I. **Call to Order**  
The meeting was called to order at 5:00 p.m. by Mary Becker, Chair.

II. **Roll Call**  
Committee Members Present: Mary Becker; Jesse Kiehl; Kate Troll; and Jerry Nankervis

Other Assembly members Present: Merrill Sanford, Loren Jones; Karen Crane; Ms. Gladziszewski; Ms. White; Staff Present: City Manager Kim Kiefer, Sales Tax Administrator Clinton Singletary, Assistant City Attorney Chris Orman, Print Shop Coordinator Glen Fairchild; Sales Tax Compliance Accountant Mike Kirchner

III. **Approval of Minutes** – September 26th, 2014 Minutes approved, with one correction; Jerry Nankervis was not present at the September 26th meeting as recorded

IV. **Senior Citizen Sales Tax Exemption**  
Bob Bartholomew began with an overview as senior sales tax and property tax applies to seniors, with the exception of alcohol in 2013; $57 million in sales occurred with an estimate of $2.8 million in tax revenue and $5.4 million combined with sales tax and property tax that was not collected.

Mr. Bartholomew spoke of the 9.8% of Juneau residence over the age of 65 and the projected increase of the population to 15% by 2025. Mr. Bartholomew also explained that twice in recent past committees felt the senior citizen exemptions should be pushed-up to an older age and by 2016 no one should be exempt; no recommendation was implemented.

Mary Becker welcomed all in attendance and pointed out the sign-up sheet locations and gave brief instructions to anyone wishing to give testimony and assembly would like to hear all testimony by 8pm.

V. **Public Comments on Senior Citizen Sales Tax Exemption**  
Pat Watt: Ms. Watt is a member of Juneau Commission on Aging but was speaking on behalf of herself. Ms. Watt said exceptions were a difficult thing to cut but education and quality of life should not be cut. Ms. Watt presented a slide on the “Sales Tax Exemption Course Correction”. A copy of this chart was provided to the assembly and finance director.

Alfreda Dore: Ms. Dore commented on reclaiming past exemption payments.
Marie Darlin: Ms. Darlin was representing herself and also presented copies of her recommendations to the assembly. Ms. Darlin suggested an increase to sales tax from 5 to 6%, raise CAPs and non-profits pay half sales tax rather than being exempt and also felt seniors exemption on paying sales tax on food, electric and heating oil should remain, but out of borough exemption should be removed.

Axel H. Nelson: was represented by his daughter. Mr. Nelson got his property before Alaska was a state and was curious if there was an age or cut off where a person stops paying property tax. Kate Troll asked Mr. Bartholomew if he could look into that.

Howard Shepherd: As he understood it the exemptions where established for seniors on fixed incomes to afford to stay and live in town and removing the exemption would be a 5% cost increase for seniors to live in Juneau.

Linda Thomas: Ms. Thomas was representing Juneau Chamber of Commerce. Chamber wants reduction in government costs and said any tax must be fair to all and supports senior exemption tax removal. Chamber also agrees with an increase from 5 to 6% sales tax would be good and exemptions on food, electric and heating oil tax for everyone.

Denny Dewitt: Mr. Dewitt supported Chambers recommendations.

Don Kussart: Mr. Kussart supported narrowing to 3 essential items, and said Juneau is a very well off community with 22% of seniors making over $100,000 a year and 18% making under $20,000. Ms. Crane asked if he would support raising sales tax from 5 to 6% and Mr. Kussart said he probably would.

Wayne Nicolls: Mr. Nicolls presented a letter signed by 7 co-retirees from the USFS who all retired in Juneau when they could have chosen to move some places cheaper after retiring. They like Juneau and would not like to see the tax exemption removed. Jerry Nankervis told Mr. Nichols the assembly would like to hear his ideas for cost cuts if Mr. Nicolls had some.

Tom Boutin: City needs to prepare for reductions from state and federal funding. Any change in senior exemption should go to a public vote.

Joshua Warren: First focus on fraud and compliance with the program rules. The program growth needs to be addressed and needs based approach can do that.
Other Public Speakers – Comments were covered by the statements listed above.

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VI. Next Meeting Date – October 29th, 2014

Ms. Troll mentioned the assembly would like to wait to hear more public testimony on senior exemptions from the early November report for the Commission on Aging. Mr. Nankervis wanted to remind assembly what this committee was for, which was to look at exemptions and not to raise taxes. Mr. Crane asked Mr. Bartholomew if any raise in sales tax would have to go before voters and Mr. Bartholomew confirmed it would.

Mayor Sanford asked if this committee would have more public testimony and Mr. Bartholomew said this was the 2nd they had had and would like to go through another work session before going back to public testimony.

VII. Adjournment – The meeting was adjourned at 6:04 p.m.