

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
Ari Jeppson-Bolin

Regular City Council Meeting
February 2, 2022 @ 7:00 pm
Cordova Center Comm 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 Cordova Municipal Code 3.10.010 should be declared, then Mayor rules on whether member should be recused, Council can appeal the Mayor's ruling
- 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. Incident Management Team, COVID-19 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. Minutes of the December 15, 2021 Council Public Hearing..... (page 1)
6. Minutes of the December 15, 2021 Regular Council Meeting..... (page 2)
7. Per Charter Section 2-8 and Cordova Municipal Code 3.12.022, recordation of unexcused absence of Council member **Cathy Sherman** from the January 5, 2022 Regular Meeting, unexcused absence of Council member **Jeff Guard** and excused absence of **Mayor Koplin** from the January 19, 2022 Regular Meeting

H. Approval of Minutes – in consent calendar

I. Consideration of Bids – none

J. Reports of Officers

8. Mayor's Report
9. City Manager's Report..... (page 6)
 - a. Public Works Director, **Samantha Greenwood**, harbor rebuild update
 - b. Letters written to 4 taxpayers contesting the .5% Raw Fish Tax..... (page 8)
 - c. 01-21-22 NOAA Multiple Alaska Fishery Disaster Declarations Announcement..... (page 16)

10. City Clerk's Report

11. Staff Quarterly Reports:

- a. Cordova Public Library, **Debbie Carlson** Department Director..... (page 19)
- b. UBS Financial Services, Inc., **Chad Adams**, City Investments..... (page 22)

K. Correspondence..... (see *primer* for description page 26)

- 12. 12-13-21 Email & letter from **Brooke Stewart** re: brewery license..... (page 27)
- 13. 12-14-21 Email from **A. Kleissler** re: brewery license..... (page 35)
- 14. 12-14-21 Email from **K. Jurica** re: brewery license..... (page 36)
- 15. 01-14-22 Letter from DCCED, Cordova FY2023 population determination..... (page 37)

L. Ordinances and Resolutions - none

M. Unfinished Business - none

N. New & Miscellaneous Business

- 16. Council approval of innovative procurement process (design-build)..... (voice vote)(page 39)
for Crater Lake siphon project
- 17. Council approval of innovative procurement process (design-build)..... (voice vote)(page 41)
for South Harbor rebuild project
- 18. Council direction to staff after Sales Tax discussion..... (voice vote)(page 43)
- 19. Discussion of COVID-19 Emergency Response
- 20. Pending Agenda, CIP List, Calendar, Elected & Appointed Officials lists..... (page 61)

O. Audience Participation

P. Council Comments

Q. Executive Session

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

R. Adjournment

Executive Sessions per Cordova Municipal Code 3.14.030

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

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**City Council Public Hearing
December 15, 2021 @ 6:45 pm
Cordova Center NorthStar Theater A & B
Minutes**

A. Call to order

Mayor Clay Koplin called the Council public hearing to order at 6:45 pm on December 15, 2021, in the Cordova Center Community Rooms.

B. Roll call

Present for roll call were **Mayor Clay Koplin** and Council members **Melina Meyer** and **David Allison**. Council members **Tom Bailer**, **Cathy Sherman**, **Jeff Guard**, and **Anne Schaefer** were present via teleconference. Council member **David Glasen** was absent at roll call but arrived at 6:54 pm. Also present were City Manager **Helen Howarth** and City Clerk **Susan Bourgeois**.

C. Public hearing

1. Resolution 12-21-47 A resolution of the Council of the City of Cordova, Alaska adopting an operating budget for fiscal year 2022 and appropriating the amount of \$17,008,584
2. Resolution 12-21-48 A resolution of the Council of the City of Cordova, Alaska adopting City service fees, rates, and charges for the 2022 calendar budget

Mayor Koplin opened the hearing up for public testimony on the resolutions.

Pete Hoepfner of Saddle Point Subdivision and a member of the School Board spoke about the City budget, Resolution 12-21-47 and opined that underfunding the school district below the cap does a disservice to the children of Cordova.

Barb Jewell of Mile 2.2 Whitshed and chair of the School Board said she was disappointed to see the school cash contribution in the final City budget was decreased to \$1.8 million, significantly lower than their request. With this additional \$200k decrease from what was requested, they will have to make significant reductions, probably won't be able to have preschool.

City Manager Howarth clarified that the cash contribution had been reduced by \$100k, the \$2.044 initial request was including \$139k of in-kind, so how it is in the budget now is \$1.8m cash and \$139k in-kind for a total of \$1,939,000.

D. Adjournment

Hearing no objection **Mayor Koplin** adjourned the public hearing at 6:59 pm.

Approved: February 2, 2022

Attest: _____
Susan Bourgeois, CMC, City Clerk

**Regular City Council Meeting
December 15, 2021 @ 7:00 pm
Cordova Center Community Rooms A & B
Relocated to the North Star Theater
Minutes**

A. Call to order – Mayor Clay Koplin called the regular City Council meeting to order at 7:00 pm on December 15, 2021, in the North Star Theater.

B. Invocation and pledge of allegiance

C. Roll call - Present for roll call were **Mayor Clay Koplin** and Council members **Melina Meyer**, **David Allison**, and **David Glasen**. Council members **Tom Bailer**, **Cathy Sherman**, **Jeff Guard**, and **Anne Schaefer** were present via teleconference. Also present were City Manager **Helen Howarth** and City Clerk **Susan Bourgeois**.

D. Approval of Regular Agenda – M/Allison S/Meyer to approve the agenda. **M/Sherman S/Allison** to amend the order of items by moving item 17 to item 14a.

Vote on the amendment: 7 yeas, 0 nays. Sherman-yes; Glasen-yes; Guard-yes; Allison-yes; Bailer-yes; Meyer-yes and Schaefer-yes. Amendment was approved.

Hearing no objection, Mayor Koplin declared the agenda approved as amended.

E. Disclosures of Conflicts of Interest and ex parte communications – Allison said for transparency he stated that his wife is employed by the school district. **Mayor Koplin** ruled that was not a conflict of interest. **Sherman** declared she had ex parte email communication when she replied to a constituent that asked her a historical information and a procedural question about the brewery decision.

F. Communications by and Petitions from Visitors

1. Guest speaker

a. Incident Management Team, COVID-19 Update: **Dr. Sanders** reported: 1) today marks the one year anniversary of Alaska having the Covid vaccine available; 2) she continues to encourage everyone to get vaccinated and get their booster – Cordova has vaccines available for everyone five and older; 3) there are 0 cases locally, we are celebrating that by lower our alert level and lowering our reporting to once weekly now.

2. Audience comments regarding agenda items

Molly Mulvaney of 1000 Pipe Street spoke about agenda item 17 – she recommended that Council not vote to recommend one brewery license over the other.

Sarah Kathrein of 828 Woodland Drive spoke in favor of No Road Brewing – asked Council to support this license application.

Barb Jewell of 2.2 Mile Whitshed spoke about the school district's contribution in the 2022 proposed City budget, it is \$100K less than what was asked for previously. She urged that the school be funded to its request.

Shae Bowman of 5.5 Mile Power Creek Rd. spoke in support of No Road Brewing and asked Council to vote to recommend their application for a brewery license.

3. Chairpersons and Representatives of Boards and Commissions

CCMCA Board – Dr. Sanders reported: 1) draft budget was submitted to the City – the CCMCA Board will see that tomorrow for approval; **CFO Eric Price** is also on the line; they can answer budgetary questions. There were no Council questions.

School Board – School Board Chair Barb Jewell reported: 1) School is out for holiday break this Friday and back in session January 3 – several wrestlers will be going to the state tournament, Girls volleyball took fourth at State – very impressive since they didn't compete last season; 2) they met last week and masks will be optional when school is back in January – based on Medical Team recommendations – unless conditions here change; 3) they had a work session on flexible Fridays and there was support from students and staff to keep those in place

Robert Beedle, RCAC representative spoke about item 14 and asked for a Council resolution giving comments to ADEC. PWSRCAC staff would be able to work with City staff to get that resolution written.

4. Student Council representative – no report

G. Approval of Consent Calendar

5. Council action to waive the right to protest renewal of “package store” liquor license # 3410 for Alaska Commercial Company
6. Council action to waive the right to protest renewal of “beverage dispensary” liquor license # 2587 for The Moose Caboose
7. Minutes of the December 1, 2021 Regular Council Meeting

Mayor Koplín declared the consent calendar as before Council.

Vote the Consent Calendar: 6 yeas, 0 nays, 1 absent (Sherman dropped off the line for this vote). Schaefer-yes; Sherman-absent; Glasen-yes; Bailer-yes; Guard-yes; Meyer-yes and Allison-yes. Consent Calendar was approved.

H. Approval of Minutes – in consent calendar

I. Consideration of Bids - none

J. Reports of Officers

8. Mayor’s Report – **Mayor Koplín** reported: 1) underlying problem in Cordova – drug use and CCMC has a focus group working in that – legislators on state and federal level are recognizing this – keep it on our radar, there needs to be recognition and awareness that there are resources out there for assistance; 2) participated in SE Conference transportation committee – there are funding sources available, discussions revolved around a regional approach – Feb. 10 day long work shop in Juneau.

9. Manager’s Report – City Manager **Helen Howarth** reported: 1) progress in union negotiations – hopeful to be completed end of January; 2) audit should be available mid-January; 3) gave recognition to City employees moving snow, dealing with snow, navigate berms, etc.

a. Public Works Director **Sam Greenwood** gave a snow report on what work has been done, is being done – she praised the staff. Streets crew, **Malvin** at City hall, snow shovelers, etc.

10. City Clerk’s Report – **Bourgeois** reported: 1) March 1, 2022 Election – head to City website, bottom there’s a tab that says Election Information.

11. Staff Quarterly Reports

a. Parks and Rec, 2Q and 3Q reports, Department Director, **Duncan Chisholm**

K. Correspondence

12. 11-24 through 12-08-21 Letters of Support for No Road Brewing

13. 11-24 through 12-08-21 Letters of Support for Witches Brew

14. 11-29-21 Email from PWSRCAC regarding ADECs Regulatory Reform Package

During approval of agenda, this item was moved here:

14a. 17. a. **Witches Brew** “Startup & Three-Year Business Plan” and 10-minute presentation

b. **No Road Brewing** “Business Overview” and 10-minute presentation

c. Council action regarding 2 Brewery License Applications submitted to AMCO

M/Glasen S/Bailer to recommend that Alaska ABC Board approve the application of No Road Brewing for a Brewery liquor license in the City of Cordova.

Glasen said he liked both presentations – he likes No Road because they already have brewing going on right now. He thinks Council does have the responsibility to choose the business they think will serve the community best. When we sell land, we get proposals, we vote for the best proposal and sell them the land, this is similar. **Glasen** also noted that if we don’t choose one, AMCO (ABC Board) will draw out of a hat. **Bailer** agreed with **Glasen**. He agrees with how this is similar to the land sales. **Meyer** is not in favor of the motion; she doesn’t think Council should choose one over the other. She would prefer to lobby for 2 licenses in Cordova. **Allison** said he supports the motion because he doesn’t want it to come down to a coin flip when it is clearly evident that No Road is on a faster more organized path. He does like the idea of telling ABC Board that we should decide how many brewery licenses Cordova should have. **Schaefer** said as a resident she may have an opinion about which one she prefers but as a City we don’t know what criteria they might weigh even if Council makes a recommendation to them. **Schaefer** therefore was speaking in opposition to the motion. **Sherman** said this is a difficult decision, she doesn’t like to choose but she will support this motion because of the business plan presentations. **Guard** is willing to personally support No Road Brewing but will

not support the motion based on the information they have received – he can't decide which would be most advantageous to the City of Cordova.

Vote the motion: 4 yeas, 3 nays. Guard-no; Schaefer-no; Glasen-yes; Meyer-no; Bailer-yes; Allison-yes and Sherman-yes. Motion was approved.

L. Ordinances and Resolutions

15. Resolution 12-21-47 A resolution of the Council of the City of Cordova, Alaska adopting an operating budget for fiscal year 2022 and appropriating the amount of \$17,008,584

M/Allison S/Glasen to approve Resolution 12-21-47 A resolution of the Council of the City of Cordova, Alaska adopting an operating budget for fiscal year 2022 and appropriating the amount of \$17,008,584

Allison said we worked on this for a couple of months – Manager has done a reasonable job – he still has concerns that there is \$1M in this budget that is non-continuing funds, also \$100K from PF earnings that we haven't used in the past. He thinks that the manager and Council will have a few years to remedy that, he trusts they will be able to do that. **Glasen** said we are leaving the 2023 Council in the lurch but knowing our manager said she'd remedy it by then, he trusts that – he is supportive of this. **Bailer** thanked the manager for coming up with this being short-handed, she did a heck of a job. He won't support this knowing about the \$1M, and that the school district is short. He is not prepared to pass a budget that we can't afford. **Sherman** said that 2 people commented on this budget, she will support this, she applauds the City Manager for all she has done to get us this budget. If you want to live here, you need to pay taxes, people need to speak up and tell us where they want their money spent. She wants to live here; she is willing to pay what it takes to support living here because it is worth it. **Schaefer** said the manager did a really good job on this budget, we've spent meetings, work sessions going over it, nothing new to add. She looks forward to some long-term financial planning early next year. **Guard** said with trepidation, he will support this budget. We don't have a lot of other options.

Vote the motion: 6 yeas, 1 nay. Bailer-no; Guard-yes; Schaefer-yes; Allison-yes; Glasen-yes; Meyer-yes and Sherman-yes. Motion was approved.

16. Resolution 12-21-48 A resolution of the Council of the City of Cordova, Alaska adopting fees, rates, and charges for the 2022 calendar budget

M/Allison S/Meyer to approve Resolution 12-21-48 A resolution of the Council of the City of Cordova, Alaska adopting fees, rates, and charges for the 2022 calendar budget

Allison said he assumes staff went through this line by line; he appreciates **Duncan's** revamp of the recreation fees. **Meyer** commented that she is glad that staff is looking at these and that Parks and Rec Commission is also being consulted. **Schaefer** asked about Cordova Center fees/rates. **Sherman** said she and **Mimi Briggs** have a plan to revisit all of the Cordova Center rates early in 2022 and bring it back to Council.

Vote the motion: 7 yeas, 0 nays. Allison-yes; Sherman-yes; Bailer-yes; Meyer-yes; Schaefer-yes; Guard-yes and Glasen-yes. Motion was approved.

M. Unfinished Business

This item was handled earlier in the meeting, see item 14a.

~~**17. a. Witches Brew "Startup & Three-Year Business Plan"** and 10-minute presentation~~

~~—— **b. No Road Brewing "Business Overview"** and 10-minute presentation~~

~~—— **c. Council action regarding 2 Brewery License Applications submitted to AMCO**~~

N. New & Miscellaneous Business

18. Discussion of COVID-19 Emergency Response – no discussion

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

January 2, 2022 meeting – resolution supporting the RCAC ask that **Robert Beedle** reported about tonight.

O. Audience Participation

Robert Beedle 609 Spruce Street commented that your sound guy has to work on this audio at meetings. He will get with PWSRCAC to work on that resolution.

Christiana Fincher of No Road Brewing thanked Council for their consideration and time spent tonight – she mentioned they would be upstairs outside giving out samples.

P. Council Comments

Bailer thanks to City Manager, PW department for snow removal.

Sherman thanked the City Manager for the great job with short staff, thanked Duncan for his informative report, she said Council made a tough decision, thankful for PW staff and snow plowing.

Meyer said she thought long and hard about that agenda item and didn't feel comfortable supporting one over the other, would be nice if we could fix the audio.

Allison thanked Duncan for his participation. Nice to see people willing to invest in our community – good indicator of the future, he wishes them success.

Glaser thanked the guys plowing snow, keeping us safe, doing a great job. Not an easy decision earlier but he is willing to make that call.

Q. Executive Session - none

R. Adjournment

M/Allison S/Glaser to adjourn the meeting.

Hearing no objection **Mayor Koplun** adjourned the meeting at 9:46 pm.

Approved: February 2, 2022

Attest: _____

Susan Bourgeois, CMC, City Clerk

DATE: February 2, 2022
TO: Cordova City Council
FROM: City Manager

MANAGER'S REPORT

Raw Fish Tax Challenges

We have now received four petitions (Greg Gabriel, Tim Cabana representing all Cabana vessels, Kenneth Jones, Dave Edens) for refund of City's ½% raw fish tax and have responded with the attached letters to petitioners.

City is confident the tax, as applied, is both legal and constitutional. Arguments made by petitioners have been addressed BUT it is possible processors have charged the tax on fish delivered by tenders to jurisdictions not covered by Cordova's tax like Seward, Valdez or Kodiak. In those cases, we have suggested petitioners appeal to their processor who would then file an amended return with City resulting in a possible refund issued. We are communicating

To date City has received a total of \$468,519 in fish tax revenue over two seasons under this program (see below). FY21 taxes will be unknown until after the filing deadline in March, 2022. Bond repayment will begin in 2023.

2019: \$321,323 2020: \$147,196

IBEW Labor Contract

Negotiations are complete and City has reached an agreement with the IBEW. Next steps are ratification by IBEW members followed by presentation to and approval by Council, hopefully at the February 16th meeting. The contract will NOT result in any budget amendments. Thanks to Laura Cloward and Will Earnhart, BHB attorney, for their hard work in assisting me in getting to this agreement. Thanks are also due the members of the IBEW team for positive and productive negotiations.

Financials

FY20 Audit and FY21 financial statements will be presented at the February 16th Council meeting. Once again, COVID has forced delay of work required to complete those documents. Dean Baugh is actively working on financial statements for the final quarter of FY21. Our advisor, Monica Langel of Altman Rogers & Co CPAs, is working with our audit firm (BDO) on last details for the FY20 audit, as well as the schedule (June) and delivery dates (end August) for the FY21 audit.

Investment policy recommendations and earnings reports by over time will be evaluated in March by an investment committee with actionable recommendations provided to Council in April. City has engaged CashVest to provide monthly liquidity analysis and quarterly summary of cash performance so City will have analytics to guide financial decisions.

Fisheries Disaster Declaration

Last November, council passed a resolution in support of fisheries disaster declarations in 2018 and 2020.

U.S. Department of Commerce/NOAA Fisheries recently announced the following fisheries in our region met the requirements for a fishery disaster determination and are eligible for disaster assistance from NOAA:

- Copper River Chinook and sockeye salmon fisheries (2018)
- Prince William Sound salmon fisheries (2020)
- Copper River Chinook, sockeye, and chum salmon fisheries (2020)
- Pacific cod in the Gulf of Alaska (2020)

Federal infrastructure funding

City staff is actively working on identifying and developing/updating plans for projects that could qualify for federal funding through the Federal Infrastructure funding that is rolling out. We are updating the public safety building plans developed in 2011, identifying sewer/water projects, looking at trail opportunities, and expanded port/harbor projects.

I met with Bert Adams of NVE to discuss possible partnerships. Bert offered to look into tribal funding opportunities to assist with the South Harbor rebuild. In addition, Curtis Fincher is participating in a NVE housing strategy committee with the goal of constructing new housing options in Cordova.

New Hire

I am happy to announce Sheryl Glasen will join City staff as Human Resources Manager in April. Dave Glasen will not run for re-election and his term will end prior to her beginning her new job, thus avoiding conflict of interest.

Date: January 28, 2022

RE: Raw Fish Tax Protest

Re: Appeal No. 02

Dear Mr. Cabana,

I have received your request for a raw fish tax refund. Your submittal did not provide adequate explanation or documentation of your claims to support a formal tax ruling, as explained below. It appears that your protest may be based on a misinterpretation of Cordova's raw fish tax ordinance, specifically CMC 5.41.020. I am providing the following explanation and instructions for how to further pursue a tax refund if, having considered this response, you still believe you qualify.

The raw fish tax is a sales tax of 0.5 percent on the sale price of raw fish transferred, sold or otherwise conveyed within the boundaries of the City of Cordova ("City"). See CMC 5.41.020. Raw fish delivered outside the boundaries of the City shall be taxable if the sales are contracted for or agreed to be made within the City. See CMC 5.41.020. The part of the provision referencing deliveries outside the City that are negotiated in City boundaries applies to direct marketer sales. Although the buyer remits the tax, the tax obligation lies with the seller. See CMC 5.41.060.

The contention in your protest appears to be that certain raw fish taxed by Cordova was transferred, sold, or otherwise conveyed outside of city boundaries because the buyer used a tender to retrieve the fish and deliver that fish to the buyer. However, the buyer has submitted tax returns to the City to the contrary. The City cannot investigate or audit to determine if the tax returns submitted by your buyer were inaccurate because you have not submitted any documentation of the sales at issue or the contractual relationships between you and your buyer.

Your protest, along with others submitted recently, assert that the tax results in constitutional and statutory violations. The legal arguments posed thus far are not grounded in the specific facts of how the tax was applied to each protestor, and as noted above, appear to be based largely on a misinterpretation of the Cordova Municipal Code (the "Code"). Broadly speaking, Cordova's raw fish tax is within its authority as a home rule municipality. A nexus between your sales and Cordova exists when fish you sell to a buyer is conveyed at Cordova's docks. Thus, you benefit from the services and infrastructure provided by Cordova, regardless of whether you bring your vessel all the way to Cordova's dock to deliver your catch or your buyer sends a tender to retrieve your catch and bring it back to Cordova's dock.

Additionally, your arguments for tax evasion would disrupt the uniformity with which the tax is applied. Exempting sales transported by tender would tax those sellers who come to Cordova's docks directly, while allowing certain sellers whose catch is transported by tender to avoid taxation. This kind of market distortion has been rejected by the courts and does not provide a basis for avoiding Cordova's raw fish tax.

Additionally, as a home rule municipality, Cordova is not obligated to obtain voter approval before imposing a sales tax. Any objection that a seller has to vote on a sales tax in order for the tax to apply to them is misplaced. While Cordova did obtain voter approval before imposing the tax at issue, Cordova's changes to the tax or its administration do not require voter approval. Cordova does hold a public hearing before City Council on all new or revised tax laws and provides the public with notice regarding any ordinances or resolutions before the Council so all members of the public, including non-residents, have an opportunity to comment and participate in those meetings.

To be clear, Cordova does not intend to tax fish conveyed or delivered outside its boundaries, unless the parties to the sale made the sale agreement in Cordova (as noted above, this provision addresses direct marketer sales and not the transportation of fish to a buyer by its tender). If, having considered the information provided herein, you believe that you sold fish that were not conveyed or transferred in Cordova, or you believe that the buyer otherwise has mistakenly applied the tax to your sale, please work with the buyer who submitted the tax return to file an amended return with documentation supporting your claim. Upon receipt of that information, I will issue a formal tax ruling. To date you have not provided any information that allows me to make a tax determination. Similarly, your protest makes certain legal allegations, but they are broad based and without any factual basis on which the City can address them specifically.

The Cordova raw fish tax was passed in 2019 and the protests received in the last two months are the first feedback the City is receiving on the administration of the tax. We want to ensure that the tax is operating as intended. In order to do so we need information to assess what has happened in the specific tax scenario you are challenging. To that end, please send me further information regarding the application of the tax to your particular sales.

Sincerely,

A handwritten signature in blue ink, appearing to read "Helen Howarth", is written in a cursive style.

Helen Howarth
City Manager, Cordova

Date: January 28, 2022

RE: Raw Fish Tax Protest

Re: Appeal No. 04

Dear Mr. Edens,

I have received your request for a raw fish tax refund. Your submittal did not provide adequate explanation or documentation of your claims to support a formal tax ruling, as explained below. It appears that your protest may be based on a misinterpretation of Cordova's raw fish tax ordinance, specifically CMC 5.41.020. I am providing the following explanation and instructions for how to further pursue a tax refund if, having considered this response, you still believe you qualify.

The raw fish tax is a sales tax of 0.5 percent on the sale price of raw fish transferred, sold or otherwise conveyed within the boundaries of the City of Cordova ("City"). See CMC 5.41.020. Raw fish delivered outside the boundaries of the City shall be taxable if the sales are contracted for or agreed to be made within the City. See CMC 5.41.020. The part of the provision referencing deliveries outside the City that are negotiated in City boundaries applies to direct marketer sales. Although the buyer remits the tax, the tax obligation lies with the seller. See CMC 5.41.060.

The contention in your protest appears to be that certain raw fish taxed by Cordova was transferred, sold, or otherwise conveyed outside of city boundaries because the buyer used a tender to retrieve the fish and deliver that fish to the buyer. However, the buyer has submitted tax returns to the City to the contrary. The City cannot investigate or audit to determine if the tax returns submitted by your buyer were inaccurate because you have not submitted any documentation of the sales at issue or the contractual relationships between you and your buyer.

Your protest, along with others submitted recently, assert that the tax results in constitutional and statutory violations. The legal arguments posed thus far are not grounded in the specific facts of how the tax was applied to each protestor, and as noted above, appear to be based largely on a misinterpretation of the Cordova Municipal Code (the "Code"). Broadly speaking, Cordova's raw fish tax is within its authority as a home rule municipality. A nexus between your sales and Cordova exists when fish you sell to a buyer is conveyed at Cordova's docks. Thus, you benefit from the services and infrastructure provided by Cordova, regardless of whether you bring your vessel all the way to Cordova's dock to deliver your catch or your buyer sends a tender to retrieve your catch and bring it back to Cordova's dock.

Additionally, your arguments for tax evasion would disrupt the uniformity with which the tax is applied. Exempting sales transported by tender would tax those sellers who come to Cordova's docks directly, while allowing certain sellers whose catch is transported by tender to avoid taxation. This kind of market distortion has been rejected by the courts and does not provide a basis for avoiding Cordova's raw fish tax.

Additionally, as a home rule municipality, Cordova is not obligated to obtain voter approval before imposing a sales tax. Any objection that a seller has to vote on a sales tax in order for the tax to apply to them is misplaced. While Cordova did obtain voter approval before imposing the tax at issue, Cordova's changes to the tax or its administration do not require voter approval. Cordova does hold a public hearing before City Council on all new or revised tax laws and provides the public with notice regarding any ordinances or resolutions before the Council so all members of the public, including non-residents, have an opportunity to comment and participate in those meetings.

To be clear, Cordova does not intend to tax fish conveyed or delivered outside its boundaries, unless the parties to the sale made the sale agreement in Cordova (as noted above, this provision addresses direct marketer sales and not the transportation of fish to a buyer by its tender). If, having considered the information provided herein, you believe that you sold fish that were not conveyed or transferred in Cordova, or you believe that the buyer otherwise has mistakenly applied the tax to your sale, please work with the buyer who submitted the tax return to file an amended return with documentation supporting your claim. Upon receipt of that information, I will issue a formal tax ruling. To date you have not provided any information that allows me to make a tax determination. Similarly, your protest makes certain legal allegations, but they are broad based and without any factual basis on which the City can address them specifically.

The Cordova raw fish tax was passed in 2019 and the protests received in the last two months are the first feedback the City is receiving on the administration of the tax. We want to ensure that the tax is operating as intended. In order to do so we need information to assess what has happened in the specific tax scenario you are challenging. To that end, please send me further information regarding the application of the tax to your particular sales.

Sincerely,



Helen Howarth
City Manager, Cordova

Date: January 28, 2022

RE: Raw Fish Tax Protest

Re: Appeal No. 01

Dear Mr. Gabriel,

I have received your request for a raw fish tax refund. Your submittal did not provide adequate explanation or documentation of your claims to support a formal tax ruling, as explained below. It appears that your protest may be based on a misinterpretation of Cordova's raw fish tax ordinance, specifically CMC 5.41.020. I am providing the following explanation and instructions for how to further pursue a tax refund if, having considered this response, you still believe you qualify.

The raw fish tax is a sales tax of 0.5 percent on the sale price of raw fish transferred, sold or otherwise conveyed within the boundaries of the City of Cordova ("City"). See CMC 5.41.020. Raw fish delivered outside the boundaries of the City shall be taxable if the sales are contracted for or agreed to be made within the City. See CMC 5.41.020. The part of the provision referencing deliveries outside the City that are negotiated in City boundaries applies to direct marketer sales. Although the buyer remits the tax, the tax obligation lies with the seller. See CMC 5.41.060.

The contention in your protest appears to be that certain raw fish taxed by Cordova was transferred, sold, or otherwise conveyed outside of city boundaries because the buyer used a tender to retrieve the fish and deliver that fish to the buyer. However, the buyer has submitted tax returns to the City to the contrary. The City cannot investigate or audit to determine if the tax returns submitted by your buyer were inaccurate because you have not submitted any documentation of the sales at issue or the contractual relationships between you and your buyer.

Your protest, along with others submitted recently, assert that the tax results in constitutional and statutory violations. The legal arguments posed thus far are not grounded in the specific facts of how the tax was applied to each protestor, and as noted above, appear to be based largely on a misinterpretation of the Cordova Municipal Code (the "Code"). Broadly speaking, Cordova's raw fish tax is within its authority as a home rule municipality. A nexus between your sales and Cordova exists when fish you sell to a buyer is conveyed at Cordova's docks. Thus, you benefit from the services and infrastructure provided by Cordova, regardless of whether you bring your vessel all the way to Cordova's dock to deliver your catch or your buyer sends a tender to retrieve your catch and bring it back to Cordova's dock.

Additionally, your arguments for tax evasion would disrupt the uniformity with which the tax is applied. Exempting sales transported by tender would tax those sellers who come to Cordova's docks directly, while allowing certain sellers whose catch is transported by tender to avoid taxation. This kind of market distortion has been rejected by the courts and does not provide a basis for avoiding Cordova's raw fish tax.

Additionally, as a home rule municipality, Cordova is not obligated to obtain voter approval before imposing a sales tax. Any objection that a seller has to vote on a sales tax in order for the tax to apply to them is misplaced. While Cordova did obtain voter approval before imposing the tax at issue, Cordova's changes to the tax or its administration do not require voter approval. Cordova does hold a public hearing before City Council on all new or revised tax laws and provides the public with notice regarding any ordinances or resolutions before the Council so all members of the public, including non-residents, have an opportunity to comment and participate in those meetings.

To be clear, Cordova does not intend to tax fish conveyed or delivered outside its boundaries, unless the parties to the sale made the sale agreement in Cordova (as noted above, this provision addresses direct marketer sales and not the transportation of fish to a buyer by its tender). If, having considered the information provided herein, you believe that you sold fish that were not conveyed or transferred in Cordova, or you believe that the buyer otherwise has mistakenly applied the tax to your sale, please work with the buyer who submitted the tax return to file an amended return with documentation supporting your claim. Upon receipt of that information, I will issue a formal tax ruling. To date you have not provided any information that allows me to make a tax determination. Similarly, your protest makes certain legal allegations, but they are broad based and without any factual basis on which the City can address them specifically.

The Cordova raw fish tax was passed in 2019 and the protests received in the last two months are the first feedback the City is receiving on the administration of the tax. We want to ensure that the tax is operating as intended. In order to do so we need information to assess what has happened in the specific tax scenario you are challenging. To that end, please send me further information regarding the application of the tax to your particular sales.

Sincerely,



Helen Howarth
City Manager, Cordova

Date: January 28, 2022

RE: Raw Fish Tax Protest

Re: Appeal No. 03

Dear Mr. Jones,

I have received your request for a raw fish tax refund. Your submittal did not provide adequate explanation or documentation of your claims to support a formal tax ruling, as explained below. It appears that your protest may be based on a misinterpretation of Cordova's raw fish tax ordinance, specifically CMC 5.41.020. I am providing the following explanation and instructions for how to further pursue a tax refund if, having considered this response, you still believe you qualify.

The raw fish tax is a sales tax of 0.5 percent on the sale price of raw fish transferred, sold or otherwise conveyed within the boundaries of the City of Cordova ("City"). See CMC 5.41.020. Raw fish delivered outside the boundaries of the City shall be taxable if the sales are contracted for or agreed to be made within the City. See CMC 5.41.020. The part of the provision referencing deliveries outside the City that are negotiated in City boundaries applies to direct marketer sales. Although the buyer remits the tax, the tax obligation lies with the seller. See CMC 5.41.060.

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Additionally, your arguments for tax evasion would disrupt the uniformity with which the tax is applied. Exempting sales transported by tender would tax those sellers who come to Cordova's docks directly, while allowing certain sellers whose catch is transported by tender to avoid taxation. This kind of market distortion has been rejected by the courts and does not provide a basis for avoiding Cordova's raw fish tax.

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Sincerely,



Helen Howarth
City Manager, Cordova



National Oceanic and
Atmospheric Administration
U.S. Department of Commerce

Secretary of Commerce issues multiple fishery disaster determinations for Alaska

Determinations address economic impacts from 2018 to
2021

Focus areas: Fisheries **Topics:** economic data

January 21, 2022



Working waterfronts such as this one in Homer, Alaska, are home to commercial fishing vessels. (iStock)

U.S. Secretary of Commerce Gina M. Raimondo announced today her determination, at the request of the Governor of Alaska, that multiple fishery disasters occurred from 2018 to 2021 across the state.

“Helping communities to bounce back from the impacts of fishery disasters is essential, and we are working to ensure there is relief coming for impacted Alaskans,” said Secretary Raimondo. “Disasters like these, which impact multiple fisheries across Alaska, illustrate how vital sustainable fisheries are to our economy at not only the local level, but for the economic health of our nation’s blue economy.”

The Secretary found that the following fisheries met the requirements for a fishery disaster determination:

- Upper Cook Inlet East Side Set Net (2018) and Upper Cook Inlet salmon fisheries (2020)

- Copper River Chinook and sockeye salmon fisheries (2018)
- Prince William Sound salmon fisheries (2020)
- Copper River Chinook, sockeye, and chum salmon fisheries (2020)
- Eastern Bering Sea Tanner crab (2019/2020)
- Pacific cod in the Gulf of Alaska (2020)
- Alaska Norton Sound, Yukon River, Chignik, Kuskokwim River, and Southeast Alaska salmon fisheries (2020)
- Yukon River salmon fishery (2021)

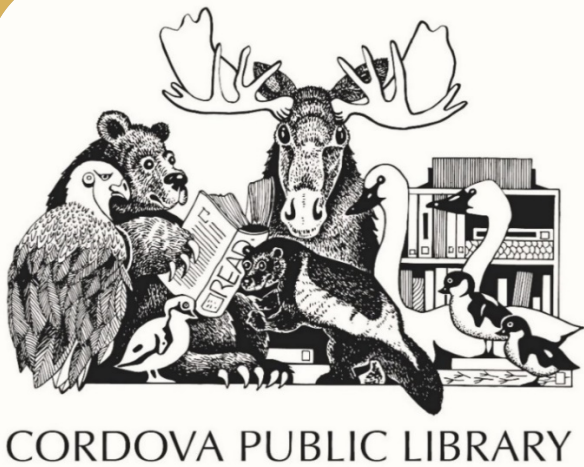
Positive determinations make these fisheries eligible for disaster assistance from NOAA. The Secretary, working with NOAA Fisheries, evaluates each fishery disaster request based primarily on data submitted by the requesting state, tribe, or appointed official. A declared fishery disaster must meet specific requirements under the Magnuson-Stevens Fishery Conservation and Management Act and/or the Interjurisdictional Fisheries Act. For example, there must be commercial fishery economic impacts and declines in fishery access or available catch resulting from specific allowable causes, such as natural causes beyond the control of fishery managers to mitigate.

Some fishery-related businesses impacted by this fishery disaster may also be eligible for assistance from the Small Business Administration. The determination of the appropriate allocation of funds for these disasters will be determined in the near future.

The Secretary has received additional requests for fishery disaster determinations from several other states and tribes. NOAA Fisheries is currently working with the requesters to finalize those evaluations.

[Learn more about fishery disaster assistance.](#)

4th Quarter 2021 Report



We had a total of \$471.12 New Usborne books donated to us.
Thank You **Altana Olsen** for the Usborne Book Fundraiser!

DEBBIE CARLSON, LIBRARY DIRECTOR

Information Services - As public gathering places organized around public service and the transfer of information and ideas across individuals, museums and libraries provide a unique form of easily accessible resources.
These include computing services, archive services, information support services... and much more.....

October, November, December

THE LIBRARY HOURS

OPEN TUESDAY – FRIDAY 10AM TO 7PM AND SATURDAY 12 NOON TO 5PM

COMPUTERS, WIFI, BOOKS, MOVIES, MAGAZINES, E-BOOKS, COPIES, FAX, AND INTERLIBRARY LOANS.

Your library staff also delivers popular programming, "In House" or Virtual through zoom and Instagram live.

4th Quarter Library Events

Knit & Lit - A relaxed monthly book club that also knits! Run by Librarian Anna Hernandez.
17 Participants

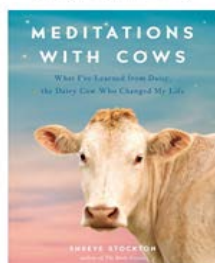
Cordova Public Library Knit & Lit Book Club

Bring your knitting and meet us on Zoom,
on the last Wednesday of every month.

Zoom Meeting ID: 847 8587 2019

Passcode: 419571

Next Meeting will be Wednesday, December 29th
at 6 p.m. (AK Time)



For more information contact: anna@cordovalibrary.org



Poetry Showcase where local adults share their love of poetry and original works. Run by Librarian Jillian Gold, In house and virtual.
29 Participants

Friday, December 31st @ 6PM

MONTHLY POETRY SHOWCASE

Please bring an original poem (or song),
and any other poems that you'd like to share.

THEME:

FLASHBACK

a  zoom event

For login info contact Jillian Gold:
jillian.cordova@publiclibrary@gmail.com



Pajama Read Along with your Cordova Public Library

All are welcome!
Join us online and read chapter books with

Tuesdays & Thursdays at 7 p.m.
Follow and read along with us at:
[cordova_public_library_reads](https://www.instagram.com/cordova_public_library_reads) on Instagram
(The Library's profile picture will appear at the top
of your feed with a colorful ring around it and the
word LIVE)



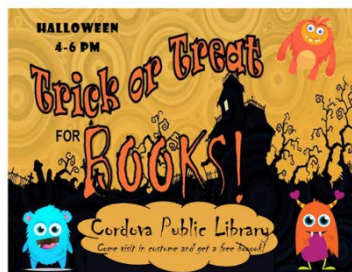
Email your questions to:

160 Participants



**Storytime
Wednesday
9:30am**

148 participants



**260 PARTICIPANTS
TRICK OR TREAT FOR BOOKS!**



4th Quarter Library Statistics

2021	Patron	Circulation	ILL-loans	Patron	Adigital - Books	Reference	days open	hours open
	Visits	# items checked out	from other libraries	computer use	downloaded	questions & help		
Oct	828	900	12	138	289	154	21	169
Nov	548	672	13	75	308	105	18	146
Dec	772	740	18	69	366	122	21	173
Totals	2,148	2312	43	282	963	381	60	488

Patron visits = number of people who came into the library.

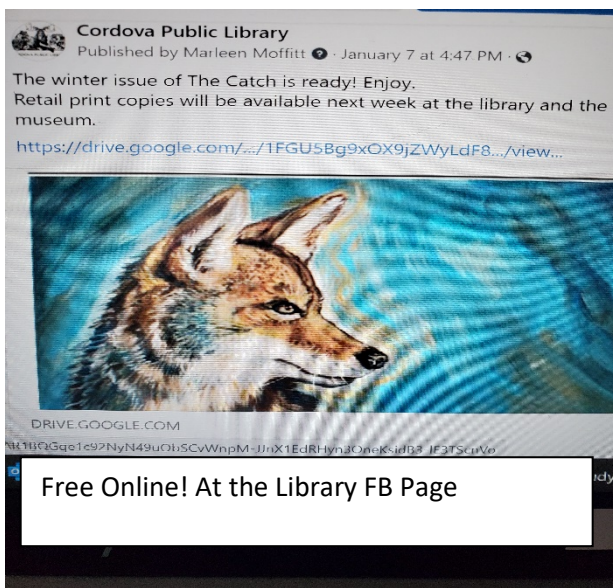
Circulation = number of items checked out.

Ref. = number of reference questions asked..

CPU-use = number of times public computers are used.

ILL-Interlibrary Loans = number of items ordered from other libraries

A-digital = number of checkouts of digital material (books and Audio) by Cordova library patrons.



***The Catch* : literary & arts
quarterly publication by
librarian Jillian Gold**

**Winter Issue -- received
submissions from 36 artist!
Works of poetry, stories, and
art.**

**Links to the new quarterly
online publication can be
found on the library Facebook**

January 17th , 2022

City Council Members and Staff
City of Cordova, Alaska
602 Railroad Avenue
Cordova, Alaska 99574

Cordova Council members and Staff,

The City finished the year positive \$513,243 with a total value of 9,876,777, a 5.48% increase. The long-term focused positions are up by 5.88% with the most conservative portion being off -0.24%.

The City's equities are positive 16.92%, which finished slightly behind the MCSI ACWI (All Country World Index) Stock index of 18.54%. Our first calendar year of underperformance since the City's 'consistent period' began in 2017, bringing our trailing **relative performance over those 5 years to 16.17% vs 14.39%.** While the excess returns are welcome, the primary objective is to provide exposure to quality companies that are generating positive earnings with healthy balance sheets to avoid pitfalls. This year's performance delta emerged over Q4 where our commitment to the global quality style created a slight drag, particularly in the smaller company segment. Investors have been transitioning out of the longer-term innovation stories trading at overly-optimistic valuations, which created a ripple effect out to fast growing businesses that actually have earnings instead of just a story. We'll have to see how long that effect persists before discounts become attractive enough for the market to step-in. For 2022, US earnings are expected to expand in the mid-teens, which should be supportive of equity markets before profit growth likely slows to single-digits in 2023. Of course, predictions about the future tend to be the least accurate kind, so we take that as a snapshot of expectations.

The bond component outperformed the Barclays Aggregate bond index, +1.38% vs -1.54% YTD. The bond market meandered in Q4 finishing the year negative with concerns over both rising rates and inflation. Although, investors seems to be settling with these headwinds being priced-in, at least partially, as the market's 5-year inflation expectations, represented by treasury break evens, are off their November highs and longer-dated treasury yields are increasing at a slower rate than shorter-term bonds. Illustrating the market's current perspective of higher shorter-term inflation, not assuming inflation to be persistent in this manner over the long-run, of course that that may change. With that said, we expect inflation to continue to be above trend while the supply chain and labor bottlenecks are worked through and **rates to rise to match, meaning continued bond price weakness** for a time as investors extrapolate the trend. However, **high-quality bonds still serve a role in portfolios** to provide diversification and it is important to remember that every downtick in price is met with an increase in forward yield. We balance this allocation with selective higher income producing credit assets such as corporate bonds, mortgages, and collateralized loan obligations.

The Global Balanced Allocation piece contributed +8.42% which compared favorably against the Global Hedge Fund Index of +3.65%. As we progress through this market cycle, where the US is likely entering the back-half of the expansionary phase over the next year and China has already skipped ahead to contraction, it will be very important to understand the roles of the assets contained within the portfolio. The expansionary and late-cycle phases of the economy can last for multiple years when coupled together and can cause investors to abandon their asset allocation plan. **Any changes at this point must be considered and accepted from a full-cycle, meaning good and bad, perspective.** Stocks provide long-term appreciation during expansions in return for bearing high volatility. High-grade bonds serve as a counterweight to stocks by providing insulation during deflationary or contractionary environments, but lag during expansions. Credit bonds serve to produce current income, diversify high-grade bonds, and somewhat dampen equity volatility during contractions but will likely move in the same direction.

The portfolio on the whole remains within the Moderate Conservative positioning with a focus on stability, liquidity, and purchasing power preservation.

As always, it is our pleasure to serve the City of Cordova.

Regards,

Chad Adams, CFP®

Enc. 4th Quarter 2021 reports



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

Financial Advisor:
AURORA WEALTH MANAGEMENT
9072615900

UBS Client Review

as of December 31, 2021

Prepared for

CoC - Total

Accounts included in this review

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

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

What's inside

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Important information about this report.	5

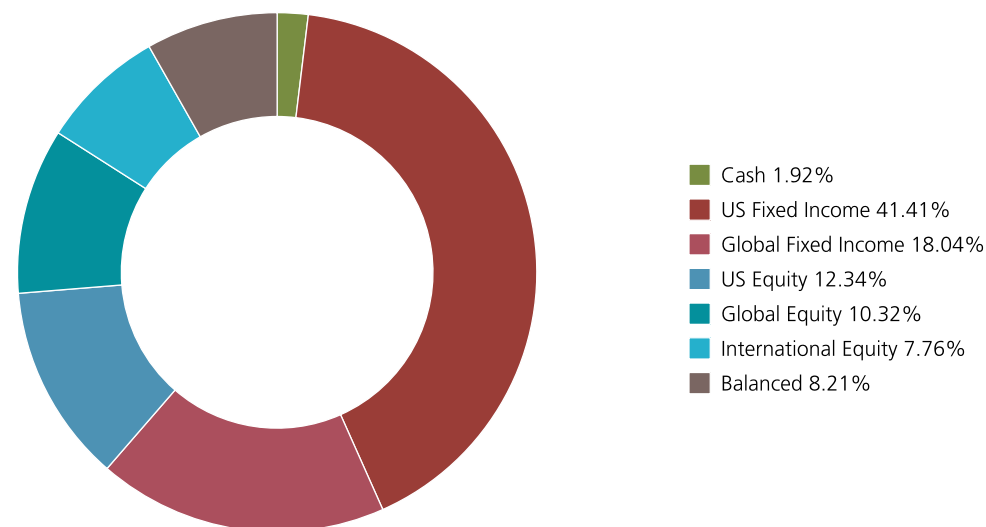
Asset allocation review

as of December 31, 2021

Summary of asset allocation

	Market value (\$)	% of Portfolio
Cash	189,452.66	1.92
Cash	189,452.66	1.92
Fixed Income	5,871,204.81	59.44
US	4,089,704.52	41.40
Global	1,781,500.29	18.04
Equity	3,005,313.61	30.43
US	1,219,275.20	12.34
Global	1,019,586.08	10.32
International	766,452.33	7.77
Commodities	0.00	0.00
Non-Traditional	0.00	0.00
Other	810,806.71	8.21
Balanced	810,806.71	8.21
Total Portfolio	\$9,876,777.80	100%

Balanced mutual funds are allocated in the 'Other' category



Sources of portfolio value

as of December 31, 2021

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
	12/31/2011 to 12/31/2012	12/31/2012 to 12/31/2013	12/31/2013 to 12/31/2014	12/31/2014 to 12/31/2015	12/31/2015 to 12/31/2016	12/31/2016 to 12/31/2017	12/31/2017 to 12/31/2018	12/31/2018 to 12/31/2019	12/31/2019 to 12/31/2020	12/31/2020 to 12/31/2021
Opening value	12,345,567.07	11,714,570.59	13,935,731.05	13,159,948.80	15,388,672.97	11,390,386.54	9,142,193.59	8,842,091.21	8,618,006.05	9,363,534.27
Net deposits/withdrawals	-950,150.00	1,619,547.38	-1,200,150.00	2,791,258.16	-4,377,793.03	-3,170,576.27	0.00	-1,292,331.21	0.00	0.00
Investment return	319,153.52	601,613.09	424,367.75	-562,533.99	379,506.60	922,383.32	-300,102.38	1,068,246.05	745,528.22	513,243.53
Closing value	11,714,570.59	13,935,731.05	13,159,948.80	15,388,672.97	11,390,386.54	9,142,193.59	8,842,091.21	8,618,006.05	9,363,534.27	9,876,777.80
Net Time-weighted ROR	3.01	5.41	3.59	-3.41	3.62	9.98	-3.28	12.45	8.65	5.48

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

Benchmarks - Annualized time-weighted returns

US Treasury Bill - 3 Mos	0.08	0.05	0.02	0.03	0.26	0.82	1.82	2.21	0.54	0.04
BBG Agg Bond	4.21	-2.02	5.97	0.55	2.65	3.54	0.01	8.72	7.51	-1.54
BBG US Gvt/CR Aor> Inter	3.14	-1.00	2.84	1.31	1.44	1.60	1.19	5.89	6.15	-1.60
FTSE WGBI USD	1.65	-4.00	-0.48	-3.57	1.60	7.49	-0.84	5.90	10.11	-6.97
MSCI AC World - NR	16.13	22.80	4.16	-2.36	7.86	23.97	-9.41	26.60	16.25	18.54
HFRX Global Hedge Fund	3.51	6.72	-0.58	-3.64	2.50	6.00	-6.72	8.62	6.81	3.65

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

Council Packet Correspondence Primer: **Communicating with Your Elected Cordova Officials**

This primer provides an overview of City of Cordova policies regarding the submission of correspondence to the City Clerk's office for distribution to City Council. These policies are general in nature and do not preempt the application of relevant laws to correspondence distribution. To the extent you have questions regarding the distribution of specific correspondence, please contact the City Clerk's office.

What gets published in Council packets as Correspondence?

- Letters, emails, cards, or other written or electronic mail addressed to City Council, any individual member of City Council or the Mayor, regardless of whether or not the sender has requested inclusion of the correspondence in a City Council packet.
- Letters, emails, cards, or other written or electronic mail written by the Mayor, individual City Council members in their capacity as elected officials, or the Council as a body
- Letters, emails, cards, or other written or electronic mail by agencies/entities that are pertinent to Council and the citizens of Cordova (e.g. population determination, full value determination, open comment periods for projects/leases in and around Cordova, etc.)
- Only correspondence received by the Clerk's Office on or before noon on the Wednesday before a regular Council meeting is eligible for inclusion in the packet for that meeting. Correspondence eligible for inclusion received after that date and time will be included in the next regularly scheduled Council meeting packet. (See CMC 3.12.035).

What does not get published in Council packets as Correspondence?

- Letters, emails, cards, or other written or electronic mail that are disparaging to individuals or entities
- Letters, emails, cards, or other written or electronic mail that have been sent anonymously
- Letters, emails, cards, or other written or electronic mail that contain confidential information or information that would warrant a constitutional violation of privacy or could potentially violate an individual's or an entity's constitutional rights.

More information about items not subject to publication:

- Correspondence that is not subject to publication in a Council packet will, however, be forwarded to the Mayor and City Council members with notification that the communication will not be included in the Council packet and the reasons for the exclusion.
- The City will attempt to contact the writer of the correspondence to inform them that the City has determined not to publish what they have sent. Notifications will be sent to the return address on the communication if one has been provided. (the best way to ensure the City is able to reach the writer is if the correspondence has been emailed through the City Clerk cityclerk@cityofcordova.net)
- A person who submits a communication that is not subject to publication in a Council packet, may still attend a meeting and read the communication during audience comments (if it is about an agenda item) or during audience participation, if it is not about an agenda item. Oral comments during a Council meeting will not be monitored or limited for content unless the comments made incite or promote violence against a person or entity. The City is not responsible or liable for the comments, thoughts, and/or opinions expressed by individuals during the public comment period at a Council meeting.

Suggestions concerning correspondence:

- Correspondence intended for all Council members should be emailed to the City Clerk at cityclerk@cityofcordova.net, hand-delivered or sent via U.S. mail to the Clerk's office. Correspondence should be clearly addressed to "Cordova City Council." Unless clearly stated otherwise, the City Clerk will presume that all correspondence addressed to City Council is intended for inclusion in the packet.

From: CB Stewart <wtchmtn@gmail.com>
Sent: Monday, December 13, 2021 4:34 PM
To: Mayor & City Council <Mayor&Council@cityofcordova.net>
Subject: Discrepancies in the information and process

Dear Mayor and Council,

Please know I am not writing to ask for your recommendation. That has never been my intent. As I said in my comments at the last meeting, I simply want a fair shot. That means the process should be fair and it means that the information that Council received and is acting upon from Glen Klinkhart should be accurate. I think there has been a misunderstanding with the information that was provided to Council from him and go into detail in the attached letter.

Thank you for the work you do on Council,

Brooke

--

WITCH KITCHEN / WITCH MOUNTAIN LLC
P.O. BOX #2273
CORDOVA, ALASKA
99574
907-424-6060



To Council, Mayor, City Manager and City Clerk,

First off, I have no interest in lobbying council to choose my business over No Road Brewery or in discrediting No Road Brewery. It was never my intent, and I never intended, to mount a local campaign akin to a political campaign, to encourage locals to support my application over the other. I find it very distasteful and unnecessary since the State of Alaska makes the decision.

The concerns I have, have to do with process and making sure we all have the same information. I believe these concerns, if not addressed, call into question whether Council's process lives up to its standards of fairness when it comes to the brewery license application issue.

My concerns are as follows:

1. It appears an agenda item that Council agreed would be on the upcoming agenda is missing - a discussion and decision of whether council is going to make a recommendation or not in the general sense before looking at each applicant to decide whether to specifically recommend them.
2. Agenda item 17 for the upcoming meeting includes discrepancies in the background information that need to be cleared up before Council takes action. There could be additional discrepancies in how information from Glen Klinkhart, Director of the Alcohol Marijuana Control board (AMCO) was reported to Council.
3. I have concerns about the scoresheets that I understand have been given to Council to use in an attempt to accurately predict the success of each applicant's business.
4. A team member of mine has thus far not been provided information on how to attend and present telephonically during Witches Brew's presentation time for the upcoming meeting.

1. Missing Agenda Item

In the Youtube recording of the December 1, 2021 meeting, Councilwoman Meyer clearly requested the pending agenda include a discussion of a:

- no support letter
- support letter
- discussion of the possibility of two brewery licenses

The agenda for the upcoming December 15, 2021 meeting does not include an agenda item discussion regarding whether Council wants to support or not support a brewery license applicant. There is no motion to approve or not approve recommending an applicant in the current agenda. The no support option was specifically mentioned by Ms. Meyer. Mayor Koplin asked for objections to her proposed pending agenda. None were stated.

Currently the only motion before Council is to recommend one brewery license applicant or the other to the Alcohol Beverage Control board (ABC). There is no motion stating Council has decided to make/not make a recommendation to the ABC board. I am aware of many people who feel Council should not make a recommendation and would like to provide public testimony about this but there is no corresponding agenda item. Indeed, the majority of Council at the last meeting said they did not

want to get involved in making a recommendation as a Council. When the meeting ended on December 1, 2021 the question of whether to not make a recommendation was placed on the pending agenda and should now be on the current agenda.

Please add an agenda item where Council has a separate discussion regarding whether they want to recommend an applicant to the ABC board or not. Council must address this first. Then only if Council decides they want to make a recommendation should they move to the current agenda item 17.

I have learned that this is not an agenda item because Council received information from Glen Klinkhart that Council believes made it unnecessary to have this topic on the agenda. That leads me to my next concern, specifically the accuracy of the information that was relayed to Council.

2A. Discrepancy: Did AMCO request a recommendation from City Council and do they rely heavily on local governing body preferences?

At the previous Council meeting the majority of Council indicated they did not want Council to make a recommendation to the ABC board as to which business should be granted a brewery license. Since that time, Helen Howarth has told me and Council in writing that:

“We spoke with Glen Klinkhart, Director of the Alcohol Marijuana Control Board, who...emphasized the Alcohol Beverage Control Board relies heavily on the preferences and priorities expressed by the local governing body and, as such, would like City of Cordova to provide specific local guidance to aid their deliberations.”

In addition, Helen wrote: “To accommodate their **request**, City Council would like to review the two brewery proposals...” (emphasis added).

I’m confused because I have been told otherwise by Glen. He told me AMCO has made no such request. I specifically asked him the following:

“The City of Cordova tells me that AMCO has requested the City recommend a brewery license applicant to AMCO, that AMCO requested the City require the applicants to explain our respective business plans at the City’s next Council meeting and that it’s up to the City to decide who should get the one license. Is this correct? And if so, could you point me to the law or regulation that spells out that process as I haven’t been able to locate it.”

Fourteen minutes later Glen emailed back the following:

“No, I am sorry to inform you, AMCO has NOT requested the City of Cordova recommend any specific license applicant to AMCO or the ABC board. A City, like anyone else, can provide the ABC board their considerations/thoughts/or not. It is up to them. Some local governments are very vocal about license applications to the board (such as permit requirements), others are not. It is up to the local government AND also

local citizens to decide what they want to vocalize to the ABC board as part of a local application process...All input may be considered by the ABC board in making their ultimate decision although I believe in regulation depending on the specific circumstances the decision could even come down to an actual coin toss by the ABC board between competing applicants.”

It’s clear that Glen explicitly stated to me in writing that AMCO has “...NOT requested the City of Cordova recommend any specific license applicant...”, yet Cordova City Council has been advised by City staff that he has asked for the City to “provide specific local guidance to aid their deliberations.”

It is also explicit that Glen said “all input *may* be considered” (emphasis added) and yet Cordova City Council has been advised that the “Alcohol Beverage Control Board relies heavily on the preferences and priorities expressed by the local governing body” and “would like City of Cordova to provide specific local guidance to aid their deliberations.” I’m confused because ‘may consider’ does not mean ‘shall consider’ and does not mean ‘rely heavily’ upon which is how City phrased it.

In addition, Monday morning, December 13, 2021 I sent Glen the December 15, 2021 Agenda Item 17 City Communication form and Helen’s December 3, 2021 email to me and specifically asked him if what was stated there was in accord with what he actually said. He told me:

“Let me help by stating I did not speak with any member of your City Counsel and I have had no correspondence with them so inquiries on how they interpreted a conversation I never had with them should be directed to them.

I did receive an inquiry by the Cordova City Manager and I informed her of the same thing I sent to you which was that a city council/assembly, like anyone else, can provide the ABC board their considerations/thoughts or they can choose not to take a position. It is up to them whether or not they take a position, how they come to that decision, and what exactly what they wish to communicate to the board. All input, including how a city council or city assembly feels about a liquor establishment in their jurisdiction, may be considered by the ABC board in making their ultimate decision although there are other factors that the board must consider under regulation. The board likes to hear from everyone potentially affected with a community in order to help determine what, under regulation, is in the best interest of the public.

You are more than welcome to provide your city council with this correspondence if you think it would help clarify anything for them.”

I emailed that correspondence to the City Clerk Monday morning with the understanding it would be forwarded to you. You can also read our correspondence on page 5 and 6 of this document.

It is even more clear that AMCO has not asked the City of Cordova “to provide specific local guidance to aid their deliberations.” Nor did he corroborate City’s claim that the ABC board “relies heavily” on

the City's preferences and priorities. He did say, *once again*, that "All input may be considered." That seems a far cry from emphasizing that the ABC board relies heavily on input from a city.

I believe a fair and above board process requires this discrepancy be cleared up prior to Council taking action about what to provide AMCO and the ABC Board. Do AMCO and the ABC board want the City to provide specific local guidance? Do they weigh it heavily? That is not what Glen has indicated in emails to me. Council should be fully informed and should not operate on incorrect information. I believe the solution is to have Glen attend the upcoming Council meeting so Council can hear directly from him.

The removal of the agenda item discussing whether Council should even make a recommendation that was put on the pending agenda at the last meeting was removed based on information received from AMCO. Because that information from AMCO was relayed incorrectly the agenda item about whether Council should make a recommendation should be reinstated.

2B. Discrepancy: Multiple licenses

Because the information Glen provided in writing to me is different from what is in the background information of Agenda item 17, there may have been similar discrepancies in what he said and what staff understood him to say when it came to multiple licenses. To clear up any potential misunderstandings Council should have an opportunity to discuss this with Glen or at a minimum see it in writing directly from Glen about whether it is possible to have two licenses and if there is a process in place, such as contacting legislators, to amend the regulation.

3. Scoresheets to rate businesses

I understand Council has been given scoresheets to use to evaluate the businesses of the two applicants. These have not been made available to me or the public. Where did they come from? Who developed them? Is there evidenced based data that they accurately predict the success of a business? Would the scoresheets have accurately predicted the success of the Net Loft, Copper River Fleece, Camtu's, Current Rhythms and any number of any successful Cordova homegrown businesses that began from humble beginnings including a tiny room and no storefront (Copper River Fleece), a fisherman's warehouse loft (the Net Loft), the basement of a residence (Camtu's) and the Bidarki Rec Center (Current Rhythms)?

4. Failure to provide call in information

On December 3rd I received an email from City Manager Helen Howarth that invited me to participate in a presentation and overview of Witches Brew business plan at this week's City Council meeting. Helen also asked that I let her "know as soon as possible if you or members of your team are able to participate." I let her know that my team member Sarah Perez¹ of the Alaska Chapter of the Pink Boots Society² was going to attend telephonically. Helen told me that wasn't necessary, that Council would get bored and did not give me information on how to have Sarah attend the meeting. I have also emailed my request for this information to the City Clerk. Please direct the City to accommodate my team member's presentation and provide us the information required for her to call in.

Thank you for your time and effort to conduct business fairly and impartially.

1 <https://prohibitchin.substack.com/p/sarah-perez-alaskan-brewer>

2 <https://www.pinkbootssociety.org/>

Sincerely,
Brooke Stewart

My email correspondence with Glen Klinkhart, AMCO director

NOTE: The attachments referred to in the first sentence of the following email are pages 140, 141 and 145 of the December 15, 2021 meeting packet (Agenda Item 17 city communication form and email from Helen to applicants dated 12/3/21)

From: CB Stewart <wtchmtn@gmail.com>
Sent: Monday, December 13, 2021 9:31 AM
To: Klinkhart, Glen Edward (CED) <glen.klinkhart@alaska.gov>; Craig, Carrie D (CED) <carrie.craig@alaska.gov>; Alcohol Licensing, CED ABC (CED sponsored) <alcohol.licensing@alaska.gov>
Subject: Attention Glen

Hello Glen,

I'm hoping you can clarify a few items. As you can see in the attachments, Council has been told that you emphasized to City of Cordova staff that the ABC board relies heavily on the preferences and priorities expressed by the local governing body and as such the ABC board would like the City to provide specific local guidance to aid the ABC in their deliberations.

I am confused because that is NOT what my understanding was from our email correspondence last week where you said AMCO has NOT requested the City recommend an applicant and that any input may be considered. May be considered is not the same as 'relies heavily' on input from the City. Does what the City of Cordova staff is reporting to Council on the attached agenda item agree with what you told them?

Thank you for your prompt reply. Time is a bit of the essence as the meeting is this Wednesday and I'm concerned Council might end up taking action based on incorrect information. I'm just trying to understand the process and the weight given by the ABC to a recommendation from the City of Cordova.

Thank you!
Brooke

----- Forwarded message -----

From: Klinkhart, Glen Edward (CED) <glen.klinkhart@alaska.gov>
Date: Mon, Dec 13, 2021 at 10:16 AM
Subject: RE: Attention Glen
To: CB Stewart <wtchmtn@gmail.com>
CC: Craig, Carrie D (CED) <carrie.craig@alaska.gov>

Thank you for your email.

Let me help by stating I did not speak with any member of your City Counsel and I have had no correspondence with them so inquiries on how they interpreted a conversation I never had with them should be directed to them.

I did receive an inquiry by the Cordova City Manager and I informed her of the same thing I sent to you which was that a city council/assembly, like anyone else, can provide the ABC board their considerations/thoughts or they can choose not to take a position. It is up to them whether or not they take a position, how they come to that decision, and what exactly what they wish to communicate to the board. All input, including how a city council or city assembly feels about a liquor establishment in their jurisdiction, may be considered by the ABC board in making their ultimate decision although there are other factors that the board must consider under regulation. The board likes to hear from everyone potentially affected with a community in order to help determine what, under regulation, is in the best interest of the public.

You are more than welcome to provide your city council with this correspondence if you think it would help clarify anything for them.

Regards,
Glen Klinkhart

Director
Alcohol Marijuana Control Office (AMCO)
550 West 7th Avenue, Suite 1600
Anchorage, Alaska 99501
Email: glen.klinkhart@alaska.gov
Phone: 907-269-0350

From: CB Stewart <wtchmtn@gmail.com>
Sent: Friday, December 10, 2021 11:36 AM
To: Klinkhart, Glen Edward (CED) <glen.klinkhart@alaska.gov>; Craig, Carrie D (CED) <carrie.craig@alaska.gov>; Alcohol Licensing, CED ABC (CED sponsored) <alcohol.licensing@alaska.gov>
Subject: Attention Glen

Dear Glen,

The City of Cordova tells me that AMCO has requested the City recommend a brewery license applicant to AMCO, that AMCO requested the City require the applicants to explain our respective business plans at the City's next Council meeting and that it is up to the City to decide who should get the one license. Is this correct? And if so, could you point me to the law or regulation that spells out that process as I haven't been able to locate it.

Thank you,
Brooke
cell (310) -702-2424

PS: Attached is the one sheet requested. I turned this into the city yesterday. It's expected for me to attend this Wednesday's City Council meeting to elaborate further on my business plans. Also attached is a letter written to Council by the former Mayor here in Cordova.

From: Klinkhart, Glen Edward (CED) <glen.klinkhart@alaska.gov>
Date: Fri, Dec 10, 2021 at 11:50 AM
Subject: RE: Attention Glen
To: CB Stewart <wtchmtn@gmail.com>
CC: Craig, Carrie D (CED) <carrie.craig@alaska.gov>

Brooke,

No, I am sorry to inform you, AMCO has NOT requested the City of Cordova recommend any specific license applicant to AMCO or the ABC board. A City, like anyone else, can provide the ABC board their considerations/thoughts/ or not. It is up to them. Some local governments are very vocal about license applications to the board (such as permit requirements), others are not. It is up to the local government AND also local citizens to decide what they want to vocalize to the ABC board as part of a local application process. People can share their thoughts to the ABC board via mail (Alcohol Marijuana Control Office (AMCO) 550 West 7th Avenue, Suite 1600, Anchorage, Alaska 99501), or mail at: alcohol@alaska.gov All input may be considered by the ABC board in making their ultimate decision although I believe in regulation depending on the specific circumstances the decision could even come down to an actual coin toss by the ABC board between competing applicants.

Regards,

Glen Klinkhart
Director
Alcohol Marijuana Control Office (AMCO)
550 West 7th Avenue, Suite 1600
Anchorage, Alaska 99501
Email: glen.klinkhart@alaska.gov Phone: 907-269-0350

Susan Bourgeois

From: Alyssa Kleissler <dancinak@gmail.com>
Sent: Tuesday, December 14, 2021 2:56 PM
To: Mayor & City Council; Susan Bourgeois
Subject: Brewery license and agenda item 17

Dear Mayor and members of council,

I am writing in regards to agenda item 17, a motion to recommend one brewery license applicant over another. I am disappointed that it has come to this since, from what I have read and heard, it is unnecessary. It has spawned a popularity contest and launched a campaign reminding me of unattractive (& distasteful) practices occurring across our country at large.

I am also highly skeptical of the scorecards that will be used at tomorrow's council meeting. Who produced these? What is the criteria? Will future businesses be subject to scoring cards if multiple alike businesses are applying for licenses concurrently? Are members of the council experts in brewing and running and managing a brewery? Will these scorecards be made public?

I was excited to see two breweries preparing to open in Cordova. I became confused when it appeared that we had to choose one over the other. This is when I began to look into the process more closely. It appears to me that the State of Alaska AMCO division has it covered and does not need recommendations from local governments. I am wondering, if the city were NOT to recommend one brewery license over another, how would that negatively harm the City of Cordova? Should the brewery that is selected by the State AMCO board fail and have to close, what is the negative impact on the City of Cordova? Are all future breweries prohibited from applying in the future? I have many questions. I would like to understand why the City of Cordova is apparently invested in this business decision making process that is normally taken care of by the State of Alaska?

I recommend that the council NOT recommend one brewery applicant over another. Let the state process play out fairly.

I look forward to receiving answers to my questions so I may better understand.

Thank you for your diligence and countless hours you spend on the council serving our town.

With much respect,
Alyssa Kleissler
Cordova business owner and resident

From: kirsti jurica <juricaka@gmail.com>
Sent: Tuesday, December 14, 2021 11:08 AM
To: Mayor & City Council <Mayor&Council@cityofcordova.net>
Subject: Brewery license and agenda item 17

Hello Mayor and members of council,

I am writing in regards to agenda item 17, a motion to recommend one brewery license applicant over the other. I listened to the Dec.1st meeting and I found the public testimony to be very upsetting, specifically those who ran an attack campaign against the competing applicant. I was very pleased to hear at the end of the meeting, the council decided to refrain from making a recommendation to AMCO. Only to find out now, council are being directed to do so under false pretense. I am troubled by this. "Something is rotten in the state of Denmark." - Shakespeare.

I feel strongly the council should NOT make a recommendation. If you as an individual citizen feel strongly about one applicant over another then you should submit a recommendation to AMCO as a citizen and not a city representative. I would love to have and support a local brewery but not if it's rotten. I believe everyone deserves a fair chance and to let the process play out.

Thank you for your service,
Kirsti Jurica
Cordova resident



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Commerce, Community,
and Economic Development

DIVISION OF COMMUNITY AND REGIONAL AFFAIRS
Anchorage Office

550 West Seventh Avenue, Suite 1640
Anchorage, Alaska 99501
Main: 907.269.4581
Fax: 907.269.4539

January 14, 2022

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

SUBJECT: Population Determination for FY2023 DCCED Financial Assistance Programs

Dear Ms. Howarth:

Pursuant to 3 AAC 180.050(d), the Commissioner of the Department of Commerce, Community, and Economic Development annually certifies the population of each municipality, community, and reserve in the State of Alaska for use in various financial assistance programs based upon population determinations made pursuant to 3 AAC 180.030. For the Cordova the following population will be used for all FY23 programs the department administers.

The population of Cordova has been determined to be 2545

If you do not agree with the population determination, you may request a population adjustment by submitting a written request and substantiate the request by completing either of the two approved methods: Head Count Census Method or Housing Unit Method. The request must include a resolution from the governing body proposing a corrected population total.

If you choose to request a population adjustment, please review the Head Count Census and Housing Unit Method manuals the department has published to assist you with this process. These manuals are available at <http://commerce.alaska.gov/web/dcra/> or you may also contact the department for a copy of the manuals.

The request for adjustment and completed census documentation must be postmarked no later than April 1, 2022, and submitted to:

Department of Commerce, Community, and Economic Development
Division of Community and Regional Affairs
Attn: Grace Beaujean
550 West 7th Avenue, Suite 1640
Anchorage, AK 99501

Please refer to 3 AAC 180.040 for requirements governing requests for adjustments to population determinations.

FY2023 DCCED Population Estimates

January 14, 2022

Page 2

For additional information, please contact Grace Beaujean, Research Analyst III, at 907.269.4521 or DCRARResearchAndAnalysis@alaska.gov.

Sincerely,

DocuSigned by:
Sandra Moller
D3D264AA88AF4E1...

Sandra Moller

Director

cc: Division of Community and Regional Affairs, Research and Analysis Section
Division of Community and Regional Affairs, Grant & Funding Section



AGENDA ITEM 16
City Council Meeting Date: 2/2/2022
CITY COUNCIL COMMUNICATION FORM

FROM: Samantha Greenwood, Public Works Director

DATE: 1/24/22

ITEM: Approval to Use 5.12.135 Innovative procurement process, specifically, Design-build for the Crater Lake Siphon Project

NEXT STEP: Council approves motion to authorize the City Manager to use an innovative procurement process – Design-build

_____ ORDINANCE
__X__ MOTION

_____ RESOLUTION
_____ INFORMATION

I. REQUEST OR ISSUE: Staff is seeking the approval of City Council to use the Design-build procurement method for the Crater Lake Siphon Project.

5.12.135 - Innovative procurement process.

B. Conditions for Use of Innovative Procurement.

1. A request to use an innovative procurement procedure shall be submitted to the council in writing by the city manager. The written request must include an explanation of the proposed innovative procurement procedure, how this procedure will achieve the best value, or why it is advantageous to the city due to new city needs, unique city needs, changed industry practice or new technologies

Explanation: Design-build is a method of project delivery in which one entity - the design-build team - works under a single contract with the project owner to provide design and construction services. One entity, one contract, one unified flow of work from initial concept through completion

Best value: The Design-build procurement method will provide the best value by saving steps that occur with the standard Design-bid-build method. One RFP is issued, and both the engineer and contractor are

selected versus having to go out to bid for a contractor once the design is complete. Eliminating the second RFP saves time. The contractor and the engineer working together (the premise of Design-build) as the project develops allows for flexibility during the design process. This flexibility will be valuable because the Crater Lake Siphon Project is under a time constraint for the funding, there may be uncertainties of required lead-time on materials, there may be a restricted construction window due to weather and/or possibly a fish window as may be determined by ADF&G, and *NEPA* requirements. For all these reasons moving forward in an efficient manner is crucial.

NEPA (National Environmental Policy Act) directs federal agencies, when planning projects or issuing permits, to conduct environmental reviews to consider the potential impacts on the environment by their proposed actions.

II. RECOMMENDED ACTION / NEXT STEP: Council suggested motion “to authorize the City Manager to the use Design-build as the procurement method for the Crater Lake Siphon Project”

III. FISCAL IMPACTS: The project will be fully funded with the grant award from the 2016 Pink Salmon Disaster Funds allotted to the City.

IV. BACKGROUND INFORMATION: At the February 3, 2021 City Council meeting the Harbor Commission recommended three-stage dock improvements and Crater Lake siphon project to City Council. Resolution 02-21-04 was approved supporting the use of the 2016 Pink Salmon Disaster Funds for both projects. The projects have also been reviewed and approved by the granting agency and a grant agreement has been signed.

V. LEGAL ISSUES: Contract shall be negotiated and awarded per Code sections 5.12.040. This will come to City Council for approval at a later date.

5.12.040 - Council approval of contracts.

No contract for supplies, services or construction which obligates the city to pay more than twenty-five thousand dollars may be executed unless the council has approved a memorandum setting forth the following essential terms of the contract:

- A. The identity of the contractor;*
- B. The contract price;*
- C. The nature and quantity of the performance that the city shall receive under the contract; and*
- D. The time for performance under the contract.*

VI. SUMMARY AND ALTERNATIVES: Council could choose not to approve using a Design-build procurement method.



AGENDA ITEM 17
City Council Meeting Date: 2/2/2022
CITY COUNCIL COMMUNICATION FORM

FROM: Samantha Greenwood, Public Works Director

DATE: 1/24/22

ITEM: Approval to Use 5.12.135 Innovative procurement process, specifically, Design-build for the South Harbor Rebuild Project

NEXT STEP: Council approves motion to authorize the City Manager to use an innovative procurement process – Design-build

____ ORDINANCE
__X__ MOTION

____ RESOLUTION
____ INFORMATION

I. REQUEST OR ISSUE: Staff is seeking the approval of City Council to use the Design-build procurement method for the South Harbor Rebuild Project.

5.12.135 - Innovative procurement process.

B. Conditions for Use of Innovative Procurement.

1. A request to use an innovative procurement procedure shall be submitted to the council in writing by the city manager. The written request must include an explanation of the proposed innovative procurement procedure, how this procedure will achieve the best value, or why it is advantageous to the city due to new city needs, unique city needs, changed industry practice or new technologies

Explanation: Design-build is a method of project delivery in which one entity - the design-build team - works under a single contract with the project owner to provide design and construction services. One entity, one contract, one unified flow of work from initial concept through completion

Best value: The Design-build procurement method will provide the best value by saving steps that occur with the standard Design-bid-build method. One RFP is issued, and both the engineer and contractor are

selected versus having to go out to bid for a contractor once the design is complete. Eliminating the second RFP saves time. The contractor and the engineer working together (the premise of Design-build) as the project develops allows for flexibility during the design process. This flexibility will be valuable because the South Harbor Rebuild Project is under a time constraint for the funding, there may be uncertainties of required lead-time on materials, there may be a restricted construction window due to weather, and *NEPA* requirements. For all these reasons moving forward in an efficient manner is crucial.

NEPA (National Environmental Policy Act) directs federal agencies, when planning projects or issuing permits, to conduct environmental reviews to consider the potential impacts on the environment by their proposed actions.

II. RECOMMENDED ACTION / NEXT STEP: Council suggested motion “to authorize the City Manager to the use Design-build as the procurement method for the South Harbor Rebuild Project”

III. FISCAL IMPACTS: The project will be funded with the grant awards from Rebuilding American Infrastructure with Sustainability and Equity (RAISE), City Bond, Harbor Facility Grant (Tier 1) and the Clean Water (pending Voter approval) allotted to the City.

IV. BACKGROUND INFORMATION: The need for a rebuild of the South Harbor is apparent. In 2016 an engineering company did assessment that stated condition of the South Harbor’s float system as “poor to serious.” The condition continues to deteriorate with the passing of time. Staff has applied for and received numerous funding sources to provide capital for the project. We have received 30 million in funding and upon voter approval we will have secured 32 million to fund the project.

V. LEGAL ISSUES: Contract shall be negotiated and awarded per Code sections 5.12.040. This will come to City Council for approval at a later date.

5.12.040 - Council approval of contracts.

No contract for supplies, services or construction which obligates the city to pay more than twenty-five thousand dollars may be executed unless the council has approved a memorandum setting forth the following essential terms of the contract:

- A. The identity of the contractor;*
- B. The contract price;*
- C. The nature and quantity of the performance that the city shall receive under the contract; and*
- D. The time for performance under the contract.*

VI. SUMMARY AND ALTERNATIVES: Council could choose not to approve using a Design-build procurement method.



AGENDA ITEM 18
City Council Meeting Date: 2/2/2022
CITY COUNCIL COMMUNICATION FORM

FROM: Susan Bourgeois, CMC, City Clerk
DATE: 01/24/2022
ITEM: Sales Tax Exemptions
NEXT STEP: Information, Request for Direction to Staff

<u> </u>	ORDINANCE	<u> </u>	RESOLUTION
<u> x </u>	MOTION	<u> </u>	INFORMATION

I. REQUEST OR ISSUE: City Council requested a discussion of Sales Tax exemptions.

II. RECOMMENDED ACTION / NEXT STEP: Council should read the attached City Code Chapter 5.40 and determine if there are any changes or additions to the Sales Tax code that they would like to discuss. Council should then make a clear motion with specific direction to staff.

III. FISCAL IMPACTS: Sales tax revenue for the City of Cordova is budgeted at \$3,600,000 for 2022. Changes to the sales tax code would have fiscal impacts.

IV. BACKGROUND INFORMATION: Councils over the years have discussed sales tax code and specifically exemptions while preparing the City's annual budget. The current sales tax code was mostly written in 2000 but saw major changes in 2021 when the City joined the Alaska Remote Seller Sales Tax Commission (run by Alaska Municipal League) which allows us to collect sales tax from remote sellers. The surtax on Alcohol, Tobacco and Marijuana was added to the code in 2019.

The sales tax exemptions in 5.40.030 have seen slight changes over the years. Additional taxes or other ways to diversify the revenue stream or to spread the burden more equitably have been attempted over the years as well. Most recently, these changes occurred:

Fall 2017

Council adoption of **Ordinance 1156** motor fuel tax of 4 cents/gallon (Oct 4, 2017, Oct 18, 2017 & Nov 1, 2017) became effective Jan 1, 2018

Ordinance 1158 sales tax seasonal split of 4%/8% (Oct 18, 2017) **failed** on first reading

Council adoption of **Ordinance 1159** increase cap in 5.40.030 C & D from \$3k to \$7.5k (Oct 18, 2017 & Nov 1, 2017) became effective Jan 1, 2018

Council adoption of **Ordinance 1160** – remove compensatory 2% (Oct 18, 2017 & Nov 1, 2017) became effective Jan 1, 2018

Citizens have the opportunity to refer most ordinances that are adopted by Council by filing a petition with sufficient signatures within 30 days of passage and publication. That did not occur for **Ordinances 1156** and **1159**.

Instead, the citizens began 2 initiative petitions to repeal the motor fuel tax as in **Ordinance 1156** and to return the cap to \$3,000, in essence nullifying **Ordinance 1159**.

Since those petitions seemed likely to become propositions at the next regular or special election in the City, 2 ordinances were presented to Council in February 2018 that would repeal the motor fuel tax and would return the cap to \$3,000. Those ordinances, **1163** and **1164** respectively, were approved at first reading and then failed at second reading.

In March 2018, Council approved **Resolution 03-18-08** calling a May 15, 2018 Special Election for these 2 propositions.

Both citizen-initiated **Ordinances 1165** and **1166** were approved by the voters. Upon certification of the special election, 5.40.030 C & D were returned back to \$3,000 and Chapter 5.39 Motor Fuel Tax was repealed.

V. LEGAL ISSUES: see Cordova Municipal Code Chapter 5.40 Sales Tax (attached here)

VI. SUMMARY AND ALTERNATIVES: Council could craft a motion to direct staff to bring ordinances changing parts of the sales tax code, Council could also ask for a work session on this topic for more discussion.

Chapter 5.40 SALES TAX¹

5.40.005 Purpose and intent.

It is the purpose of the tax levied under this chapter to raise revenues. To that end, the scope of the tax levied shall be broadly interpreted, and exemptions shall be allowed only when falling clearly within an exemption as defined in this chapter.

(Ord. 865 (part), 2000).

5.40.010 Sales tax—levy and application.

- A. A tax equal to six percent of the sales price shall be levied on all local sales within the city equal to or more than twenty cents.
- B. A tax equal to six percent of the sales price shall be levied on all remote sales within the city subject to the Alaska Uniform Remote Sellers Sales Tax Code as adopted and incorporated into this Code via CMC 5.40.011.

(Ord. 865 (part), 2000).

(Ord. No. 1198, § 2, 6-16-2021)

5.40.011 Alaska Uniform Remote Seller Sales Tax Code—adopted.

The city adopts by reference the Alaska Uniform Remote Seller Sales Tax Code of the Alaska Remote Seller Sales Tax Commission, as that code currently exists, and as it may hereafter be amended. The Alaska Uniform Remote Seller Sales Tax Code may be referred to as the "Uniform Code" throughout this Title.

(Ord. 865 (part), 2000).

(Ord. No. 1198, § 3, 6-16-2021)

5.40.012 Surtax levied on certain sales, services and rents.

- A. In addition to any and all other taxes and charges, there shall be levied a surtax of six percent on the following sale prices, charges for services, and rents collected:
 - 1. Public accommodation services;
 - 2. Motor vehicle rentals, excluding watercraft;
 - 3. Retail marijuana, marijuana concentrates, and marijuana products;
 - 4. Retail cigarettes and tobacco products; and

¹Note(s)—Prior history: Prior code §§ 13.202—13.207, 13.210 and 13.212 and Ords. 498, 505, 512, 517, 593, 611, 618, 625, 640, 657, 663, 688, 704, 745, 756, 800 and 833.

5. Retail alcoholic beverages.
(Ord. 865 (part), 2000).
(Ord. No. 1178, § 1, 12-4-2019)

5.40.020 Definitions.

A. For purposes of this chapter, the following definitions shall apply:

"Alcoholic beverage" shall have the meaning given in CMC 6.12.010.

"Business" means and includes all activities or acts, personal, professional or corporate, engaged in or caused to be engaged in, including but not limited to receipts from advertising services, construction, process or manufacturing and the sale of any goods or services upon which sales tax is required to be paid under CMC 5.40.010. The giving or supplying of services as an employee and the furnishing of property, services, substances or things, by persons who do not hold themselves out as regularly engaging in such transactions, does not constitute business within the meaning of this Chapter.

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

"Casual, occasional or isolated sales or services" means a sale made or service provided by a person who is not engaged in a business. Sales or services meeting the Threshold Criteria for taxation under the Uniform Code does not fall within the definition of "casual, occasional or isolated sales or services."

"Cigarette" means a roll for smoking of any size or shape, made wholly or partly of tobacco, whether the tobacco is flavored, adulterated, or mixed with another ingredient, if the wrapper or cover of the roll is made of paper or a material other than tobacco.

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

"Food Stamps" means obligations of the United States government issued or transferred by means of food coupons or food stamps to enable the purchase of food for the eligible household.

"Goods" means "property" as defined in this Section.

"Goods for resale" means:

- A. The sale of goods by a manufacturer, wholesaler or distributor to a retailer or vendor for the purpose of resale by that retailer or vendor.
- 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.

"Local sale" or "local sales" means a sale or sales by a seller with a physical presence in a taxing jurisdiction where the point of delivery is a location within the same taxing jurisdiction.

"Marijuana" shall have the meaning given in CMC 8.40.020.

"Marijuana concentrate" shall have the meaning given in CMC 8.40.020.

"Marijuana products" shall have the meaning given in CMC 8.40.020.

"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 remote seller's property, product 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:
 - 1. Transmitting or otherwise communicating the offer or acceptance between the buyer and remote seller;
 - 2. Owning or operating the infrastructure, electronic or physical, or technology that brings buyers and remote sellers together;
 - 3. Providing a virtual currency that buyers are allowed or required to use to purchase products from the remote seller; or
 - 4. Software development or research and development activities related to any of the activities described in Subsection B of this definition, 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:
 - 1. Payment processing services;
 - 2. Fulfillment or storage services;
 - 3. Listing products for sale;
 - 4. Setting prices;
 - 5. Branding sales as those of the marketplace facilitator;
 - 6. Order taking;
 - 7. Advertising or promotion; or
 - 8. Providing customer service or accepting or assisting with returns or exchanges.

"Physical presence in Cordova" means a seller who establishes any one or more of the following within the boundaries of Cordova:

- A. Has any office, distribution or sales house, warehouse, storefront or any other place of business within the boundaries of Cordova;
- B. Solicits business or receiving orders through any employee, agent, salesman, or other representative within the boundaries of Cordova or engages in activities in Cordova that are significantly associated with the seller's ability to establish or maintain a market for products in Cordova;
- C. Provides services or holds inventory within the boundaries of Cordova; and/or
- D. Rents or leases property located within the boundaries of Cordova.

A seller that establishes a physical presence within Cordova 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 property or product is delivered or service rendered. For products transferred electronically, or other sales where the delivery of the purchase address is unknown, the point of delivery shall be the billing address of the buyer.

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

"Public accommodation services" means providing, for consideration, members of the public with temporary or transient sleeping accommodations and related services for a period of less than thirty consecutive days in any facility, including hotels, motels, lodges, tourist homes, houses or courts, lodging houses, resorts, campgrounds, inns, rooming houses, boarding houses, bunkhouses, bed and breakfasts, trailer houses or motels, apartment hotels, and any other facility in which rooms, beds or sleeping facilities or space are furnished for consideration.

"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 for delivery within the State of Alaska but without having a physical presence in Cordova.

"Sale" means any transfer of property for consideration for any purpose other than for resale.

"Sales price" 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 or product 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, excluding services rendered by an employee for his or her employer, but including services for remuneration for which an Alaska Business License and/or City business license is required.

"Services" means all services of every manner and description, which are performed or furnished for compensation, and delivered in-person, electronically or otherwise within the boundaries of Cordova, 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 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 or her trade, business, or occupation;
- F. Advertising, maintenance, recreation, amusement, and craftsman services

"Special annual public events" means those events which are annually scheduled and open to the public, such as the Shorebird Festival and the Bidarki Christmas Bazaar.

"Tobacco product" means

- A. A cigar;
- B. A cheroot;
- C. A stogie;
- D. A perique;
- E. Snuff and snuff flour;
- F. Smoking tobacco, including granulated, plug-cut, crimp-cut, ready-rubbed, and any form of tobacco suitable for smoking in a pipe or cigarette;
- G. Chewing tobacco, including cavendish, twist, plug, scrap, and tobacco suitable for chewing; or
- H. An article or product made of tobacco or a tobacco substitute, but not including a cigarette as defined in CMC 5.40.020.M.

"Uniform Code" means the Alaska Uniform Remote Sellers Sales Tax Code as adopted and amended by The Alaska Remote Seller Sales Tax Commission.

- B. Except as otherwise required to comply with federal or state law, the definitions adopted in Section 270 of the Uniform Code apply to all remote sales under CMC 5.40.010(B).

(Ord. 865 (part), 2000).

(Ord. No. 1198, § 4, 6-16-2021)

5.40.025 Exemptions—Class of buyers.

The following classes of buyers are exempt from the provisions of this chapter:

- 1. The United States, the State of Alaska, or any instrumentality or political subdivision of either, including a city.
- 2. Federally recognized tribal entities.

(Ord. No. § 2, 6-17-2020)

(Ord. No. 1178, § 2, 12-4-2019)

5.40.030 Exemptions—General.

The following sales and services are exempt transactions and are not subject to taxation by the city:

- A. Proceeds from casual, occasional or isolated sales which are easily identified as the sale of personal goods or property at such private functions as moving, garage, yard, food and bake sales, sale of private vehicles when the seller is not a dealer in used vehicles, or services such as babysitting or house-sitting. A city license is not required under this subsection A;

- B. Sales of insurance and bonds of guaranty and fidelity;
- C. Fees for sales and services in excess of three thousand dollars per single purchase transaction. This exemption does not apply to accumulative purchases and billed as a lump sum in excess of three thousand dollars except as provided in subsection D relating to sales of construction materials and services. In the event of an oil spill that requires mobilization of the oil spill response vessels, this exemption is automatically suspended for ninety days on all fees for sales and services commencing on the day of the oil spill;
- D. Sales of construction materials and services exceeding three thousand dollars for use in each construction project paid for by any one purchaser during any twelve consecutive month period; provided, that the purchaser has obtained a building permit from the city prior to the start of the project and all receipts for construction materials and services clearly show the building permit number. Construction materials are those items becoming a permanent part of the structure. Purchaser may pay all sales tax on such materials and services and may apply for a refund as set out in [Section 5.40.042] or may pre-pay applicable city sales tax in advance and receive an exemption card;
- E. Gross receipts or proceeds derived from servicing, freezing, storing, handling or wharfing of fisheries commodities awaiting shipment or in the process of being shipped;
- F. Gross receipts or proceeds derived from sales or services which the municipality is prohibited from taxing under the laws of the state, or under the laws and the Constitution of the United States, including but not limited to:
 - 1. Sales by the U.S. Postal Service,
 - 2. Sales of any items purchased with food coupons, food stamps or other type of certificate issued under 7 U.S.C. Sections 2011-2025 (Food Stamp Act),
 - 3. Purchases made under the authority of or made with any type of certificate issued pursuant to 42 U.S.C. Sections 1771-1789 (Child Nutrition Act of 1966),
- G. Gross receipts or proceeds from the transportation (including freight and shipping charges), loading, unloading or storing of cargo from marine vessels or aircraft in foreign, interstate or intrastate commerce;
- H. Services of a person licensed or certified by the state of Alaska as a doctor of medicine and surgery, a doctor of osteopathy and surgery, a doctor of veterinary medicine, a chiropractor, a dentist, a naturopath, an optometrist, an audiologist, a hospital, an occupational therapist, a physical therapist, a massage therapist or a licensed or practical nurse; provided, that the service is within the scope of the state license or certificate;
- I. Services of a person licensed or certified by the state of Alaska as a psychologist or psychological associate, a clinical social worker, an alcohol and drug counselor, or a marital and family therapist;
- J. Fees for supplies, equipment and services provided by a hospital, medical clinic or dental clinic for patient treatment including laboratory and x-ray services;
- K. Gross receipts or proceeds of the retail sale of prescription drugs;
- L. Sale of cemetery plots, caskets, funeral and burial related items and the services by a funeral home;
- M. Commissions received by travel agencies for their services that are not set by and billed by the travel agencies. Service charges set by and billed by the travel agencies are not exempt from taxation under this chapter;
- N. Dues or fees to clubs, labor unions or fraternal organizations;

- O. Fees and charges for extracurricular activities or events promoted or undertaken by educational or student organizations;
- P. Sales by any student organization, parent/teacher organization or booster club recognized by the school or educational organization in which it operates, which proceeds are utilized to further the purposes for which the organization was formed;
- Q. Sales and services by schools or other educational organizations made in the course of their regular functions and activities, which proceeds are utilized to further the purposes for which such organization was formed;
- R. Sales of food at educational and hospital cafeterias and lunchrooms which are operated primarily for staff and/or students, and which are not operated for the purpose of sale to the general public for profit;
- S. Sales, services and rentals by or to religious organizations which have obtained a 501(c)(3) or 501(c)(4) exemption certificate from the Internal Revenue Service and which are made in the normal conduct of religious activity; provided, the income from the exempt transaction is also exempt from federal income taxation;
- T. Sales, services and rentals by or to scouting, 4H or similar youth organizations which have obtained a 501(c)(3) or 501(c)(4) exemption certificate from the Internal Revenue Service and which are made in the normal conduct of activity; provided, the income from the exempt transaction is also exempt from federal income taxation;
- U. Sales, services and rentals by or to benevolent or civic organizations which have obtained a 501(c)(3) or 501(c)(4) exemption certificate from the Internal Revenue Service and which are made in the normal conduct of activity; provided, the income from the exempt transaction is also exempt from federal income taxation and the income is donated to a charity. Such organizations shall pay the sales taxes at the time of purchase and shall apply to the city for a refund as provided in Section 5.40.040;
- V. Proceeds from contract services provided by a state-licensed child care contractor;
- W. Proceeds from contract services provided by a person for the purpose of taking temporary care of minors for another person;
- X. Proceeds from products sold as wholesale sales to businesses designated by the state of Alaska as wholesalers. These include the sales of goods, wares, or merchandise to a retail dealer, manufacturer, or contractor, for resale within the city as is or incorporated into a product or commodity to be sold by the dealer, manufacturer or contractor within the city, if the subsequent sale is subject to the city sales tax. In this connection a retailer must stock that merchandise for resale, display the same to the public and hold himself out as regularly engaged in the business of selling such products;
- Y. Proceeds from products sold for resale:
 - 1. Sales of goods, wares or merchandise to a retail dealer, manufacturer or contractor, for resale within the city as is or incorporated into a product or commodity to be sold by the dealer, manufacturer or contractor within the city, if the subsequent sale is subject to the city sales tax. The product must be an item that is sold as part of the reseller's primary business and must be of such nature that it can be purchased by the general public in a transaction that is not dependent upon the purchase of another product or service,
 - 2. Goods, wares or merchandise that can be purchased only as part of a package purchase of services, such as a bed-and-breakfast or a fishing or hunting charter and not by the general public as separate and individual items are not exempt under this chapter,

3. Food products that are purchased for resale must be purchased and sold as is or prepared in a kitchen that is DEC-certified in order to qualify for sales tax exemption. Proof of certification must be available upon request;
- Z. Proceeds from services for resale: Services that are provided by a subcontractor to a contractor for a third party is considered services for resale and is exempt from taxation;
- AA. Sales of real property. Rentals of real property are not exempt from taxation by the city.
- AB. Commissions or fees in excess of three thousand dollars earned by brokers or agents in real estate sales transactions.
- AC. Home heating oil purchased for use in a dwelling, as defined in [Section 18.08.190], for use at that location conditioned on the following:
 1. That no more than fifty percent of the floorspace of the building(s) considered as dwellings be used as nonresidential use, including business activities.
 2. That the dwelling be operated in compliance with all other regulations and laws.
 3. If a fuel tank is used to supply more than one structure or area then no more than fifty percent of the floorspace and area supplied shall be nondwelling and nonresidential including business activities.
- AD. Proceeds from air transportation including that portion of any chartered fishing or hunting expedition which covers the cost of air transportation.

(Ord. 1037 § 1, 2008; Ord. 865 (part), 2000).

(Ord. No. 1049, § 1, 6-10-2009; Ord. No. 1067, § 1, 3-2-2010; Ord. No. 1129, § 1, 6-3-2015; Ord. No. 1159, § 1, 11-1-2017, eff. 1-1-2018; Ord. No. 1165, § 1, 5-15-2018/5-25-2018; Ord. No. 1183, § 4-1-2020; Ord. No. 1188, § 1, 6-17-2020)

5.40.031 Exemption application and exemption authorization card.

Any person, corporation, or other organization claiming an exemption under Section 5.40.030 shall apply to the city for an exemption authorization card within one month of operating or conducting business or sales or performing services within the city in the first year in which sales are made, and thereafter shall apply by December 15th of each year for the following calendar year. Numbered exemption authorization cards will be issued by the city. The exemption authorization card must be shown to all sellers or the number must be recorded on a list provided by City Hall for all sales and must be recorded at the time of sale by the seller. The exemption is valid only for those items that are purchased for resale as described under Section 5.40.030(Y) or are purchased by agencies and organizations that are exempted by city, state or federal law. Any person that believes an attempt to purchase unauthorized items as tax exempt is being made at his place of business may refuse to accept the exemption card.

(Ord. 865 (part), 2000).

5.40.032 Revocation of exemption status.

- A. The city manager or his designee may revoke any exemption authorization, card or other authority to obtain an exemption if the person holding the exemption has been found to have used the exemption authorization card to obtain an exemption to which the holder or any other person is not entitled. The burden of proving an exemption shall be on the person claiming an exemption.

- B. Upon a determination by the city manager or his designee that an exemption holder has misused or permitted another to misuse the sales tax exemption authorization issued to the holder, the city manager or his designee may revoke the sales tax exemption authorization of such person by sending written notice via certified mail to the exemption holder. Before such action, the city manager or his designee shall send written notice via certified mail to the exemption holder advising the holder of the violation and that the holder has the right to request a meeting with the city manager or his designee to discuss and resolve the issue without revocation of the sales tax exemption authorization. Should the holder not respond within five business days of receipt of the certified letter, the city manager or his designee may revoke the sales tax exemption authorization of the holder.
- C. The revocation shall be permanent unless the city manager or his designee provides for a shorter period in the revocation order.
- D. The order and period of revocation may be appealed to the city council if an appeal is filed in writing with the city clerk within ten days of the receipt of the written order. The decision of the city manager or his designee is final and may be appealed only to the city council.

(Ord. 865 (part), 2000).

5.40.040 Refunds.

- A. A claim for refund of payment of sales tax or a protest of assessment of sales tax which is made more than six months from the date on which the tax was paid or became due and payable is forever barred, except for a refund for construction materials and services as set forth in Section 5.40.042 and a refund for taxes paid by a benevolent and civic organization as set forth in Section 5.40.043.
- B. A claim for refund of payment or a protest of assessment shall be made by filing with the city manager or his designee a statement of claim, specifying the date the tax was imposed, the amount of protest or refund claimed and the basis upon which the protest or claim for refund is made. The city manager or his designee shall respond in writing within thirty days. If the city manager or his designee does not respond within thirty days, the claim of refund or protest shall be deemed to be approved. The decision of the city manager or his designee shall be the final decision of the city.
- C. Any appeal of the city's decision must be filed in the superior court for the state of Alaska in Cordova within thirty days of the final decision of the city manager or his designee in accordance with the Alaska Rules of Appellate Procedure. Failure to file an appeal within the time period waives any claims to a sales tax refund.

(Ord. 865 (part), 2000).

5.40.041 Protest of tax by buyer.

- A. If a seller adds the tax levied under this chapter to the selling price, service charge or rent in a transaction that the buyer believes is exempt from taxation under this chapter, the buyer may remit the tax to the seller with a statement that the tax is paid under protest, and requesting that the seller mark any receipt, invoice or other evidence of the sale to indicate that the tax is paid under protest. A buyer who fails to remit the tax at the time of the sale with a statement that the tax is paid under protest waives the right to protest the tax or otherwise to challenge the imposition of the tax. The seller shall include with the seller's sales tax return for the tax reporting period in which the protested tax was paid a copy of the receipt, invoice or other evidence of the sale marked to reflect the payment of the tax under protest. The seller shall pay the protested tax to the city with any other sales tax that is due for the reporting period.
- B. A buyer who has remitted sales tax under protest in accordance with subsection A of this section shall file with the finance director a statement of protest on a form provided by the finance director accompanied by

a copy of the receipt or invoice for the sale within ten days after the date of the sale. The buyer shall state on the form the terms of the sale, the amount of the sale, the goods, rental or services purchased, the location from which the seller fulfilled the order, and all other information necessary to support the exemption of the transaction from taxation. A buyer who fails to make a timely filing of a completed statement of protest waives the right to protest the tax or otherwise to challenge the imposition of the tax.

- C. A buyer who files a statement of protest under subsection B of this section bears the burden of proving that a transaction is exempt from taxation. In addition, the finance director or designee may investigate the facts related to the claim of exemption, and seek the advice of the city attorney on the claim. The finance director or designee shall issue a written decision within thirty days after the filing, stating the reasons for granting or denying the protest. The ruling will be mailed to the buyer and the seller at the addresses given on the protest.
- D. If a protest is granted, the city shall refund the protested tax amount to the buyer upon receipt of protested tax from the seller.
- E. If a protest is denied, the buyer may appeal the denial by filing an appeal to the city manager, and providing a copy of the appeal to the finance director, within twenty days after the date of mailing of the notice of denial. The decision of the city manager shall be the final decision of the city on the protest.

(Ord. No. 1016, § 1, 5-7-2008)

5.40.042 Refund for construction materials and services.

A purchaser seeking a refund for construction materials and services shall submit to the city manager or his designee, no later than February 1st of each year, a completed sales tax refund form for the previous year. The purchaser shall attach a copy of the building permit issued for the project for which the refund is sought, and receipts for all purchases of construction materials and services within the city for each project for which the purchaser seeks a refund. If a project is not completed within one year, the purchaser shall submit an affidavit with the sales tax refund form stating that the work on the same project is continuing in order to obtain a refund for the following year. The total time period for sales tax refunds on any one project cannot exceed four years. The project may be reviewed annually by the municipal assessor or the city manager or his designee. Subsections 5.40.040(B) and 5.40.040(C) of this chapter shall apply to refunds for construction materials and services.

(Ord. 865 (part), 2000).

5.40.043 Refund for taxes paid by benevolent or civic organizations.

A benevolent or civic organization seeking a refund for taxes paid on sales and services shall submit to the city manager or his designee, no later than February 1st of each year, a completed sales tax refund form for the previous year. The organization shall attach a copy of the receipts for all purchases of sales and services within the city for the taxes for which the organization seeks a refund and proof that the proceeds were donated to charity.

(Ord. 865 (part), 2000).

5.40.044 Rebate of tax on sales of home heating oil.

- A. The city shall rebate to the buyer sales tax on purchases of home heating oil delivered to a dwelling, as defined in Section 18.08.190, occupied by the buyer for use at that location, subject to the remainder of this section. To be eligible to receive the rebate, a buyer must be a member of a household with adjusted gross income for federal income tax purposes that is not greater than specified under the Federal Health and Human Services Poverty Guidelines for 2008 as follows:

People in Household	Income Level
1	\$13,000
2	17,500
3	22,000
4	26,500
5	31,000
6	35,500
7	40,000
8	44,500
Add \$4,500 for each additional member of the household.	

- B. The buyer shall apply for a rebate under this section to the city manager or designee on a form approved by the city manager. The application shall be accompanied by a receipt showing payment of the sales tax for which the rebate is sought, and a copy of the buyer's most recent federal income tax form 1040 as proof that the income of the buyer's household does not exceed the maximum specified in this section. The buyer must submit the application within thirty days after the date of the purchase of the home heating oil.
- C. The rebate authorized by subsection A of this section shall apply only to home heating oil purchases occurring before July 1, 2009 unless extended by resolution of the city council.

(Ord. 1039 § 1, 2008)

5.40.050 Bracket collection schedule.

Sellers shall add the tax levied under this chapter to the selling price, service charge or rent collected in accordance with a schedule prepared by the manager in such a manner as to provide an effective tax collection equal to the applicable rate levied by Section 5.40.010.

(Ord. 865 (part), 2000).

5.40.060 Payment and collection.

Taxes imposed by this chapter shall be due and paid by the buyer to the seller at the time of sale, or with respect to credit transactions, at the time of collection. It shall be the duty of each seller making sales taxable under this chapter to collect the taxes imposed by this chapter from the buyer at the time of each sale, or with respect to a credit transaction, at the time of collection of sales, and to hold those taxes in trust for the city. Failure by the seller to collect the tax shall not affect the seller's responsibility for payment therefor to the city.

(Ord. 865 (part), 2000).

5.40.070 Disposition of proceeds.

- A. The revenue received by the city under this chapter shall be first applied by the city treasurer in accordance with the provisions of any outstanding bond or other evidence of indebtedness secured by a pledge of such revenue and consistent with the ordinances creating the same.
- B. Sales tax revenue received by the city which is not obligated as security for the payment of bonded indebtedness of the city shall be deposited in the general fund of the city.

(Ord. 865 (part), 2000).

5.40.080 Tax return—Payment to city.

- A. On or before the last day of the month succeeding the end of each quarter year ending March 31st, June 30th, September 30th and December 31st every seller who has made any retail sales and every person who has performed any services during the preceding quarter shall complete and deliver to the city a sales tax return for that preceding quarter upon forms to be provided by the city manager or his designee, setting forth the amount of all gross sales and services, the amount of such sales and services claimed exempt, the amount of sales tax credits accruing as a result of uncollectible accounts receivable and the amount of all taxable sales and services for such preceding quarter, and the amount of the tax thereon and such other information as may be required, and shall sign and transmit the same to the city treasurer. Every person holding a city business license must file a sales tax return form even if there is no reported gross revenue for that period of time.

The preparer of the sales tax return form shall keep and maintain all documentation supporting any and all claims of exempted sales and purchases, and to produce the documentation if requested. Documentation will include for exempted sales the number of the city exemption authorization card presented by the buyer at the time of the purchase. Failure to provide such documentation will invalidate only that portion of the claim of exemption for which no documentation is provided.

- B. The seller shall sign and transmit the same to the city manager or his designee. The amount of tax due shall be paid by the seller to the city manager or his designee at the time of transmitting the return.
- C. The city manager or his designee may require that a seller or any person performing services make out a return on a monthly basis and file the return on the last day of each calendar month if the seller has been in business for less than twelve consecutive calendar months, or if a seller has been late in filing sales tax returns or transmitting sales taxes collected two or more times within the preceding two-year period.

(Ord. 865 (part), 2000).

5.40.090 Reserved.

Editor's note(s)—Ord. No. 1160, § 1, adopted November 1, 2017, effective January 1, 2018, repealed § 5.40.090, which pertained to compensatory collection discount and derived from Ord. 948, 2004: Ord. 865 (part), 2000.

5.40.100 Record keeping and investigation.

- A. It shall be the duty of every seller engaged or continuing in business in the city to 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 for collection of which the seller is liable herein, including records of the gross daily sales, together with invoices of purchases and sales, bills of lading, bills of sale or other pertinent records and documents as will substantiate and prove the accuracy of a tax return. In the event the seller allows an exemption pursuant to Section 5.40.030(C), the seller shall reserve a copy of the bill of sale therefor. It shall be the duty of every such seller to keep and preserve for a period of three years from the date of filing any return, all such books, invoices and other records as may be necessary, all of which shall be subject to examination by the city treasurer or any authorized employee or agent thereof who is engaged in checking or auditing the records of any seller required to make a return under the provisions of this chapter.
- B. For the purpose of ascertaining the correctness of a return, or for the purpose of determining the amount of tax collected or which should have been collected, the

city treasurer, or his or her duly authorized agent, may hold investigations and hearings concerning any matters covered by this chapter, and may examine any relevant books, papers, records or memoranda of any seller, or may require the attendance of any seller, or officer or employee of seller. The city council shall have the power to issue subpoenas to compel attendance or to require production of relevant books, papers, records or memoranda.

(Ord. 865 (part), 2000).

5.40.110 Estimated tax.

- A. In the event the City is unable to ascertain taxes due under this Chapter due to the failure of the seller to keep accurate books, allow inspection or file a return, the City may make an estimate of the tax due based on any evidence in its possession.
- B. Sales taxes may also be estimated, based on any information available, whenever the City has reasonable cause to believe that any information on a sales tax return is not accurate.
- C. A seller's tax liability under this Chapter may be determined and assessed for a period of three years after the date the return was filed or due to be filed with the City. No civil action for the collection of such tax may be commenced after the expiration of the three-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 three-year period, unless the seller waives the protection of this section.
- D. The City shall notify the seller, in writing, that the City has estimated the amount of sales tax that is due from the seller. The City shall serve the notice on the seller by delivering the notice to the seller's place of business, or by mailing the notice by certified mail, return receipt requested, to the seller's last known mailing address. A seller who refuses the certified mail will be considered to have accepted the certified mail for purposes of service.
- E. The City's estimate of the amount of sales tax that is due from a seller shall become a final determination of the amount that is due unless the seller, within 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 City appealing the estimated tax amount.
- F. 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 issued by the City are:
 - 1. The identity of the seller is in error;
 - 2. 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
 - 3. The seller disputes the denial of exemption(s) for certain sales.
- G. 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 50 dollars for each calendar month or partial month for which the amount of sales tax that is due has been determined.

(Ord. 865 (part), 2000).

(Ord. No. 1198, § 7, 6-16-2021)

5.40.120 Recovery of taxes—Delinquency date.

- A. Taxes due but not paid may be recovered by the city by an action at law against the buyer. Taxes collected by the seller but not transmitted to the city or which should have been collected by the seller but were not may be recovered by an action at law against the seller, and sales tax returns shall be prima facie proof of tax collected but not transmitted.
- B. Taxes shall be considered delinquent if not received by the city manager or his designee by the due date for transmission of the seller's tax return for each quarter as required by Section 5.40.080.

(Ord. 865 (part), 2000).

5.40.125 Lien.

The tax, penalty and interest, as imposed by this chapter, together with all administrative and legal costs incurred, shall constitute a lien in favor of the city upon all the seller's real and personal property. The lien arises upon delinquency, and continues until the liability for the amount is satisfied, or the property is sold at a foreclosure sale. The lien has priority as allowed by AS 29.45.650(e).

(Ord. 865 (part), 2000).

5.40.130 Penalty for violations.

- A. Late filing penalty. A seller who has made sales in the City, and who thereafter fails to file a sales tax return, as required by this Chapter, shall incur a civil penalty of 25 dollars for each month, or fraction thereof, that the return is late. Fees under this subsection shall not exceed one hundred dollars per return.
- B. Late payment penalty. A seller who has collected taxes and who thereafter fails to transmit the collected taxes, as required by this chapter, shall incur a civil penalty of five percent of the taxes for each month of delinquency, or any fraction thereof, from the time between the date the taxes should have been transmitted and the date they were transmitted, but not to exceed a total of 20 percent of the amount of the taxes due to be transmitted.
- C. Interest on delinquent taxes. In addition to the amount of civil penalty as provided for violation of each Subsection in this Chapter, interest shall accrue at the rate of 15 percent per year on the unpaid tax from the date of delinquency until paid for sellers, and from the date of sale for buyers.
- 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 City Manager upon written application of the taxpayer accompanied by a payment of all delinquent sales tax, interest and penalty otherwise owed to the city, within 45 calendar days after the date of delinquency.
- G. A buyer who purchased items as exempted purchases and who thereafter is found to have used the exemption card fraudulently shall incur a civil penalty of 100 percent of the taxes not paid in addition to payment of the unpaid taxes. Further, the exemption card shall be permanently revoked.

(Ord. 865 (part), 2000).

(Ord. No. 1198, § 5, 6-16-2021)

5.40.135 Repayment plans.

- A. The City may agree to enter into a repayment plan with a delinquent seller. No repayment plan shall be valid unless agreed to by both parties in writing.
- B. A seller shall not be eligible to enter into a repayment plan with the City if the seller has defaulted on a repayment plan in the previous two calendar years.
- C. The repayment plan shall include a secured promissory note that substantially complies with the following terms:
 - 1. The seller agrees to pay a minimum of ten percent 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 seller agrees to pay the balance of the tax, penalty, and interest owed in monthly installments over a period not to exceed two years.
 - 3. Interest at a rate of 15 percent per year 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 seller is a corporation or a limited liability entity, the seller agrees to provide a personal guarantee of the obligations under the repayment plan.
 - 5. The seller agrees to pay all future tax bills in accordance with the provisions of this Chapter.
 - 6. The seller 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 city at the time the repayment plan is signed. The seller shall be responsible for the cost of recording the tax lien.
- D. If a seller fails to pay two or more payments in accordance with the terms of the repayment plan agreement, the seller shall be in default and the entire amount owed at the time of default shall become immediately due. The City will send the seller a notice of default. The City may immediately foreclose on the sales tax lien or take any other remedy available under the law.

(Ord. No. 1198, § 6, 6-16-2021)

5.40.140 Additional regulations enacted when.

The council may promulgate by resolution such additional regulations as may be found necessary from time to time to carry out the purpose of this chapter.

(Ord. 865 (part), 2000).

5.40.150 Delinquent sales tax roll confidentiality.

- A. During the third week of June of each year, the city manager or his designee shall publish, in a newspaper of general circulation in the city, a notice with the names of those sales tax accounts that are delinquent for the quarter ending March 31st; and successively in September, those sales tax accounts that are delinquent for the second quarter ending June 30th; in December, those sales tax accounts that are delinquent for the third quarter ending September 30th; in March, those sales tax accounts that have become due and delinquent for the fourth quarter ending December 31st. The manager or his designee shall include in the notice the names of those sales tax accounts which remain delinquent from any preceding quarter. For the purposes of

determining delinquency for publication, an account shall be considered delinquent if the account is delinquent as defined by Section 5.40.120(B) and no agreement has been reached by the seller with the city for other means of payment. The publication of such delinquent sales tax accounts shall not be considered a disclosure within the provisions of this section.

- B. 1. All returns filed with the city for the purpose of complying with the terms of this chapter, all data obtained for such returns, and all books, papers, record or memoranda obtained under the provisions of this section are declared to be confidential, and shall be exempt from inspection of all persons except the city treasurer, city manager and city attorney, or any authorized employee thereof; provided, however, the city manager may present to the city council in executive session any return or data obtained therefrom; provided, the purpose of such presentation is informational or concerning legal action against the person whose return or tax remittance is in question.
- 2. All returns referred to in this chapter, and all data taken therefrom, shall be kept secure from public inspection, and from all private inspection, except as provided otherwise in this section; provided, however, nothing 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 him or her, nor to prohibit the publication of notices provided for in this section.
- C. The use of tax returns in a criminal or civil action brought to enforce the terms of this chapter against any person shall not be deemed a violation of this section, and the city, in the prosecution of any such action, may allege, prove and produce any return theretofore filed by and on behalf of any such defendant, including any data obtained from any such return or returns, other provisions of this chapter to the contrary notwithstanding.

(Ord. 865 (part), 2000).

Pending Agenda (PA) Primer

What is Pending Agenda?

A list of topics that Council wants to explore in the future (these are Pending, for an Agenda).

These topics might be worthy of an agenda item at a regular/special meeting (if there is a specific action being requested).

These topics might be worthy of a work session when Council can discuss at more length and come to a consensus about direction to staff to bring an action back.

How do you get something ON Pending Agenda?

During PA, a Council member can suggest a topic to add to PA. At that time, a second Council member, the Mayor or the City Manager can act as the second who agrees to add the item to the Pending Agenda List.

How do you get something OFF Pending Agenda?

During PA, a Council member can mention a topic that is on the list of topics and name a **specific date** to hear the item, either as an action item on a regular/special meeting or as a discussion item for a work session. If this occurs, a second member is still required, and the member(s) should clearly articulate the action intended or the specific topic for discussion and set a specific date.

Quarterly, we will go through all the items listed on PA and purge the ones that no longer seem practical or that have been handled already.

What is NOT appropriate for Pending Agenda?

Sometimes items are considered for PA but are more appropriately tasks for the Clerk or Manager. These items might warrant Council action in the future, and if so, will be brought back when that is necessary. A consensus of the entire body is required to task the Manager or Clerk with something specific.

The PA part of the meeting sometimes becomes a more detailed discussion of an item being proposed. Council should refrain from the extraneous discussion of a topic at this time and instead clearly state the item, get agreement of a second, and it will be added to the list. Obviously, sometimes a short discussion is required in order to articulate the detail of what is being added.



City Council of the City of Cordova, Alaska

Pending Agenda February 2, 2022 Regular Council Meeting

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

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

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

- | | | |
|--|---|------------------------------|
| 1) Prince William Sound Regional Citizens Advisory Council

Robert Beedle | re-appointed March 2020
re-appointed June 2018
re-appointed March 2016
re-appointed March 2014
appointed April 2013 | 2 year term until March 2022 |
| 2) Prince William Sound Aquaculture Corporation Board of Directors

Tom Bailer | re-appointed October 2021
re-appointed October 2018
appointed February 2017-filled a vacancy | 3 year term until Sept 2024 |
| 3) Southeast Conference AMHS Reform Project Steering Committee

Mike Anderson
Sylvia Lange | appointed April 2016
alternate | until completion of project |

**CITY OF CORDOVA, ALASKA
RESOLUTION 05-20-17**

**A RESOLUTION OF THE COUNCIL OF THE CITY OF CORDOVA, ALASKA,
DESIGNATING CAPITAL IMPROVEMENT PROJECTS**

WHEREAS, the Cordova City Council has identified several Capital Improvement projects that will benefit the citizens of Cordova, and in several cases the entirety of Prince William Sound; and

WHEREAS, the Council of the City of Cordova has identified the following Capital Improvement projects as being critical to the future well being and economy of Cordova and the surrounding area:

1. Port and Harbor Renovations
 - a. South Harbor replacement (G, H & J floats priority)
 - b. Harbor basin expansion
 - c. General upgrades (north harbor sidewalks, waste oil building, harbor crane)
2. Upgrade Community Water Supply
3. Large Vessel Maintenance Facility
 - a. Shipyard building
 - b. Shipyard expansion and improvements
4. Public Safety Building
5. Road Improvements / ADA Sidewalk Improvements
 - a. Second Street
 - b. 6th & 7th Streets sidewalk/drainage project
 - c. Ferry terminal sidewalk
 - d. General street and sidewalk improvements

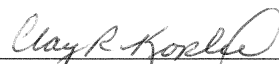
and;

WHEREAS, some or all of these projects will be submitted to State or Federal legislators and/or agencies as Capital Improvement projects for the City of Cordova, Alaska.


NOW, THEREFORE, BE IT RESOLVED THAT the Council of the City of Cordova, Alaska, hereby designates and prioritizes the above listed projects as Capital Improvement projects.

PASSED AND APPROVED THIS 6th DAY OF MAY 2020






Clay R. Koplin, Mayor

ATTEST:


Susan Bourgeois, CMC, City Clerk

February 2022







CALENDAR MONTH **FEBRUARY**
 CALENDAR YEAR **2022**
 1ST DAY OF WEEK **SUNDAY**

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
30	Mar 1, 2022 Election: declaration of candidacy period closes 1/31/22	1	2 7:00 Council reg mtg CCAB	3	4	5 
Iceworm Festival "Ahoy Iceworm" Jan 29 - Feb 5, 2022						
6	7	8 - early voting site open @ City Hall Feb 8 - Feb 28 M-F 8a-5p 6:30 P&Z CCAB	9 6:00 Harbor Cms CCAB 7:00 Sch Bd HSL	10	11	12
13 	14 ♥HAPPY Valentine's DAY♥	15 - early voting site open @ City Hall Feb 8 - Feb 28 M-F 8a-5p	16 5:30 CTC Board Meeting 7:00 Council reg mtg CCAB	17	18	19
20	21 City Hall Closed President's Day Holiday 2/21	22 - early voting site open @ City Hall Feb 8 - Feb 28 M-F 8a-5p 6:00 P&R CCAB	23 6:00 CEC Board Meeting	24 6:00 CCMCAB HCR	25	26
27 - early voting site open @ City Hall Feb 8 - Feb 28 M-F 8a-5p	28	1	2	3	4	5

6	7	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				
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March 2022

CALENDAR MONTH **MARCH**
CALENDAR YEAR **2022**
1ST DAY OF WEEK **SUNDAY**

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
27	28	1  Cordova General Election 7am - 8pm CCER	2 7:00 Council reg mtg CCAB	3	4	5
6	7	8 6:30 P&Z CCAB	9 6:00 Harbor Cms CCAB 7:00 Sch Bd HSL	10	11	12
13 	14	15	16 5:30 CTC Board Meeting 7:00 Council reg mtg CCAB	17 	18 	19
20 	21	22 6:00 P&R CCAB	23 6:00 CEC Board Meeting	24 6:00 CCMCAB HCR	25	26
27	28  City Hall Closed Seward's Day Holiday 3/28	29	30	31	1	2

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
Mayor:	Clay Koplin	Mar 1, 2016 Mar 5, 2019	March-22
3 years	Mayor@cityofcordova.net		
Council members:			
Seat A:	Tom Bailer	March 5, 2019	March-22
3 years	CouncilSeatA@cityofcordova.net		
Seat B:	Cathy Sherman, Vice Mayor	March 3, 2020	March-23
3 years	CouncilSeatB@cityofcordova.net		
Seat C:	Jeff Guard	Mar 5, 2017 Mar 3, 2020	March-23
3 years	CouncilSeatC@cityofcordova.net		
Seat D:	Melina Meyer	March 2, 2021 March 6, 2018	March-24
3 years	CouncilSeatD@cityofcordova.net		
Seat E:	Anne Schaefer	March 2, 2021 March 6, 2018 December 6, 2017	March-24
3 years	CouncilSeatE@cityofcordova.net		
Seat F:	David Allison	March 5, 2019 March 1, 2016	March-22
3 years	CouncilSeatF@cityofcordova.net		
Seat G:	David Glasen	March 5, 2019	March-22
3 years	CouncilSeatG@cityofcordova.net		

elected by cncl

Cordova School District School Board - Elected

length of term		Date Elected	Term Expires
3 years	Barb Jewell, President	Mar 5, 2013, Mar 1, 2016, Mar 5, 2019	March-22
	bjewell@cordovasd.org		
3 years	Henk Kruithof	March 2, 2021	March-24
	hkruithof@cordovasd.org		
3 years	Tammy Altermott	Mar 5, 2013, Mar 1, 2016, Mar 5, 2019	March-22
	taltermott@cordovasd.org		
3 years	Peter Hoepfner	Mar 7, 2006, Mar 3, 2009, Mar 6, 2012, Mar 3, 2015, Mar 6, 2018, Mar 2, 2021	March-24
	phoepfner@cordovasd.org		
3 years	Sheryl Glasen	Mar 4, 2014, Mar 7, 2017, Mar 3, 2020	March-23
	saglasen@cordovasd.org		

seat up for re-election in 2022

vacant

board/commission chair

seat up for re-appt in Nov 22

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	Linnea Ronnegard, Chair CCMCBoardSeatC@cdvcmc.com	Mar 6, 2018, Mar 2, 2021	March-24
3 years	Greg Meyer CCMCBoardSeatA@cdvcmc.com	Jul 19, 2018, Mar 5, 2019	March-22
3 years	Janice Warga CCMCBoardSeatB@cdvcmc.com	elected by bd Mar '21	March-22
3 years	Liz Senear CCMCBoardSeatD@cdvcmc.com	March 2, 2021	March-24
3 years	Kelsey Appleton Hayden CCMCBoardSeatE@cdvcmc.com	March 3, 2020	March-23

Library Board - Appointed

length of term		Date Appointed	Term Expires
3 years	Mary Anne Bishop, Chair	Nov '06, '10, '13, '16 & '19	November-22
3 years	Debra Adams	Dec '21	November-24
3 years	Sherman Powell	June '18, Feb '20	November-22
3 years	Ariisa Pearson	December-20	November-23
3 years	Krysta Williams	Feb '18, Dec '20	November-23

Planning Commission - Appointed

length of term		Date Appointed	Term Expires
3 years	Nancy Bird, Chair	Nov '16, '19	November-22
3 years	Mark Hall, Vice Chair	Nov '19	November-22
3 years	Sarah Trumblee	Dec '20	November-23
3 years			November-21
3 years	Tom McGann	Feb '21	November-23
3 years	Chris Bolin	Sep '17, Nov '18 Dec '21	November-24
3 years	Trae Lohse	Nov '18, Dec '20	November-23

seat up for re-appt in Nov 22

seat up for re-election in 2022

vacant

board/commission chair

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

Harbor Commission - Appointed

length of term		Date Appointed	Term Expires
3 years	Mike Babic	Nov '17, Dec '20	November-23
3 years	Andy Craig	Nov '16, '19	November-22
3 years	Max Wiese	Mar '11, Jan '14, Nov '17, Dec '20	November-23
3 years	Ken Jones	Feb '13, Nov '16, Nov '19	November-22
3 years	Christa Hoover	Dec '21	November-24

Parks and Recreation Commission - Appointed

length of term		Date Appointed	Term Expires
3 years	Wendy Ranney, Chair	Aug '14, Nov '15, Nov '18, Dec '21	November-24
3 years	Henk Kruithof	Nov '19	November-22
3 years	Aaron Hansen	Dec '21	November-24
3 years	Kirsti Jurica	Nov '18, Dec '21	November-23
3 years	Marvin VanDenBroek	Feb '14, Nov '16, Nov '19	November-22
3 years	Karen Hallquist	Nov '13, '16, '19	November-22
3 years	Dave Zastrow	Sept '14, Feb '15, Nov '17, Dec '20	November-23

Historic Preservation Commission - Appointed

length of term		Date Appointed	Term Expires
3 years	Cathy Sherman, Chair	Aug '16, Nov '19	November-22
3 years	Heather Hall	Aug '16, Feb '20	November-22
3 years	Sylvia Lange	Nov '19	November-22
3 years			November-23
3 years	Wendy Ranney	Nov '18, Dec '21	November-24
3 years	Nancy Bird	Nov '17, Nov '18 Dec '21	November-24
3 years	Jim Casement	Nov '17, Dec '20	November-23

seat up for re-election in 2022

board/commission chair

seat up for re-appt in Nov 22

vacant