

Mayor

Clay Koplin

Council Members

Tom Bailer

Cathy Sherman

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

**Regular City Council Meeting
March 18, 2020 @ 7:00 pm
Cordova Center Community Rooms
Agenda**

A. Call to order

B. Invocation and pledge of allegiance

I pledge allegiance to the Flag of the United States of America, and to the republic for which it stands, one Nation under God, indivisible with liberty and justice for all.

C. Roll call

Mayor Clay Koplin, Council members Tom Bailer, Cathy Sherman, Jeff Guard, Melina Meyer, Anne Schaefer, David Allison and David Glasen

D. Approval of Regular Agenda..... (voice vote)



E. Disclosures of Conflicts of Interest and Ex Parte Communications

- conflicts as defined in 3.10.010 https://library.municode.com/ak/cordova/codes/code_of_ordinances should be declared, then Mayor rules on whether member should be recused, Council can overrule
- ex parte should be declared here, the content of the ex parte should be explained when the item comes before Council, ex parte does not recuse a member, it is required that ex parte is declared and explained

F. Communications by and Petitions from Visitors

1. Guest Speakers - **Heather Brannon**, Emergency Management Coordinator, Corona Virus Update
2. Audience comments regarding agenda items..... **(3 minutes per speaker)**
3. Chairpersons and Representatives of Boards and Commissions **(CCMCA BoD, School Board Rep)**
4. Student Council Representative Report

G. Approval of Consent Calendar

5. Per Charter Section 2-8 and Cordova Municipal Code 3.12.022, recordation of excused absence of the following: Council member Ken Jones from the March 4, 2020 Regular Meeting
6. Resolution 03-20-11..... **(page 1)**
A resolution of the Council of the City of Cordova, Alaska, authorizing amendment of the FY20 budget in the amount of \$5,636 for the 2019 NVE grant for a K-9 officer
7. Resolution 03-20-12..... **(page 3)**
A resolution of the Council of the City of Cordova, Alaska, authorizing amendment of the FY20 budget in the amount of \$97,000 for the repair of the pool building and \$200,000 for repairs to the PWSSC dock and the loading dock

H. Approval of Minutes

8. Minutes of the 03-04-2020 Regular Council Meeting..... **(page 5)**
9. Minutes of the 03-11-2020 Special Council Meeting..... **(page 8)**

I. Consideration of Bids - none

J. Reports of Officers

10. Mayor's Report
11. City Manager's Report
 - a. UBS – City Investments Report from March 3, 2020..... **(page 9)**

12. City Clerk's Report..... (page 17)

K. Correspondence

13. 02-13-2020 Email and letter from Cordova Chamber of Commerce..... (page 18)

14. 03-04-2020 Mayor letter supporting T. Carpenter for BOF appointment..... (page 21)

L. Ordinances and Resolutions

15. Ordinance 1183..... (voice vote)(page 22)

An ordinance of the Council of the City of Cordova, Alaska, adopting Cordova Municipal Code Chapter 5.42 Alaska remote seller sales tax code including common definitions, and amending CMC 5.40.030(F) to repeal the exemption for interstate sales found in CMC 5.40.030(F)(4) - 1st reading

M. Unfinished Business - none

N. New & Miscellaneous Business

16. Council concurrence of Mayor's appointment to fill..... (voice vote)(page 55)

City dedicated seat on PWSRCAC Board

17. Council approval of engagement letter/scope of work with Robert Allen..... (voice vote)(page 58)

Cape Decision Consulting for the sale of CCMC

(may be discussed in executive session)

18. Council election of Vice-Mayor..... (roll call vote)(page 66)

19. Pending Agenda, Calendar and Elected & Appointed Officials lists..... (page 67)

O. Audience Participation

P. Council Comments

Q. Executive Session

20. See item 17 above - subjects which may be considered are matters the immediate knowledge of which would clearly have an adverse effect upon the finances of the government, specifically approval of an engagement letter with Robert Allen, Cape Decision Consulting as it relates to the sale of CCMC

City Council is permitted to enter into an executive session if an explicit motion is made to do so calling out the subject to be discussed and if that subject falls into one of the 4 categories noted below. Therefore, even if specific agenda items are not listed under the Executive Session header on the agenda, any item on the agenda may trigger discussion on that item that is appropriate for or legally requires an executive session. In the event executive session is appropriate or required, Council may make a motion to enter executive session right during debate on that agenda item or could move to do so later in the meeting.

R. Adjournment

Executive Sessions per Cordova Municipal Code 3.14.030

- **subjects which may be considered are:** (1) matters the immediate knowledge of which would clearly have an adverse effect upon the finances of the government; (2) subjects that tend to prejudice the reputation and character of any person; provided that the person may request a public discussion; (3) matters which by law, municipal charter or code are required to be confidential; (4) matters involving consideration of governmental records that by law are not subject to public disclosure.
- **subjects may not be considered in the executive session except those mentioned in the motion calling for the executive session, unless they are auxiliary to the main question**
- **action may not be taken in an executive session except to give direction to an attorney or labor negotiator regarding the handling of a specific legal matter or pending labor negotiations**

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AGENDA ITEM 6
City Council Meeting Date: 3/18/20
CITY COUNCIL COMMUNICATION FORM

FROM: Dean Baugh, Interim Finance Director
DATE: 3/10/20
ITEM: FY20 Budget amendment for 2019 K-9 NVE grant
NEXT STEP: Council approval of Resolution 03-20-11

☐ ORDINANCE ☒ RESOLUTION
☐ MOTION ☐ INFORMATION

I. REQUEST OR ISSUE: Amendment of the FY20 adopted budget by \$5,636 for the NVE grant to fund the purchase of the K-9 officer.

II. RECOMMENDED ACTION / NEXT STEP: Council moves to approve resolution 03-20-11 to amend the FY20 adopted budget by \$5,636, roll call vote required due to expenditure of unbudgeted funds.

III. FISCAL IMPACTS:

This Resolution amends the following budget line items by \$5,636

| | | | |
|-----------|---------------|---|---------------|
| Revenue # | 101-304-40268 | - | NVE K-9 grant |
| Expense # | 101-441-55040 | - | NVE K-9 grant |

IV. BACKGROUND INFORMATION: The city received a grant from Native Village of Eyak (NVE) to assist with the purchase of the K-9 officer. At the 2019 year end the balance of the grant remained un-expensed. This resolution appropriates the balance of the grant in the FY20 budget.

**CITY OF CORDOVA, ALASKA
RESOLUTION 03-20-11**

**A RESOLUTION OF THE COUNCIL OF THE CITY OF CORDOVA, ALASKA,
AUTHORIZING AMENDMENT OF THE FY20 BUDGET IN THE AMOUNT OF \$5,636
FOR THE 2019 NVE GRANT FOR A K-9 OFFICER**

WHEREAS, the Council of the City of Cordova has adopted the City Operating Budget and appropriated funds for FY20 for the period of January 1, 2020 to December 31, 2020; and

WHEREAS, The City of Cordova had the following amendment to the FY20 budget that was unrecognized at the time of adoption: the City received a grant from the Native Village of Eyak (NVE) to assist with the purchase of the K-9 officer which was not expensed in 2019, and the funds will be appropriated in following line items:

| Funding Source | Account | Description | Amount |
|----------------|---------------|-------------|--------|
| Grant Funding | 101-304-40268 | NVE grant | 5,636 |
| Grant Expense | 101-441-55040 | NVE grant | 5,636 |

NOW, THEREFORE, BE IT RESOLVED that the Council of the City of Cordova, Alaska does hereby authorize amendment of the FY20 Budget in the amount of \$5,636 for the NVE grant project as listed above.

PASSED AND APPROVED THIS 18th DAY OF MARCH 2020.

Clay R. Koplin, Mayor

ATTEST:

Susan Bourgeois, CMC, City Clerk



AGENDA ITEM 7
City Council Meeting Date: 3/18/20
CITY COUNCIL COMMUNICATION FORM

FROM: Dean Baugh, Interim Finance Director
DATE: 3/10/20
ITEM: FY20 Budget amendment for pool and Harbor repairs
NEXT STEP: Council approval of Resolution 03-20-12

☐ ORDINANCE ☒ RESOLUTION
☐ MOTION ☐ INFORMATION

I. REQUEST OR ISSUE: Amendment of the FY20 adopted budget by \$97,000 for wall and roof repairs at Bob Korn Pool and \$200,000 for repairs to the PWSSC dock and the loading dock.

II. RECOMMENDED ACTION / NEXT STEP: Council moves to approve resolution 03-20-12 to amend the FY20 adopted budget by \$297,000, roll call vote required due to expenditure of unbudgeted funds.

III. FISCAL IMPACTS:

This Resolution amends the following budget line items by \$297,000

| | | | |
|-----------|---------------|-----------|--------------------------|
| Revenue # | 401-397-41095 | \$97,000 | Reserve Funds Budgeted |
| Expense # | 401-702-55026 | \$97,000 | Pool Repairs |
| Revenue# | 602-397-41095 | \$200,000 | Reserve Funds Budgeted |
| Expense# | 602-420-55010 | \$200,000 | Structure Repairs-Harbor |

IV. BACKGROUND INFORMATION: The city budgeted for these repairs in the FY19 budget but at 12/31/19 the projects were not completed. This amendment re-appropriates the balance of the project funds to the FY20 budget to complete the projects in FY20.

**CITY OF CORDOVA, ALASKA
RESOLUTION 03-20-12**

**A RESOLUTION OF THE COUNCIL OF THE CITY OF CORDOVA, ALASKA,
AUTHORIZING AMENDMENT OF THE FY20 BUDGET IN THE AMOUNT OF
\$97,000 FOR THE REPAIR OF THE POOL BUILDING AND \$200,000 FOR REPAIRS
TO THE PWSSC DOCK AND THE LOADING DOCK.**

WHEREAS, The Council of the City of Cordova has adopted the City Operating Budget and appropriated funds for FY20 for the period of January 1, 2020 to December 31, 2020; and

WHEREAS, The City of Cordova had the following amendments to the FY20 budget that were unrecognized at the time of adoption. Both of these projects were in the FY19 budget and were not completed by 12/31/19. This amendment re-appropriates the funds to complete the projects in FY20. The funds will be appropriated in following line items.

| Line Items# | Current | Proposed | Adjusted | Description |
|---------------|---------|----------|----------|------------------------|
| 401-397-41095 | 61,787 | 158,787 | 97,000 | Reserve Funds Budgeted |
| 401-702-55026 | -0- | 97,000 | 97,000 | Pool Repairs |
| 602-397-41095 | -0- | 200,000 | 200,000 | Reserve Funds Budgeted |
| 602-420-55010 | -0- | 200,000 | 200,000 | Structure Repairs |

NOW, THEREFORE, BE IT RESOLVED that the Council of the City of Cordova, does hereby authorize amendment of the FY20 Budget in the amount of \$297,000 as listed above.

PASSED AND APPROVED THIS 18th DAY OF MARCH 2020.

Clay R. Koplin, Mayor

ATTEST:

Susan Bourgeois, CMC, City Clerk

Regular City Council Meeting
March 4, 2020 @ 7:00 pm
Cordova Center Community Rooms A & B
Minutes

A. Call to order

Mayor Clay Koplin called the Council Regular Meeting to order at 7:00 pm on March 4, 2020, in the Cordova Center Community Rooms.

B. Invocation and pledge of allegiance

Mayor Koplin led the audience in the Pledge of Allegiance.

C. Roll call

Present for roll call were **Mayor Clay Koplin** and Council members **Tom Bailer**, **Ken Jones**, **Melina Meyer**, **Anne Schaefer**, **David Allison** and **David Glasen**. Council member **Jeff Guard** was present via teleconference. Council member **Ken Jones** was absent. Also present were City Manager **Helen Howarth** and City Clerk **Susan Bourgeois**.

D. Approval of Regular Agenda

M/Allison S/Bailer to approve the Regular Agenda.

Vote on the motion: 6 yeas, 0 nays, 1 absent (Jones). Motion was approved.

E. Disclosures of Conflicts of Interest and ex parte communications - none

F. Communications by and Petitions from Visitors

1. Guest speaker - none
2. Audience comments regarding agenda items - none
3. Chairpersons and Representatives of Boards and Commissions

Greg Meyer, CCMCA Board Chair reported: 1) CEO, Randall Draney has his contract ending in June and he will not be renewing - **Helen Howarth**, he and **Bert Adams** will be trying to find his replacement; 2) still there is about \$600K in the bank, that has been pretty steady since about September - have received \$100K from the City; 3) he's been meeting with **Bert** at NVE every 2 weeks - things are moving along - they have some important meetings this week with a financial consultant they've hired working on a business plan - he hopes we'll have some decisions to make in the next 2-3 months; 4) X-Ray machine is down - fix should be about \$10K - having trouble with the elevator - approximately \$44K to fix - they are getting by.

Council questions for CCMC: **Bailer** said he was surprised to hear that **Adams** from NVE was involved in the hiring of the new CEO. **Meyer** said the Board decided he should have a say in case we are transitioning, and in case they had someone in mind for the job longer term. **Bailer** also asked about the elevator, seems like that is something we should fix; make it safe and operational. **Meyer** said no one is complaining, they are using a dumbwaiter, patients are using the lower entrance is if they need to be downstairs. **Schaefer** asked if we are completely caught up on PERS and making timely payments with each payroll now. **Meyer** responded in the affirmative.

Alex Russin, Cordova School District Superintendent reported: 1) handed out a letter to the community that the school district sent today concerning the Corona virus; 2) handed out a graphic representation of the strategic plan that they are just about finished with - when it is completed they will print poster-sized versions and hopefully have those posted around town and it will be available as an interactive website as well; 3) next school board meeting changed to a Monday - will be March 9 instead of the usual March 11; 4) Homecoming is this weekend, teams are coming from Glennallen

Council questions for School: **Glasen** asked if **Hoepfner** was elected to the national school board - is that a first for Cordova? **Russin** said, yes, it is, he had been a regional rep for the Northwest before that.

4. Student Council representative - was not present

G. Approval of Consent Calendar - none

H. Approval of Minutes

M/Schaefer S/Meyer to approve the minutes.

6. Minutes of the 02-19-2020 Regular Council Meeting

Vote on the motion: 6 yeas, 0 nays, 1 absent (Jones). Motion was approved.

I. Consideration of Bids - none

J. Reports of Officers

7. Mayor's Report – **Mayor Koplín** reported: 1) was in DC last week and met with staff of all three Alaska delegation offices – talked AMHS, fisheries, energy; 2) he and Manager **Howarth** will participate in a call with Valdez on Friday – Port Authority options; 3) he's going to talk to **Alex** about a delegation of Russian students possibly interested in coming here – the PWSSC seems interested; 4) he wrote a quick letter of support for **Tom Carpenter** for appointment to the Board of Fish – has been almost 40 years since a PWS community was represented on the BOF.

8. Manager's Report - City Manager **Helen Howarth** reported: 1) City is working with other groups, meeting together to determine best practices for a city-wide response to Corona virus; currently, we are following CDC and State protocols, will keep you posted as things develop; 2) ferry schedule looks better than what we were expecting, late April ferries for spill drill, we have ferries for shorebird and ferries that will help bring the fleet and families in before the first Copper River opener and continuing good service through summer; everyone's hard work, advocacy and efforts did make a difference; 3) handed out some census information – we need to be committed to ensuring the entire community participates – March 12 online opportunity opens – participation will drive the kinds of resources we have for the next 10 years.

Dean Baugh, Interim Finance Director presented City Financials: 1) audit scheduled for weeks of June 22 and June 29; 2) new City Fish Tax will be coming in by end of March – accounts are set up so that the funds are kept separate, no mixing with General Fund monies – in the future, it will need to be included in the budget, transfers from this account budgeted to pay debt service or for facility repairs/maintenance; 3) GF has \$156K in cash, next month it will start going negative – we need to start upping that so we don't get so negative over the next couple of months; 4) his reports included a comparison to last year – there is more available cash in the repurchase account than there was last year, GF better than this time last year when it was already -\$371K.

Manager **Howarth** said they are committed to not going over budget. She and **Dean** are ensuring that the department heads get the City financials at the end of every month so they can closely track their own performance.

Questions from Council: **Bailer** asked when we lease a property – lease/option a property, do the lease payments (which come off the sale price in the end) go into the permanent fund? **Baugh** said he will have to look into it, he believes lease revenue goes into a lease revenue line.

Bailer asked about snow removal. **Howarth** said we are over our snow removal budget, but we are only 2 months into the year, we will be evaluating that. **Glaser** asked about the State's use of our equipment – **Howarth** said, yes, we are in discussions about that with the State.

Howarth also reported that First Alaskans has suggested some dates this spring for the training, she handed that out to Council, and she will get with them to solidify dates that work for everyone.

9. City Clerk's Report – **Bourgeois** reported on yesterday's election, up to 63 absentee, etal ballots to be counted next week on Wednesday March 11 – she'll ask at Pending Agenda, but hopes to certify that evening in a quick special meeting previous to the Joint Work Session with Harbor Commission that Council already has scheduled.

K. Correspondence

10. 02-05-2020 Agency review period for ADL233132 aquatic farmsite lease Double Bay – including development plan

11. 02-12-2020 Agency review period for ADL233396 aquatic farmsite lease Windy Bay – including development plan

12. 02-18-2020 DOT Press Release draft 2020-2023 STIP out for comments

13. 02-20-2020 Comments to BOF – Hatchery Support letter including 2018 Resolution

14. 02-27-2020 ADEC email re Shoreside APDES final permit reissuance

Glaser commented on item 10 – he spoke to USFS and ADFG and both of these agencies have concerns about it. He suggested we stay vigilant if this gets to the public comment phase. **Bailer** concurred, he said we are all about expanding the fisheries, but this is just the wrong place for this.

L. Ordinances and Resolutions - none

M. Unfinished Business - none

N. New & Miscellaneous Business

15. Council discussion of RFP for City legal representation (may be discussed in executive session)

Allison said over the 20 or so years with our attorneys, we have not fared well in legal cases, we've had problems with how we dispose of properties, performance deeds, lease/options, etc. He said they told us they could fix our code for \$50K per section, but they are the same ones who wrote 99% of that code in the first place and now they want \$50K to fix it. **Bailer** said he doesn't feel comfortable saying too much more than what **Allison** has expressed, he'd like to go into the executive session. Council opted to finish the agenda and do the executive session after the room gets cleared.

16. Pending Agenda, Calendar and Elected & Appointed Officials lists

Mayor Koplin mentioned that the RCAC seat is coming open, **Beedle** has sent a letter of interest, but Council will solicit public interest (directed the Clerk to advertise for interest) and appoint that on March 18. Special meeting scheduled at 5:45 pm Wednesday, March 11 to certify election, before the joint harbor commission work session at 6 pm. April 1 is the scheduled twice-yearly work session with the school board - **Bourgeois** asked Council/Mayor to think of agenda items, etc. for that.

O. Audience Participation - none

P. Council Comments

Bailer the elevator at the hospital concerns him, he knows the hospital is strapped, but maybe we should look at getting that fixed.

Schaefer thanks to all those who voted.

Glaser thanks to Dean, Greg, Alex.

Meyer thanks to those attending tonight, those who voted and also those who ran, and put themselves out there as volunteers of their time to boards/councils.

Q. Executive Session

17. See item 14 above - subjects which may be considered are matters the immediate knowledge of which would clearly have an adverse effect upon the finances of the government specifically RFP for legal services

M/Bailer S/Glaser to go into executive session because subjects which may be considered are matters the immediate knowledge of which would clearly have an adverse effect upon the finances of the government specifically RFP for legal services

Vote on the motion: 6 yeas, 0 nays, 1 absent (Jones). Motion was approved.

Mayor Koplin called for a recess at 7:51 pm to clear the room before the executive session.

Council entered the executive session at 7:55 pm and came back into open session at 8:20 pm.

Mayor Koplin said no decisions were made in the executive session Council discussed crafting an RFP for legal representation and discussed the parameters they were looking for and gave direction to the City Manager concerning that. No action was taken.

18. City Clerk's annual evaluation - to be held in e.s. because subjects which may be considered are subjects that tend to prejudice the reputation and character of any person; provided that the person may request a public discussion (**Bourgeois** has not requested a public discussion).

M/Schaefer S/Bailer to go into an executive session to conduct the City Clerk's annual evaluation - to be held in e.s. because subjects which may be considered are subjects that tend to prejudice the reputation and character of any person; provided that the person may request a public discussion (**Bourgeois** has not requested a public discussion).

Vote on the motion: 6 yeas, 0 nays, 1 absent (Jones). Motion was approved.

Council entered the executive session at 8:22 pm and came back into open session at 9:28 pm. **Mayor Koplin** said they conducted the evaluation in the executive session and overall her evaluation exceeds expectations and he thanked **Bourgeois** for her service.

R. Adjournment

M/Glaser S/Schaefer to adjourn the meeting.

Hearing no objection **Mayor Koplin** adjourned the meeting at 9:28 pm.

Approved: March 18, 2020

Attest: _____
Susan Bourgeois, CMC, City Clerk

Special City Council Meeting
March 11, 2020 @ 5:45 pm
Cordova Center Education Room
Minutes

A. Call to order

Mayor Clay Koplin called the Council Special Meeting to order at 5:45 pm on March 11, 2020 the Cordova Center Education Room.

B. Roll call

Present for roll call were **Mayor Koplin** and Council members **Tom Bailer**, **Melina Meyer**, **Anne Schaefer**, **David Allison**, and **David Glasen**. Council members **Ken Jones** and **Jeff Guard** were absent. Also present were City Manager **Helen Howarth** and City Clerk **Susan Bourgeois**.

C. Approval of agenda

M/Allison S/Bailer to approve the agenda.

Vote on the motion: 5 yeas, 0 nays, 2 absent (Jones, Guard). Motion was approved.

D. Disclosures of conflicts of interest and Ex Parte Communications - none

E. Communications by and petitions from visitors

1. Audience Comments regarding agenda item - none

Council member **Ken Jones** arrived at 5:48 pm.

F. New Business

2. Resolution 03-20-10 Certification of the official results of the March 3, 2020 General Election

M/Bailer S/Allison to approve Resolution 03-20-10 Certification of the official results of the March 3, 2020 General Election

Vote on the motion: 6 yeas, 0 nays, 1 absent (Guard). Motion was approved.

3. Swearing in of elected Council, School Board and CCMCA Board members: the only elected official in attendance was **Sheryl Glasen**. **Mayor Koplin** proceeded to have her swear to the oath of office.

G. Audience participation - none

H. Council comments

Mayor Koplin thanked **Sheryl** and those who ran this time for all the seats; it is a commitment and a great service to the community.

Jones thanked everyone for being in attendance for the joint harbor meeting he's been asking for this for a long time. Also, he will miss their smiling faces across the table, he assured them they will not have seen the last of him.

Meyer thanked everyone for running, said to **Jones** it has been good serving with you and she thanked **Sheryl Glasen** for her service on School Board.

Allison also thanked candidates for putting their names in and volunteering, he welcomed **Cathy** to the Council table, and he thanked **Ken** for his passion for Cordova and he is sure that we haven't seen the last of him he appreciates his willingness to serve.

Glasen thanked **Ken** and said it has been fun working with you; thanks to **Sheryl** and **Shelby** for coming to the meeting.

Schaefer echoed the thanks to candidates, thanks to **Ken** and welcome to **Cathy** and to **Kelsey Appleton** to CCMCA.

Bailer echoed the thanks and reminded everyone of large groups that sit on CTC and CEC boards as well, speaks to the spirit of volunteerism that exists in Cordova - he appreciates them all.

I. Adjournment

M/Glasen S/Jones to adjourn.

Hearing no objection, Mayor Koplin adjourned the meeting at 5:55 pm.

Approved: March 18, 2020

Attest: _____
Susan Bourgeois, CMC, City Clerk

Chad Adams, CFP®
Portfolio Manager
chad.adams@ubs.com
Direct: (907) 261-5971March 3rd, 2020City Council Members and Staff
City of Cordova, Alaska
602 Railroad Avenue
Cordova, Alaska 99574

Cordova Council members and Staff,

We wanted to provide a mid-quarter overview of how the City's assets have been weathering the volatility in the markets over the past couple of weeks, due primarily to the concerns over the Coronavirus.

Through close of business yesterday, the Global Equity Market is down just under -7% year to date. Comparatively, the City has only experienced a -0.71% fluctuation year to date. We are extremely pleased with how well the portfolio has held up in this difficult environment. This is primarily due to the appreciation of the City's income-oriented allocation, which has almost completely offsetting the drawdown in stocks. We are always looking for opportunities during periods of market volatility.

For example, last Friday we spotted an opportunity to reallocate a small portion of your current fixed income allocation towards other fixed income investments, which are currently trading at a discount to their underlying value. The net effect will be an increase in interest income for the city. This was a small move, as assets can always trade at a deeper discount. Our philosophy is that is always better to maintain a cautious approach to discount shopping.

While the Coronavirus has gained all the headlines, a less talked about but significant contributor to the speed of the market's decline, has been the higher equity valuations that we have discussed in prior write-ups. Prices in the equity markets have outpaced earnings growth and earnings growth is ultimately the primary driver of long-term returns. This both lowered forward looking returns and made the markets more susceptible to shocks. While stock prices have come down, they are still not classically cheap.

Times such as these prove the value of diversification and risk-management. Should fears increase in the market and prices become even further depressed, the City is not only well positioned to weather the storm, but take advantage of other opportunities in the markets.

We look forward to continuing to serve the City,

Chad Adams, CFP® and Buck Adams, CFP®, ChFC®

Enc: COC, Total portfolio report



Branch office:
3000 A Street
Suite 100
Anchorage, AK 995034040

Financial Advisor:
AURORA WEALTH MANAGEMENT
9072615900

UBS Client Review

as of March 2, 2020

Prepared for

CoC - Total

Accounts included in this review

* excluded from performance exhibits ^ performance and account start dates differ (see disclosures)

| Account | Name | Type |
|-----------|-------------------|---------------------------------------|
| UX XX546 | • PF-Mod-Con | • Portfolio Management Program |
| UX XX545^ | • PF-Quality Inc | • Portfolio Management Program |
| UX XX046 | • CT-Quality Inc | • Portfolio Management Program |
| UX XX544 | • PF-Mkt Linkd CD | • Business Service Account |
| UX XX543 | • CT-BSA - Cash | • Business Service Account |
| UX XX542^ | • CT | • Basic Investment Account - Business |
| UX XX458 | • PF-Moderate | • Business Service Account |
| 5X XX092* | • LOC | • Premier Variable Credit Line |

What's inside

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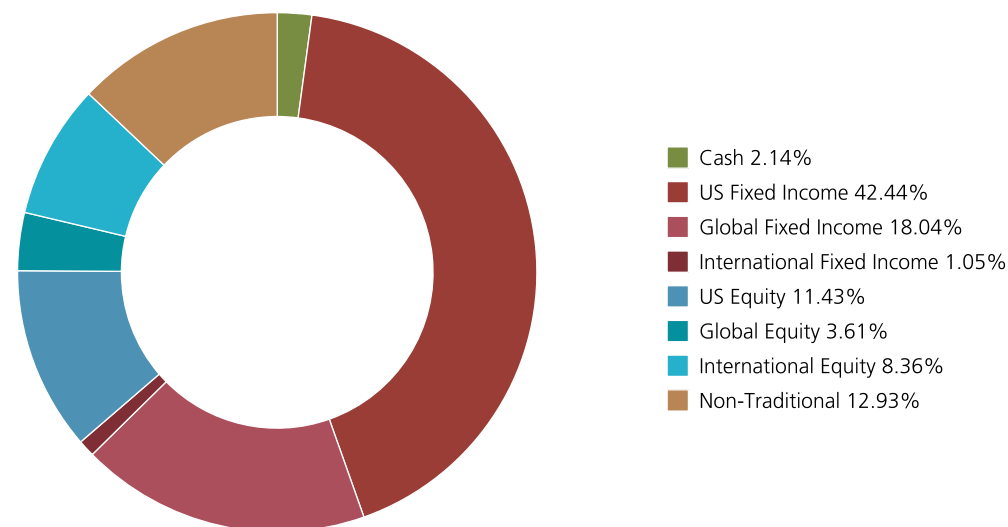
Asset allocation review

as of March 02, 2020

Summary of asset allocation

| | Market value (\$) | % of Portfolio |
|------------------------|-----------------------|-------------------|
| Cash | 183,108.31 | 2.14 |
| Cash | 183,108.31 | 2.14 |
| Fixed Income | 5,264,525.07 | 61.53 |
| US | 3,630,988.38 | 42.44 |
| Global | 1,543,274.67 | 18.04 |
| International | 90,262.02 | 1.05 |
| Equity | 2,002,122.42 | 23.40 |
| US | 978,162.27 | 11.43 |
| Global | 308,459.00 | 3.61 |
| International | 715,501.15 | 8.36 |
| Commodities | 0.00 | 0.00 |
| Non-Traditional | 1,106,663.41 | 12.93 |
| Non-Traditional | 1,106,663.41 | 12.93 |
| Other | 0.00 | 0.00 |
| Total Portfolio | \$8,556,419.21 | 100% |

Balanced mutual funds are allocated in the 'Other' category



Sources of portfolio value

as of March 02, 2020

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | 12/31/2010 to 12/31/2011 | 12/31/2011 to 12/31/2012 | 12/31/2012 to 12/31/2013 | 12/31/2013 to 12/31/2014 | 12/31/2014 to 12/31/2015 | 12/31/2015 to 12/31/2016 | 12/31/2016 to 12/31/2017 | 12/31/2017 to 12/31/2018 | 12/31/2018 to 12/31/2019 | 12/31/2019 to 03/02/2020 |
| Opening value | 11,370,874.09 | 12,345,567.07 | 11,714,570.59 | 14,949,257.80 | 14,148,303.33 | 16,256,997.71 | 11,395,794.35 | 9,142,193.59 | 8,842,091.21 | 8,618,006.05 |
| Net deposits/withdrawals | 654,966.00 | -950,150.00 | 2,619,547.38 | -1,200,150.00 | 2,791,258.16 | -5,279,951.03 | -3,175,984.08 | 0.00 | -1,292,331.21 | 0.00 |
| Investment return | 319,726.97 | 319,153.52 | 615,139.83 | 399,195.54 | -682,563.79 | 418,747.67 | 922,383.32 | -300,102.38 | 1,068,246.05 | -61,586.84 |
| Closing value | 12,345,567.07 | 11,714,570.59 | 14,949,257.80 | 14,148,303.33 | 16,256,997.71 | 11,395,794.35 | 9,142,193.59 | 8,842,091.21 | 8,618,006.05 | 8,556,419.21 |
| Net Time-weighted ROR | 3.02 | 3.01 | 5.46 | 3.04 | -3.92 | 3.73 | 9.98 | -3.28 | 12.45 | -0.71 |

Performance returns are annualized after 1 year. Investment return is the sum of dividends and interest income, change in accrued interest, change in market value and fees.

Benchmarks - Annualized time-weighted returns

| | | | | | | | | | | |
|--------------------------|-------|-------|-------|-------|-------|------|-------|-------|-------|-------|
| US Treasury Bill - 3 Mos | 0.07 | 0.08 | 0.05 | 0.02 | 0.03 | 0.26 | 0.82 | 1.82 | 2.21 | 0.28 |
| Barclays Agg Bond | 7.84 | 4.21 | -2.02 | 5.97 | 0.55 | 2.65 | 3.54 | 0.01 | 8.72 | 3.90 |
| Barclays Gov/Crd Int A+ | 5.67 | 3.14 | -1.00 | 2.84 | 1.31 | 1.44 | 1.60 | 1.19 | 5.89 | 3.11 |
| Citigroup WGBI(USD) | 6.35 | 1.65 | -4.00 | -0.48 | -3.57 | 1.60 | 7.49 | -0.84 | 5.90 | 3.18 |
| MSCI AC World - NR | -7.35 | 16.13 | 22.80 | 4.16 | -2.36 | 7.86 | 23.97 | -9.41 | 26.60 | -6.31 |
| HFRX Global Hedge Fund | -8.87 | 3.51 | 6.72 | -0.58 | -3.64 | 2.50 | 6.00 | -6.72 | 8.62 | -1.03 |

Past performance does not guarantee future results and current performance may be lower/higher than past data presented.

Expected cash flow

from 04/01/2020 to 03/31/2021

Summary of expected cash flows

| | 2020 | | | | | | | | | 2021 | | | Total (\$) |
|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| | April | May | June | July | August | September | October | November | December | January | February | March | |
| Total Portfolio | 20,420 | 19,401 | 33,793 | 20,420 | 19,401 | 30,983 | 20,420 | 19,401 | 61,960 | 20,420 | 19,401 | 30,983 | 317,004 |
| Taxable | 20,420 | 19,401 | 33,497 | 20,420 | 19,401 | 30,686 | 20,420 | 19,401 | 61,664 | 20,420 | 19,401 | 30,686 | 315,820 |
| Taxable U.S. income | 20,420 | 19,401 | 33,497 | 20,420 | 19,401 | 30,686 | 20,420 | 19,401 | 61,547 | 20,420 | 19,401 | 30,686 | |
| Dividends | 20,420 | 19,401 | 33,497 | 20,420 | 19,401 | 30,686 | 20,420 | 19,401 | 61,547 | 20,420 | 19,401 | 30,686 | 315,703 |
| Taxable non-U.S. income | | | | | | | | | 116 | | | | |
| Dividends | | | | | | | | | 116 | | | | 116 |
| Tax-exempt | | | 296 | | | 296 | | | 296 | | | 296 | 1,185 |
| Tax-exempt U.S. income | | | 296 | | | 296 | | | 296 | | | 296 | |
| Dividends | | | 296 | | | 296 | | | 296 | | | 296 | 1,185 |

Includes all fixed income securities in the selected portfolio.



Disclosures applicable to accounts at UBS Financial Services Inc.

This section contains important disclosures regarding the information and valuations presented here. All information presented is subject to change at any time and is provided only as of the date indicated. The information in this report is for informational purposes only and should not be relied upon as the basis of an investment or liquidation decision. UBS FS account statements and official tax documents are the only official record of your accounts and are not replaced, amended or superseded by any of the information presented in these reports. You should not rely on this information in making purchase or sell decisions, for tax purposes or otherwise.

UBS FS offers a number of investment advisory programs to clients, acting in our capacity as an investment adviser, including fee-based financial planning, discretionary account management, non-discretionary investment advisory programs, and advice on the selection of investment managers and mutual funds offered through our investment advisory programs. When we act as your investment adviser, we will have a written agreement with you expressly acknowledging our investment advisory relationship with you and describing our obligations to you. At the beginning of our advisory relationship, we will give you our Form ADV brochure(s) for the program(s) you selected that provides detailed information about, among other things, the advisory services we provide, our fees, our personnel, our other business activities and financial industry affiliations and conflicts between our interests and your interests.

In our attempt to provide you with the highest quality information available, we have compiled this report using data obtained from recognized statistical sources and authorities in the financial industry. While we believe this information to be reliable, we cannot make any representations regarding its accuracy or completeness. Please keep this guide as your Advisory Review.

Please keep in mind that most investment objectives are long term. Although it is important to evaluate your portfolio's performance over multiple time periods, we believe the greatest emphasis should be placed on the longer period returns.

Please review the report content carefully and contact your Financial Advisor with any questions.

Client Accounts: This report may include all assets in the accounts listed and may include eligible and ineligible assets in a fee-based program. Since ineligible assets are not considered fee-based program assets, the inclusion of such securities will distort the actual performance of your accounts and does not reflect the performance of your accounts in the fee-based program. As a result, the performance reflected in this report can vary substantially from the individual account

performance reflected in the performance reports provided to you as part of those programs. For fee-based programs, fees are charged on the market value of eligible assets in the accounts and assessed quarterly in advance, prorated according to the number of calendar days in the billing period. When shown on a report, the risk profile and return objectives describe your overall goals for these accounts. For each account you maintain, you choose one return objective and a primary risk profile. If you have questions regarding these objectives or wish to change them, please contact your Financial Advisor to update your account records.

Performance: This report presents account activity and performance depending on which inception type you've chosen. The two options are: (1) All Assets (Since Performance Start): This presents performance for all assets since the earliest possible date; (2) Advisory Assets (Advisory Strategy Start) for individual advisory accounts: This presents Advisory level performance since the Latest Strategy Start date; If an account that has never been managed is included in the consolidated report, the total performance of that unmanaged account will be included since inception.

Time-weighted Returns for accounts / SWP sleeves (Monthly periods): The report displays a time weighted rate of return (TWR) that is calculated using the Modified Dietz Method. This calculation uses the beginning and ending portfolio values for the month and weighs each contribution/withdrawal based upon the day the cash flow occurred. Periods greater than one month are calculated by linking the monthly returns. The TWR gives equal weighting to every return regardless of amount of money invested, so it is an effective measure for returns on a fee based account. All periods shown which are greater than 12 months are annualized. This applies to all performance for all assets before 09/30/2010, Advisory assets before 12/31/2010 and SWP sleeves before 04/30/2018.

Time-weighted Returns for accounts / SWP sleeves (Daily periods): The report displays a time weighted rate of return (TWR) that is calculated by dividing the portfolio's daily gain/loss by the previous day's closing market value plus the net value of cash flows that occurred during the day, if it was positive. The TWR gives equal weighting to every return regardless of amount of money invested, so it is an effective measure for returns on a fee based account. Periods greater than one day are calculated by linking the daily returns. All periods shown which are greater than 12 months are annualized. For reports generated prior to 01/26/2018, the performance calculations used the account's end of day value on the performance inception (listed in the report under the column "ITD") and all cash flows were posted at end of day. As a result of the change, the overall rate of return (TWR) and beginning market value displayed can vary from prior generated reports. This applies to all performance for all assets on or after

09/30/2010, Advisory assets on or after 12/31/2010, SWP sleeves on or after 04/30/2018 as well as all Asset Class and Security level returns.

Money-weighted returns: Money-weighted return (MWR) is a measure of the rate of return for an asset or portfolio of assets. It is calculated by finding the daily Internal Rate of Return (IRR) for the period and then compounding this return by the number of days in the period being measured. The MWR incorporates the size and timing of cash flows, so it is an effective measure of returns on a portfolio.

Annualized Performance: All performance periods greater than one year are calculated (unless otherwise stated) on an annualized basis, which represents the return on an investment multiplied or divided to give a comparable one year return.

Cumulative Performance: A cumulative return is the aggregate amount that an investment has gained or lost over time, independent of the period of time involved.

Net of Fees and Gross of Fees Performance: Performance is presented on a "net of fees" and "gross of fees" basis, where indicated. Net returns do not reflect Program and wrap fees prior to 10/31/10 for accounts that are billed separately via invoice through a separate account billing arrangement. Gross returns do not reflect the deduction of fees, commissions or other charges. The payment of actual fees and expenses will reduce a client's return. The compound effect of such fees and expenses should be considered when reviewing returns. For example, the net effect of the deduction of fees on annualized performance, including the compounded effect over time, is determined by the relative size of the fee and the account's investment performance. It should also be noted that where gross returns are compared to an index, the index performance also does not reflect any transaction costs, which would lower the performance results. Market index data maybe subject to review and revision.

Benchmark/Major Indices: The past performance of an index is not a guarantee of future results. Any benchmark is shown for informational purposes only and relates to historical performance of market indices and not the performance of actual investments. Although most portfolios use indices as benchmarks, portfolios are actively managed and generally are not restricted to investing only in securities in the index. As a result, your portfolio holdings and performance may vary substantially from the index. Each index reflects an unmanaged universe of securities without any deduction for advisory fees or other expenses that would reduce actual returns, as well as the reinvestment of all income and dividends. An actual investment in the securities included in the index would require an investor to incur transaction costs, which would lower the performance results. Indices are not actively managed and investors

cannot invest directly in the indices. Market index data maybe subject to review and revision. Further, there is no guarantee that an investor's account will meet or exceed the stated benchmark. Index performance information has been obtained from third parties deemed to be reliable. We have not independently verified this information, nor do we make any representations or warranties to the accuracy or completeness of this information.

Blended Index - For Advisory accounts, Blended Index is designed to reflect the asset categories in which your account is invested. For Brokerage accounts, you have the option to select any benchmark from the list.

For certain products, the blended index represents the investment style corresponding to your client target allocation. If you change your client target allocation, your blended index will change in step with your change to your client target allocation.

Blended Index 2 - 8 - are optional indices selected by you which may consist of a blend of indexes. For advisory accounts, these indices are for informational purposes only. Depending on the selection, the benchmark selected may not be an appropriate basis for comparison of your portfolio based on its holdings.

Custom Time Periods: If represented on this report, the performance start date and the performance end date have been selected by your Financial Advisor in order to provide performance and account activity information for your account for the specified period of time only. As a result, only a portion of your account's activity and performance information is presented in the performance report, and, therefore, presents a distorted representation of your account's activity and performance.

Net Deposits/Withdrawals: When shown on a report, this information represents the net value of all cash and securities contributions and withdrawals, program fees (including wrap fees) and other fees added to or subtracted from your accounts from the first day to the last day of the period. When fees are shown separately, net deposits / withdrawals does not include program fees (including wrap fees). When investment return is displayed net deposits / withdrawals does not include program fees (including wrap fees). For security contributions and withdrawals, securities are calculated using the end of day UBS FS price on the day securities are delivered in or out of the accounts. Wrap fees will be included in this calculation except when paid via an invoice or through a separate accounts billing arrangement. When shown on Client summary and/or Portfolio review report, program fees (including wrap fees) may not be included in net deposits/withdrawals.

PACE Program fees paid from sources other than your PACE account are treated as a contribution. A PACE



Disclosures applicable to accounts at UBS Financial Services Inc. (continued)

Program Fee rebate that is not reinvested is treated as a withdrawal.

Deposits: When shown on a report, this information represents the net value of all cash and securities contributions added to your accounts from the first day to the last day of the period. On Client Summary Report and/or Portfolio Review Report, this may exclude the Opening balance. For security contributions, securities are calculated using the end of day UBS FS price on the day securities are delivered in or out of the accounts.

Withdrawals: When shown on a report, this information represents the net value of all cash and securities withdrawals subtracted from your accounts from the first day to the last day of the period. On Client summary and/or portfolio review report Withdrawals may not include program fees (including wrap fees). For security withdrawals, securities are calculated using the end of day UBS FS price on the day securities are delivered in or out of the accounts.

Dividends/Interest: Dividend and interest earned, when shown on a report, does not reflect your account's tax status or reporting requirements. Use only official tax reporting documents (i.e. 1099) for tax reporting purposes. The classification of private investment distributions can only be determined by referring to the official year-end tax-reporting document provided by the issuer.

Change in Accrued Interest: When shown on a report, this information represents the difference between the accrued interest at the beginning of the period from the accrued interest at the end of the period.

Change in Value: Represents the change in value of the portfolio during the reporting period, excluding additions/withdrawals, dividend and interest income earned and accrued interest. Change in Value may include program fees (including wrap fees) and other fees.

Fees: Fees represented in this report include program and wrap fees. Program and wrap fees prior to October 1, 2010 for accounts that are billed separately via invoice through a separate account billing arrangement are not included in this report.

Performance Start Date Changes: The Performance Start Date for accounts marked with a 'A' have changed. Performance figures of an account with a changed Performance Start Date may not include the entire history of the account. The new Performance Start Date will generate performance returns and activity information for a shorter period than is available at UBS FS. As a result, the overall performance of these accounts may generate better performance than the period of time that would be included if the report used the inception date of the account. UBS FS recommends

reviewing performance reports that use the inception date of the account because reports with longer time frames are usually more helpful when evaluating investment programs and strategies. Performance reports may include accounts with inception dates that precede the new Performance Start Date and will show performance and activity information from the earliest available inception date. The change in Performance Start Date may be the result of a performance gap due to a zero-balance that prevents the calculation of continuous returns from the inception of the account. The Performance Start Date may also change if an account has failed one of our performance data integrity tests. In such instances, the account will be labeled as 'Review Required' and performance prior to that failure will be restricted. Finally, the Performance Start Date will change if you have explicitly requested a performance restart. Please contact your Financial Advisor for additional details regarding your new Performance Start Date.

Closed Account Performance: Accounts that have been closed may be included in the consolidated performance report. When closed accounts are included in the consolidated report, the performance report will only include information for the time period the account was active during the consolidated performance reporting time period.

Portfolio: For purposes of this report "portfolio" is defined as all of the accounts presented on the cover page or the header of this report and does not necessarily include all of the client's accounts held at UBS FS or elsewhere.

Percentage: Portfolio (in the "% Portfolio / Total" column) includes all holdings held in the account(s) selected when this report was generated. Broad asset class (in the "% broad asset class" column) includes all holdings held in that broad asset class in the account(s) selected when this report was generated.

Pricing: All securities are priced using the closing price reported on the last business day preceding the date of this report. Every reasonable attempt has been made to accurately price securities; however, we make no warranty with respect to any security's price. Please refer to the back of the first page of your UBS FS account statement for important information regarding the pricing used for certain types of securities, the sources of pricing data and other qualifications concerning the pricing of securities. To determine the value of securities in your account, we generally rely on third party quotation services. If a price is unavailable or believed to be unreliable, we may determine the price in good faith and may use other sources such as the last recorded transaction. When securities are held at another custodian or if you hold illiquid or restricted securities for which there is no published price, we will generally rely on the value provided by the custodian or issuer of that

security.

Cash: Cash on deposit at UBS Bank USA is protected by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 in principal and accrued interest per depositor for each ownership type. Deposits made in an individual's own name, joint name, or individual retirement account are each held in a separate type of ownership. Such deposits are not guaranteed by UBS FS. More information is available upon request.

Asset Allocation: Your allocation analysis is based on your current portfolio. The Asset Allocation portion of this report shows the mix of various investment classes in your account. An asset allocation that shows a significantly higher percentage of equity investments may be more appropriate for an investor with a more aggressive investment strategy and higher tolerance for risk. Similarly, the asset allocation of a more conservative investor may show a higher percentage of fixed income investments.

Separately Managed Accounts and Pooled Investment Vehicles (such as mutual funds, closed end funds and exchanged traded funds): The asset classification displayed is based on firm's proprietary methodology for classifying assets. Please note that the asset classification assigned to rolled up strategies may include individual investments that provide exposure to other asset classes. For example, an International Developed Markets strategy may include exposure to Emerging Markets, and a US Large Cap strategy may include exposure to Mid Cap and Small Cap, etc.

Mutual Fund Asset Allocation: If the option to unbundle balanced mutual funds is selected and if a fund's holdings data is available, mutual funds will be classified by the asset class, subclass, and style breakdown of their underlying holdings. Where a mutual fund or ETF contains equity holdings from multiple equity sectors, this report will proportionately allocate the underlying holdings of the fund to those sectors measured as a percentage of the total fund's asset value as of the date shown.

This information is supplied by Morningstar, Inc. on a daily basis to UBS FS based on data supplied by the fund which may not be current. Mutual funds change their portfolio holdings on a regular (often daily) basis. Accordingly, any analysis that includes mutual funds may not accurately reflect the current composition of these funds. If a fund's underlying holding data is not available, it will be classified based on its corresponding overall Morningstar classification. All data is as of the date indicated in the report.

All pooled investment vehicles (such as mutual funds, closed end mutual funds, and exchange traded funds) incorporate internal management and operation expenses, which are reflected in the performance

returns. Please see relevant fund prospectus for more information. Please note, performance for mutual funds is inclusive of multiple share classes.

Ineligible Assets: We require that you hold and purchase only eligible managed assets in your advisory accounts. Please contact your Financial Advisor for a list of the eligible assets in your program. These reports may provide performance information for eligible and ineligible assets in a fee-based program. Since ineligible assets are not considered fee-based program assets, the inclusion of such securities will distort the actual performance of your advisory assets. As a result, the performance reflected in this report can vary substantially from the individual account performance reflected in the performance reports provided to you as part of those programs. For fee-based programs, fees are charged on the market value of eligible assets in the accounts and assessed quarterly in advance, prorated according to the number of calendar days in the billing period. Neither UBS nor your Financial Advisor will act as your investment adviser with respect to Ineligible Assets.

Variable Annuity Asset Allocation: If the option to unbundle a variable annuity is selected and if a variable annuity's holdings data is available, variable annuities will be classified by the asset class, subclass, and style breakdown for their underlying holdings. Where a variable annuity contains equity holdings from multiple equity sectors, this report will proportionately allocate the underlying holdings of the variable annuity to those sectors measured as a percentage of the total variable annuity's asset value as of the date shown.

This information is supplied by Morningstar, Inc. on a weekly basis to UBS FS based on data supplied by the variable annuity which may not be current. Portfolio holdings of variable annuities change on a regular (often daily) basis. Accordingly, any analysis that includes variable annuities may not accurately reflect the current composition of these variable annuities. If a variable annuity's underlying holding data is not available, it will remain classified as an annuity. All data is as of the date indicated in the report.

Equity Style: The Growth, Value and Core labels are determined by Morningstar. If an Equity Style is unclassified, it is due to non-availability of data required by Morningstar to assign it a particular style.

Equity Capitalization: Market Capitalization is determined by Morningstar. Equity securities are classified as Large Cap, Mid Cap or Small Cap by Morningstar. Unclassified securities are those for which no capitalization is available on Morningstar.

Estimated Annual Income: The Estimated Annual Income is calculated by summing the previous four dividend rates per share and multiplying by the quantity of shares held in the selected account(s) as of the End



Disclosures applicable to accounts at UBS Financial Services Inc. (continued)

Date of Report.

Accrued Interest: Interest that has accumulated between the most recent payment and the report date may be reflected in market values for interest bearing securities.

Tax Status: "Taxable" includes all securities held in a taxable account that are subject to federal and/or state or local taxation. "Tax-exempt" includes all securities held in a taxable account that are exempt from federal, state and local taxation. "Tax-deferred" includes all securities held in a tax-deferred account, regardless of the status of the security.

Cash Flow: This Cash Flow analysis is based on the historical dividend, coupon and interest payments you have received as of the Record Date in connection with the securities listed and assumes that you will continue to hold the securities for the periods for which cash flows are projected. The attached may or may not include principal paybacks for the securities listed. These potential cash flows are subject to change due to a variety of reasons, including but not limited to, contractual provisions, changes in corporate policies, changes in the value of the underlying securities and interest rate fluctuations. The effect of a call on any security(s) and the consequential impact on its potential cash flow(s) is not reflected in this report. Payments that occur in the same month in which the report is generated -- but prior to the report run ("As of") date -- are not reflected in this report. In determining the potential cash flows, UBS FS relies on information obtained from third party services it believes to be reliable. UBS FS does not independently verify or guarantee the accuracy or validity of any information provided by third parties. Although UBS FS generally updates this information as it is received, the Firm does not provide any assurances that the information listed is accurate as of the Record Date. Cash flows for mortgage-backed, asset-backed, factored, and other pass-through securities are based on the assumptions that the current face amount, principal pay-down, interest payment and payment frequency remain constant. Calculations may include principal payments, are intended to be an estimate of future projected interest cash flows and do not in any way guarantee accuracy.

Expected Cash Flow reporting for Puerto Rico

Income Tax Purposes: Expected Cash Flow reporting may be prepared solely for Puerto Rico income tax purposes only. If you have received expected cash flow reporting for Puerto Rico income tax purposes only and are NOT subject to Puerto Rico income taxes, you have received this reporting in error and you should contact your Financial Advisor immediately. Both the Firm and your Financial Advisor will rely solely upon your representations and will not make the determination of whether you are subject to Puerto Rico income taxes. If

you have received this reporting and you are NOT subject to Puerto Rico income taxes, the information provided in this reporting is inaccurate and should not be relied upon by you or your advisers. Neither UBS FS nor its employees or associated persons provide tax or legal advice. You should consult with your tax and/or legal advisors regarding your personal circumstances.

The account listing may or may not include all of your accounts with UBS FS. The accounts included in this report are listed under the "Accounts included in this review" shown on the first page or listed at the top of each page. If an account number begins with "@" this denotes assets or liabilities held at other financial institutions. Information about these assets, including valuation, account type and cost basis, is based on the information you provided to us, or provided to us by third party data aggregators or custodians at your direction. We have not verified, and are not responsible for, the accuracy or completeness of this information.

Account name(s) displayed in this report and labels used for groupings of accounts can be customizable "nicknames" chosen by you to assist you with your recordkeeping or may have been included by your financial advisor for reference purposes only. The names used have no legal effect, are not intended to reflect any strategy, product, recommendation, investment objective or risk profile associated with your accounts or any group of accounts, and are not a promise or guarantee that wealth, or any financial results, can or will be achieved. All investments involve the risk of loss, including the risk of loss of the entire investment.

For more information about account or group names, or to make changes, contact your Financial Advisor.

Account changes: At UBS, we are committed to helping you work toward your financial goals. So that we may continue providing you with financial advice that is consistent with your investment objectives, please consider the following two questions:

- 1) Have there been any changes to your financial situation or investment objectives?
 - 2) Would you like to implement or modify any restrictions regarding the management of your account?
- If the answer to either question is "yes," it is important that you contact your Financial Advisor as soon as possible to discuss these changes. For MAC advisory accounts, please contact your investment manager directly if you would like to impose or change any investment restrictions on your account.

ADV disclosure: A complimentary copy of our current Form ADV Disclosure Brochure that describes the advisory program and related fees is available through your Financial Advisor. Please contact your Financial Advisor if you have any questions.

Important information for former Piper Jaffray and McDonald Investments clients: As an accommodation to former Piper Jaffray and McDonald Investments clients, these reports include performance history for their Piper Jaffray accounts prior to August 12, 2006 and McDonald Investments accounts prior to February 9, 2007, the date the respective accounts were converted to UBS FS. UBS FS has not independently verified this information nor do we make any representations or warranties as to the accuracy or completeness of that information and will not be liable to you if any such information is unavailable, delayed or inaccurate.

For insurance, annuities, and 529 Plans, UBS FS relies on information obtained from third party services it believes to be reliable. UBS FS does not independently verify or guarantee the accuracy or validity of any information provided by third parties. Information for insurance, annuities, and 529 Plans that has been provided by a third party service may not reflect the quantity and market value as of the previous business day. When available, an "as of" date is included in the description.

Investors outside the U.S. are subject to securities and tax regulations within their applicable jurisdiction that are not addressed in this report. Nothing in this report shall be construed to be a solicitation to buy or offer to sell any security, product or service to any non-U.S. investor, nor shall any such security, product or service be solicited, offered or sold in any jurisdiction where such activity would be contrary to the securities laws or other local laws and regulations or would subject UBS to any registration requirement within such jurisdiction.

Performance History prior to the account's inception at UBS Financial Services, Inc. may have been included in this report and is based on data provided by third party sources. UBS Financial Services Inc. has not independently verified this information nor does UBS Financial Services Inc. guarantee the accuracy or validity of the information.

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Susan Bourgeois, CMC
City of Cordova
Office of the City Clerk
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E-mail: cityclerk@cityofcordova.net

CITY CLERK'S REPORT TO COUNCIL

March 4, 2020 Regular Council Meeting

Date of Report: Feb 28 – Mar 12, 2020

Probably the busiest couple of weeks of the year for the Clerks:

Regular Election on March 3, 2020

Cordova Times got this great action shot of the
professional and expert Election Board

Assessment Notices mailed on March 11, 2020

finally, Tina can refile all the property record cards
neopost machine got a serious workout (over 1200 mailed)

Researched old Ordinances

that big book holds the City Charter, handwritten in 1909

Hosted High School Government Classes

28 students got to vote in a mock election
thanks Ms. Emily Moody – great learning experience for kids and Clerks



Susan Bourgeois

From: Cathy Renfeldt, Cordova Chamber <executivedirector@cordovachamber.com>
Sent: Thursday, February 13, 2020 4:57 PM
To: Helen Howarth; Susan Bourgeois; Dean Baugh
Subject: Q4 2019 Chamber Report and Installment Request
Attachments: city grant letter 2019 4th Q.pdf

Good afternoon,

Please find attached the 2019 fourth quarter report and installment request from Cordova Chamber of Commerce. If you have any questions, please let me know!

Best regards,

Cathy Renfeldt

Executive Director
Cordova Chamber of Commerce
907-424-7260



Cordova Chamber of Commerce
PO Box 99
Cordova, AK 99574
907-424-7260
cordovachamber.com

Board of Directors

Lisa Koker, President, Cordova Telephone Cooperative
Stephen Phillips, VP, Cordova Computers
Katrina Hoffman, Secretary, Prince William Sound Science Center/OSRI
Osa Schultz, Treasurer, Seaview Condo/Pet Projects
Seawan Gehlbach, At-Large, Alaska Marine Response/Seastar Suites
Teal Barmore, Cordova Creative Media
LCDR Collin R. Bronson, US Coast Guard
Natasha Casciano, Cordova Gear
Jim Kacsh, Individual
Clay Koplin, Cordova Electric Cooperative
Alan Lanning, Cordova City Manager
Raven Madison, Native Village of Eyak
Pete Mickelson, Individual
Ryan Schuetze, Commercial Fisherman/
Crow's Nest Printing
Theresa Tanner, Chugach National Forest -
Cordova Ranger District

City of Cordova
PO Box 1210
Cordova, AK 99574

February 10, 2020

Dear City Manager Howarth, Mayor Koplin and City Council Members,

The Cordova Chamber of Commerce board of directors and I would like to thank you for your continued support of our organization. We feel confident our work has multiplied the City's \$90,000 annual grant investment by supporting Cordova's small businesses, increasing economic impact from visitors and working to grow a more resilient, diversified economy in Cordova.

Today we are writing to request the **2019 4th Quarter** installment of the City's grant to the Chamber in the amount of **\$22,500**.

You may be aware of our ongoing efforts to organize and arm Cordovans in the fight for adequate transportation service via marine highway and air service and continued municipal revenue sharing. Our staff has been working very closely with Mayor Koplin, City lobbyist John Bitney and our State elected officials along with other partners to attack this issue from every angle, and advocate for our community. In 2019, the Chamber sent out 28 AMHS calls to action, four essential air calls to action, hosted two transportation roundtables, and was successful in getting a policy position in support of the Alaska Marine Highway adopted by both the statewide Chamber of Commerce (Alaska Chamber) and statewide voice for Tourism (Alaska Tourism Industry Association). We also hosted legislator visits in Cordova on four separate occasions, enabling and encouraging local business owners and citizens to directly engage with their elected officials on issues that matter to them. In early 2020, our campaign to encourage citizens to send in a consolidated list of suggested revisions to the summer 2020 proposed AMHS schedule was immensely successful. During the February 4th AMHS schedule teleconference, AMHS scheduling staff stated their office was "inundated" with letters containing our suggestions, and they were hopeful they could find ways to accommodate most of these "reasonable and well thought out requests". This area remains a primary focus for us at this critical juncture for our state, and we welcome your help and participation.

In 2019, Cordova Chamber produced our five signature events (Cordova Cleanup Day, Copper River Delta Shorebird Festival, Old Time Downtown Fourth of July, Cordova Fungus Festival, and Hometown Holiday Kick-off) with great participation. In addition to these annual events that create a desire to visit and live in Cordova, increase sales tax, bed tax and property tax revenue for the City, create opportunities for local businesses, and provide fun and adventure for residents; we also collaborated as a festival partner in Copper River Salmon Jam, Sobriety Celebration and Cordova Iceworm Festival. We continue to seek new ways to partner with the City of Cordova and local businesses and organizations to increase local engagement and encourage continued economic impact. Our *Shop Cordova First* campaign continued successfully in 2019 during Moonlight Madness and through our Shop Local Passport program. These events and programs are key tools we use to enhance quality of life and support continual economic growth in every sector.



Cordova Chamber of Commerce
PO Box 99
Cordova, AK 99574
907-424-7260
cordovachamber.com

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Cordova Ranger District

Our destination marketing efforts are continuing in new ways this year, as we aim to grow media coverage and word of mouth for Cordova's events and community which adds perceived value to all businesses and organizations based in Cordova as well as to the region as a whole. We began new and strengthened existing partnerships to promote our Copper River Delta Shorebird Festival with other birding events within Alaska and throughout the Pacific Flyway from Canada to Mexico. We also produced a suite of promotional short-films aimed at capturing and communicating the unique culture and landscapes available to explore in Cordova. Three one-minute story-boarded video sequences targeted at specific key demographics were produced in 2019 and debuted at our annual meeting on February 4th, 2020.

Our targeted Tour Group outreach efforts are proving fruitful with two new expedition-sized passenger vessels planning stops in Cordova in 2020 (MS Bremen by Hapag-Loyd – 155 passengers and Hurtigruten's brand new hybrid-engine boat, the Roald Amundson – 530 passengers) in addition to UnCruise Adventures, which is planning weekly visits May-September starting in 2021. In light of this new interest in Cordova as a cruise destination, the Chamber board and staff plan to host a roundtable to discuss ways to ensure these visits benefit the local economy to the fullest extent possible while managing visitor expectations and allowing our community to retain its unique character in charm.

In 2019, we began offering Grand Opening and Ribbon Cutting services, with four new businesses utilizing this free service to promote their new venture. We also hosted seven Small Business Development Center classes and facilitated support through Alaska Small Business Development Center (AKSBDC) webinars and one-on-one counseling at home or via our AKSBDC portal kiosk throughout the year to several established and prospective business owners. We provided logistical support and Visitor Center services in Cordova to 15 meetings and other groups as well as over 950 walk-in visitors; mailed out 264 trip planner and relocation packages; maintained a state of the art destination marketing and local resource [website](#) which saw over 42,000 page views; offered discounted promotional opportunities through four Cooperative Advertising campaigns; and produced and distributed hundreds of visitor information materials including the Cordova Coupon Book, Cordova Business Directory, and the Cordova Shopping & Dining Guide. In addition to these services, we also provided platforms for over 300 residents and stakeholders to get involved and help the community through volunteering for our events, offering high school and college-level internships, Chamber committees, and Special Education volunteer opportunities in our Visitor Center. These are just some of the ongoing ways we are working to enhance quality of life while supporting Cordova's economic base and strategizing for future growth. We could not do any of this work without your financial and logistical support. On behalf of all our members and Cordova's citizens – Thank you!

Sincerely,

Cathy Renfeldt, Executive Director

CITY OF CORDOVA



March 4, 2020

The Honorable Governor Michael Dunleavy
Office of the Governor
P.O. Box 110001
Juneau, AK 99811-0001

RE: Support for Appointing Tom Carpenter to the Alaska Board of Fisheries

Governor Dunleavy:

The City of Cordova supports the appointment of Tom Carpenter to the Alaska Board of Fisheries. As we discussed last December, Prince William Sound is now the third largest fishery in the State of Alaska behind Kodiak and Dutch Harbor and ranking in the top ten nationwide. We are also the fastest growing sport fishing and commercial fishing destinations in the State. It has been over 40 years since Prince William Sound (Cordova, Valdez, Tatitlek, Chenega Bay, or Whittier) have held a seat on the board, and the timing is particularly fortuitous for a strong resume like Tom's.

I have been personally and professionally acquainted with Tom Carpenter for over 25 years and can think of no one individual with a depth and breadth of experience in the full spectrum of Alaska fisheries and public service. These include decades ownership and operation of a sport hunting and tackle shop, professional fisherman in area E, many years of service on Alaska Fish and Game Advisory Boards, and management of the local Copper River Seafoods plant fleet and purchasing in Cordova for several years before he retired and expressed his willingness to give to the State in this arena; Board of Fisheries. I can attest to his professional and productive contributions in these former roles, and know that his service would reflect well on your administration and the State of Alaska at a time when we need to build bridges between user classes and fully realize our potential as our nation's high quality seafood source and world-class sporting destination.

We strongly support your appointment of Tom to the Alaska Board of Fisheries, where he will contribute great things to our State. I have attached his resume for reference.

Respectfully,

Clay Koplin
Mayor of Cordova

CC: Ben Stevens, Chief of Staff
John Moller, Fisheries Advisor to the Governor

MEMORANDUM

ATTORNEY-CLIENT COMMUNICATION

**TO: CORDOVA CITY COUNCIL
HELEN HOWARTH, CITY MANAGER**

FROM: HOLLY C. WELLS; MICHAEL J. SCHWARZ

RE: ALASKA REMOTE SELLER SALES TAX COMMISSION

CLIENT: CITY OF CORDOVA

FILE NO.: 401,777.261

DATE: MARCH 11, 2020

A. INTRODUCTION

As a member of the Remote Sellers Tax Commission, the City is required to adopt the Uniform Remote Sellers Sales Tax Code (the "Uniform Code"). To this end, proposed Ordinance 1183 amends the Cordova Municipal Code to adopt the Uniform Code and to amend other provisions of the Cordova Municipal Code as necessary to ensure the ability to tax remote sales.

B. DISCUSSION

The Uniform Code is intended to govern the collection and remittance of municipal sales tax applicable to remote or internet-based sales, and to comply with the guidance from recent decision of the Supreme Court of the United States of America, entitled *South Dakota v. Wayfair* ("Wayfair").¹

The *Wayfair* decision sanctioned the taxation of certain remote sales where the seller did not have a physical presence in the taxing jurisdiction (South Dakota), but had a sufficient taxable connection to the jurisdiction in terms of volume of deliveries or gross revenues. The *Wayfair* decision also provided guidance for the defensibility of a single-level statewide administration of remote sales tax collection and remittance, including, uniformity of rules and definition to reduce administrative and compliance costs for remote sellers, non-retroactive application, and a safe harbor for sellers having limited sales or transactions in the taxing jurisdiction.

¹ The *Wayfair* decision involved an intergovernmental agreement between several states and did not concern an intra-state intergovernmental agreement and taxing structure.

The Commission adopted the Uniform Code on January 6, 2020. Under the Alaska Intergovernmental Remote Seller Sales Tax Agreement (the “Agreement”), the City has 120 days from that date to adopt the Uniform Code “in its entirety as it pertains to collection of sales tax[es] from remote sellers and marketplace facilitators.”

The proposed Ordinance will adopt the Uniform Code, and authorize the Commission to administer remote sales tax collection and remittance on behalf of the City under the guidance provided in the *Wayfair* decision. Failing to adopt a uniform, streamlined, remote seller sales tax code will jeopardize the ability of the City to collect tax on remote sales.

The proposed Ordinance amends current Code provisions to ensure uniform application of the City’s sales tax provisions to remote sellers. The proposed Ordinance also changes general references in the Uniform Code from member “taxing jurisdictions” to the “City”. On March 9, 2020 we contacted the Commission and confirmed that under the Agreement it is permissible to make these kinds of changes to the Uniform Code to tailor it to Cordova. The proposed Ordinance also repeals the interstate sales exemption, as this exemption could be read to exempt the kinds of remote sales taxable under the Uniform Code. See, CMC 5.40.030.F.4.

While the proposed Ordinance takes the minimum steps necessary to implement the Uniform Code, there are additional revisions that may be needed. The Commission strongly recommends aligning local sales tax ordinances with the Uniform Code in terms of definitions (including supplemental definitions), penalties and fees and timing of compliance. In the event of differences, the Commission has agreed to work with the City, and other signatories to the Agreement, to align the municipal code with the Uniform Remote Sellers Sales Tax Code. It is our hope that the Commission will provide the City with resources and guidance at no cost to the City, saving the City legal fees associated with the changes. If, however, the Remote Sellers Tax Commission is unable to assist the City at no or very low cost, we are prepared to propose a follow-up ordinance that makes all the necessary revisions.

The Commission may allow a grace period of up to one year to resolve “significant” differences, meaning the differences do not necessarily need to be definitively resolved prior to adoption of the Uniform Code. However, expeditious resolution of these matters will help to avoid future legal challenges. In order to assist the City Manager in her meetings with the Commission regarding potential inconsistencies in the City Code versus the Uniform Code, we prepared a chart identifying all the defined terms in the CMC Sales Tax Ordinance and comparing those to the Uniform Code. Differences in the definitions should be discussed with the Commission to determine whether the differences are “significant” and whether to revise the definitions in the Sales Tax Ordinance to align them with the Uniform Code, or to retain its existing definitions.

The Remote Sellers Tax Commission created several supplemental definitions, which are intended to align sales tax exemptions with the Uniform Code (to create uniformity of definitions). Some of the Uniform Code’s supplemental definitions would appear to apply (e.g., construction materials, food stamps, insurance, childcare). There

are other supplemental definition terms (e.g., aircraft charter services, medical services, nonprofit organization, funeral expenses, travel agency, medical equipment and supplies and prescriptions), which could be used to modify some of the exemption language in the existing Code. The City will need to decide which supplemental definitions, if any, it would like to incorporate. This matter should be discussed with the Commission as well.

Finally, we note that the timing of refunds and protests, and kinds of protests permitted, are different between the Sales Tax Ordinance and the Uniform Code, as are the document retention policies. Similarly, the penalties (and kinds of penalties) for violation differ, as do the applicable interest rates. These differences should be reviewed with the Commission in light of the desire to create uniformity, and to minimize the potential for challenges.

C. CONCLUSION

As the City goes through the process of adopting the Uniform Code, we also recommend that the City revisit its general sales taxes provisions. The majority of these provisions were adopted almost twenty years ago and may not reflect Council's current goals and objectives in the sales tax arena.

**CITY OF CORDOVA, ALASKA
ORDINANCE 1183**

**AN ORDINANCE OF THE COUNCIL OF THE CITY OF CORDOVA, ALASKA,
ADOPTING CORDOVA MUNICIPAL CODE CHAPTER 5.42 ALASKA REMOTE SELLER
SALES TAX CODE INCLUDING COMMON DEFINITIONS, AND AMENDING CMC
5.40.030(F) TO REPEAL THE EXEMPTION FOR INTERSTATE SALES FOUND IN CMC
5.40.030(F)(4)**

WHEREAS, the inability to effectively collect sales tax on sales of property, products or services transferred or delivered into Alaska, is seriously eroding the sales tax base of communities, causing revenue losses and imminent harm to residents through the loss of critical funding for local public services and infrastructure; and

WHEREAS, the harm from the loss of revenue is especially serious in Alaska because the State has no income tax, and sales tax revenues are one of the primary sources of funding for services provided by local governments; and

WHEREAS, the failure to collect sales tax on remote sales creates market distortions by creating an unfair tax advantage for businesses that limit their physical presence in the taxing jurisdictions but still sell goods and services to consumers, which becomes easier and more prevalent as technology advances; and

WHEREAS, the failure to tax remote sales results in the creation of incentives for businesses to avoid a physical presence in the state and its respective communities, resulting in fewer jobs and increasing the share of taxes to those consumers who buy from competitors with a physical presence in the state and its cities; and

WHEREAS, the structural advantages for remote sellers, including the absence of point-of-sale tax collection, along with the general growth of online retail, make clear that erosion of the sales tax base is and has been occurring; and

WHEREAS, remote sellers who make a substantial number of deliveries into or have large gross revenues from Alaska benefit extensively from the Alaska market, affecting the economy as well as local infrastructure and services; and

WHEREAS, delivery of goods and services into local municipalities, including Cordova, rely on and burden local transportation systems, emergency and police services, waste disposal, utilities and other infrastructure and services; and

WHEREAS, given modern computing and software options, it is neither unusually difficult nor burdensome for remote sellers to collect and remit sales taxes associated with sales into Alaska taxing jurisdictions; and

WHEREAS, due to the recent decision by the United States Supreme Court and the lack of a state

sales tax it is appropriate for the municipalities to collectively amend their sales tax codes to account for remote sellers who do not have a physical presence either in the State of Alaska or in a specific taxing jurisdiction, but do have a taxable connection with the State of Alaska or taxing jurisdiction; and

WHEREAS, amending local sales tax codes, including the Cordova Municipal Code, reflects the 2018 Supreme Court “*Wayfair*” decision to allow for the application of the taxing jurisdiction’s sales tax code requirements to sellers without a physical presence in the State of Alaska or taxing jurisdiction; and

WHEREAS, the intent is to levy municipal sales tax to the maximum limit of federal and state constitutional doctrines; and

WHEREAS, in order to implement a single-level state sales tax administration, several local taxing jurisdictions within Alaska banded together to establish an intergovernmental entity known as the Alaska Remote Seller Sales Tax Commission (the “Commission”); and

WHEREAS, the functions and powers of the Commission are set forth in the Alaska Intergovernmental Remote Seller Sales Tax Agreement (the “Agreement”); and

WHEREAS, the City of Cordova (the “City”) has entered into the Alaska Intergovernmental Remote Seller Sales Tax Agreement (“the Agreement”), following the adoption of Resolution 12-15-59 of the Cordova City Council; and

WHEREAS, under the terms of the Agreement, in order to maintain membership in the Commission, local governments including Cordova must enact the Uniform Remote Seller Sales Tax Code (the “Uniform Code”); and

WHEREAS, the Commission adopted the Uniform Code at its meeting held on January 6, 2020; and

WHEREAS, the purpose of the Uniform Code is to comply with the guidance in *Wayfair* by providing a uniform threshold criteria, streamlines single-level tax administration for remote sellers, no retroactive application, and provide a safe harbor to those who transact limited sales in Alaska; and

WHEREAS, this ordinance will adopt the Uniform Code and delegate the administration of remote sales tax collection and remittance to the Commission,

NOW, THEREFORE, it is ordained as follows:

Section 1. Title 5 of the Cordova Municipal Code is hereby amended by adopting Chapter 5.42 to read as follows:

Chapter 5.42 - ALASKA REMOTE SELLER SALES TAX CODE

5.42.010 – Interpretation.

- A. In order to prevent evasion of the sales taxes and to aid in its administration, it is presumed that all sales and services by a person or entity engaging in business in the City are subject to the sales tax, including sales by a remote seller or marketplace facilitator.
- B. The application of the tax levied under this Chapter shall be broadly construed and shall favor inclusion rather than exclusion. In the event that a provision in this Chapter is inconsistent or conflicts with a provision elsewhere in this Code, this chapter shall govern.
- C. Exemptions from the tax levied under this Chapter or from the taxing jurisdiction shall be narrowly construed against the claimant and allowed only when such exemption clearly falls within an exemption defined in this Chapter or elsewhere in the Code.
- D. The scope of this Chapter shall apply to remote sellers or marketplace facilitators delivering products or services to the City.

5.42.020 – Title to Collected Sales Tax.

Upon collection by the remote seller or marketplace facilitator, title to collected sales tax vests in the Commission for remittance to the City. The remote seller or marketplace facilitator remits collected sales tax to the Commission on behalf of the City, from whom that power is delegated, in trust for the City and is accountable to the Commission and the City.

5.42.030 – Imposition – Rate.

- A. A tax equal to six percent of the sale price is levied on all remote sales equal to or more than twenty cents within the City, to the fullest extent permitted by law.
- B. The applicable tax shall be added to the sales price.
- C. The tax rate added to the sale price shall be the tax rate for products sold within the City or services rendered in the City, and the rate is based on the date the property or product was sold or the date the service rendered was received.
- D. An Address and Tax Rate Database will be made available to remote sellers and marketplace facilitators, indicating the appropriate tax rate to be applied for the City.
- E. The tax assessed shall be consistent and relevant jurisdictional tax caps, single unit sales, and exemptions.
- F. When a sale is made on an installment basis, the applicable sales tax shall be collected at each payment, calculated at the sales tax rate in effect, and with the cap applied, at the time of the original sale or the date the service is rendered, based on the Code.
- G. When a sales transaction involves placement of a single order with multiple deliveries made at different points in time that are separately invoiced, the applicable sales tax shall be collected on each separately invoiced delivery, calculated at the sales tax rate in effect, and with the cap applied, at the time of the original sale or the date the service is rendered.

5.42.040. – Obligation to Collect Tax - Threshold Criteria.

- A. Any remote seller or marketplace facilitator must collect and remit sales tax in compliance with all applicable procedures and requirements of law, provided the remote seller or marketplace facilitator has met one of the following criteria (the “Threshold Criteria” in the previous calendar year:
 - 1. The remote seller’s statewide gross sales, including the seller’s marketplace facilitator’s statewide gross sales, from the sale(s) of property, products or services delivered into the state meets or exceeds one hundred thousand dollars (\$100,000); or

2. The remote seller, including the seller's marketplace facilitator, sold property, products, or services delivered into the state in two hundred (200) or more separate transactions.
- B. For purposes of determining whether the Threshold Criteria are met, remote sellers or marketplace facilitators shall include all gross sales, from all sales of goods, property, products, or services rendered within the State of Alaska.

5.42.050. – No Retroactive Application.

The obligations to collect and remit sales tax required by this Chapter are applicable upon the effective date of the Ordinance adopting this Chapter and no tax shall be retroactively applied.

5.42.060 – Payment and Collection.

Pursuant to this Chapter, taxes imposed shall be due and paid by the buyer to the remote seller or marketplace facilitator at the time of the sale of property or product or date service is rendered, or with respect to credit transactions, at the time of collection. It shall be the duty of each remote seller or marketplace facilitator to collect the taxes from the buyer and to hold those taxes in trust for the City. Failure by the remote seller or marketplace facilitator to collect the tax shall not affect the remote seller's, or marketplace facilitator's, responsibility for payment to the Commission.

5.42.070 – Remote Seller and Marketplace Facilitator Registration Requirement.

- A. If a remote seller's gross statewide sales within the last calendar year meets or exceeds the Threshold Criteria, the remote seller shall register with the Commission. If a marketplace facilitator's gross statewide sales within the last calendar year meets or exceeds the Threshold Criteria, the marketplace facilitator shall register with the Commission.
- B. A remote seller or marketplace facilitator meeting the Threshold Criteria shall apply for a certificate of sales tax registration no more than thirty days after meeting the Threshold Criteria. Remote sellers or marketplace facilitators meeting the Threshold Criteria at the time this Chapter becomes effective shall apply for a certificate of sales tax registration no more than thirty days after this Chapter becomes effective. Registration shall be to the Commission on forms prescribed by the Commission.
- C. An extension may be applied for and granted based on criteria established by the Commission, based on evidence produced to describe time necessary to update software or other technical needs, not to exceed ninety (90) days.
- D. Upon receipt of a properly executed application, the Commission shall confirm registration stating the legal name of the remote seller or marketplace facilitator, the primary address, and the primary sales tax contact name and corresponding title. The failure of the Commission to confirm registration does not relieve the remote seller or marketplace facilitator of its duty to collect and remit sales tax.
- E. Each business entity shall have a sales tax registration under the advertised name of that entity.
- F. The sales tax certificate is non-assignable and non-transferable.

5.42.80 -Tax Filing Schedule.

- A. All remote sellers or marketplace facilitators subject to this Chapter shall file a return on a form or in a format prescribed by the Commission and shall pay the tax due.
- B. Filing of sales tax returns are due monthly; quarterly filing is optional upon application and approval by the Commission, consistent with the code of the local jurisdiction.

- C. A remote seller or marketplace facilitator who has filed a sales tax return will be presumed to be making sales in successive periods unless the remote seller or marketplace facilitator files a return showing a termination or sale of the business in accordance with this Chapter.
- D. The completed and executed return, together with the remittance in full for the tax due, shall be transmitted to and must be received by the Commission on or before midnight Alaska Standard Time on the due date. Monthly returns are due the last day of the immediate subsequent month. Quarterly returns are due as follows:
- | | |
|--------------------------------|------------|
| Quarter 1 (January – March) | April 30 |
| Quarter 2 (April – June) | July 31 |
| Quarter 3 (July – September) | October 31 |
| Quarter 4 (October – December) | January 31 |
- E. If the last day of the month following the end of the filing period falls on a Saturday, Sunday or federal or Alaska state holiday, the due date will be extended until the next business day immediately following.
- F. Any remote seller or marketplace facilitator holding a remote seller registration shall file a sales tax return even though no tax may be due. This return shall show why no tax is due. If the remote seller or marketplace facilitator intends to continue doing business a return shall be filed reflecting no sales and a confirmation of the intent to continue doing business and shall continue to do so each filing period until the entity ceases doing business or sells the business. If the remote seller or marketplace facilitator intends to cease doing business, a final return shall be filed along with a statement of business closure.
- G. The remote seller or marketplace facilitator shall prepare the return and remit sales tax to the Commission on the same basis, cash or accrual, which the remote seller or marketplace facilitator uses in preparing its federal income tax return. The remote seller or marketplace facilitator shall sign the return, and transmit the return, with the amount of sales tax and any applicable penalty, interest or fees that it shows to be due, to the Commission.
- H. Remote sellers and marketplace facilitators failing to comply with the provisions of this Chapter shall, if required by the Commission and if quarterly filing has been chosen, file and transmit collected sales taxes more frequently until such time as they have demonstrated to the Commission that they are or will be able to comply with the provisions of this Code. Six (6) consecutive on-time sales tax filings, with full remittance of the sales taxes collected, shall establish the presumption of compliance and return to quarterly filing status.
- I. The preparer of the sales tax return shall keep and maintain all documentation supporting any and all claims of exempted sales and purchases. Documentation for exempted sales should include the number of the exemption authorization card presented by the buyer at the time of the purchase, the date of the purchase, the name of the person making the purchase, the organization making the purchase, the total amount of the purchase, and the amount of sales tax exempted. This documentation shall be made available to the Commission upon request. Failure to provide such documentation may invalidate that portion of the claim of exemption for which no documentation is provided.

5.42.090 - Estimated Tax.

- A. In the event the Commission is unable to ascertain the tax due from a remote seller or marketplace facilitator by reason of the failure of the remote seller or marketplace facilitator to keep accurate books, allow inspection, or file a return, or by reason of the remote seller or marketplace

- facilitator filing a false or inaccurate return, the Commission may make an estimate of the tax due based on any evidence in their possession.
- B. Sales taxes may also be estimated, based on any information available, whenever the Commission has reasonable cause to believe that any information on a sales tax return is not accurate.
- C. A remote seller's or marketplace facilitator's tax liability under this Chapter may be determined and assessed for a period of six (6) years after the date the return was filed or due to be filed with the Commission. No civil action for the collection of such tax may be commenced after the expiration of the six- (6-) year period except an action for taxes, penalties and interest due from those filing periods that are the subject of a written demand or assessment made within the six- (6-) year period, unless the remote seller or marketplace facilitator waives the protection of this section.
- D. The Commission shall notify the remote seller or marketplace facilitator, in writing, that the Commission has estimated the amount of sales tax that is due from the remote seller or marketplace facilitator. The Commission shall serve the notice on the remote seller or marketplace facilitator by delivering the notice to the remote seller's or marketplace facilitator's place of business, or by mailing the notice by certified mail, return receipt requested, to the remote seller's or marketplace facilitator's last known mailing address. A remote seller or marketplace facilitator who refuses the certified mail will be considered to have accepted the certified mail for purposes of service.
- E. The Commission's estimate of the amount of sales tax that is due from a remote seller or marketplace facilitator shall become a final determination of the amount that is due unless the remote seller or marketplace facilitator, within thirty (30) calendar days after service of notice of the estimated tax:
1. Files a complete and accurate sales tax return for the delinquent periods supported by satisfactory records and accompanied by a full remittance of all taxes, interest, penalties, costs and other charges due; or
 2. Files a written notice with the Commission appealing the estimated tax amount in accordance with the appeal procedures.
 3. Arguments or reasons for failure to timely file a return and remit taxes collected shall not be considered a valid basis or grounds for granting an appeal. The basis and grounds for granting an appeal of an assessment are:
 - a. The identity of the remote seller or marketplace facilitator is in error;
 - b. The amount of the debt is erroneous due to a clerical error (and the nature and extent of the error is specified in the request for appeal); or
 - c. The remote seller or marketplace facilitator disputes the denial of exemption(s) for certain sales.
- F. The amount of sales tax finally determined to be due under this section shall bear interest and penalty from the date that the sales tax originally was due, plus an additional civil penalty of fifty dollars (\$50) for each calendar month or partial month for which the amount of sales tax that is due has been determined.

5.42.100 - Returns – Filing Contents.

- A. Every remote seller or marketplace facilitator required by this chapter to collect sales tax shall file with the Commission upon forms furnished by the Commission a return setting forth the

following information with totals rounded to the nearest dollar:

1. Gross sales;
 2. The nontaxable portions separately stating the amount of sales revenue attributable to each class of exemption;
 3. Computation of taxes to be remitted;
 4. Calculated discount (if applicable) based on taxing jurisdiction's code; and
 5. Such other information as may be required by the Commission.
- B. Each tax return remitted by a remote seller or marketplace facilitator shall be signed (digital or otherwise) by a responsible individual who shall attest to the completeness and accuracy of the information on the tax return.
- C. The Commission reserves the right to reject a filed return for failure to comply with the requirements of this Chapter for up to three (3) months from the date of filing. The Commission shall give written notice to a remote seller or marketplace facilitator that a return has been rejected, including the reason for the rejection.

5.42.110 – Refunds.

- A. Upon request from a buyer or remote seller or marketplace facilitator the Commission shall provide a determination of correct tax rate and amount applicable to the transaction. In the case of an overpayment of taxes, the remote seller or marketplace facilitator shall process the refund and amend any returns accordingly.
- B. If the claimant is a remote seller or marketplace facilitator, and the tax refund is owed to any buyer, the remote seller or marketplace facilitator submits, and the Commission approves, a refund plan to all affected buyers.
- C. The taxing jurisdictions may allow a buyer to request a refund directly from the taxing jurisdiction.

5.42.120 – Amended Returns.

- A. A remote seller or marketplace facilitator may file an amended sales tax return, with supporting documentation, and the Commission may accept the amended return, but only in the following circumstances:
1. The amended return is filed within one (1) year of the original due date for the return; and
 2. The remote seller or marketplace facilitator provides a written justification for requesting approval of the amended return; and
 3. The remote seller or marketplace facilitator agrees to submit to an audit upon request of the Commission.
- B. The Commission shall notify the remote seller or marketplace facilitator in writing (by email or otherwise) whether it accepts or rejects an amended return, including the reasons for any rejection.
- C. The Commission may adjust a return for a remote seller or marketplace facilitator if, after investigation, the Commission determines the figure included in the original returns are incorrect; and the Commission adjusts the return within two (2) years of the original due date for the return.
- D. A remote seller or marketplace facilitator may file a supplemental sales tax return, with supporting documentation, and the Commission may accept the supplemental return, but only in the following circumstances:
1. The remote seller or marketplace facilitator provides a written justification for requesting

- approval of the supplemental return; and
2. The remote seller or marketplace facilitator agrees to submit to an audit upon request of the Commission.

5.42.130. – Extension of Time to File Tax Return.

- A. Upon written application of a remote seller or marketplace facilitator, stating the reasons therefor, the Commission may extend the time to file a sales tax return but only if the Commission finds each of the following:
 1. For reasons beyond the remote seller's or marketplace facilitator's control, the remote seller or marketplace facilitator has been unable to maintain in a current condition the books and records that contain the information required to complete the return;
 2. Such extension is a dire necessity for bookkeeping reasons and would avert undue hardship upon the remote seller or marketplace facilitator;
 3. The remote seller or marketplace facilitator has a plan to cure the problem that caused the remote seller or marketplace facilitator to apply for an extension and the remote seller or marketplace facilitator agrees to proceed with diligence to cure the problem;
 4. At the time of the application, the remote seller or marketplace facilitator is not delinquent in filing any other sales tax return, in remitting sales tax to the Commission or otherwise in violation of this chapter;
 5. No such extension shall be made retroactively to cover existing delinquencies.

5.42.140 – Audits.

- A. Any remote seller or marketplace facilitator who has registered with the Commission, who is required to collect and remit sales tax, or who is required to submit a sales tax return is subject to a discretionary sales tax audit at any time. The purpose of such an audit is to examine the business records of the remote seller or marketplace facilitator in order to determine whether appropriate amounts of sales tax revenue have been collected by the remote seller or marketplace facilitator and remitted to the Commission.
- B. The Commission is not bound to accept a sales tax return as correct. The Commission may make an independent investigation of all retail sales or transactions conducted within the State or taxing jurisdiction.
- C. The records that a remote seller or marketplace facilitator is required to maintain under this chapter shall be subject to inspection and copying by authorized employees or agents of the Commission for the purpose of auditing any return filed under this chapter, or to determine the remote seller's or marketplace facilitator's liability for sales tax where no return has been filed.
- D. In addition to the information required on returns, the Commission may request, and the remote seller or marketplace facilitator must furnish, any reasonable information deemed necessary for a correct computation of the tax.
- E. The Commission may adjust a return for a remote seller or marketplace facilitator if, after investigation or audit, the Commission determines that the figures included in the original return are incorrect, and that additional sales taxes are due; and the Commission adjusts the return within two (2) years of the original due date for the return.
- F. For the purpose of ascertaining the correctness of a return or the amount of taxes owed when a return has not been filed, the Commission may conduct investigations, hearings and audits and may examine any relevant books, papers, statements, memoranda, records, accounts or other

writings of any remote seller or marketplace facilitator at any reasonable hour on the premises of the remote seller or marketplace facilitator and may require the attendance of any officer or employee of the remote seller or marketplace facilitator. Upon written demand by the Commission, the remote seller or marketplace facilitator shall present for examination, in the office of the Commission, such books, papers, statements, memoranda, records, accounts and other written material as may be set out in the demand unless the Commission and the person upon whom the demand is made agree to presentation of such materials at a different place.

- G. The Commission may issue subpoenas to compel attendance or to require production of relevant books, papers, records or memoranda. If any remote seller or marketplace facilitator refuses to obey any such subpoena, the Commissioner may refer the matter to the Commission's attorney for an application to the superior court for an order requiring the remote seller or marketplace facilitator to comply therewith.
- H. Any remote seller, marketplace facilitator, or person engaged in business who is unable or unwilling to submit their records to the Commission shall be required to pay the Commission for all necessary expenses incurred for the examination and inspection of their records maintained outside the Commission.
- I. After the completion of a sales tax audit, the results of the audit will be sent to the business owner's address of record.
- J. In the event the Commission, upon completion of an audit, discovers more than five hundred dollars (\$500) in additional sales tax due from a remote seller or marketplace facilitator resulting from a remote seller's or marketplace facilitator's failure to accurately report sales and taxes due thereupon, the remote seller or marketplace facilitator shall bear responsibility for the full cost of the audit. The audit fee assessment will be in addition to interest and penalties applicable to amounts deemed to be delinquent by the Commission at the time of the conclusion of the audit.

5.42.150 - Audit Protest.

- A. If the remote seller or marketplace facilitator wishes to dispute the amount of the estimate, or the results of an examination or audit, the remote seller or marketplace facilitator must file a written protest with the Commission, within thirty (30) calendar days of the date of the notice of estimated tax or results of an audit or examination. The protest must set forth:
 - 1. The remote seller's or marketplace facilitator's justification for reducing or increasing the estimated tax amount, including any missing sales tax returns for the periods estimated; or
 - 2. The remote seller's or marketplace facilitator's reasons for challenging the examination or audit results.
- B. In processing the protest, the Commission may hold an informal meeting or hearing with the remote seller or marketplace facilitator, either on its own or upon request of the remote seller or marketplace facilitator, and may also require that the remote seller submit to an audit, if one was not previously conducted or a more formal audit, if an estimation audit was previously performed.
- C. The Commission shall make a final written determination on the remote seller's or marketplace facilitator's protest and mail a copy of the determination to the remote seller or marketplace facilitator.
- D. If a written protest is not filed within thirty days of the date of the notice of estimated tax or the result of a review, audit or examination, then the estimated tax, review, audit or examination result shall be final, due and payable to the Commission.

5.42.160 – Penalties and Interest for Late Filing.

- A. A late filing fee of twenty-five dollars per month (or quarter) shall be added to all late-filed sales tax reports in addition to interest and penalties.
- B. Delinquent sales tax bear interest at the rate of fifteen percent (15%) per annum until paid.
- C. In addition, delinquent sales tax shall be subject to an additional penalty of five percent, or fraction thereof, until a total of twenty percent of delinquent tax has been reached. The penalty does not bear interest.
- D. Fees, penalties and interest shall be assessed and collected in the same manner as the tax is assessed and collected, and applied first to fees, penalties and interest, second to past due sales tax.
- E. The filing of an incomplete return, or the failure to remit all tax, shall be treated as the filing of no return.
- F. A penalty assessed under this section for the delinquent remittance of sales tax or failure to file a sales tax return may be waived by the Commission, upon written application of the remote seller or marketplace facilitator accompanied by a payment of all delinquent sales tax, interest and penalty otherwise owed by the remote seller or marketplace facilitator, within forty-five (45) calendar days after the date of delinquency. A remote seller or marketplace facilitator may not be granted more than one (1) waiver of penalty under this subsection in any one calendar year. The Commission shall report such waivers of penalty to the taxing jurisdiction, in writing.

5.42.170 – Repayment Plans.

- A. The Commission may agree to enter into a repayment plan with a delinquent remote seller or marketplace facilitator. No repayment plan shall be valid unless agreed to by both parties in writing.
- B. A remote seller or marketplace facilitator shall not be eligible to enter into a repayment plan with the Commission if the remote seller or marketplace facilitator has defaulted on a repayment plan in the previous two (2) calendar years.
- C. The repayment plan shall include a secured promissory note that substantially complies with the following terms:
 - 1. The remote seller or marketplace facilitator agrees to pay a minimum of ten percent (10%) down payment on the tax, interest and penalty amount due. The down payment shall be applied first to penalty, then to accumulated interest, and then to the tax owed.
 - 2. The remote seller or marketplace facilitator agrees to pay the balance of the tax, penalty and interest owed in monthly installments over a period not to exceed two (2) years.
 - 3. Interest at a rate of fifteen (15%) percent per annum shall accrue on the principal sum due. Interest shall not apply to penalties owed or to interest accrued at the time the repayment plan is executed or accruing during the term of the repayment plan.
 - 4. If the remote seller or marketplace facilitator is a corporation or a limited liability entity the remote seller or marketplace facilitator agrees to provide a personal guarantee of the obligations under the repayment plan.
 - 5. The remote seller or marketplace facilitator agrees to pay all future tax bills in accordance with the provisions of this chapter.
 - 6. The remote seller or marketplace facilitator agrees to provide a security interest in the form of a sales tax lien for the entire unpaid balance of the promissory note to be recorded by the Commission at the time the repayment plan is signed. The remote seller or marketplace

facilitator shall be responsible for the cost of recording the tax lien.

- D. If a remote seller or marketplace facilitator fails to pay two (2) or more payments as required by the repayment plan agreement, the remote seller or marketplace facilitator shall be in default and the entire amount owed at the time of default shall become immediately due. The Commission will send the remote seller or marketplace facilitator a notice of default. The Commission may immediately foreclose on the sales tax lien or take any other remedy available under the law.

5.42.180 – Remote Seller or Marketplace Facilitator Record Retention.

Remote sellers or marketplace facilitator shall keep and preserve suitable records of all sales made and such other books or accounts as may be necessary to determine the amount of tax which the remote seller or marketplace facilitator is obliged to collect. Remote sellers or marketplace facilitator shall preserve suitable records of sales for a period of six (6) years from the date of the return reporting such sales, and shall preserve for a period of six (6) years all invoices of goods and merchandise purchased for resale, and all such other books, invoices and records as may be necessary to accurately determine the amount of taxes which the remote seller or marketplace facilitator was obliged to collect under this chapter.

5.42.190 - Cessation or Transfer of Business.

- A. A remote seller or marketplace facilitator who sells, leases, conveys, forfeits, transfers or assigns the majority of their business interest, including a creditor or secured party, shall make a final sales tax return within thirty (30) days after the date of such conveyance.
- B. At least ten (10) business days before any such sale is completed, the remote seller or marketplace facilitator shall send to the Commission, by approved communication (email confirmation, certified first-class mail, postage prepaid) a notice that the remote seller's or marketplace facilitator's interest is to be conveyed and shall include the name, address and telephone number of the person or entity to whom the interest is to be conveyed.
- C. Upon notice of sale and disclosure of buyer, the Commission shall be authorized to disclose the status of the remote seller's or marketplace facilitator's sales tax account to the named buyer or assignee.
- D. Upon receipt of notice of a sale or transfer, the Commission shall send the transferee a copy of this Code with this section highlighted.
- E. Neither the Commissioner's failure to give the notice nor the transferee's failure to receive the notice shall relieve the transferee of any obligations under this section.
- F. Following receipt of said notice, the Commission shall have sixty (60) days in which to perform a final sales tax audit and assess sales tax liability against the seller of the business. If the notice is not mailed at least ten (10) business days before the sale is completed, the Commission shall have twelve (12) months from the later of the completion of the sale or the Commission's knowledge of the completion of the sale within which to begin a final sales tax audit and assess sales tax liability against the seller of the business. The Commission may also initiate an estimated assessment if the requirements for such an assessment exist.
- G. A person acquiring any interest of a remote seller or marketplace facilitator in a business required to collect the tax under this chapter assumes the liability of the remote seller or marketplace facilitator for all taxes due the Commission, whether current or delinquent, whether known to the Commission or discovered later, and for all interest, penalties, costs and charges on such taxes.
- H. Before the effective date of the transfer, the transferee of a business shall obtain from the Commission an estimate of the delinquent sales tax, penalty and interest, if any, owed by the

remote seller or marketplace facilitator as of the date of the transfer, and shall withhold that amount from the consideration payable for the transfer, until the remote seller or marketplace facilitator has produced a receipt from the Commission showing that all tax obligations imposed by this chapter have been paid. A transferee that fails to withhold the amount required under this subsection shall be liable to the Commission and taxing jurisdiction for the lesser of the amount of delinquent sales tax, penalty and interest due from the remote seller or marketplace facilitator as of the date of transfer, and the amount that the transferee was required to withhold.

- I. In this section, the term “transfer” includes the following:
 - 1. A change in voting control, or in more than fifty (50) percent of the ownership interest in a remote seller or marketplace facilitator that is a corporation, limited liability company or partnership; or
 - 2. A sale of substantially all the assets used in the business of the remote seller or marketplace facilitator; or
 - 3. The initiation of a lease, management agreement or other arrangement under which another person becomes entitled to the remote seller’s or marketplace facilitator’s gross receipts from sales, rentals or services.
- J. Subsection H of this section shall not apply to any person who acquires their ownership interest in the ongoing business as a result of the foreclosure of a lien that has priority over the Commission’s sales tax lien.
- K. Upon termination, dissolution or abandonment of a corporate business, any officer having control or supervision of sales tax funds collected, or who is charged with responsibility for the filing of returns or the payment of sales tax funds collected, shall be personally liable for any unpaid taxes, interest, administrative costs and penalties on those taxes if such officer willfully fails to pay or cause to be paid any taxes due from the corporation. In addition, regardless of willfulness, each director of the corporation shall be jointly and severally liable for unpaid amounts. The officer shall be liable only for taxes collected which became due during the period he or she had the control, supervision, responsibility or duty to act for the corporation. This section does not relieve the corporation of other tax liabilities or otherwise impair other tax collection remedies afforded by law.
- L. A remote seller or marketplace facilitator who terminates the business without the benefit of a purchaser, successor or assign shall make a final tax return and settlement of tax obligations within thirty (30) days after such termination. If a final return and settlement are not received within thirty (30) days of the termination, the remote seller or marketplace facilitator shall pay a penalty of one hundred dollars (\$100), plus an additional penalty of twenty-five dollars (\$25) for each additional thirty- (30-) day period, or part of such a period, during which the final return and settlement have not been made, for a maximum of six (6) additional periods.

5.42.200 – Use of Information on Tax Returns.

- A. Except as otherwise provided in this chapter, all returns, reports and information required to be filed with the Commission under this Code, and all information contained therein, shall be kept confidential and shall be subject to inspection only by:
 - 1. Employees and agents of the Commission and City whose job responsibilities are directly related to such returns, reports and information;
 - 2. The person supplying such returns, reports and information; and
 - 3. Persons authorized in writing by the person supplying such returns, reports and information.

- B. The Commission will release information described in subsection A of this section pursuant to subpoena, order of a court or administrative agency of competent jurisdiction, and where otherwise required by law to do so.
- C. Notwithstanding subsection A of this section, the following information is available for public inspection:
 - 1. The name and address of sellers;
 - 2. Whether a business is registered to collect taxes under this chapter;
 - 3. The name and address of businesses that are sixty (60) days or more delinquent in filing returns and/or in remitting sales tax, or both filing returns and remitting sales tax; and, if so delinquent, the amount of estimated sales tax due, and the number of returns not filed.
- D. The Commission may provide the public statistical information related to sales tax collections, provided that no information identifiable to a particular remote seller or marketplace facilitator is disclosed.
- E. Nothing contained in this section shall be construed to prohibit the delivery to a person, or his duly authorized representative, of a copy of any return or report filed by them, nor to prohibit the publication of statistics so classified as to prevent the identification of particular buyers, remote sellers, or marketplace facilitators, nor to prohibit the furnishing of information on a reciprocal basis to other agencies or political subdivisions of the state or the United States concerned with the enforcement of tax laws.
- F. Nothing contained in this section shall be construed to prohibit the disclosure through enforcement action proceedings or by public inspection or publication of the name, estimated balance due, and current status of payments, and filings of any remote seller or marketplace facilitator or agent of any remote seller or marketplace facilitator required to collect sales taxes or file returns under this chapter, who fails to file any return and/or remit in full all sales taxes due within thirty (30) days after the required date for that business. Entry into any agreement whether pursuant to the provisions of this chapter or otherwise shall not act as any prohibition to disclosure of the records of that remote seller or marketplace facilitator as otherwise provided in this Chapter.
- G. A prospective lessee or purchaser of any business or business interest may inquire as to the obligation or tax status of any business upon presenting to the Commission a release of tax information request signed by the authorized agent of the business.
- H. All returns referred to in this chapter, and all data taken therefrom, shall be kept secure from public inspection, and from all private inspection.

5.42.210 – Violations.

- A. A remote seller or marketplace facilitator that fails to file a sales tax return or remit sales tax when due, in addition to any other liability imposed by this Chapter, shall pay to the Commission all costs incurred by the Commission to determine the amount of the remote seller's or marketplace facilitator's liability or to collect the sales tax, including, without limitation, reviewing and auditing the remote seller's or marketplace facilitator's business records, collection agency fees, and actual reasonable attorney's fees.
- B. A person who causes or permits a corporation of which the person is an officer or director, a limited liability company of which the person is a member or manager, or a partnership of which the person is a partner, to fail to collect sales tax or to remit sales tax to the Commission as required by this Chapter shall be liable to the Commission for the amount that should have been

collected or remitted, plus any applicable interest and penalty.

- C. Notwithstanding any other provision of law, and whether or not the Commission initiates an audit or other tax collection procedure, the Commission may bring a declaratory judgment action against a remote seller or marketplace facilitator believed to meet the criteria of to establish that the obligation to remit sales tax is applicable and valid under local, state and federal law. The action shall be brought in the judicial district of the taxing jurisdiction.
- D. The Commission may cause a sales tax lien to be filed and recorded against all real and personal property of a remote seller or marketplace facilitator where the remote seller or marketplace facilitator has:
 - 1. Failed to file sales tax returns for two (2) consecutive filing periods as required by this Chapter; or
 - 2. Failed within sixty (60) days of the end of the filing period from which taxes were due to either (a) remit all amounts due or (b) to enter into a secured payment agreement as provided in this Chapter.
 - 3. Prior to filing a sales tax lien, the Commission shall cause a written notice of intent to file to be mailed to the last known address of the delinquent remote seller or marketplace facilitator.
- E. In addition to other remedies discussed in this Chapter, the Commission may bring a civil action to:
 - 1. Enjoin a violation of this Chapter. On application for injunctive relief and a finding of a violation or threatened violation, the superior court shall enjoin the violation.
 - 2. Collect delinquent sales tax, penalty, interest and costs of collection, either before or after estimating the amount of sales tax due.
 - 3. Foreclose a recorded sales tax lien as provided by law.
- F. All remedies hereunder are cumulative and are in addition to those existing at law or equity.

5.42.220 – Penalties for Violations.

- A. A buyer, remote seller, or marketplace facilitator who knowingly or negligently submits false information in a document filed with the Commission pursuant to this Chapter is subject to a penalty of five hundred dollars (\$500).
- B. A remote seller or marketplace facilitator who knowingly or negligently falsifies or conceals information related to its business activities with the Commission or taxing jurisdiction is subject to a penalty of five hundred dollars (\$500).
- C. A person who knowingly or negligently provides false information when applying for a certificate of exemption is subject to a penalty of five hundred dollars (\$500).
- D. Any remote seller or marketplace facilitator who fails to file a return by the due date required under this chapter, regardless of whether any taxes were due for the reporting period for which the return was required, shall be subject to a penalty of twenty-five dollars (\$25) for the first sales tax return not timely filed. The filing of an incomplete return shall be treated as the filing of no return.
- E. A remote seller or marketplace facilitator who fails or refuses to produce requested records or to allow inspection of their books and records shall pay to the Commission a penalty equal to three (3) times any deficiency found or estimated by the Commission with a minimum penalty of five hundred dollars (\$500).
- F. A remote seller or marketplace facilitator who falsifies or misrepresents any record filed with the

Commission is guilty of an infraction and subject to a penalty of five hundred dollars (\$500) per record.

- G. Misuse of an exemption card is a violation and subject to a penalty of fifty dollars (\$50) per incident of misuse;
- H. Nothing in this chapter shall be construed as preventing the Commission from filing and maintaining an action at law to recover any taxes, penalties, interest and/or fees due from a remote seller or marketplace facilitator. The Commission may also recover attorney's fees in any action against a delinquent remote seller or marketplace facilitator.

5.42.230 – Remote Sellers with a Physical Presence in the Taxing Jurisdiction.

- A. Sellers with a physical presence in a taxing jurisdiction and no remote or internet-based sales shall report, remit, and comply with standards, including audit authority, of the taxing jurisdiction.
- B. Sellers with a physical presence in a taxing jurisdiction that also have remote or internet-based sales where the Point of Delivery is in a different taxing jurisdiction shall (i) report and remit the remote or internet sales to the Commission; and (ii) report and remit the in-store sales to the taxing jurisdiction.
- C. Sellers with a physical presence in a taxing jurisdiction that also have remote or internet-based sales where the Point of Delivery is in the same Taxing jurisdictions shall report and remit those remote sales to the taxing jurisdiction.
- D. Sellers and marketplace facilitators that do not have a physical presence in a taxing jurisdiction must report and remit all remote sales to the Commission.
- E. For all purchases the tax rate added to the sale price shall be as provided in the taxing jurisdiction's sales tax code, based on Point of Delivery.
- F. A marketplace facilitator is considered the remote seller for each sale facilitated through its marketplace and shall collect, report, and remit sales tax to the Commission. A marketplace facilitator is not considered to be the remote seller for each sale or rental of lodging facilitated through its marketplace, wherein the seller is considered to have a physical presence in the taxing jurisdiction.

5.42.240 – Remittance of Tax; Remote Seller Held Harmless

- A. Any remote seller or marketplace facilitator that collects and remits sales tax to the Commission as provided by law may use an electronic database of state addresses that is certified by the Commission pursuant to subsection © of this section to determine the jurisdictions to which tax is owed.
- B. Any remote seller or marketplace facilitator that uses the data contained in an electronic database certified by the Commission pursuant to subsection (C) of this section to determine the jurisdictions to which tax is owed shall be held harmless for any tax, charge, or fee liability to any taxing jurisdiction that otherwise would be due solely as a result of an error or omission in the database.
- C. Any electronic database provider may apply to the Commission to be certified for use by remote sellers or marketplace facilitators pursuant to this section. Such certification shall be valid for three (3) years. In order to be certified, an electronic database provider shall have a database that satisfies the following criteria:
 - 1. The database shall designate each address in the state, including, to the extent practicable,

- any multiple postal address applicable to one location and the taxing jurisdictions that have the authority to impose a tax on purchases made by purchasers at each address in the state.
2. The information contained in the electronic database shall be updated as necessary and maintained in an accurate condition. In order to keep the database accurate, the database provider shall provide a convenient method for taxing jurisdictions that may be affected by the use of the database to inform the provider of apparent errors in the database. The provider shall have a process in place to promptly correct any errors brought to the provider's attention.

5.42.250 – Definitions.

For purposes of this Chapter, the following definitions shall apply:

“Buyer or purchaser” means a person to whom a sale of property or product is made or to whom a service is furnished.

“Commission” means the Alaska Intergovernmental Remote Sales Tax Commission established by Agreement between local government taxing jurisdictions within Alaska, and delegated tax collection authority.

“Delivered electronically” means delivered to the purchaser by means other than tangible storage media.

“Drug” means a compound, substance or preparation, and any component of a compound, substance or preparation, other than “food and food ingredients,” “dietary supplements” or “alcoholic beverages:”

- A. Recognized in the official United State Pharmacopoeia, official Homeopathic Pharmacopoeia of the United States, or official National Formulary, and supplement to any of them; or
- B. Intended for use in the diagnosis, cure, mitigation, treatment, or prevention of disease; or
- C. Intended to affect the structure or any function of the body.

“Entity-Based Exemption” means an exemption based on who purchases the product or who sells the product. An exemption that is available to all individuals shall not be considered an entity-based exemption.

“Goods for resale” means:

- A. The sale of goods by a manufacturer, wholesaler or distributor to a retail vendor; sales to a wholesale or retail dealer who deals in the property sold, for the purpose of resale by the dealer.
- B. Sales of personal property as raw material to a person engaged in manufacturing components for sale, where the property sold is consumed in the manufacturing process of, or becomes an ingredient or component part of, a product manufactured for sale by the manufacturer.
- C. Sale of personal property as construction material to a licensed building contractor where the property sold becomes part of the permanent structure.

“Marketplace Facilitator” means a person that contracts with remote sellers to facilitate for consideration, regardless of whether deducted as fees from the transaction, the sale of the seller's property or services through a physical or electronic marketplace operated by the person, and engages:

- (a) Directly or indirectly, through one or more affiliated persons in any of the following:

- (i) Transmitting or otherwise communicating the offer or acceptance between the buyer and seller;
 - (ii) Owning or operating the infrastructure, electronic or physical, or technology that brings buyers and remote sellers together;
 - (iii) Providing a virtual currency that buyers are allowed or required to use to purchase products from the remote seller; or
 - (iv) Software development or research and development activities related to any of the activities described in (b) of this subsection (3), if such activities are directly related to a physical or electronic marketplace operated by the person or an affiliated person; and
- (b) In any of the following activities with respect to the seller's products:
- (i) Payment processing services;
 - (ii) Fulfillment or storage services;
 - (iii) Listing products for sale;
 - (iv) Setting prices;
 - (v) Branding sales as those of the marketplace facilitator;
 - (vi) Order taking;
 - (vii) Advertising or promotion; or
 - (viii) Providing customer service or accepting or assisting with returns or exchanges.

“Member” means a taxing jurisdiction that is a signatory of the Alaska Remote Sales Tax Intergovernmental Agreement, thereby members of the Commission, and who have adopted the Remote Seller Sales Tax Code.

“Monthly” means occurring once per calendar month.

“Nonprofit organization” means a business that has been granted tax-exempt status by the Internal Revenue Service (IRS); means an association, corporation, or other organization where no part of the net earnings of the organization inures to the benefit of any member, shareholder, or other individual, as certified by registration with the IRS.

“Person” means an individual, trust, estate, fiduciary, partnership, limited liability company, limited liability partnership, corporation, or any other legal entity.

“Physical presence” means a seller who establishes any one or more of the following within a local taxing jurisdiction:

1. Has an office, distribution or sales house, warehouse, storefront, or any other place of business within the boundaries of the local taxing jurisdiction;
2. Solicits business or receiving orders through any employee, agent, salesman, or other representative within the boundaries of the local taxing jurisdiction or engages in activities in this state that are significantly associated with the seller’s ability to establish or maintain a market for its products in this state;
3. Provides services or holds inventory within the boundaries of the local taxing jurisdiction;
4. Rents or leases property located within the boundaries of the local taxing jurisdiction.

A seller that establishes a physical presence within the local taxing jurisdiction in any calendar year will be deemed to have a physical presence within the local taxing jurisdiction for the following calendar

year.

“Point of Delivery” means the location at which a property or a product is delivered or service rendered.

- A. When the product is not received or paid for by the purchaser at a business location of a remote seller in a taxing jurisdiction, the sale is considered delivered to the location where receipt by the purchaser (or the purchaser's recipient, designated as such by the purchaser) occurs, including the location indicated by instructions for delivery as supplied by the purchaser (or recipient) and as known to the seller.
- B. When the product is received or paid for by a purchaser who is physically present at the business location of a remote seller in a taxing jurisdiction the sale is considered to have been made in the taxing jurisdiction where the purchaser is present even if delivery of the product takes place in another taxing jurisdiction. Such sales are reported and tax remitted directly to the taxing jurisdiction not to the Commission.
- C. For products transferred electronically, or other sales where the remote seller or marketplace facilitator lacks a delivery address for the purchaser, the remote seller or marketplace facilitator shall consider the Point of Delivery the sale to the billing address of the buyer.

“Product-Based Exemptions” means an exemption based on the description of the product and not based on who purchases the product or how the purchaser intends to use the product.

“Property” and **“product”** means includes both tangible, an item that can be seen, weighed, measured, felt, or touched, or that is in any other manner perceptible to the senses; and intangible property, anything that is not physical in nature (i.e.; intellectual property, brand recognition, goodwill, trade, copyright and patents).

“Quarter” means trimonthly periods of a calendar year; January-March, April-June, July-September, and October-December.

“Receive or Receipt” means

- A. Taking possession of property;
- B. Making first use of services;
- C. Taking possession or making first use of digital goods, whichever comes first.

The terms “receive” and “receipt” do not include temporary possession by a shipping company on behalf of the purchaser.

“Remote sales” means sales of goods or services by a remote seller or marketplace facilitator.

“Remote Seller” means a seller or marketplace facilitator making sales of goods or services delivered within the State of Alaska, without having a physical presence in a taxing jurisdiction, or conducting business between taxing Jurisdictions, when sales are made by internet, mail order, phone or other remote means. A marketplace facilitator shall be considered the remote seller for each sale facilitated through its marketplace.

“Resale of Services” means sales of intermediate services to a business the charge for which will be

passed directly by that business to a specific buyer.

“Sale or retail sale” means any transfer of property for consideration for any purpose other than for resale.

“Sales or Purchase price” means the total amount of consideration, including cash, credit, property, products, and services, for which property, products, or services are sold, leased, or rented, valued in money, whether received in money or otherwise, without any deduction for the following:

- A. The seller's cost of the property sold;
- B. The cost of materials used, labor or service cost, interest, losses, all costs of transportation to the seller, all taxes imposed on the seller, and any other expense of the seller;
- C. Charges by the seller for any services necessary to complete the sale, other than delivery and installation charges;
- D. Delivery charges;
- E. Installation charges; and
- F. Credit for any trade-in, as determined by state law.

“Seller” means a person making sales of property, products, or services, or a marketplace facilitator facilitating sales on behalf of a seller.

“Services” means all services of every manner and description, which are performed or furnished for compensation, and delivered electronically or otherwise outside the taxing jurisdiction (but excluding any that are rendered physically within the taxing jurisdiction, including but not limited to:

- A. Professional services;
- B. Services in which a sale of property or product may be involved, including property or products made to order;
- C. Utilities and utility services not constituting a sale of personal property or products, including but not limited to sewer, water, solid waste collection or disposal, electrical, telephone services and repair, natural gas, cable or satellite television, and Internet services;
- D. The sale of transportation services;
- E. Services rendered for compensation by any person who furnishes any such services in the course of his trade, business, or occupation, including all services rendered for commission;
- F. Advertising, maintenance, recreation, amusement, and craftsman services.

“Tax cap” means a maximum taxable transaction.

“Taxing jurisdiction” means a local government in Alaska that has a sales tax and is a member of the Alaska Remote Sellers Sales Tax Commission.

“Transferred electronically” means obtained by the purchaser by means other than tangible storage media.

Section 2. Chapter 5.40 of the Cordova Municipal Code is hereby amended by the repeal of the exemption for interstate sales found in Section 5.40.030(F)(4) of the Cordova Municipal Code.

Section 3. This ordinance shall be effective thirty (30) days after its passage and publication. This ordinance shall be enacted in accordance with Section 2.13 of the Charter of the City of Cordova, Alaska, and published within ten (10) days after its passage.

1st reading:

2nd reading and public hearing:

PASSED AND APPROVED THIS ____ DAY OF _____ 2020.

Clay R. Koplin, Mayor

ATTEST:

Susan Bourgeois, CMC, City Clerk

DRAFT

REMOTE SELLER SALES TAX DEFINITIONS COMPARISON

| Term | Cordova Sales Tax Ordinance | Uniform Remote Seller's Sales Tax Ordinance | Supplemental Definitions |
|---|---|---|--------------------------|
| “Buyer” or “Purchaser” | “means the person who, in the ordinary meaning of the term, takes title to, takes possession of, or rents property, or receives services for a consideration.” ** note: CMC does not include term “purchaser” | “means a person to whom a sale of property or product is made or to whom a service is furnished.” | N/A |
| “Casual, occasional or isolated sales or services” | “means a sale made or service provided by a person who is not engaged in a business.” | N/A | N/A |
| “Business” | “means and includes all activities or acts, personal, professional or corporate, engaged in or caused to be engaged in, including but not limited to receipts from advertising services, construction, process or manufacturing and the sale of any goods or services upon which sales tax is required to be paid under Section 5.40.010 . The giving or supplying of services as an employee and the furnishing of property, services, substances or things, by a person who does not hold himself out as regularly engaging in such transactions, does not constitute business within the meaning of this chapter.” | N/A | N/A |

| Term | Cordova Sales Tax Ordinance | Uniform Remote Seller's Sales Tax Ordinance | Supplemental Definitions |
|---------------|--|--|--------------------------|
| "Sale" | <p>"means the transfer of or contract to transfer rights in property from a seller to a buyer or consumer for a consideration and includes the sale of goods, renting of property, and sale of services which either commence or terminate within the city, or which are in any part rendered, supplied or provided within the city, including the following by means of example:</p> <ol style="list-style-type: none"> 1. Local transportation for hire of persons by common carriers, including motor transportation, taxicab companies, and all other means of transportation for hire; 2. Printing or printed matter of all types, kind and character, and other service of printing; 3. The service of renting personal or real property; 4. Foods, confections and all liquors, beverages and drinks sold and dispensed by retail stores, restaurants or other dispensers, and sold for immediate consumption upon the premises or delivered or carried away from the premises for consumption elsewhere; | <p>"means any transfer of property for consideration for any purpose other than for resale."</p> | N/A |

| Term | Cordova Sales Tax Ordinance | Uniform Remote Seller's Sales Tax Ordinance | Supplemental Definitions |
|------|---|---|--------------------------|
| | <p>5. Advertising of all kinds, type and character originating in the city;</p> <p>6. Gross proceeds derived from the operation of pinball machines, jukeboxes, merchandise vending machines or amusement devices of any kind;</p> <p>7. The sale of tickets or admissions to places of amusement, to athletic entertainment, recreational events or dues or fees for privilege of having access to or the use of amusement, entertainment, athletic or recreational facilities;</p> <p>8. The retail sale of all gas and petroleum products;</p> <p>9. The provision of electrical, telephone, water, garbage or sewer utility services including installation and connection charges and fees;</p> <p>10. Commissions or fees by brokers or agents in such transactions as real estate sales;</p> | | |

| Term | Cordova Sales Tax Ordinance | Uniform Remote Seller's Sales Tax Ordinance | Supplemental Definitions |
|---|---|---|--------------------------|
| | <p>11. Services and rentals performed partially within the city;</p> <p>12. Sales, services or rentals provided by a peddler, itinerant merchant or street vendor; or</p> <p>13. Sales or services made by a seller at a special annual public event."</p> | | |
| | | | |
| "Sale Price" or "Purchase Price" | <p>"means the total consideration in money, credit, rights or other property or value expressed in terms of money, paid or delivered by a buyer to a seller, all without deduction on account of costs of labor, interest, discount, delivery, taxes or other seller's expense paid or accrued. The sales price includes any federal or state excise tax. Sales price does not include the 'trade-in' value of a used vehicle intended for resale taken in trade as a credit or part payment on the sale of a new or used article."</p> | <p>"means the total amount of consideration, including cash, credit, property, products, and services, for which property, products, or services are sold, leased, or rented, valued in money, whether received in money or otherwise, without any deduction for the following:</p> <p>A. The seller's cost of the property or product sold;</p> <p>B. The cost of materials used, labor or service cost, interest, losses, all costs of transportation to the seller, all taxes imposed on the</p> | N/A |

| Term | Cordova Sales Tax Ordinance | Uniform Remote Seller's Sales Tax Ordinance | Supplemental Definitions |
|-------------------|--|--|---|
| | | <p>seller, and any other expense of the seller;</p> <p>C. Charges by the seller for any services necessary to complete the sale, other than delivery and installation charges;</p> <p>D. Delivery charges;</p> <p>E. Installation charges; and</p> <p>F. Credit for any trade-in, as determined by state law."</p> | |
| "Seller" | "means every person, firm or corporation selling to buyer or consumer as agent, broker or principal and every person, firm or corporation performing compensated services, exclusive of services rendered as a salaried employee or wage earner, but including services for remuneration for which an Alaska Business License and/or city business license is required." | "means a person making sales of property, products, or services, or a marketplace facilitator facilitating sales on behalf of a seller." | "means a person making sales of property, products or services, or a marketplace facilitator acting on behalf of a seller." |
| "Services" | "means all services of every manner and description that are performed or furnished for consideration, whether in | "means all services of every manner and description, which are performed or | N/A |

| Term | Cordova Sales Tax Ordinance | Uniform Remote Seller's Sales Tax Ordinance | Supplemental Definitions |
|------|---|--|--------------------------|
| | connection with the sales of goods or not, but does not include the services rendered by an employee to an employer.” | <p>furnished for compensation, and delivered electronically or otherwise outside the taxing jurisdiction (but excluding any that are rendered physically within the taxing jurisdiction, including but not limited to:</p> <p>A. Professional services;</p> <p>B. Services in which a sale of property or product may be involved, including property or products made to order;</p> <p>C. Utilities and utility services not constituting a sale of property or products, including but not limited to sewer, water, solid waste collection or disposal, electrical, telephone services and repair, natural gas, cable or satellite television, and Internet services;</p> <p>D. The sale of transportation services;</p> | |

| Term | Cordova Sales Tax Ordinance | Uniform Remote Seller's Sales Tax Ordinance | Supplemental Definitions |
|--|---|---|--------------------------|
| | | <p>E. Services rendered for compensation by any person who furnishes any such services in the course of his trade, business, or occupation, including all services rendered for commission;</p> <p>F. Advertising, maintenance, recreation, amusement, and craftsman services."</p> | |
| "Special annual public events" | "means those events which are annually scheduled and open to the public, such as the Shorebird Festival and the Bidarki Christmas Bazaar." | N/A | N/A |
| "Public accommodation services" | "means providing, for consideration, members of the public with temporary or transient sleeping accommodations and related services for a period of less than thirty consecutive days in any facility, including hotels, motels, lodges, tourist homes, houses or courts, lodging houses, resorts, campgrounds, inns, rooming houses, boarding houses, bunkhouses, bed and breakfasts, trailer houses or motels, apartment hotels, and any other facility in which rooms, beds or | N/A | N/A |

| Term | Cordova Sales Tax Ordinance | Uniform Remote Seller's Sales Tax Ordinance | Supplemental Definitions |
|--------------------------------|---|---|--------------------------|
| | sleeping facilities or space are furnished for consideration." | | |
| "Marijuana" | <p>shall have the meaning given in <u>Section 8.40.020</u>.</p> <p>Section 8.40.020 defines "Marijuana" as "all parts of the plant of the genus cannabis whether growing or not, the seeds thereof, the resin extracted from any part of the plant, and every compound, manufacture, salt, derivative, mixture, or preparation of the plant, its seeds, or its resin, including marijuana concentrate; "marijuana" does not include fiber produced from the stalks, oil, or cake made from the seeds of the plant, sterilized seed of the plant which is incapable of germination, or the weight of any other ingredient combined with marijuana to prepare topical or oral administrations, food, drink, or other products."</p> | N/A | N/A |
| "Marijuana concentrate" | <p>shall have the meaning given in <u>Section 8.40.020</u>.</p> <p>Section 8.40.020 defines "Marijuana concentrate" as "any product which, through manufacture, contains tetrahydrocannabinol (THC). Common</p> | N/A | N/A |

| Term | Cordova Sales Tax Ordinance | Uniform Remote Seller's Sales Tax Ordinance | Supplemental Definitions |
|-----------------------------|--|---|--------------------------|
| | names and types of product include "shatter", butane or CO2 hash oil, "ring pots", butter, hash, hashish, keif, oil, or wax. | | |
| "Marijuana products" | shall have the meaning given in <u>Section 8.40.020</u> . Section 8.40.020 defines "Marijuana products" as "concentrated marijuana products and marijuana products that are comprised of marijuana and other ingredients and are intended for use or consumption, such as, but not limited to, edible products, ointments, and tinctures. | N/A | N/A |
| "Cigarette" | "means a roll for smoking of any size or shape, made wholly or partly of tobacco, whether the tobacco is flavored, adulterated, or mixed with another ingredient, if the wrapper or cover of the roll is made of paper or a material other than tobacco." | N/A | N/A |
| "Tobacco Product" | "means 1. A cigar; 2. A cheroot; 3. A stogie; 4. A perique; 5. Snuff and snuff flour; 6. Smoking tobacco, including granulated, plug-cut, crimp-cut, ready-rubbed, and any form of tobacco | "Tobacco" means cigarettes, cigars, chewing or pipe tobacco, or any other item that contains tobacco. | N/A |

| Term | Cordova Sales Tax Ordinance | Uniform Remote Seller's Sales Tax Ordinance | Supplemental Definitions |
|-----------------------------|--|---|--------------------------|
| | suitable for smoking in a pipe or cigarette; 7. Chewing tobacco, including cavendish, twist, plug, scrap, and tobacco suitable for chewing; or 8. an article or product made of tobacco or a tobacco substitute, but not including a cigarette as defined in Section 5.40.020.M.” | | |
| “Alcoholic beverage” | <p>shall have the meaning given in Section 6.12.010.A.</p> <p>Section 6.12.010.A defines “Alcoholic beverage” as “a spirituous, vinous, malt or other fermented or distilled liquid, whatever the origin, that is intended for human consumption as a beverage and that contains more than one-half of one percent or more of alcohol by volume, whether produced commercially or privately.</p> | <p>“Alcoholic beverages” are defined as “beverages that are suitable for human consumption and contain one-half of one percent or more of alcohol by volume.”</p> | N/A |



AGENDA ITEM 16
City Council Meeting Date: 03/18/2020
CITY COUNCIL COMMUNICATION FORM

FROM: Susan Bourgeois, City Clerk
DATE: 03/12/2020
ITEM: Concurrence of Mayor's appointment of City rep to PWSRCAC
NEXT STEP: Approval of Motion to concur

☐ ORDINANCE
☒ MOTION

☐ RESOLUTION
☐ INFORMATION

I. REQUEST OR ISSUE: Prince William Sound Regional Citizens Advisory Council sent a letter on February 11 (attached) advising that the term for the dedicated City seat on the board will expire at the upcoming May 7-8, 2020 annual meeting in Valdez.

II. RECOMMENDED ACTION: City Council should concur with the appointment suggestion made by Mayor Koplin and approve concurrence by voice vote.

III. BACKGROUND INFORMATION: The Clerk's office began advertising March 5 for interest and put a deadline for letters to be received by the day of tonight's meeting, March 18. One letter was received on February 28 which is attached. Letters will be made available to Council as they are received, and copies will be brought to the meeting.

IV. SUMMARY AND ALTERNATIVES: City Council members may concur with the Mayor's appointment or may move to concur with another appointee.



Regional Citizens' Advisory Council / "Citizens promoting environmentally safe operation of the Alyeska terminal and associated tankers."

In Anchorage: 3709 Spenard Road / Suite 100 / Anchorage, Alaska 99503 / (907) 277-7222 / FAX (907) 277-4523
In Valdez: P.O. Box 3089 / 130 South Meals / Suite 202 / Valdez, Alaska 99686 / (907) 834-5000 / FAX (907) 835-5926

MEMBERS

February 11, 2020

Sent via email and USPS mail

Alaska State
Chamber of Commerce

Mayor Clay Koplin
City of Cordova
P.O. Box 1210
Cordova, AK 99574

Chugach Alaska
Corporation

City of Cordova

Dear Mayor Koplin:

City of Homer

The Prince William Sound Regional Citizens' Advisory Council (PWSRCAC) is writing to advise you that Robert Beedle's term on our Board of Directors expires at the upcoming May 7-8, 2020, annual meeting in Valdez.

City of Kodiak

The dedicated seat for the City of Cordova is its opportunity to influence decisions having profound implications for oil transportation safety in Alaska, and for the state's oil spill prevention and response capabilities. We greatly value your past participation.

City of Seldovia

City of Seward

The City of Cordova is best served by a representative who:

City of Valdez

- Understands her/his organization and/or community, its needs, concerns and perspectives;
- Has at least a rudimentary familiarity with oil transportation issues;
- Has a home and work schedule flexible enough to allow participation and travel;
- Is committed to our mission of promoting environmentally safe operation of the Alyeska terminal and associated tankers; and
- Seeks opportunities to foster cooperative and constructive relationships between citizens, industry and regulatory agencies.

City of Whittier

Community of
Chenega

Community of
Tatitlek

A PWSRCAC director can expect to devote an average of 15 hours a month on PWSRCAC business. The full Board conducts three 2-day meetings in January, May, and September. In addition, annual budget and planning meetings are held, as well as special meetings and opportunities to participate in committees or work groups. PWSRCAC staff provides support to board members whenever possible.

Cordova District
Fishermen United

Kenai Peninsula
Borough

Please notify us in writing, no later than Monday, March 30, 2020, of your selected individual for the City of Cordova's next two-year term on the PWSRCAC board. Ideally, this individual will then be expected to attend our May 7-8, 2020, meeting in Valdez for confirmation and participation. If Robert Beedle will continue to be your representative, we ask that you still notify PWSRCAC in writing.

Kodiak Island
Borough

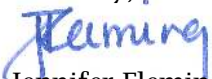
Kodiak Village Mayors
Association

If you have further questions about the PWSRCAC or the responsibilities of its directors, please don't hesitate to call. Thank you for your cooperation, and we look forward to the City of Cordova's continued contribution.

Oil Spill Region
Environmental
Coalition

Sincerely,

Port Graham
Corporation


Jennifer Fleming
Executive Assistant

Prince William Sound
Aquaculture
Corporation

Cc via email: Robert Beedle

Feb. 28, 2020

Mayor and City Council

I would like to ask to be
reappointed as the City of Cordovas
representative to PWSRCAC.

Sincerely

Robert Beedle
Robert Beedle

MEMO: March 12, 2020

TO: City Council

FROM: Helen Howarth, City Manager

RE: Consultant for CCMC Sale

The proposed sale of the Cordova Community Medical Center is a complex transaction that presents both opportunity and potential peril for City.

I have researched recent sales of Wrangell and Sitka hospitals and discovered that within these sales are issues that will impact City beyond the asset sale itself. There are many unknowns and I believe City would benefit from not just a legal team but an experienced guide.

To that end, I contacted Rob Allen, former CEO of the Sitka Community Hospital, who was involved in the 2019 sale of their hospital to SEARHC. Allen served as CEO of SCH from January 2015 until the transfer. His participation in that process gave him valuable insight into negotiating and managing this type of ownership transition to maximize community benefits. He owns a consulting firm and is available to bring his expertise to City as we develop a path forward.

I invited Rob to submit a proposal for his services for Council review and approval. (see attached documents). He will be at Council meeting on March 17 to answer questions.

**Cape Decision Consulting
2408 Halibut Point Road
Sitka, AK 99835**

Helen Howarth
City of Cordova
P.O. Box 1210
Cordova, AK 99574

March 13, 2020

Dear Helen,

During our recent conversations, you shared that the Cordova Community Medical Center (CCMC) Authority board of directors and the City of Cordova have started discussions with The Native Village of Eyak about a possible sale of Cordova's critical access hospital and clinic. You expressed a desire to retain consulting services to help the City of Cordova and yourself as its manager with this project.

Cape Decision Consulting is excited to present the following agreement and scope of work to help you and the City define the preferred outcomes for the community, develop criteria to evaluate any offers for purchase of your municipal health care facilities, and provide guidance to help you avoid unwelcome surprises and costly pitfalls.

I bring recent experience of serving as the CEO of Sitka Community Hospital for nearly five years, and being part of the City of Sitka team that successfully merged our local hospital and clinics with SEARHC last July. It was a multi-year effort, complicated by the incredible amount of regulatory, licensing, financial, and operational issues that had to be considered. A well-thought-out plan that includes transparency and participation by stakeholders and the citizens of Cordova is key to a successful outcome. You will have the benefit of the knowledge that I acquired through Sitka's multi-year process at the outset of our engagement.

Based upon my understanding of your needs, I've outlined the terms and objectives of an initial engagement for your review and acceptance:

Scope

The objectives of this engagement include the following:

- Assess the current financial and operational state of CCMC through review of documents including recent hospital surveys, audits and cost reports
- Ensure that the City understands the fiscal implications of the PERS Termination Study analysis for 20 year payoff estimates and immediate cash due
- Determine whether state law or municipal ordinance require an RFP for sale of the hospital; if so, begin structuring the RFP
- Define roles of hospital board and administration, city administration, city council and the public. Who has authority to finalize the deal and how will that be done? What

community involvement is needed to ensure success? Is a community vote required, anticipated and desirable?

- Design a process that is as transparent as possible, including a public outreach and communications plan
- Make recommendations on structuring a negotiating team
- Develop due diligence criteria for potential purchasers
- Identify financial and legal obligations and risks that will necessarily remain with the City in the event of a sale of CCMC
- Assist the City in developing a timeline to resolve all legal issues, and budget for costs associated with the transition
- Assist and advise City of Cordova staff and CCMC as requested

While we anticipate that completion of this work may take longer than the initial term of our agreement, the outcomes at this stage of the process should bring greater clarity to the City's goals and objectives, provide the City Council with an understanding of the costs and risks involved in a sale of CCMC, and develop the criteria to evaluate any proposed offers.

Term

The initial term of this agreement is March 25 through June 30, 2020. Term may be extended by written agreement of both parties.

Termination

Either party may terminate this agreement prior to June 30, 2020 with 30 days written notice to the other party.

Personnel

Rob Allen will be the principal for this contract and will be the primary contact with the City of Cordova.

Robin Sherman will provide services including communications, outreach, strategy, and document review and preparation.

We anticipate the need for a CPA to review CCMC financials. We can engage a CPA as a subcontractor, or recommend a CPA that the City can engage under a separate contract.

Schedule

We understand and appreciate the desire for an onsite presence, while acknowledging unknowns and uncertainties with respect to public health concerns and the availability of transportation created by the novel coronavirus pandemic. It is our intention to work onsite in Cordova to the extent that it is prudent and feasible, and to coordinate closely with the Cordova engagement liaison with due consideration for meetings and deadlines.

Professional Fees and Expenses

Services will be billed at standard hourly rates as follows:

- Rob Allen \$150/hour
- Robin Sherman \$100/hour

- CPA, if included as subcontractor \$200/hour

Professional fees and expenses under this contract shall not exceed \$50,000 without prior approval in writing from the City of Cordova.

Expenses

Travel and out of pocket expenses will be invoiced at cost with no mark-up as follows:

- Airfare—Best available Alaska Airlines coach airfare Sitka/Cordova
- Auto—(rental/usage and fuel)
- Meals—\$60 per day
- Lodging—Hotel/B&B/or hospital apartment if available

Invoicing

A retainer of \$6,000 is payable upon execution of this agreement. The retainer will be applied evenly against the invoices during the term of this agreement. Invoices will be presented on the 1st and 16th of each month and are payable on presentation. A finance charge of 1.5% per month (18% annually) will be assessed to all accounts over 30 days old. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our engagement. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

Client Responsibilities

Our engagement will be conducted on the basis that the City of Cordova accepts the following responsibilities:

- To ensure that City and CCMC staff are available for meetings as scheduled.
- To provide access to all information of which you are aware and that is relevant to this engagement such as records, documents and other matters.
- To provide additional information that we may request from you for the purpose of the engagement.
- To designate Helen Howarth as Engagement Liaison.
- To facilitate cooperation from all municipal and CCMC staff and volunteer officials and lawyers or firms representing the City of Cordova or CCMC.
- To provide secure virtual work technology for communications, meetings, document exchange and public participation as needed.
- To implement elements of the public outreach and participation plan in Cordova as needed.

During the course of the engagement, we may communicate with you or your personnel via e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Our firm provides consulting services to other entities primarily in Alaska. Our agreement to provide services to the City of Cordova does not create an explicit or implied exclusivity which

would preclude us from pursuing or conducting business with other clients. However, we will refrain from any activities or business pursuits that may conflict with the City of Cordova's interest.

If you are in agreement, please indicate your acceptance of the terms of this engagement letter by signing below and return to me at roballen86@me.com.

We greatly appreciate the opportunity to be of service and look forward to working with you on this important engagement. We are open to extending the scope and duration of this engagement depending upon how the City of Cordova decides to move forward.

Best regards,



Rob Allen, Principal, Cape Decision Consulting

This letter correctly sets forth the City of Cordova's understanding of the Consulting Services to be provided by Cape Decision Consulting, LLC.

Authorized representative, City of Cordova

Date

Robert E. Allen, Jr.

907-738-3212 • roballen86@me.com • 2408 Halibut Point Road, Sitka AK 99835

SUMMARY

- Senior executive with experience in public, private, and nonprofit sectors
- Business leader with record of operational and fiscal success and delivery of community benefits
- Calm and compassionate manager with ability to provide direction and make difficult decisions while listening to and learning from others

PROFESSIONAL EXPERIENCE

Co-owner and co-principal, Cape Decision Consulting **2019 – present**

Chief Executive Officer, Sitka Community Hospital, Sitka, Alaska **2015 – 2019**

- Chief executive of 24-bed public critical access rural hospital on an island with no mainland connection
- Oversaw acute care, long-term care, outpatient and PT clinics
- Managed 180 FTEs and annual budget of \$30 million
- Hired as interim CEO with no previous experience in the industry while hospital was experiencing a large deficit and cash crisis; led turnaround that resulted in a positive bottom line in a little more than two years
- Stayed past original departure date to ensure successful merger with larger regional healthcare institution

Keet LLC and R & R Marine LLC **2010 – present**

- Owner of investment companies that own and lease marine vessels; R & R Marine dissolved in 2018

Allen Family Companies, Sitka, Alaska **1986 – 2010**

- Began working informally in family boatyard in grade school; obtained Captain's license at age 18 and earned 100% of college expenses working summers
- Grew business from 3 vessels, 10 employees and 10,000 passengers in 1986 to 20 vessels, 160 employees and 220,000 passengers in 2006
- Developed relationships with all major cruise lines operating in Alaska; won multiple industry awards; cultivated partnerships and joint ventures with other tourism and marine transport operations
- Managed business that constructed more than 70 vessels including ferries still in use in New York Harbor
- President of Allen Marine Tours and Vice-President of Allen Marine and Allen Marine Sales & Service
- Negotiated amicable sale of ownership interest in 2010 to consolidate management and facilitate growth, currently serving as an informal advisor

Southeast Conference, Juneau, Alaska **2006**

- Interim Executive Director during transition in leadership

CIVIC LEADERSHIP AND COMMUNITY ENGAGEMENT

Alaska

- Shee Atiká, Incorporated Board of Directors, 2018 – present
- Sitka Sound Science Center Board of Directors, 2013 – present; currently serving as President
- Citizen's Task Force on municipal budget, City and Borough of Sitka, 2016
- Sheldon Jackson College Board of Trustees, 2001 – 2014

- Island Institute Board of Directors, 2005 – 2010
- Rasmuson Foundation Board of Directors, 2003 – 2008
- Foraker Group Board of Directors, 2005 – 2008
- Alaska Pacific Bank Board of Directors, 2005 - 2008
- Sitkans Against Family Violence Board of Directors, 2001 – 2008
- Southeast Alaska Tourism Council Board of Directors, 1987 – 1995, 2004 – 2007
- University of Alaska Sitka Campus, Local Citizen Advisory Council, 2003 - 2006
- Southeast Conference Board of Directors, 1999 – 2005
- City and Borough of Sitka Assembly, elected member, 1997 – 2000
- Sitka Convention and Visitors Bureau Board of Directors, 1988 – 1996
- Sitka Economic Development Commission, 1989 – 1995

Northeast

- Piatigorsky Foundation Board of Directors, New York, NY, 2014 – 2019
- Community Meals Board of Directors, Greenfield, MA, 2014
- Community Foundation of Western Massachusetts, Springfield, MA grant reviewer, 2012 – 2014
- Town of Montague, MA Finance Committee, Montague, MA 2009 – 2011
- Boston Chamber Music Society Board of Directors, Boston, MA, 2009 – 2011

EDUCATION

Harvard University John F. Kennedy School of Government

2007

- Master of Public Administration
- Native American Public Service Fellow, first recipient of new Kennedy School full scholarship for Native American professionals seeking new opportunities to serve their communities

Harvard College

1986

- Bachelor of Arts in History
- First member of family to graduate from college
- First resident of Sitka to obtain a degree from Harvard College

Sitka High School

1982

PERSONAL

- Member of Sitka Tribe of Alaska and Tlingit and Haida Tribes of Alaska
- Original shareholder in Sealaska and Shee Atiká (Alaska Native corporations)
- Married, father of college-age daughter

ORONAVIRUS

andemic upends life in Alaska and across the US

ANCHORAGE DAILY NEWS

Business/Economy

Sitka agrees to pay \$4.1 million to feds over hospital's physician compensation

 Author: Associated Press  Updated: 2 hours ago  Published 2 hours ago

SITKA - The city plans to pay \$4.1 million to the federal government to resolve outstanding liabilities related to physician compensation violations.

The Sitka Assembly voted to make the payment from an escrow account established to cover obligations from the sale of Sitka Community Hospital, The Daily Sitka Sentinel reported Wednesday.

The city's debt to the government resulted from physician Medicare and Medicaid reimbursements that were discovered during a merger between the community hospital and Southeast Alaska Regional Health Consortium.

"We prepared for this settlement and this settlement is the best we could've hoped for," City Administrator John Leach said.

The transfer from the city's general fund will be replenished by contributions from the consortium and a municipal tobacco tax, which was previously dedicated to the city hospital, city officials said

The \$4.1 million settlement will come from \$4.5 million the city set aside in escrow to the federal Office of the Inspector General, which was required under an inspector general's agreement and an asset purchase agreement between the city and SEARHC, Leach said.

The purchase agreement outlines the terms of the affiliation between SEARHC and Sitka Community Hospital.

"SEARHC has cooperated, collaborated and consented to the release of the \$4.125 million from the city-funded escrow account to the OIG as required by the settlement agreement and in accordance with the APA," Leach said in a statement.

The hospital overcompensated physicians in violation of two federal laws, Leach said.

"We self-reported this to the OIG when we realized it happened," Leach said in an interview. "It's a common thing that can happen in hospital mergers."

Comments



AGENDA ITEM 18
City Council Meeting Date: 3/20/2019
CITY COUNCIL COMMUNICATION FORM

FROM: Susan Bourgeois, City Clerk
DATE: 03/12/2019
ITEM: Vice Mayor Election
NEXT STEP: Majority voice or roll call vote

☐ ORDINANCE
☒ MOTION

☐ RESOLUTION
☐ INFORMATION

- I. **REQUEST OR ISSUE:** Council election of a Vice Mayor.
- II. **RECOMMENDED ACTION / NEXT STEP:** Council nominates a council member to serve as Vice Mayor for one year. Suggested motion:
I move to nominate Council member _____ to serve as Vice Mayor until the first meeting after the certification of the 2020 Regular City Election.
- III. **FISCAL IMPACTS:** none
- IV. **BACKGROUND INFORMATION:** See charter reference under legal issues below. Most important role of Vice Mayor is chairing meetings in the Mayor's absence and otherwise taking on the role of Mayor when Mayor is absent.
- V. **LEGAL ISSUES:** Charter section 2-2 reads as follows:
At the first meeting after the time prescribed for the beginning of the terms of newly elected council members, or as soon thereafter as practicable, the council shall elect one of its members vice mayor, who shall serve as such until the next such first meeting. The vice mayor shall only act as mayor during the absence or disability of the mayor, or, if a vacancy occurs in the office of mayor, until another mayor is appointed by the council and is qualified. The vice mayor when presiding over the council as acting mayor, shall have a vote only as a council member. If the office of vice mayor becomes vacant, the council shall elect, from its members, another vice mayor for completion of the unexpired term.
- VI. **SUMMARY AND ALTERNATIVES:** Council can either vote aloud, by roll call vote, or by secret ballot for a nominee or nominees.



City Council of the City of Cordova, Alaska

Pending Agenda March 18, 2020 Regular Council Meeting

A. Future agenda items - topics put on PA with no specific date for inclusion on an agenda

date item was
revisited or
initially put on
PA

- | | |
|---|-----------|
| 1) Investment firms - RFP - re-check with Manager after April 2020 | 2/19/2020 |
| 2) City land management (disposal etal) including disposition of proceeds into City funds | 2/19/2020 |
| 3) City Manager authority re: purchases/contracts and whether budgeted/unbudgeted - after new finance director | 2/19/2020 |
| 4) Ordinance change (Title 4) before a new CBA gets negotiated - so Council has a role in approval process | 2/19/2020 |
| 5) Council training and other boards/commission/public - staff to report back after cert of March election | 2/19/2020 |
| 6) Refuse - how we do it - i.e. residential vs. neighborhood dumpsters - worksession June 2020 | 2/19/2020 |

B. Resolutions, Ordinance, other items that have been referred to staff

- | | |
|---|-----------|
| 1) Res 12-18-36 re E-911, will be back when a plan has been made, referred 12/19/18 | 2/19/2020 |
|---|-----------|

C. Upcoming Meetings, agenda items and/or events: with specific dates

- 1) Capital Priorities List and Resolution to come before Council quarterly:

| | | | |
|------------------|-----------------|------------------|-----------------|
| 6/17/2020 | 9/2/2020 | 12/2/2020 | 3/3/2021 |
|------------------|-----------------|------------------|-----------------|
- 2) Staff quarterly reports will be in the following packets:

| | | | |
|------------------|------------------|-------------------|------------------|
| 4/15/2020 | 7/15/2020 | 10/21/2020 | 1/20/2021 |
|------------------|------------------|-------------------|------------------|
- 3) Joint City Council and School Board Meetings - twice per year, November & April

| | |
|---|---|
| 6pm before Council Mtg @ CC 4/1/2020 | 6pm @ CHS before Sch Bd mtg 10/14/2020 |
|---|---|
- 4) Clerk's evaluation - **March 4, 2020** and each year in Feb or Mar
- 5) City Manager's evaluation - **October 2020** and each year in October or possibly **January 2021**

D. Council adds items to Pending Agenda in this way:

- | item for action | tasking which staff: Mgr/Clrk? | proposed date |
|-----------------|--------------------------------|---------------|
| 1) ... | | |
| 2) ... | | |
| 3) ... | | |

Mayor Koplin or the City Manager can either agree to such an item and that will automatically place it on an agenda, or a second Council member can concur with the sponsoring Council member.



City Council of the City of Cordova, Alaska

Pending Agenda March 18, 2020 Regular Council Meeting

E. Membership of existing advisory committees of Council formed by resolution:









- 1) Fisheries Advisory Committee:**
- | | | |
|--|---|--|
| re-auth res 01-20-04 approved Jan 15, 2020 | 1-John Williams (fisheries educ/Mar Adv Prgm) | 2-Jeremy Botz (ADF&G) |
| auth res 04-03-45 approved Apr 16, 2003 | 3-vacant (processor rep) | 4-Jim Holley (marine transportation/AML) |
| | 5-Chelsea Haisman (fish union/CDFU) | 6-Tommy Sheridan (aquaculture/PWSAC) |
- 2) Cordova Trails Committee:**
- | | | |
|----------------------------------|--------------------|-----------------|
| re-auth res 11-18-29 app 11/7/18 | 1-Elizabeth Senear | 2-Toni Godes |
| auth res 11-09-65 app 12/2/09 | 3-Dave Zastrow | 4-Ryan Schuetze |
| | 5-Wendy Ranney | 6-Michelle Hahn |
- 3) Fisheries Development Committee:**
- | | | | |
|-----------------------------------|-------------------|-----------------|------------------|
| authorizing resolution 12-16-43 | 1-Warren Chappell | 2-Andy Craig | 3-Bobby Linville |
| reauthotrization via Res 11-19-51 | 4-Gus Linville | 5-vacant | 6-Bob Smith |
| approved 11/20/2019 | 7- Ron Blake | 8- John Whissel | |

F. City of Cordova appointed reps to various non-City Boards/Councils/Committees:

- 1) Prince William Sound Regional Citizens Advisory Council**
- | | | |
|----------------------|-------------------------|----------------------------|
| Robert Beedle | re-appointed June 2018 | 2 year term until May 2020 |
| | re-appointed March 2016 | |
| | re-appointed March 2014 | |
| | appointed April 2013 | |
- 2) Prince William Sound Aquaculture Corporation Board of Directors**
- | | | |
|-------------------|--|-----------------------------|
| Tom Bailer | re-appointed October 2018 | 3 year term until Sept 2021 |
| | appointed February 2017-filled a vacancy | |
- 3) Southeast Conference AMHS Reform Project Steering Committee**
- | | | |
|----------------------|----------------------|-----------------------------|
| Mike Anderson | appointed April 2016 | until completion of project |
| Sylvia Lange | alternate | |

March 2020

CALENDAR MONTH **MARCH**
CALENDAR YEAR **2020**
1ST DAY OF WEEK **SUNDAY**

| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|--|---|--|---|---|--|---|
| 1 last day to absentee vote Mar 2 8a-5p | 2 | 3  Cordova General Election 7am - 8pm CCA | 4 7:00 Council reg mtg CCAB | 5 | 6 | 7 |
| 8 | 9 | 10 6:30 P&Z CCAB | 11 5:45 Council spec mtg CCAB 6:00 Council & Harbor Cms Joint Work 6:00 Harbor Cms CCM 7:00 Sch Bd HSL | 12 CHS Basketball Interior Conference Tournament March 12-14, 2020 | 13  CHS end of 3Q | 14 |
| 15 | 16 CSD Spring Break March 16 - 20, 2020 | 17  | 18 5:30 CTC Board Meeting 7:00 Council reg mtg CCAB | 19  2020 assessment notices mailed CHS Basketball @ State Tournament March 18 - 21, 2020 | 20  ASAA State BBall postponed as of 3/13/2020 | 21  |
| 22 | 23 | 24 | 25 6:00 CEC Board Meeting | 26 6:00 CCMCAB HCR | 27  | 28 |
| 29 | 30 Sewards Day City Hall Offices Closed  | 31 6:00 P&R CCM | 1 | 2 | 3 | 4 |
| 5 | 6 | Notes | | | | |

Legend:
CCAB-Community Rms A&B
HSL-High School Library




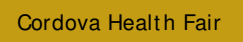



CCA-Community Rm A
CCB-Community Rm B
CCM-Mayor's Conf Rm
CCER-Education Room

LN-Library Fireplace Nook
CRG-Copper River Gallery
HCR-CCMC Conference
Room

Cncl - 1st & 3rd Wed
P&Z - 2nd Tues
SchBd, Hrb Cms - 2nd Wed
CTC - 3rd Wed
P&R - last Tues
CEC - 4th Wed
CCMCA Bd - last Thurs

April 2020

CALENDAR MONTH **APRIL**
CALENDAR YEAR **2020**
1ST DAY OF WEEK **SUNDAY**

| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|---|--|---------------|---|---|---|--|
| 29 | 30 | 31 | 1 | 2 | 3 | 4 |
| | | | CSD Parent Teacher Conferences April 1 - 3, 2020 | | | |
| | | | 6:00 Council work session 6:45 Council pub hrg (maybe) 7:00 Council reg mtg CCAB |  | | |
| 5 | 6 | | 8 | 9 | 10 | 11 |
|  | | | | |  appeal period for 2020 property assessments closes |  |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| | | | 5:30 CTC Board Meeting 6:00 Council work session 6:45 Council pub hrg (maybe) CCAB 7:00 Council reg mtg CCAB | Aurora Music Festival in Cordova 4/ 16-18 | |  |
| | | 6:30 P&Z CCAB | | No School CSD vacation 4/ 16-17 | |  |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| | 7:00 Board of Equalization hearing CCAB | | 6:00 Harbor Cms CCM 7:00 Sch Bd HSL 6:00 CEC Board Meeting | | |  |
| 26 | 27 | 28 | 29 | 30 | 1 | 2 |
| | | 6:00 P&R CCM | | 6:00 CCMCAB HCR | | |
| 3 | 4 | Notes | | | | |

Legend:
CCAB-Community Rms A&B
HSL-High School Library





CCA-Community Rm A
CCB-Community Rm B
CCM-Mayor's Conf Rm
CCER-Education Room

LN-Library Fireplace Nook
CRG-Copper River Gallery
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Cncl - 1st & 3rd Wed
P&Z - 2nd Tues
SchBd, Hrb Cms - 2nd Wed
CTC - 3rd Wed
P&R - last Tues
CEC - 4th Wed
CCMCA Bd - last Thurs

May 2020

| | |
|-----------------|--------|
| CALENDAR MONTH | MAY |
| CALENDAR YEAR | 2020 |
| 1ST DAY OF WEEK | SUNDAY |

| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|---|--|---------------|---|---|--|---|
| 26 | 27 | 28 | 29 | 30 | 1 | 2 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | | 6:00 Council work session 6:45 Council pub hrg (maybe) 7:00 Council reg mtg CCAB | | MAY 7 th 10 th 2020 Celebrate Our 30th Anniversary  | |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
|  | | 6:30 P&Z CCAB | 6:00 Harbor Cms CCM 7:00 Sch Bd HSL |  | | CHS graduation  |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| | | | 5:30 CTC Board Meeting 6:00 Council work session 6:45 Council pub hrg (maybe) CCAB 7:00 Council reg mtg CCAB | | CSD Last Day of School | |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| | Memorial Day- City Hall Offices Closed | | 6:00 CEC Board Meeting | | | |
| | | 6:00 P&R CCM | | 6:00 CCMCAB HCR | | |
| 31 | 1 | | | | | |

Notes

Legend:

CCAB-Community Rms A&B
HSL-High School Library

CCA-Community Rm A
CCB-Community Rm B
CCM-Mayor's Conf Rm
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LN-Library Fireplace Nook
CRG-Copper River Gallery
HCR-CCMC Conference Room

Cncl - 1st & 3rd Wed
P&Z - 2nd Tues
SchBd, Hrb Cms - 2nd Wed
CTC - 3rd Wed
P&R - last Tues
CEC - 4th Wed
CCMCA Bd - last Thurs

City of Cordova, Alaska Elected Officials & Appointed Members of City Boards and Commissions

Mayor and City Council - Elected

| seat/length of term | email | Date Elected | Term Expires |
|---------------------|--|-----------------------------|--------------|
| Mayor: | Clay Koplin | Mar 1, 2016, Mar 5, 2019 | March-22 |
| 3 years | Mayor@cityofcordova.net | | |
| Council members: | | | |
| Seat A: | Tom Bailer | March 5, 2019 | March-22 |
| 3 years | CouncilSeatA@cityofcordova.net | | |
| Seat B: | Cathy Sherman | March 3, 2020 | March-23 |
| 3 years | CouncilSeatB@cityofcordova.net | | |
| Seat C: | Jeff Guard | Mar 5, 2017, Mar 3, 2020 | March-23 |
| 3 years | CouncilSeatC@cityofcordova.net | | |
| Seat D: | Melina Meyer, Vice Mayor | March 6, 2018 | March-21 |
| 3 years | CouncilSeatD@cityofcordova.net | | |
| Seat E: | Anne Schaefer | Dec 6, 2017, Mar 6, 2018 | March-21 |
| 3 years | CouncilSeatE@cityofcordova.net | | |
| Seat F: | David Allison | March 5, 2019 | March-22 |
| 3 years | CouncilSeatF@cityofcordova.net | March 1, 2016 | |
| Seat G: | David Glasen | March 5, 2019 | March-22 |
| 3 years | CouncilSeatG@cityofcordova.net | | |

elected by cncl

Cordova School District School Board - Elected

| length of term | | Date Elected | Term Expires |
|----------------|--|---|--------------|
| 3 years | Barb Jewell, President | Mar 5, 2013, Mar 1, 2016, Mar 5, 2019 | March-22 |
| | bjewell@cordovasd.org | | |
| 3 years | Bret Bradford | Mar 3, 2015, Mar 6, 2018 | March-21 |
| | bbradford@cordovasd.org | | |
| 3 years | Tammy Altermott | Mar 5, 2013, Mar 1, 2016, Mar 5, 2019 | March-22 |
| | taltermott@cordovasd.org | | |
| 3 years | Peter Hoepfner | Mar 7, 2006, Mar 3, 2009, Mar 6, 2012, Mar 3, 2015, Mar 6, 2018 | March-21 |
| | phoepfner@cordovasd.org | | |
| 3 years | Sheryl Glasen | Mar 4, 2014, Mar 7, 2017, Mar 3, 2020 | March-23 |
| | saglasen@cordovasd.org | | |

seat up for re-election in 2021

vacant

board/commission chair

seat up for re-appt in Nov 20

City of Cordova, Alaska Elected Officials & Appointed Members of City Boards and Commissions

CCMC Authority - Board of Directors - Elected

| length of term | | Date Elected | Term Expires |
|----------------|-------------------------------|------------------------------|--------------|
| 3 years | Kelsey Appleton Hayden | March 3, 2020 | March-23 |
| 3 years | Greg Meyer, Chair | Jul 19, 2018, Mar 5, 2019 | March-22 |
| 3 years | <i>vacant</i> | | March-22 |
| 3 years | Linnea Ronnegard | March 6, 2018 | March-21 |
| 3 years | Gary Graham | May 31, 2018, Mar 5, 2019 | March-21 |

Library Board - Appointed

| length of term | | Date Appointed | Term Expires |
|----------------|--------------------------------|---------------------------------|--------------|
| 3 years | Mary Anne Bishop, Chair | Nov '06, '10, '13, '16 & '19 | November-22 |
| 3 years | Wendy Ranney | Apr '13, Nov '15, Nov '18 | November-21 |
| 3 years | Sherman Powell | June '18, Feb '20 | November-22 |
| 3 years | Sarah Trumblee | February-18 | November-20 |
| 3 years | Krysta Williams | February-18 | November-20 |

Planning Commission - Appointed

| length of term | | Date Appointed | Term Expires |
|----------------|--------------------------------|---------------------------------------|--------------|
| 3 years | Nancy Bird | Nov '16, '19 | November-22 |
| 3 years | Mark Hall | Nov '19 | November-22 |
| 3 years | Scott Pegau, Vice Chair | Dec '11, Dec '14, Nov '17 | November-20 |
| 3 years | John Baenen | Dec '12, Dec '15, Nov '18 | November-21 |
| 3 years | Tom McGann, Chair | Apr '11, Dec '11, Dec '14, Nov '17 | November-20 |
| 3 years | Chris Bolin | Sep '17, Nov '18 | November-21 |
| 3 years | Trae Lohse | Nov '18 | November-20 |

seat up for re-appt in Nov 20

seat up for re-election in 2021

vacant

board/commission chair

City of Cordova, Alaska Elected Officials & Appointed Members of City Boards and Commissions

Harbor Commission - Appointed

| length of term | | Date Appointed | Term Expires |
|----------------|--------------------|------------------------------|--------------|
| 3 years | Mike Babic | Nov '17 | November-20 |
| 3 years | Andy Craig | Nov '16, '19 | November-22 |
| 3 years | Max Wiese | Mar '11, Jan '14, Nov '17 | November-20 |
| 3 years | Ken Jones | Feb '13, Nov '16, Nov '19 | November-22 |
| 3 years | Jacob Betts, Chair | Nov '15, '18 | November-21 |

Parks and Recreation Commission - Appointed

| length of term | | Date Appointed | Term Expires |
|----------------|---------------------|-------------------------------|--------------|
| 3 years | Wendy Ranney, Chair | Aug '14, Nov '15, Nov '18 | November-21 |
| 3 years | Henk Kruithof | Nov '19 | November-22 |
| 3 years | Ryan Schuetze | Aug '18 | November-21 |
| 3 years | Kirsti Jurica | Nov '18 | November-21 |
| 3 years | Marvin VanDenBroek | Feb '14, Nov '16, Nov '19 | November-22 |
| 3 years | Karen Hallquist | Nov '13, '16, '19 | November-22 |
| 3 years | Dave Zastrow | Sept '14, Feb '15, Nov '17 | November-20 |

Historic Preservation Commission - Appointed

| length of term | | Date Appointed | Term Expires |
|----------------|---------------------|------------------|--------------|
| 3 years | Cathy Sherman | Aug '16, Nov '19 | November-22 |
| 3 years | Heather Hall | Aug '16, Feb '20 | November-22 |
| 3 years | Sylvia Lange | Nov '19 | November-22 |
| 3 years | John Wachtel | Aug '16, Nov '18 | November-21 |
| 3 years | Wendy Ranney | Nov '18 | November-21 |
| 3 years | Nancy Bird | Nov '17, Nov '18 | November-21 |
| 3 years | Jim Casement, Chair | Nov '17 | November-20 |

seat up for re-election in 2021

board/commission chair

seat up for re-appt in Nov 20

vacant