

**SPECIAL ASSEMBLY MEETING
THE CITY AND BOROUGH OF JUNEAU, ALASKA**

August 16, 2021 12:30 PM

Zoom Webinar

Meeting No. 2021-20 to participate/watch via zoom or call in:

<https://juneau.zoom.us/j/91788842087> or: 1-253-215-8782 Webinar ID: 917 8884 2087

I. CALL TO ORDER

II. LAND ACKNOWLEDGEMENT

III. ROLL CALL

IV. APPROVAL OF AGENDA

V. CONSENT AGENDA TOPICS

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

B. Assembly Requests for Consent Agenda Changes

C. Assembly Action (Introduction of Ordinance 2021-37)

1. Ordinance for Introduction

a. Ordinance 2021-37 An Ordinance Authorizing Property Taxes to be Paid in Two Installments for 2021.

Property taxes are currently required to be paid in full by September 30, 2021. A number of property owners are still recovering from the impacts of COVID-19 and could benefit from being able to pay their 2021 property taxes in two installments. Additionally, the Board of Equalization has a significant number of commercial property appeals that may not be resolved before September 30, and those taxpayers could benefit from being able to pay their 2021 taxes in two installments. This ordinance would authorize 80% of the property taxes and special assessments to be paid on September 30, 2021, and the remaining 20% would be due on December 31, 2021. Taxpayers that have automatic mortgage payments or prearranged ACH direct debit can still pay the full tax amount on September 30, 2021.

The City Manager recommends the Assembly introduce Ordinance 2021-37, refer it to the Assembly Finance Committee meeting of August 18, and set it for public hearing at the August 23, 2021 Regular Assembly Meeting.

VI. PUBLIC PARTICIPATION ON NON-AGENDA ITEMS

A. Instruction for Public Participation

This meeting is being held via Zoom webinar only with no in-person participation.

When attending the Zoom webinar [login info listed at top of agenda] to speak on 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.

Testimony time will be limited by the Mayor based on the number of participants. Members of the public are encouraged to send their comments in advance of the meeting to BoroughAssembly@juneau.org.

VII. ADJOURNMENT

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

Presented by: Weldon, Hale, Triem
Presented: 8/16/2021
Drafted by: R. Palmer III

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2021-37

An Ordinance Authorizing Property Taxes to be Paid in Two Installments for 2021.

WHEREAS, A.S. 29.45.170 and CBJC 15.05.120 require taxpayers to receive an assessment notice that includes dates when the Board of Equalization will sit; and

WHEREAS, the Board of Equalization is supposed to conduct the valuation appeal hearings prior to June 1, so the final assessment roll can be certified by June 1 (CBJC 15.05.230 and A.S. 29.45.210), which can be supplemented for any appeal not heard by May 29 (CBJC 15.05.235 and A.S. 29.45.220); and

WHEREAS, the Board of Equalization conducted its first set of hearings on July 29, 2021, and its second set of hearings are scheduled for August 25, 2021; and

WHEREAS, due to the volume of commercial property tax appeals, the Board of Equalization is diligently scheduling approximately 20 more hearings between August 26 and December 9, 2021; and

WHEREAS, CBJ code currently requires property taxes to be paid on or before September 30 and imposes penalties and interest for delinquent payments (CBJC 69.10.070 and CBJC 69.10.080); and

WHEREAS, taxpayers that have filed appeals with the Board of Equalization may not have had their valuation appeal decided prior to September 30, which forces the taxpayer to pay the assessed taxes despite the appeal and exposes the CBJ to monetary risk of 8% interest plus costs for any excessive assessments (A.S. 29.45.500 and CBJC 69.10.090(c)); and

WHEREAS, the community and especially the businesses dependent on tourism are still recovering from the impacts of COVID-19 and could benefit from paying property taxes in two installments; and

WHEREAS, taxpayers that can pay the full amount of taxes owed are encouraged to do so by September 30, including those with automatic mortgage service payments and those who signed up for direct debit ACH process; and

WHEREAS, A.S. 29.45.250 provides if a tax payer that is given the right to pay the tax in two installments, then the penalty and interest on an unpaid installment accrues from the date the installment comes due; and

WHEREAS, upon balancing the upcoming September 30 tax deadline, the delays in the Board of Equalization schedule, taxpayers that are still recovering from the impacts of COVID-19, and the significant need for the majority of property taxes to be paid by September 30, the Assembly concludes that taxpayers should be allowed to pay the 2021 taxes in two installments.

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. 2021 Property Tax Installments.

(a) Despite CBJC 69.10.070 or 69.10.080 or any other CBJ code, all taxes levied in accordance with chapter 69.10 and title 15 of CBJ code shall be due and payable as follows:

(1) 80% of the taxes levied shall be due and payable on or before September 30, 2021; and

(2) The remaining 20% of taxes levied shall be due and payable on or before December 31, 2021.

(b) Automated tax payments prearranged with the CBJ prior to Ordinance 2021-37 shall be processed as previously scheduled unless the taxpayer provides written notice to the CBJ by noon on September 23, 2021.

(c) When 80% of the general tax provided in this chapter is not paid on or before the due date of September 30, 2021, the tax shall become delinquent and penalty and interest shall accrue as follows:

(1) On October 1, 2021, a penalty of five percent of the tax due shall be added to all delinquent tax.

(2) On March 1, 2022, an additional penalty of ten percent of the tax due, for a total penalty of 15 percent of the tax due, shall be added to all delinquent tax.

(3) Interest at the rate of 15 percent a year shall accrue upon all unpaid taxes, not including penalty, from the due date until paid in full as provided by state law.

(d) When the remaining 20% of the general tax provided in this chapter is not paid on or before the due date of December 31, 2021, the tax shall become delinquent and penalty and interest shall accrue as follows:

(1) On January 1, 2022, a penalty of five percent of the tax due shall be added to all delinquent tax.

(2) On March 1, 2022, an additional penalty of ten percent of the tax due, for a total penalty of 15 percent of the tax due, shall be added to all delinquent tax.

(3) Interest at the rate of 15 percent a year shall accrue upon all unpaid taxes, not including penalty, from the due date until paid in full as provided by state law.

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