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

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2026-34(am)

An Ordinance Amending the Real and Personal Property Tax Code to Adjust the Senior Citizen and Disabled Veteran Hardship Exemption.

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 69.10.021, Senior citizen tax and veteran hardship exemption, is amended to read:

69.10.021 Senior citizen and disabled veteran hardship exemption.

(a) An individual who otherwise qualifies for a senior citizen or disabled veteran property tax exemption as provided for by AS 29.45.030(e) and 29.45.030(f) shall qualify for a hardship exemption if the criteria set forth in this subsection are met. If allowed, a hardship exemption will be granted only for that portion of an eligible applicant's real property tax liability in excess of two percent of the applicant's gross household income as calculated after the senior citizen and disabled veteran property tax exemption required by state law is applied. Only one hardship exemption may be granted for the same property, and if two or more persons are eligible for an exemption for the same property, the parties shall decide among themselves who is to receive the benefit of the exemption. No exemption may be granted if the assessor determines, after notice and an opportunity for a hearing to the parties, that the property was conveyed to the applicant

primarily for the purpose of obtaining the exemption. The determination of the assessor may be appealed to the assembly under CBJ 01.50.030—260.

(b) *Criteria.* The following criteria must be met in order for an applicant to be eligible for a hardship exemption:

(1) The applicant must qualify for a senior citizen or disabled veteran property tax exemption provided for by AS 29.45.030(e) and AS 29.45.030(f);

(2) The applicant must meet the minimum standards set forth by 3 AAC 135.040(c); and

(3) The applicant's gross household income, from all sources in the prior year, may not exceed ~~120~~ 300 percent of the federal poverty guidelines ~~most current Median Family Income for Juneau as set by the U.S. Department of Housing and Urban Development~~ for a similar-sized household except as follows:

(i) An applicant whose household gross income exceeds ~~120~~ 300 percent of the federal poverty guidelines ~~Median Family Income for Juneau as set by the U.S. Department of Housing and Urban Development~~ may nevertheless qualify for an exemption in the case of a documented extenuating or extraordinary circumstance that results in a one-time expense that, when subtracted from the applicant's household gross family income, results in the applicant's gross family income falling below ~~120~~ 300 percent of the federal poverty guidelines ~~Median Family Income for Juneau~~ for the year in question. Determinations under this paragraph

will be made by the city manager and are appealable to the assembly under CBJC 15.05.041.

(ii) The exemption granted will be no more than the property tax on the median value single family home in Juneau for the relevant year.

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Section 3. 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