assistance. AML is also reviewing the federal legislation that will replace the CARES Act funding, and are growing concerned that some communities might not receive any funding. Ms. Hale said that AML is working with Congressional delegates to receive more information as it becomes available. The Hospital Board is continuing the CEO recruitment process, and she reported that the recruitment committee has been conducting several interviews for potential candidates.

Ms. Triem shared that the Aquatics Board has not met since the last Assembly meeting, the next scheduled meeting is February 24. She has been enjoying the blue skies in the forecast, and encouraged others to enjoy the nice weather while it lasts.

Ms. Gladziszewski shared that the School Board met twice this month, they discussed some recent cases in school, but fortunately there has been no spread so far to other students or faculty. 180 teachers have already been vaccinated, and more teachers are scheduled to be vaccinated soon. Ms. Gladziszewski appreciated the land acknowledgement, and suggested adding it to the Assembly Rules of Procedure.

Mr. Jones shared that the Planning Commission met on January 26, and on February 9. They worked through several projects, including forwarding a Title 49 change related to the flood management. The Title 49 committee met and discussed parking, and will meet again on February 18. Mr. Jones also attended the Blueprint Downtown meeting on January 30, they scheduled two additional meetings for February 17 and February 25. He also acknowledged upcoming President's Day Holiday.

Mayor Weldon mentioned that today is the first day of the second clinic for COVID-19 vaccinations, and thanked Ms. Cosgrove and Mr. Barr for their efforts in making that happen. Mr. Watt shared that over five hundred people have been vaccinated so far.

XII. ADJOURNMENT

There being no further business to come before the Assembly, the meeting was adjourned at 9:25p.m.

Signed: ____________________________	Signed: __________________________
Elizabeth J. McEwen	Beth A. Weldon
Municipal Clerk	Mayor

Presented by: The Manager
Introduced: April 5, 2021
Drafted by: Finance

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2020-09(AU)

An Ordinance Appropriating $425,000 to the Manager as Partial Funding for the Bartlett Regional Hospital Emergency Department Addition Capital Improvement Project; Funding Provided by Bartlett Regional Hospital Fund's Fund Balance.

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

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

Section 2. Appropriation. There is appropriated to the Manager the sum of $425,000 as partial funding for the Bartlett Regional Hospital Emergency Department Addition Capital Improvement Project (B55-083).

Section 3. Source of Funds:

Bartlett Regional Hospital Fund's Fund Balance $425,000

Section 4. Effective Date. This ordinance shall become effective upon adoption.

Adopted this ________ day of ____________, 2021.

____
Beth A. Weldon, Mayor

Attest:

____
Elizabeth J. McEwen, Municipal Clerk

Presented by: Planning Commission
Presented: 04/05/2021
Drafted by: R. Palmer III

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2021-06

An Ordinance Amending the Land Use Code Relating to Floodplain Regulations.

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

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

Section 2. Amendment of Section. CBJ 49.70.400 Floodplain, is amended to read:

49.70.400 Floodplain.

…

(b) *Interpretation.*

(1) In the interpretation and application of this article, all provisions ~~shall be~~ <u>are</u> considered ~~as~~ minimum requirements and ~~shall be~~ <u>are</u> liberally construed in favor of the governing body.

(2) This article is not intended to repeal, abrogate<u>,</u> or impair any existing easements, covenants or deed restrictions. ~~However, w~~<u>W</u>here the provisions of this article and another ordinance~~, easement, covenant or deed restriction~~ conflict or overlap, whichever imposes the more stringent restrictions shall prevail.

(3) This article shall apply to all areas of ~~special flood hazard areas~~ Special Flood Hazard Areas (SFHAs) within the jurisdiction of the City and Borough of Juneau.

(4) The ~~special flood hazard areas~~ Special Flood Hazard Areas identified by the Federal Insurance Administrator (FIA) in a scientific and engineering report entitled the "Flood Insurance Study" (FIS) and the ~~flood insurance rate maps~~ Flood Insurance Rate Maps (FIRMs) dated September 18, 2020 for the City and Borough of Juneau, Alaska are adopted. The ~~flood insurance study~~ FIS and ~~flood insurance rate maps~~ FIRMs shall be on file with the Community Development Department and available to the public at 155 South Seward Street, Juneau, Alaska.

(c) *Implementation.*

The director is responsible for administering and implementing the provisions of this chapter and is responsible for maintaining for public use and inspection appropriate records and information relevant to implementation of this chapter. Such records and information must include:

(1) Actual elevations, in relation to Mean Lower Low Water, of the lowest floor, including basement, of all new or substantially improved structures located in the Special Flood Hazard Area (SFHA), and whether or not such structures have basements;

(2) Actual elevations, in relation to Mean Lower Low Water, of all new and substantially improved flood-proofed structures and the required flood-proofing certifications;

(3) Flood Insurance Studies (FISs);

(4) Flood Insurance Rate Maps (FIRMs);

(5) Any reports or studies on flood hazards in the community, such as written reports by the U.S. Army Corps of Engineers, U.S. Geological Survey, or private firms provided to the director; and

(6) A file of all floodplain permit applications, permits, exceptions, and supporting documentation.

(d) *Enforcement.* Enforcement of this chapter is per CBJ 49.10.600-660.

(e) *Floodplain Development Permit Required.*

A Floodplain Development Permit is required for any development or industrial uses located within a Special Flood Hazard Area, including placement of manufactured homes. The director must ~~shall~~:

(1) Review all Floodplain Development Permit applications for development in the Special Flood Hazard Area for compliance with the provisions of this chapter, and to determine if other permits ~~if other~~ may be necessary from local, state, or federal governmental agencies.

(2) Interpret the ~~exact~~ locations of the Special Flood Hazard Area boundaries ~~of the areas of special flood hazard~~ and regulatory floodway. If there appears to be a conflict between a mapped boundary and actual field conditions, the d~~D~~irector ~~shall~~ must determine and interpret the documents. When base flood elevation data has not been provided, the d~~D~~irector shall obtain, review, and reasonably utilize ~~any~~ base flood

elevation and floodway data available from any federal, state, municipal, or any other source to ~~administer~~ implement the provisions of this chapter.

(~~1~~3) If the director ~~building official~~ determines that a proposed development is within a Special Flood Hazard Area, a permit fee ~~shall~~ must be collected and the following information ~~shall~~ must be provided before processing a Floodplain Development Permit:

(A) Elevation of the lowest floor, including a basement, of all structures;

(B) Elevation to which any structure has been floodproofed;

(C) Certification by an engineer or architect that the floodproofing methods for any nonresidential structure meet generally accepted floodproofing standards;

(D) Description of the extent to which any watercourse will be altered or relocated as a result of proposed development;

(E) Description of the plan for maintenance of the altered or relocated portion of the watercourse so that the flood-carrying capacity is not diminished; and

(F) When base flood elevation data have not been provided, the director shall obtain, review and reasonably apply any base flood elevation and floodway data available from federal, state or other sources.

(~~e~~f) *Methods of reducing losses.* In order to accomplish its purpose, this article includes methods and provisions ~~for~~ to:

(1) Restrict~~ing~~ or prohibit~~ing~~ uses that ~~which~~ are dangerous to health, safety, and property due to water or erosion hazards, or that ~~which~~ result in damaging increases in erosion or flood heights or velocities;

(2) Requir<u>e</u>~~ing~~ that uses vulnerable to floods, including facilities <u>that</u> ~~which~~ serve such uses, be protected against flood damage at the time of initial construction;

(3) Control~~ling~~ the alteration of natural floodplains, stream channels and natural protective barriers, which help accommodate or channel floodwaters;

(4) Control~~ling~~ filling, grading, dredging and other development <u>that</u> ~~which~~ may increase flood damage; and

(5) Prevent~~ing~~ or regulat<u>e</u>~~ing~~ the construction of flood barriers <u>that</u> ~~which~~ will unnaturally divert floodwaters or <u>that</u> ~~which~~ may increase flood hazards in other areas.

(~~d~~g) *General standards for flood hazard protection.* In <u>Special Flood Hazard Areas</u> the following standards <u>apply</u> ~~shall be met~~:

(1) Anchoring.

(A) <u>Design, modify, and anchor new construction and substantial improvements to prevent flotation, collapse, or lateral movement of the structure(s).</u>~~All new construction and substantial improvements shall be designed, modified, and adequately anchored, to prevent flotation, collapse, or lateral movement of the structure.~~

(B) <u>A</u> ~~All~~ manufactured <u>home</u> ~~homes~~ must ~~likewise~~ be anchored to prevent flotation, collapse, or lateral movement~~,~~ and ~~shall~~ be installed using methods and practices that minimize flood damage. Anchoring methods may include, but are not limited to, use of over-the-top or frame ties to ground anchors.

(C) An alternative method of anchoring may be used if the system is designed to withstand a wind force of 90 miles per hour or greater. Certification must be provided to the director ~~building official~~ that this standard ~~has been~~ is met.

(2) Construction materials and methods.

(A) ~~All~~ Construct new construction and substantial improvements ~~shall be constructed~~ with materials and utility equipment resistant to flood damage.

(B) ~~All~~ Use methods and practices that minimize flood damage for new construction and substantial improvements. ~~shall be constructed using methods and practices that minimize flood damage.~~

(C) Design or locate e~~E~~lectrical, heating, ventilation, plumbing, and air conditioning equipment and other service facilities ~~shall be designed or located~~ so as to prevent water from entering or accumulating within the components during conditions of flooding.

(D) Require adequate drainage paths around structures on slopes to guide floodwaters away from existing and proposed structures for new construction and substantial improvements within ~~Within~~ Zones AH and AO.~~, all new construction and substantial improvements shall require adequate drainage paths around structures on slopes to guide floodwaters around and away from existing and proposed structures.~~

(3) Utilities.

(A) ~~All~~ Design new and replacement water supply systems ~~shall be designed~~ to minimize or eliminate infiltration of floodwaters into the system.

(B) Design new ~~New~~ and replacement sanitary sewage systems ~~shall be designed~~ to minimize or eliminate infiltration of floodwaters into the systems and discharge from the systems into floodwaters.

(C) Locate on-site ~~On-site~~ waste disposal systems ~~shall be located~~ to avoid impairment to them or contamination from them during flooding.

(4) Subdivision and development proposals must meet the following criteria ~~shall~~:

(A) Be designed to minimize flood damage;

(B) ~~Have public utilities and facilities~~ Locate and construct utilities and facilities, such as sewer, gas, electrical, and water systems ~~located and constructed~~ to minimize flood damage;

(C) ~~Have~~ Provide adequate drainage ~~provided~~ to reduce exposure to flood damage; and

(D) Include base flood elevation data if the development consists of at least 50 lots or five acres, whichever is the lesser. If base flood elevation data is not available, the proposal must provide the data and backup information for how the base flood elevation data was generated for the proposal.

(5) Review of ~~building~~ Floodplain Development Permits ~~permits~~ ~~shall~~ must include:

(A) ~~The review~~ Review of the ~~flood insurance rate map~~ Flood Insurance Rate Map and Flood Insurance Study ~~flood insurance study~~ for flood zone determinations for ~~all~~ new or substantially improved structures;

(B) For new or substantially improved structures:

(i) Submittal of the proposed and finished lowest floor elevations in ~~In~~ Zones A~~1-30~~, AE, AO, and AH~~, the submittal of the proposed and finished lowest floor elevations~~.

(ii) Submittal of the proposed and finished bottom elevation of the lowest horizontal structural member of the lowest floor and its distance from the mean lower low water mark in ~~In~~ Zones V~~1-30~~, and VE~~, the submittal of the proposed and finished bottom elevation of the lowest horizontal structural member of the lowest floor and its distance from the mean lower low water mark~~; and Submittal of specific requirements for Zones V and VE as set forth in 49.70.400(i).

(C) In Zones A and V, where elevation data are not available through the ~~flood insurance study~~ Flood Insurance Study or from another authoritative source, applications for Floodplain Development Permit ~~building permits~~ shall be reviewed to ensure that proposed construction will be reasonably safe from flooding. The test of reasonableness is a local judgment and may be based on historical data, high water marks, photographs of past flooding, and other similar or relevant data. Failure to elevate construction at least two feet above grade in these zones may result in higher insurance rates.

(D) Provision of an elevation certificate to demonstrate that the lowest floor of a structure is at or above base flood elevation. The certification must be provided on a form approved by the National Flood Insurance Program and prepared by a registered land surveyor or professional engineer who is licensed in the State of Alaska and authorized to certify such information. This requirement may be waived by the director if an approved record elevation demonstrates that the lowest floor is substantially above the base flood elevation due to natural ground level.

(6) Other permits. The applicant must certify that all other necessary permits have been obtained from any federal or state governmental agencies. ~~All Floodplain development permits shall be reviewed to determine that all necessary permits have been obtained from those federal or state governmental agencies from which prior approval is required.~~

(7) ~~Alteration of watercourses.~~ Maintain altered ~~Altered~~ or relocated portions of a Special Flood Hazard Area mapped watercourse ~~shall be maintained~~ so that the flood-carrying capacity is not diminished. ~~Any alteration of a special flood hazard area mapped watercourse shall be submitted to the flood insurance administrator.~~ The Department must notify the state coordinating agency, if any, and the Federal Emergency Management Agency prior to issuance of a Floodplain Development Permit that seeks to alter or relocate any watercourse within a Special Flood Hazard Area.

(~~e~~h) *Specific standards for flood hazards protection.* In ~~special flood hazard areas~~ Special Flood Hazard Areas where base flood elevation data ~~has been~~ is provided, the following provisions are required:

(1) New structures or substantial improvements. Fully enclosed areas below the lowest floor of new construction or substantial improvements, that are useable solely for parking of vehicles, building access, or storage in an area other than a basement, ~~shall be designed to~~ must automatically equalize hydrostatic flood forces on exterior walls by allowing for the entry and exit of floodwaters. Designs for meeting this requirement must either be

certified by a registered professional engineer or architect licensed in the State of Alaska or must meet or exceed the following minimum criteria:

(A) Provide a ~~A~~ minimum of two openings having a total net area of not less than one square inch for every square foot of enclosed area subject to flooding ~~shall be provided~~;

(B) Height of the ~~T~~the bottom of all openings must ~~shall~~ be no higher than one foot above grade; and

(C) Openings may be equipped with screens, louvers, or other coverings or devices provided that ~~they permit~~ the automatic entry and exit of floodwaters is allowed.

(2) Residential construction. New construction and substantial improvement of any residential structure:

(A) Construct the lowest floor, including basement, elevated to or above the base flood elevation within ~~Within~~ Zones A~~1-30,~~ AE~~,~~ or AH~~, shall have the lowest floor, including basement, elevated to, or above, the base flood elevation~~; or

(B) Construct the lowest floor elevated to the base flood depth number specified on the Flood Insurance Rate Map, or higher, or if no depth number is specified, at least two feet above the highest adjacent natural grade within ~~Within~~ Zone AO~~, shall have the lowest floor elevated to the base flood depth number specified on the flood insurance rate map, or higher, or if no depth number is specified, at least two feet above the highest adjacent natural grade~~.

(3) Manufactured homes. ~~All new~~ New or substantially improved manufactured homes must:

(A) Be placed at or above, the base flood elevation, within ~~Within~~ Zones A~~1-30,~~ AH~~,~~ or AE, and shall be elevated to, or above, the base flood elevation, and comply with subsection (g~~d~~); or

(B) Elevate the lowest floor to the depth number specified on the Flood Insurance Rate Map, or higher, or if no depth number is specified, at least two feet above the highest adjacent natural grade within ~~Within~~ Zone AO~~, shall have the lowest floor elevated to the depth number specified on the flood insurance rate map, or higher, or if no depth number is specified, at least two feet above the highest adjacent natural grade~~; and meet the provisions of subsection (~~d~~g)(1).

(4) Recreational vehicles. Recreational vehicles placed within any ~~special flood hazard area~~ Special Flood Hazard Area must be ~~shall~~:

(A) ~~Be~~ Situated on the site for fewer than 180 consecutive days;

(B) ~~Be fully~~ Fully licensed, operational, and approved for road ~~ready for highway~~ use; or

(C) Meet the requirements of subsection (h~~e~~)(3).

(5) Nonresidential construction. New construction or substantial improvement of any nonresidential structure must:

(A) Elevate the lowest floor, including basement, to or above the base flood elevation within ~~Within~~ Zones A~~1-30,~~ AE~~,~~ and AH~~, shall have the lowest floor, including basement, elevated to, or above, the base flood elevation~~;

(B) Elevate the lowest floor to the depth number specified on the Flood Insurance Rate Map, or higher, or if no depth number is specified, at least two feet above the highest adjacent natural grade within ~~Within~~ Zone AO~~, shall have the~~

~~lowest floor elevated to the depth number specified on the flood insurance rate map, or higher, or if no depth number is specified, at least two feet above the highest adjacent natural grade~~; or

(C) Floodproof the area below the base flood elevation within ~~Within~~ Zones A~~1-30,~~ AE, AH, and AO, ~~may have the area below the base flood elevation be floodproof~~ so that:

(i) The structure and utility and sanitary facilities are watertight with walls substantially impermeable to the passage of water;

(ii) Structural components shall have the capability of resisting hydrostatic and hydrodynamic loads and effects of buoyancy;

(D) A flood-proof~~ed~~ structure ~~shall~~ must be designed by an engineer or architect licensed in the State of Alaska, certifying that the design and methods of construction are in accordance with accepted standards of practice for meeting provisions of this subsection based on the engineer's or architect's development or review of the structural design, specifications, and plans. ~~Such certification~~ Certification must ~~shall~~ be provided to the director ~~building official~~;

(E) Applicants proposing to floodproof nonresidential buildings must ~~shall~~ be notified at the time of Floodplain Development Permit ~~building permit~~ application that flood insurance premiums ~~shall be~~ are based on rates that are one foot below the floodproofed level.

(6) Industrial uses. Industrial uses within the Special Flood Hazard Area are subject to the following provisions:

(A) Sand and gravel operations, recreation activities, open space, and parking lots may be allowed in 100-year floodplains ~~only~~ if ~~they do~~ the use does not increase the flood hazard.

(B) Industrial equipment and raw materials stored in 100-year floodplains ~~shall~~ must be adequately bermed or otherwise protected.

(C) Disposal of hazardous materials in 100-year floodplains is prohibited. No new development ~~which will~~ that involves storage of hazardous materials will be permitted in the 100-year floodplain unless there is no feasible and prudent alternative and ~~unless~~ adequate safety measures are provided to prevent accidental discharge.

(D) Establishment of sanitary landfills in floodplains is prohibited.

(7) Increasing water surface elevation in ~~special flood hazard area~~ Special Flood Hazard Area mapped watercourses where floodways are not mapped. Notwithstanding any other provisions of this article ~~section~~, development in Zones A~~1-30,~~ AE~~,~~ and AH may increase the water surface elevation of the base flood:

(A) Up to one foot with the submittal of an analysis completed by an engineer licensed in the State of Alaska demonstrating the cumulative effects of the proposed, existing and anticipated, development to the base flood; or

(B) By more than one foot only after a conditional letter of map revision and final letter of map revision is approved by the Federal Emergency Management Agency flood insurance administrator.

(~~f~~i) *Additional provisions in floodways.* ~~Floodways are areas designed to carry the waters of the base flood without increasing the water surface elevation of that flood more than one foot at any point. Floodways are shown in the flood insurance rate map.~~

(1) Residential and nonresidential ~~buildings~~ structures are prohibited in floodways, no exceptions apply. Culverts and bridges are not subject to this prohibition.

(2) Encroachments, including fill, new construction, ~~substantial improvements,~~ and other development, except subdivisions, within a floodway ~~is~~ are prohibited unless an engineer licensed in the State of Alaska submits a hydrologic and hydraulic analyses to the director indicating that the encroachment would not result in any increase in flood levels during the occurrence of the base flood discharge. The hydrologic and hydraulic analyses ~~shall~~must be performed in accordance with standard engineering practice acceptable by the Federal Emergency Management Agency.

(3) Development along a floodway cannot increase the water surface elevation u~~U~~nless a conditional letter of map revision and final letter of map revision that revises the floodway ~~is~~ are approved by the Federal Emergency Management Agency~~, development along a floodway shall not increase the water surface elevation~~.

(~~g~~j) *Additional provisions in Zones ~~V1-V30,~~ VE and V.*

(1) ~~All n~~New construction and substantial improvements in Zones V~~1-V30,~~ and VE~~, and V shall~~ must be elevated on pilings and columns so that:

(A) The bottom of the lowest horizontal structural member of the lowest floor, excluding the pilings or columns, is elevated to or above the base flood elevation; and

(B) The pile or column foundation and structure attached thereto is anchored to resist flotation, collapse and lateral movement due to the effects of wind and water loads acting simultaneously on all building components. Wind and water loading values ~~shall~~ must each have a one percent chance of being equaled or exceeded in any given year (100-year mean recurrence interval). Wind loading values used ~~shall be~~ are those required by applicable state statute and local code. A registered professional engineer or architect licensed in the State of Alaska must ~~shall~~ develop or review the structural design, specifications and plans for the construction and ~~shall~~ must certify that the design and methods of construction to be used are in accordance with accepted standards of practice for meeting the provisions of subsections (~~g~~j)(1)(A) and (B) of this section.

(C) The use of fill for structural support of buildings is prohibited.

(2) In Zones ~~V1-V30,~~ VE~~,~~ and V, ~~all~~ new habitable construction ~~shall~~ must be located landward of the reach of mean high tide.

(3) In Zones ~~V1-V30,~~ VE~~,~~ and V, ~~all~~ new construction and substantial improvements ~~shall~~ must have the space below the lowest floor either free of obstruction or constructed with nonsupporting breakaway walls, open wood latticework, or insect screening intended to collapse under wind and water loads without causing collapse, displacement, or other structural damage to the elevated portion of the building or supporting foundation system.

(4) Breakaway walls ~~shall~~ must have a design safe loading resistance of not less than ten pounds per square foot and no more than 20 pounds per square foot. Use of breakaway walls that ~~which~~ exceed a design safe loading resistance of 20 pounds per square foot (either by design or when so required by local or state codes) may be permitted only if a

registered professional engineer or architect licensed in the State of Alaska certifies that the designs proposed meet the following conditions:

(A) Breakaway wall collapse ~~shall~~ must result from a water load less than that which would occur during the base flood; and

(B) The elevated portion of the building and supporting foundation system ~~shall~~ must not be subject to collapse, displacement, or other structural damage due to the effects of wind and water loads acting simultaneously on all building components (structural and nonstructural). Maximum wind and water loading values to be used in this determination ~~shall~~ must each have a one percent chance of being equaled or exceeded in any given year (100-year mean recurrence interval). Wind loading values used shall be those required by applicable state statute and local code.

(C) Enclosed space within breakaway walls ~~shall be~~ are limited to parking of vehicles, building access, or storage. Such space ~~shall~~ must not be used for human habitation.

(k) Warning and disclaimer of liability. The degree of flood protection required by this article is intended for minimum regulatory purposes only and is based on general scientific and engineering principles. Floods larger than expected, can and will occur. Flood heights may be increased by human or natural causes. This article does not imply that land outside the areas of special flood hazards or uses permitted within such areas will be free from flooding or flood damages. This article shall not create liability on the part of the City and Borough, any officer or employee thereof for any flood damages that result from reliance on this article or any administrative decision made thereunder.

Section 3. Amendment of Section. CBJ 49.70.410 Exceptions, is amended to read:

49.70.410 Exceptions.

(a) The Planning Commission ~~board of adjustment~~ shall hear all applications for an exception from the provisions of this article, and ~~shall be~~ are limited to the powers granted in this article and those necessarily implied to ensure due process and to implement the policies of this article.

(b) In passing upon such application, the ~~board of adjustment~~ Planning Commission ~~shall~~ must consider all technical evaluations, ~~all~~ relevant factors, standards specified in other sections of this article, and:

(1) The danger that materials may be swept onto other lands and cause injury to other persons or property;

(2) The danger to life and property due to flooding or erosion damage;

(3) The susceptibility of the proposed facility and its contents to flood damage and the effect of such damage on the individual owner;

(4) The importance of the services provided by the proposed facility to the community;

(5) The necessity to the facility of a waterfront location, where applicable;

(6) The availability of alternative locations for the proposed use which are not subject to flooding or erosion damage;

(7) The compatibility of the proposed use with existing and anticipated development;

(8) The relationship of the proposed use to the comprehensive plan and floodplain management program for that area;

(9) The safety of access to the property in times of flood for ordinary and emergency vehicles;

(10) The expected heights, velocity, duration, rate of rise, and sediment transport of the floodwaters and the effects of wave action, if applicable, expected at the site; and

(11) The costs of providing governmental services during and after flood conditions, including maintenance and repair of public utilities and facilities such as sewer, gas, electrical, and water systems, and streets and bridges.

(c) Exceptions may be issued for new construction and substantial improvements to be erected on a lot of one-half acre or less in size contiguous to and surrounded by lots with existing structures constructed below the base flood level, providing subsections (b)(1)—(b)(11) of this section have been fully considered. As the lot size increases beyond the one-half acre, the technical justification required for issuing the exception increases.

(d) Upon consideration of the factors of subsection (b) of this section and the purposes of this article, the ~~board~~ Commission may deny or grant the application and may attach such conditions to the grant of an exception as it deems necessary to further the purposes of this article.

(e) Exceptions may be issued for the reconstruction, rehabilitation or restoration of structures listed on the National Register of Historic Places or the state inventory of historic places, without regard to the procedures set forth in the remainder of this section.

(f) Exceptions ~~shall~~ must not be issued within any designated floodway if any increase in flood levels during the base flood discharge would result.

(g) Exceptions ~~shall~~ must only be issued upon a determination that the exception is the minimum necessary, considering the flood hazard, to afford relief.

(h) Exceptions ~~shall~~ must only be issued upon:

(1) A showing of good and sufficient cause;

(2) A determination that failure to grant the exception would result in exceptional hardship to the applicant; and

(3) A determination that the granting of an exception will not result in increased flood heights, additional threats to public safety, extraordinary public expense, create nuisances or conflict with existing local laws or ordinances.

(i) Reserved. ~~Submission requirements.~~

~~(1) If the building official determines that a proposed development lies within a special flood hazard area, a special flood hazard permit fee shall be collected and the following information shall be provided before further processing of a building permit:~~

~~(A) Elevation of the lowest floor, including a basement, of all structures;~~

~~(B) Elevation to which any structure has been floodproofed;~~

~~(C) Certification by an engineer or architect that the floodproofing methods for any nonresidential structure meet generally accepted floodproofing standards;~~

~~(D) Description of the extent to which any watercourse will be altered or relocated as a result of proposed development;~~

~~(E) Description of the plan for maintenance of the altered or relocated portion of the watercourse so that the flood-carrying capacity is not diminished; and~~

~~(F) When base flood elevation data have not been provided, the building official shall obtain, review and reasonably apply any base flood elevation and floodway data available from federal, state or other sources.~~

~~(j) Warning and disclaimer of liability. The degree of flood protection required by this article is intended for minimum regulatory purposes only and is based on general scientific and engineering principles. Floods larger than expected, can and will occur. Flood heights may be~~

~~increased by manmade or natural causes. This article does not imply that land outside the areas of special flood hazards or uses permitted within such areas will be free from flooding or flood damages. This article shall not create liability on the part of the City and Borough, any officer or employee thereof, or the Federal Insurance Administration for any flood damages that result from reliance on this article or any administrative decision lawfully made thereunder.~~

Section 4. Amendment of Section. CBJ 49.80.120 Definitions, is amended to **delete** the following definitions:

~~*Alaska Coastal Management Program* and *ACMP* mean the state coastal management program which was developed as provided in AS 46.40, 6 AAC 80, and 6 AAC 85, and approved by the Secretary of the United States Department of Commerce under authority of Section 305 of the Coastal Zone Management Act of 1972, as amended, 16 USC 1454.~~

~~*Base flood depth* means the depth shown on the flood insurance rate map for Zone AO that indicates the depth of water above highest adjacent grade resulting from a flood that has a one percent chance of equaling or exceeding that level in any given year.~~

~~*Flood hazard factor (FHF)* means the average weighted difference between the ten-year and 100-year floodwater multiplied by ten~~.

Section 5. Amendment of Section. CBJ 49.80.120 Definitions, is amended to include the following **new definitions** in alphabetical order:

Area of shallow flooding, for the purposes of Chapter 49.70.400, Flood Hazard Areas, means a designated Zone AO, AH, AR/AO or AR/AH (or VO) on a community's Flood Insurance Rate Map (FIRM) with a one percent or greater annual chance of flooding to an average depth of one to three feet where a clearly defined channel does not exist, where the path of flooding is unpredictable, and where velocity flow may be evident. Such flooding is characterized by ponding or sheet flow.

Basement, for the purposes of Chapter 49.70. Article IV, Flood Hazard Areas, means any area of a building, including any sunken room or sunken portion of a room, having its floor below ground level on all sides.

Floodplain Development Permit means a permit issued by the Department to allow development that conforms with the standards of Chapter 49.70. Article IV, Flood Hazard Areas.

Lowest floor elevation, for the purposes of Chapter 49.70.400, Flood Hazard Areas, means the measured distance of a building's lowest floor above Mean Lower Low Water specified on the Flood Insurance Rate Map (FIRM) for the City and Borough of Juneau.

New construction, for the purposes of Chapter 49.70, Article IV, Flood Hazard Areas and for flood insurance rates, means structures for which the "start of construction" commenced on or after the effective date of an initial Flood Insurance Rate Map (FIRM) or after December 31, 1974, whichever is later, and includes any subsequent improvements to such structures. For floodplain management purposes, "new construction" means structures for which the "start of construction" commenced on or after the effective date of a floodplain management regulation adopted by a community and includes any subsequent improvements to such structures.

Section 6. Amendment of Section. CBJ 49.80.120 Definitions, is **amended** as follows:

Building means any structure having a roof supported by columns or walls and intended for the shelter, housing or enclosure of persons, animals, processes, equipment, goods or materials. For the purposes of Chapter 49.70. Article IV, *building* means a structure with two or more outside rigid walls and a fully secured roof, that is affixed to a permanent site; or a manufactured home; or a travel trailer without wheels, built on a chassis and affixed to a permanent foundation, that is regulated under the community's floodplain management and building ordinances or laws.

Development means any of the following:

…

(11) For the purposes of Chapter 49.70. Article IV, Flood Hazard Areas, means any man-made change to improved or unimproved real estate, including but not limited to buildings or other structures, mining, dredging, filling, grading, paving, excavation or drilling operations or storage of equipment or materials.

Fill means a deposit of material placed by artificial means. Berms are classified as fill.

Finished elevation means the proposed elevation of the land surface of a site after completion of all site preparation work.

Floodplain or flood-prone area, means any land area susceptible to being inundated by water from any source. ~~means the channel and the relatively flat area adjoining the channel of a natural stream or river which has been or may be covered by floodwater.~~

Lowest floor, for the purposes of Chapter 49.70, Article IV, Flood Hazard Areas, means the lowest floor of the lowest enclosed area (including a basement). An unfinished or flood-resistant enclosure, usable solely for parking of vehicles, building access, or storage in an area other than a basement area, is not considered a building's lowest floor provided that it does not violate subsection 49.70.400(~~e~~h)(1).

Mobile home means a detached residential dwelling unit designed for transportation, after fabrication, on streets or highways on its own wheels or on a truck or trailer, and arriving at the site where it is to be occupied as a dwelling complete and ready for occupancy except for minor and incidental unpacking and assembly operations, location on jacks or other temporary or permanent foundations, connections to utilities, and the like, and includes recreational vehicles used outside of a recreational vehicle park as living quarters, other than as temporary living quarters for recreational, camping, or travel purposes. For the purpose of Chapter 49.70. Article IV, Flood Hazard Areas, a *mobile home* is the same as a *manufactured home.*

Ordinary high water mark means ~~a line or mark impressed on the bank or shore of the non-tidal portion of a river, lake or stream; caused by the long-term action of non-tidal water, and indicated by erosion, shelving, changes in soil characteristics, absence of terrestrial vegetation, presence of aquatic vegetation, or other physical characteristics.~~:

(1) In the non-tidal portion of a river, lake, or stream: the portion of the bed(s) and banks up to which the presence and action of the non-tidal water is so common and usual, and so long continued in all ordinary years, as to leave a natural line or "mark" impressed on the bank or shore and indicated by erosion, shelving, changes in soil characteristics, destruction of terrestrial vegetation, or other distinctive physical characteristics;

(2) In a braided river, lake, or stream; the area delimited by the natural line or "mark", as defined in part 1 above, impressed on the bank or shore of the outside margin of the most distant channels; or

(3) In a tidally influenced portion of a river, lake, or stream, setbacks shall be taken from the mean high water elevation or from the ordinary high water mark, whichever offers greater protection to the water body.

Recreational vehicle means a vehicle primarily designed and intended as temporary living quarters for recreation, camping, or travel uses, which either has its own motive power or is mounted on or drawn by another vehicle for moving from one location to another without a change in structure or design, and identified or required to be identified by a license number, registration number, serial number, or motor number for operation on state highways. For the purposes of Chapter 49.70. Article IV, Flood Hazard Areas, *recreational vehicle* means a vehicle which is: (a) built on a single chassis; (b) 400 square feet or less when measured at the largest horizontal projection; (c) designed to be self-propelled or permanently towable by a light duty truck; and (d) designed primarily not for use as a permanent dwelling but as temporary living quarters for recreational, camping, travel, or seasonal use.

Special flood hazard area (SFHA) means the land in the floodplain subject to a one percent or greater chance of flooding in any given year. It is shown on the Flood Insurance Rate Map (FIRM) as Zone A, AO, AH, A~~1-30~~, AE, A99, AR (V, VO, ~~V1-30~~, VE). “Special Flood Hazard Area” is synonymous in meaning with the phrase “area of special flood hazard”. ~~means an area having special flood, mud flow, or flood-related erosion hazards, and shown on a flood hazard boundary map or flood insurance rate map as Zones A, AO, A1-A30, AE, A99, AH, AR, AR/A, AR/AE, AR/AH, AR/AO, AR/A1-A30, V1-V30, VE, or V. For the purpose of determining community rating system premium discounts, all AR and A99 zones are treated as non-SFHAs.~~

Start of construction, for the purposes of Chapter 49.70.400, Flood Hazard Areas, includes substantial improvement, and means the date the building permit was issued, provided the actual start of construction, repair, reconstruction, rehabilitation, addition placement, or other improvement was within 180 days of the permit date. The actual start means either the first placement of permanent construction of a structure on a site, such as the pouring of slab or footings, the installation of piles, the construction of columns, or any work beyond the stage of excavation; or the placement of a manufactured home on a foundation. Permanent construction does not include land preparation, such as clearing, grading and filling; nor does it include the installation of streets and/or walkways; nor does it include excavation for a basement, footings, piers, or foundations or the erection of temporary forms; nor does it include the installation on the property of accessory buildings, such as garages or sheds not occupied as dwelling units or not part of the main structure. For a substantial improvement, the actual start of construction means the first alteration of any wall, ceiling, floor, or other structural part of a building, whether or not that alteration affects the external dimensions of the building. ~~means for other than new construction or substantial improvements, under the Coastal Barrier Resources Act, this is the date the building permit was issued, provided that the actual start of construction, repair, rehabilitation, addition, placement, or other improvement was within 180 days of the permit date. The actual start means either the first placement of permanent construction of a building on site, such as the pouring of a slab or footing, the installation of piles, the construction of columns, or any work beyond the stage of excavation; or the placement of a manufactured (mobile) home on a foundation. For substantial improvement, actual start of construction means the first alteration of any wall, ceiling, floor, or other structural part of a building, whether or not that alteration affects the external dimensions of the building.~~

Substantial damage, for the purposes of Chapter 49.70.400, Flood Hazard Areas, means damage of any origin whereby the cost of restoring the structure to its before damaged condition would equal or exceed 50 percent of the market value of the structure before the damage occurred. ~~means the damage of any origin sustained by a building whereby the cost of restoring the building to its before-damaged condition would equal or exceed 50 percent of the market value of the building before the damage occurred.~~

Substantial improvement, for the purposes of Chapter 49.70.400, Flood Hazard Areas, means any reconstruction, rehabilitation, addition, or other improvement of a structure, the cost of which equals or exceeds 50 percent of the market value of the structure before the "start of construction" of the improvement. This term includes structures which have incurred "substantial damage", regardless of the actual repair work performed. This term does not include either:

1. Any project or improvement of a building to correct existing violations of a state or local health, sanitary, or safety code specifications that have been identified by the local code enforcement official and which are the minimum necessary to assure safe living conditions; or
2. Any alteration of a "historic structure", provided that the alteration will not preclude the structure's continued designation as a "historic structure".

~~means any reconstruction, rehabilitation, addition, or other improvement of a building, the cost of which equals or exceeds 50 percent of the market value of the building before the "start of construction" of the improvement. Substantial improvement includes buildings that have incurred "substantial damage," regardless of the actual repair work performed. The term does not, however, include either any project for improvement of a building to correct existing~~

~~state or local code violations or any alteration to a "historic building," provided that the alteration will not preclude the building's continued designation as a "historic building." These violations must have been previously cited by the local code official prior to the damage or improvements.~~

Section 7. Amendment of Section. CBJ 49.85.100 is amended to read:

49.85.100 Generally.

Processing fees are established for each development, platting and other land use action in accordance with the following schedule:

...

(8) Special use or area.

...

(H) Floodplain Development Permit

(i) Minor development, no building permit required. $45.00;

(ii) Major development, building permit required. $100.00;

(iii) Exception, $400.00.

...

Section 8. Effective Date. This ordinance shall be effective 30 days after its adoption.

Adopted this ________ day of ________________________, 2021.

Beth A. Weldon, Mayor

Attest:

Elizabeth J. McEwen, Municipal Clerk

Planning Commission
(907) 586-0715
PC_Comments@juneau.org
www.juneau.org/plancomm
155 S. Seward Street • Juneau, AK 99801

PLANNING COMMISSION
NOTICE OF RECOMMENDATION
Date: June 29, 2020
Case No.: AME2020 0003

City and Borough of Juneau
City and Borough Assembly
155 South Seward Street
Juneau, AK 99801

Proposal:	Planning Commission Recommendation to the City and Borough Assembly regarding a text amendment to revise and update Title 49 to adopt flood management regulations, maps, and a flood insurance study to meet Federal Emergency Management Agency requirements
Property Address:	Borough-wide
Legal Description:	N/A
Parcel Code Number:	0
Hearing Date:	June 23, 2020

The Planning Commission, at its regular public meeting, adopted the analysis and findings listed in the attached memorandum dated June 15, 2020 as amended, and recommended that the City and Borough Assembly adopt staff's recommendation with revisions as follows:

Findings as Amended:

1. ***Does the proposed text amendment comply with the Comprehensive Plan and other adopted plans?***

   Analysis: The proposed amendment balances the Comprehensive Plan and 2016 Housing Action Plan policies, and is generally consistent with the overall vision.

   Finding: Yes. Adopting the proposed text amendment conforms to the 2013 Comprehensive Plan and the 2016 Housing Action Plan.

2. Does the proposed text amendment comply with Title 49 – Land Use Code?

Analysis: The proposed text amendment was drafted with the purpose and intent of Title 49 taken into account. If approved as drafted, it will be consistent with the above purposes, especially sections 49.70.400 and 49.70.410, Flood Hazard Areas.

Finding: Yes. Adopting the proposed text amendment conforms to the purpose and intent of Title 49 land use code. Additionally, adopting the proposed text amendment would not create any inconsistencies within the code.

RECOMMENDATION AS AMENDED

The Planning Commission recommends the Assembly adopt an ordinance updating and revising Title 49 and adopting flood management regulations, maps, and a flood insurance study to meet Federal Emergency Management Agency requirements.

Attachments: June 15, 2020 memorandum from Teri Camery, Community Development, to the CBJ Planning Commission regarding AME2020 0003.

This Notice of Recommendation constitutes a recommendation of the CBJ Planning Commission to the City and Borough Assembly. Decisions to recommend an action are not appealable, even if the recommendation is procedurally required as a prerequisite to some other decision, according to the provisions of CBJ 01.50.020 (b).

Project Planner:________________________ ________________________

Teri Camery, Senior Planner
Community Development Department

Michael LeVine, Chair
Planning Commission

____
Filed With Municipal Clerk

7/6/2020
Date

cc: Plan Review

NOTE: The Americans with Disabilities Act (ADA) is a federal civil rights law that may affect this recommended text amendment. ADA regulations have access requirements above and beyond CBJ - adopted regulations. Contact an ADA - trained architect or other ADA trained personnel with questions about the ADA: Department of Justice (202) 272-5434, or fax (202) 272-5447, NW Disability Business Technical Center (800) 949-4232, or fax (360) 438-3208.

CITY AND BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY
COMMUNITY DEVELOPMENT

PLANNING COMMISSION STAFF REPORT
TEXT AMENDMENT AME2020-0003
HEARING DATE: JUNE 23, 2020

(907) 586-0715
CDD_Admin@juneau.org
www.juneau.org/CDD
155 S. Seward Street • Juneau, AK 99801

STAFF RECOMMENDATION:

Staff recommends the Planning Commission forward the proposed text amendment with a recommendation of APPROVAL to the Assembly.

ALTERNATIVE ACTIONS:

1. **Amend:** modify the proposed text amendment and recommend approval to the Assembly.
2. **Deny:** recommend denial of the proposed text amendment to the Assembly. Planning Commission must make its own findings.
3. **Continue:** continue the hearing to a later date if determined that additional information or analysis is needed to make a decision, or if additional testimony is warranted.

ASSEMBLY ACTION REQUIRED:

Assembly action is required for this text amendment. The Commission's recommendation will be forwarded to the assembly for final action.

STANDARD OF REVIEW:

This is a legislative decision and requires five (5) affirmative votes for approval.

DATE: June 15, 2020

TO: Planning Commission

FROM: CBJ Community Development Department

BY: Teri Camery, Senior Planner, CFM

PROPOSAL: A text amendment to revise and update Title 49 to adopt flood management regulations, maps, and a flood insurance study to meet Federal Emergency Management Agency requirements

SUMMARY OF KEY CONSIDERATIONS:

- Adoption of the Revised September 18, 2020 FEMA Flood Insurance Rate Map and Flood Insurance Study
- Adoption of flood management revisions to CBJ Code 49.70.400; 49.70.410; 49.80.120; and 49.85.100, as required by FEMA

GENERAL INFORMATION	
Applicant	City and Borough of Juneau
Initiated By	Community Development Department
Property Affected	Borough-wide

LAND USE CODE AMENDED	
49.70.400 and 49.70.410	Flood Hazard Areas
49.80.120	Definitions
49.85.100	Fee Schedule

WORK SESSION DATES	
Public Meetings	April 4, 2018 August 28, 2019
Assembly Lands Committee	June 1, 2020

49.10.170(d) Planning Commission Duties. *The commission shall make recommendations to the assembly on all proposed amendments to this title, zonings and rezoning, indicating compliance with the provisions of this title and the comprehensive plan.*

ATTACHMENTS

Item	Description
Attachment A	CBJ Assembly Lands Committee memo, May 27, 2020

INTRODUCTION

As a result of new analysis and public comments from the 2018 and 2019 public process, the Federal Emergency Management Agency (FEMA) has released the final pending Flood Insurance Rate Map and Flood Insurance Study. The map link on the CDD website (https://beta.juneau.org/community-development/special-projects/flood-map-revisions) provides a comparison between the currently adopted 2013 Flood Insurance Rate Map and the final pending map. The pending map and study are also available through the FEMA Map Service Center at https://msc.fema.gov/portal/home. At this link, click “search all products,” enter state, enter Juneau Borough under “county,” enter City and Borough of Juneau for community, and click on “pending product.”

To participate in FEMA’s National Flood Insurance Program (NFIP), CBJ must adopt and enforce specific floodplain management regulations, FEMA’s Flood Insurance Study for the borough, and FEMA’s Flood Insurance Rate Map that delineates different flood zones and base flood elevations. The CBJ land use code Flood Hazard Areas floodplain management text is dictated by FEMA requirements.

Federal requirements establish that the final pending map, study, and regulations will be effective on September 18, 2020, following CBJ Assembly adoption. If CBJ does not adopt these items by ordinance prior to September 18, 2020, CBJ will be suspended from the NFIP. If CBJ does not participate in the NFIP, borough property owners within Special Hazard Areas cannot obtain flood insurance or a federally-backed mortgage within Special Flood Hazard Areas, and the borough will not be eligible for federal disaster relief.

CBJ and FEMA estimate that the improved maps will remove approximately 191 parcels from the Special Flood Hazard Area. These property owners will no longer be required to have flood insurance with a federally-backed mortgage. Approximately 45 parcels will be added to the Special Flood Hazard Area. These owners will be required to obtain flood insurance with a federally-backed mortgage.

BACKGROUND

Mapping Process and Timeline. CBJ joined the NFIP in 1981. The last completed map revision was in 2013. These maps are currently in effect. Issues were identified in the 2013 revision that could not be addressed within federally mandated timelines. Therefore, a second analysis began shortly after to utilize new contour data and other information to develop more accurate flood maps. Highlights of the current map revision include:

- Preliminary Map Release. August 25, 2017.
- Public Meeting and FEMA/CBJ Workshop. April 4, 2018.
    - Approximately 150 people attended.
- First Appeal and Comment Period. April 11 – July 9, 2018.

    - In conjunction with the public meeting and appeal/comment period, CDD sent a postcard mailing to all properties within or adjacent to a flood zone with a website link, map, and comment information.
- Revised Preliminary Map Release. November 30, 2018.
    - The first appeal/comment period revealed a minor but systematic error in the maps along a stretch of coastline that met FEMA's threshold for a second revision and map release.
    - FEMA and CBJ held a second public meeting on August 28, 2019 with a second postcard mailing to all flood properties regarding the changes and the second public/comment appeal period. This meeting addressed both the borough-wide flood map revision and the separate Tee Harbor map revision.
- Second Appeal and Comment Period. July 24 – October 22, 2019.
- Letter of Final Determination. May 18, 2020.
    - This is FEMA's final release of the maps and Flood Insurance Study (the report with supporting data), which starts the federal mandatory timeline of six months for adoption by CBJ.
    - The final map revision removes approximately 191 parcels from the Special Flood Hazard Area, which eliminates the flood insurance requirement. Approximately 45 parcels will be added to the Special Flood Hazard Area, triggering the flood insurance requirement.
- Maps and Flood Insurance Study Become Effective. September 18, 2020.

Tee Harbor Map Revision. The Tee Harbor area was not within the scope of the new study and map revision. However, in the first appeal/comment period on the draft maps that began in April 2018, Tee Harbor residents sent comments to CBJ and FEMA regarding the extreme inaccuracy of the maps in that area and the high flood insurance costs associated with the error. FEMA agreed, and launched a separate study and timeline specifically for Tee Harbor through the Letter of Map Revision (LOMR) process. Revised Tee Harbor maps were released for public appeal/comment from January 24 – April 23, 2020. CDD sent another postcard mailing, and updated the website. No comments were received. The Tee Harbor LOMR had a separate public process from the borough-wide maps dictated by federal regulations, and LOMRs do not require approval by local ordinance. The Tee Harbor LOMR is final and effective as of May 26, 2020. The Tee Harbor map is available through the FEMA Map Service Center at https://msc.fema.gov/portal/home. At this link, click "search all products," enter state, enter Juneau Borough under "county," enter City and Borough of Juneau for community, click on "effective products," click on "LOMC," then "LOMR," then Product ID 19-10-1198P-020009.

TEXT AMENDMENT SUMMARY

The proposed text amendment adopts FEMA's revised Flood Insurance Rate Map and Flood Insurance Study, released on March 18, 2020 and effective on September 18, 2020. In addition, the text amendment would update Title 49 land use code, Sections 49.70.400 and 410, Flood Hazard Areas; Section 49.80.120, Definitions; and Section 49.85.100, Fee Schedule to conform with FEMA requirements. These changes would be effective on September 18, 2020. Highlights of the text amendment to the land use code include the following:

- Adds a disclaimer of liability language to explain that floods may exceed the heights and areas noted on the Flood Insurance Rate Map, as required by FEMA.
- Establishes required record-keeping duties and responsibilities of the Floodplain Administrator (CDD), as required by FEMA.

- Establishes a Floodplain Development Permit to ensure that CBJ regulates development within Special Flood Hazard Areas, as required by FEMA.
    - The Floodplain Development Permit distinguishes between minor and major development.
    - Minor development, defined as development that does not require a building permit, would have a fee of $45.00. Major development, defined as development that does require a building permit, would have a fee of $100.00.
    - The proposed fee for a minor development is nominal, and partially covers minimum administrative and staff review costs for minor reviews. The proposed fee for a major development covers approximately 25 percent of estimated administrative and staff review costs.
- Incorporates FEMA definition language into the land use code to ensure that CBJ uses FEMA regulatory definitions in flood reviews.
- Includes other minor revisions to clarify existing review processes required by FEMA, such as the requirement to notify FEMA when a watercourse is moved. These revisions are for clarification and compliance only, and do not add new regulatory requirements.

PUBLIC NOTICE

As noted in the Background Section above, CBJ and FEMA held two public meetings in 2018 and 2019 regarding these revisions. Approximately 150 people attended the 2018 meeting, while 25 attended in 2019. Each public meeting was preceded by public service announcements, news articles, Facebook posts, CDD website updates, and postcard mailings to all property owners within or adjacent to Special Flood Hazard Areas. The postcard mailings included special attention to property owners who were likely to be added to the Special Flood Hazard Area for the first time.

The FEMA review process included two appeal and comment periods, which were emphasized in the public meetings, mailings, and on the CBJ website. No appeals or comments were received during the second period. In addition to the public meetings, CDD staff made a presentation to the Juneau Realtors Association in 2018, and FEMA staff held a workshop with local surveyors in 2019. CDD has maintained the website link with information on the update and a sliding map that allows property owners to compare the existing flood map with the proposed flood map. CDD will send a final mailing to property owners notifying them of the map adoption.

No additional public comments have been received at this writing.

COMPLIANCE WITH TITLE 49 Land Use Code

49.05.100 - Purpose and intent. **The purpose and Intent of Title 49 Land Use Code is:**

(1) To achieve the goals and objectives, and implement the policies, of the Juneau comprehensive plan, and coastal management program;

(2) To ensure that future growth and development in the City and Borough is in accord with the values of its residents;

(3) To identify and secure, for present and future residents, the beneficial impacts of growth while minimizing the negative impacts;

(4) To ensure that future growth is of the appropriate type, design and location, and is served by a proper range of public services and facilities such as water, sewage, and electrical distribution systems, transportation, schools, parks and other public requirements, and in general to promote public health, safety and general welfare;

(5) To provide adequate open space for light and air; and

(6) To recognize the economic value of land and encourage its proper and beneficial use.

TITLE 49: The proposed text amendment complies with CBJ Title 49 Land Use Code. Additionally, the proposed amendment will not create any inconsistencies in Title 49.

Code Reference	**Item**	**Summary**
49.05.100	Purpose Statement	The proposed text amendment complies with the purpose and intent of Title 49.

COMPLIANCE WITH ADOPTED PLANS

2013 COMPREHENSIVE PLAN VISION: *The City and Borough of Juneau is a vibrant State Capital that values the diversity and quality of its natural and built environments, creates a safe and satisfying quality of life for its diverse population, provides quality education and employment for its workers, encourages resident participation in community decisions and provides an environment to foster state-wide leadership.*

2013 COMPREHENSIVE PLAN The proposed text amendment is in compliance with the 2013 Comprehensive Plan.

Chapter	**Page No.**	**Item**	**Summary**
7	99	Policy 7.18	*Policy 7.18. TO PROHIBIT RESIDENTIAL, COMMERCIAL, AND INUDSTRIAL DEVELOPMENT IN FLOODWAYS, TO REGULATE DEVELOPMENT IN FLOODPLAINS, AND TO MAINTAIN A PROGRAM OF EDUCATION, ASSISTANCE, AND INFORMATION IN ORDER TO MAINTAIN ELIGIBILITY FOR THE NATIONAL FLOOD INSURANCE*

2013 COMPREHENSIVE PLAN The proposed text amendment is in compliance with the 2013 Comprehensive Plan.			
			PROGRAM FOR THE BENEFIT OF LOCAL PROPERTY OWNERS AND THE LENDING INDUSTRY. The proposed text amendment supports Policy 7.18 by adopting a new Flood Insurance Rate Map, a new Flood Insurance Study, and an updated flood management regulations to meet the Federal Emergency Management Agency requirements.

2016 HOUSING ACTION PLAN The proposed text amendment complies with the 2016 Housing Action Plan.			
Chapter	**Page No.**	**Item**	**Summary**
Part 2, Solutions	31	Recommendations	The proposed text amendment is in general compliance with Housing Action Plan recommendations because it will allow CBJ to remain in the National Flood Insurance Program. Participation in the National Flood Insurance Program allows purchase of homes within Special Flood Hazard Areas with a federally-backed mortgage. This is because federally-backed mortgages require the purchase of flood insurance within Special Flood Hazard Areas, and federal flood insurance is only available to communities who participate in the National Flood Insurance Program.

FINDINGS

1. ***Does the proposed text amendment comply with the Comprehensive Plan and other adopted plans?***

   Analysis: The proposed amendment balances the Comprehensive Plan and 2016 Housing Action Plan policies, and is generally consistent with the overall vision.

   Finding: Yes. The proposed text amendment conforms to the 2013 Comprehensive Plan and the 2016 Housing Action Plan.

2. ***Does the proposed text amendment comply with Title 49 – Land Use Code?***

   Analysis: The proposed text amendment was drafted with the purpose and intent of Title 49 taken into account. If approved as drafted, it will be consistent with the above purposes, especially sections 49.70.400 and 49.70.410, Flood Hazard Areas.

   Finding: Yes. The proposed text amendment conforms to the purpose and intent of Title 49 land use code. Additionally, the proposed text amendment does not create any inconsistencies within the code.

RECOMMENDATION

Staff recommends the Planning Commission adopt the Director's analysis and findings and make a recommendation to the Assembly to APPROVE the proposed text amendment to revise and update Title 49 to adopt flood management regulations, maps, and a flood insurance study to meet Federal Emergency Management Agency requirements.

CITY AND BOROUGH OF
JUNEAU
ALASKA'S CAPITAL CITY
COMMUNITY DEVELOPMENT

(907) 586-0757
Jill.Maclean@juneau.org
www.juneau.org/CDD
155 S. Seward Street • Juneau, AK 99801

MEMO

TO: **Rob Edwardson, Chair Lands Committee and Lands Committee Members**

FROM: **Jill Maclean, Director, AICP** Jill Maclean

DATE: **May 27, 2020**

RE: **FEMA Flood Map Adoption Process**

This memo provides a brief background of the Federal Emergency Management Agency (FEMA) process regarding the CBJ borough-wide Flood Map Revision that is currently underway.

FEMA and CBJ Authority. To participate in FEMA's National Flood Insurance Program (NFIP), CBJ must adopt and enforce a floodplain management ordinance utilizing the floodplain maps developed by FEMA that delineate flood zones and base flood elevations. Participation in the program allows property owners to obtain flood insurance, and makes CBJ eligible to receive disaster funding. Flood insurance is necessary for all properties located in Special Flood Hazard Areas seeking to secure federally-backed mortgages.

Mapping Process and Timeline. CBJ first joined the NFIP in 1981. The last completed map revision was 2013. These maps are currently in effect. Issues were identified in the 2013 revision that could not be addressed within federally mandated timelines. Therefore, a second analysis began shortly after in order to utilize new contour data and other information to develop more accurate flood maps—this is the process currently underway. Highlights of the current map revision include:

- Preliminary Map Release. August 25, 2017
- Public Meeting and FEMA/CBJ Workshop. April 4, 2018
  - Approximately 150 people attended.
- First Appeal and Comment Period. April 11-July 9, 2018
  - In conjunction with the public meeting and appeal/comment period, CDD sent a postcard mailing to all properties within or adjacent to a flood zone with a website link, map, and comment information.
- Revised Preliminary Map Release. November 30, 2018
  - The first appeal/comment period revealed a minor, but systematic, error in the maps along a stretch of CBJ coastline that met FEMA's threshold for a second revision and map release.

- FEMA and CBJ held a second public meeting on August 28, 2019 with a second postcard mailing to all flood properties regarding the changes and the second public/comment appeal period. This meeting addressed both the borough-wide flood map revision and the separate Tee Harbor map revision.
- Second Appeal and Comment Period. July 24-October 22, 2019
- Letter of Final Determination. May 18, 2020
    - This is FEMA's final release of the maps and Flood Insurance Study (the report with supporting data), which starts the federal mandatory timeline of six months for CBJ to adopt the maps and ordinance.
    - The final map revision **removes approximately 191 parcels** from the Special Flood Hazard Area, which eliminates the flood insurance requirement. **Approximately 45 parcels** will be added to the Special Flood Hazard Area.

- ***Maps and Flood Insurance Study Become Effective—if adopted by CBJ. September 18, 2020***
    - ❖ Regardless of the speed at which CBJ moves to adopt the maps and ordinance, the maps go into effect on September 18, 2020 per FEMA—this date is not under CBJ's control.

Tee Harbor Map Revision. The Tee Harbor area was not within the scope of the new study and map revision. However, in the first appeal/comment period on the first draft maps that began in April 2018, Tee Harbor residents sent comments to CBJ and FEMA regarding the extreme inaccuracy of the maps in that area and the high flood insurance costs associated with the error. FEMA agreed, and launched a separate study and timeline specifically for Tee Harbor through the Letter of Map Revision (LOMR) process. Revised Tee Harbor maps were released for public appeal/comment from January 24 through April 23, 2020. CDD sent another postcard mailing, and updated the website. No comments were received. The Tee Harbor LOMR has a separate public process from the borough-wide maps, dictated by federal regulations, and LOMR do not require approval by local ordinance.

- ❖ The Tee Harbor Map Revision is effective as of May 26, 2020.

Next Steps. CDD is drafting an updated floodplain management ordinance, which must be revised to meet minimum federal requirements. The ordinance, maps, and study are tentatively scheduled for a public hearing before the Planning Commission on June 23, 2020. The Assembly must adopt the revised ordinance, with the revised maps and Flood Insurance Study, by September 18, 2020.

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

REFUNDING BONDS

Serial No. 2021-15

AN ORDINANCE AMENDING ORDINANCE SERIAL NO. 2020-21 REGARDING THE PROPOSED REFINANCINGS BY THE ALASKA MUNICIPAL BOND BANK OF VARIOUS GENERAL OBLIGATION AND REVENUE BONDS OF THE CITY AND BOROUGH AUTHORIZED THEREUNDER.

Approved: April 26, 2021

Prepared by:

K&L GATES LLP
Seattle, Washington

City and Borough of Juneau, Alaska
Ordinance Serial No. 2021-15
Table of Contents*

Page

Section 1. **Classification** 1

Section 2. **Amendment of Section 2(a)** 1

Section 3. **Amendment of Section 2(b)** 2

Section 4. **Amendment of Section 2(e)** 3

Section 5. **Ratification of Ordinance** 4

Section 6. **Effective Date** 4

---

* This Table of Contents and the cover page are provided for convenience only and are not a part of this ordinance.

Presented by: The Manager
Introduced: 04/05/21
Drafted by: Bond Counsel

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2021-15

An Ordinance Amending Ordinance Serial No. 2020-21 Regarding the Proposed Refinancings by the Alaska Municipal Bond Bank of Various General Obligation and Revenue Bonds of the City and Borough Authorized Thereunder.

WHEREAS, the Assembly of the City and Borough of Juneau (the "City and Borough") adopted Ordinance Serial No. 2020-21 (the "Ordinance"), authorizing the City and Borough's participation in proposed refinancings of the Alaska Municipal Bond Bank that provided funds to purchase various general obligation and revenue bonds of the City and Borough on May 18, 2020; and

WHEREAS, the Alaska Municipal Bond Bank was delayed in issuing its bonds for the refinancing from 2020 to 2021; and

WHEREAS, the Assembly intends to amend the Ordinance to provide updated parameters relating to the refinancings authorized thereunder; and

WHEREAS, the Finance Director will hold a public hearing on the issuance of any series of the refinancings herein authorized that will be private activity bonds as required by Section 147(f) of the Internal Revenue Code of 1986, as amended;

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

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

Section 2. **Amendment of Section 2(a).** Section 2(a) of Ordinance Serial No. 2020-21 is hereby amended to read as follows (additions are underscored, and deletions are shown with the text stricken through):

(a) *2013 Hospital Bond*. The revised schedule of debt service on the 2013 Hospital Bond and other provisions as may be required by the Bond Bank will be set forth in an amendatory loan agreement and a refunding bond to be issued in exchange for the 2013 Hospital Bond. The refunding bond shall come due on the dates set forth in such amendatory loan agreement of the following years in the following estimated principal installments:

Maturity Year	Amount
2021	$ 75,000~~265,000~~
2022	145,000
2023	150,000~~145,000~~
2024	150,000
2025	155,000~~150,000~~
2026	1,205,000~~1,230,000~~
2027	1,240,000~~565,000~~
2028	1,265,000~~940,000~~
2029	1,290,000~~1,320,000~~
2030	1,325,000~~1,350,000~~
2031	1,360,000~~1,380,000~~
2032	1,115,000~~1,120,000~~
2033	0
2034	670,000~~665,000~~
2035	600,000~~585,000~~

At the time of sale, the principal maturities in the foregoing schedule may be increased or decreased by the City Manager or his/her designee for any year by 25%.

Section 3. Amendment of Section 2(b). Section 2(b) of Ordinance Serial No. 2020-21 is hereby amended to read as follows (additions are underscored, and deletions are shown with the text stricken through):

(b) *2013 GO Bond*. The revised schedule of debt service on the 2013 GO Bond and other provisions as may be required by the Bond Bank will be set forth in an amendatory loan agreement and a refunding bond to be issued in exchange for the 2013 GO Bond. The refunding bond shall come due on the dates set forth in such amendatory loan agreement of the following years in the following estimated principal installments:

Maturity Year	Amount
2021	$ 15,000~~35,000~~
2022	30,000~~20,000~~
2023	30,000~~20,000~~
2024	150,000~~20,000~~
2025	155,000~~20,000~~
2026	160,000
2027	160,000
2028	160,000
2029	165,000~~170,000~~
2030	175,000
2031	175,000
2032	180,000
2033	185,000~~0~~

At the time of sale, the principal maturities in the foregoing schedule may be increased or decreased by the City Manager or his/her designee for any year by 15%.

Section 4. Amendment of Section 2(e). Section 2(e) of Ordinance Serial No. 2020-21 is hereby amended to read as follows (additions are underscored, and deletions are shown with the text stricken through):

(e) *2015 Port Bond*. The revised schedule of debt service on the 2015 Port Bond and other provisions as may be required by the Bond Bank will be set forth in an amendatory loan agreement and a refunding bond to be issued in exchange for the 2015 Port Bond. The refunding bond shall come due on the dates set forth in such amendatory loan agreement of the following years in the following estimated principal installments:

Maturity Year	Amount
2021	0~~$ 155,000~~
2022	0~~60,000~~
2023	0~~60,000~~
2024	0~~65,000~~
2025	0~~65,000~~
2026	0~~65,000~~
2027	0~~65,000~~
2028	0~~65,000~~
2029	0~~70,000~~
2030	$1,175,000~~1,405,000~~
2031	1,235,000~~1,440,000~~
2032	1,290,000~~1,470,000~~
2033	1,360,000~~1,510,000~~
2034	1,095,000~~1,210,000~~

At the time of sale, the principal maturities in the foregoing schedule may be increased or decreased by the City Manager or his/her designee for any year by 25%.

Section 5. Ratification of Ordinance. As amended by this ordinance, the Ordinance is hereby ratified approved and confirmed.

Section 6. Effective Date. This ordinance shall become effective thirty days after adoption.

ADOPTED this 26th day of April, 2021.

Beth A. Weldon, Mayor

ATTEST:

Elizabeth J. McEwen, Clerk

CERTIFICATE

I, the undersigned, Clerk of the City and Borough of Juneau, Alaska (the "City and Borough"), Do HEREBY CERTIFY:

1. That the attached ordinance is a true and correct copy of Ordinance Serial No. 2021-15 (the "Ordinance") of the City and Borough as finally passed at a regular meeting of the Assembly of the City and Borough (the "Assembly") held on the 26th day of April 2021, and duly recorded in my office.

2. That said meeting was duly convened and held in all respects in accordance with law, and to the extent required by law, due and proper notice of such special meeting was given; that a legal quorum was present throughout the meeting and a legally sufficient number of members of the Assembly voted in the proper manner for the passage of the Ordinance; that all other requirements and proceedings incident to the proper passage of the Ordinance have been duly fulfilled, carried out and otherwise observed; and that I am authorized to execute this certificate.

IN WITNESS WHEREOF, I have hereunto set my hand this ___ day of April, 2021.

____

Elizabeth J. McEwen, Clerk
City and Borough of Juneau

Presented by: The Manager
Introduced: April 5, 2021
Drafted by: Finance

Ordinance of the City and Borough of Juneau

Serial No. 2021-08

An Ordinance Appropriating Funds from the Treasury for FY22 City and Borough Operations

Section 1. Classification. This ordinance is a non-code ordinance.

Section 2. Estimated Funding Sources. The following amounts are the estimated funding sources for the City and Borough of Juneau, excluding the Juneau School District, for the fiscal year beginning July 1, 2021, and ending June 30, 2022. It is anticipated that these estimated funding sources will meet the appropriations set forth in Section 3 of this ordinance.

ESTIMATED REVENUE:	
State Support	$ 16,098,100
Federal Support	13,605,200
Taxes	105,700,500
Charges for Services	156,178,600
Licenses, Permits, Fees	3,861,500
Fines and Forfeitures	308,600
Rentals and Leases	3,252,900
Investment & Interest Income	4,853,400
Sales	573,300
Other Revenue	2,473,400
Total Revenue	**306,905,500**
General Governmental Fund Balance Decrease	3,144,700
All Other Funds Fund Balance Decrease	22,987,500
Support From Other Funds	86,118,900
Total Estimated Funding Sources	**$ 419,156,600**

Section 3. Appropriation. The following amounts are hereby appropriated for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

General Governmental Funds:	
Mayor and Assembly	$ 4,788,800
City Manager	2,986,500
City Clerk	468,400
Human Resources	713,600
Management Information Systems	3,032,500
Capital City Fire	5,367,900
Capital City Rescue	6,062,000
Capital Transit	7,133,800
Community Development	3,113,600
General Engineering	295,100
Finance	5,994,100
Law	2,152,900
Libraries	3,731,300
RecycleWorks	1,920,100
Parks and Recreation:	
Parks and Landscape	2,772,500
Recreation	6,891,500
Visitor Services	589,800
Police	18,443,400
Streets	5,912,700
Support To Other Funds:	
School District	29,336,100
Debt Service	3,067,400
All Other Funds	975,000
Interdepartmental Charges	(4,113,200)
Capital Projects Indirect Cost Allocation	(524,300)
Total	**111,111,500**
Special Revenue Funds:	
Sales Tax	628,300
Hotel Tax	29,200
Tobacco Excise Tax	58,500
Affordable Housing	1,137,300
Downtown Parking	672,500
Eaglecrest	2,864,000
Lands	988,800
Library Minor Contributions	38,700
Marine Passenger Fee	7,500
Port Development	7,600
Pandemic Response	686,600
Support To Other Funds	67,668,000
Total	**74,787,000**

Debt Service Funds	**15,132,800**
Special Assessment Funds:	
Special Assessment	399,200
Support To Other Funds	13,200
Total	**412,400**
Jensen-Olson Arboretum	**100,500**
Enterprise:	
Juneau International Airport	10,663,900
Bartlett Regional Hospital	125,578,400
Boat Harbors	4,374,600
Docks	2,052,500
Water	3,846,800
Wastewater	12,043,300
Waste Management	-
Support To Other Funds	14,294,800
Interdepartmental Charges	(15,100)
Total	**172,839,200**
Internal Service Funds:	
Equipment Acquisition	11,913,800
Fleet Maintenance	2,368,200
Risk Management	29,222,100
Building Maintenance	2,834,700
Interdepartmental Charges	(36,831,300)
Total	**9,507,500**
Capital Projects:	
Capital Projects	32,514,700
CIP Engineering	2,751,000
Total	**35,265,700**
Total Appropriation	**$ 419,156,600**

Section 4. Effective Date. This ordinance shall be effective immediately upon adoption.

Adopted this __ day of _________, 2021.

____
Beth A. Weldon, Mayor

Attest:

____
Elizabeth J. McEwen, Municipal Clerk

Presented by: The Manager
Introduced: April 5, 2021
Drafted by: Finance

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2021-09

An Ordinance Appropriating Funds from the Treasury for FY22 School District Operations

Section1. Classification. This ordinance is a non-code ordinance.

Section 2. Estimated Funding Sources. The following amounts are the estimated funding sources for the City and Borough of Juneau School District, for the fiscal year beginning July 1, 2021, and ending June 30, 2022. It is anticipated that these estimated funding sources will meet the appropriations set forth in Section 3 of this ordinance.

ESTIMATED REVENUE:	
State Support	$ 45,699,100
Federal Support	9,807,700
User Fees, Permits, and Donations	4,435,700
Student Activities Fundraising	1,650,000
Total Revenue	**$ 61,592,500**
TRANSFERS IN:	
General Governmental Fund School District Support:	
Operations	27,264,600
Special Revenue	2,071,500
Total Transfers In	**$ 29,336,100**
Fund Balance Decrease	1,468,000
Total Estimated Funding Sources	**$ 92,396,600**

Section 3. Appropriation. The following amounts are hereby appropriated for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

APPROPRIATION:	
General Operations	$ 71,772,400
Special Revenue	20,624,200
Total Appropriation	**$ 92,396,600**

Section 4. Effective Date. This ordinance shall be effective immediately upon adoption.

Adopted this __ day of _______, 2021.

____
Beth A. Weldon, Mayor

Attest:

____
Elizabeth J. McEwen, Municipal Clerk

Presented by: The Manager
Introduced: April 5, 2021
Drafted by: Finance

Ordinance of the City and Borough of Juneau

Serial No. 2021-10

An Ordinance Establishing the Rate of Levy for Property Taxes for Calendar Year 2021 Based Upon the Proposed Budget for Fiscal Year 2022.

Section 1. Classification. This ordinance is a non-code ordinance.

Section 2. Rates of Levy. The following are the rates of levy on taxable property within the City and Borough of Juneau for the Calendar Year beginning January 1, 2021, based upon the proposed budget for Fiscal Year 2022 beginning July 1, 2021.

Operation Mill Rate by Service Area	**Millage**
Roaded Service Area	2.45
Fire Service Area	0.31
Areawide	6.90
Operating Total	**9.66**
Debt Service	**1.20**
Total	**10.86**

Section 3. Effective Date. This ordinance shall be effective immediately upon adoption.

Adopted this ________ day of ____________, 2021.

Beth A. Weldon, Mayor

Attest:

Elizabeth J. McEwen, Municipal Clerk

Presented by: The City Manager
Introduced: April 5, 2021
Drafted by: Engineering & Public Works Department

RESOLUTION OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2937

A Resolution Adopting the City and Borough Capital Improvement Program for Fiscal Years 2022 through 2027, and Establishing the Capital Improvement Project Priorities for Fiscal Year 2022.

WHEREAS, the CBJ Capital Improvement Program is a plan for capital improvement projects proposed for the next six fiscal years; and

WHEREAS, the Assembly has reviewed the Capital Improvement Program for Fiscal Year 2022 through Fiscal Year 2027, and has determined the capital improvement project priorities for Fiscal Year 2022.

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

Section 1. Capital Improvement Program.

(a) Attachment A, entitled "City and Borough of Juneau Capital Improvement Program, Fiscal Years 2022-2027," dated **June 1, 2021**, is adopted as the Capital Improvement Program for the City and Borough.

(b) The following list, as set forth in the "City and Borough of Juneau Capital Improvement Program, Fiscal Years 2022 - 2027," are pending capital improvement projects to be undertaken in FY22:

FISCAL YEAR 2022
GENERAL SALES TAX IMPROVEMENTS

DEPARTMENT	PROJECT	FY22 BUDGET
Eaglecrest	Deferred Maintenance /Mountain Operations Improvements	$ 275,000
Manager's Office	JPD - Roof Replacement Condition Assessment and Design	100,000
Manager's Office	CCFR Downtown Fire Station Improvements	75,000
Parks & Recreation	Deferred Building Maintenance	500,000
Parks & Recreation	Park & Playground Deferred Maintenance and Repairs	150,000
Parks & Recreation	Sports Field Resurfacing & Repairs	300,000
Parks & Recreation	Trail Maintenance	100,000
	General Sales Tax Improvements Total	**$ 1,500,000**

FISCAL YEAR 2022

AREAWIDE STREET SALES TAX PRIORITIES

DEPARTMENT	PROJECT	FY22 BUDGET
Street Maintenance	Pavement Management	$ 800,000
Street Maintenance	Sidewalk & Stairway Repairs	250,000
Street Maintenance	Areawide Drainage Improvements	150,000
Street Maintenance	Tongass Boulevard Phase II - Dudley to Loop Rd	500,000
Street Maintenance	Harris Street	1,050,000
Street Maintenance	Meadow Lane (Stikine to south end)	2,300,000
Street Maintenance	Robbie Road, Ling Court and Laurie Lane	170,000
Street Maintenance	Cedar Drive (Mendenhall to Columbia)	750,000
Street Maintenance	Spruce Lane	500,000
Street Maintenance	Teal Street	1,800,000
Street Maintenance	W 3rd and Dixon Reconstruction	830,000
Street Maintenance	LED Street Light Conversions	150,000
Capital Transit	Bus Shelters Improvements	50,000
Capital Transit	Install additional Elect. Bus Charger Infrastructure - Bus Barn	200,000
Engineering	EV (Electric Vehicle) Policy and Charging Infrastructure	50,000
Engineering	Contaminated Sites Reporting	50,000
	Areawide Street Sales Tax Priorities Total	**$ 9,600,000**

FISCAL YEAR 2022

TEMPORARY 1% SALES TAX PRIORITIES

Voter Approved Sales Tax 10/01/18 - 09/30/23

DEPARTMENT	PROJECT	FY22 BUDGET	
Manager's Office	IT - Infrastructure Upgrades	$ 400,000	
Manager's Office	Affordable Housing Fund	400,000	*
Wastewater Utility	Outer Drive and West Juneau Pump Station upgrades	3,000,000	
Wastewater Utility	Auke Bay Treatment plant upgrades	700,000	
Parks & Recreation	Augustus Brown Pool (funding deferred from FY 21)	3,300,000	
Parks & Recreation	Deferred Building Maintenance	700,000	
School District	JSD Buildings Major Maintenance / Match	1,000,000	
Public Works	Waste - RecycleWorks Waste Diversion Program	200,000	*
Airport	FAA Project Match	600,000	
	Temporary 1% Sales Tax Priorities Total	**$ 10,300,000**	

** Operating Budget Funding*

FISCAL YEAR 2022

BARTLETT HOSPITAL ENTERPRISE FUND

DEPARTMENT	PROJECT	FY22 BUDGET
Bartlett Hospital	Crisis Stabilization Center	$ 1,500,000
Bartlett Hospital	Deferred Maintenance	4,000,000
	Bartlett Hospital Enterprise Fund Total	**$ 5,500,000**

FISCAL YEAR 2022

LANDS & RESOURCES FUND

DEPARTMENT	PROJECT	FY22 BUDGET
Lands & Resources	Pederson Hill Phase IB	$ 700,000
Lands & Resources	Pits and Quarries Infrastructure Maintenance and Expansion	50,000
	Lands & Resources Fund Total	**$ 750,000**

FISCAL YEAR 2022

WASTEWATER ENTERPRISE FUND

DEPARTMENT	PROJECT	FY22 BUDGET
Wastewater Utility	MWWTP SCADA	$ 1,000,000
Wastewater Utility	Harris Street	200,000
Wastewater Utility	Tongass Boulevard Phase II Sewer replacement	75,000
Wastewater Utility	Facilities Planning (Long Term Treatment Options, I&I Reduction)	200,000
Wastewater Utility	Lift Station upgrades	500,000
Wastewater Utility	MWWTP Treatment Upgrades	1,800,000
Wastewater Utility	JDTP Instrumentation Upgrades	250,000
Wastewater Utility	Teal Street - street reconstruction	250,000
Wastewater Utility	W 3rd and Dixon rehab (Telephone Hill) sewer improvements	28,000
Wastewater Utility	Meadow Lane Improvements - street reconstruction	61,000
Wastewater Utility	Cedar St. - Mendenhall to Columbia - street reconstruction	25,000
Wastewater Utility	Misty Lane (Bayview Subd) reconstruction (including pump station)	950,000
Wastewater Utility	Areawide Collection System Improvements	100,000
Wastewater Utility	Pavement Management Program-Utility Adjustments	20,000
	Wastewater Enterprise Fund Total	**$ 5,459,000**

FISCAL YEAR 2022

WATER ENTERPRISE FUND

DEPARTMENT	PROJECT	FY22 BUDGET
Water Utility	West 3rd and Dixon rehab (Telephone Hill) Water replacement	$ 167,000
Water Utility	Tongass Blvd Phase II water system replacement - street reconstruction	647,000
Water Utility	Douglas Area water system design scoping	200,000
Water Utility	Meadow Lane(Stikine to south end) (Street Recon)	120,000
Water Utility	Cedar St (mend to columbia) (Street Recon)	59,700
Water Utility	Robbie Rd, Ling Ct and Laurie Lane Reconstruction (street recon)	60,000
Water Utility	Teal Street water system replacement - street reconstruction	260,000
Water Utility	Misty Lane (Bayview) water system replacement - street reconstruction	115,000
Water Utility	Harris Street water system replacement - street recon	300,000
Water Utility	Spruce Lane water system replacement - street recon	100,000
Water Utility	Reservoir Inspections/improvements	300,000
Water Utility	LCB Well Pump VFD conversion and programming updates	300,000
Water Utility	Areawide Water System Repairs	120,000
Water Utility	Pavement Management Water Utility Adjustments	8,000
	Water Enterprise Fund Total	**$ 2,756,700**

ORDINANCE 2019-06 CAPITAL PROJECTS FUNDING TOTAL	**$ 35,265,700**
ORDINANCE 2019-06 OPERATING BUDGET FUNDING TOTAL	**$ 600,000** *

**** Operating Budget Funding***

(c) The following list, as set forth in the "City and Borough of Juneau Capital Improvement Program, Fiscal Years 2022-2027," are capital improvement projects identified as priorities proposed to be undertaken beginning in FY22, but are dependent on other unsecured funding sources. As the sources are secured, the funds will be appropriated:

FISCAL YEAR 2022

FISCAL YEAR 2022
JUNEAU SCHOOL DISTRICT UNSCHEDULED FUNDING

DEPARTMENT	PROJECT		
School District	Mendenhall River Community School Boiler Renovation	$	900,000
	Juneau School District Unscheduled Funding Total	**$**	**900,000**

FISCAL YEAR 2022
AIRPORT UNSCHEDULED FUNDING

DEPARTMENT	PROJECT		
Airport	Float Pond Improvement (South Road/Embankment) Phase 2	$	1,730,000
Airport	Property Acquisition		1,500,000
	Airport Unscheduled Funding Total	**$**	**3,230,000**

FISCAL YEAR 2022
UNSCHEDULED FUNDING

DEPARTMENT	PROJECT		
Lands & Resources	Pederson Hill IB	$	500,000
Docks and Harbors	Harris Harbor Anode Installation - ADOT Grant		125,000
Parks & Recreation	Neighborhood Park Challenge Grant Match		15,000
Managers Office	JPD and CCFR - Radio System replacement		12,000,000
	Unscheduled Funding Total	**$**	**12,640,000**

Section 2. Fiscal Year 2022 Budget. It is the intent of the Assembly that the capital improvement project budget allocations as set forth in the FY22 pending Capital Improvements List in Section 1(b), above, not already appropriated, shall become a part of the City and Borough's Fiscal Year 2022 Budget.

Section 3. State and Federal Funding. To the extent that a proposed CIP project, as set forth in Section 1(c), above, includes state funding, federal funding, or both, the amount of funding for that project is an estimate only, and is subject to appropriation contingent upon final funding being secured. It is the intent of the Assembly that once funding is secured, these items will be brought back to the Assembly for appropriation.

Section 4. Effective Date. This resolution shall be effective immediately upon adoption.

Adopted this ____ day of ______ , 2021.

____
Beth A. Weldon, Mayor

Attest:

____
Elizabeth J. McEwen, Municipal Clerk

Presented by: AFC
Presented: April 5, 2021
Drafted by: R. Palmer III

RESOLUTION OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2945

A Resolution Approving the Annual Export Manufacturing Tax Exemptions.

WHEREAS, the CBJ Assembly created an export manufacturing property tax exemption with Ordinance 92-45(am) pursuant to state law, which was codified at A.S. 29.45.050(m);

WHEREAS, S.B. 100 (2017) expanded the scope of A.S. 29.45.050(m) to include other types of economic development property in addition to export manufacturing businesses;

WHEREAS, the CBJ export manufacturing property tax exemption is codified at CBJC 69.10.020(10); and

WHEREAS, CBJC 69.10.020(10)(c) provides Assembly approval is required for each annual exemption application.

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

Section 1. **Export Manufacturing Exemption**. Consistent with CBJC 69.10.020(10), the Assembly approves the 2021 Export Manufacturing Exemption Applications for the following businesses as more particularly described in Exhibit A:

Tax payer	AK Glacier Seafood, Inc.	AKBEV Group LLC	Forbidden Peak Brewery
Exemption amount	$673,845	$2,037,878	$225,257

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

Adopted this _______ day of _______________________, 2021.

Beth A. Weldon, Mayor

Attest:

Elizabeth J. McEwen, Municipal Clerk

MEMORANDUM OFFICE OF THE ASSESSOR

155 S Seward Street
Juneau, AK 99801
Phone: (907) 586-5220
Fax: (907) 586-5367
E-Mail: Mary.Hammond@juneau.org

Date: March 02, 2021

To: Mayor and Assembly

From: Mary Hammond, Assessor

RE: Economic Development – Export Manufacturing Exemption

The Assessor's Office received the following 2021 Export Manufacturing Exemption Applications for business personal property used in manufacturing. The Assembly must approve any export manufacturing exemption for real or business personal property, CBJ 69.10.020(1)(c).

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

2021	AK GLACIER SEAFOOD INC	AKBEV GROUP LLC	FORBIDDEN PEAK BREWERY
Total Assessed Value	2,630,166	9,831,376	325,257
Mandatory Exempt Amount	100,000	100,000	100,000
Taxable Value	2,530,166	9,731,376	225,257
Tax Amount @ FY21 Estimated Mill Rate (10.66)	**26,972**	**103,736**	**2,401**
Prior Years Export Mfg Exempt Value	304,387	829,593	177,699
New Export Mfg Exempt Value	369,458	1,208,285	47,558
Total Export Mfg Exempt Value	**673,846**	**2,037,878**	**225,257**
Taxable Value Before Mandatory Exemption Value	1,956,321	7,793,498	100,000
Mandatory Exempt Value	100,000	100,000	100,000
Total Taxable Value after both exemptions	**1,856,321**	**7,693,498**	**0**
Total Amount Paid@ FY21 Estimated Mill Rate (10.66)	**19,788**	**82,013**	**0**
Total Prior YearsExport Mfg Tax Exempt	3,245	8,843	1,894
Total New Export Mfg Tax Exempt	3,938	12,880	507
Total Tax to be Exempted	**7,183**	**21,724**	**2,401**

Attached are copies of their applications.

A. Export Manufacturing

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

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

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

The Assessor's Office has received three property manufacturing exemption requests for the 2021 tax year (FY22 budget year).

1. Alaska Glacier Seafood's, Inc. filed a manufacturing exemption for machinery, equipment totaling $369,458.22 ($3,938.42 in property tax).

In addition, Alaska Glacier Seafood's has $304,387.28 in property qualifying from prior years, for a total 2021 assessment exemption of $673,845 or ($7,183 in property taxes).

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

2. Alaskan Brewing Company, LLC filed a manufacturing exemption for machinery, equipment, furniture and fixtures, computers and software, and vehicles totaling $1,208,285.05 ($12,880.32 in property tax).

In addition, Alaskan Brewing has $829,593.42 in property qualifying from prior years, for a total 2021 assessment exemption of $2,037,878 ($21,723.78 in property taxes).

3. Forbidden Peak Brewery filed a manufacturing exemption for machinery, equipment totaling $47,558 ($506.97 in property tax).

Forbidden Peak Brewery has $177,698.56 in property qualifying from prior years, for a total 2021 assessment exemption of $ ($2,401 in property taxes).

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

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

I recommend approval of these exemption requests.

Mary Hammond — 3-2-2021
Mary Hammond
Assessor

Date

Presented by: The Manager
Introduced: 04/05/21
Drafted by: Bond Counsel

RESOLUTION OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Resolution No. 2943

A Resolution Providing For Interest Rates For The General Obligation Bonds Being Issued Through Negotiated Sale by RBC Capital Markets, LLC.

WHEREAS, on March 1, 2021, the Assembly of the City and Borough of Juneau, Alaska (the "City and Borough"), passed Ordinance Serial No. 2021-02 authorizing the issuance and sale of its General Obligation Bonds in the aggregate principal amount of not to exceed $22,000,000 (the "Authorized Bonds"); and

WHEREAS, pursuant to Section 13 of said Ordinance Serial No. 2021-02, the City Manager of the City and Borough or his/her designee shall be authorized to negotiate the sale of the Authorized Bonds (hereinafter defined as the Bonds) to RBC Capital Markets, LLC (the "Underwriter"); and

WHEREAS, Section 10.2(b) of the Charter of the City and Borough provides that the Assembly shall by resolution prescribe the rate or rates of interest on the Bonds;

NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF JUNEAU, ALASKA, as follows:

Section 1. **Bond Sale**. The sale of the Authorized Bonds is hereby authorized and approved under the terms prescribed in this resolution (the "Bonds"). The Bonds shall be designated as the General Obligation Bonds, 2021. Capitalized terms in this resolution which are not otherwise defined shall have the meanings given such terms in Ordinance Serial No. 2021-02 of the Assembly (the "Bond Ordinance").

Section 2. Bond Date, Maturity; Payments; Designation. The Bonds shall be dated the date of delivery, expected to be April 28, 2021, shall mature in the principal amounts prescribed on Schedule A attached hereto and by this reference made a part hereof and shall bear interest payable on December 1, 2021 and semiannually thereafter on the first days of each June and December at the rates prescribed on Schedule A. At the time of sale of the Bonds, the City Manager or his/her designee may increase or decrease the estimated principal amounts on Schedule A within the parameters specified in the Bond Ordinance, and may decrease the interest rates shown on Schedule A depending upon orders received for particular maturities, so long as (i) the net proceeds of the Bonds (principal amount, plus net premium, less costs of issuance) does not exceed $22,000,000; and (ii) the true interest cost for the Bonds (in the aggregate) does not exceed 3.50%. The authority granted to the City Manager and his/her designee pursuant to this Section shall be effective from the date of adoption of this resolution until May 5, 2021. If the Underwriter has not made a final offer of terms approved by the City Manager or his/her designee consistent with the prescriptions of this resolution by May 5, 2021, the authority granted by this resolution shall be rescinded. Both principal of and interest on the Bonds shall be paid as provided in the Bond Ordinance and in the Bond Purchase Agreement between the Underwriter and the City and Borough.

Section 3. Delivery of the Bonds. The proper officials of the City and Borough are authorized and directed to execute all documents and to do everything necessary for the preparation and delivery of the Bonds in definitive form to the Underwriter.

Section 4. Ratification. All actions taken by the City Manager or his/her designee relative to the sale of the Bonds are hereby in all respects ratified and confirmed. The City Manager of the City and Borough or his/her designee is hereby authorized to do all things necessary for the prompt execution, issuance and delivery of the Bonds and for the proper application and use of the Bond proceeds; is hereby authorized to review and approve on behalf of the City and Borough portions of the final Official Statement relative to the Bonds and the City and Borough with such additions and changes as may be deemed necessary or advisable; and his/her approval of the Preliminary Official Statement is ratified and confirmed.

Section 5. **Severability**. The covenants contained in this resolution shall constitute a contract between the City and Borough and the owner of the Bonds. If any one or more of the covenants or agreements provided in this resolution to be performed on the part of the City and Borough shall be declared by any court of competent jurisdiction to be contrary to law, then such covenant or covenants, agreement or agreements, shall be null and void and shall be deemed separable from the remaining covenants and agreements of this resolution and shall in no way affect the validity of the other provisions of this resolution or of the Bonds.

Section 6. **Effective Date**. This resolution shall be effective immediately upon adoption.

ADOPTED this 5th day of April, 2021.

____
Beth A. Weldon, Mayor

Attest:

____
Elizabeth J. McEwen, Clerk

CERTIFICATE

I, the undersigned, Clerk of the City and Borough of Juneau (herein called the "City and Borough") DO HEREBY CERTIFY:

1. That the attached Resolution No. 2943 (herein called the "Resolution") is a true and correct copy of a resolution of the City and Borough as adopted at a meeting of the Assembly of the City and Borough (the "Assembly") held on April 5, 2021 and duly recorded in my office.

2. That said meeting was duly convened and held in all respects in accordance with law, and to the extent required by law; that a legal quorum was present throughout the meeting and a legally sufficient number of members of the Assembly voted in the proper manner for the adoption of the Resolution; that all other requirements and proceedings incident to the proper adoption of the Resolution have been duly fulfilled, carried out and otherwise observed, and that I am authorized to execute this certificate.

IN WITNESS WHEREOF, I have hereunto set my hand this ___ day of April, 2021.

____

Elizabeth J. McEwen, Clerk
City and Borough of Juneau

Schedule A

City and Borough of Juneau, Alaska
General Obligation Bonds, 2021

Prescribed Maturity Schedule

Maturity Years (June 1)	Principal Amounts	Coupon Interest Rates	Maximum Effective Interest Rates
2025	$ 190,000	5.50%	1.53%
2026	675,000	5.50	1.66
2027	740,000	5.50	1.80
2028	985,000	5.50	1.96
2029	1,075,000	5.50	2.12
2030	1,165,000	5.50	2.28
2031	1,600,000	5.50	2.39
2032	1,725,000	5.50	2.46
2033	1,850,000	5.50	2.52
2034	2,090,000	5.50	2.80
2035	2,685,000	5.50	2.85
2036	2,835,000	5.50	2.89
Total:	$17,615,000		

THE STATE of ALASKA
GOVERNOR MICHAEL J. DUNLEAVY

Department of Commerce, Community, and Economic Development
ALCOHOL & MARIJUANA CONTROL OFFICE
550 West 7th Avenue, Suite 1600
Anchorage, AK 99501
Main: 907.269.0350

February 26, 2021

City and Borough of Juneau
Via Email: beth.mcewen@juneau.org ; city.clerk@juneau.org

Re: Notice of Liquor License Renewal Applications

License Numb	DBA	Type	City	Borough	Community Council
5524	Barnaby Brewing Company	Brewery	Juneau	Juneau	NONE
313	Ramada by Wyndham Juneau & TK Maguires	Beverage Dispensary- Tourism	Juneau	Juneau	None

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

A local governing body may protest the approval of an application(s) pursuant to AS 04.11.480 by furnishing the director **and** the applicant with a clear and concise written statement of reasons for the protest within 60 days of receipt of this notice, and by allowing the applicant a reasonable opportunity to defend the application before a meeting of the local governing body, as required by 3 AAC 304.145(d). If a protest is filed, the board will deny the application unless the board finds that the protest is arbitrary, capricious, and unreasonable.

To protest the application referenced above, please submit your written protest within 60 days, and show proof of service upon the applicant and proof that the applicant has had a reasonable opportunity to defend the application before a meeting of the local governing body.

Sincerely,

Glen Klinkhart, Interim Director
amco.localgovernmentonly@alaska.gov

THE STATE of ALASKA
GOVERNOR MICHAEL J. DUNLEAVY

Department of Commerce, Community, and Economic Development
ALCOHOL & MARIJUANA CONTROL OFFICE
550 West 7th Avenue, Suite 1600
Anchorage, AK 99501
Main: 907.269.0350

March 5, 2021

City and Borough of Juneau
Via Email: beth.mcewen@juneau.org ; city.clerk@juneau.org

Re: Notice of Liquor License Renewal Applications

License Numb	DBA	Type	City	Borough	Community Council
662	Douglas Island Breeze-In	Package Store	Juneau	Juneau	NONE

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

A local governing body may protest the approval of an application(s) pursuant to AS 04.11.480 by furnishing the director **and** the applicant with a clear and concise written statement of reasons for the protest within 60 days of receipt of this notice, and by allowing the applicant a reasonable opportunity to defend the application before a meeting of the local governing body, as required by 3 AAC 304.145(d). If a protest is filed, the board will deny the application unless the board finds that the protest is arbitrary, capricious, and unreasonable.

To protest the application referenced above, please submit your written protest within 60 days, and show proof of service upon the applicant and proof that the applicant has had a reasonable opportunity to defend the application before a meeting of the local governing body.

Sincerely,

Glen Klinkhart, Director
amco.localgovernmentonly@alaska.gov

THE STATE of ALASKA
GOVERNOR MICHAEL J. DUNLEAVY

Department of Commerce, Community, and Economic Development
ALCOHOL & MARIJUANA CONTROL OFFICE
550 West 7th Avenue, Suite 1600
Anchorage, AK 99501
Main: 907.269.0350

March 12, 2021

City and Borough of Juneau
Via Email: beth.mcewen@juneau.org ; city.clerk@juneau.org

Re: Notice of Liquor License Renewal Applications

License Numb	DBA	Type	City	Borough	Community Council
4543	Breeze-In	Package Store	Juneau	Juneau	NONE
3720	Timberline Bar & Grill	Beverage Dispensary - Seasonal	Juneau	Juneau	NONE

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

A local governing body may protest the approval of an application(s) pursuant to AS 04.11.480 by furnishing the director **and** the applicant with a clear and concise written statement of reasons for the protest within 60 days of receipt of this notice, and by allowing the applicant a reasonable opportunity to defend the application before a meeting of the local governing body, as required by 3 AAC 304.145(d). If a protest is filed, the board will deny the application unless the board finds that the protest is arbitrary, capricious, and unreasonable.

To protest the application referenced above, please submit your written protest within 60 days, and show proof of service upon the applicant and proof that the applicant has had a reasonable opportunity to defend the application before a meeting of the local governing body.

Sincerely,

Glen Klinkhart, Director
amco.localgovernmentonly@alaska.gov

THE STATE of ALASKA
GOVERNOR MIKE DUNLEAVY

Department of Commerce, Community, and Economic Development

Alcohol and Marijuana Control Office

550 West 7th Avenue, Suite 1600
Anchorage, AK 99501
Main: 907.269.0350

March 5, 2021

City & Borough of Juneau
Attn: City Clerk
Via Email: mcb_notice@juneau.org

License Number:	27531
License Type:	Standard Marijuana Cultivation Facility
Licensee:	TREE LOGIC LLC
Doing Business As:	Stoned Salmon Farms
Physical Address:	5763 Glacier Highway Juneau, AK 99801
Designated Licensee:	Casey Wilkins
Phone Number:	907-957-3877
Email Address:	alwaysredeyellc@gmail.com

☒ **New Application** ☐ **Transfer of Ownership Application** ☐ **Onsite Consumption Endorsement**

AMCO has received a complete application for a marijuana establishment within your jurisdiction. This notice is required under 3 AAC 306.025(d)(2). Application documents will be sent to you separately via ZendTo.

To protest the approval of this application pursuant to 3 AAC 306.060, you must furnish the director **and** the applicant with a clear and concise written statement of reasons for the protest within 60 days of the date of this notice, and provide AMCO proof of service of the protest upon the applicant. If the protest is a "conditional protest" as defined in 3 AAC 306.060(d)(2) and the application otherwise meets all the criteria set forth by the regulations, the Marijuana Control Board may approve the license, but require the applicant to show to the board's satisfaction that the requirements of the local government have been met before the director issues the license.

3 AAC 306.010, 3 AAC 306.080, and 3 AAC 306.250 provide that the board will deny an application for a new license if the board finds that the license is prohibited under AS 17.38 as a result of an ordinance or election conducted under AS 17.38 and 3 AAC 306.200, or when a local government protests an application on the grounds that the proposed licensed premises are located in a place within the local government where a local zoning ordinance prohibits the marijuana establishment, unless the local government has approved a variance from the local ordinance.

This application will be in front of the Marijuana Control Board at our August 19-20, 2020 meeting.

Sincerely,

Glen Klinkhart
amco.localgovernmentonly@alaska.gov

Presented by: The Manager
Presented: 03/22/2021
Drafted by: R. Palmer III

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2021-12

An Ordinance Amending the Uniform Alaska Remote Seller Sales Tax Code.

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

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

Section 2. Amendment of Chapter. Chapter 69.06 Uniform Alaska Remote Seller Sales Tax is amended to read:

69.06.010 Interpretation.

(a) In order to prevent evasion of the sales taxes and to aid in its administration, it is presumed that all sales and services by a person or entity engaging in business are subject to the sales tax.

(b) The application of the tax ~~levied~~ <u>to be collected</u> under this chapter shall be broadly construed and shall favor inclusion rather than exclusion.

(c) Exemptions from the tax ~~levied~~ <u>to be collected</u> under this chapter ~~or from the taxing jurisdiction~~ shall be narrowly construed against the claimant and allowed only when such exemption clearly falls within an exemption ~~defined in this chapter or~~ <u>in</u> the ~~taxing~~ <u>member</u> jurisdiction's code.

(d) The scope of this chapter shall apply to remote sellers or marketplace facilitators, delivering products or services into member municipalities adopting this Code, within the State of Alaska.

69.06.020 Title to collected sales tax.

Upon collection by the remote seller or marketplace facilitator, title to collected sales tax vests in the commission for remittance to the ~~taxing~~ member jurisdiction. The remote seller or marketplace facilitator remits collected sales tax to the commission on behalf of the taxing jurisdiction, from whom that power is delegated, in trust for the ~~taxing~~ member jurisdiction and is accountable to the commission and ~~taxing~~ member jurisdiction.

69.06.030 ~~Imposition~~Collection; rate.

(a) To the fullest extent permitted by law, ~~a~~ the sales tax ~~is~~ levied and assessed by the member jurisdiction shall be collected on all remote sales where delivery is made within the ~~local taxing jurisdiction(s) that is a member~~ member jurisdiction, within the state of Alaska.

(b) The applicable tax shall be added to the sales price as provided in the member jurisdiction's sales tax code, based on point of delivery.

(c) The tax rate added to the sale price shall be the tax rate for the ~~taxing~~ member jurisdiction(s) where the property or product is sold or service that was rendered is received, and based on the date the property or product was sold or the date the service rendered was received.

(d) An address and tax rate database will be made available to remote sellers and marketplace facilitators, indicating the appropriate tax rate to be applied.

(e) The tax assessed shall be consistent with relevant jurisdictional tax caps, single unit sales, and exemptions.

(f) When a sale is made on an installment basis, the applicable sales tax shall be collected at each payment, calculated at the sales tax rate in effect, and with the cap applied, at the time of the original sale or the date the service is rendered, based on the ~~local~~member jurisdictions' code(s).

(g) When a sales transaction involves placement of a single order with multiple deliveries made at different points in time that are separately invoiced, the applicable sales tax shall be collected on each separately invoiced delivery, calculated at the sales tax rate in effect, and with the cap applied, at the time of the original sale or the date the service is rendered.

69.06.040 Obligation to collect tax; threshold criteria.

(a) Any remote seller or marketplace facilitator must collect and remit sales tax in compliance with all applicable procedures and requirements of law, provided the remote seller or marketplace facilitator has met one of the following threshold criteria ("threshold criteria") in the current or previous calendar year:

(1) The remote seller's statewide gross sales, including the seller's marketplace facilitator's statewide gross sales, from the sale(s) of property, products or services delivered into the state meets or exceeds one hundred thousand dollars ($100,000); or

(2) The remote seller, including the seller's marketplace facilitator, sold property, products, or services delivered into the state in two hundred (200) or more separate transactions.

(b) For purposes of determining whether the threshold criteria are met, remote sellers or marketplace facilitators shall include all gross sales, from all sales of goods, property, products, or services rendered within the state of Alaska.

69.06.050 Reporting and remittance requirements for local and remote sales.

(a) Sellers with a physical presence in a member jurisdiction conducting only local sales shall report and remit to, and comply with standards of, including audit authority, the member jurisdiction.

(b) Sellers with a physical presence in a member jurisdiction that also have remote or internet-based sales where the point of delivery is in a different member jurisdiction shall (i) report and remit the remote or internet sales to the commission; and ii) report and remit the local sales to the member jurisdiction.

(c) Sellers with a physical presence in a member jurisdiction that also have remote or internet-based sales where the point of delivery is in the same member jurisdiction shall report and remit those remote sales to the member jurisdiction.

(d) Sellers and marketplace facilitators that do not have a physical presence in a member jurisdiction must report and remit to the commission all remote sales where the point of delivery is in a member jurisdiction.

(e) A marketplace facilitator is considered the remote seller for each sale facilitated through its marketplace and shall collect, report, and remit sales tax to the commission. A marketplace facilitator is not considered to be the remote seller for each sale or rental of lodging facilitated through its marketplace, wherein the seller is considered to have a physical presence in the member jurisdiction.

69.06.0~~5~~60 No retroactive application.

The obligations to collect and remit sales tax required by this chapter are applicable at the effective date of the member jurisdiction's ordinance adopting the Alaska Remote Seller Sales Tax Code.

69.06.0~~6~~70 Payment and collection.

Pursuant to this chapter, taxes imposed shall be due and paid by the buyer to the remote seller or marketplace facilitator at the time of the sale of property or product or date service is rendered, or with respect to credit transactions, at the time of collection. It shall be the duty of each remote seller or marketplace facilitator to collect the taxes from the buyer and to hold those taxes in trust for the taxing authority of the ~~taxing~~ member jurisdiction. Failure by the remote seller or marketplace facilitator to collect the tax shall not affect the remote seller's, or marketplace facilitator's, responsibility for payment to the commission.

69.06.0~~7~~80 Remote seller and marketplace facilitator registration requirement.

(a) If a remote seller's gross statewide sales ~~within the last calendar year~~ meets or exceeds the threshold criteria under CBJ 69.06.040, the remote seller shall register with the commission. If the remote seller is a marketplace seller and only makes sales in Alaska through a marketplace, the marketplace seller is not required to register with the commission. The marketplace seller must submit an affidavit attesting to these facts on a form provided by the commission.

(b) If a marketplace facilitator's gross statewide sales ~~within the last calendar year~~ meets or exceeds the threshold criteria under CBJ 69.06.040, the marketplace facilitator shall register with the commission.

(~~b~~c) A remote seller or marketplace facilitator meeting the threshold criteria shall apply for a certificate of sales tax registration within thirty (30) calendar days of the effective date of this chapter or within thirty (30) calendar days of meeting the threshold criteria, whichever occurs second. Registration shall be to the commission on forms prescribed by the commission.

(~~c~~d) An extension may be applied for and granted based on criteria established by the commission, based on evidence produced to describe time necessary to update software or other technical needs, not to exceed ninety (90) days.

(~~d~~e) Upon receipt of a properly executed application, the commission shall confirm registration, stating the legal name of the remote seller or marketplace facilitator, the primary address, and the primary sales tax contact name and corresponding title. The failure of the commission to confirm registration does not relieve the remote seller or marketplace facilitator of its duty to collect and remit sales tax.

(~~e~~f) Each business entity shall have a sales tax registration under the advertised name.

(~~f~~g) The sales tax certificate is non-assignable and non-transferable.

(h) The sales tax certificate satisfies a member jurisdiction's requirement to obtain a municipal business license, provided the remote seller does not have a physical presence in that member jurisdiction.

69.06.08~~8~~90 Tax filing schedule.

(a) All remote sellers or marketplace facilitators subject to this chapter shall file a return on a form or in a format prescribed by the commission and shall pay the tax due.

(b) Filing of sales tax returns are due monthly; quarterly or less frequent filing is optional upon application and approval by the commission, consistent with the code of the ~~local~~ member jurisdiction.

(c) A remote seller or marketplace facilitator who has filed a sales tax return will be presumed to be making sales in successive periods unless the remote seller or marketplace facilitator files a return showing a termination or sale of the business in accordance with this chapter.

(d) The completed and executed return, together with the remittance in full for the tax due, shall be transmitted to and must be received by the commission on or before midnight Alaska Standard Time on the due date. Monthly returns are due the last day of the immediate subsequent month. Quarterly returns are due as follows:

Quarter 1 (January – March)	April 30
Quarter 2 (April – June)	July 31
Quarter 3 (July – September)	October 31
Quarter 4 (October – December)	January 31

(e) If the last day of the month following the end of the filing period falls on a Saturday, Sunday, federal holiday, or Alaska state holiday, the due date will be extended until the next business day immediately following.

(f) Any remote seller or marketplace facilitator holding a remote seller registration shall file a sales tax return even though no tax may be due. This return shall show why no tax is due. If the remote seller or marketplace facilitator intends to continue doing business a return shall be filed reflecting no sales and a confirmation of the intent to continue doing business and shall continue to do so each filing period until the entity ceases doing business or sells the business. If the remote seller or marketplace facilitator intends to cease doing business, a final return shall be filed along with a statement of business closure.

(g) The remote seller or marketplace facilitator shall prepare the return and remit sales tax to the commission on the same basis, cash or accrual, which the remote seller or marketplace facilitator uses in preparing its federal income tax return. The remote seller or marketplace facilitator shall sign the return, and transmit the return, with the amount of sales tax and any applicable penalty, interest, or fees that it shows to be due, to the commission.

(h) Remote sellers and marketplace facilitators failing to comply with the provisions of this chapter shall, if required by the commission and if quarterly filing has been chosen, file and transmit collected sales taxes more frequently until such time as they have demonstrated to the commission that they are or will be able to comply with the provisions of this chapter. Six (6) consecutive on-time sales tax filings, with full remittance of the sales taxes collected, shall establish the presumption of compliance and return to quarterly filing.

(i) The preparer of the sales tax return shall keep and maintain all documentation supporting any and all claims of exempted sales and purchases. Documentation for exempted sales should include the number of the exemption authorization card presented by the buyer at the time of the purchase, the date of the purchase, the name of the person making the purchase, the organization making the purchase, the total amount of the purchase, and the amount of sales tax exempted. This documentation shall be made available to the commission upon request. Failure to provide such documentation may invalidate that portion of the claim of exemption for which no documentation is provided.

69.06.~~090~~100 Estimated tax.

(a) In the event the commission is unable to ascertain the tax due from a remote seller or marketplace facilitator by reason of the failure of the remote seller or marketplace facilitator to keep accurate books, allow inspection, or file a return, or by reason of the remote seller or marketplace facilitator filing a false or inaccurate return, the commission may make an estimate of the tax due based on any evidence in their possession.

(b) Sales taxes may also be estimated, based on any information available, whenever the commission has reasonable cause to believe that any information on a sales tax return is not accurate.

(c) A remote seller's or marketplace facilitator's tax liability under this chapter may be determined and assessed for a period of ~~six (6)~~ three (3) years after the date the return was filed or due to be filed with the commission. No civil action for the collection of such tax may be commenced after the expiration of the ~~six~~three-year period except an action for taxes, penalties, and interest due from those filing periods that are the subject of a written demand or assessment made within the ~~six~~three-year period, unless the remote seller or marketplace facilitator waives the protection of this section.

(d) The commission shall notify the remote seller or marketplace facilitator, in writing, that the commission has estimated the amount of sales tax that is due from the remote seller or marketplace facilitator. The commission shall serve the notice on the remote seller or marketplace facilitator by delivering the notice to the remote seller's or marketplace facilitator's place of business, or by mailing the notice by certified mail, return receipt requested, to the remote seller's or marketplace facilitator's last known mailing address. A remote seller or marketplace facilitator who refuses the certified mail will be considered to have accepted the certified mail for purposes of service.

(e) The commission's estimate of the amount of sales tax that is due from a remote seller or marketplace facilitator shall become a final determination of the amount that is due unless the remote seller or marketplace facilitator, within thirty (30) calendar days after service of notice of the estimated tax:

(1) Files a complete and accurate sales tax return for the delinquent periods supported by satisfactory records and accompanied by a full remittance of all taxes, interest, penalties, costs, and other charges due; or

(2) Files a written notice with the commission appealing the estimated tax amount in accordance with the appeal procedures under the provisions of CBJ 69.06.160.

(3) Arguments or reasons for failure to timely file a return and remit taxes collected shall not be considered a valid basis or grounds for granting an appeal. The basis and grounds for granting an appeal of an assessment are:

(A) The identity of the remote seller or marketplace facilitator is in error;

(B) The amount of the debt is erroneous due to a clerical error (and the nature and extent of the error is specified in the request for appeal); or

(C) The remote seller or marketplace facilitator disputes the denial of exemption(s) for certain sales.

(f) The amount of sales tax finally determined to be due under this section shall bear interest and penalty from the date that the sales tax originally was due, plus an additional civil penalty of fifty dollars ($50) for each calendar month or partial month for which the amount of sales tax that is due has been determined.

69.06.1~~0~~10 Returns; filing contents.

(a) Every remote seller or marketplace facilitator required by this chapter to collect sales tax shall file with the commission upon forms furnished by the commission a return setting forth the following information ~~with totals rounded to the nearest dollar~~:

(1) Gross sales rounded to the nearest dollar;

(2) The nontaxable portions separately stating the amount of sales revenue attributable to each class of exemption rounded to the nearest dollar;

(3) Computation of taxes to be remitted;

(4) Calculated discount (if applicable) based on ~~taxing~~ member jurisdiction’s code; and

(5) Such other information as may be required by the commission.

(b) Each tax return remitted by a remote seller or marketplace facilitator shall be signed (digital or otherwise) by a responsible individual who shall attest to the completeness and accuracy of the information on the tax return.

(c) The commission reserves the right to reject a filed return for failure to comply with the requirements of this Code for up to three (3) months from the date of filing. The commission shall give written notice to a remote seller or marketplace facilitator that a return has been rejected, including the reason for the rejection.

69.06.1~~1~~20 Refunds.

(a) Upon request from a buyer or remote seller or marketplace facilitator, the commission shall provide a determination of correct tax rate and amount applicable to the transaction. In the case of an overpayment of taxes, the remote seller or marketplace facilitator shall process the refund and amend any returns accordingly.

(b) If the claimant is a remote seller or marketplace facilitator, and the tax refund is owed to any buyer, the remote seller or marketplace facilitator submits, and the commission approves, a refund plan to all affected buyers.

(c) Interest will not be paid on tax refund requests filed with the commission.

(d~~c~~) The ~~taxing~~member jurisdictions may allow a buyer to request a refund directly from the ~~taxing~~member jurisdiction.

69.06.1~~2~~30 Amended returns.

(a) A remote seller or marketplace facilitator may file an amended sales tax return, with supporting documentation, and the commission may accept the amended return, but only in the following circumstances:

(1) The amended return is filed within one (1) year of the original due date for the return; and

(2) The remote seller or marketplace facilitator provides a written justification for requesting approval of the amended return; and

(3) The remote seller or marketplace facilitator agrees to submit to an audit upon request of the commission.

(b) The commission shall notify the remote seller or marketplace facilitator in writing (by email or otherwise) whether the commission accepts or rejects an amended return, including the reasons for any rejection.

(c) The commission may adjust a return for a remote seller or marketplace facilitator if, after investigation, the commission determines the figure included in the original returns are incorrect; and the commission adjusts the return within ~~two~~ three (~~2~~3) years of the original due date for the return.

(d) A remote seller or marketplace facilitator may file a supplemental sales tax return, with supporting documentation, and the commission may accept the supplemental return, but only in the following circumstances:

(1) The remote seller or marketplace facilitator provides a written justification for requesting approval of the supplemental return; and

(2) The remote seller or marketplace facilitator agrees to submit to an audit upon request of the commission.

69.06.1~~3~~40 Extension of time to file tax return.

Upon written application of a remote seller or marketplace facilitator, stating the reasons therefor, the commission may extend the time to file a sales tax return but only if the commission finds each of the following:

(1) For reasons beyond the remote seller's or marketplace facilitator's control, the remote seller or marketplace facilitator has been unable to maintain in a current condition the books and records that contain the information required to complete the return;

(2) Such extension is a dire necessity for bookkeeping reasons and would avert undue hardship upon the remote seller or marketplace facilitator;

(3) The remote seller or marketplace facilitator has a plan to cure the problem that caused the remote seller or marketplace facilitator to apply for an extension and the remote seller or marketplace facilitator agrees to proceed with diligence to cure the problem;

(4) At the time of the application, the remote seller or marketplace facilitator is not delinquent in filing any other sales tax return, in remitting sales tax to the commission or otherwise in violation of this chapter;

(5) No such extension shall be made retroactively to cover existing delinquencies.

69.06.1450 Audits.

(a) Any remote seller or marketplace facilitator who has registered with the commission, who is required to collect and remit sales tax, or who is required to submit a sales tax return is subject to a discretionary sales tax audit at any time. The purpose of such an audit is to examine the business records of the remote seller or marketplace facilitator in order to determine whether appropriate amounts of sales tax revenue have been collected by the remote seller or marketplace facilitator and remitted to the commission.

(b) The commission is not bound to accept a sales tax return as correct. The commission may make an independent investigation of all retail sales or transactions conducted within the State or ~~taxing~~ member jurisdiction.

(c) The records that a remote seller or marketplace facilitator is required to maintain under this chapter shall be subject to inspection and copying by authorized employees or agents of the commission for the purpose of auditing any return filed under this chapter, or to determine the remote seller's or marketplace facilitator's liability for sales tax where no return has been filed.

(d) In addition to the information required on returns, the commission may request, and the remote seller or marketplace facilitator must furnish, any reasonable information deemed necessary for a correct computation of the tax.

(e) The commission may adjust a return for a remote seller or marketplace facilitator if, after investigation or audit, the commission determines that the figures included in the original return are incorrect, and that additional sales taxes are due; and the commission adjusts the return within ~~two~~ three (~~2~~3) of the original due date for the return.

(f) For the purpose of ascertaining the correctness of a return or the amount of taxes owed when a return has not been filed, the commission may conduct investigations, hearings, and audits, and may examine any relevant books, papers, statements, memoranda, records, accounts, or other writings of any remote seller or marketplace facilitator at any reasonable hour on the premises of the remote seller or marketplace facilitator, and may require the attendance of any officer or employee of the remote seller or marketplace facilitator. Upon written demand by the commission, the remote seller or marketplace facilitator shall present for examination, in the office of the commission, such books, papers, statements, memoranda, records, accounts, and other written material as may be set out in the demand unless the commission and the person upon whom the demand is made agree to presentation of such materials at a different place.

(g) The commission may issue subpoenas to compel attendance or to require production of relevant books, papers, records, or memoranda. If any remote seller or marketplace facilitator refuses to obey any such subpoena, the commissioner may refer the matter to the commission's attorney for an application to the superior court for an order requiring the remote seller or marketplace facilitator to comply therewith.

(h) Any remote seller, marketplace facilitator, or person engaged in business who is unable or unwilling to submit their records to the commission shall be required to pay the commission for all necessary expenses incurred for the examination and inspection of their records maintained outside the commission.

(i) After the completion of a sales tax audit, the results of the audit will be sent to the business owner's address of record.

(j) In the event the commission, upon completion of an audit, discovers more than five hundred dollars ($500) in additional sales tax due from a remote seller or marketplace facilitator resulting from a remote seller's or marketplace facilitator's failure to accurately report sales and taxes due thereupon, the remote seller or marketplace facilitator shall bear responsibility for the full cost of the audit. The audit fee assessment will be in addition to interest and penalties applicable to amounts deemed to be delinquent by the commission at the time of the conclusion of the audit.

69.06.1~~5~~60 Audit or estimated tax protest.

(a) If the remote seller or marketplace facilitator wishes to dispute the amount of the estimate, or the results of an examination or audit, the remote seller or marketplace facilitator must file a written protest with the commission, within thirty (30) calendar days of the date of the notice of estimated tax or results of an audit or examination. The protest must set forth:

(1) The remote seller's or marketplace facilitator's justification for reducing or increasing the estimated tax amount, including any missing sales tax returns for the periods estimated; or

(2) The remote seller's or marketplace facilitator's reasons for challenging the examination or audit results.

(b) In processing the protest, the commission may hold an informal meeting or hearing with the remote seller or marketplace facilitator, either on its own or upon request of the remote seller or marketplace facilitator, and may also require that the remote seller or marketplace facilitator submit to an audit, if one was not previously conducted or a more formal audit, if an estimation audit was previously performed.

(c) The commission shall make a final written determination on the remote seller's or marketplace facilitator's protest and mail a copy of the determination to the remote seller or marketplace facilitator.

(d) If a written protest is not filed within thirty (30) days of the date of the notice of estimated tax or the result of a review, audit, or examination, then the estimated tax, review, audit, or examination result shall be final, due and payable to the commission.

69.06.16~~6~~70 Penalties and interest for late filing.

(a) A late filing fee of twenty-five dollars ($25) per month, or fraction thereof, shall be added to all late-filed sales tax reports, until a total of one hundred dollars ($100.00) has been reached. ~~(or quarter) shall be added to all late-filed sales tax reports in addition to interest and penalties.~~ An incomplete return shall be treated as the filing of no return.

(b) Delinquent sales tax bear interest at the rate of fifteen percent (15%) per annum until paid.

(c) In addition, delinquent sales tax shall be subject to an additional penalty of five percent (5%) per month, or fraction thereof, until a total of twenty percent (20%) of delinquent tax has been reached. The penalty does not bear interest.

(d) Penalties and interest shall be assessed and collected in the same manner as the tax is assessed and collected, and applied first to penalties and interest, second to past due sales tax.

(e) The filing of an incomplete return, or the failure to remit all tax, shall be treated as the filing of no return.

(f) A penalty assessed under this section for the delinquent remittance of sales tax or failure to file a sales tax return may be waived by the commission, upon written application of the remote seller or marketplace facilitator accompanied by a payment of all delinquent sales tax, interest, and penalty otherwise owed by the remote seller or marketplace facilitator, within forty-five (45) calendar days after the date of delinquency. A remote seller or marketplace facilitator may not be granted more than one (1) waiver of penalty under this subsection in any one calendar year<u>, in accordance with the commission's penalty waiver policy</u>. The commission shall report such waivers of penalty to the ~~taxing~~ <u>member</u> jurisdiction, in writing.

<u>69.06.180 Remote Reseller Certificate of Exemption.</u>

(a) <u>A remote seller with no physical presence in a member jurisdiction purchasing goods or services for the express purpose of resale to buyer(s) located in that member jurisdiction shall apply for a resale certificate through the commission.</u>

(b) The Remote Reseller Certificate of Exemption will expire at the end of the calendar year it is issued.

69.06.1~~7~~90 Repayment plans.

(a) The commission may agree to enter into a repayment plan with a delinquent remote seller or marketplace facilitator. No repayment plan shall be valid unless agreed to by both parties in writing.

(b) A remote seller or marketplace facilitator shall not be eligible to enter into a repayment plan with the commission if the remote seller or marketplace facilitator has defaulted on a repayment plan in the previous two (2) calendar years.

(c) The repayment plan shall include a secured promissory note that substantially complies with the following terms:

(1) The remote seller or marketplace facilitator agrees to pay a minimum of ten percent (10%) down payment on the tax, interest, and penalty amount due. The down payment shall be applied first to penalty, then to accumulated interest, and then to the tax owed.

(2) The remote seller or marketplace facilitator agrees to pay the balance of the tax, penalty and interest owed in monthly installments over a period not to exceed two (2) years.

(3) Interest at a rate of fifteen percent (15%) per annum shall accrue on the principal sum due. Interest shall not apply to penalties owed or to interest accrued at the time the repayment plan is executed or accruing during the term of the repayment plan.

(4) If the remote seller or marketplace facilitator is a corporation or a limited liability entity the remote seller or marketplace facilitator agrees to provide a personal guarantee of the obligations under the repayment plan.

(5) The remote seller or marketplace facilitator agrees to pay all future tax bills in accordance with the provisions of this chapter.

(6) The remote seller or marketplace facilitator agrees to provide a security interest in the form of a sales tax lien for the entire unpaid balance of the promissory note to be recorded by the commission at the time the repayment plan is signed. The remote seller or marketplace facilitator shall be responsible for the cost of recording the tax lien.

(d) If a remote seller or marketplace facilitator fails to pay two (2) or more payments ~~as required by~~ in accordance with the terms of the repayment plan agreement, the remote seller or marketplace facilitator shall be in default and the entire amount owed at the time of default shall become immediately due. The commission will send the remote seller or marketplace facilitator a notice of default. The commission may immediately foreclose on the sales tax lien or take any other remedy available under the law.

69.06.~~18~~200 Remote seller or marketplace facilitator record retention.

Remote sellers or marketplace facilitators shall keep and preserve suitable records of all sales made and such other books or accounts as may be necessary to determine the amount of tax that the remote seller or marketplace facilitator is obliged to collect. Remote sellers or marketplace facilitators shall preserve suitable records of sales for a period of ~~six~~three (~~6~~3) years from the date of the return reporting such sales, and shall preserve for a period of

~~six~~three (~~6~~3) years all documentation supporting exempted sales ~~invoices~~ of goods ~~and merchandise~~ or services ~~purchased for resale~~, and all such other books, invoices, and records as may be necessary to accurately determine the amount of taxes which the remote seller or marketplace facilitator was obliged to collect under this chapter.

69.06.~~19~~210 Cessation or transfer of business.

(a) A remote seller or marketplace facilitator who sells, leases, conveys, forfeits, assigns, gifts, or otherwise transfers~~, or assigns~~ (collectively, a "transfer") the majority of their business interest, including to a creditor or secured party, shall make a final sales tax return within thirty (30) days after the date of such conveyance.

(b) At least ten (10) business days before any such ~~sale~~ transfer is completed, the remote seller or marketplace facilitator shall send to the commission, by approved communication (email confirmation, certified first-class mail, postage prepaid) a notice that the remote seller's or marketplace facilitator's interest is to be conveyed and shall include the name, address, and telephone number of the person or entity to whom the interest is to be conveyed.

(c) Upon notice of ~~sale~~ transfer and disclosure of buyer, the commission shall be authorized to disclose the status of the remote seller's or marketplace facilitator's sales tax account to the named buyer or assignee.

(d) Upon receipt of notice of a ~~sale or~~ transfer, the commission shall send the transferee a copy of the Uniform Alaska Remote Seller Sales Tax Code with this section highlighted.

(e) Neither the commission's failure to give the notice nor the transferee's failure to receive the notice shall relieve the transferee of any obligations under this section.

(f) Following receipt of the notice, the commission shall have sixty (60) days in which to perform a final sales tax audit and assess sales tax liability against the remote seller or marketplace facilitator ~~of the business~~. If the notice is not mailed at least ten (10) business days before the ~~sale~~ transfer is completed, the commission shall have twelve (12) months from the date of the completion of the ~~sale~~ transfer or the commission's knowledge of the completion of the ~~sale~~ transfer within which to begin a final sales tax audit and assess sales tax liability against the remote seller or marketplace facilitator~~of the business~~. The commission may also initiate an estimated assessment if the requirements for such an assessment exist.

(g) A person acquiring any interest of a remote seller or marketplace facilitator in a business required to collect the tax under this chapter assumes the liability of the remote seller or marketplace facilitator for all taxes due the commission, whether current or delinquent, whether known to the commission or discovered later, and for all interest, penalties, costs, and charges on such taxes.

(h) Before the effective date of the transfer, the transferee of a business shall obtain from the commission an estimate of the delinquent sales tax, penalty, and interest, if any, owed by the remote seller or marketplace facilitator as of the date of the transfer, and shall withhold that amount from the consideration payable for the transfer, until the remote seller or marketplace facilitator has produced a receipt from the commission showing that all tax obligations imposed by this chapter have been paid. A transferee that fails to withhold the amount required under this subsection shall be liable to the commission and taxing jurisdiction for the lesser of the amount of delinquent sales tax, penalty, and interest due from the remote seller or marketplace facilitator as of the date of transfer, and the amount that the transferee was required to withhold.

(i) In this section, the term "transfer" includes the following:

(1) A change in voting control, or in more than fifty percent (50%) of the ownership interest in a remote seller or marketplace facilitator that is a corporation, limited liability company, or partnership; or

(2) A sale of all or substantially all the assets used in the business of the remote seller or marketplace facilitator; or

(3) The initiation of a lease, management agreement, or other arrangement under which another person becomes entitled to the remote seller's or marketplace facilitator's gross receipts from sales, rentals, or services.

(j) Subsection (h) of this section shall not apply to any person who acquires their ownership interest in the ongoing business as a result of the foreclosure of a lien that has priority over the commission's sales tax lien.

(k) Upon termination, dissolution, or abandonment of a ~~corporate~~ business entity, any officer having control or supervision of sales tax funds collected, or who is charged with responsibility for the filing of returns or the payment of sales tax funds collected, shall be personally liable for any unpaid taxes, interest, administrative costs, and penalties on those taxes if such ~~officer~~ person willfully fails to pay or cause to be paid any taxes due from the corporation. In addition, regardless of willfulness, each director, member, or general partner of the ~~corporation~~entity shall be jointly and severally liable for unpaid amounts. The person~~officer~~ shall be liable only for taxes collected which became due during the period he or she had the control, supervision, responsibility, or duty to act for the corporation. This section does not relieve the entity~~corporation~~ of other tax liabilities or otherwise impair other tax collection remedies afforded by law.

(l) A remote seller or marketplace facilitator who terminates the business without the benefit of a purchaser, successor, or assign shall make a final tax return and settlement of tax obligations within thirty (30) days after such termination. If a final return and settlement are not received within thirty (30) days of the termination, the remote seller or marketplace facilitator shall pay a penalty of one hundred dollars ($100), plus an additional penalty of twenty-five dollars ($25) for each additional thirty-day period, or part of such a period, during which the final return and settlement have not been made, for a maximum of six (6) additional periods.

69.06.22~~0~~0 Use of information on tax returns.

(a) Except as otherwise provided in this chapter, all returns, reports, and information required to be filed with the commission under this chapter, and all information contained therein, shall be kept confidential and shall be subject to inspection only by:

(1) Employees and agents of the commission and member ~~taxing~~ jurisdiction whose job responsibilities are directly related to such returns, reports, and information;

(2) The person supplying such returns, reports, and information; and

(3) Persons authorized in writing by the person supplying such returns, reports, and information.

(b) The commission will release information described in subsection (a) of this section pursuant to subpoena, order of a court or administrative agency of competent jurisdiction, and where otherwise required by law to do so.

(c) Notwithstanding subsection (a) of this section, the following information is available for public inspection:

(1) The name and address of sellers and marketplace facilitators;

(2) Whether a business is registered to collect taxes under this chapter;

(3) The name and address of businesses that are sixty (60) days or more delinquent in filing returns or in remitting sales tax, or both filing returns and remitting sales tax, and if so delinquent, the amount of estimated sales tax due and the number of returns not filed.

(d) The commission may provide the public statistical information related to sales tax collections, provided that no information identifiable to a particular remote seller or marketplace facilitator is disclosed.

(e) Nothing contained in this section shall be construed to prohibit the delivery to a person, or their duly authorized representative, of a copy of any return or report filed by them, nor to prohibit the publication of statistics so classified as to prevent the identification of particular buyers, remote sellers, or marketplace facilitators, nor to prohibit the furnishing of information on a reciprocal basis to other agencies or political subdivisions of the state or the United States concerned with the enforcement of tax laws.

(f) Nothing contained in this section shall be construed to prohibit the disclosure through enforcement action proceedings or by public inspection or publication of the name, estimated balance due, and current status of payments, and filings of any remote seller or marketplace facilitator or agent of any remote seller or marketplace facilitator required to collect sales taxes or file returns under this chapter, who fails to file any return and/or remit in full all sales taxes due within thirty (30) days after the required date for that business. Entry into any agreement whether pursuant to the provisions of this chapter or otherwise shall not act as any prohibition to disclosure of the records of that remote seller or marketplace facilitator as otherwise provided in this chapter.

(g) A prospective lessee or purchaser of any business or business interest may inquire as to the obligation or tax status of any business upon presenting to the commission a release of tax information request signed by the authorized agent of the business.

(h) Except as otherwise provided herein, a~~A~~ll returns referred to in this chapter, and all data taken therefrom, shall be kept secure from public inspection, and from all private inspection.

69.06.2~~1~~30 Violations.

(a) A remote seller or marketplace facilitator that fails to file a sales tax return or remit sales tax when due, in addition to any other liability imposed by this chapter, shall pay to the commission all costs incurred by the commission to determine the amount of the remote seller's or marketplace facilitator's liability or to collect the sales tax, including, without limitation, reviewing and auditing the remote seller's or marketplace facilitator's business records, collection agency fees, and actual reasonable attorney's fees.

(b) A person who causes or permits a corporation of which the person is an officer or director, a limited liability company of which the person is a member or manager, or a partnership of which the person is a partner, to fail to collect sales tax or to remit sales tax to the commission as required by this chapter shall be liable to the commission for the amount that should have been collected or remitted, plus any applicable interest and penalty.

(c) Notwithstanding any other provision of law, and whether or not the commission initiates an audit or other tax collection procedure, the commission may bring a declaratory judgment action against a remote seller or marketplace facilitator believed to meet the criteria to establish that the obligation to remit sales tax is applicable and valid under local, state, and federal law. The action shall be brought in the judicial district of the member ~~taxing~~ jurisdiction.

(d) The commission may cause a sales tax lien to be filed and recorded against all real and personal property of a remote seller or marketplace facilitator where the remote seller or marketplace facilitator has:

(1) Failed to file sales tax returns for two (2) consecutive filing periods as required by the chapter; or

(2) Failed within sixty (60) days of the end of the filing period from which taxes were due to either (a) remit all amounts due or (b) to enter into a secured payment agreement as provided in this chapter.

(3) Prior to filing a sales tax lien, the commission shall cause a written notice of intent to file to be mailed to the last known address of the delinquent remote seller or marketplace facilitator.

(e) In addition to other remedies discussed in this chapter, the commission may bring a civil action to:

(1) Enjoin a violation of this chapter. On application for injunctive relief and a finding of a violation or threatened violation, the superior court shall enjoin the violation.

(2) Collect delinquent sales tax, penalty, interest and costs of collection, either before or after estimating the amount of sales tax due.

(3) Foreclose a recorded sales tax lien as provided by law.

(f) All remedies hereunder are cumulative and are in addition to those existing at law or equity.

69.06.2~~2~~40. Penalties for violations.

(a) In the event that a penalty provided below is different from the same penalty in a member jurisdiction's sale tax code, the penalty prescribed in the member jurisdiction's sales tax code will apply.

(~~a~~b) A buyer, remote seller, or marketplace facilitator who knowingly or negligently submits false information in a document filed with the commission pursuant to this chapter is subject to a penalty of five hundred dollars ($500).

(~~b~~c) A remote seller or marketplace facilitator who knowingly or negligently falsifies or conceals information related to its business activities with the commission or taxing jurisdiction is subject to a penalty of five hundred dollars ($500).

(~~c~~d) A person who knowingly or negligently provides false information when applying for a certificate of exemption is subject to a penalty of five hundred dollars ($500).

~~(d) Any remote seller or marketplace facilitator who fails to file a return required under this chapter by the due date, regardless of whether any taxes were due for the reporting period for which the return was required, shall be subject to a penalty of twenty-five dollars ($25) for the first sales tax return not timely filed. The filing of an incomplete return shall be treated as the filing of no return.~~

(e) A remote seller or marketplace facilitator who fails or refuses to produce requested records or to allow inspection of their books and records shall pay to the commission a penalty equal to three (3) times any deficiency found or estimated by the commission with a minimum penalty of five hundred dollars ($500).

(f) A remote seller or marketplace facilitator who falsifies or misrepresents any record filed with the commission is guilty of an infraction and subject to a penalty of five hundred dollars ($500) per record.

(g) Misuse of an exemption card is a violation and subject to a penalty of fifty dollars ($50) per incident of misuse.

(h) Nothing in this chapter shall be construed as preventing the commission from filing and maintaining an action at law to recover any taxes, penalties, interest and/or fees due from a remote seller or marketplace facilitator. The commission may also recover attorney's fees in any action against a delinquent remote seller or marketplace facilitator.

~~69.06.230 Remote sellers with a physical presence in the taxing jurisdiction.~~

~~(a) Sellers with a physical presence in a Taxing Jurisdiction and no remote or internet-based sales shall report, remit, and comply with standards, including audit authority, of the Taxing Jurisdiction.~~

~~(b) Sellers with a physical presence in a Taxing Jurisdiction that also have remote or internet-based sales where the point of delivery is in a different Taxing Jurisdictions shall (i) report and remit the remote or internet sales to the commission; and ii) report and remit the in-store sales to the Taxing Jurisdiction.~~

~~(c) Sellers with a physical presence in a Taxing Jurisdiction that also have remote or internet-based sales where the point of delivery is in the same Taxing Jurisdictions shall report and remit those remote sales to the Taxing Jurisdiction.~~

~~(d) Remote Sellers and marketplace facilitators that do not have a physical presence in a Taxing Jurisdiction must report and remit all remote sales to the commission.~~

~~(e) For all purchases the tax rate added to the sale price shall be as provided in the Taxing Jurisdiction's sales tax code, based on the point of delivery.~~

~~(f) A marketplace facilitator is considered the remote seller for each sale facilitated through its marketplace and shall collect, report, and remit sales tax to the commission. A marketplace facilitator is not considered to be the remote seller for each sale or rental of lodging facilitated through its marketplace, wherein the seller is considered to have a physical presence in the Taxing Jurisdiction.~~

69.06.2450 Remittance of tax; remote seller held harmless.

(a) Any remote seller or marketplace facilitator that collects and remits sales tax to the commission as provided by law may use an electronic database of state addresses that is certified by the commission pursuant to subsection (c) of this section to determine the member jurisdictions to which tax is owed.

(b) Any remote seller or marketplace facilitator that uses the data contained in an electronic database certified by the commission pursuant to subsection (c) of this section to determine the jurisdictions to which tax is owed shall be held harmless for any tax, charge, or fee liability to any member ~~taxing~~ jurisdiction that otherwise would be due solely as a result of an error or omission in the database.

(c) Any electronic database provider may apply to the commission to be certified for use by remote sellers or marketplace facilitators pursuant to this section. Such certification shall be valid for three years. In order to be certified, an electronic database provider shall have a database that satisfies the following criteria:

(1) The database shall designate each address in the state, including, to the extent practicable, any multiple postal address applicable to one location and the taxing jurisdictions that have the authority to impose a tax on purchases made by purchasers at each address in the state.

(2) The information contained in the electronic database shall be updated as necessary and maintained in an accurate condition. In order to keep the database accurate, the database provider shall provide a convenient method for member ~~taxing~~ jurisdictions that may be affected by the use of the database to inform the provider of apparent errors in the database. The provider shall have a process in place to promptly correct any errors brought to the provider's attention.

69.06.260 Savings Clause.

If any provision of CBJ 69.06, Uniform Alaska Remote Seller Sales Tax, and CBJ 69.05, Uniform Sales Tax, is determined by the commission or an adjudicatory body of competent jurisdiction to discriminate against a remote seller in favor of a local seller with a physical presence in the member jurisdiction, the discriminatory provision shall continue in effect only to the extent such provision does not discriminate against a remote seller, and the comparable code provision applicable to a local seller will apply to a remote seller, and the remainder of CBJ 69.06 and CBJ 69.05 shall continue in full force and effect.

69.06.2~~5~~7 0 Definitions.

Adoption of definitions does not compel an individual municipality to exempt certain defined items. Each municipality should specifically adopt definitions necessary for consistency to implement both brick-and-mortar sales tax code and provisions related to remote sellers or marketplace facilitators. For definitions that have no applicability to brick-and-mortar sales tax code, municipality may choose to either include definitions in the definitional section of general sales tax ordinance or adopt the common definitions by reference.

Buyer or purchaser means a person to whom a sale of property or product is made or to whom a service is furnished.

Commission means the Alaska ~~Intergovernmental~~ Remote Seller Sales Tax Commission established by agreement between local government taxing jurisdictions within Alaska, and the delegated tax collection authority.

Delivered electronically means delivered to the purchaser by means other than tangible storage media.

Delivery charges means charges by the seller of personal property or services for preparation and delivery to a location designated by the purchaser of personal property or services including, but not limited to, transportation, shipping, postage, handling, crating and packing.

Entity-based exemption means an exemption based on who purchases the product or who sells the product. An exemption that is available to all individuals shall not be considered an entity-based exemption.

Goods for resale means:

(1) The sale of goods by a manufacturer, wholesaler, or distributor to a retail vendor, and sales to a wholesale or retail dealer who deals in the property sold for the purpose of resale by the dealer.

(2) The sale of personal property as raw material to a person engaged in manufacturing components for sale, where the property sold is consumed in the manufacturing process of, or becomes an ingredient or component part of, a product manufactured for sale by the manufacturer.

(3) The sale of personal property as construction material to a licensed building contractor where the property sold becomes part of the permanent structure.

Lease or rental means any transfer of possession or control of tangible personal property for a fixed or indeterminate term for consideration. A lease or rental may include future options to purchase or extend.

Local sale means a sale by a seller with a physical presence in a taxing jurisdiction, where the point of delivery is a location within the same taxing jurisdiction.

Marketplace means a physical or electronic place, platform or forum, including a store, booth, internet website, catalog or dedicated sales software application, where products or services are offered for sale.

Marketplace facilitator means a person that contracts with remote sellers to facilitate for consideration, regardless of whether deducted as fees from the transaction, the sale of the remote seller's property, product, or services through a physical or electronic marketplace operated by the person, and engages:

(a) Directly or indirectly, through one or more affiliated persons, in any of the following:

(1) Transmitting or otherwise communicating the offer or acceptance between the buyer and remote seller;

(2) Owning or operating the infrastructure, electronic or physical, or technology that brings buyers and remote sellers together;

(3) Providing a virtual currency that buyers are allowed or required to use to purchase products from the remote seller; or

(4) Software development or research and development activities related to any of the activities described in (b) of this subsection (3), if such activities are directly related to a physical or electronic marketplace operated by the person or an affiliated person; and

(b) In any of the following activities with respect to the seller's products:

(1) Payment processing services;

(2) Fulfillment or storage services;

(3) Listing products for sale;

(4) Setting prices;

(5) Branding sales as those of the marketplace facilitator;

(6) Order taking;

(7) Advertising or promotion; or

(8) Providing customer service or accepting or assisting with returns or exchanges.

Marketplace seller means a person that makes retail sales through any physical or electronic marketplace that is operated by a marketplace facilitator.

Member jurisdiction means a taxing jurisdiction that is a signatory of the Alaska Remote Seller Sales Tax ~~Intergovernmental~~ Agreement, thereby members of the commission, and who have adopted the Uniform Alaska Remote Seller Sales Tax Code.

Monthly means occurring once per calendar month.

Nonprofit organization means a business that has been granted tax-exempt status by the Internal Revenue Service ~~(IRS). An association, corporation, or other organization where no part of the net earnings of the organization inures to the benefit of any member, shareholder, or other individual, as certified by registration with the IRS~~.

Person means an individual, trust, estate, fiduciary, partnership, limited liability company, limited liability partnership, corporation, or any other legal entity.

Physical presence for the purposes of CBJ 69.06.050 means a seller who establishes any one or more of the following within a member~~local taxing~~ jurisdiction:

(1) Has any office, distribution or sales house, warehouse, storefront, or any other place of business within the boundaries of the member~~local taxing~~ jurisdiction;

(2) Solicits business or receiving orders through any employee, agent, salesman, or other representative within the boundaries of the member~~local taxing~~ jurisdiction ~~or engages in activities in this state that are significantly associated with the seller's ability to establish or maintain a market for its products in this state~~;

(3) Provides services or holds inventory within the boundaries of the member~~local taxing~~ jurisdiction;

(4) Rents or Leases property located within the boundaries of the member~~local taxing~~ jurisdiction.

A seller that establishes a physical presence within the member~~local taxing~~ jurisdiction in any calendar year will be deemed to have a physical presence within the local taxing jurisdiction for the following calendar year.

Point of delivery means the location at which property or a product is delivered or service rendered.

(1) When the product is not received or paid for by the purchaser at a business location of a remote seller in a member~~local taxing~~ jurisdiction, the sale is considered delivered to the location where receipt by the purchaser (or the purchaser's recipient, designated as such by the purchaser) occurs, including the location indicated by instructions for delivery as supplied by the purchaser (or recipient) and as known to

the seller;

(2) When the product is received or paid for by a purchaser who is physically present at a business location of a remote seller in a taxing jurisdiction the sale is considered to have been made in the member~~local taxing~~ jurisdiction where the purchaser is present even if delivery of the product takes place in another member~~local taxing~~ jurisdiction. Such sales are reported and tax remitted directly to the member~~local taxing~~ jurisdiction and not to the commission;

(3) When the service is not received by the purchaser at a business location of a remote seller, the service is considered delivered to the location where the purchaser receives the service.

(4~~3~~) For products or services transferred electronically, or other sales where the remote seller or marketplace facilitator lacks a delivery address for the purchaser, the remote seller or marketplace facilitator shall consider the point of delivery of the sale to be the billing address of the buyer.

Product-based exemptions means an exemption based on the description of the product and not based on who purchases the product or how the purchaser intends to use the product.

Professional services means services performed by architects, attorneys-at-law, certified public accountants, dentists, engineers, land surveyors, surgeons, veterinarians, and practitioners of the healing arts (the arts and sciences dealing with the prevention, diagnosis, treatment and cure or alleviation of human physical or mental ailments, conditions, diseases, pain or infirmities) and such occupations that require a professional license under Alaska Statute.

Property and *product* and *good* means both tangible property, an item that can be seen, weighed, measured, felt, or touched, or that is in any other manner perceptible to the senses; and intangible property, anything that is not physical in nature (i.e.; intellectual property, brand recognition, goodwill, trade, copyright and patents).

Quarter means trimonthly periods of a calendar year; January-March, April-June, July-September, and October-December.

Receive or *receipt* for the purposes of CBJ 69.06.030 and the definition of *Point of Delivery* means

(1) Taking possession of property or product;

(2) Making first use of services;

(3) Taking possession or making first use of digital goods, whichever comes first.

The terms “receive” and “receipt” do not include temporary possession by a shipping company on behalf of the purchaser.

Remote sales means sales of goods or services by a remote seller or marketplace facilitator.

Remote seller means a seller or marketplace facilitator making sales of goods or services delivered within the State of Alaska, without having a physical presence in ~~a taxing~~the member jurisdiction in which delivery is being made, ~~or conducting business between taxing jurisdictions, when sales are made by internet, mail order, phone or other remote means. A~~

~~marketplace facilitator shall be considered the remote seller for each sale facilitated through its marketplace~~.

Resale of services means sales of intermediate services to a business the charge for which will be passed directly by that business to a specific buyer.

Sale or *retail sale* means any transfer of property for consideration for any purpose other than for resale.

Sales <u>*price*</u> or *purchase price* means the total amount of consideration, including cash, credit, property, products, and services, for which property, products, or services are sold, leased, or rented, valued in money, whether received in money or otherwise, without any deduction for the following:

(1) The seller's cost of the property or product sold;

(2) The cost of materials used, labor or service cost, interest, losses, all costs of transportation to the seller, all taxes imposed on the seller, and any other expense of the seller;

(3) Charges by the seller for any services necessary to complete the sale, other than delivery and installation charges;

(4) Delivery charges;

(5) Installation charges; and

(6) Credit for any trade-in, as determined by state law.

Seller means a person making sales of property, products, or services, or a marketplace facilitator facilitating sales on behalf of a seller.

Services means all services of every manner and description, which are performed or furnished for compensation, and delivered electronically or otherwise ~~outside~~into ~~the taxing~~a member jurisdiction ~~(but excluding any that are rendered physically within the taxing jurisdiction~~, including but not limited to:

(1) Professional services;

(2) Services in which a sale of property or product may be involved, including property or products made to order;

(3) Utilities and utility services not constituting a sale of property or products, including but not limited to sewer, water, solid waste collection or disposal, electrical, telephone services and repair, natural gas, cable or satellite television, and Internet services;

(4) The sale of transportation services;

(5) Services rendered for compensation by any person who furnishes any such services in the course of his trade, business, or occupation, including all services rendered for commission;

(6) Advertising, maintenance, recreation, amusement, and craftsman services.

Tax cap means a maximum taxable transaction.

Taxing jurisdiction means a local government in Alaska that has a sales tax ~~and is a member of the Alaska Remote Sellers Sales Tax Commission~~.

Transferred electronically means obtained by the purchaser by means other than tangible storage media.

69.06.26̶8̲0 Supplemental definitions.

For purposes of CBJ 69.06, ~~T~~the commission ~~shall~~may promulgate supplemental definitions that are incorporated into this Remote Seller Sales Tax Code, provided they are not in conflict with or contrary to the definitions set forth in CBJ 69.05. Supplemental definitions are available at www.arsstc.org/code. Provisions of the supplemental definitions that are amended, deleted, or added prior to or after the effective date of the latest amendment to this chapter shall be applicable for purposes of this chapter on the effective date provided for such amendments, deletions, or additions, including retroactive provisions.

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

Adopted this _____ day of ____________________, 2021.

____
Beth A. Weldon, Mayor

Attest:

____
Elizabeth J. McEwen, Municipal Clerk

To: ARSSTC Members

From: Clinton Singletary, Statewide Municipal Sales Tax Director

Re: Uniform Code Updates – March 2021

Over the months of December & January, Commission staff met weekly with representatives from member jurisdictions to discuss and work through numerous code updates that Commission staff have been accumulating over the last year. Many of these needed updates are more clerical in nature, but several are more substantive and will have a clear impact on the Commission and/or member jurisdictions.

Following is a breakdown of the more substantive updates that were agreed upon by the Code Update Working Group, including a brief justification / background of why the update is being recommended.

At its February 24, 2021 meeting, the ARSSTC Board of Directors formally approved the proposed updates to the Uniform Code.

Code Section	Description	Justification / Background
Section 040(A)	Threshold calculation updated to include current year, not just previous calendar year.	Not as limiting a timeframe since there are now two time windows to be examined in determining threshold.
Section 050	Was the old Section 230; renamed section to more accurate description; included language for local sale.	No change to the original intent of this section. Section title better describes goal of section and inclusion of "local sale" better describes the type of transaction. "Local Sale" was also added as a new definition.
Section 080 A & B	Remove registration requirement for marketplace sellers who only sell on marketplaces.	Tax would already be collected by the marketplace, the seller would have nothing to report. Versions of this can be found in other states. Added affidavit requirement.
Section 080 (H)	Member jurisdiction business license clarification	Add language explaining that registration as remote seller satisfies jurisdiction business license requirements, but only if seller does not have physical presence in jurisdiction. Common question from sellers.
Section 090 (B)	Allow for annual filing frequency, dependent on member jurisdiction code allowances.	Will be modifying filing frequency change policy to only grant annual if no taxable sales.
Section 110 (A)	Clarifies rounding language	Specifies that only gross sales and exempt sales should be rounded.
Section 120 (C)	Interest on refund requests	Specifies that the Commission will not pay interest on refund requests.

Section 170 (A)	Late Filing fee language	Update late filing fee to max out at 4 months, same as penalty in C.
Section 170 (F)	Penalty Waivers	The code specifies the timeframe in which a waiver can be requested and limits the waiver to one a year. Waiver policy will be developed to fine-tune the number of waivers allowed and the circumstances that will qualify for a waiver.
Section 180	Remote Reseller Certificate	Codifies the existence of the remote reseller certificate
Section 240	Penalty cleanup / clarification	Paragraph A was added to defer to member jurisdiction penalties if the member penalty is different. Removed old paragraph E on late filing fees since that is a duplicate of Section 170.
Section 260	Savings Clause	Provides discrimination protection.
Section 270 – Definitions		
	Local sale	Used in Section 050
	Marketplace	Used in conjunction with definition of marketplace seller, for purposes of Section 080
	Marketplace Seller	For purposes of Section 080
	Point of Delivery	Added paragraph C specific to POD for services
	Remote Seller	Cleaned up definition to focus on a seller making sales into jurisdiction where the seller does not have physical presence. Applies to both in-state & out of state sellers.
	Services	Updated definition to specify any service provided which is delivered into a member jurisdiction.

Other Changes throughout the Uniform Code

- Throughout the code the use of the term jurisdiction was updated to focus on either taxing jurisdiction or member jurisdiction. These definitions were updated such that taxing jurisdiction is just a jurisdiction in Alaska with a sales tax. Member jurisdiction is a taxing jurisdiction that has adopted the Uniform Code.
- Sections 100(C), 130(C), 150(E), and 200 were all standardized for a 3-year timeframe, instead of the varying years.

ALASKA REMOTE SELLER SALES TAX COMMISSION

To: ARSSTC Members

From: Clinton Singletary, Statewide Municipal Sales Tax Director

Re: Uniform Code Updates Adoption Process-March 2021

At its February 24th meeting, the ARSSTC Board of Directors approved the proposed updates to the Uniform Remote Seller Sales Tax code. Under the Intergovernmental Agreement, which all member jurisdictions passed by resolution, any updates or amendments to the Uniform Code must be adopted by member jurisdictions within 120 days of passage by the ARSSTC Board.

As you may recall, member jurisdictions were given the option of either adopting the Uniform Code in its entirety or adopting the Uniform Code by reference when the member first adopted the Uniform Code. The method by which a member originally adopted the Uniform Code will dictate what steps the member must now take to adopt these updates.

<u>Original Adoption by Reference</u>

A number of members originally adopted the Uniform Code by reference, with a clause similar to "*as the code currently exists, and as may hereafter be amended*". If you are a member that originally adopted the Uniform Code in this manner, you <u>do not</u> need to take any additional action to adopt these Uniform Code updates.

With that said, I found that several members adopted some modifications to their local sales tax code to better align with some of the provisions of the Uniform Code. If you still desire full alignment between your local sales tax code and the Uniform Code, you will want to examine these updates to check for continued alignment.

<u>Original Adoption in its entirety</u>

A majority of members originally adopted the Uniform Code in its entirety, adding the full text of the Uniform Code to their Code of Ordinances. These members will need to adopt the Uniform Code updates in the same manner within 120 days of passage by the ARSSTC Board as explained above.

Members who adopted modifications to their local sales tax code for better alignment with the original Uniform Code should review these updates to check for continued alignment in those desired areas.

Once your local governing body has adopted the updates, please forward a signed copy of the adopting ordinance to the ARSSTC for our records.

LANDYE BENNETT BLUMSTEIN LLP
ATTORNEYS

MEMORANDUM

Client: Alaska Municipal League

Date: March 2, 2021

From: Matt Mead
Karl Kaufman

Re: Remote Sales Taxation of Services

The current definition of "Services" in the Uniform Remote Seller Sales Tax Code (the Code) has been updated by the Commission to eliminate the risk that the Code's Services definition inadvertently discriminates against remote sellers.

1. The Current Definition of Services

The changes to the Uniform Code are as follows (additions are in *blue* and *underlined* font and deletions are in ~~strikethrough~~ font):

> *"Services" means all services of every manner and description, which are performed or furnished for compensation, and delivered electronically or otherwise into a member jurisdiction ~~outside the taxing jurisdiction (but excluding any that are rendered physically within the taxing jurisdiction,~~ including but not limited to:*
>
> *A. Professional services;*
>
> *B. Services in which a sale of property or product may be involved, including property or products made to order;*
>
> *C. Utilities and utility services not constituting a sale of property or products, including but not limited to sewer, water, solid waste collection or disposal, electrical, telephone services and repair, natural gas, cable or satellite television, and Internet services;*
>
> *D. The sale of transportation services;*
>
> *E. Services rendered for compensation by any person who furnishes any such services in the course of his trade, business, or occupation, including all services rendered for commission;*
>
> *F. Advertising, maintenance, recreation, amusement, and craftsman services.*

"Services" means all services of every manner and description, which are

The prior definition of "services" raised questions under the U.S. Supreme Court's Internal Consistency Doctrine established as part of the Commerce Clause discrimination test.

2. <u>The Internal Consistency Doctrine.</u>

The United States Supreme Court has held that a tax violates the Commerce Clause of the United States Constitution if it "discriminates against interstate commerce." According to the Supreme Court, discrimination "simply means differential treatment of in-state and out-of-state economic interests that benefits the former and burdens the latter." One aspect of the discrimination test is called the "internal consistency doctrine."

Under the internal consistency doctrine, a tax must be structured so that if every State were to impose an identical tax, no multiple taxation would result."[1] In other words, if every State were to adopt the Code, would a tax result in multiple states on the same sale? Consider the following example:

> Accounting Firm A is located in Seattle and provides audit services to a client in a member jurisdiction. Under the internal consistency doctrine, we assume that every state has adopted the Code. If Washington adopted the Code's prior definition of "Services" (as described above), the accounting firm would be taxed twice:
>
> - First, Accounting Firm A would be taxed by Washington on the audit services it physically rendered within Washington.
> - Second, Accounting Firm A would be taxed by the Alaska member jurisdiction on the remote audit services it delivered into that member jurisdiction.
>
> In contrast, if Accounting Firm B was located in an Alaska member jurisdiction, it would only be taxed once on the provision of audit services.

The prior version of the "Services" definition is internally inconsistent because, if every state were to adopt the Code, an interstate service provider would be taxed twice while an Alaska service provider (making sales only in Alaska) would be taxed once.

[1] The Commerce Clause also requires a tax to be "fairly apportioned"—meaning that state may tax only its fair share of a multi-interstate transaction. The internal consistency doctrine is separately analyzed under the apportionment test.

The driving concern here is that the prior definition of Services results in alternate taxes. (For example, if a seller is a remote seller of services delivering into Alaska, it is taxed on a destination-basis but if a seller is an Alaska seller of services, it is taxed on an origin basis.) A number of cases throughout the United States have struck down alternated taxes under the internal consistency doctrine.

For example, a New York State sales tax on services with alternate taxable events was struck down due to the internal consistency doctrine. New York imposed a sales tax on the gross receipts from the service of (i) picking up, (ii) transporting, and (iii) disposing of waste. The tax applied if any one of the three alternate taxable events occurred. The New York Tax Appeals Tribunal considered a case where the taxpayer's waste was picked up in New York and transported to Arkansas, where it was disposed by incineration.

The tribunal struck down the tax under the internal consistency doctrine. The tribunal observed that, on the assumption that every state had adopted New York's scheme, "Arkansas could also impose a tax on both the transportation and waste treatment charges paid by petitioner." The scheme would thereby subject the taxpayer to twice the tax imposed on an operation occurring only within New York with an identical volume of gross receipts.

3. Conclusion

The Commission amended the Code to clearly define remote Services so as to be taxed to the place of destination. This change is intended to resolve the risk that the Code inadvertently discriminates against remote sellers.

Presented by: The Manager
Introduced: March 22, 2021
Drafted by: Finance

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2020-09(AR)

An Ordinance Appropriating $17,000 to the Manager as Funding for a COVID-19 Economic Impacts and Recovery Plan; Funding Provided by the General Fund's Fund Balance.

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

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

Section 2. Appropriation. There is appropriated to the Manager the sum of $17,000 as funding for a COVID-19 Economic Impacts and Recovery Plan.

Section 3. Source of Funds

General Fund's Fund Balance	$17,000

Section 4. Effective Date. This ordinance shall become effective upon adoption.

Adopted this ________ day of ____________, 2021.

____
Beth A. Weldon, Mayor

Attest:

____
Elizabeth J. McEwen, Municipal Clerk

Presented by: The Manager
Introduced: March 22, 2021
Drafted by: Finance

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2020-09(AS)

An Ordinance Appropriating $203,028 to the Manager as Funding for the Taxiway A&E Rehabilitation Capital Improvement Project; Funding Provided by Airport CARES Act Funding.

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

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

Section 2. Appropriation. There is appropriated to the Manager the sum of $203,028 as funding for the Taxiway A&E Rehabilitation Capital Improvement Project (A50-098).

Section 3. Source of Funds

Airport CARES Act Funding	$203,028

Section 4. Effective Date. This ordinance shall become effective upon adoption.

Adopted this ________ day of ____________, 2021.

____
Beth A. Weldon, Mayor

Attest:

____
Elizabeth A. McEwen, Municipal Clerk

Presented by: The Manager
Introduced: March 22, 2021
Drafted by: Finance

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2020-09(AT)

An Ordinance Appropriating $21,624,000 to the Manager as Funding for the Planning, Design, and Construction of Bond-Funded Capital Improvement Projects; Funding Provided by General Obligation Bond Proceeds.

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

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

Section 2. Appropriation. There is appropriated to the Manager the sum of $21,624,000 as funding for the planning, design, and construction of the following bond-funded capital improvement projects:

School Roof Repair/Replacement	$ 5,000,000
Crest Street Reconstruction	$ 2,825,000
Melvin Park Lighting Repair/Replacement	$ 1,000,000
Glacier/Downtown Fire Stations – Mech/Elec Upgrades	$ 1,450,000
Treadwell Arena Roof Replacement	$ 1,100,000
Capital School Park Reconstruction	$ 1,500,000
Eagle Valley Center Improvements	$ 499,000
Savikko Park Improvements	$ 1,050,000
Hank Harmon Rifle Range Improvements	$ 200,000
Centennial Hall Renovations and Improvements	$ 7,000,000

Section 3. Source of Funds

General Obligation Bond Proceeds	$21,624,000

Section 4. Effective Date. This ordinance shall become effective upon adoption.

Adopted this ________ day of ____________, 2021.

____
Beth A. Weldon, Mayor

Attest:

____
Elizabeth J. McEwen, Municipal Clerk