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

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2026-31

An Ordinance Amending the Real and Personal Property Tax Code to Amend Property Tax Exemptions for Non-Commercial Vessels and Define the Tax Rate for Commercial Vessels.

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 69.10.015, Flat tax, is amended to read:

69.10.015 Flat tax.

A flat tax ~~The following~~ shall be assessed ~~taxed~~ as provided in this section and not as provided in CBJC 69.10.010~~:~~.

Beginning in 2028, commercial vessels will be adjusted every two calendar years consistent with the Consumer Price Index for all urban consumers for the Anchorage metropolitan area compiled by the United States Department of Labor, Bureau of Labor Statistics. Adjustments to the amount listed will be rounded to the nearest $100.00.

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(3) ~~Taxes imposed pursuant to this section shall be administered as provided for personal property in CBJ 15.05 and CBJ 69.10 with the exception of sections 15.05.020 – 15.05.030; 15.05.035(e), and 15.05.100.~~ Commercial vessels shall be taxed annually according to the following schedule:

Commercial Vessels

Length	**Tax rate**
15 to <20 ft	$100.00
20 to <25 ft	$400.00
25 to <36 ft	$800.00
36 to <60 ft	$1,200.00
60 to <100 ft	$1,600.00
100 ft or more	$2,000.00

(4) Taxes imposed pursuant to this section shall be administered as provided for personal property in CBJC 15.05 and CBJC 69.10 with the exception of sections 15.05.020—15.05.030; 15.05.035(c), and 15.05.100.

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Section 3. 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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(3) The following vessels are exempt:

(A) Non-commercial vessels, and

(B) Commercial fishing vessels with a valid CFEC Commercial Vessel License, and

(C) Freight vessels, with a valid USCG Certificate of Documentation, engaged in barge and cargo hauling services to and from the City and Borough of Juneau ~~Vessels~~;

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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