

**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  
April 1, 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](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**

**a. 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 unexcused absence of the following: Council member David Glasen from the March 18, 2020 Regular Meeting**

**H. Approval of Minutes**

**6. Minutes of the 03-18-2020 Regular Council Meeting..... (page 1)**

**I. Consideration of Bids - none**

**J. Reports of Officers**

**7. Mayor's Report..... (page 5)**

**8. City Manager's Report**

**9. City Clerk's Report**

**K. Correspondence**

**10. 03-12-2020 Agency review period for ADL233596 aquatic farmsite..... (page 6)**  
lease Simpson Bay – including development plan

**11. 03-12-2020 Agency review period for ADL233599 aquatic farmsite..... (page 24)**  
lease Simpson Bay – including development plan

12. 03-17-2020 Agency review period for ADL233604 aquatic farmsite..... (page 42)  
lease Simpson Bay – including development plan

## **L. Ordinances and Resolutions**

13. Ordinance 1183..... (roll call vote)(page 60)  
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) – 2<sup>nd</sup> reading
14. Emergency Ordinance 1184..... (roll call vote)(page 93)  
An emergency ordinance continuing the City’s declaration of a local emergency and acknowledgement of a state-wide emergency resulting from COVID-19; ratifying temporary emergency rules and procedures adopted by the City Manager in response to COVID -19; and temporarily authorizing the suspension and/or modification of various sections of the Cordova Municipal Code regarding public meetings, procurement, and other city operations as necessary to preserve public health and safety

## **M. Unfinished Business - none**

## **N. New & Miscellaneous Business**

15. Pending Agenda, Calendar and Elected & Appointed Officials lists..... (page 95)

## **O. Audience Participation**

## **P. Council Comments**

## **Q. Executive Session**

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**

if you have a disability that makes it difficult to attend city-sponsored functions, you may contact 424-6200 for assistance.  
full City Council agendas and packets available online at [www.cityofcordova.net](http://www.cityofcordova.net)

Regular City Council Meeting  
March 18, 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 18, 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 member **Anne Schaefer**. Council members **Tom Bailer**, **Cathy Sherman**, **Jeff Guard**, **Melina Meyer** and **David Allison** were present via teleconference. Council member **David Glasen** was absent. Also present were City Manager **Helen Howarth** and City Clerk **Susan Bourgeois**.

**D. Approval of Regular Agenda**

**M/Schaefer S/Guard** to approve the Regular Agenda.

**M/Schaefer S/Bailer** to amend the agenda by adding Resolution 03-20-13 as agenda item 15a.

Vote on the motion to amend: 6 yeas, 0 nays, 1 absent. Meyer-yes; Schaefer-yes; Glasen-absent; Sherman-yes; Allison-yes; Guard-yes and Bailer-yes. Motion was approved.

Vote on the main motion as amended: 6 yeas, 0 nays, 1 absent. Allison-yes; Meyer-yes; Sherman-yes; Guard-yes; Glasen-absent; Bailer-yes and Schaefer-yes. Motion was approved.

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

**F. Communications by and Petitions from Visitors**

1. Guest speaker - **Heather Brannon**, Emergency Management Coordinator gave Council an update on what the response to the coronavirus emergency has been to date.

2. Audience comments regarding agenda items

**Luke Borer** said that **Brannon** answered a lot of his questions but one concern he has is he appreciates the "Cordova prepared" page and the "neighborhood watch" page but there is no interaction page, he gets that we can send emails, but not everyone else in town gets the answers too, they don't get to read those questions. So, when "we" have decided on things, if there was a communications page, maybe different decisions would be made according to the will of many people speaking. All offices are closed, yet the public is out there still open, i.e. no quarantine required of the people coming into town from the airport. He mentioned a local family coming back to town and they've reported that they will completely self-quarantine for 2 weeks, he thinks we need to push that, have everyone do that. He opined that the little group making the decisions is doing the best they can but there are a lot more opinions out there and these are the lives being risked, so these opinions should be involved more in the decision making. He also asked for the plan regarding summer: tourists, cannery workers, returning fisherman, cruise ships - please get us all the answers as soon as something is known, a lot of people's livelihoods at stake.

3. Chairpersons and Representatives of Boards and Commissions

**Greg Meyer**, CCMCA Board Chair was present via teleconference and reported: 1) he thanked **Heather** and said the health professionals in Cordova are working well together, CCMC, Ilanka, the City, **Heather** - he thanked them all. Prevention is everything, we are doing our best to keep the long-term care residents safe, essentially, we're on lockdown, there is no ICU here, no ventilator. 2) pharmacy will bring prescriptions out to your car, please call ahead; 3) CEO is in a higher-risk group has been told to stay away from the hospital, **Barb Jewell** is on a 14-day quarantine, she is home looking for disaster funds that could help us; 4) still searching for a CEO/CFO - good news is **Dr. Sanders** has a full-time medical director, doctor, lined up for sometime in May or June; 5) financially, they are holding steady, cash flow, receivables and payables are tracking with the report he gave back in September.

Questions from Council: 1) **Schaefer** asked **Meyer** the status of the elevator and X-Ray. **Meyer** said X-Ray was getting fixed, might be by now he hasn't heard. Elevator - we are holding off; he has requested a safety report from the safety officer. When he gets that and a possibly quote, he will get with the City Manager about that. **Mayor Koplin** said that the City Manager was nodding on the X-Ray portion of that questions, so it appears as though that has been fixed. 2) **Bailer** asked

**Meyer** if there will be budget issues if the Clinic winds up getting closed. **Meyer** said it would be a break even, the safety of the residents is more important right now – he has **Dr. Sanders** weighing in on what the risk is regarding staying open.

4. Student Council representative – was not present

#### 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 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 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

Vote on the approval of the consent calendar: 6 yeas, 0 nays, 1 absent. Allison-yes; Schaefer-yes; Guard-yes; Meyer-yes; Glasen-absent; Bailer-yes and Sherman-yes. Consent calendar was approved.

#### H. Approval of Minutes

**M/Schaefer S/Bailer** to approve the minutes.

8. Minutes of the 03-04-2020 Regular Council Meeting

9. Minutes of the 03-11-2020 Special Council Meeting

Clerk **Bourgeois** noted that Council member **Sherman** had shared with her a small correction, she had listed **Ken Jones** as both absent and present in the March 4 minutes. **Bourgeois** said she'd make that edit, but a formal amendment was not required.

Vote on the motion: 6 yeas, 0 nays, 1 absent. Meyer-yes; Allison-yes; Glasen-absent; Schaefer-yes; Guard-yes; Bailer-yes and Sherman-yes. Motion was approved.

#### I. Consideration of Bids - none

#### J. Reports of Officers

10. Mayor's Report – **Mayor Koplin** reported: 1) he's been in close contact with **Lobbyist Bitney** who is keeping him abreast of goings on in Juneau; he, himself has been participating in the White House briefings – USDA is prioritizing food chain industries – of which Cordova plays a role as far as the fishing industry – there may be resources available to assist with the seasonal seafood workers; 2) his proclamation only lasts 7 days so tonight Council is being asked to extend the disaster declaration – in an effort to request resources when we need them; 3) Juneau is meeting and working on unemployment assistance, the federal government also working on large packages of assistance for citizens and businesses – primarily public health issues but also economic resources if we are to miss out on fishing and tourism in the coming months – we may need specific resolutions for these things, might need Council special meetings in these coming weeks.

11. Manager's Report - City Manager **Helen Howarth** reported: 1) city to date has closed the library, museum, pool, Bidarki – based on public concern. We are taking advantage of the time for employees to do deep cleaning and housekeeping type tasks. We are still open for the public to make appointments to see staff (finance, dmv, other City Hall offices), so they can be served properly and also so there aren't five people waiting for someone and not keeping to social distancing. We are available by email, by phone, bills and other items can be dropped off in the drop box, we are accessible. 2) **Ken Fay** will be the new Finance Director will begin April 1. CPA, lots of experience. She will let him get up to speed on City Investments and all financial matters before they are addressed by Council.

a. UBS – City Investments Report from March 3, 2020

12. City Clerk's Report – **Bourgeois** deferred to her written report in the packet.

#### K. Correspondence

13. 02-13-2020 Email and letter from Cordova Chamber of Commerce

14. 03-04-2020 Mayor letter supporting T. Carpenter for BOF appointment

#### L. Ordinances and Resolutions

15. 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) - 1<sup>st</sup> reading



**M/Schaefer S/Bailer** to approve 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).

**Schaefer** asked if this was required for us to be collecting sales tax from these online vendors. **Howarth** said yes, sort of, AML set up this entity for online sales tax collection and then remittance back to the Cities. This ordinance creates the language required to do this through the newly formed organization. We could be doing this on our own, if at any time it becomes smarter to do so, we can get out of this, at this time it seems the best way to get from the vast number of online retailers. **Schaefer** asked what the costs associated with this. **Howarth** said 18% is the high number at this point; since it is so new, they will have to see how it goes.

Vote on the motion: 6 yeas, 0 nays, 1 absent. Glasen-absent; Sherman-yes; Meyer-yes; Schaefer-yes; Allison-yes; Bailer-yes and Guard-yes. Motion was approved.

**15a. Resolution 03-20-13** A resolution of the Council of the City of Cordova, Alaska, approving the local disaster emergency proclamation made by the Mayor and City Manager on March 16, 2020 and authorizing necessary actions to reduce the impact and spread of the coronavirus known as Covid-19 throughout the City of Cordova

**M/Schaefer S/Bailer** to approve Resolution 03-20-13 a resolution of the Council of the City of Cordova, Alaska, approving the local disaster emergency proclamation made by the Mayor and City Manager on March 16, 2020 and authorizing necessary actions to reduce the impact and spread of the coronavirus known as Covid-19 throughout the City of Cordova

Vote on the motion: 6 yeas, 0 nays, 1 absent. Meyer-yes; Sherman-yes; Schaefer-yes; Guard-yes; Allison-yes; Glasen-absent and Bailer-yes. Motion was approved.

#### **M. Unfinished Business - none**

#### **N. New & Miscellaneous Business**

**16. Council concurrence of Mayor's appointment to fill City dedicated seat on PWSRCAC Board**

**M/Schaefer S/Bailer** to concur with Mayor Koplin's appointment of **Robert Beedle** to fill the City seat on the PWSRCAC.

**Schaefer** commented, thanks for stepping up again.

Vote on the motion: 6 yeas, 0 nays, 1 absent. Sherman-yes; Bailer-yes; Glasen-absent; Allison-yes; Meyer-yes; Guard-yes and Schaefer-yes. Motion was approved.

**17. Council approval of engagement letter/scope of work with Robert Allen of Cape Decision Consulting for the sale of CCMC.**

**M/Schaefer S/Bailer** to approve the engagement letter and scope of work with Robert Allen for consulting services for the sale of CCMC.

City Manager **Helen Howarth** said that **Greg Meyer** has been working a long time with NVE toward the sale of CCMC; he's been doing a great job has an excellent relationship formed. **Howarth** said she her role has changed into the arena of providing guidance and research and investigation into whether the City is best poised and in the best position to make the sale to the benefit of our community. In that research of other recent hospital sales, she noticed many possible issues could arise if not addressed early on – i.e. the costs associated with the actual sale. She reached out to **Rob Allen** – someone with lot of experience in this type of transaction.

**Mr. Allen** explained that he learned a lot during the sale of the Sitka Community Hospital and SEARHC that could be extremely valuable to Cordova. He is glad there is an interested buyer, and negotiating is occurring, he does not at all intend to slow that process down. He said the decision to sell the City hospital is irreversible, he'd want to ensure the City got the best deal possible.

**Council member Meyer** commented that we will need a CEO and even one as we transition, his experience doing that could be extremely helpful. **Schaefer** said the sale of the hospital to NVE or someone else down the road will be a huge and complex transaction for the City so she agrees that we need professionals with expertise involved. While this seems costly up front, it could save us a lot of money down the line and she is supportive of this. **Bailer** asked the manager what it is Council could do to support her because she felt the need to get more help in the matter. **Howarth** said she wants the City to go into this with eyes wide open, ensuring that the transaction is a win – win. She wants the citizens to get the best health care but also not be left with a huge liability. **Meyer** asked about the financial part of this, how this would affect the budget. **Howarth** said there has been nothing budgeted for the costs of the sale. **Bailer** commented that we have the CCMCA Board, the City Manager, the CCMCA Board Chair **Greg Meyer**, he is uncertain how this gets structured, who is the point-person, who has authority on this stuff. **Rob Allen** opined that it needs to be a team approach; this large of an undertaking could take over all of the City Manager's time whereas she still has other work to do; in Sitka the City Attorney, a staff attorney, was consumed with this. **Sherman** stated that she agrees about not wanting to consume the City Manager's

time and it behooves us to be proactive and bring someone in who can provide this guidance to our team so that we are not sorry in the long run. **Bailer** said he feels like his question was answered, he doesn't want to step on anyone's toes, he wants roles clearly defined, he is leaning toward supporting this. **Mayor Koplin** made a couple of comments with no objection from Council. He said as far as knowledge of the structure, the City's attorney would be helpful in that regard with roles of Manager, CCMCA Board, City Council – they'd be able to advise in that arena. The outside consultant would be a resource to the process: goals, objectives, apprehensions, risks – clarity on threats, opportunities, challenges – both a resource to the manager and the process. **Guard** asked how far down the road that \$50 thousand would get us. **Howarth** said the scope of work is included; we won't get the deal done with \$50 thousand of **Rob's** time; his team's time. We will understand the risks, the process, we'll feel confident on what the end game might look like, we'll be in a stronger position of awareness and knowledge of the transaction. **Meyer** agrees we need to be organized and have a good chain of command that is understood by all involved, coordinate all conversations – she is a little worried about the budget – but she is in support at this time, his expertise will be helpful to join the conversation.

Vote on the motion: 6 yeas, 0 nays, 1 absent. Glasen-absent; Bailer-yes; Meyer-yes; Schaefer-yes; Allison-yes; Sherman-yes and Guard-yes. Motion was approved.

#### 18. Council election of Vice-Mayor

**M/Schaefer S/Guard** to nominate **Melina Meyer** to serve as Vice Mayor until the first meeting after the certification of the 2021 Regular City Election.

Vote on the motion: 6 yeas, 0 nays, 1 absent. Allison-yes; Guard-yes; Glasen-absent; Bailer-yes; Meyer-yes; Schaefer-yes and Sherman-yes. Motion was approved.

#### 19. Pending Agenda, Calendar and Elected & Appointed Officials lists

**Mayor Koplin** suggested there could be upcoming need for Special Meetings to pass resolutions, etc. during the emergency. **Meyer** wondered if Council needed to act at all regarding deferral of any payments for citizens during this tough time. **Howarth** said she is looking into such allowances; she will let Council know what she comes up with and ask for guidance accordingly. **Howarth** said one action she is taking immediately is not laying people off – she is finding work for all City employees – she agrees we have to be aware of the economic impacts as well as the health impacts of the Coronavirus. Council opted to delay the scheduled joint work session with the School Board that had been planned for April 1.

#### O. Audience Participation - none

#### P. Council Comments

**Bailer** welcomed Cathy Sherman. He thanked the **Mayor** and **Heather Brannon** – nice job on the briefing to Council. He also thanked Melina Meyer for stepping up as Vice mayor, she did a great job last year and he knows she will again.

**Guard** thanked City staff for stepping up during this difficult time. He thanked outgoing Council member **Ken Jones** for his service, he also welcomed **Cathy Sherman**.

**Sherman** said she liked the Clerk's report, liked reading that the High School classes came in to vote. She praised the chamber report – she thinks the chamber is doing some exciting things, she's seen spotlights on local businesses, a really unique and inventive idea. She also thanked everyone here for the hard work on the emergency, she was in Anchorage had a small surgery and was so thankful to come home to this community where she doesn't see the panic and craziness like what is going on in Anchorage. She said it is nice to be home.

**Meyer** thanked City staff, **Mayor**, **Heather** and all working on Cordova prepared. Welcomed **Cathy** and thanked **Ken Jones** for his service.

**Schaefer** echoed the welcome and the thanks. She appreciates the community for its effort in this too, said to keep looking out for one another and complete the 2020 census while you are at home.

**Mayor Koplin** thanked **Robert Beedle** for his willingness to continue on PWSRCAC.

#### Q. Adjournment

**M/Schaefer S/Meyer** to adjourn the meeting.

Hearing no objection **Mayor Koplin** adjourned the meeting at 8:57 pm.

Approved: April 1, 2020

Attest: \_\_\_\_\_  
Susan Bourgeois, CMC, City Clerk

City of Cordova  
Mayor's Report  
March 27, 2020

The past two weeks have been dominated by COVID19 Response. I want to assure the community that intensive daily planning and response are in full motion, including contingencies and planning for the growing arrival of fleet, vendors, processing staff, the AMHS and other in-bound seasonal workers and businesspeople. Please remember that there are legal and logistical limitations to decisions and note the City of Cordova's Emergency Management Organization spearheaded by the Incident Management Team and collaborating closely with and receiving advisory guidance from our medical profession. The medical services are all coordinating on a daily basis and have been for weeks; Ilanka Clinic, CCMC Hospital and Clinic, and Public Health Nurse. The City of Cordova's Emergency Management Coordinator has been tracking, mapping, and planning the pandemic since January 23. Please do not directly contact medical professionals with non-medical questions or rumor control, the proper port for community questions is [cordovaprepared@yahoo.com](mailto:cordovaprepared@yahoo.com) and the single accurate (but rapidly changing) source for Federal, State, and City updates is the banner across the top of the City's home page: [www.cityofcordova.net](http://www.cityofcordova.net) at the direct link here: <https://cityofcordova.net/residents/a-safe-cordova/cordova-prepared>. This is where you can access the daily News Releases and general information from the City.

**Essential Air Service:** I participated in the national US DOT call, and air service will not be interrupted or cancelled, in fact the Essential Air Service is paying the full support regardless of whether passengers are on board. The State and Federal government will not allow closure of air service, it is too critical to the economy and the pandemic response. As of today, air travel is off 86% of normal; operating at 14% of usual. Alaska represents 1/3 of the EAS program.

**ADF&G Management Funding:** I worked with Representative Stutes, Senator Stevens and the Governor's office through John Moller and Bill Thomas to get supplemental funding for ADF&G management and a priority status for seafood catching and processing through the pandemic.

**White House Briefing:** I have been participating in the White House briefings to keep pace with policies and opportunities for Cordova as they develop.

**AMHS Service:** Due to the outbreak in Ketchikan and transient nature of shipyard workers, some ferries may experience delays. However, \$19M was included in the budget to refurbish the Aurora. I do not have an update on the status of the LeConte, the PWS summer ferry for 2020.

**Birch Horton Bitner:** City Attorney Holly Wells has reached out and is offering some work on a pro-bono basis to assist the City through this crisis and has provided valuable support. The firm has been in direct contact with state leadership giving the City excellent insight and guidance.

**PLEASE PRACTICE EXCEPTIONAL HYGIENE, SELF-ISOLATING, AND MINIMAL HUMAN CONTACT DURING THIS TIME FOR YOUR HEALTH AND THE HEALTH OF THOSE IN OUR COMMUNITY WHO ARE AT HEIGHTENED RISK. Thank You**

## Susan Bourgeois

---

**From:** Reynolds, Brent C (DNR) <brent.reynolds@alaska.gov>  
**Sent:** Thursday, March 12, 2020 10:41 AM  
**To:** Pring-Ham, Cynthia K (DFG); Fisher, Kim (DFG); Blossom, Brian D (DFG); Brady, Carol S (DEC); Mendivil, Gary A (DEC); DNR Land Sales (DNR sponsored); Lessard, Richard R (DNR); DNR, Parks OHA Review Compliance (DNR sponsored); dogpermitting (DNR sponsored); Walton, Michael L (DNR); Beckwith, Morris R (DOT); O'Claray, Heather S (DOT); hcd.anchorage@noaa.gov; hcd.juneau@noaa.gov; julie.scheurer@noaa.gov; alicia.bishop@noaa.gov; jon.kurland@noaa.gov; cepoa-rd-kenai@usace.army.mil; regpagemaster@usace.army.mil; Seris, David M CIV; douglass\_cooper@fws.gov; Christopher Putnam; Klein, Kimberly; Lemons, Patrick; LaCroix.Matthew@epa.gov; Schade, David W (DNR); Sam, Diane L (CED); sajacobson@fs.fed.us; Chastain, Bernard A (DPS); aacd@mtaonline.net; Stolpe, Adrienne K (DNR); Steger, Victoria L (DNR); Catterson, Matthew R (DFG); dzastrow@fs.fed.us; steven namitz; FS-Region 10 Lands; Leif Stavig; Susan Bourgeois  
**Cc:** joe arvidson; Cougan, Karen A (DNR); Miller, Andrew J (DNR); Smith, Brittany J (DNR)  
**Subject:** Agency Review for Proposed State-Owned Tide and Submerged Lands Lease - ADL 233596: Joe Arvidson dba Sven's Wild Seafood Co., LLC  
**Attachments:** ADL 233596 - Sven's Wild Seafood Co. Agency Review Notice.pdf; ADL 233596 - Sven's Wild Seafood Co. Project Description and Diagrams.pdf

Good Morning,

Please find the attached Agency Review Notice and Project Description for Joe Arvidson dba Sven's Wild Seafood Co., LLC's application for an aquatic farm lease ADL 233596 for 21.7 acres, more or less, of state-owned tide and submerged lands located in Simpson Bay, 7 miles northwest of the city of Cordova, Alaska. The purpose of the lease is for the cultivation of sugar kelp (*Saccharina latissima*) and ribbon kelp (*Alaria marginata*). You are being asked to look at this information as part of a 20-day agency review. If you have any questions, please let me know.

If you wish to submit formal comments, please see the attached notice for instructions.

### Brent Reynolds

Natural Resource Specialist II  
Department of Natural Resources  
Aquatic Farm Program  
550 W. 7<sup>th</sup> Ave., Suite 900C  
Anchorage, Alaska  
Phone: (907) 269-8567  
Fax: (907) 269-8913





STATE OF ALASKA DEPARTMENT OF NATURAL RESOURCES  
DIVISION OF MINING, LAND AND WATER  
SOUTHCENTRAL REGIONAL LAND OFFICE

## AGENCY REVIEW

This is notification that the Southcentral Regional Land Office (SCRO), Leasing Unit, received an application for a 10-year aquatic farmsite lease in accordance with AS 38.05.083, authorizing the use of 21.7 acres, more or less, of state tide and submerged lands located approximately 7 miles northwest of the city of Cordova, Alaska. The purpose of this notice is to gather input before a decision is made on this activity.

<u>Case #</u>	<u>Location</u>	<u>Area Plan</u>
<b>ADL 233596</b>  <b>Joe Arvidson</b> <b>Sven's Wild Seafood Co.,</b> <b>LLC</b>	W 1/2 of Section 24, Township 14 South, Range 04 West, Copper River Meridian  Approximate area: 21.7 acres	Prince William Sound Area Plan Map: Management Unit 23 Subunit: 23I – Sheep and Simpson Bay Designation: Forestry, Habitat & Harvest, and Public Recreation Classification: Settlement Land, Wildlife Habitat Land, Public Recreation Land

Joe Arvidson dba Sven's Wild Seafood Co., LLC has requested a lease for the installation of submerged longlines for the cultivation of two local species of kelp: sugar kelp (*Saccharina latissima*) and ribbon kelp (*Alaria marginata*). The proposed lease is located in the southern cove of Simpson Bay, approximately 7 miles northwest of the city of Cordova, Alaska.

Attached to this Agency Review is a diagram depicting three proposed authorizations within Simpson Bay from applications received during the 2020 open application period. Each proposed authorization encompasses approximately 21 – 22 acres, more or less. DNR requests this be taken into consideration when reviewing these proposed authorizations.

After review and adjudication, SCRO may issue an authorization with stipulations for the activity. The activity may be modified during the review and adjudication process. SCRO reserves the right to determine the term and size of the lease.

You are invited to review the enclosed application materials and comment. Please direct written comments to Brent Reynolds at the address above, or send via email to [brent.reynolds@alaska.gov](mailto:brent.reynolds@alaska.gov), or by fax to (907) 269-8913, no later than **April 2, 2020**. If you have any questions, please call me at (907) 269-8567.

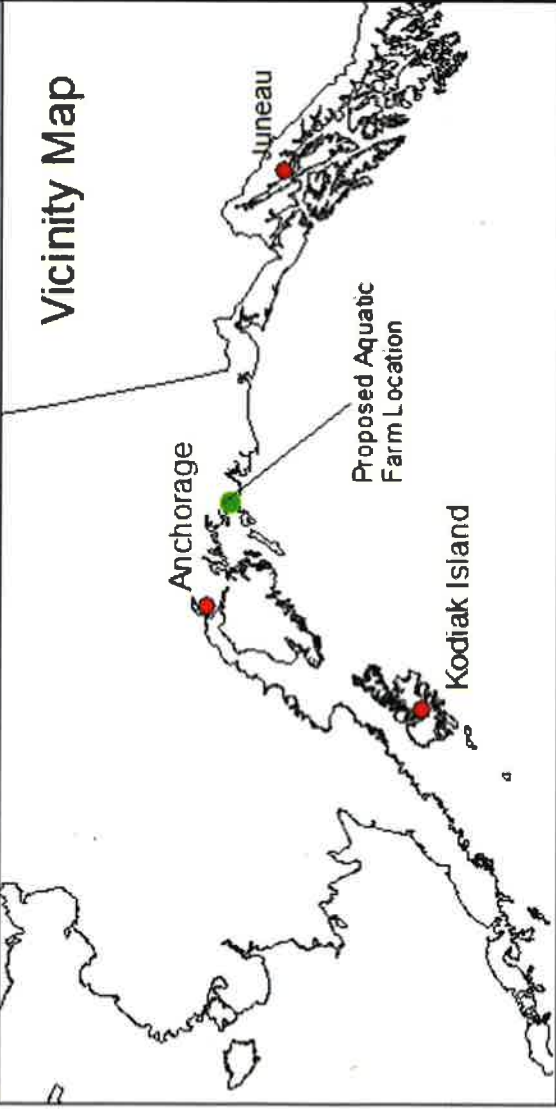
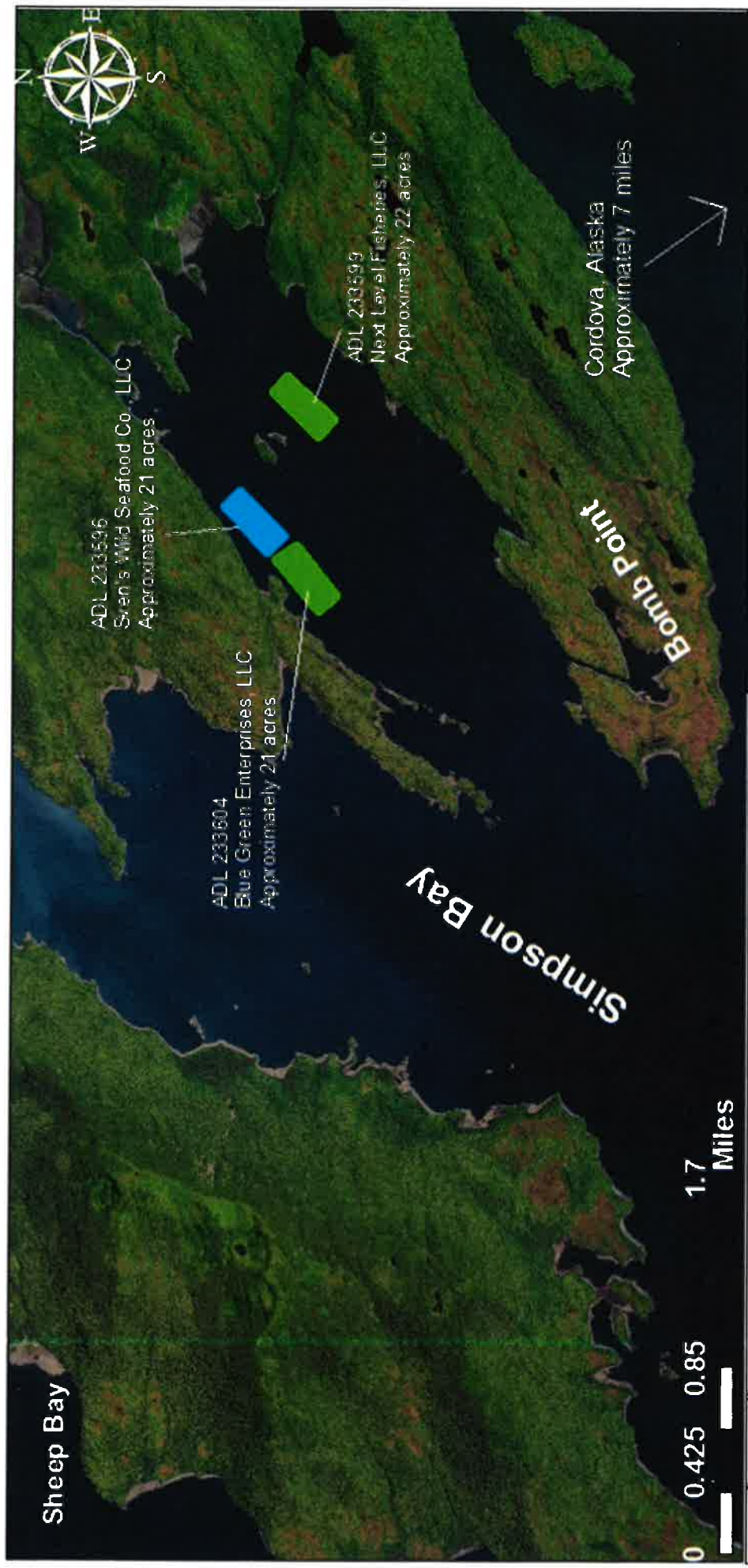
You need not respond if you do not have any recommendations. The purpose of this notice is to gather input before a Preliminary Decision is made to ensure that issuance of the proposed land lease will be in the best interests of the State of Alaska.

Sincerely,

A handwritten signature in blue ink, appearing to read "Brent Reynolds", with a stylized flourish at the end.

Brent Reynolds

Natural Resource Specialist II



**FIGURE 1: General Location Map**  
**ADL 233596**  
**Sven's Wild Seafood Co., LLC**

**NOTE:**  
 This map provides a graphical representation of a proposed aquatic farm lease site. This is not an exact location of the proposed site and has only been provided as a general reference for noticing. Exact location of the lease site may be adjusted prior to lease issuance. This map is not intended for navigational purposes.



## PROJECT DESCRIPTION

SVEN'S WILD SEAFOOD CO., LLC

SIMPSON BAY, PWS

MARCH 11, 2020

**1. Site location**

The proposed aquatic farm site is located within Simpson Bay on the east side of Prince William Sound, Alaska. More specifically the site is located on state waters in the SE finger of the bay approximately 7 miles NW of Cordova, Alaska, by air and approximately 11.5 nautical miles by boat.

**2. Site dimensions, acres for each parcel**

The site is approximately 21.7 acres in area in a rectangular shape with a width of approximately 590' and a length of approximately 1600'.

This Application is for one "on-water" parcel for a submerged longline kelp grow-out site. No other on-water or upland parcels are requested.

**3. Total acres of all parcels**

Approximately 21.7 acres.

**4. Species you intend to farm**

Sugar Kelp; *Saccharina Latissima* & Ribbon Kelp; *Alaria Marginata*.

**5. Culture Method**

I will obtain seedstock from hatcheries approved by the State of Alaska; either Alutiiq Pride Shellfish Hatchery in Seward, AK, or Oceans Alaska in Ketchikan, AK. I will assist the hatchery in the collection of fertile kelp blades, within 50 km of the aquatic farm site and from at least 50 different plants to maintain genetic diversity, as requested by hatchery staff, for development of seedstock at the hatchery facility.

In October sporophyte of approximately 2.5 mm in length will be transferred to the site on "seed strings" – kite string with sporelings embedded on it – and this will be applied to the longlines by running a pvc pipe with the kite seed string on it over the longline so the seed string unwinds and wraps onto the longline effectively seeding the longline. After the first harvest on March 1, the holdfast will be left on the longlines so that "re-seeding" of the longlines will not be required for the second grow which will be harvested May 1.

The site will be monitored at least eight times monthly during the growing season from late October to May 1, to check for issues such as entanglement of lines, to monitor the pH, salinity, turbidity and water temperature and to check the growth of the kelp itself.

**6. Gear (type, size, number, configuration, material, mesh size, and anchoring system)**

Within the 1600' x 590' parcel "site" there will be nine (9) total suspended grow-out submerged longline "arrays" with the following dimensions: 400' long x 150' wide with sixteen (16) grow-out longlines of 400' length of 7/16" longline "dungy crab" line per array. The longlines will be 10' apart along the 150' width of the array. This configuration will allow all nine arrays and their respective anchors & tackle to fit within the rectangular shaped parcel. Each array will have four (4) 2000 lb. cement block anchors (one per corner) and two (2) 300 lb. Danforth type "mid-width" anchors along the 150' width portion at 75' on both ends. The corner block anchors will have 3/4" poly king crab line attached to 7' of 3/4" galvanized chain on the anchor block – the line will run to the surface where it will be attached mooring buoys with a minimum of 100 lb. buoyancy rating. The line length will be 2:1 (depth) for scope to maintain a better hold and to keep the array properly suspended in current. The mid-width anchors will be attached to gillnet buoys via 3/4" poly king crab line. There will be a total of 36 mooring buoys (4 per array) and 18 gillnet buoys (2 per array). There will be a total of 6400' of grow-out longline per array for a total of 57,600' on the farm once it's at full capacity. The grow-out longlines will be suspended 7 feet below the surface of the water and will be held there with a dropper system using small concrete "weights" – the "depth control system" on each longline.

Having multiple smaller arrays within the parcel will better control for tidal currents and wind and allow for the growth of the different species on their own arrays. This design, with its spacing, will also allow more sunlight and nutrients to reach the kelp in the middle of the parcel.

Six (6) of the units will be dedicated to growing Sugar Kelp; (2/3) of the grow area of aquatic farm. Three (3) of the units will be dedicated to growing ribbon kelp (1/3) of the grow area of aquatic farm.

The grow-out longlines, depth control system droppers, gillnet buoys, Danforth type anchors and related tackle will all be removed after the growing season and stored in my warehouse in Cordova, Alaska. The concrete block anchors & related mooring buoys and tackle will remain at the site year-round.

*See Attached Figures 4(a-b) & 5 for the detailed design schematics and specifications.*



**7. Equipment (type, size, number, configuration, material, and anchoring system)**

Both Ribbon Kelp and Sugar Kelp will be grown and harvested in the same manner using the same techniques and array design.

*See Number 6 above, for the information requested in 7.*

*Also: The attached Figure 4(a) provides a schematic of the details of the parcel and it's in-water structures; Figure 4(b) provides a schematic of a single grow-out longline array configuration and Figure 5(a-d) provides additional schematics with different viewpoints of the arrays.*

**8. Harvest equipment and method**

The aquatic farm will be operational from mid to late October through the second harvest on May 1.

Both species, Ribbon & Sugar Kelp, will be harvested twice yearly; the first harvest will be March 1, the second harvest will be May 1.

The kelp will be harvested by lifting the longline to the surface onto a bowpicker vessel with a hydraulic pulley set-up – kind of like a crab block but more central to the vessel. The kelp will be cut from the longlines with Victorinox knives and put into fish totes (the type and size used for ice transport on salmon tenders). “Wet weight yield” will be periodically measured to determine biomass grow rates on site per foot or by any other length that provides for a more efficient metric.

In theory, with this set-up which provides for 57,600 feet of longline for grow-out with all nine arrays in full production, at an estimated 5 lb. of biomass per foot of line, the aquatic farm *may* produce approximately 288,000 lbs. of product per harvest.

**9. Support Facilities (type, size, number, configuration, material, and anchoring)**

There are no on-water or upland support facilities requested for in this Application

**10. Access to and from site**

The site will be accessed by a bowpicker (boat) from Cordova, Alaska, twice a week during the growing season and 7 days a week during harvest. Cordova is located approximately 7 miles to the southeast by air and approximately 11.5 nautical miles from the aquatic farm site (it's about a 30-minute boat ride from town).

**11. Storage location of equipment and gear when not in use**

Cordova, Alaska in a warehouse located on my private property on 3<sup>rd</sup> Street.

## FIGURE 1

### GENERAL LOCATION TOPO MAP

SVEN'S WILD SEAFOOD CO., LLC  
SIMPSON BAY  
Prince William Sound, Alaska  
January 20, 2020

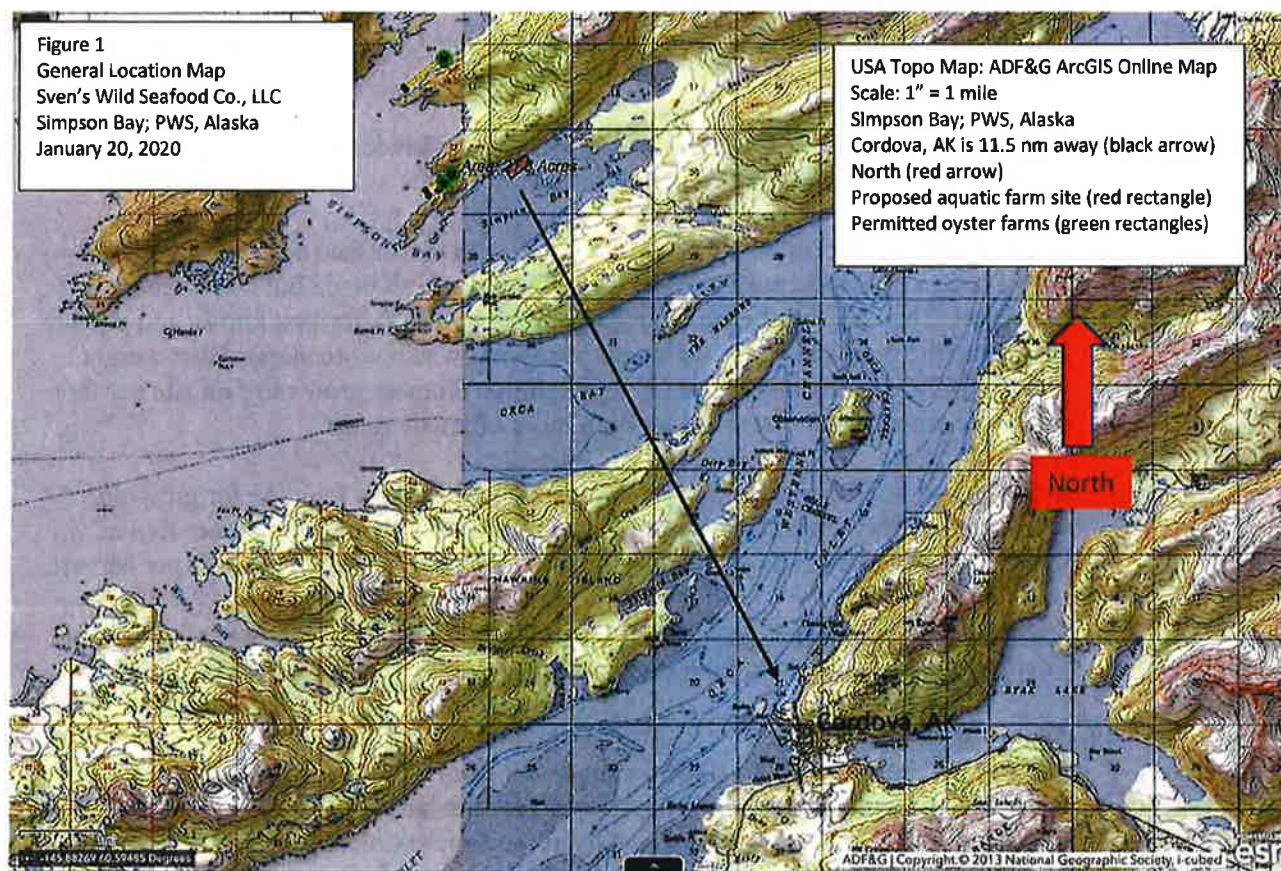


FIGURE 2(a)

NOAA DETAILED LOCATION CHART 16700

SVEN'S WILD SEAFOOD CO., LLC  
SIMPSON BAY  
PRINCE WILLIAM SOUND, ALASKA  
January 20, 2020

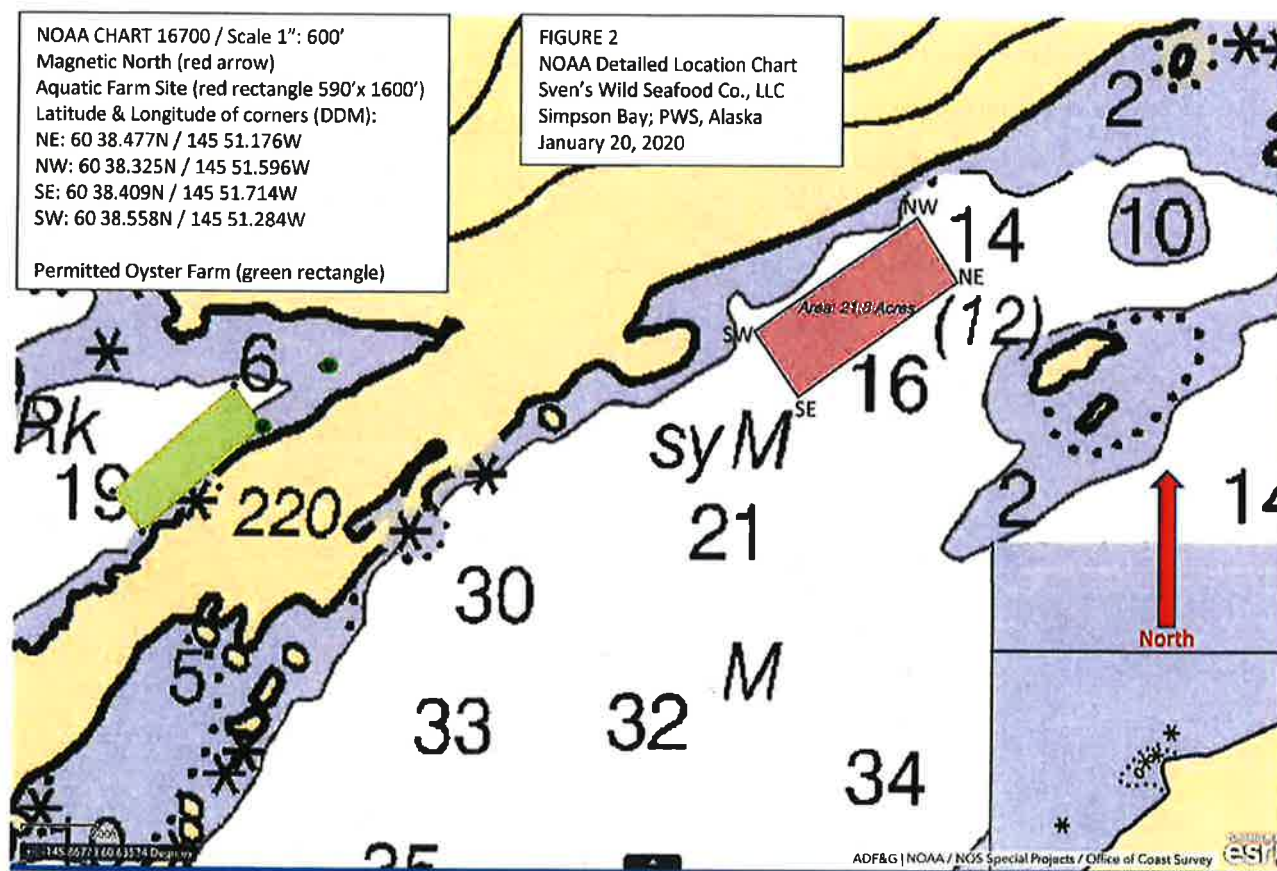




FIGURE 2(b)

NOAA DETAILED LOCATION CHART 16700

SVEN'S WILD SEAFOOD CO., LLC  
SIMPSON BAY  
PRINCE WILLIAM SOUND, ALASKA  
January 20, 2020

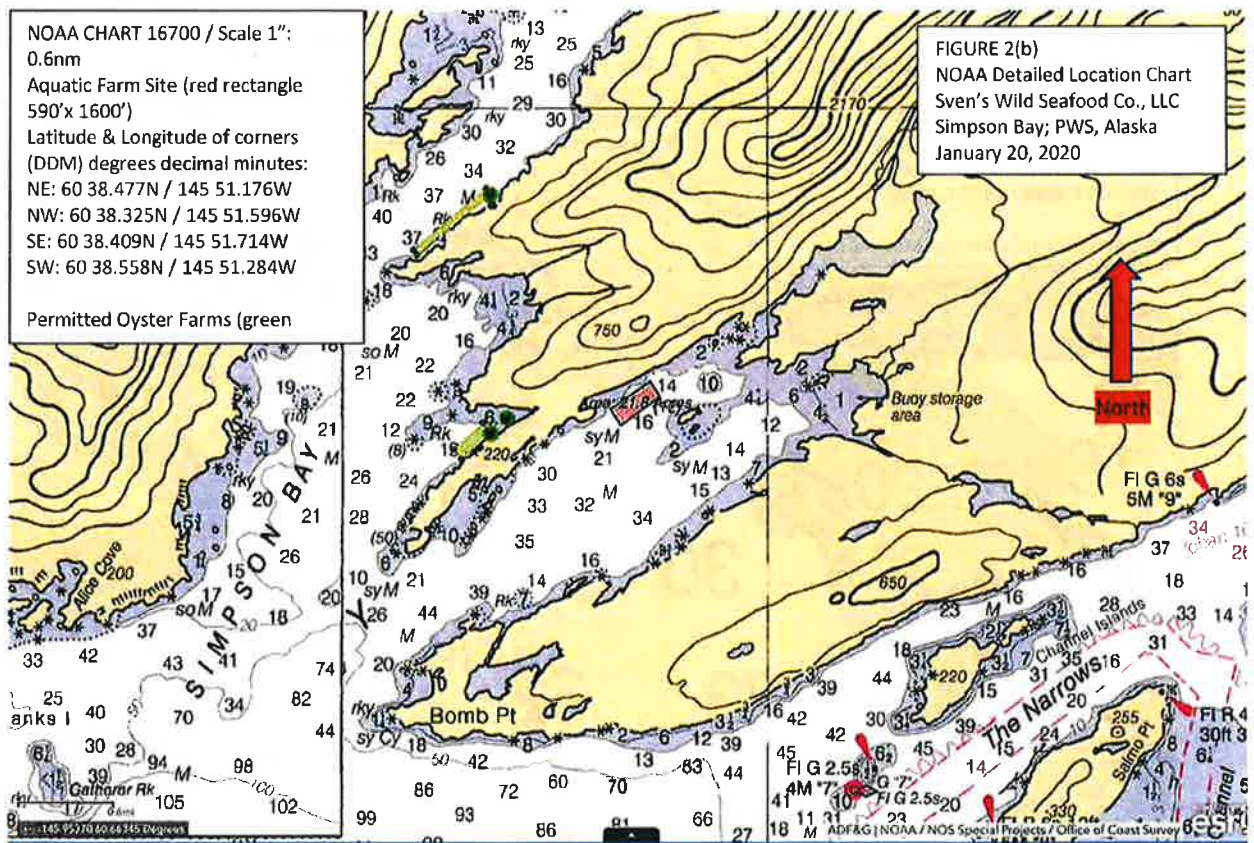


FIGURE 4(a)  
AQUATIC FARM SITE PLAN  
DETAILS OF PARCEL AND IN-WATER STRUCTURES

SVEN'S WILD SEAFOOD CO., LLC  
SIMPSON BAY  
PRINCE WILLIAM SOUND, ALASKA  
January 19, 2020

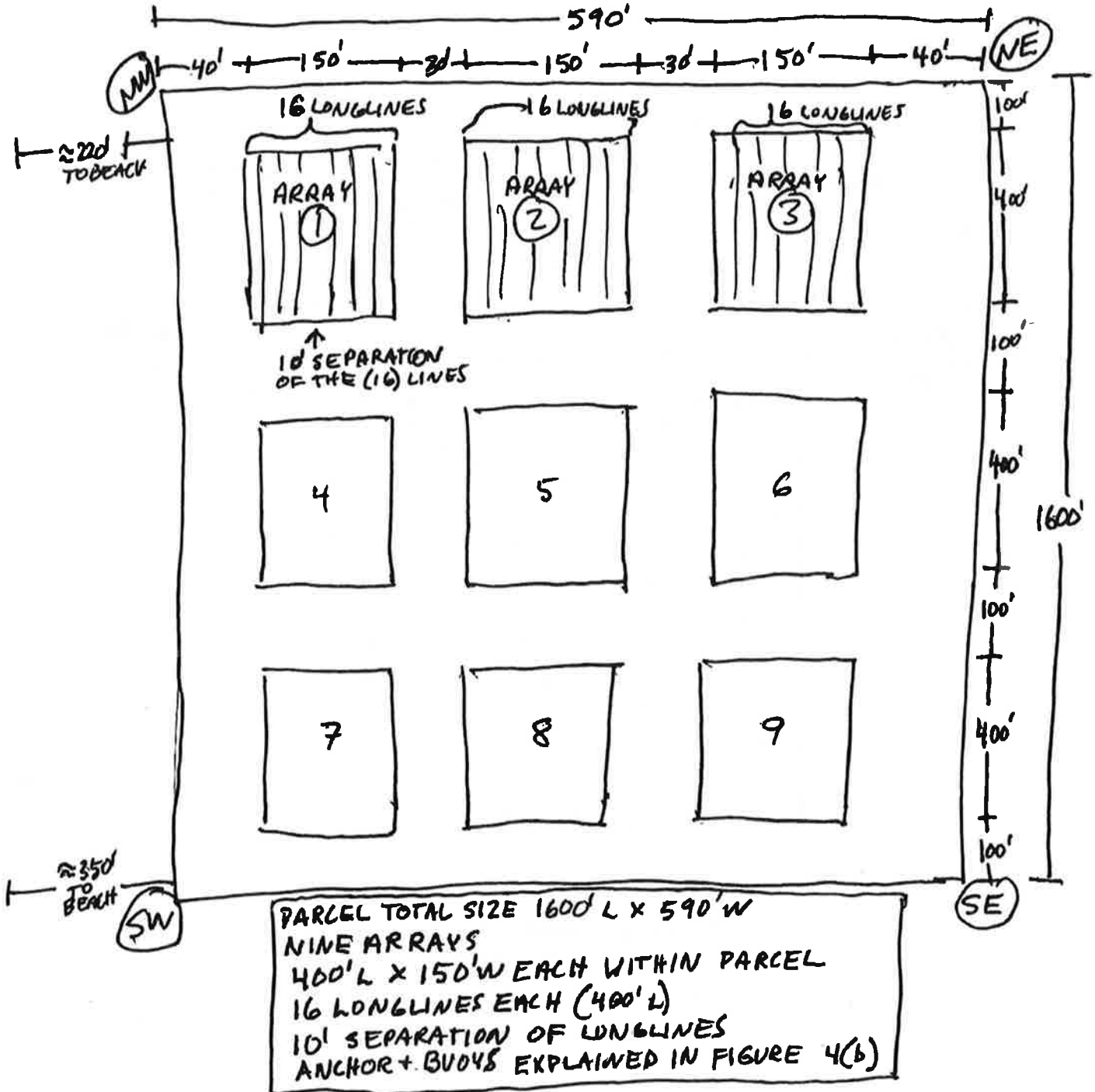
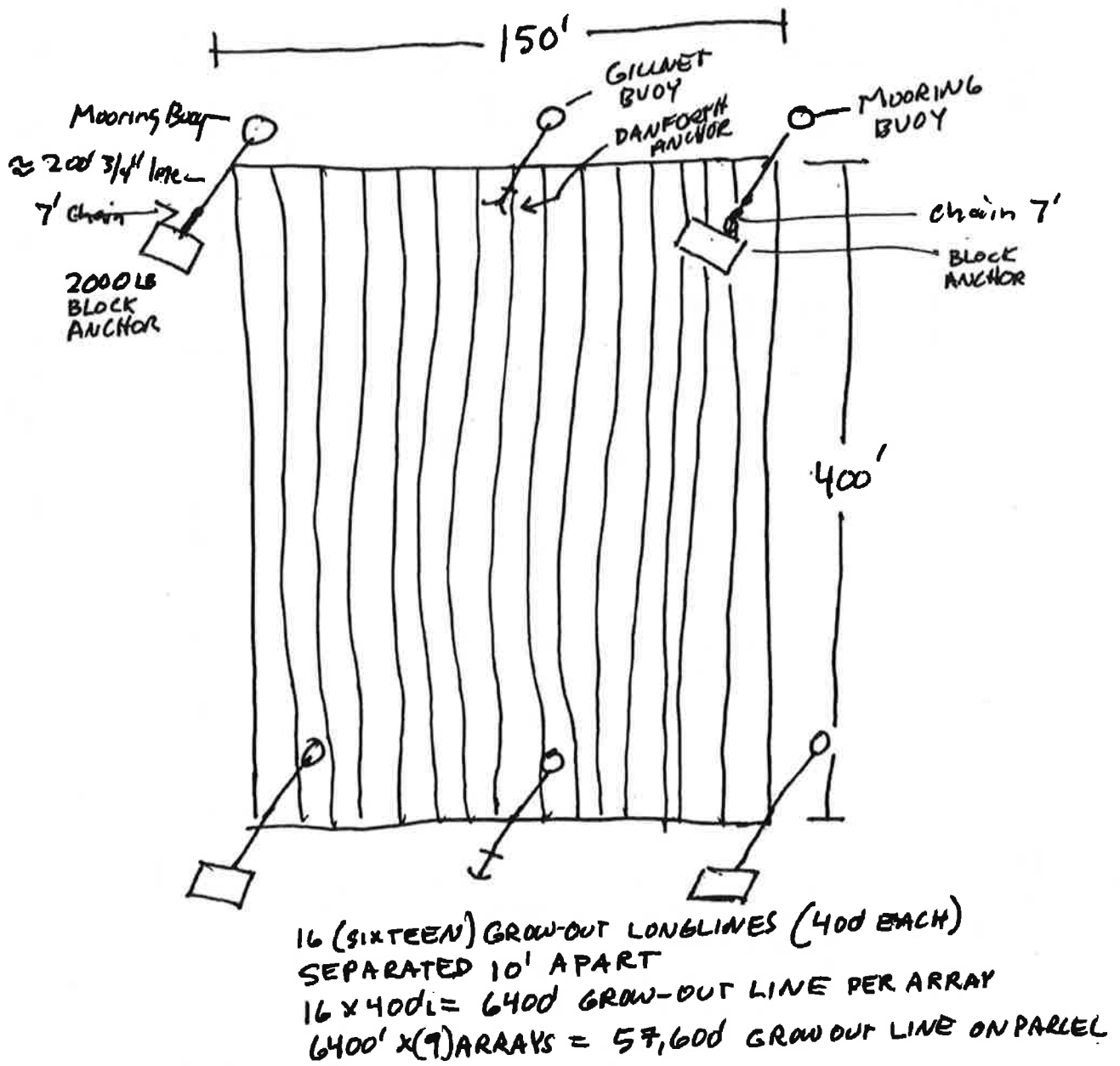


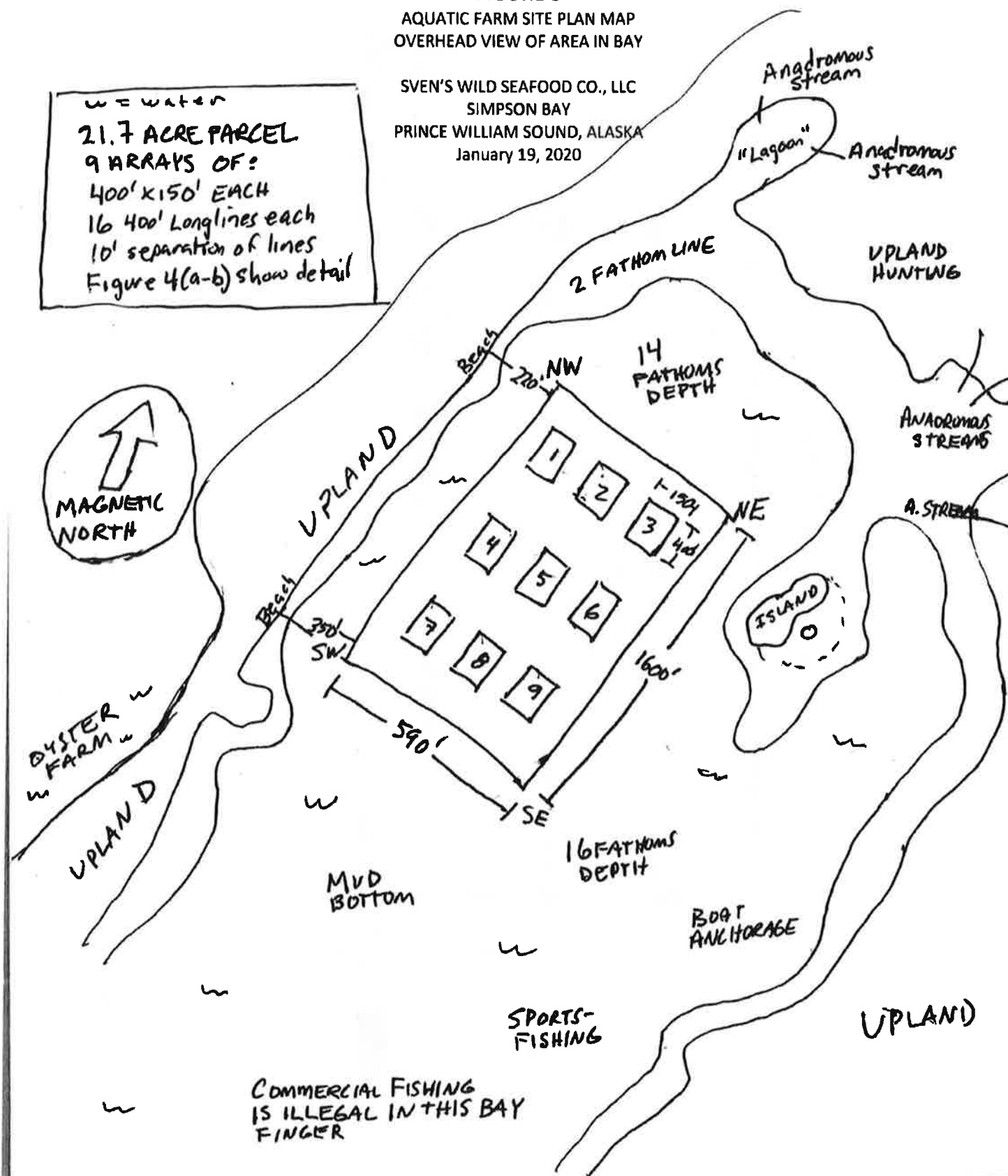


FIGURE 4(b)  
AQUATIC FARM SITE PLAN MAP  
SINGLE LONGLINE ARRAY CONFIGURATION  
OVERHEAD VIEW OF DESIGN

SVEN'S WILD SEAFOOD CO., LLC  
SIMPSON BAY  
PRINCE WILLIAM SOUND, ALASKA  
January 19, 2020



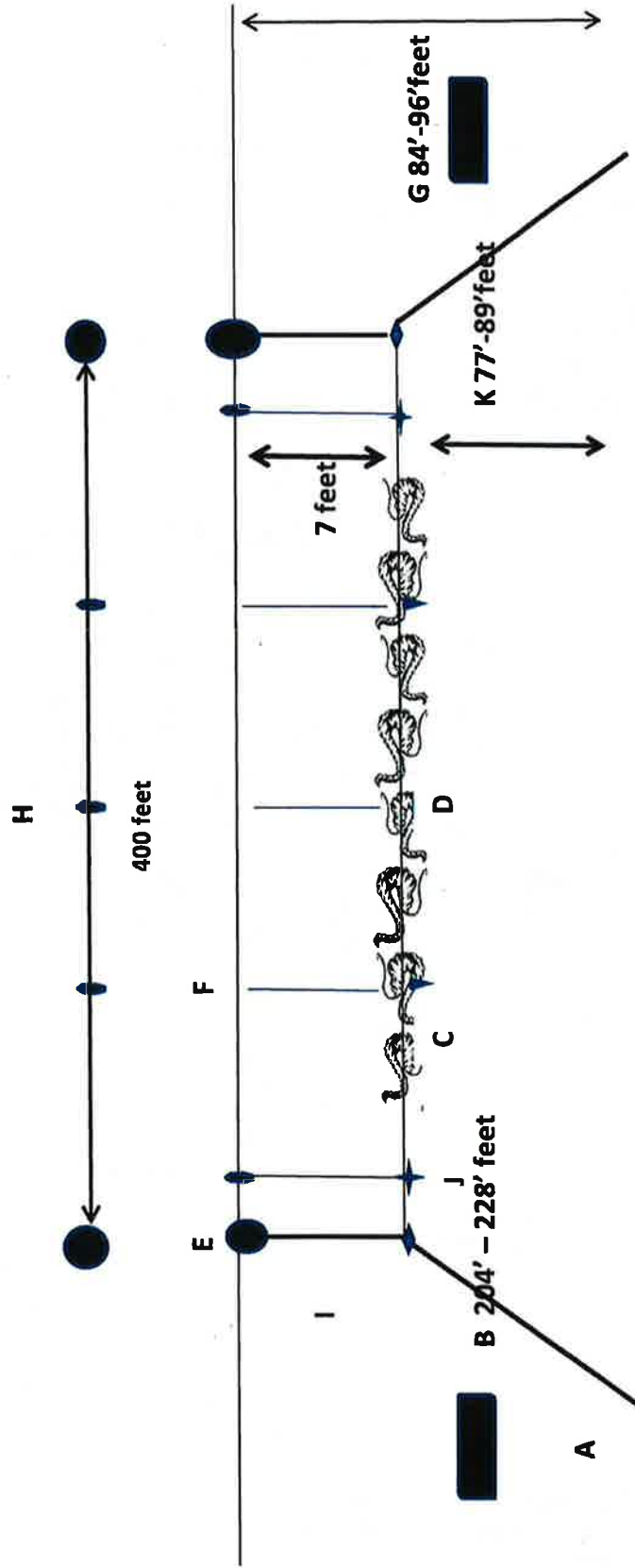
SVEN'S WILD SEAFOOD CO., LLC  
SIMPSON BAY  
PRINCE WILLIAM SOUND, ALASKA  
January 19, 2020



**FIGURE 5**

**Sven's Wild Seafood Co., LLC**

**Cross-sectional view; kelp longline Simpson Bay, PWS; March 9, 2020**



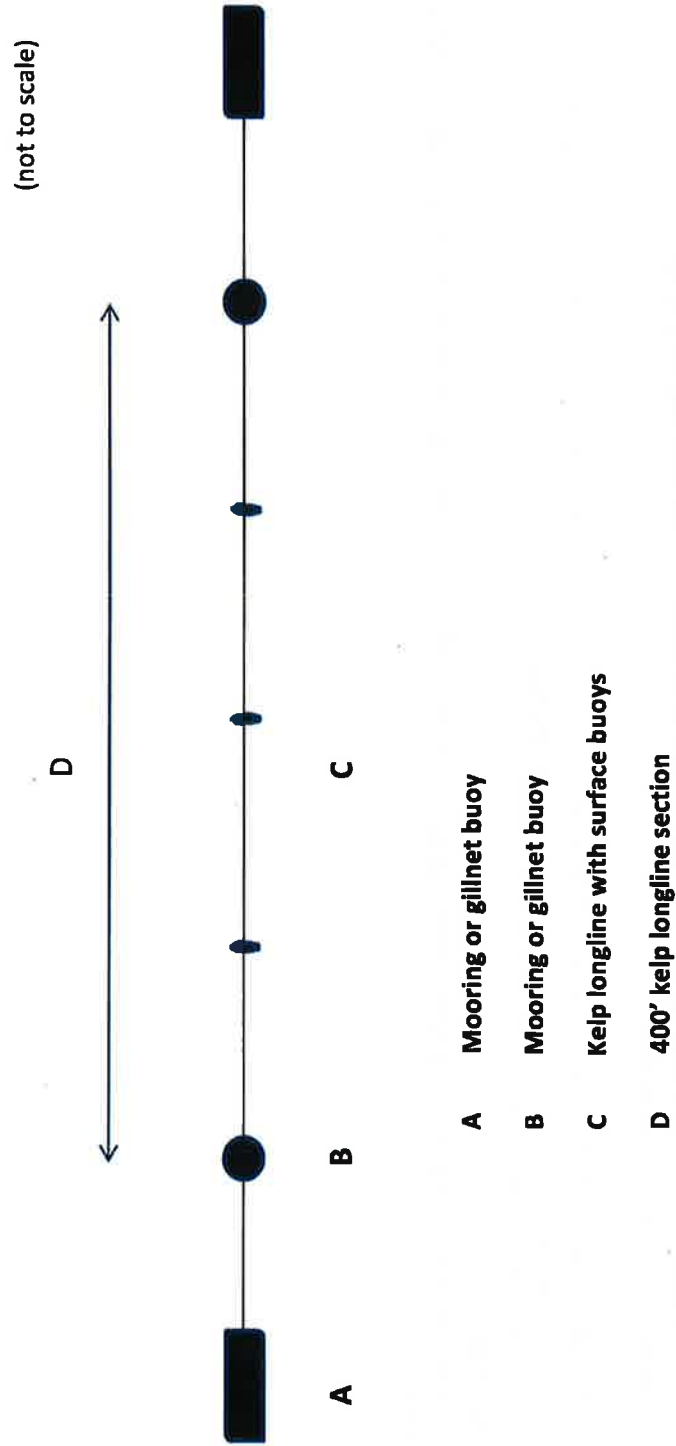
(Figure not to scale)

1 (Credit: ADF&G online template – modified with permission)

- A. Mooring (300 lb. Danforth type anchor, auger or 2000 lb. cement block)**
- B. Anchor line will be ½" to ¾" poly "king crab line".**  
 Note: Depth at site is 14-16 fathoms at low so I added 3 fathoms to each (high water) and then multiplied by 2 (for scope of 2:1).  
 Anchor line will be  $102' \times 3 = 204'$  on shallow end (north) to  $114' \times 2 = 228'$  on deep end (south)
- C. 7/16" seeded kelp poly line 400 feet long and 7 feet below the surface.**
- D. 5-10 lb. cement weights or three holed bricks to keep kelp 7 feet below surface**
- E. Surface mooring ball 18" diameter with buoyancy rating of 100+ lb. and/or injection molded vinyl buoy (typical "gillnet buoy") of size to maintain buoyancy of 100+ lbs.**
- F. 5/16" poly depth 7' control line (dropper), injection molded vinyl surface gillnet buoy and weight (D)**
- G. Water depth at low tide 84' to 96'.**
- H. Longline section 400 feet.**  
 Note: The site is approximately 1600' in length x 590' wide so there will be 9 separate 400' x 150' units with 16 longlines running the length of each unit once the site is at full production capacity. See Figure 4.
- I. 7 feet ½ inch chain to shackle.**
- J. Line holdfast**
- K. Distance from kelp longline to bottom. Low water depths of 84' to 96' minus 7' drop equals 77' to 89' under kelp longline to bottom.**

2 (Credit: ADF&G online template – modified with permission)

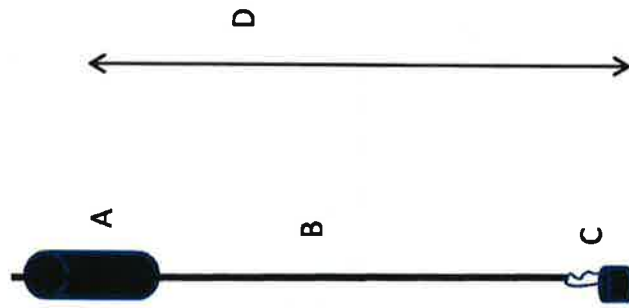
**Figure 5b. Detailed Drawing - Plan view Alaskan Sugar Kelp Longline**



3 (Credit: ADF&G online template – modified with permission)

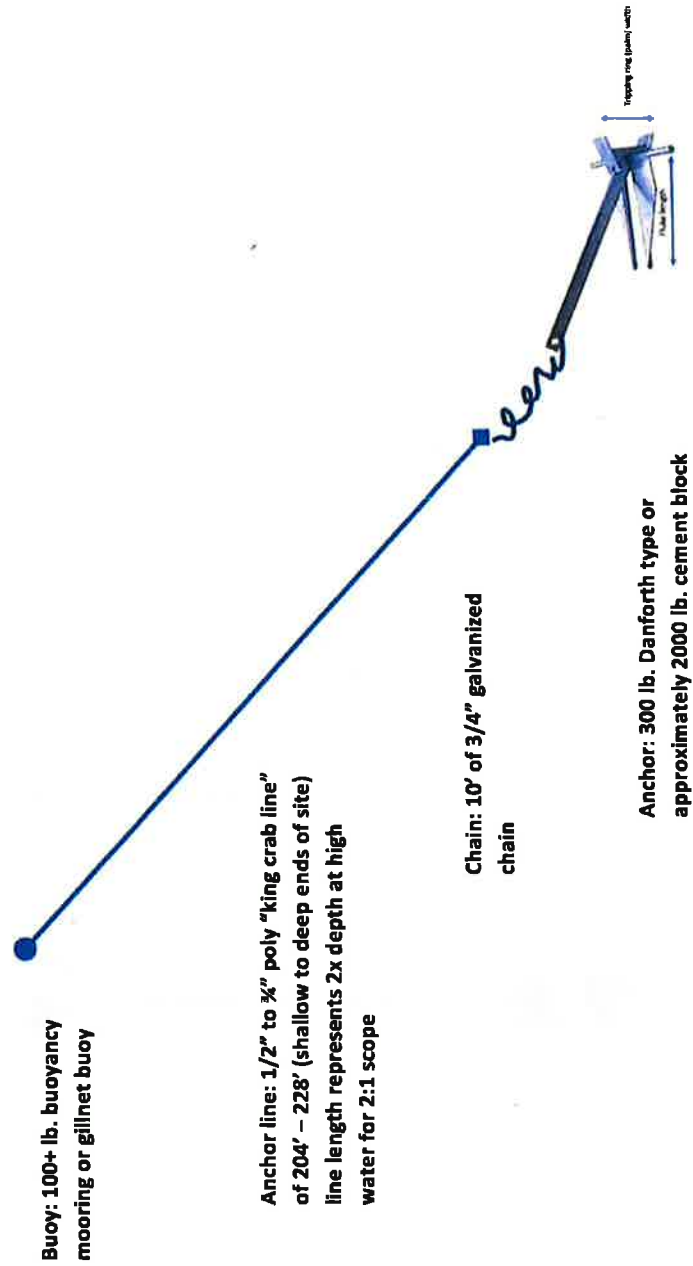


**Figure 5c Detailed Drawing - Details on kelp depth control line dropper**



- A. Gillnet buoy
- B. 1" pvc pipe with a "lobster spindle washer" and figure 8 knot of 5/16" poly rope on each end
- C. 10 lb. cement weight from ½ gallon paint bucket with knotted 5/16" poly loop or 3-holed brick
- D. 7' length

**Figure 5d. Detailed Drawing - Anchoring system with configuration and anchor & tackle specifications.**



5 (Credit: ADF&G online template – modified with permission)

## Susan Bourgeois

---

**From:** Reynolds, Brent C (DNR) <brent.reynolds@alaska.gov>  
**Sent:** Thursday, March 12, 2020 9:51 AM  
**To:** Pring-Ham, Cynthia K (DFG); Fisher, Kim (DFG); Blossom, Brian D (DFG); Brady, Carol S (DEC); Mendivil, Gary A (DEC); DNR Land Sales (DNR sponsored); Lessard, Richard R (DNR); DNR, Parks OHA Review Compliance (DNR sponsored); dogpermitting (DNR sponsored); Walton, Michael L (DNR); Beckwith, Morris R (DOT); O'Claray, Heather S (DOT); hcd.anchorage@noaa.gov; hcd.juneau@noaa.gov; julie.scheurer@noaa.gov; alicia.bishop@noaa.gov; jon.kurland@noaa.gov; cepoa-rd-kenai@usace.army.mil; regpagemaster@usace.army.mil; Seris, David M CIV; douglass\_cooper@fws.gov; Christopher Putnam; Klein, Kimberly; Lemons, Patrick; LaCroix.Matthew@epa.gov; Schade, David W (DNR); Sam, Diane L (CED); sajacobson@fs.fed.us; Chastain, Bernard A (DPS); aacd@mtaonline.net; Stolpe, Adrienne K (DNR); Steger, Victoria L (DNR); Catterson, Matthew R (DFG); dzastrow@fs.fed.us; steven namitz; FS-Region 10 Lands; Leif Stavig; Susan Bourgeois  
**Cc:** bretcdv@gmail.com; Cougan, Karen A (DNR); Miller, Andrew J (DNR); Smith, Brittany J (DNR)  
**Subject:** Agency Review for Proposed State-Owned Tide and Submerged Lands Lease - ADL 233599: Bret Bradford dba Next Level Fisheries LLC  
**Attachments:** ADL 233599 - Next Level Fisheries LLC Agency Review Notice.pdf; ADL 233599 - Next Level Fisheries LLC Project Description and Diagrams.pdf

Good Morning,

Please find the attached Agency Review Notice and Project Description for Bret Bradford dba Next Level Fisheries, LLC's application for an aquatic farm lease ADL 233599 for 22 acres, more or less, of state-owned tide and submerged lands located in Simpson Bay, 7 miles northwest of the city of Cordova, Alaska. The purpose of the lease is for the cultivation of sugar kelp (*Saccharina latissima*) and ribbon kelp (*Alaria marginata*). You are being asked to look at this information as part of a 20-day agency review. If you have any questions, please let me know.

If you wish to submit formal comments, please see the attached notice for instructions.

Thank you,

### Brent Reynolds

Natural Resource Specialist II  
Department of Natural Resources  
Aquatic Farm Program  
550 W. 7<sup>th</sup> Ave., Suite 900C  
Anchorage, Alaska  
Phone: (907) 269-8567  
Fax: (907) 269-8913



STATE OF ALASKA DEPARTMENT OF NATURAL RESOURCES  
DIVISION OF MINING, LAND AND WATER  
SOUTHCENTRAL REGIONAL LAND OFFICE

## AGENCY REVIEW

This is notification that the Southcentral Regional Land Office (SCRO), Leasing Unit, received an application for a 10-year aquatic farmsite lease in accordance with AS 38.05.083, authorizing the use of 22.04 acres, more or less, of state tide and submerged lands located approximately 7 miles northwest of the city of Cordova, Alaska. The purpose of this notice is to gather input before a decision is made on this activity.

<u>Case #</u>	<u>Location</u>	<u>Area Plan</u>
<b>ADL 233599</b>  <b>Bret Bradford</b> <b>Next Level Fisheries, LLC</b>	SE 1/4 of Section 24, Township 14 South, Range 04 West, Copper River Meridian  Approximate area: 22.04 acres	Prince William Sound Area Plan Map: Management Unit 23 Subunit: 23I – Sheep and Simpson Bay Designation: Forestry, Habitat & Harvest, and Public Recreation Classification: Settlement Land, Wildlife Habitat Land, Public Recreation Land

Bret Bradford dba Next Level Fisheries, LLC has requested a lease for the installation of submerged longlines for the cultivation of two local species of kelp: sugar kelp (*Saccharina latissima*) and ribbon kelp (*Alaria marginata*). The proposed lease is located in the southern cove of Simpson Bay, approximately 7 miles northwest of the city of Cordova, Alaska.

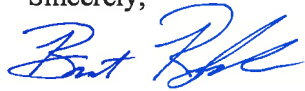
Attached to this Agency Review is a diagram depicting three proposed authorizations within Simpson Bay from applications received during the 2020 open application period. Each proposed authorization encompasses approximately 21 – 22 acres, more or less. DNR requests this be taken into consideration when reviewing these proposed authorizations.

After review and adjudication, SCRO may issue an authorization with stipulations for the activity. The activity may be modified during the review and adjudication process. SCRO reserves the right to determine the term and size of the lease.

You are invited to review the enclosed application materials and comment. Please direct written comments to Brent Reynolds at the address above, or send via email to [brent.reynolds@alaska.gov](mailto:brent.reynolds@alaska.gov), or by fax to (907) 269-8913, no later than **April 2, 2020**. If you have any questions, please call me at (907) 269-8567.

You need not respond if you do not have any recommendations. The purpose of this notice is to gather input before a Preliminary Decision is made to ensure that issuance of the proposed land lease will be in the best interests of the State of Alaska.

Sincerely,

A handwritten signature in blue ink, appearing to read "Brent Reynolds", with a stylized, cursive script.

Brent Reynolds

Natural Resource Specialist II





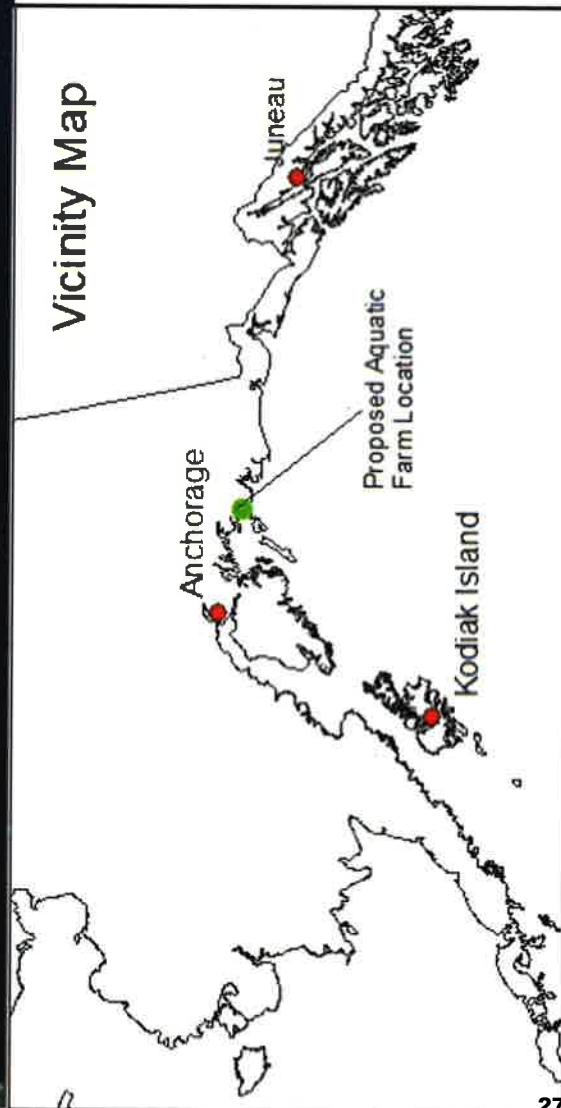
**FIGURE 1: General Location Map**

**ADL 233599**

**Next Level Fisheries, LLC**

**NOTE:**

This map provides a graphical representation of a proposed aquatic farm lease site. This is not an exact location of the proposed site and has only been provided as a general reference for noticing. Exact location of the lease site may be adjusted prior to lease issuance. This map is not intended for navigational purposes.



## PROJECT DESCRIPTION

NEXT LEVEL FISHERIES LLC  
SIMPSON BAY, PWS  
MARCH 9, 2020

### 1. Site location

The proposed aquatic farm site is located within Simpson Bay on the east side of Prince William Sound, Alaska. More specifically the site is located in state waters on the northeast side of the southeast finger of the bay approximately 7 miles NW of Cordova, Alaska, by air, and approximately 11.5 nautical miles by boat.

### 2. Site dimensions, acres for each parcel

The site is approximately 22 acres in area in a rectangular shape with a width of approximately 600' and a length of approximately 1600'.

This Application is for one "on-water" parcel for a submerged longline kelp grow-out site. No other on-water or upland parcels are requested.

### 3. Total acres of all parcels

Approximately 22 acres.

### 4. Species you intend to farm

Sugar Kelp; *Saccharina Latissima* & Ribbon Kelp; *Alaria Marginata*.

### 5. Culture Method

I will obtain local PWS native cultures of both Sugar Kelp and Ribbon Kelp from hatcheries approved by the State of Alaska, either Alutiiq Pride Shellfish Hatchery in Seward, AK, or Oceans Alaska in Ketchikan, AK, from harvested wild sporophyte within the region of my site (within 50 km and from 50 different plants to maintain genetic diversity). The sorus will have been harvested from fertile blades and isolated to maintain the native cultures used as seed stock by the hatcheries for my particular site.

In October sporophyte of approximately 2.5 mm in length will be transferred to the site on "seed strings" – kite string with sporelings embedded on it – and this will be applied to the longlines by running a pvc pipe with the kite seed string on it over the longline so the seed string unwinds and wraps onto the longline effectively seeding the longline. After the first harvest on March 1, the holdfast will be left on the longlines so that "re-seeding" of the longlines will not be required for the second grow which will be harvested May 1.

The site will be monitored at least eight times a month during the growing season from late October to May 1, to check for issues such as entanglement of lines, to monitor the pH, salinity, turbidity and water temperature and to check the growth of the kelp itself.

6. **Gear (type, size, number, configuration, material, mesh size, and anchoring system)**

Within the 1600' x 600' parcel "site" there will be nine (9) total suspended grow-out submerged longline "arrays" with the following dimensions: 400' long x 150' wide with sixteen (16) grow-out longlines of 400' length of 7/16" longline "dungy crab" line per array. The longlines will be 10' apart along the 150' width of the array. This configuration will allow all nine arrays and their respective anchors & tackle to fit within the rectangular shaped parcel. Each array will have four (4) 2000 lb. cement block anchors (one per corner) and two (2) 300 lb. Danforth type "mid-width" anchors along the 150' width portion at 75' on both ends. The corner block anchors will have 3/4" poly king crab line attached to 7' of 3/4" galvanized chain on the anchor block – the line will run to the surface where it will be attached mooring buoys with a minimum of 100 lb. buoyancy rating. The line length will be 2:1 (depth) for scope to maintain a better hold and to keep the array properly suspended in current. The mid-width anchors will be attached to gillnet buoys via 3/4" poly king crab line. There will be a total of 36 mooring buoys (4 per array) and 18 gillnet buoys (2 per array). There will be a total of 6400' of grow-out longline per array for a total of 57,600' on the farm once it's at full capacity. The grow-out longlines will be suspended 7 feet below the surface of the water and will be held there with a dropper system using small concrete "weights" – the "depth control system" on each longline.

Having multiple smaller arrays within the parcel will better control for tidal currents and wind and allow for the growth of the different species on their own arrays. This design, with its spacing, will also allow more sunlight and nutrients to reach the kelp in the middle of the parcel.

Six (6) of the units will be dedicated to growing Sugar Kelp; (2/3) of the grow area of aquatic farm. Three (3) of the units will be dedicated to growing ribbon kelp (1/3) of the grow area of aquatic farm.

The grow-out longlines, depth control system droppers, gillnet buoys, Danforth type anchors and related tackle will all be removed after the growing season and stored in my warehouse in Cordova, Alaska. The concrete block anchors & related mooring buoys and tackle will remain at the site year-round.

*See Attached Figures 4(a-b) & 5 for the detailed design schematics and specifications.*

**7. Equipment (type, size, number, configuration, material, and anchoring system)**

Both Ribbon Kelp and Sugar Kelp will be grown and harvested in the same manner using the same techniques and array design.

*See Number 6 above, for the information requested in 7.*

*Also: The attached Figure 4(a) provides a schematic of the details of the parcel and it's in-water structures; Figure 4(b) provides a schematic of a single grow-out longline array configuration and Figure 5(a-d) provides additional schematics with different viewpoints of the arrays.*

**8. Harvest equipment and method**

The aquatic farm will be operational from mid to late October through the second harvest on May 1.

Both species, Ribbon & Sugar Kelp, will be harvested twice yearly; the first harvest will be March 1, the second harvest will be May 1.

The kelp will be harvested by lifting the longline to the surface onto a bowpicker vessel with a hydraulic pulley set-up – kind of like a crab block but more central to the vessel. The kelp will be cut from the longlines with Victorinox knives and put into fish totes (the type and size used for ice transport on salmon tenders). “Wet weight yield” will be periodically measured to determine biomass grow rates on site per foot or by any other length that provides for a more efficient metric.

In theory, with this set-up which provides for 57,600 feet of longline for grow-out with all nine arrays in full production, at an estimated 5 lb. of biomass per foot of line, the aquatic farm *may* produce approximately 288,000 lbs. of product per harvest.

**9. Support Facilities (type, size, number, configuration, material, and anchoring)**

There are no on-water or upland support facilities requested in this Application

**10. Access to and from site**

The site will be accessed by a bowpicker (boat) from Cordova, Alaska, twice a week during the growing season and 7 days a week during harvest. Cordova is located approximately 7 miles to the southeast by air and approximately 11.5 nautical miles from the aquatic farm site (it's about a 30-minute boat ride from town).

**11. Storage location of equipment and gear when not in use**

Cordova, Alaska in a warehouse located on my private property.



## FIGURE 1

### GENERAL LOCATION TOPO MAP

NEXT LEVEL FISHERIES LLC  
SIMPSON BAY  
Prince William Sound, Alaska  
February 10, 2020

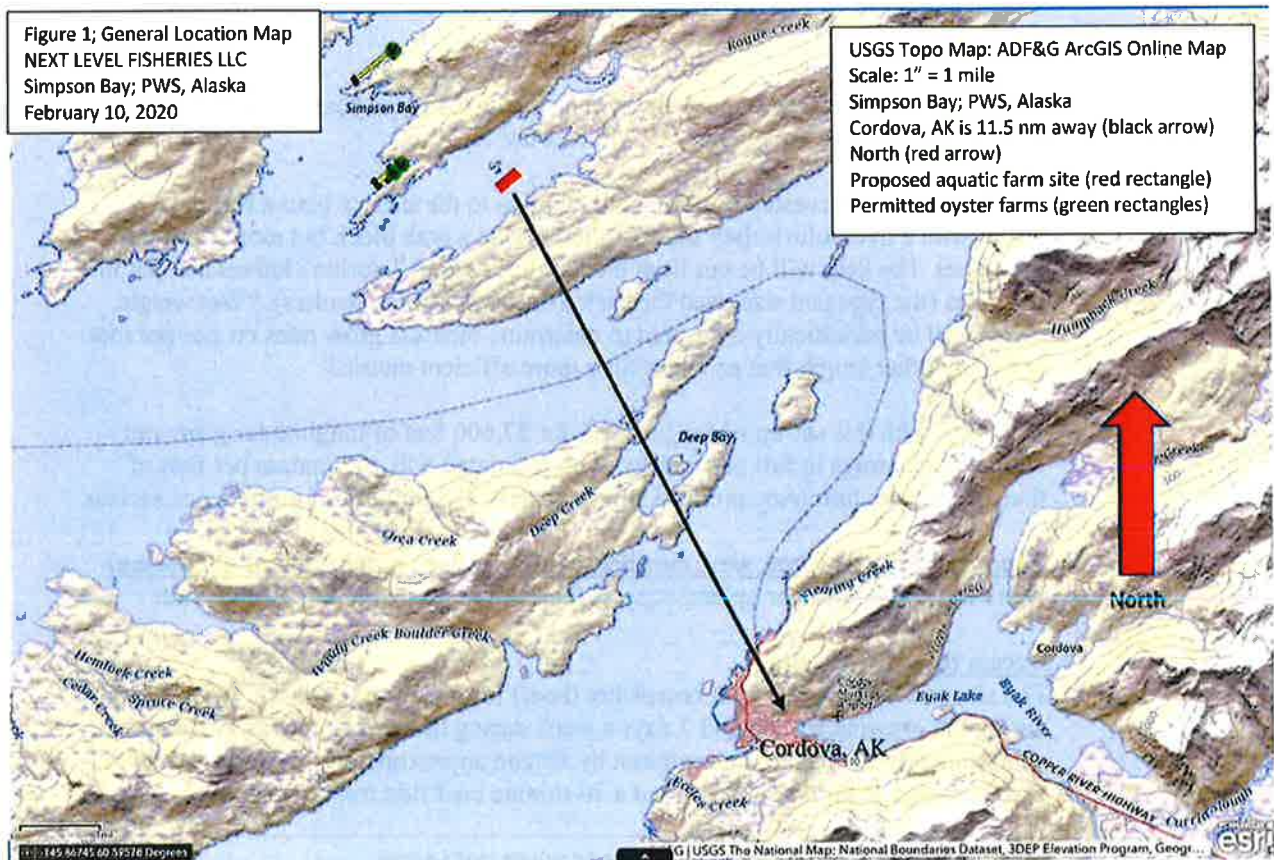


FIGURE 2(a)

NOAA DETAILED LOCATION CHART 16700

NEXT LEVEL FISHERIES LLC  
SIMPSON BAY  
PRINCE WILLIAM SOUND, ALASKA

February 10, 2020

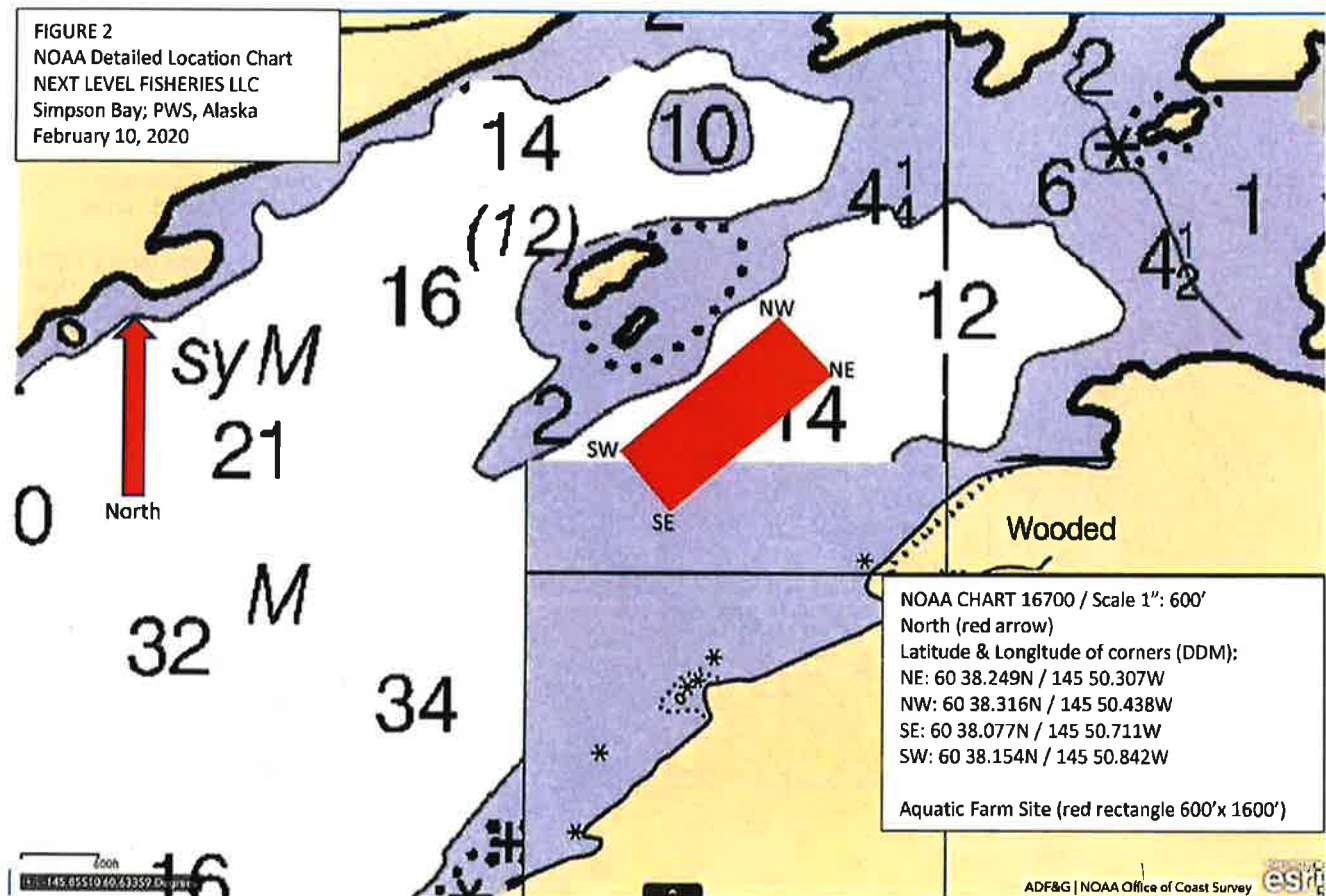






FIGURE 3  
AQUATIC FARM SITE PLAN MAP  
OVERHEAD VIEW OF AREA IN BAY

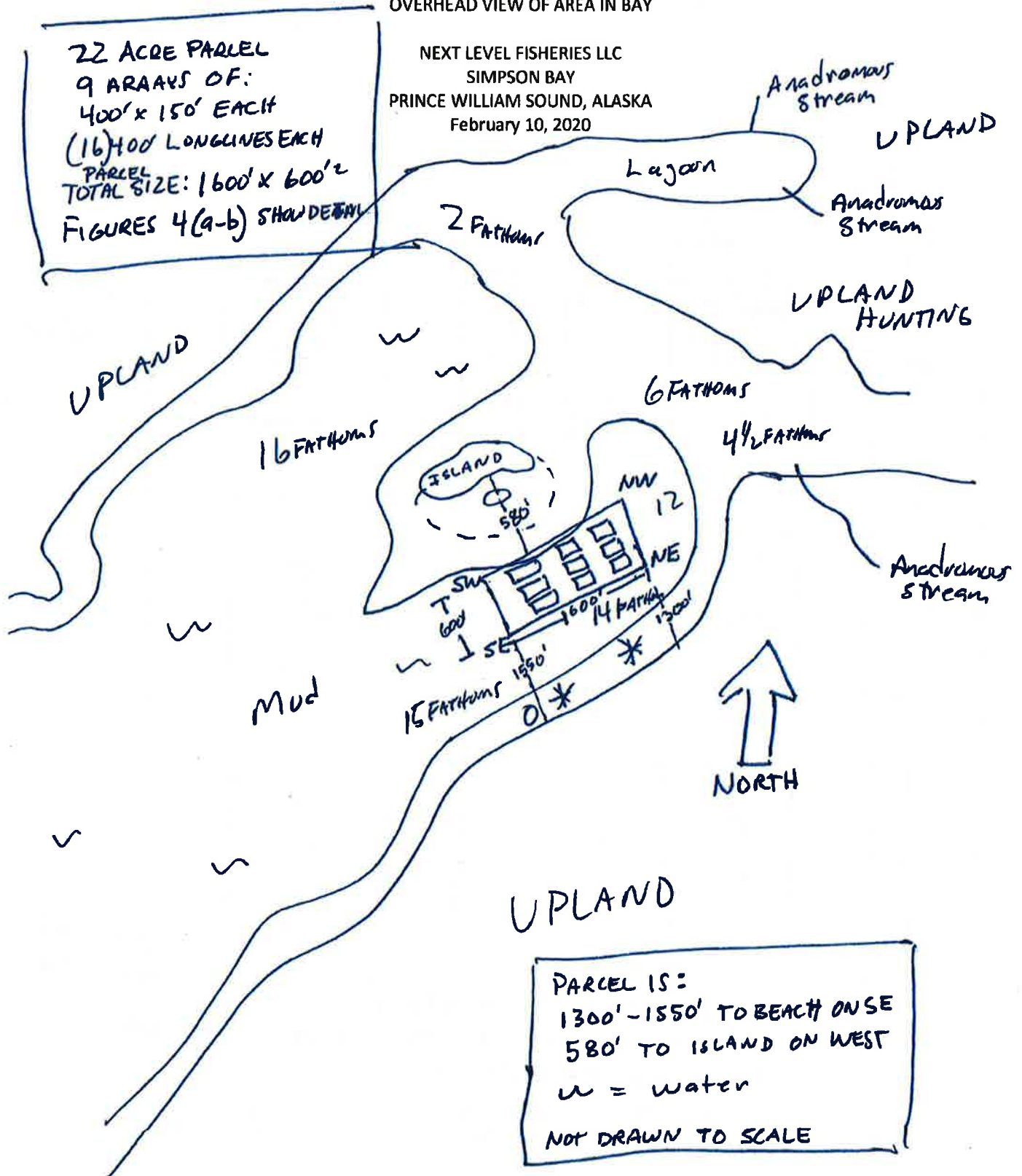
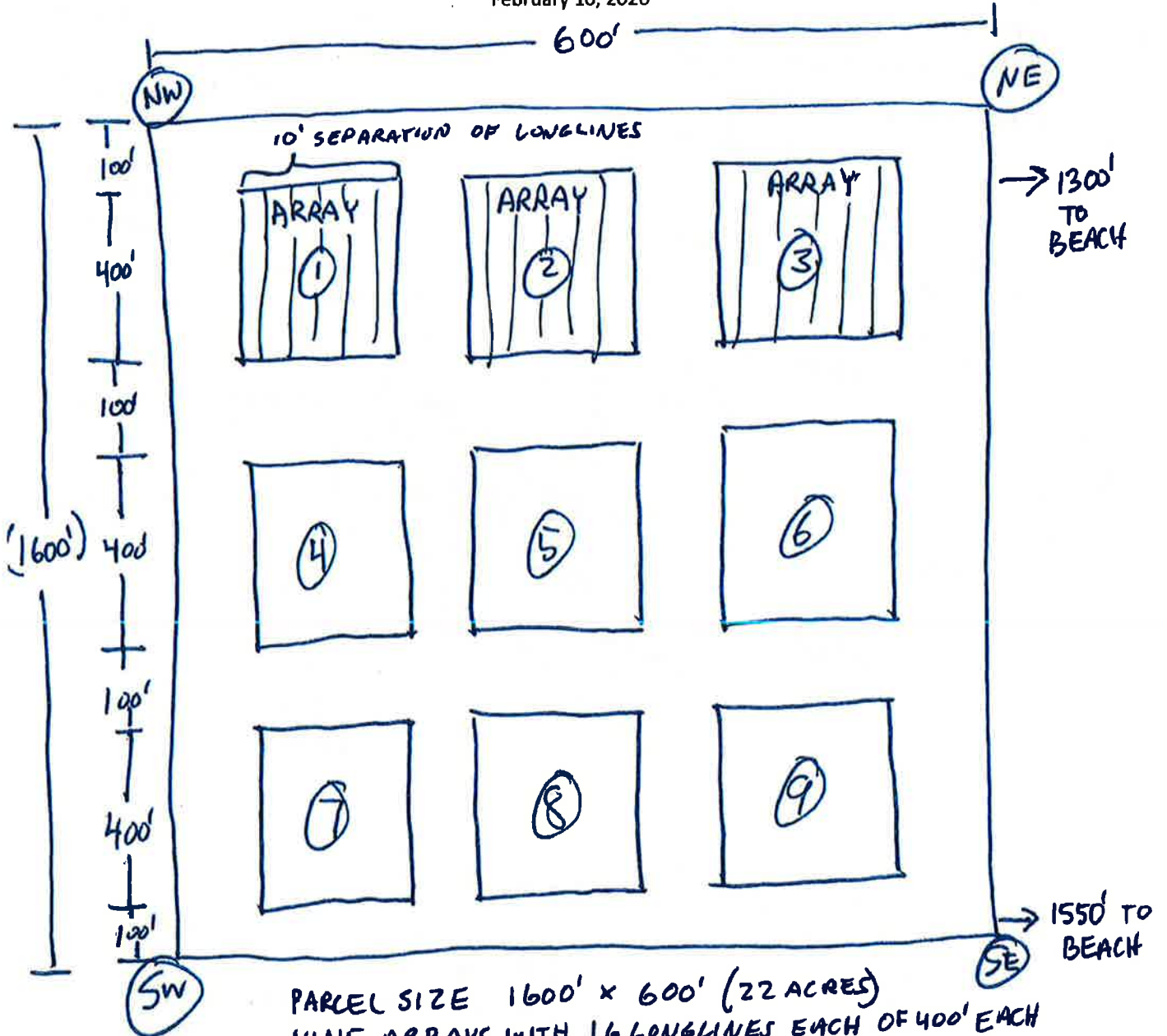


FIGURE 4(a)  
AQUATIC FARM SITE PLAN  
DETAILS OF PARCEL AND IN-WATER STRUCTURES

NEXT LEVEL FISHERIES LLC  
SIMPSON BAY  
PRINCE WILLIAM SOUND, ALASKA  
February 10, 2020

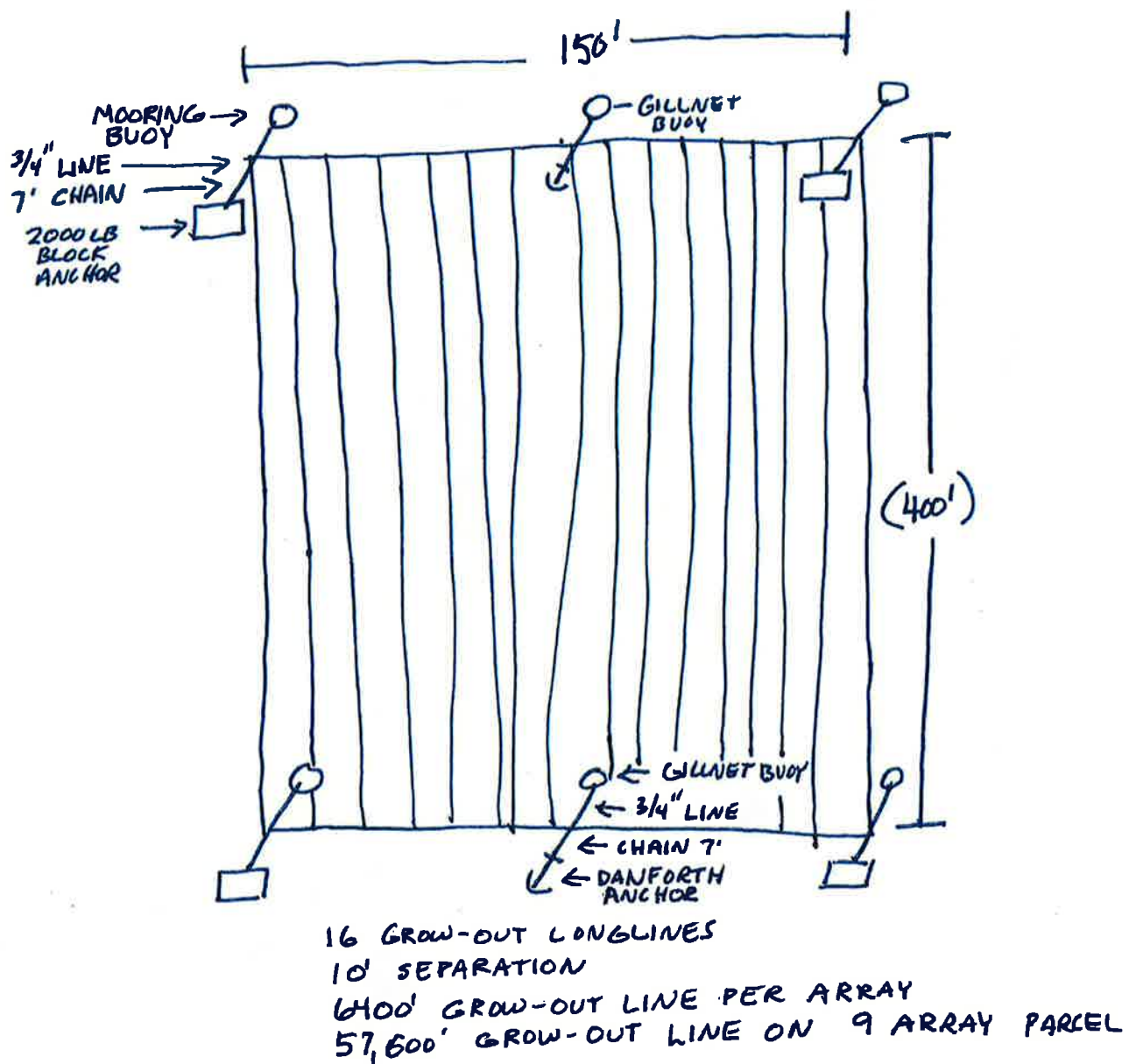


PARCEL SIZE 1600' x 600' (22 ACRES)  
NINE ARRAYS WITH 16 LONGLINES EACH OF 400' EACH  
400' x 150' EACH ARRAY  
10' SEPARATION OF LONGLINES  
ANCHORS AND BOYS DETAILED IN FIGURE 4b



FIGURE 4(b)  
AQUATIC FARM SITE PLAN MAP  
SINGLE LONGLINE ARRAY CONFIGURATION  
OVERHEAD VIEW OF DESIGN

NEXT LEVEL FISHERIES LLC  
SIMPSON BAY  
PRINCE WILLIAM SOUND, ALASKA  
February 10, 2020



**NEXT LEVEL FISHERIES LLC**

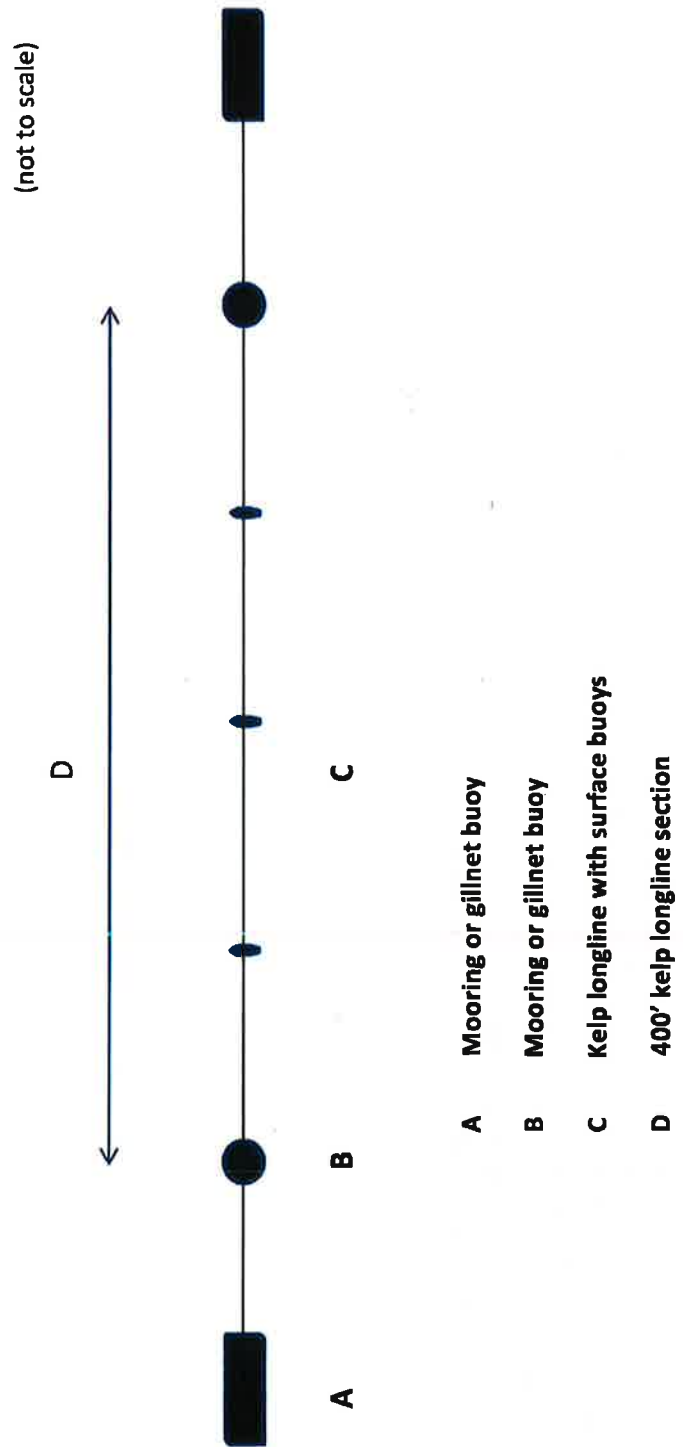
The diagram illustrates a waterway layout with a main channel and several side sections. The main channel is labeled 'H' and has a length of 400 feet. A section of the channel is labeled 'I' and has a width of 7 feet. The channel is flanked by a 60'-80' foot section labeled 'G' and a 53'-73' foot section labeled 'K'. The channel is divided into sections labeled A, B, C, D, E, F, and J. A scale bar indicates 120' - 160' feet. A north arrow is present.

1 (Credit: ADF&G online template – modified with permission)



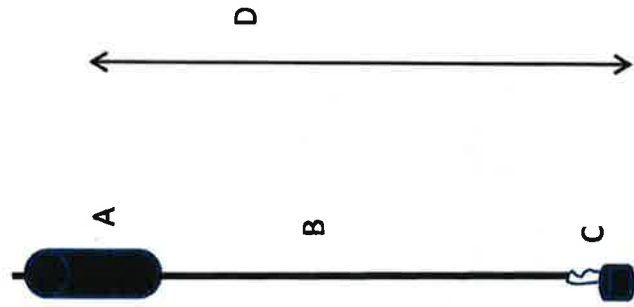
- A. Mooring (300 lb. Danforth type anchor, auger, or 2000 lb. cement block)
- B. Anchor line will be  $\frac{1}{2}$ " to  $\frac{3}{4}$ " poly "king crab line".  
Note: Low water depth was multiplied by 2 (for slope of 2:1). Anchor line will be 60' x 2 = 120' on shallow end (West) to 80' x 2 = 160' on deep end (East)
- C. 7/16" seeded kelp poly line 400 feet long and 7 feet below the surface.
- D. 5-10 lb. cement weights or three holed bricks to keep kelp 7 feet below surface
- E. Surface mooring ball 18" diameter with buoyancy rating of 100+ lb. and/or injection molded vinyl buoy (typical "gillnet buoy") of size to maintain buoyancy of 100+ lbs.
- F. 5/16" poly depth 7' control line (dropper), injection molded vinyl surface gillnet buoy and weight (D)
- G. Water depth at low tide 60' to 80'.
- H. Longline section 400 feet.  
Note: The site is approximately 1600' in length x 600' wide so there will be 9 separate 400' x 150' units with 16 longlines running the length of each unit once the site is at full production capacity. See Figure 4.
- I. 7 feet  $\frac{1}{2}$  inch chain to shackle.
- J. Line holdfast
- K. Distance from kelp longline to bottom.  
Note: Based on low water depths of 60' to 80' minus 7' for the drop equals 53' to 73'

Figure 5b. Detailed Drawing - Plan view Alaskan Sugar Kelp Longline



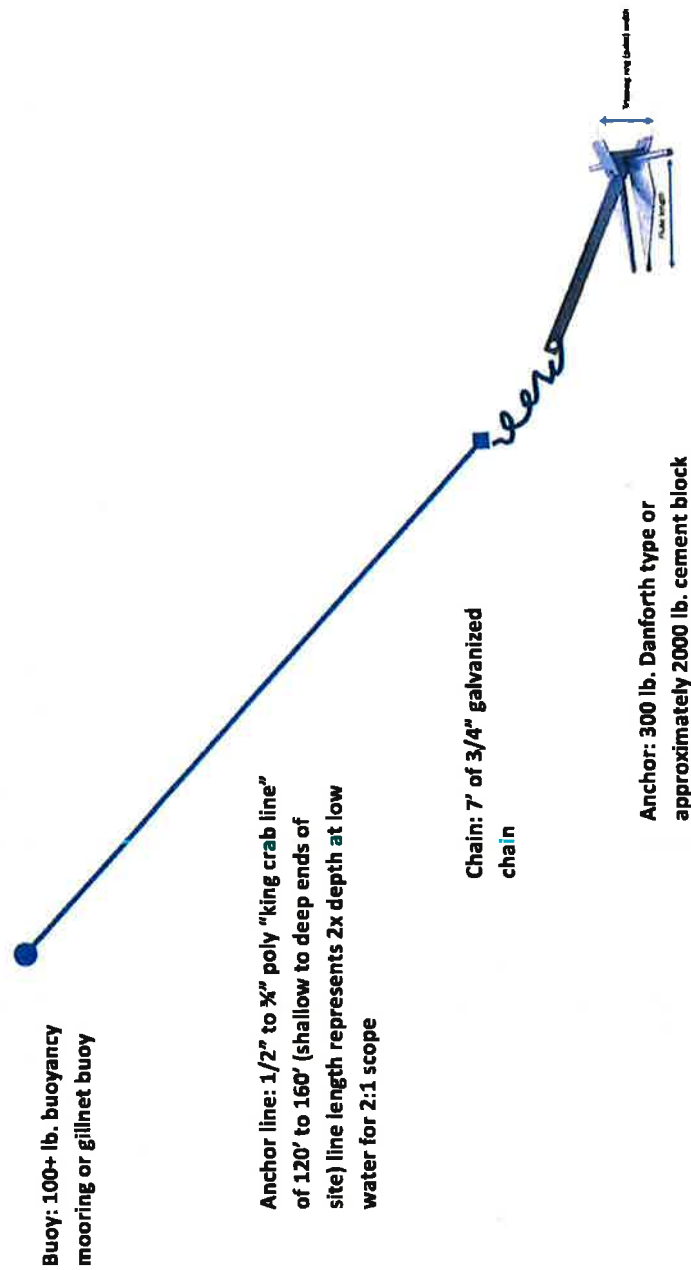
3 (Credit: ADF&G online template – modified with permission)

**Figure 5c Detailed Drawing - Details on kelp depth control line dropper**



- A. Gillnet buoy
- B. 1" pvc pipe with a "lobster spindle washer" and figure 8 knot of 5/16" poly rope on each end
- C. 10 lb. cement weight from ½ gallon paint bucket with knotted 5/16" poly loop or 3-holed brick
- D. 7' length

Figure 5d. Detailed Drawing - Anchoring system with configuration and anchor & tackle specifications.



5 (Credit: ADF&G online template – modified with permission)

## Susan Bourgeois

---

**From:** Reynolds, Brent C (DNR) <brent.reynolds@alaska.gov>  
**Sent:** Tuesday, March 17, 2020 3:45 PM  
**To:** Pring-Ham, Cynthia K (DFG); Fisher, Kim (DFG); Blossom, Brian D (DFG); Brady, Carol S (DEC); Mendivil, Gary A (DEC); DNR Land Sales (DNR sponsored); Lessard, Richard R (DNR); DNR, Parks OHA Review Compliance (DNR sponsored); dogpermitting (DNR sponsored); Walton, Michael L (DNR); Beckwith, Morris R (DOT); O'Claray, Heather S (DOT); hcd.anchorage@noaa.gov; hcd.juneau@noaa.gov; julie.scheurer@noaa.gov; alicia.bishop@noaa.gov; jon.kurland@noaa.gov; cepoa-rd-kenai@usace.army.mil; regpagemaster@usace.army.mil; Seris, David M CIV; douglass\_cooper@fws.gov; Christopher Putnam; Klein, Kimberly; Lemons, Patrick; LaCroix.Matthew@epa.gov; Schade, David W (DNR); Sam, Diane L (CED); sajacobson@fs.fed.us; Chastain, Bernard A (DPS); aacd@mtaonline.net; Stolpe, Adrienne K (DNR); Steger, Victoria L (DNR); Catterson, Matthew R (DFG); dzastrow@fs.fed.us; steven namitz; FS-Region 10 Lands; Leif Stavig; Susan Bourgeois  
**Cc:** Cougan, Karen A (DNR); Smith, Brittany J (DNR); Miller, Andrew J (DNR); Dune Lankard  
**Subject:** Agency Review for Proposed State-Owned Tide and Submerged Lands Lease - ADL 233604: Glen Lankard dba Blue Green Enterprises LLC  
**Attachments:** ADL 233604 - Blue Green Enterprises Agency Review Notice and Diagram.pdf; ADL 233604 - Blue Green Enterprises Project Description and Diagrams.pdf

Good Morning,

Please find the attached Agency Review Notice and Project Description for Glen Lankard dba Blue Green Enterprises LLC's application for an aquatic farm lease ADL 233604 for 21.7 acres, more or less, of state-owned tide and submerged lands located in Simpson bay, 7 miles northwest of the city of Cordova, Alaska. The purpose of the lease is for the cultivation of sugar kelp (*Saccharina latissima*) and ribbon kelp (*Alaria marginata*). You are being asked to look at this information as part of a 20-day agency review. If you have any questions, please let me know.

If you wish to submit formal comments, please see the attached notice for instructions.

Thank you,

### Brent Reynolds

Natural Resource Specialist II  
Department of Natural Resources  
Aquatic Farm Program  
550 W. 7<sup>th</sup> Ave., Suite 900C  
Anchorage, Alaska  
Phone: (907) 269-8567  
Fax: (907) 269-8913





STATE OF ALASKA DEPARTMENT OF NATURAL RESOURCES  
DIVISION OF MINING, LAND AND WATER  
SOUTHCENTRAL REGIONAL LAND OFFICE

## AGENCY REVIEW

This is notification that the Southcentral Regional Land Office (SCRO), Leasing Unit, received an application for a 10-year aquatic farmsite lease in accordance with AS 38.05.083, authorizing the use of 21.7 acres, more or less, of state tide and submerged lands located approximately 7 miles northwest from the city of Cordova, Alaska. The purpose of this notice is to gather input before a decision is made on this activity.

<u>Case #</u>	<u>Location</u>	<u>Area Plan</u>
<b>ADL 233604</b>  <b>Glen Lankard</b> <b>Blue Green Enterprises</b> <b>LLC</b>	SE 1/4 of Section 23 and SW 1/4 of Section 24 Township 14 South, Range 04 West, Copper River Meridian  Approximate area: 21.7 acres	Prince William Sound Area Plan Map: Management Unit 23 Subunit: 23I – Sheep and Simpson Bay Designation: Forestry, Habitat & Harvest, and Public Recreation Classification: Settlement Land, Wildlife Habitat Land, Public Recreation Land

Glen Lankard dba Blue Green Enterprises LLC has requested a lease for the installation of submerged longlines for the cultivation of two local species of kelp: sugar kelp (*Saccharina latissima*) and ribbon kelp (*Alaria marginata*). The proposed lease is located in the southern cove of Simpson Bay, approximately 7 miles northwest of the city of Cordova, Alaska.

Attached to this Agency Review is a diagram depicting three proposed authorizations within Simpson Bay from applications received during the 2020 open application period. Each proposed authorization encompasses approximately 21 – 22 acres, more or less. DNR requests this be taken into consideration when reviewing these proposed authorizations.

After review and adjudication, SCRO may issue an authorization with stipulations for the activity. The activity may be modified during the review and adjudication process. SCRO reserves the right to determine the term and size of the lease.

You are invited to review the enclosed application materials and comment. Please direct written comments to Brent Reynolds at the address above, or send via email to [brent.reynolds@alaska.gov](mailto:brent.reynolds@alaska.gov), or by fax to (907) 269-8913, no later than **April 7, 2020**. If you have any questions, please call me at (907) 269-8567.

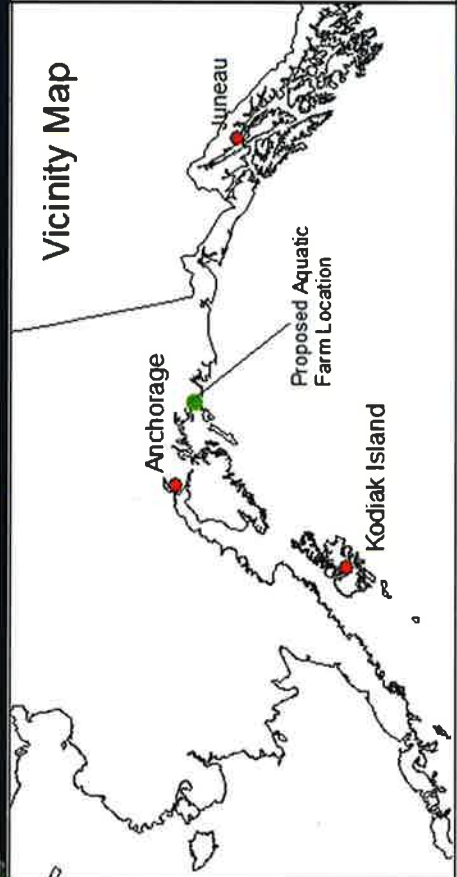
You need not respond if you do not have any recommendations. The purpose of this notice is to gather input before a Preliminary Decision is made to ensure that issuance of the proposed land lease will be in the best interests of the State of Alaska.

Sincerely,



Brent Reynolds

Natural Resource Specialist II



**FIGURE 1: General Location Map**

**ADL 233604**

**Blue Green Enterprises, LLC**

**NOTE:**

This map provides a graphical representation of a proposed aquatic farm lease site. This is not an exact location of the proposed site and has only been provided as a general reference for noticing. Exact location of the lease site may be adjusted prior to lease issuance. This map is not intended for navigational purposes.



## PROJECT DESCRIPTION

BLUE GREEN ENTERPRISES LLC

SIMPSON BAY, PWS

MARCH 17, 2020

1. **Site location**

The proposed aquatic farm site is located within Simpson Bay on the east side of Prince William Sound, Alaska. More specifically the site is located on state waters in the SE finger of the bay approximately 7 miles NW of Cordova, Alaska, by air and approximately 11.5 nautical miles by boat.

2. **Site dimensions, acres for each parcel**

The site is approximately 21.7 acres in area in a rectangular shape with a width of approximately 590' and a length of approximately 1600'.

This Application is for one "on-water" parcel for a submerged longline kelp grow-out site. No other on-water or upland parcels are requested.

3. **Total acres of all parcels**

Approximately 21.7 acres.

4. **Species you intend to farm**

Sugar Kelp; *Saccharina Latissima* & Ribbon Kelp; *Alaria Marginata*.

5. **Culture Method**

I will obtain seedstock from hatcheries approved by the State of Alaska; either Alutiiq Pride Shellfish Hatchery in Seward, AK, or Oceans Alaska in Ketchikan, AK. I will assist the hatchery in the collection of fertile kelp blades, within 50 km of the aquatic farm site and from at least 50 different plants to maintain genetic diversity, as requested by hatchery staff, for development of seedstock at the hatchery facility.

In October sporophyte of approximately 2.5 mm in length will be transferred to the site on "seed strings" – kite string with sporelings embedded on it – and this will be applied to the longlines by running a pvc pipe with the kite seed string on it over the longline so the seed string unwinds and wraps onto the longline effectively seeding the longline. After the first harvest on March 1, the holdfast will be left on the longlines so that "re-seeding" of the longlines will not be required for the second grow which will be harvested May 1.

The site will be monitored at least eight times a month during the growing season from late October to May 1, to check for issues such as entanglement of lines, to monitor the pH, salinity, turbidity and water temperature and to check the growth of the kelp itself.

**6. Gear (type, size, number, configuration, material, mesh size, and anchoring system)**

Within the 1600' x 590' parcel "site" there will be nine (9) total suspended grow-out submerged longline "arrays" with the following dimensions: 400' long x 150' wide with sixteen (16) grow-out longlines of 400' length of 7/16" longline "dungy crab" line per array. The longlines will be 10' apart along the 150' width of the array. This configuration will allow all nine arrays and their respective anchors & tackle to fit within the rectangular shaped parcel. Each array will have four (4) 2000 lb. cement block anchors (one per corner) and two (2) 300 lb. Danforth type "mid-width" anchors along the 150' width portion at 75' on both ends. The corner block anchors will have 3/4" poly king crab line attached to 7' of 3/4" galvanized chain on the anchor block – the line will run to the surface where it will be attached mooring buoys with a minimum of 100 lb. buoyancy rating. The line length will be 2:1 (depth) for scope to maintain a better hold and to keep the array properly suspended in current. The mid-width anchors will be attached to gillnet buoys via 3/4" poly king crab line. There will be a total of 36 mooring buoys (4 per array) and 18 gillnet buoys (2 per array). There will be a total of 6400' of grow-out longline per array for a total of 57,600' on the farm once it's at full capacity. The grow-out longlines will be suspended 7 feet below the surface of the water and will be held there with a dropper system using small concrete "weights" – the "depth control system" on each longline.

Having multiple smaller arrays within the parcel will better control for tidal currents and wind and allow for the growth of the different species on their own arrays. This design, with its spacing, will also allow more sunlight and nutrients to reach the kelp in the middle of the parcel.

Six (6) of the units will be dedicated to growing Sugar Kelp; (2/3) of the grow area of aquatic farm. Three (3) of the units will be dedicated to growing ribbon kelp (1/3) of the grow area of aquatic farm.

The grow-out longlines, depth control system droppers, gillnet buoys, Danforth type anchors and related tackle will all be removed after the growing season (removed mid May thought mid September) and stored in my warehouse in Cordova, Alaska. The concrete block anchors & related mooring buoys and tackle will remain at the site year-round.

*See Attached Figures 4(a-b) & 5 for the detailed design schematics and specifications.*

7. **Equipment (type, size, number, configuration, material, and anchoring system)**  
Both Ribbon Kelp and Sugar Kelp will be grown and harvested in the same manner using the same techniques and array design.

*See Number 6 above, for the information requested in 7.*

*Also: The attached Figure 4(a) provides a schematic of the details of the parcel and it's in-water structures; Figure 4(b) provides a schematic of a single grow-out longline array configuration and Figure 5(a-d) provides additional schematics with different viewpoints of the arrays.*

8. **Harvest equipment and method**

The aquatic farm will be operational from mid to late October through the second harvest that begins on or about May 1.

Both species, Ribbon & Sugar Kelp, will be harvested twice yearly; the first harvest will be March 1, the second harvest will be May 1.

The kelp will be harvested by lifting the longline to the surface onto a bowpicker vessel with a hydraulic pulley set-up – kind of like a crab block but more central to the vessel. The kelp will be cut from the longlines with Victorinox knives and put into fish totes (the type and size used for ice transport on salmon tenders). “Wet weight yield” will be periodically measured to determine biomass grow rates on site per foot or by any other length that provides for a more efficient metric.

In theory, with this set-up which provides for 57,600 feet of longline for grow-out with all nine arrays in full production, at an estimated 5 lb. of biomass per foot of line, the aquatic farm *may* produce approximately 288,000 lbs. of product per harvest.

9. **Support Facilities (type, size, number, configuration, material, and anchoring)**  
There are no on-water or upland support facilities requested for in this Application

10. **Access to and from site**

The site will be accessed by a bowpicker (boat) from Cordova, Alaska, twice a week during the growing season and 7 days a week during harvest. Cordova is located approximately 7 miles to the southeast by air and approximately 11.5 nautical miles from the aquatic farm site (it's about a 30-minute boat ride from town).

11. **Storage location of equipment and gear when not in use**  
Cordova, Alaska on my private property.



# FIGURE 1

## GENERAL LOCATION TOPO MAP

BLUE GREEN ENTERPRISES LLC  
SIMPSON BAY  
Prince William Sound, Alaska  
February 7, 2020

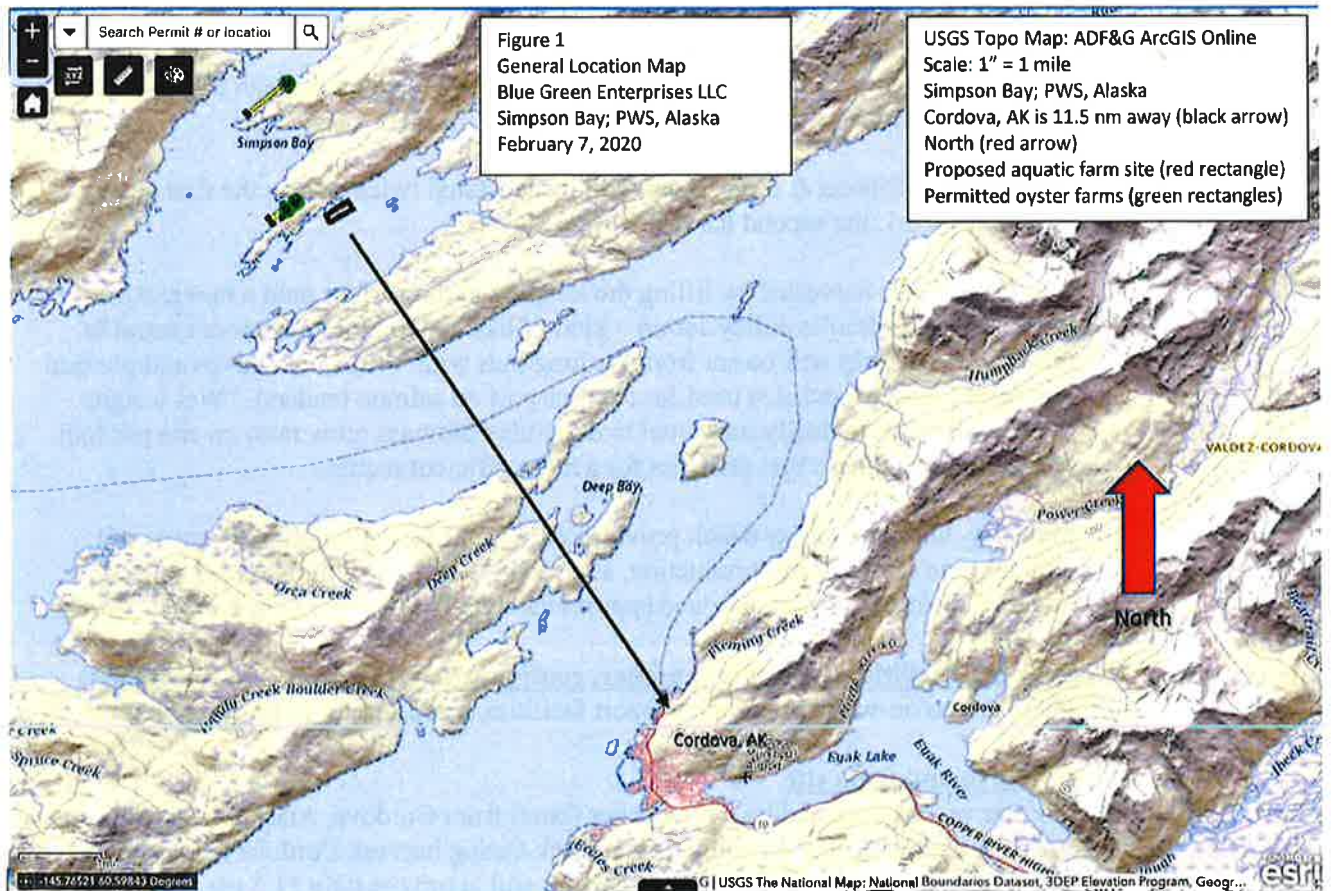


FIGURE 2(a)

NOAA DETAILED LOCATION CHART 16700

BLUE GREEN ENTERPRISES LLC  
SIMPSON BAY  
PRINCE WILLIAM SOUND, ALASKA  
March 10, 2020

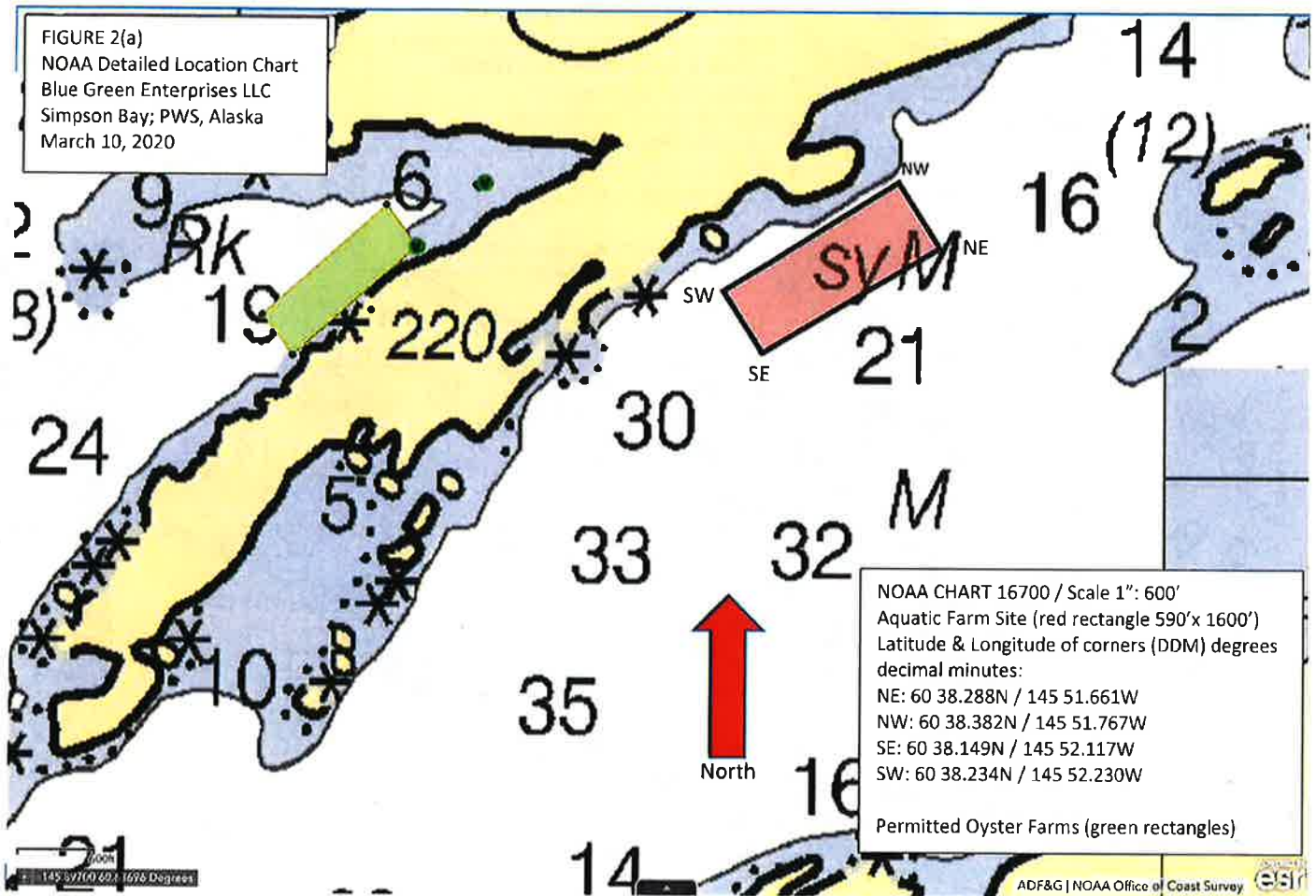
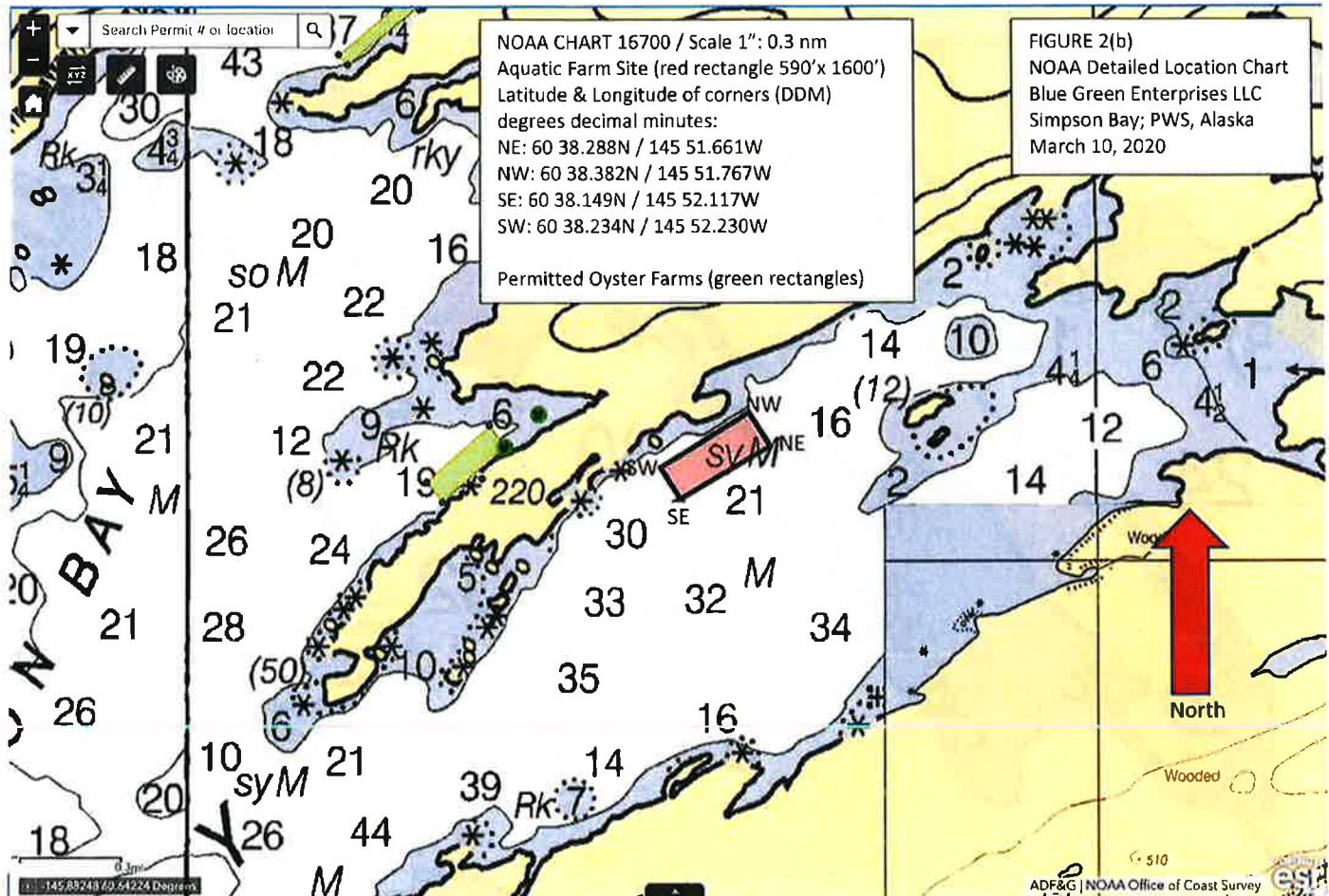


FIGURE 2(b)

NOAA DETAILED LOCATION CHART 16700

BLUE GREEN ENTERPRISES LLC  
SIMPSON BAY  
PRINCE WILLIAM SOUND, ALASKA  
March 10, 2020





BLUE GREEN ENTERPRISES LLC  
SIMPSON BAY  
PRINCE WILLIAM SOUND, ALASKA  
February 7, 2020



FIGURE 4(a)  
AQUATIC FARM SITE PLAN  
DETAILS OF PARCEL AND IN-WATER STRUCTURES

BLUE GREEN ENTERPRISES LLC  
SIMPSON BAY  
PRINCE WILLIAM SOUND, ALASKA  
February 7, 2020

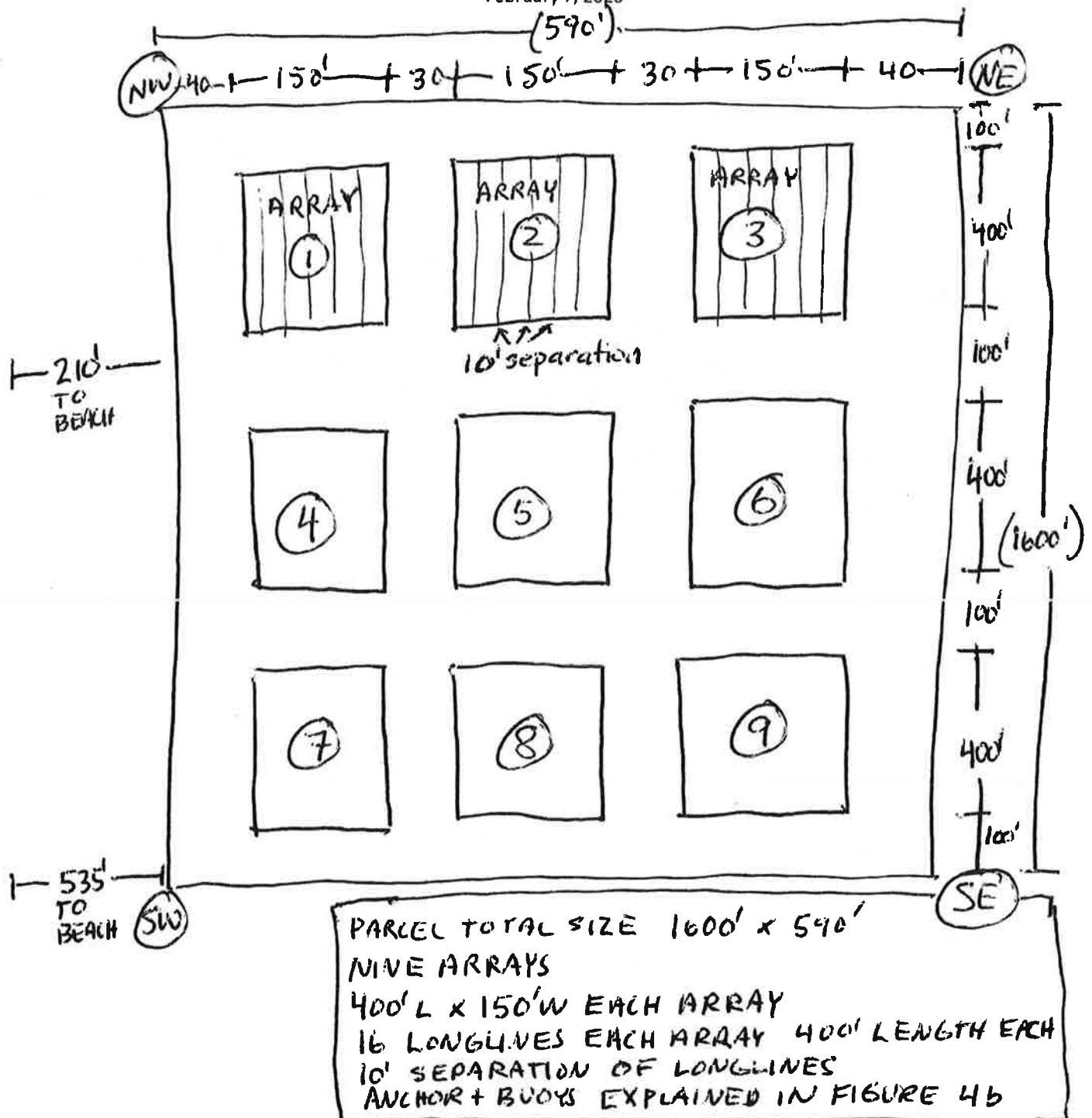
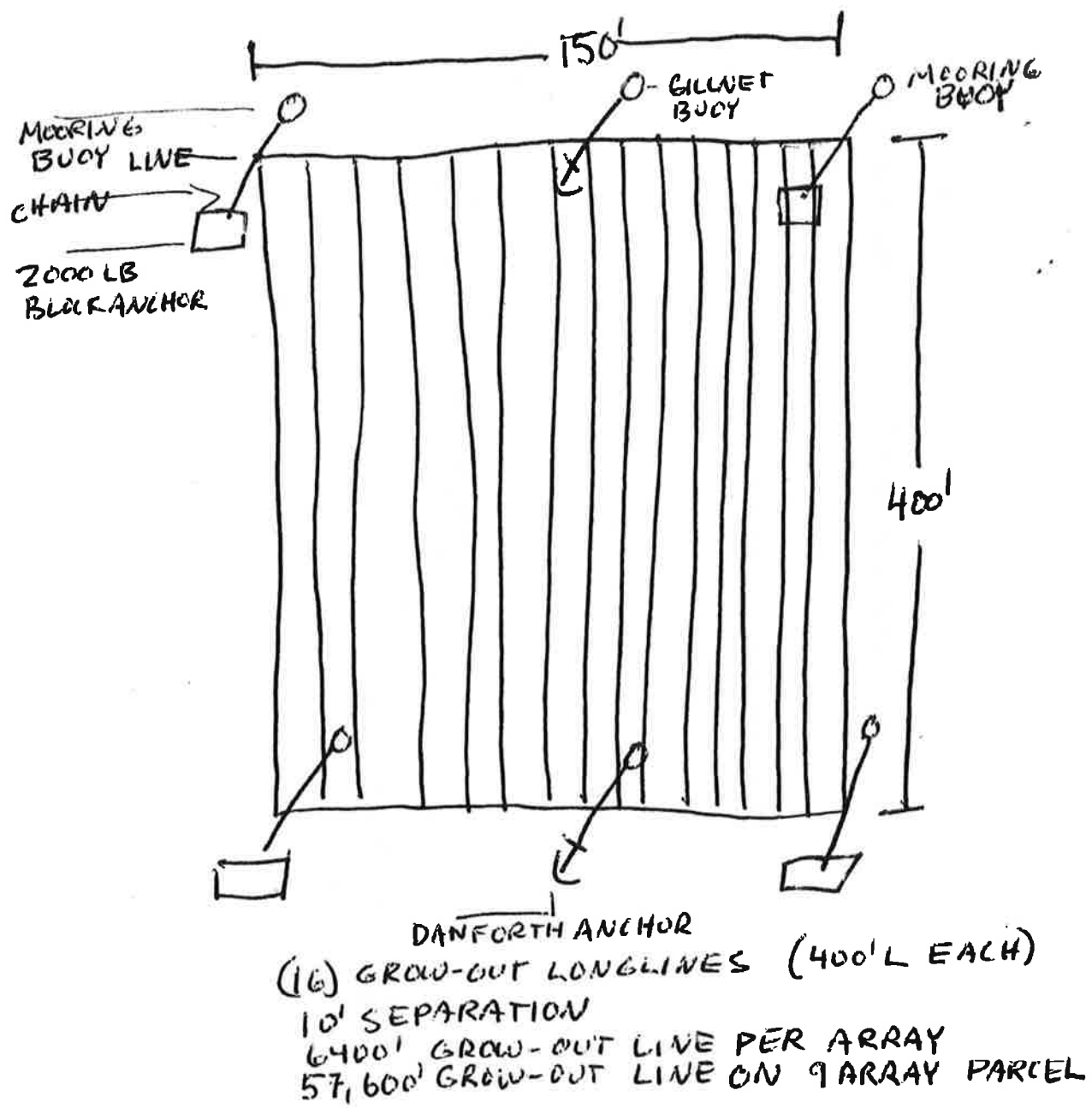


FIGURE 4(b)  
AQUATIC FARM SITE PLAN MAP  
SINGLE LONGLINE ARRAY CONFIGURATION  
OVERHEAD VIEW OF DESIGN

BLUE GREEN ENTERPRISES LLC  
SIMPSON BAY  
PRINCE WILLIAM SOUND, ALASKA  
February 7, 2020





**Blue Green Enterprises LLC**

The diagram is a site plan of a garden, oriented vertically. At the top, a horizontal scale bar is labeled "400 feet". To the right of the scale bar is a north arrow pointing towards the top right. The garden itself is a long, narrow rectangle, 400 feet long and 7 feet wide, as indicated by a vertical dimension line on the right side. The garden is divided into several sections by a central path and side paths. Various plants are labeled with letters A through J. A building is shown at the top right corner, with a label "B 120' - 168' feet" indicating its length. A road is shown on the left side, and a sidewalk is shown on the right side. The plan also includes a label "H" at the top left and "A" at the bottom right.

1 (Credit: ADF&G online template – modified with permission)

**A. Mooring (300 lb. Danforth type anchor, auger and 2000 lb. cement block)**

**B. Anchor line will be  $\frac{1}{2}$ " to  $\frac{3}{4}$ " poly "king crab line".**

Note: Depth at site is 10 to 14 fathoms so 1 multiplied by 2 (for scope of 2:1). Anchor line will be 60' x 2 = 120' on the shallow end (West) to 84' x 2' = 168' on the deep end (East)

**C. 7/16" seeded kelp poly line 400 feet long and 7 feet below the surface.**

**D. 5-10 lb. cement weights or three holed bricks to keep kelp 7 feet below surface**

**E. Surface mooring ball 18" diameter with buoyancy rating of 100+ lb. and/or injection molded vinyl buoy (typical "gillnet buoy") of size to maintain buoyancy of 100+ lbs.**

**F. 5/16" poly depth 7' control line (dropper), injection molded vinyl surface gillnet buoy and weight (D)**

**G. Water depth at low tide 60' to 84".**

**H. Longline section 400 feet.**

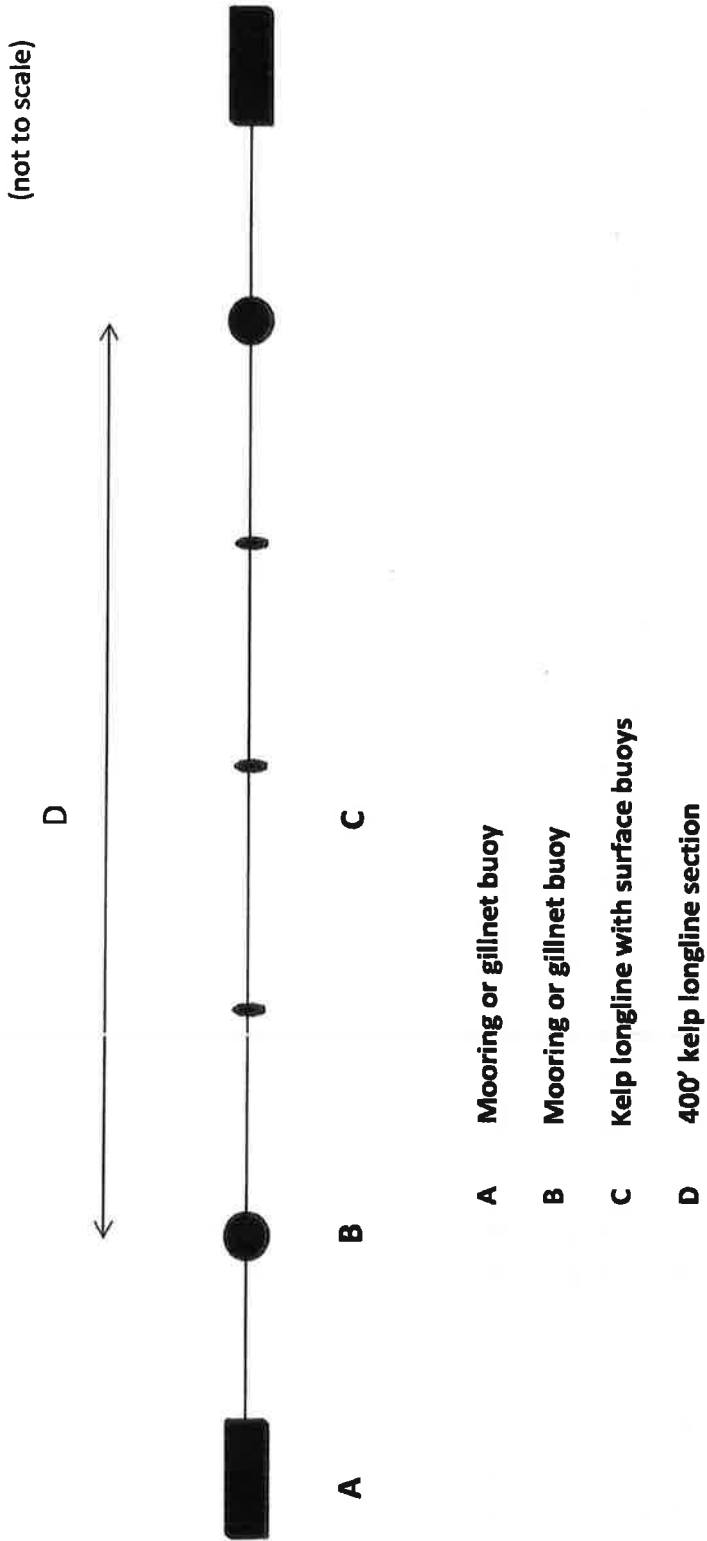
Note: The site is approximately 1600' in length x 590' wide so there will be 9 separate 400' x 150' arrays with 16 longlines running the length of each array once the site is at full production capacity. See Figure 4.

**I. 7 feet  $\frac{1}{2}$  inch chain to shackle.**

**J. Line holdfast**

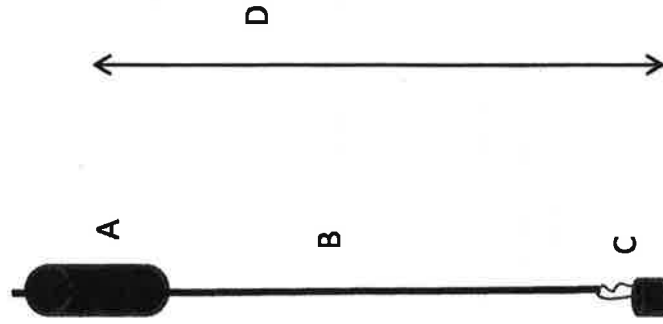
**K. Distance from kelp longline to bottom.**

**Figure 5b. Detailed Drawing - Plan view Alaskan Sugar Kelp Longline**



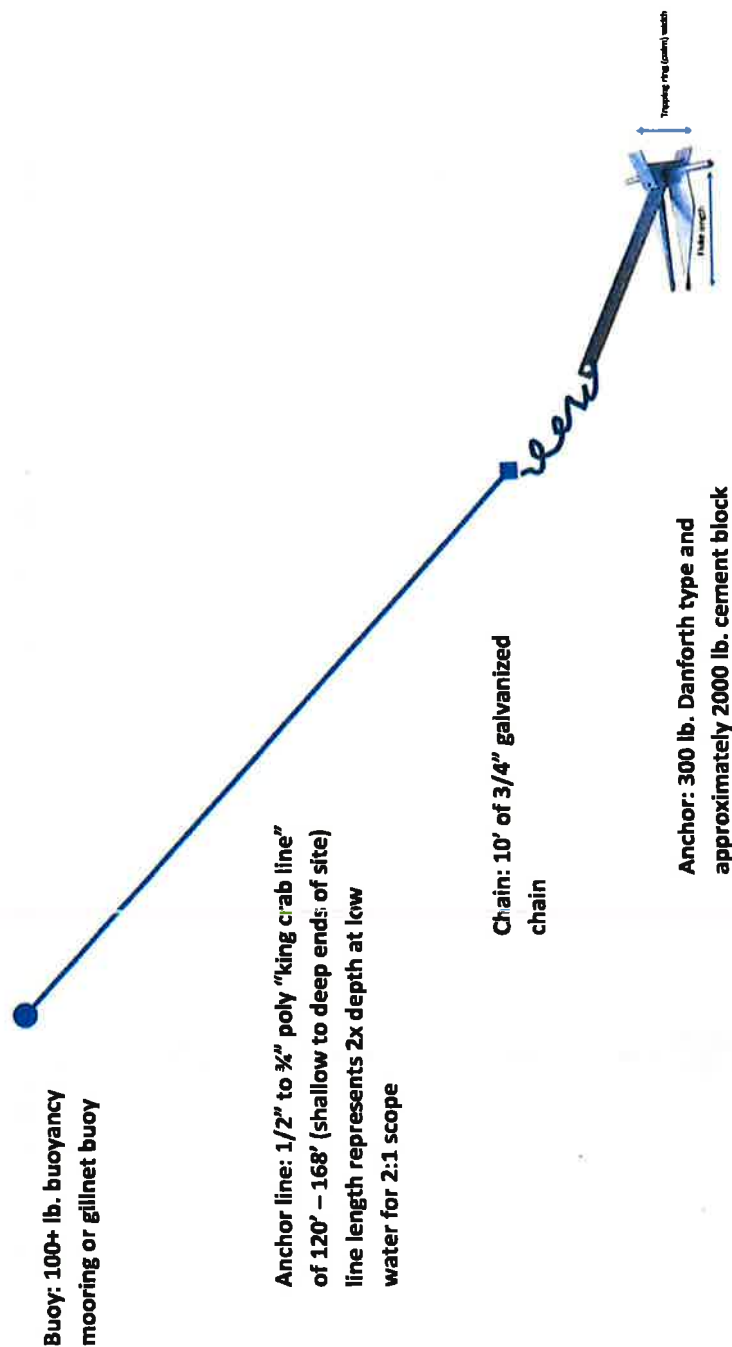
3 (Credit: ADF&G online template – modified with permission)

**Figure 5c Detailed Drawing - Details on kelp depth control line dropper**



- A. Gillnet buoy
- B. 1" pvc pipe with a "lobster spindle washer" and figure 8 knot of 5/16" poly rope on each end
- C. 10 lb. cement weight from ½ gallon paint bucket with knotted 5/16" poly loop or 3-holed brick
- D. 7' length

**Figure 5d. Detailed Drawing - Anchoring system with configuration and anchor & tackle specifications.**



5 (Credit: ADF&G online template – modified with permission)

## **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*”).<sup>1</sup>

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.

---

<sup>1</sup> 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: March 18, 2020

2nd reading and public hearing: April 1, 2020

**PASSED AND APPROVED THIS 1<sup>st</sup> DAY OF APRIL 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
<b>“Buyer” or “Purchaser”</b>	“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
<b>“Casual, occasional or isolated sales or services”</b>	“means a sale made or service provided by a person who is not engaged in a business.”	N/A	N/A
<b>“Business”</b>	“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 <a href="#">Section 5.40.010</a> . 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
<b>"Sale"</b>	<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"> <li>1. Local transportation for hire of persons by common carriers, including motor transportation, taxicab companies, and all other means of transportation for hire;</li> <li>2. Printing or printed matter of all types, kind and character, and other service of printing;</li> <li>3. The service of renting personal or real property;</li> <li>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;</li> </ol>	<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>		
<b>"Sale Price" or "Purchase Price"</b>	<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>	
<b>"Seller"</b>	"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."
<b>"Services"</b>	"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>	
<b>"Special annual public events"</b>	"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
<b>"Public accommodation services"</b>	"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."		
<b>"Marijuana"</b>	<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
<b>"Marijuana concentrate"</b>	<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.		
<b>"Marijuana products"</b>	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
<b>"Cigarette"</b>	"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
<b>"Tobacco Product"</b>	"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.”		
<b>“Alcoholic beverage”</b>	<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

**CITY OF CORDOVA, ALASKA  
EMERGENCY ORDINANCE 1184**

**AN EMERGENCY ORDINANCE CONTINUING THE CITY'S DECLARATION OF A  
LOCAL EMERGENCY AND ACKNOWLEDGEMENT OF A STATE-WIDE EMERGENCY  
RESULTING FROM COVID-19; RATIFYING TEMPORARY EMERGENCY RULES AND  
PROCEDURES ADOPTED BY THE CITY MANAGER IN RESPONSE TO COVID-19; AND  
TEMPORARILY AUTHORIZING THE SUSPENSION AND/OR MODIFICATION OF  
VARIOUS SECTIONS OF THE CORDOVA MUNICIPAL CODE REGARDING PUBLIC  
MEETINGS, PROCUREMENT, AND OTHER CITY OPERATIONS AS NECESSARY TO  
PRESERVE PUBLIC HEALTH AND SAFETY**

**WHEREAS**, the United States Center for Disease Control and Prevention (CDC) has identified COVID-19 as a significant public risk; and

**WHEREAS**, on March 11, 2020, Governor Dunleavy issued a declaration of public health disaster emergency in response to the anticipated outbreak of COVID-19 within Alaska's communities; and

**WHEREAS**, on March 11, 2020, The World Health Organization designated the COVID-19 outbreak a pandemic; and

**WHEREAS**, various organizations, agencies, and local governments throughout the State of Alaska and within the City of Cordova are cancelling or restricting public gatherings, temporarily closing schools and childcare facilities as well as restricting non-essential travel in efforts to contain the virus; and

**WHEREAS**, the recommendations of global, federal, state, and local organizations and government entities are changing almost daily in response to new information regarding COVID-19, which requires the City to be able to act swiftly to comply with these recommendations in its emergency operations; and

**WHEREAS**, in order to protect public health, welfare, and safety, the City needs flexibility in its meeting and notice protocols; and

**WHEREAS**, the City Manager has authority to implement temporary rules and procedures regarding City government organization and operations during an emergency under the City's Emergency Operation Plan; and

**NOW, THEREFORE, THE CITY OF CORDOVA ORDAINS:**

**Section 1. Emergency Declaration.** This emergency order renews and reiterates the Mayor's declaration of local emergency ratified by Council and its acknowledgement of state-wide emergency declared by Governor Dunleavy on March 11, 2020.

**Section 2. Ratification.** Council hereby ratifies the Temporary COVID-19 Emergency Rules and Procedures adopted by the City Manager on March 27, 2020 and incorporated into this Emergency Ordinance as Exhibit A.

**Section 3. Authority.** The Cordova City Council hereby confirms the authority of the City Manager to temporarily waive or modify provisions pertaining to scheduling, publication, notice, cancellation, teleconferencing, video conferencing, and other related meeting procedures for all City commission, committee, and council meetings so long as the City Manager's actions comply with State law and the Cordova City Charter. Council may repeal any modification or waiver made by the City Manager under this Ordinance by emergency ordinance.

**Section 4. Request for Assistance.** Council hereby acknowledges the City's need for financial assistance from the United States and the State of Alaska to protect the City from a COVID-19 outbreak within the City and to recover from the economic and health impacts of the threat and outbreak of COVID-19 within the City.

**Section 5. Codification.** This ordinance is an emergency ordinance, is not permanent in nature, and shall not be codified.

**Section 6. Effective Date.** This ordinance shall take effect on the day it is enacted and shall remain in effect until it is repealed by Council or the declaration of emergency regarding COVID-19 expires without renewal.

**PASSED AND APPROVED THIS 1<sup>ST</sup> DAY OF APRIL 2020.**

ATTEST: \_\_\_\_\_  
Clay R. Koplin, Mayor

\_\_\_\_\_  
Susan Bourgeois, CMC, City Clerk

[Affirmative vote of 5 Council members required for passage]



## City Council of the City of Cordova, Alaska

### Pending Agenda April 1, 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 <b>April 2020</b>   | 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 - <b>after new finance director</b>                           | 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 <b>March</b> election                               | 2/19/2020 |
| 6) Refuse - how we do it - i.e. residential vs. neighborhood dumpsters - worksession <b>June 2020</b>   | 2/19/2020 |
| 7) Resolutions/actions regarding emergency as necessary possible special meetings, etc. throughout this COVID-19 emergency/disaster declaration | 3/18/2020 |

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

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

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

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

6pm before Council Mtg @ CC **4/1/2020** - on hold for now

6pm @ CHS before Sch Bd mtg **10/14/2020**
- 4) Clerk's evaluation - 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 April 1, 2020 Regular Council Meeting

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

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





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

- |  |   |                              |
|--|---|------------------------------|
| <b>1) Prince William Sound Regional Citizens Advisory Council</b><br><br><b>Robert Beedle</b>                            | re-appointed March 2020<br>re-appointed June 2018<br>re-appointed March 2016<br>re-appointed March 2014<br>appointed April 2013 | 2 year term until March 2022 |
| <b>2) Prince William Sound Aquaculture Corporation Board of Directors</b><br><br><b>Tom Bailer</b>                       | re-appointed October 2018<br>appointed February 2017-filled a vacancy   | 3 year term until Sept 2021  |
| <b>3) Southeast Conference AMHS Reform Project Steering Committee</b><br><br><b>Mike Anderson</b><br><b>Sylvia Lange</b> | appointed April 2016<br>alternate   | until completion of project  |



# 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			
			6:45 Council pub hrg 7:00 Council reg mtg CCAB			
5	6		8	9	10	11
					 appeal period for 2020 property assessments closes	Cordova Health Fair
12	13	14	15	16	17	18
		6:30 P&Z CCAB	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		
19	20	21	22	23	24	25
	7:00 Board of Equalization hearing CCAB		6:00 Harbor Cms CCM 7:00 Sch Bd HSL	No School-CSD vacation 4/16-17		 Cordova Clean Up Day
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  
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

# 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 6:00 Council work session 6:45 Council pub hrg (maybe) 7:00 Council reg mtg CCAB	7 	8	9
10 	11	12 6:30 P&Z CCAB	13 6:00 Harbor Cms CCM 7:00 Sch Bd HSL	14 	15	16 CHS graduation 
17	18	19	20 5:30 CTC Board Meeting 6:00 Council work session 6:45 Council pub hrg (maybe) CCAB 7:00 Council reg mtg CCAB	21	22 CSD Last Day of School	23
24	25 Memorial Day- City Hall Offices Closed	26 6:00 P&R CCM	27 6:00 CEC Board Meeting	28 6:00 CCMCAB HCR	29	30
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  
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

# June 2020

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

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
31	1	2	3	4	5	6
			6:00 Council work session 6:45 Council pub hrg (maybe) 7:00 Council reg mtg CCAB			
7	8	9	10	11	12	13
		6:30 P&Z CCAB	6:00 Harbor Cms CCM 7:00 Sch Bd HSL			
14	15	16	17	18	19	20
			5:30 CTC Board Meeting 6:00 Council work session 6:45 Council pub hrg (maybe) CCAB 7:00 Council reg mtg CCAB			
21	22	23	24	25	26	27
			6:00 CEC Board Meeting	6:00 CCMCAB HCR		
28	29	30	1	2	3	4
		6:00 P&R CCM				
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

# 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
<b>Mayor:</b>	<b>Clay Koplin</b>	Mar 1, 2016, Mar 5, 2019	March-22
3 years	<a href="mailto:Mayor@cityofcordova.net">Mayor@cityofcordova.net</a>		
Council members:			
<b>Seat A:</b>	<b>Tom Bailer</b>	March 5, 2019	March-22
3 years	<a href="mailto:CouncilSeatA@cityofcordova.net">CouncilSeatA@cityofcordova.net</a>		
<b>Seat B:</b>	<b>Cathy Sherman</b>	March 3, 2020	March-23
3 years	<a href="mailto:CouncilSeatB@cityofcordova.net">CouncilSeatB@cityofcordova.net</a>		
<b>Seat C:</b>	<b>Jeff Guard</b>	Mar 5, 2017, Mar 3, 2020	March-23
3 years	<a href="mailto:CouncilSeatC@cityofcordova.net">CouncilSeatC@cityofcordova.net</a>		
<b>Seat D:</b>	<b>Melina Meyer, Vice Mayor</b>	March 6, 2018	March-21
3 years	<a href="mailto:CouncilSeatD@cityofcordova.net">CouncilSeatD@cityofcordova.net</a>		
<b>Seat E:</b>	<b>Anne Schaefer</b>	Dec 6, 2017, Mar 6, 2018	March-21
3 years	<a href="mailto:CouncilSeatE@cityofcordova.net">CouncilSeatE@cityofcordova.net</a>		
<b>Seat F:</b>	<b>David Allison</b>	March 5, 2019	March-22
3 years	<a href="mailto:CouncilSeatF@cityofcordova.net">CouncilSeatF@cityofcordova.net</a>	March 1, 2016	
<b>Seat G:</b>	<b>David Glasen</b>	March 5, 2019	March-22
3 years	<a href="mailto:CouncilSeatG@cityofcordova.net">CouncilSeatG@cityofcordova.net</a>		

elected by cncl

## Cordova School District School Board - Elected

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

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	<b>Kelsey Appleton Hayden</b>		March 3, 2020	March-23
3 years	<b>Greg Meyer, Chair</b>		Jul 19, 2018, Mar 5, 2019	March-22
3 years	<b>Craig Kuntz</b>	elected by board	March 26, 2020	March-22
3 years	<b>Linnea Ronnegard</b>		March 6, 2018	March-21
3 years	<b>Gary Graham</b>		May 31, 2018, Mar 5, 2019	March-21

## Library Board - Appointed

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

## Planning Commission - Appointed

length of term			Date Appointed	Term Expires
3 years	<b>Nancy Bird</b>		Nov '16, '19	November-22
3 years	<b>Mark Hall</b>		Nov '19	November-22
3 years	<b>Scott Pegau, Vice Chair</b>		Dec '11, Dec '14, Nov '17	November-20
3 years	<b>John Baenen</b>		Dec '12, Dec '15, Nov '18	November-21
3 years	<b>Tom McGann, Chair</b>		Apr '11, Dec '11, Dec '14, Nov '17	November-20
3 years	<b>Chris Bolin</b>		Sep '17, Nov '18	November-21
3 years	<b>Trae Lohse</b>		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	<b>Mike Babic</b>	Nov '17	November-20
3 years	<b>Andy Craig</b>	Nov '16, '19	November-22
3 years	<b>Max Wiese</b>	Mar '11, Jan '14, Nov '17	November-20
3 years	<b>Ken Jones</b>	Feb '13, Nov '16, Nov '19	November-22
3 years	<b>Jacob Betts, Chair</b>	Nov '15, '18	November-21

## Parks and Recreation Commission - Appointed

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

## Historic Preservation Commission - Appointed

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

seat up for re-election in 2021

board/commission chair

seat up for re-appt in Nov 20

**vacant**