

Presented by: The Manager  
Introduced: 09/26/2016  
Drafted by: A. G. Mead

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

**Serial No. 2768**

**A Resolution Establishing the Senior Citizens Sales Tax Hardship  
Rebate Appeal Fee.**

WHEREAS, CBJ 01.50.030 requires appellants to submit with any appeal the filing fee established by the Assembly by resolution, which is currently \$500; and

WHEREAS, CBJ 01.50.030 further provides that the Assembly may establish additional fees and charges for particular appellate services; and

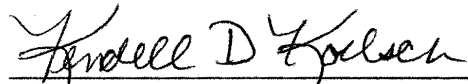
WHEREAS, in the case of senior citizen hardship rebates, the rebate amount is unlikely to exceed the \$500 filing fee;

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

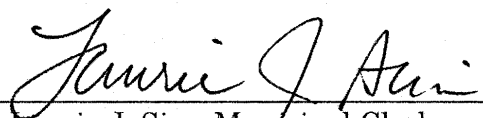
**Section 1.** The filing fee in the case of appeals from the denial of a senior citizen hardship rebate brought to the Assembly or the Sales Tax Board of Appeals shall be waived.

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

Adopted this 26<sup>th</sup> day of September, 2016.

  
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Kendell D. Koelsch, Mayor

Attest:

  
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Laurie J. Sica, Municipal Clerk