

Mayor

Clay Koplín

Council Members

Tom Bailer

Kenneth Jones

Jeff Guard

Melina Meyer

Anne Schaefer

David Allison

David Glasen

City Manager

Helen Howarth

City Clerk

Susan Bourgeois

Deputy Clerk

Tina Hammer

Student Council

William Deaton

**City Council Work Session
February 19, 2020 @ 6:30 pm
Cordova Center Community Rooms
Agenda**

A. Call to order

B. Roll call

Mayor Clay Koplín, Council members Tom Bailer, Kenneth Jones, Jeff Guard, Melina Meyer, Anne Schaefer, David Allison and David Glasen

C. Work Session topics

- 1. Vote required for taxes..... (page 1)

D. Adjournment

If you have a disability that makes it difficult to attend city-sponsored functions, you may contact 424-6200 for assistance.

Full City Council agendas and packets available online at www.cityofcordova.net

Susan Bourgeois

From: Ken Jones
Sent: Wednesday, February 12, 2020 5:24 PM
To: Susan Bourgeois
Subject: Re: work session on votes required for taxes

What I would like to see is a code change requiring that any new implementation or levy of an additional tax on the citizens of cordova or raising of an existing tax would require a majority vote of the people. If we needed to we could exempt property tax from this.

On Feb 12, 2020, at 4:40 PM, Susan Bourgeois <cityclerk@cityofcordova.net> wrote:

Ken,
This was your suggestion at the last meeting. Can you tell me exactly what you want prepared for this work session. What can I bring, what questions should staff be prepared to answer?

Thanks,
Susan

Susan Bourgeois, CMC, City Clerk

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The Cordova Center
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907.253.6248 (c)

Email received from a citizen who was looking into this. I asked him to clarify in an email what he meant.

I am looking at starting a ballot initiative to require a vote of the people any time that there is an increase in taxes passed by the City Council.

That is a mouthful, so I will spell it out to make sure that I am being clear. I want a mandatory public vote, at the next regular election, any time that the City passes a tax increase. This tax increase could be in the form of a new tax that was created, like when the Motor Fuel tax was created. If this petition were law at that time, that tax creation would have to go before the public for an up or down vote before it could be implemented.

This ballot initiative would not require any tax "decreases" to go before the people for a vote, only tax "increases". This would not effect the budget process by requiring a vote of the people to approve it, merely any tax increases. However, I do not seek to require a yes or no vote on tax increases that account for inflation. My ballot initiative would only seek to require a public vote on taxes that are increased above the point of inflation.

Charter on Taxation

Section 5-7. - Taxation: Powers.

The city shall have all powers of taxation which home rule cities may have under the state constitution and law.

Section 5-8. - Taxation: Assessments, levy and collection of personal property taxes—exemptions.

The council by ordinance shall provide for the annual assessment, levy and collection of taxes on property. No exemptions from taxation except those expressly provided by law, shall be allowed.

(Amended by Resolution 5-95-56, approved by the voters on July 19, 1995).

Section 5-9. - Taxation: Private leaseholds, etc., in property owned or held by the United States, the state or its political subdivisions.

Private leaseholds, contracts, or interests in land or property owned or held by the United States, the state or its political subdivisions, shall be taxable to the extent allowed by law.

(Amended by Resolution 5-95-56, approved by the voters on July 19, 1995).

Section 5-10. - Taxation: Assessment—Equalization.

The taxable status of property shall be determined as of the first day of January or such other date as may hereafter be prescribed by law, which is called the assessment day. Values on the assessment rolls shall be determined according to the facts existing on the assessment day for the year for which the assessment is made, and no change in the status of property after that day shall be considered in determining its value. In determining such values, any standards of appraisal established by law or ordinance shall be followed. The council shall equalize valuations of property assessed or by ordinance may delegate this power to a board created by ordinance, when not prohibited by law.

(Amended by Resolution 5-95-56, approved by the voters on July 19, 1995).

Section 5-11. - Taxation: Lien on real property.

The city shall have a first lien on all real property against which city taxes are assessed, for the taxes and any collection charges, penalties and interest which may accumulate thereto; and the lien shall continue until the taxes and any such charges, penalties and interest are paid.

(Amended by Resolution 5-95-56, approved by the voters on July 19, 1995).

Section 5-12. - Taxation: Protection of lien on real property.

The city may enforce its lien on all real property by sale at tax sale, by purchasing the real property at any tax sale or other public sale, by direct negotiation with the owner, or by any other legal manner. Any such procedure shall be deemed to be for a public purpose. When the city has acquired an interest in real property to protect or enforce a tax lien thereon, the owner of any interest in such real property may redeem the same by paying the delinquent city taxes and all accrued charges, penalties and interest thereon, as provided by law or ordinance.

(Amended by Resolution 5-95-56, approved by the voters on July 19, 1995).

Section 5-13. - Taxation: Protection of lien on personal property.

City taxes on personal property shall be a debt to the city from the persons to whom they are assessed. If any person to whom such taxes are assessed fails or refuses to pay the taxes, or if the collecting officer reasonably believes that any person will not pay such taxes, the taxes and accrued charges, penalties and interest may be collected by a personal action in the name of the city against the person to whom assessed in a court of competent jurisdiction, or by distraint and sale of any personal property of the person assessed. Neither of the remedies herein given shall be exclusive of the other or of any remedy provided by law.

(Amended by Resolution 5-95-56, approved by the voters on July 19, 1995).

City Code on Taxation

Chapter 5.36 Property Tax

https://library.municode.com/ak/cordova/codes/code_of_ordinances?nodeId=TIT5REFI_CH5.36PRTA

Chapter 5.40 Sales Tax

https://library.municode.com/ak/cordova/codes/code_of_ordinances?nodeId=TIT5REFI_CH5.40SATA