Presented by: The Manager
Presented: 06/08/2026
Drafted by: Law Department

**ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA**

**Serial No. 2026-29**

**An Ordinance Amending the Real and Personal Property Tax Code to Repeal the Historic Property Repair Exemptions.**

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

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

**Section 2. Amendment of Section.** CBJC 69.10.020, Property exempt, is amended to read:

**69.10.020 Property exempt.**

The following property shall be exempt from the general tax levied pursuant to CBJC 69.10.010 and the flat tax levied pursuant to CBJC 69.10.015:

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(6) *[Reserved.]* ~~For four tax years, that part of designated historic property equal in value to the cost of qualifying repairs and rehabilitation as provided in section 69.10.025, but not exceeding $20,000.00; provided that any qualifying repairs and rehabilitation for which an exemption has been granted under subsection (5) of this section shall not be eligible for an exemption under this subsection; and provided further that the total of the exemptions granted under subsection (5) and this subsection may not exceed $20,000.00;~~

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**Section 3. Amendment of Section.** CBJC 69.10.025, Repair and rehabilitation exemption qualification, is amended to read:

**69.10.025 Repair and rehabilitation exemption qualification.**

(a) An exemption under ~~subsection 69.10.020(6) or~~ subsection 69.10.020(8) shall be in an amount equal to the value of qualifying work as defined and computed in accordance with this section. The exemptions shall be granted only if an application for the exemption is filed with the building official prior to final completion of the work permitted by an applicable building permit and the building official certifies that the work has been completed in accordance with applicable building codes. ~~Applications for an exemption under subsection 69.10.020(6) shall be reviewed by the community development director for determination as to whether the property is "historic property" as defined in subsection 69.10.005. The decision of the community development director may be appealed to the planning commission.~~

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**Section 4. Effective Date.** This ordinance shall be effective 30 days after its adoption.

Adopted this 27 day of July, 2026.

Beth A. Weldon, Mayor

Attest:

Breckan L. Hendricks, Municipal Clerk