

Mayor
Kristin Smith

Council Members

*Debra Adams
Lee Collins
Aaron Hansen
Kasey Kinsman
Michael Mickelson
Wendy Ranney
David Zastrow*

City Manager

Samantha Greenwood

City Clerk

Susan Bourgeois

Deputy City Clerk

Colette Gilmour

**Regular City Council Meeting
July 15, 2026 @ 7:00pm
Cordova Center Community Rooms
Agenda**

A. Call to order

B. 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 Kristin Smith, Council members Debra Adams, Lee Collins, Aaron Hansen, Kasey Kinsman, Michael Mickelson, Wendy Ranney, and David Zastrow

Salmon Jam 2026
CELEBRATING SALMON & ART

JULY 17-18 MT. EYAK SKI HILL

July FRIDAY 17TH 5-10 PM
LIVE MUSIC & BEER GARDEN

ALASKA SALMON RUNS July SATURDAY 18TH

July SATURDAY 18TH 3-11 PM
LIVE MUSIC & BEER GARDEN* *5:30-11 PM

ARTISAN MARKET & FOOD VENDORS ALL WEEKEND LONG

July SATURDAY 18TH 3-5 PM
SMALL FRY ACTIVITIES

@SALMONJAM CDVARTS.ORG

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

E. Disclosures of Conflicts of Interest & Ex Parte Communication..... (page 1)

- ex parte should be disclosed 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 Speaker - none
2. Audience comments regarding agenda items..... (3 minutes per speaker)
3. Chairpersons and Representatives of Boards and Commissions.....(Hospital Board, School Board, etal)

G. Approval of Consent Calendar - none

H. Approval of Minutes – none

I. Consideration of Bids/Proposals/Contracts - none

J. Reports of Officers

4. Mayor's Report
5. City Manager's Report:
 - a. Bob Korn Pool update, Parks & Rec Director, **Samantha Hagerthy-Schneider**
6. City Clerk's Report
7. Staff Quarterly Reports
 - a. Human Resources, 2Q-2026, Department Director **Kayleen Johnson**..... (page 2)
 - b. Cordova Center, 2Q-2026, Department Coordinator **Signe Baumann**..... (page 3)



K. Correspondence

8. City Council correspondence primer..... (page 6)
 - a. 07-08-26 DOT & AMHS Public Review Notice for Winter 26-27 Ferry Schedule..... (page 7)

L. Ordinances and Resolutions

9. Ordinance 1239..... (voice vote)(page 9)

An ordinance of the Council of the City of Cordova, Alaska, amending Cordova Municipal Code Sections 5.10.030 and 5.10.130 to incorporate changes made by the Alaska Remote Sellers Sales Tax Commission (ARSSTC) to permit certain marketplace facilitators that facilitate services and rentals within the City to report and remit directly to the ARSSTC – 1st reading

10. Resolution 07-26-25..... (voice vote)(page 16)

A resolution of the Council of the City of Cordova, Alaska, approving and adopting the amended Alaska Intergovernmental Remote Seller Sales Tax Agreement

M. Unfinished Business - none

N. New & Miscellaneous Business

11. Pending Agenda, CIP List, Calendar, Elected & Appointed Officials lists..... (page 31)

O. Audience Participation

P. Council Comments

Q. Executive Session

The 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**

Regular Meetings of the Cordova City Council are live streamed on the City's YouTube <https://www.youtube.com/@CityofCordovaAlaska/streams> or are available there for viewing or audio-only by the next business day

if you have a disability that makes it difficult to attend city-sponsored functions, contact 907-424-6200 for assistance.
full City Council agendas and packets available online at www.cityofcordova.net

Conflicts of Interest – How to Declare/How to Determine

Declare any financial interest - or any you think someone else may think you have.

1. Mayor, or Chair weighs in; determines if there is an interest and if so, is it "substantial".
2. See 3.10.050 A - doesn't include if everyone in town, or a large number of people in town, has the same interest. If you are a member of NVE or are on the CEC Board, if it is not a "compensated position" then there is no conflict (stipends do not constitute compensation).
3. Chair weighs the 4 items listed under 3.10.050 C - that analysis determines if there is a "substantial" financial interest.
4. The body may overrule the Chair decision. Any member may declare a conflict that another member may have and then chair and/or body will make a ruling.

3.10.010 Conflicts of interest—Council members.

- A. Except as otherwise provided in this section, **no Council member or the Mayor shall participate in an official action in which he or she has a substantial financial interest.** Participation in an official action includes voting, debating or discussing a matter with Council members or any person authorized to act on the matter.
- B. Immediately after Council approves the agenda at a regular or special meeting, **the Mayor and each Council member shall declare any financial interest in an official action appearing on the agenda** and ask to be excused from participating in the matter if the disclosed financial interest is substantial. Any member may question whether another Council member or the Mayor has a substantial financial interest in an official action appearing on the agenda.
- C. Once a financial interest has been disclosed by a Council member, **the Mayor shall determine whether or not the interest exists and, if so, if it is substantial.** If the Mayor or a Council member discloses a financial interest held by the Mayor, the City Council shall determine if the Mayor has a substantial financial interest.
- D. A determination of the Mayor under this section may be overridden by a majority vote of Council.
- E. If the Mayor is ruled to have a substantial financial interest in a matter, the Mayor shall yield the chair to the Vice Mayor during Council discussion and its vote on the matter, and shall not participate in discussion of or vote on the matter.
- F. Rule of Necessity. Exceptions to a ruling excusing a Council member from participation shall be made in cases where:
 1. By reason of being excused for conflicts of interest the number of Council members is reduced to less than the minimum number required to approve the official action;
 2. No other body of the City has jurisdiction and authority to take the official action on the matter; and
 3. The official action cannot be set aside to a later date, within a reasonable time, when Council could obtain the minimum number of members to take action who are not excused for conflicts of interest.

When Council determines this exception applies, then all members, except the applicant when the applicant is a Council member, shall participate in the official action.

3.10.050 Definitions.

As used in this chapter and throughout the City Charter and Code, unless the context otherwise requires, the following terms shall have the meanings set forth in this section:

- A. "Financial interest" means an interest in or control of an asset or debt or a position in an organization or business held by a person or a member of that person's household which may produce or has produced monetary gain or loss. A "financial interest" does not include any interest or control that is the equivalent of or arises from an interest held by all members of the public or a substantial class of persons to which that person belongs as a member of a profession, occupation, industry, or region. **An interest in a membership, appointment or unpaid volunteer position with a nonprofit or public entity is not a "financial interest" unless the position is compensated. A mere stipend for meeting attendance or expenses associated with a volunteer position does not constitute compensation.**
- B. "Official action" means a recommendation, decision, approval, disapproval, vote, or other similar action made while serving as a City Council member, a City commission or board member or as a City employee or officer, including City Manager.
- C. **"Substantial financial interest" means a financial interest that the presiding officer or governing body determines is substantial after weighing the following factors:**
 1. Whether the financial interest is a substantial part of the consideration;
 2. Whether the financial interest will be significantly impacted or changed by the outcome of the official action;
 3. Whether the financial interest is immediate and known or attenuated and dependent on factors beyond the official action; and
 4. Whether a reasonable person would consider the financial interest significant and would expect a person to take actions and make decisions to protect that financial interest.

Notwithstanding these factors, a financial interest that would result in a pecuniary gain or loss exceeding five thousand dollars in a single transaction or more than ten thousand dollars in the aggregate in twelve consecutive months is presumed to be "substantial" unless City Council or the board or commission taking the official action determines that the financial interest under the specific circumstances is not substantial.



City of Cordova – Human Resources Department

Quarterly Report | Q2 2026 (April-June)

Prepared by: Kayleen Johnson, HR Director

1. Department Overview

During Quarter 2, HR focused on policy updates, prepared for upcoming union negotiations, and started preparations for supervisor training.

2. Recruiting

- Cameron Hayden officially stepped into the Chief of Police role.
- Public Safety Sergeant and Public Safety Officer positions are open and accepting applications. The Harbor Foreman position was opened after the employee who held the position left Cordova.

3. Major Activities & Accomplishments

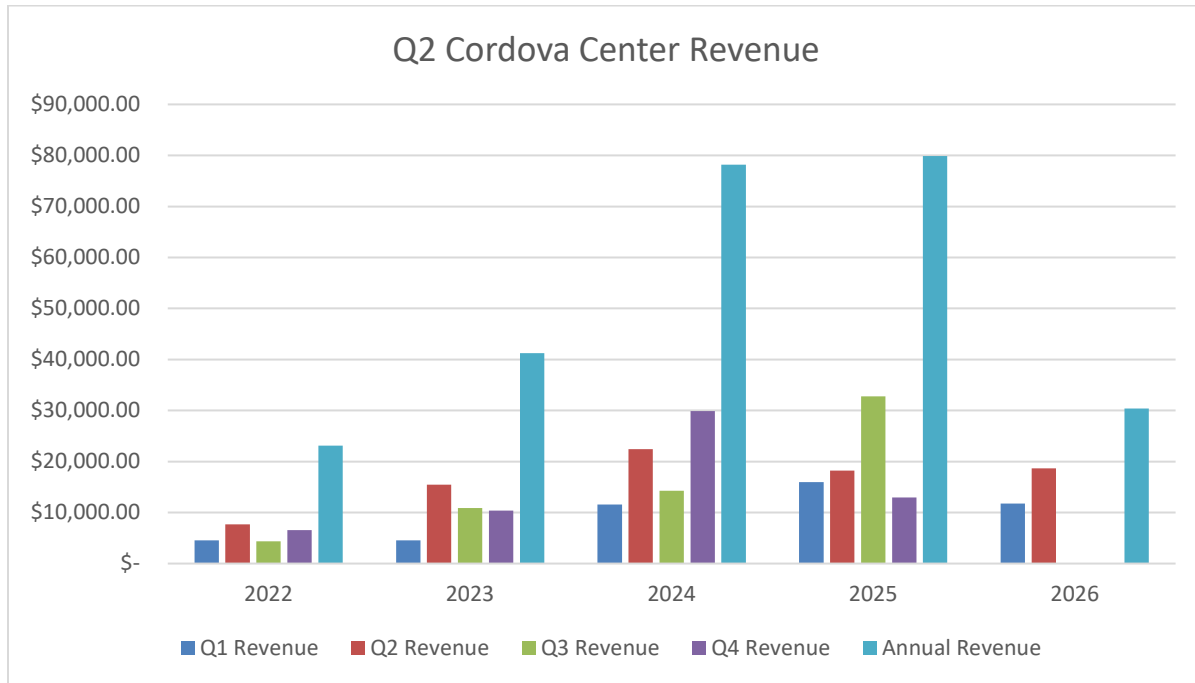
- Reviewed existing policies to ensure compliance, consistency, and alignment with current operational needs. Draft updates are in progress.
- Updated Timekeeping and City Vehicle Use policies were completed.
- Supervisor Training Development
 - Initiated development of a Supervisor Training focused on employee evaluations and feedback
 - Began outlining a broader, comprehensive training to support supervisors in leadership, performance management, and employee relations.

4. Goals for Next Quarter

- Begin the Union negotiations process.
- Complete priority policy updates, create new policies, and begin implementation.
- Expand training completion and tracking efforts
- Supervisor Training Implementation
 - Deliver evaluation and feedback training for supervisors
 - Continue development and begin rollout of a comprehensive Supervisor Training program
 - Establish ongoing training resources to support consistent supervisor practices across departments
 - Implement a Supervisor SharePoint page with resources

Cordova Center Q2 2026

The Cordova Center Management Team consists of Signe Baumann, Malvin Fajardo, Paula Payne, and Ashely Bivin; temps Dana James, Dylan Felix, and Toni Bocci, with help from Eowyn Gordon and Susan Roesbery.



Q2 In-kind non-revenue: \$6,457.50

- City of Cordova Department meetings
- Monthly Board & Commission meetings
- City Council meetings
- Parks & Rec: Aerobics and Chair Exercises
- Library Programs: After School Art, Advanced After School Art, Movies (*Zootopia 2*, *Listers*, *How to Train Your Dragon*, *The Sound of Music*, *Don't Let's Go to the Dogs Tonight*), Teacher Appreciation Happy Hour, Fisherpoets,

Q2 Revenue: \$18,639.66

- Banquets
 - Cordova Family Resource Center Annual Membership Meeting & Dinner, April 6, 2026
 - Copper River Watershed Project Annual Meeting & Wild Food Feast, April 29, 2026
 - Audubon Society Reception, May 9, 2026
 - Copper River Nouveau, June 13, 2026
- Birthday Parties (2)

Cordova Center Q2 2026

- Meetings/Trainings
 - Native Village of Eyak, IBEW, ADEC PWS Area Committee Meeting, CDFU
 - SERVS, April 23-29, 2026
 - CR/PWS Marketing Association Annual Meeting, May 18, 2026
 - Cordova Telephone Cooperative Vendor Meetings, June 23-24, 2026
 - Alaska Department of Health, Rural Health Transformation Program Convening, June 29-30, 2026
- Conferences/Festivals
 - Alaska Democratic Convention, April 17-19, 2026
 - Innovate Cordova, May 1-3, 2026
 - Cordova Shorebird Festival, May 7-10, 2026
 - Native Village of Eyak Plant Symposium, June 4-6, 2026
- Monthly Board Meetings
 - Cordova Electric Cooperative
 - Cordova Telecom Cooperative
 - Cordova Community Foundation
- North Star Theatre Events:
 - Cordova Music Camp Benefit Concert, May 3, 2026
 - Anita Smyke Piano Recital, May 18, 2026
 - Current Rhythms: Theater Camp, May-June 2026
- Other
 - Eye Guys Clinic, April 8-11, 2026
 - The Net Loft Shorebird Art Classes, May 8-10, 2026

Cordova Center Updates

- North Star Theatre
 - The A/V equipment in the theater is aging and due for an update. We received a quote from *Dimensional* for \$58,825, which includes parts, labor, travel, and per diem. The theater supports a wide range of programs, so it's critical that the equipment is reliable and fully functional to ensure events run smoothly. I have a list of targets for funding opportunities to offset the cost.
 - I am coordinating with Bennett Hilsgen and Sadona Kathryn to schedule an A/V training. We have about 14 people interested in participating.
 - *Creative Sound & Lighting* no longer offers training but did provide us with suggestions for fixing some of the lighting issues we have.
- Kitchen
 - The Champion dishwasher currently runs as a sanitizer only. If we outfit it with a detergent and rinse-aid dispenser, we will eliminate the need to handwash dishes before sanitizing. Parts will cost about \$1,000 (not including labor or chemicals). This is a top priority given how quickly the savings of staff time would offset the cost of installation. Depending on

Cordova Center Q2 2026

funding sources for the theater upgrades, I am looking into grant opportunities to complete this project in Q4 2026 or Q1 2027.

- Looking Ahead
 - The PWSSC is offering the Cordova Center a digital informational kiosk (iPad and pedestal), funded by the Community Organized Restoration and Learning (CORaL) Network. The kiosk will provide educational information about Cordova, Prince William Sound, and the surrounding environment while highlighting local research, Traditional Knowledge, and community programming. The museum, library, and other interested departments will also be able to upload content to share events, exhibits, and other information with the public.
 - The Cordova Center General Operating Policy draft is complete.
 - Updating MOUs with the Cordova Chamber of Commerce, Stage of the Tides, Cordova Arts & Pageants, and the Cordova Historical Society.
 - Launching the digital sign board (above the vestibule bulletin board) later in Q3.
 - Reformatting the Cordova Center webpage to be more user friendly and include a map of the Cordova Center spaces. *(In progress)*
- Upcoming Events in Q3
 - The Eyak Corporation Board and Shareholder Information Meetings, July 9-11, 2026
 - The Eye Guys Clinic, July 19-22, 2026
 - Chugach Alaska Corporation Shareholder Meeting & Dinner, July 24, 2026
 - NVE Sound Bath, July 30-31, August 13-14,
 - Eyak Culture Camp, August 7-9, 2026
 - Cordova Fungus Festival, September 18-20, 2026
 - SERVS, September 24-30, 2026
 - EVOS Trustee Council Meeting, September 29 – October 2, 2026

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.

Alaska DOT&PF and AMHS Seek Public Review of Winter 2026/27 Ferry Schedule

From Alaska DOT and PF <dotpf.announcement@service.govdelivery.com>

Date Wed 2026-07-08 4:13 PM

To Susan Bourgeois <cityclerk@cityofcordova.net>



FOR IMMEDIATE RELEASE: July 8, 2026

CONTACT: Gabe Strong, 907.228.7259, gabe.strong@alaska.gov

Alaska DOT&PF and AMHS Seek Public Review of Winter 2026/27 Ferry Schedule

(JUNEAU, Alaska) – The Alaska Marine Highway System (AMHS) 2026/27 Winter Schedule is now available for review and public comment. The draft schedule covers regional sailings from October 1, 2026, through April 30, 2027.

The proposed schedule and supporting documentation can be found online at: dot.alaska.gov/amhs/doc/winter_considerations_2026-2027.pdf

How to Submit Comments The public is encouraged to provide written comments by 5:00 p.m. AKST on Wednesday, July 22, 2026.

- Email: dot.amhs.comments@alaska.gov
- Fax: 907-228-6873

Public Meetings

Two virtual public hearings will be held on Thursday, July 23, 2026, to hear community feedback and consider schedule adjustments. For participants wishing to attend in person, the meetings will be hosted at the AMHS Ketchikan Central Office (7037 North Tongass Highway).

Southeast Alaska schedule review

- When: Jul 23, 2026 09:00 AM Alaska
- Webinar link: <https://us06web.zoom.us/j/84211982636> (Join from PC, Mac, iPad, or Android with Webinar ID: 842 1198 2636)
- By phone: +1 719 359 4580 - if prompted, use code 84211982636#
- Join via audio: +1 719 359 4580 US
- International numbers available: <https://us06web.zoom.us/u/keiCmlaLb>

Southwest and South Central Alaska schedule review

- When: Jul 23, 2026 11:00 AM Alaska
- Webinar link: <https://us06web.zoom.us/j/84474426337> (Join from PC, Mac, iPad, or Android with Webinar ID: 84474426337)
- By phone: +1 253 205 0468 - if prompted, use code 84474426337#
- Join via audio: +1 253 205 0468 US
- International numbers available: <https://us06web.zoom.us/u/kdOVe4g7t>

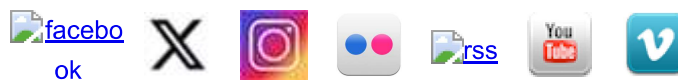
Vessel and Operations Update

Due to the recent discovery of extensive wasted steel during maintenance, the M/V Aurora will undergo an extended overhaul period. AMHS's first priority is the safety of our passengers and crew. We appreciate the public's patience as we navigate this repair timeline and work toward ongoing investments in local docks and Alaska Class Ferries to better serve Prince William Sound.

AMHS makes every effort to design schedules that accommodate coastal communities' special events to the greatest extent practicable. In addition to general feedback, the public is strongly encouraged to submit local special event dates for consideration. The department will work to contract supplemental service, if necessary, to mitigate service disruptions.

The Alaska Department of Transportation and Public Facilities oversees 237 airports, 9 ferries serving 35 communities, over 5,600 miles of highway and 839 public facilities throughout the state of Alaska. The mission of the department is to ***"Keep Alaska Moving."***

###



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AGENDA ITEMS 9 & 10
City Council Meeting Date: 7/15/26
CITY COUNCIL COMMUNICATION FORM

FROM: Sheryl Glasen, Finance Director
DATE: 7/15/26
ITEM: Resolution 07-26-25 & Ordinance 1239
ACTION: Adopting ARSSTC Code Changes & Amendment of Cordova Municipal Code Sections 5.10.030 “Definitions” and 5.10.130 “Payment and collection”

☒ Ordinance
☒ Resolution

☐ Motion
☐ Information

I. REQUEST OR ISSUE: To adopt Alaska Remote Sellers Sales Tax Commission (ARSSTC) code changes and to amend Cordova Municipal Code Sections 5.10.030 “Definitions” and 5.10.130 “Payment and collection” accordingly.

II. RECOMMENDED ACTIONS:

AGENDA ITEM 8 - Staff has prepared the following motion for City Council to open the Resolution for discussion: “I move to approve Resolution 07-26-25 approving and adopting the amended Alaska Intergovernmental Remote Seller Sales Tax Agreement as presented”.

AGENDA ITEM 9 - Staff has prepared the following motion for City Council to open the Ordinance for discussion “I move to approve first read of Ordinance 1239, an ordinance of the Council of the City of Cordova, Alaska amending Cordova Municipal code sections 5.10.030 ‘Definitions’ and 5.10.130 ‘Payment and collection’, amending Cordova Municipal Code to incorporate changes made by the Alaska Remote Sellers Sales Tax Commission to permit certain marketplace facilitators that facilitate services and rentals within the City to report and remit directly to the ARSSTC.”

II. BACKGROUND: Included in the packet is the memo from ARSSTC dated April 1, 2026, that provides a thorough background and explanation.

IV. FISCAL IMPACTS: The direct fiscal impact of this code is expected to be an increase to our sales tax & public accommodations surtax revenues.

V. CONFLICTS OR ENVIRONMENTAL ISSUES: none known.

VI. SUMMARY AND ALTERNATIVES: Resolution 07-26-25 and Ordinance 1239 are intended to resolve inconsistencies in how online short-term rental businesses are collecting and remitting sales tax. It also improves enforcement of the remittance of these taxes.

Alternatives for Council consideration include:

1. **Maintain the status quo (no amendment).** Council could choose not to adopt the ARSSTC code changes and not to amend the municipal code.



To: ARSSTC Members

From: Clinton Singletary, Statewide Municipal Sales Tax Director

Date: April 1, 2026

Re: Marketplace Facilitator Changes to ARSSTC

At the March 31, 2026 ARSSTC Members meeting, the membership approved substantial changes to the Intergovernmental Agreement and Uniform Remote Seller Sales Tax Code (Uniform Code). The approved changes are intended to allow certain marketplace facilitators that facilitate services and rentals within a municipality, to report and remit directly to the ARSSTC.

As requested by ARSSTC members, member jurisdictions do have the option to “opt-out” of the revisions. However, all ARSSTC member jurisdictions do need to adopt the amended Intergovernmental Agreement for purposes of ARSSTC membership.

Following is an outline of the next steps that member jurisdictions need to take. It is split up by whether or not a member jurisdiction chooses to “opt-out” of the revisions.

Members who wish to Opt-Out

1. Inform ARSSTC staff as soon as possible when the decision is made to opt-out of requiring marketplace collection.
2. The local council / assembly will still need to adopt the amended Intergovernmental Agreement within 120 days.

Members who wish to require all Marketplaces to collect & remit through the ARSSTC

1. Adopt the amended Uniform Code.
 - a. If you previously adopted the Uniform Code by reference, these amendments will automatically be adopted.
 - b. If you are unsure whether the Uniform Code was originally adopted by reference or not, please contact ARSSTC staff for confirmation.
2. Adopt certain additional provisions and definitions in your own local sales tax code.
 - a. Every member wishing to require collection of marketplaces needs to take this step.
 - b. Please follow the Model Ordinance language provided with this memo.
 - c. If you have an additional bed tax, the bed tax code will likely also need some edits, similar to the sales tax code edits.
3. Members should work with their city attorney staff as appropriate to fit the recommended changes into your tax code.
4. ARSSTC staff and legal consulting are also available to assist and review the adopting ordinance.



Timeline

The overall target for implementation and adoption is July 1, 2026. However, this is not a firm deadline as we recognize this may not be achievable for many communities.

Staff recommends that members draft their adopting ordinances with an effective date that is immediate upon adoption. We will then communicate to marketplaces the appropriate effective date, providing them with at least 30 days' notice. This 30 days' notice is the same requirement for member jurisdiction tax rate and exemption changes currently disseminated to remote sellers.

**CITY OF CORDOVA, ALASKA
ORDINANCE 1239**

**AN ORDINANCE OF THE COUNCIL OF THE CITY OF CORDOVA, ALASKA,
AMENDING CORDOVA MUNICIPAL CODE SECTIONS 5.10.030 AND 5.10.130 TO
INCORPORATE CHANGES MADE BY THE ALASKA REMOTE SELLERS SALES TAX
COMMISSION (ARSSTC) TO PERMIT CERTAIN MARKETPLACE FACILITATORS
THAT FACILITATE SERVICES AND RENTALS WITHIN THE CITY TO REPORT AND
REMIT DIRECTLY TO THE ARSSTC**

WHEREAS, on December 18, 2019, City Council adopted Resolution Serial No. 12-19-59, authorizing the City join the Alaska Remote Sellers Sales Tax Commission (ARSSTC), through the ARSSTC Intergovernmental Agreement; and

WHEREAS, on March 31, 2026, the ARSSTC Board adopted amendments to the Alaska Uniform Remote Seller Sales Tax Code; and

WHEREAS, the ARSSTC Intergovernmental Agreement provides for all member jurisdictions to adopt any updates or amendments to the Alaska Uniform Remote Seller Sales Tax Code within 120 days of passage by the ARSSTC Board; and

WHEREAS, per CMC 5.10060, the City adopted the Alaska Uniform Remote Seller Sales Tax Code, including any future amendments; and

WHEREAS, the amendments contained within this ordinance are necessary to align CMC 5.10 with the Alaska Uniform Remote Seller Sales Tax Code; and

WHEREAS, these amendments delegate the administration, collection, remittance and enforcement of sales of goods, services and rentals facilitated by a marketplace facilitator to the Alaska Remote Sellers Sales Tax Commission.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Cordova, that:

Section 1. Classification. This ordinance is of a general and permanent nature and shall become part of the Cordova Municipal Code.

Section 2. Amendment of Section. CMC 5.10.030 Definitions, is hereby amended to read as follows:

“Sale” or “retail sale” means any transfer of property or product or any provision of service(s) for consideration for any purpose. **A transfer includes a lease or rental.**

“Marketplace facilitator” means **“marketplace facilitator” as defined in Section 280 of the Remote Seller Sales Tax Code.** ~~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 or services through a physical or electronic marketplace operated by the person, and engages:~~

1. ~~Directly or indirectly, through one or more affiliated persons in any of the following:~~

- a. ~~Transmitting or otherwise communicating the offer or acceptance between the buyer and remote seller;~~
- b. ~~Owning or operating the infrastructure, electronic or physical, or technology that brings buyers and remote sellers together;~~
- c. ~~Providing a virtual currency that buyers are allowed or required to use to purchase products from the remote seller; or~~
- d. ~~Software development or research and development activities related to any of the activities described in subsection (1)(c) of this definition, if such activities are directly related to a physical or electronic marketplace operated by the person or an affiliated person; and~~
- e. ~~In any of the following activities with respect to the seller's products:~~
 - i. ~~Payment processing services;~~
 - ii. ~~Fulfillment or storage services;~~
 - iii. ~~Listing products for sale;~~
 - iv. ~~Setting prices;~~
 - v. ~~Branding sales as those of the marketplace facilitator;~~
 - vi. ~~Order taking;~~
 - vii. ~~Advertising or promotion; or~~
 - viii. ~~Providing customer service or accepting or assisting with returns or exchanges.~~

Section 3. Amendment of Section. CMC 5.10.130, Payment and collection, is hereby amended to read as follows:

A. 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, 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 of the tax to the City.

B. When a sale is made and services are rendered or the product is delivered but payment for the services or product is made over time, the applicable sales tax shall be collected on each payment but the sales tax shall be calculated at the sales tax rate in effect at the time the sale was made and any applicable tax cap shall be applied at the time of the sale. If the service or delivery will not be completed within one month from the date of payment, payments shall be made and the sales tax cap applied in compliance with Section 5.10.080(B) of this Chapter.

C. Marketplace Facilitator Centralized Administrative Provisions. All sales of goods, services and rentals facilitated by a marketplace facilitator having a point of delivery in the city shall be considered remote sales.

- 1. The city hereby delegates the administration, collection, remittance, and enforcement of sales taxes on the sales of goods, services and rentals facilitated by a marketplace facilitator to the Alaska Remote Seller Sales Tax Commission as provided for in CMC 5.10.060.**
- 2. For purposes of this chapter, marketplace facilitator includes but is not limited to:**
 - a. Accommodation intermediaries; delivery network companies; marketplaces that facilitate or perform travel agency services.**

3. For purposes of this chapter, the following terms shall have the meaning defined in Section 280 of the Alaska Uniform Remote Seller Sales Tax Code:

- a. Marketplace facilitator, as defined in Section 280;**
- b. Accommodations intermediary, as defined in Section 280;**
- c. Delivery network company, as defined in Section 280; and**
- d. Travel agency services, as defined in Section 280.**

Section 4. Effective Date. This ordinance shall be effective thirty (30) days after its passage and publication in accordance with Section 2.13 of the Charter of the City of Cordova, Alaska.

1st reading: July 15, 2026

2nd reading and public hearing: _____

PASSED AND APPROVED THIS _____ DAY OF _____ 2026.

Kristin Smith, Mayor

ATTEST:

Susan Bourgeois, CMC, City Clerk



AGENDA ITEMS 9 & 10
City Council Meeting Date: 7/15/26
CITY COUNCIL COMMUNICATION FORM

FROM: Sheryl Glasen, Finance Director
DATE: 7/15/26
ITEM: Resolution 07-26-25 & Ordinance 1239
ACTION: Adopting ARSSTC Code Changes & Amendment of Cordova Municipal Code Sections 5.10.030 “Definitions” and 5.10.130 “Payment and collection”

☒ Ordinance
☒ Resolution

☐ Motion
☐ Information

I. REQUEST OR ISSUE: To adopt Alaska Remote Sellers Sales Tax Commission (ARSSTC) code changes and to amend Cordova Municipal Code Sections 5.10.030 “Definitions” and 5.10.130 “Payment and collection” accordingly.

II. RECOMMENDED ACTIONS:

AGENDA ITEM 8 - Staff has prepared the following motion for City Council to open the Resolution for discussion: “I move to approve Resolution 07-26-25 approving and adopting the amended Alaska Intergovernmental Remote Seller Sales Tax Agreement as presented”.

AGENDA ITEM 9 - Staff has prepared the following motion for City Council to open the Ordinance for discussion “I move to approve first read of Ordinance 1239, an ordinance of the Council of the City of Cordova, Alaska amending Cordova Municipal code sections 5.10.030 ‘Definitions’ and 5.10.130 ‘Payment and collection’, amending Cordova Municipal Code to incorporate changes made by the Alaska Remote Sellers Sales Tax Commission to permit certain marketplace facilitators that facilitate services and rentals within the City to report and remit directly to the ARSSTC.”

II. BACKGROUND: Included in the packet is the memo from ARSSTC dated April 1, 2026, that provides a thorough background and explanation.

IV. FISCAL IMPACTS: The direct fiscal impact of this code is expected to be an increase to our sales tax & public accommodations surtax revenues.

V. CONFLICTS OR ENVIRONMENTAL ISSUES: none known.

VI. SUMMARY AND ALTERNATIVES: Resolution 07-26-25 and Ordinance 1239 are intended to resolve inconsistencies in how online short-term rental businesses are collecting and remitting sales tax. It also improves enforcement of the remittance of these taxes.

Alternatives for Council consideration include:

- 1. Maintain the status quo (no amendment).** Council could choose not to adopt the ARSSTC code changes and not to amend the municipal code.



To: ARSSTC Members

From: Clinton Singletary, Statewide Municipal Sales Tax Director

Date: April 1, 2026

Re: Marketplace Facilitator Changes to ARSSTC

At the March 31, 2026 ARSSTC Members meeting, the membership approved substantial changes to the Intergovernmental Agreement and Uniform Remote Seller Sales Tax Code (Uniform Code). The approved changes are intended to allow certain marketplace facilitators that facilitate services and rentals within a municipality, to report and remit directly to the ARSSTC.

As requested by ARSSTC members, member jurisdictions do have the option to “opt-out” of the revisions. However, all ARSSTC member jurisdictions do need to adopt the amended Intergovernmental Agreement for purposes of ARSSTC membership.

Following is an outline of the next steps that member jurisdictions need to take. It is split up by whether or not a member jurisdiction chooses to “opt-out” of the revisions.

Members who wish to Opt-Out

1. Inform ARSSTC staff as soon as possible when the decision is made to opt-out of requiring marketplace collection.
2. The local council / assembly will still need to adopt the amended Intergovernmental Agreement within 120 days.

Members who wish to require all Marketplaces to collect & remit through the ARSSTC

1. Adopt the amended Uniform Code.
 - a. If you previously adopted the Uniform Code by reference, these amendments will automatically be adopted.
 - b. If you are unsure whether the Uniform Code was originally adopted by reference or not, please contact ARSSTC staff for confirmation.
2. Adopt certain additional provisions and definitions in your own local sales tax code.
 - a. Every member wishing to require collection of marketplaces needs to take this step.
 - b. Please follow the Model Ordinance language provided with this memo.
 - c. If you have an additional bed tax, the bed tax code will likely also need some edits, similar to the sales tax code edits.
3. Members should work with their city attorney staff as appropriate to fit the recommended changes into your tax code.
4. ARSSTC staff and legal consulting are also available to assist and review the adopting ordinance.



Timeline

The overall target for implementation and adoption is July 1, 2026. However, this is not a firm deadline as we recognize this may not be achievable for many communities.

Staff recommends that members draft their adopting ordinances with an effective date that is immediate upon adoption. We will then communicate to marketplaces the appropriate effective date, providing them with at least 30 days' notice. This 30 days' notice is the same requirement for member jurisdiction tax rate and exemption changes currently disseminated to remote sellers.

**CITY OF CORDOVA
RESOLUTION 07-26-25**

**A RESOLUTION OF THE COUNCIL OF THE CITY OF CORDOVA, ALASKA
APPROVING AND ADOPTING THE AMENDED ALASKA
INTERGOVERNMENTAL REMOTE SELLER SALES TAX AGREEMENT**

WHEREAS, the City of Cordova is a member of the Alaska Remote Sellers Sales Tax Commission (the “Commission”); and

WHEREAS, the function and powers of the Commission are set forth under the Alaska Intergovernmental Remote Seller Sales Tax Agreement (the “Agreement”), a cooperative agreement between Commission members; and

WHEREAS, the members of the Commission voted to amend provisions of the Agreement at its meeting held March 31, 2026 (“Amended Agreement”); and

WHEREAS, the Amended Agreement must be adopted by the City within 120 days to maintain its Commission membership status.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Cordova, Alaska:

Section 1. The City Manager is authorized to negotiate, execute, and submit all documents necessary to maintain the City’s membership in the Alaska Remote Seller Sales Tax Commission.

Section 2. The amended Alaska Intergovernmental Remote Seller Sales Tax Agreement dated March 31, 2026, attached as Exhibit A, is approved and adopted, and supersedes any conflicting language contained in the original agreement attached to Resolution No. 12-19-59.

Section 3. Effective Date. This resolution shall take effect upon passage and approval.

PASSED AND APPROVED THIS 15th DAY OF JULY 2026

ATTEST:

Kristin Smith, Mayor

Susan Bourgeois, CMC, City Clerk

Alaska Intergovernmental Remote Seller Sales Tax Agreement

As Amended

March 31, 2026

Alaska Intergovernmental Remote Seller Sales Tax Agreement

This Agreement is made and entered into by the signatories representing Alaska's cities and boroughs to enable them to implement single-level, statewide administration, collection, remittance, and enforcement of sales tax from remote sellers and marketplace facilitators. Except with respect to marketplace facilitators, the provisions of the Agreement do not apply to administration and collection of sales taxes for the sales of goods, services, and rentals originating from within the boundaries of a member municipality. The provisions of this Agreement do not restrict how a member municipality administers and collects sales tax on such sales, nor on sales made by those retailers with a physical presence in the municipality. The provisions of this Agreement do apply to the administration, collection, remittance, and enforcement of sales taxes for the sales of goods, services, and rentals facilitated by a marketplace facilitator. The authority to set rates and exemptions is maintained by the member municipality.

Article I. Background Principles.

1. The signatories wish to enable local governments to benefit from opportunities for collection of existing sales tax on sales made by remote sellers and marketplace facilitators. Remote sellers are sellers who sell, often through the internet, products or services in a taxing jurisdiction without having a physical presence in the taxing jurisdiction. Marketplace facilitators provide a platform that sellers can use to sell or rent their property, products or services to the public.
2. The collection of remote sales tax provides a level playing field for local businesses and strengthens the ability of local governments to provide public services and infrastructure.
3. The signatories are particularly mindful of the specific holding in, and implications of, the Supreme Court's *South Dakota v. Wayfair* decision, which provides guidance relative to nexus and the legal defensibility of a single-level statewide administration that reduces or removes potential burdens to interstate commerce.
4. Alaska's local governments have the authority to enter into intergovernmental agreements and applicable taxing authority has been delegated to organized boroughs and cities.
5. The signatories desire to establish an intergovernmental entity, the Alaska Remote Seller Sales Tax Commission (the "Commission") to enable cooperative centralized administration of sales tax collection, remittance, and enforcement on sales made by remote sellers.
6. The signatories further desire to allow member jurisdictions to authorize the Commission to centrally administer sales tax collection, remittance, and enforcement on sales of goods, services or rentals made through a marketplace facilitator.

Article II. Purpose.

The purpose of this Agreement is to:

1. Enable cooperative centralized administration of sales tax collection, remittance, and enforcement on sales made by remote sellers and sales made by marketplace facilitators using a single statewide intergovernmental entity;
2. Provide for and promote reasonable uniformity and compatibility in significant components of local sales tax levy and collection on sales made by remote sellers and marketplace facilitators in order to facilitate streamlined joint administration; and
3. Facilitate taxpayer and tax collector convenience and compliance in the filing of tax returns, the payment of tax, and in other phases of tax administration of sales made and services provided by remote sellers and marketplace facilitators.

Article III. Definitions.

As used in this Agreement:

1. “Commission” means the Alaska Remote Seller Sales Tax Commission established pursuant to this Agreement.
2. “Local Government” means any home rule, first class, or second class borough, or any home rule, first class, or second class city, or unified municipality in Alaska.
3. “Member” means a Local Government signatory to this Agreement.
4. “Remote seller” means any corporation, partnership, firm, association, governmental unit or agency, or person acting as a business entity that sells property or products or performs services in the State of Alaska or a taxing municipality in the state, using the internet, mail order, or telephone, without having a physical presence in the state or taxing municipality.
5. “Sales tax” means a tax imposed with respect to the transfer for a consideration of ownership, possession, or custody of property, the rental of property, or the rendering of services measured by the price of the property transferred or services provided.
6. “Marketplace facilitator” means a person that provides for sellers a platform to facilitate for consideration, regardless of whether deducted as fees from the transaction, the sale or rental of the seller’s property, products, or services through a physical or electronic marketplace operated by the person, and engages:
 - a. Directly or indirectly, through one or more affiliated persons in any of the following:
 - i. Transmitting or otherwise communicating the offer or acceptance between the buyer and seller;
 - ii. Owning or operating the infrastructure, electronic or physical, or technology that brings buyers and sellers together;
 - iii. Providing a virtual currency that buyers are allowed or required to use to purchase products from the seller; or
 - iv. Software development or research and development activities related to any of the activities described in (b) of this subsection (6), if such activities are directly related to a physical or electronic marketplace operated by the person or an affiliated person;
 - b. In any of the following activities with respect to the seller’s property or services:
 - i. Payment processing services;
 - ii. Fulfillment or storage services;
 - iii. Listing products for sale;

- iv. Setting prices;
- v. Branding sales as those of the marketplace facilitator;
- vi. Order taking;
- vii. Advertising or promotion; or
- viii. Providing customer service or accepting or assisting with returns or exchanges.

Article IV. The Commission.

1. Organization and Management.

- a. The Alaska Remote Seller Sales Tax Commission (the “Commission”) is hereby established as an intergovernmental entity in the state of Alaska. It will be comprised of one designated representative from each Member, who shall have the authority to act on the Member’s behalf.
- b. Each Member will be entitled to one vote.
- c. To assist conducting business when the full Commission is not meeting, the Commission will annually elect a Board of Directors of seven members, including officers. The Board of Directors will act subject to the provisions of this Agreement and as provided in the bylaws of the Commission, as ratified by the members.
- d. No action will be binding unless approved by a majority of the Directors present at a meeting.
- e. The Commission will adopt an official logo.
- f. The Commission will hold an annual meeting each year, with telephonic participation provided for, in addition to scheduled regular meetings and special meetings as provided by its bylaws. Notices of special meetings must include the reasons for the meeting and the items to be considered.
- g. The Commission will elect annually, from among its members, a President, a Vice President, a Secretary, and a Treasurer. The bylaws of the Commission shall provide for nomination and election of officers.
- h. The Commission will contract at formation for support and administrative functions with the Alaska Municipal League (AML). The Executive Director of the AML will serve as a liaison between the Commission and AML and may appoint necessary staff support. This provision will be revisited within three years of legal formation of the Commission.

- i. The Commission may contract for supplies and professional services, and delegates to AML the same ability on its behalf.
- j. To carry out any purpose or function, the Commission may accept and utilize donations and grants of money, equipment, supplies, materials and services, conditional or otherwise, from any Member or governmental entity.
- k. The Commission may establish one or more offices for the transacting of its business. Upon formation, its registered office and place of business will be the Alaska Municipal League at One Sealaska Plaza, Suite 302, Juneau, AK 99801, or as such location as the Board of Directors designates.
- l. The Members will adopt the initial bylaws of the Commission. The Commission will make its bylaws easily accessible for Members and prospective members. The power to adopt, alter, amend or repeal bylaws is vested in the Board of Directors unless it is reserved to the Members per the bylaws. The bylaws shall contain provisions for the regulation and management of the affairs of the Commission not inconsistent with this Agreement.
- m. The Commission will provide annual reports to its members covering its activities for the preceding fiscal year. The Commission may make additional reports.

2. Committees.

- a. In furtherance of its activities, the Commission may establish advisory and technical committees by a majority vote of the membership body. Membership on a technical committee, may include private persons and public officials. Committees may consider any matter of concern to the Commission, including issues of special interest to any member and issues pertaining to collection of sales tax on behalf of members.
- b. The Commission may establish additional committees by a majority vote of the membership or Board of Directors as its bylaws may provide.
- c. Committees may not take any action but may recommend action to the Board of Directors for consideration.

3. Powers.

In addition to powers conferred elsewhere in this Agreement and in the bylaws, the Commission may:

- a. Study federal, state and local sales tax systems, and particular types of state and local taxes.
- b. Develop and recommend proposals to promote uniformity and compatibility of local sales tax laws with a view toward encouraging the simplification and improvement of local tax law and administration.

- c. Compile and publish information to support and assist members in implementing the Agreement or assist taxpayers in complying with local government sales tax laws.
- d. Do all things necessary and incidental to the administration of its functions pursuant to this Agreement, including:
 - i. Sue and be sued.
 - ii. Administer provisions of uniform sales tax ordinances pursuant to authority delegated by Members
- f. The Commission may create and adopt policies and procedures for any phase of the administration of sales tax collection and remittance in accordance with this Agreement and the Commission's bylaws, including delegated authority to administer taxation or prescribing uniform tax forms. Prior to the adoption of any policy, the Commission will:
 - 1. As provided in its bylaws, hold at least one meeting after due notice to all members and to all taxpayers and other persons who have made timely requests to the Commission for advance notice of its policy-making proceedings.
 - 2. Afford all affected members and interested persons an opportunity to submit relevant written comments, which will be considered fully by the Commission.
- g. The Commission will submit any policy adopted by it to the designated representative of all Members to which they might apply. Each such Member will in turn consider any such policy for adoption in accordance with its own laws and procedures.
- h. Amend this Agreement by majority vote of the Members at any regular or special meeting, provided the notice of such meeting shall have contained a copy of the proposed amendments.

4. Finance.

- a. At least 90 days prior to the start of a new fiscal year, the Board of Directors will adopt a budget of its estimated expenditures for the upcoming fiscal year and submit to Members.
- b. The Commission will follow a July 1 to June 30 fiscal year.
- c. The Commission's budgets must contain specific recommendations for service fees built into statewide administration. Service fees will account for direct staff and software costs, and indirect costs, as justifiable to the Board of Directors.
- d. The Commission will not pledge the credit of any member. The Commission may meet any of its obligations in whole or in part with funds available to it, provided

that it takes specific action to set aside such funds prior to incurring any obligation to be met in whole or in part in such manner. Except where the Commission makes use of funds available to it, the Commission may not incur any obligation prior to the allocation and commitment of funds adequate to meet the same.

- e. The Commission must keep accurate accounts of all receipts and disbursements. The receipts and disbursements of the Commission will be subject to the audit and accounting procedures established under its bylaws. All receipts and disbursements of funds handled by the Commission will be audited annually by a certified public accountant and the report of the audit will be included in and become part of the annual report of the Commission to Members.
- f. The accounts of the Commission will be open at any reasonable time for inspection by duly constituted officers of the Members, the State of Alaska, and by any persons authorized by the Commission.
- g. Nothing contained in this Article may be construed to prevent Commission compliance with laws relating to audit or inspection of accounts by or on behalf of any government contributing to the support of the Commission.

Article V. Membership Requirements; Remote Seller Sales Tax Code.

1. To obtain and retain full membership, the Local Government must submit either an Ordinance or Resolution authorizing entry into the Agreement, including to:
 - a. Designate the individual at the municipality that may execute initial binding documents on behalf of the municipality and who will be the Member's representative on the Commission.
2. Once the Commission adopts its bylaws and adopts a uniform Remote Sellers Sales Tax Code, members must submit an Ordinance or Resolution that:
 - a. Delegates remote seller sales tax registration, exemption certification, collection, remittance, and audit authority to the Commission.
 - b. Within one hundred twenty (120) days, adopts, by reference or otherwise, the Remote Seller Sales Tax Code in its entirety as it pertains to collection of sales tax from remote sellers and marketplace facilitators.
 - c. The member may, at its discretion, adopt provisions in its local sales tax code to extend its local sales tax to sales of goods, services, or rentals through marketplace facilitators.
3. To retain full membership status, changes made to the Agreement or Code should be ratified by the Member within one hundred twenty (120) days of the date the Commission adopts the change.
4. The Member must provide notice of tax or boundary changes to the Commission and must

assure the Commission of the accuracy of rates and exemptions. Rate and exemption changes will take effect within thirty (30) days of the date the Commission receives notice of the tax or boundary change.

Article VI. Sales Tax Collection and Administration.

1. Collection; Registration; Remittance.

- a. Every remote seller and marketplace facilitator meeting the Threshold Criteria of one hundred thousand (\$100,000) in annual gross sales occurring in Alaska during the current or previous calendar year, shall collect sales taxes from the buyer at the time of sale or service and shall transmit the sales taxes collected to the Commission on a monthly or quarterly basis.
- b. The Commission will remit and report to Members by the last business day of the month.
- c. A remote seller or marketplace facilitator meeting the Threshold Criteria shall apply for a certificate of sales tax registration within thirty (30) calendar days of the adoption of this Remote Seller Sales Tax Code and/or within thirty (30) calendar days of meeting the threshold, whichever occurs later. Registration shall be to the Commission on forms prescribed by the Commission as set out in the remote seller sales tax code.
- d. Upon receipt of a properly executed application, the Commission shall issue the applicant a certificate of registration, stating the legal name of the seller, the primary address, and the primary sales tax contact name and corresponding title. A list of registered sellers shall be made available on the Commission's webpage.

2. Returns; Confidentiality.

- a. The Commission will provide all sales tax return information to the taxing jurisdiction, consistent with local tax codes.
- b. All returns, reports and information required to be filed with the Commission under this Code, and all information contained therein, shall be kept confidential and shall be subject to inspection only by:
 - i. Employees and agents of the Commission and taxing jurisdiction whose job responsibilities are directly related to such returns, reports and information;
 - ii. The person supplying such returns, reports and information; or
 - iii. Persons authorized in writing by the person supplying such returns, reports and information.

3. Title; Penalty and Interest; Overpayment.

- a. Upon collection by the seller, title to the sales tax vests in the Commission and the member on whose behalf the original tax arose. The Commission shall act as a third-party trustee and remit taxes collected on behalf of the member no later than thirty (30) days after each filing deadline.
 - b. The Remote Sellers Sales Tax Code shall establish the per annum interest rate and any applicable penalties for late or non-compliant remote sellers.
 - c. Upon request from a buyer or remote seller the Commission shall provide a determination of correct tax rate and amount applicable to the transaction. In the case of an overpayment of taxes, the remote seller shall process the refund and amend any returns accordingly.
4. Audit; Compliance and Enforcement.
- a. The Commission shall have sole audit authority and will make final determinations regarding: (1) whether a remote seller or marketplace facilitator meets Threshold criteria; (2) the accuracy of returns filed by a remote seller or marketplace facilitator with the Commission; and (3) whether a remote seller or marketplace facilitator filing returns with the Commission is in compliance with collection and remittance obligations.
 - b. The Commission shall have authority to enforce issues relating to the Remote Sellers Sales Tax Code including, but not limited to, the collection of late fees and penalties, and filing of civil suits and injunctions.

Article VII. Entry into Force and Withdrawal.

- 1. This Agreement will be in force and effective when formally approved by any seven signatories and will terminate if membership falls below seven.
- 2. Any Member may withdraw from this Agreement through ordinance or resolution rescinding signatory action and giving notice to the Commission of the effective date of the ordinance, with a minimum of 30 days' notice. Withdrawal will not affect any liability already incurred by or chargeable to a Member prior to the effective date of such withdrawal. The obligations of the Commission to remit and report remain until no longer necessary.

Article VIII. Effect on Other Laws and Jurisdiction.

Nothing in this Agreement may be construed to:

- 1. Affect the power of any local government to fix rates or tax exemptions, except that all members must adopt and implement the Commission's common definitions and tax code changes or demonstrate parity or non-applicability.

2. Withdraw or limit the authority of local government with respect to any person, corporation, or other entity or subject matter, except to the extent that such authority is expressly conferred by or pursuant to this Agreement upon another agency or body.
3. Supersede or limit the jurisdiction of any court of the State of Alaska.

Article IX. Construction and Severability.

This Agreement shall be liberally construed so as to effectuate its purposes. The provisions of this Agreement shall be severable and if any phrase, clause, sentence, or provision is declared or held invalid by a court of competent jurisdiction, the validity of the remainder of this Agreement and its applicability to any government, agency, person or circumstance will not be affected. If any provision of this Agreement is held contrary to the charter of any member, the Agreement will remain in full force and effect as to the remaining members and in full force and effect as to the Member affected in all other provisions not contrary to charter.



initially put on or
revisited

date referred





City Council of the City of Cordova, Alaska
Pending Agenda
July 15, 2026 Regular Council Meeting

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

1) Cordova Fisheries Committee: auth res 10-24-32 approved Oct 2, 2024 committee appointed 3/5/25 set mtg schedule: subject to change	1- Kory Blake	4- Trae Lohse	7- John Williams	
	2- Rod Jensen	5- Tyler Dillon		
	3- Kelsey Hayden	6- Jerry McCune		
	quarterly, last Tuesday Jan, Apr, July, Oct			
	next meeting Tuesday, July 28, 1pm			
		<u>term expires</u>		<u>term expires</u>
2) Cordova Trails Committee: re-auth res 03-26-16 app 3/18/26 re-auth res 11-18-29 app 11/7/18 auth res 11-09-65 app 12/2/09	1-Elizabeth Senear	11/30/2026	2-Toni Godes	11/30/2027
	3-Dave Zastrow	11/30/2026	4-Ryan Schuetze	11/30/2028
	5-Stormy Haught	11/30/2028	6-Michelle Hahn	11/30/2027
	7-Tyler Tulloch	11/30/2029		
3) Housing Supply Accelerator Committee auth res 03-26-10 approved 3/4/26 appointments made 05-06-26	1- Sheldon Barnes	4- Ken Jones	7- Nicole Songer	
	2- Shae Bowman	5- Sheridan Joyce		
	3- Barb Jewell	6- Diana Riedel		
	meeting schedule flexible, aiming for monthly			
	mtgs to date: 6/16/26, next meeting scheduled for July 28, 7pm			

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

1) Prince William Sound Regional Citizens Advisory Council	David Janka	re-appointed March 2026	2 year term until April 2028
		appointed March 2024	
2) Prince William Sound Aquaculture Corporation Board of Directors	David Phillips	appointed July 2026	3 year term until Oct 2027
3) Alaska Mariculture Alliance	Sean Den Adel	appointed March 2024	no specific term

**CITY OF CORDOVA, ALASKA
RESOLUTION 12-24-39**

**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:

Port and Harbor

North Harbor Efficiency and Safety

Stabilize Breakwater Ave through sheet piling to create usable uplands for industrial commercial, walking corridor and parking

Improve pedestrian safety by creating a sidewalk and boardwalk system to navigate between the north and south harbors.

Provide additional cranes, laydown areas, and in-harbor fuel services

Waste Oil Equipment /Maintenance Building

Shipyard Expansion

Three-Stage Dock

Public Works

Water Infrastructure

Booster station at Murchison tank to improve water delivery during peak flow

Permanent siphon at Crater Lake to improve water delivery during peak flow

Upgrade pump stations and equipment

Feasibility study for water service and fire protection (hydrants) to outlying areas

Replacement and relocation of Morpac tank

Water Equipment

Vac truck

Backhoe

Sewer Infrastructure

Replacement/upgrade of wastewater plant and SCADA

Replacement/upgrade of all lift stations

Replacement of force main in Odiak Slough

Upgrade pipe infrastructure

Sewer Equipment

Dump truck

Backhoe

Streets Infrastructure

Storm drain systems upgrades - Council Ave. and Third St. aka "jailhouse door system"

Lake Ave. hillside

Evaluation of existing storm drain systems

Sixth St. and Seventh St. drainage, sidewalks, and street surface upgrades

Chase Ave. upgrades including sidewalks, drainage, and new surfacing

Replace/upgrade pedestrian walkways (Fourth St. and Adams Ave.) (Council St.), and
 (Second St. to First St.)
 Streets equipment storage building
 Streets Equipment
 Wheeled loader
 Road grader
 Backhoe
 Refuse Infrastructure
 Landfill bear fence
 Electricity to landfill
 Equipment storage building
 Refuse Equipment
 Dumpster truck
 Residential truck
 Skid steer

Public Safety

E-911 Implementation
 Acquire and integrate new hardware and software for E-911
 Update dispatch console
 Replace Radio Structure on Ski Hill
 Mile 5 Substation Code and ADA Compliance
 Engineering and Preliminary Design of Public Safety Building Prep Site

Parks and Recreation

Pool Infrastructure Code and ADA Compliance
 Door and siding replacements and CMU joint repairs
 Replace pool cover
 Replace pool roof
 Replace/upgrade HVAC and ventilation system
 Replace electrical distribution system
 ADA compliance and parking area re-grade
 Bidarki Recreation Center
 Renovate and add ADA access
 Structural repair
 Code and ADA compliance
 Facility improvements
 Eyak Lake Skater's Cabin
 Demolish and replace
 Parks
 Playground renovations
 Replacement of playground equipment at Noel Pallas Children's Memorial
 Playground
 Upgrade Restrooms/Buildings/Structures
 Ballfield/Cordova Municipal Park Restroom/Concession Stand – code and ADA
 compliance
 Fleming Spit restroom replacement
 Odiak Pond boardwalk and gazebo – code and ADA compliance
 Odiak Camper Park restrooms/facility improvements – code and ADA compliance.

Parks maintenance shop facility improvements – code compliance
Ski Hill Improvements

Land Development

Housing
Improve existing unimproved ROW's
Cold storage
Harbor basin expansion

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 18th DAY OF DECEMBER 2024



A blue ink signature of David Allison.

David Allison, Mayor

ATTEST:

A blue ink signature of Susan Bourgeois.

Susan Bourgeois, CMC, City Clerk

July 2026

CALENDAR MONTH **JULY**
CALENDAR YEAR **2026**
1ST DAY OF WEEK **SUNDAY**

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
28	29	30	1	2	3	4
			7:00 Council reg mtg CCAB		City Hall Closed July 4th Holiday 7/3	Happy 17th OF JULY!
5	6	7	8	9	10	11
			6:00 Harbor Cms CCAB			
			7:00 Sch Bd HSL			
12	13	14	15	16	17	18
		Cordova 4H Music Camp July 13-17				
		6:30 P&Z CCAB	7:00 Council reg mtg CCAB			
19	20	21	22	23	24	25
						
	in Cdv 7/20 9am-4pm	5:30 CTC Board Meeting CCER	6:00 CEC Board Mtg CCER			
26	27	28	29	30	31	1
		1:00 Fisheries Cmt MCR				
		6:00 P&R CCM				
		7:00 Housing Supply Accelerator Cmt MCR		12:00 Hosp Svc Bd HCR		
2	3	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 Tues

P&R - last Tues
CEC - 4th Wed
Hosp Svcs Bd - last Thurs

August 2026

CALENDAR MONTH	AUGUST
CALENDAR YEAR	2026
1ST DAY OF WEEK	SUNDAY

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
26	27	28	29	30	31	1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31	Notes				



in Cdv
8/17
9am-4pm

**FIRST DAY
OF SCHOOL**



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

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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:	Kristin Smith	March 4, 2025	March-28
3 years	Mayor@cityofcordova.net		
Council members:			
3 years	Debra Adams	March 4, 2025	March-28
	CouncilSeatA@cityofcordova.net		
3 years	Lee Collins	March 4, 2026	March-29
	CouncilSeatB@cityofcordova.net		
3 years	Kasey Kinsman, Vice Mayor	March 3, 2026 March 7, 2023	March-29
	CouncilSeatC@cityofcordova.net		
3 years	Wendy Ranney	March 5, 2024 July 5, 2023	March-27
	CouncilSeatD@cityofcordova.net		
3 years	David Zastrow	March 5, 2024	March-27
	CouncilSeatE@cityofcordova.net		
3 years	Aaron Hansen	March 4, 2025	March-28
	CouncilSeatF@cityofcordova.net		
3 years	Mike Mickelson	March 4, 2025	March-28
	CouncilSeatG@cityofcordova.net		

Cordova School District School Board of Education - Elected

length of term		Date Elected	Term Expires
3 years	Malani Towle	March 3, 2026	March-29
	mtowle@cordovasd.org		
3 years	Kate Trudeau	March 4, 2025	March-28
	ktrudeau@cordovasd.org		
3 years	Henk Kruithof, president	March 5, 2024 March 2, 2021	March-27
	hkruithof@cordovasd.org		
3 years	Emma Merritt	March 4, 2025	March-28
	emerritt@cordovasd.org		
3 years	Peter Hoepfner	Mar 5, 2024, Mar 2, 2021, Mar 6, 2018, Mar 3, 2015, Mar 6, 2012, Mar 3, 2009, Mar 7, 2006	March-27
	phoepfner@cordovasd.org		

seat up for re-election in Mar '27	vacant
board/commission chair/vice	
seat up for re-appt in Nov '26	

(updated 4-1-26)

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

Hospital Services - Board of Directors - Elected

length of term		Date Elected	Term Expires
3 years	Kelsey Appleton Hayden CCMCBoardSeatE@cdvcmc.com	March 7, 2023 March 3, 2020	March-26
3 years	Diane Ujioka CCMCBoardSeatC@cdvcmc.com	March 5, 2024 December 19, 2023	March-27
3 years	Ann Linville, Chair CCMCBoardSeatA@cdvcmc.com	March 4, 2025 March 1, 2022	March-28
3 years	Shelly Kocan CCMCBoardSeatB@cdvcmc.com	March 5, 2024 July 25, 2024	March-28
3 years	Liz Senear CCMCBoardSeatD@cdvcmc.com	March 5, 2024 March 2, 2021	March-27

Library Board - Appointed

length of term		Date Appointed	Term Expires
3 years	Mary Anne Bishop, Chair	Nov '06, '10, '13, '16, '19, Dec '22, '25	November-28
3 years	Debra Adams	Dec '21, '24	November-27
3 years	Michelle Ess	Dec '25	November-28
3 years	Kate Williams	May '25	November-26
3 years	Krysta Williams	Feb '18, Dec '20, Dec '23	November-26

Planning Commission - Appointed

length of term		Date Appointed	Term Expires
3 years	Kris Ranney	Dec '22, Dec '25	November-28
3 years	Mark Hall, Vice Chair	Nov '19, Dec '22, Dec '25	November-28
3 years	Sarah Trumblee	Dec '20, Dec '23	November-26
3 years	Tania Harrison, Chair	Mar '22, Dec '24	November-27
3 years	Gail Foode	Dec '23	November-26
3 years	Chris Bolin	Sep '17, Nov '18 Dec '21, Dec '24	November-27
3 years	Sean Den Adel	Dec '23	November-26

seat up for re-election in Mar '27	vacant
board/commission chair	
seat up for re-appt in Nov '25	

(updated 4-1-26)

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	Ryan Schuetze	Dec '23, Dec '24	November-27
3 years	Andy Craig, Chair	Nov '16, '19, Dec '22, '25	November-28
3 years	Garrett Collins	Dec '23	November-26
3 years	Kenton Soares	Dec '25	November-28
3 years	Hein Kruithof	Dec '23	November-26

Parks and Recreation Commission - Appointed

length of term		Date Appointed	Term Expires
3 years	Kelsey Hayden	Dec '24	November-27
3 years	Grace Lee	Dec '25	November-28
3 years	Danny Carpenter	Jul '25	November-27
3 years	Kara Rodrigues	Dec '23	November-26
3 years	Gabrielle Brown	Jan '25, Dec '25	November-28
3 years	Jim Fritsch	June '25	November-28
3 years	Erin Cole, chair	May '24	November-26

Historic Preservation Commission - Appointed

length of term		Date Appointed		Term Expires
3 years	Chris Bolin, Planning Commission member	Feb' 26	appt'd by PC	November-28
3 years	Cathy Sherman, professional member	Dec '25		November-28
3 years			appt'd by NVE	November-28
3 years	Christy Mog, professional member	Dec '23		November-26
3 years	Wendy Ranney, historical society member	Dec '25		November-27
3 years	Jamie Foode, professional member	Jan '25		November-27
3 years	Jim Casement, public member	Dec '23		November-26

seat up for re-election in Mar '27	vacant
board/commission chair	need to be re-appt'd by other
seat up for re-appt in Nov '26	

(updated 4-1-26)