



OFFICE OF THE ASSESSOR

155 HERITAGE WAY JUNEAU, ALASKA 99801

CBJ SUBDIVISION PROPERTY TAX ABATEMENT APPLICATION

Per CBJ 69.10.022, Property taxes derived from the increase in assessed value and directly attributable to the subdivision of a single parcel of property into three (3) or more parcels and any improvements made to the property necessitated by its subdivision may be exempted for a maximum of five (5) years. The exemption shall only apply to; **A)** Parcels that remain vacant and unimproved. **B)** Improvements made necessitated by its subdivision required by Title 49 of the CBJ Code of Ordinances. **C)** Property subdivided as a result of a preliminary plat application filed on or after January 1, 2016. **D)** A signed application approved by the Assessor submitted prior to April 30 of each year the exemption is requested. **E)** The exemption terminates when the parcel ownership is transferred, the parcel is no longer vacant and unimproved, or taxes have been exempted the maximum five-year period.

APPLICATION MUST BE FILED BEFORE APRIL 30TH

➔ PLEASE COMPLETE A SEPARATE FORM FOR EACH PARCEL TO BE CONSIDERED FOR TAX EXEMPTION ←

Name of Owner:	New Parcel Number:	
Mailing Address:	Original Parcel # (prior to subdivision):	
City, State, Zip:	Subdivision Name:	
Email Address:	Physical Address of Property:	
Primary Phone:	Legal Description of Parcel:	
Secondary Phone:	Total Acreage:	Ownership Verified (Assessor/Clerk)
I hereby submit this application for Subdivision Property Tax Exemption on the above described property for assessment year 20_____	I hereby submit information to supplement and support the owner's application of Subdivision Property Tax Exemption for year 20_____	
I the undersigned, hereby certify that I have read this application & the answers given are true & correct to the best of my knowledge. I understand that a willful misstatement is subject to punishment by fine or imprisonment under AS 11.56.210.		
Signature of Owner	Date	

ASSESSOR ONLY

Property Description	Full Value	Apportioned Value	Amount Exempt	
				<input type="checkbox"/> APPROVED
				<input type="checkbox"/> DENIED
	Mill Rate			Assessor Signature
Tax Amount				

SUBMIT APPLICATION TO: CBJ Assessor's Office			
Phone:	Email:	Website	Physical Location
Phone: 907-586-5215 x 4906 Fax: 907-586-4520	Assessor.Office@juneau.gov	http://www.juneau.org/finance/	155 Heritage Way RM 114 Juneau, AK 99801

69.10.022 - Deferral for certain subdivided property.



The increase in assessed value and directly attributable to the subdivision of a single parcel of property into three or more lots and any improvements made to the property necessitated by its subdivision shall be exempt from all borough property taxes, including area-wide, non-area-wide, solid waste collection district, and service area taxes for a maximum of five years. This exemption is subject to the following conditions and restrictions:

- (a) The value of the exemption shall be the difference between the annually assessed value of each lot and the apportioned value of the original parcel allocated to each lot at the time of subdivision.
- (b) "Improvements made to the property necessitated by its subdivision" is limited to improvements required by [Title 49](#) of the City and Borough of Juneau Code of Ordinances.
- (c) The exemption shall only apply to property for which a subdivision application was submitted in accordance with CBJ [Title 49](#) on or after September 25, 2015.
- (d) A signed application on a form approved by the Assessor must be submitted prior to April 30 of each year the exemption is requested. The applicant must provide all relevant information and documents requested by the Assessor's Office.
- (e) The exemption shall terminate for each lot when the lot's ownership is transferred, a residential or commercial structure has been completed on the lot and a certificate of occupancy or a temporary certificate of occupancy has been issued in accordance with CBJ [Title 19](#), or taxes have been exempted for the maximum five-year period.
- (f) Definitions, for purposes of this section:
 - (1) "Exempt value" is defined as the increase in assessed value, if any, that is directly attributable to the subdivision of a single parcel of property into three or more lots and any improvements required by CBJ [Title 49](#).
 - (2) "Assessed value" is defined as the full and true value as of January 1 after recording of the final plat and before application of any other exemptions and/or deferrals.

([Serial No. 2013-20\(b\), § 2, 8-19-2013, eff. 9-18-2013](#); [Serial No. 2015-44\(am\), § 2, 12-21-2015](#))